

Douglas County, Nevada

Adopted Operating and Capital Budget



2015-2016



On the Cover

Photos and Cover Design by Kathy Kaiser, Finance Division



BOARD OF COMMISSIONERS

1594 Esmeralda Avenue, Minden, Nevada 89423

James R. Nichols
COUNTY MANAGER
775-782-9821

COMMISSIONERS:
Doug N. Johnson, CHAIRMAN
Nancy McDermid, VICE-CHAIR WOMAN
Greg Lynn
Barry Penzel
Steven Thaler

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 2015-16 (FY15-16) Adopted Budget. The budget is a financial plan to allocate resources needed to accomplish the strategic goals and objectives of Douglas County. The FY15-16 Budget is the product of months of work by the Board, elected officials, directors and staff, as well as members of the community, businesses and other local public agencies. In the development of the FY15-16 budget, Douglas County made a renewed commitment to build upon its strong record of long-range planning and financial stability. The five-year financial forecast process for the General Fund and other major funds is a tool that provides a focus on fixing structural imbalances over the long-range, not just year-to-year. The County also continues to work collaboratively with other special taxing districts and with other regional entities to provide for various services that meet the needs of our community in the most cost effective way.

In fiscal year 2013-14, Douglas County became the first county in the nation to implement *Priority Based Budgeting*, a leading practice as recognized by the Alliance for Innovation in Local Government and the International City/County Management Association (ICMA). Priority Based Budgeting is more than a budgeting tool, it is a long-term cultural change used to achieve and sustain fiscal health and wellness by aligning the County's financial resources with the highest priority programs and services. Priority Based Budgeting includes a comprehensive annual review of the entire organization, identifying each program offered and its cost, and evaluating the relevance of each program in terms of the results the County strives to provide for the community as identified in the strategic planning process.

Community involvement is an important component of the budget process as it provides a voice to our residents regarding the County's programs and educates the public on the difficult choices facing local elected officials, especially in the economic environment of recent years. County residents are engaged in the Priority Based Budgeting process by actively participating in the County's "*Manage the County's Checkbook*", an on-line forum in which they can allocate limited budget dollars amongst the County's priorities that are most important to them. Over the last several years, this public engagement process has resulted in a shift of existing budget resources into key areas identified by the community such as infrastructure and road maintenance.

We continually work to improve the accessibility and quality of important public information to ensure Douglas County's local government is as transparent to residents as possible. 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, Comprehensive Annual Financial Report, regularly scheduled Board of County Commissioners meetings, monthly newsletters, the County Manager's blog, local media outlets and the Inside Douglas County program. Please contact the County Manager's Office at 782-9821 or visit our website at www.douglascountynv.gov for additional information about our finances and important local issues. I hope this document enhances your understanding of Douglas County's FY 15-16 budget. Thank you for taking the time to review this important piece of public information.

Sincerely,

James R. Nichols,
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, 2014

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, 2014 (FY14-15). 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 FY15-16. 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 FY15-16 budget through descriptions, charts, and graphs.

County Services

An overview of each County department, including programs offered for FY15-16, 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's 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 53 separately budgeted funds in Douglas County's budget. The funds are organized in this section according to their type and purpose. Summaries are also provided for the County's Component Unit funds of the East Fork Fire Protection District and the Towns of Gardnerville, Genoa, and Minden.

Capital Budget

An overview of the capital projects planned and their financing source for FY15-16. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY16-20 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 Protection District, 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

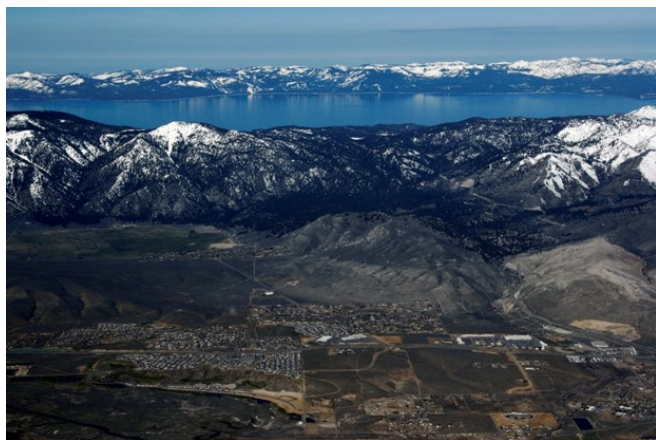
Douglas County is a political subdivision of the State of Nevada, operating under provisions of Title 20 of *Nevada Revised Statutes* (NRS). On November 25, 1861, Douglas County became one of the first nine counties established by the first Nevada Territorial Legislature, with the County seat located 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.



Carson Valley & Lake Tahoe



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 Douglas County Community & Senior Center opened in February, 2015. The 83,225 square foot facility, located on Waterloo Lane at the Herbig Park site, includes 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.



Douglas County Community & Senior Center

Population

According to the Nevada Governor Certified Population Estimates of Nevada's Counties, Cities and Towns, Douglas County's estimated population is 48,553 in 2014. Overall, the population of Douglas County has increased 9.82% between 2002 and 2014. Although the population of the county has grown, the county continues to provide a unique balance between suburban and rural lifestyles.

POPULATION				
State of Nevada and Douglas County				
Year	State	% Increase	Douglas County	% Increase
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%
2014	2,843,301	1.5%	48,553	0.2%

Source: State of Nevada Department of Taxation, Governor Certified Population Estimates of Nevada's Counties, Cities and Towns 2000 to 2014

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) to 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, Topaz Ranch Estates retail center, Sunridge, Indian Hills, 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.

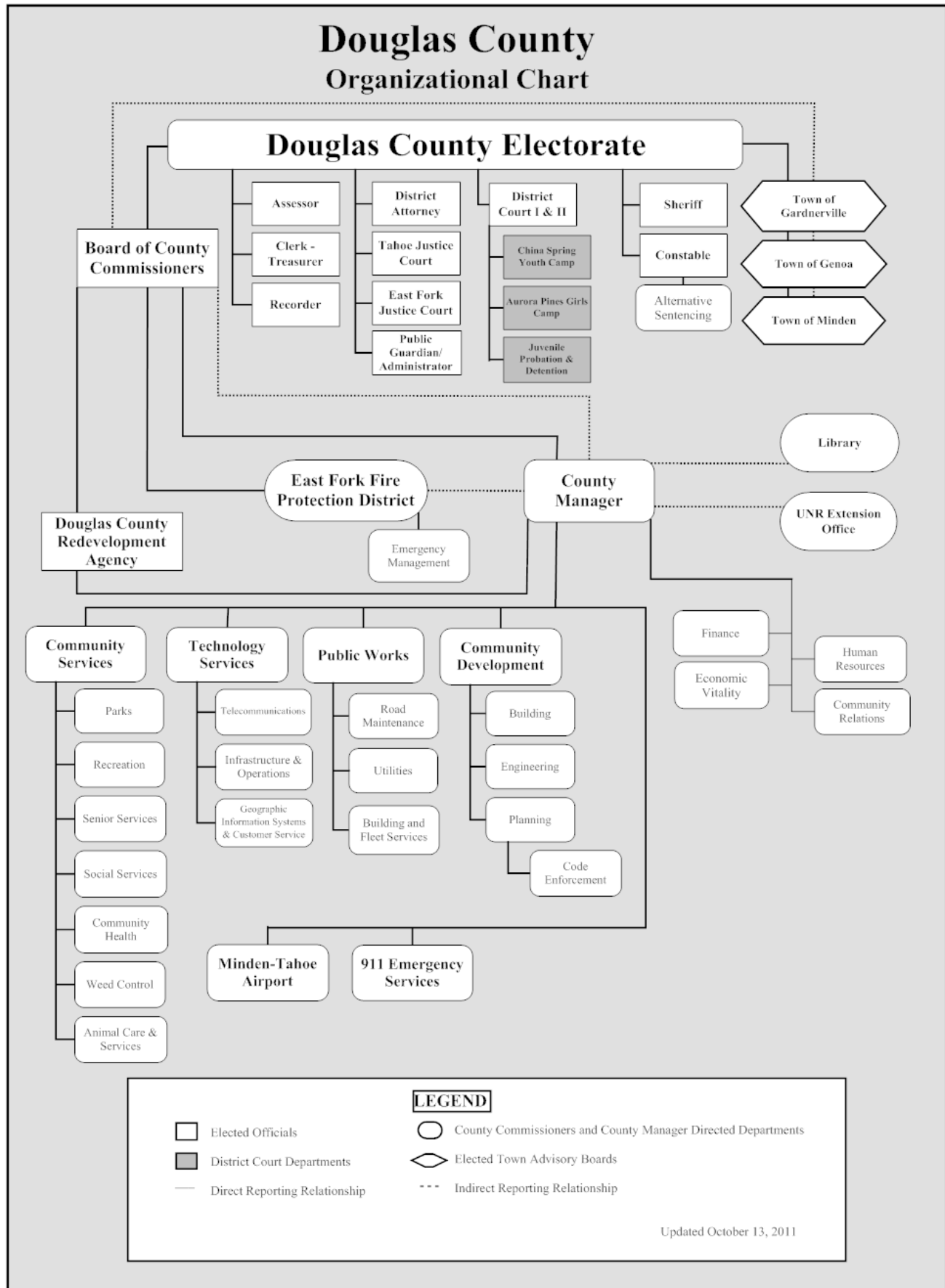
The Board of Commissioners also presides as the Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Regional Transportation Commission, Redevelopment Agency Board, and the East Fork Fire Protection District Board. The County Commissioners hold meetings as a Board on the first Thursday of each month in the Historic County Courthouse in Minden, Nevada, and on the third Thursday of each month in Stateline, Nevada, in the Douglas County Transportation Building. Meetings will occasionally take place on other days for special meetings and workshops. The agendas are posted at several locations, including: the Historic County Courthouse, the Minden Inn, the Judicial/Law Enforcement Building, the Douglas County Libraries in Minden and Zephyr Cove, Douglas County Administration Building and the Tahoe Transportation Center at Stateline, Nevada and the post offices in Gardnerville, Minden. The agenda can also be found on the Douglas County website at www.douglascountynv.gov.

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

The Douglas County Library is governed by a Board of Trustees and administered by an appointed Library Director. An appointed Fire Chief oversees the East Fork Fire Protection District and all East Fork Fire stations, including paid staff and volunteer firefighters. Fire and Paramedic services in the Tahoe area are provided by the Tahoe Douglas Fire District that has a separate elected Board

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

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



Douglas County Officials**Board of County Commissioners (Elected)****Doug N. Johnson**

Chairman, District 3

Nancy McDermid

Vice Chairwoman, District 4

Greg Lynn

Commissioner, District 1

Barry Penzel

Commissioner, District 5

Steve Thaler

Commissioner, District 2

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

Kathy Lewis

County Clerk-Treasurer

Karen Ellison

County Recorder

County Appointed Officials**James Nichols**

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 Protection District Chief

Amy Dodson

Library Director

Ron Sagen

911 Emergency Services Manager

Carl Ruschmeyer

Public Works Director

Douglas County

Boards and Commissions

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

The boards and commissions listed below serve in an advisory capacity to the Board of Commissioners within their respective areas of county policy (except the Law Library Board and the Library Board of Trustees). Members are appointed by the Board of Commissioners for specified terms. Members are unpaid volunteers who devote literally innumerable hours of their personal time to these community services. Anyone living within the County's boundaries may serve on these advisory boards and commissions, although certain membership conditions may apply. Contact the County Manager's Office if you are interested in serving your County in this capacity or wish to know more about the following volunteer boards and commissions.

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

1. Provide on-going recommendations to the Board and staff concerning specific program areas.
2. 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 provides oversight in the Master Plan process. 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 9 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 and the impact of development on the irrigation/ditch systems within Douglas County. There are 5 members who serve 2-year terms.

COUNTY MANAGER'S BUDGET MESSAGE

Overview

The adopted budget for fiscal year 2015-2016, represents Douglas County, and its component unit agencies, the Douglas County Redevelopment Agency, the Towns of Gardnerville, Genoa and Minden, and the East Fork Fire Protection District. The financial resources for Douglas County and these agencies are budgeted and accounted for in 53 separate funds (accounting entities) within the County's general ledger. The agencies developed their budgets based on the Douglas County Board of Commissioners policy to present structurally balanced budgets. The 2015-16 adopted budgets for all agencies total \$172,417,433, including depreciation, fund balances and reserves.

Total Budget By Organization	2015-16 Adopted
Douglas County	\$ 139,205,697
Redevelopment Agency	5,461,823
Town of Gardnerville	3,323,138
Town of Genoa	561,988
Town of Minden	10,446,872
East Fork Fire and Paramedic Districts	13,417,915
Total	\$172,417,433

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 (ICMA). Priority Based Budgeting is a budgeting tool used to achieve and maintain 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**
- **Infrastructure**
- **Preservation of Natural Environment, Cultural Heritage and Quality of Life**
- **Organizational Sustainability**

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, strategic planning and Priority Based Budgeting workshops, and the County's **"Manage the County's Checkbook"**. Manage the County's Checkbook is an on-line forum in which residents have the opportunity to allocate limited budget dollars amongst the County's strategic priorities. The outcome of this annual forum has resulted in a shift of existing budget resources from lower priority programs into key areas identified by participants as top priorities.



Summary of the 2015-16 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 2015-16 Budget across all agencies and funds. The Revenue Highlights and Appropriations Highlights sections following this summary provide additional information regarding the changes in the 2015-16 Budget.

Combined Budget Overview (All Agencies & Funds)	2013-14 Adopted	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	\$ 49,768,804	\$ 49,993,195	\$ 55,878,321	\$ 5,885,126	11.8%
Revenue:					
Property Taxes	34,118,714	35,734,600	36,234,139	499,539	1.4%
Room Taxes	5,173,652	5,478,849	5,640,989	162,140	3.0%
Transient Lodging License Tax	1,624,153	2,107,693	2,158,993	51,300	2.4%
Other Taxes (Gas/Road/Res.Constr)	1,754,427	1,198,662	1,235,097	36,435	3.0%
State Consolidated Tax	12,419,649	13,095,137	13,405,352	310,215	2.4%
Sales Taxes (P.A.L.S.)	1,547,188	1,616,302	1,671,846	55,544	3.4%
Licenses & Permits	4,074,000	3,773,200	3,961,500	188,300	5.0%
Gaming	1,195,540	1,192,540	1,203,540	11,000	0.9%
Intergovernmental	7,112,149	8,861,188	9,312,785	451,597	5.1%
Charges for Service	27,800,259	30,138,571	26,733,358	(3,405,213)	-11.3%
Fines & Forfeitures	1,201,750	1,231,800	1,221,300	(10,500)	-0.9%
Miscellaneous	2,811,990	1,942,082	1,950,222	8,140	0.4%
Contributed Capital	1,925,000	125,000	125,000	-	-
Total Operating Revenue	102,758,471	106,495,624	104,854,121	(1,641,503)	-1.5%
Transfers In	7,681,308	8,415,272	7,618,562	(796,710)	-9.5%
Other Financing Sources	970,000	203,588	542,037	338,449	166.2%
Depreciation	2,654,208	3,266,538	3,524,392	257,854	7.9%
Total Non-Operating Revenue	11,305,516	11,885,398	11,684,991	(200,407)	-1.7%
Total Revenue	114,063,987	118,381,022	116,539,112	(1,841,910)	-1.6%
Total Resources	163,832,791	168,374,217	172,417,433	4,043,216	2.4%
Requirements					
Operating Expense:					
Personnel Services	51,843,394	53,691,240	55,495,982	1,804,742	3.4%
Services & Supplies	35,956,098	33,060,517	33,566,061	505,544	1.5%
Other	85,108	4,889,321	5,027,750	138,429	2.8%
Total Operating Requirements	87,884,600	91,641,078	94,089,793	2,448,715	2.7%
Non-Operating Expense:					
Capital Outlay/Projects	11,442,193	11,237,209	14,411,253	3,174,044	28.2%
Debt Service	5,100,481	5,732,543	4,637,969	(1,094,574)	-19.1%
Distrib.-other districts	4,529,609	4,687,246	-	-	-
Transfers Out	7,691,308	8,415,272	7,618,562	(796,710)	-9.5%
Contingency	1,558,716	1,558,774	1,380,619	(178,155)	-11.4%
Depreciation	2,744,208	3,347,138	3,574,392	227,254	6.8%
Total Non-Operating Requirements	33,066,515	34,978,182	31,622,795	(3,355,387)	-9.6%
Total Expense	120,951,115	126,619,260	125,712,588	(906,672)	-0.7%
Ending Fund Balance/Reserves	42,881,676	41,754,957	46,704,845	4,949,888	11.9%
Total Requirements	\$ 163,832,791	\$ 168,374,217	\$ 172,417,433	\$ 4,043,216	2.4%

Total resources available for appropriation in 2015-16 equal \$172,417,433, of which \$116,539,112 is current revenue (excluding beginning fund balances and reserves), and represents an increase of \$4,043,216, or 2.4% from the prior year. Total expenses decreased by \$906,672 or 0.7%. The Revenue Highlights and Appropriations Highlights sections provide additional information regarding the changes in the 2015-16 Budget.

The following table illustrates the means of financing the 2015-16 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 \$94,775,528. This represents a decrease of \$1,970,900, or 2.1% from the prior year, resulting from a decrease in current revenue, primarily charges for services in the East Fork Fire Protection District. This is due to a change in budgeting from the prior year to reflect revenues net of uncollectable ambulance charges and the consolidation of the Paramedic Fund into the East Fork Fire Protection District Operating Fund.

Resources	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Beginning Balances	\$ 49,993,195	\$ 55,878,321	\$ 5,885,126	10.5%
Current Revenue	118,381,022	116,539,112	\$ (1,841,910)	-1.6%
Total Resources	168,374,217	172,417,433	\$ 4,043,216	2.3%
Less Beginning Fund Balance	49,993,195	55,878,321	5,885,126	10.5%
1 Less Interfund Charges (operating)	3,220,605	3,383,239	162,634	4.8%
Less Transfer In	8,415,272	7,618,562	(796,710)	-10.5%
Less Depreciation	3,266,538	3,524,392	257,854	7.3%
2 Less Pass-Thru Revenues	6,528,591	6,695,354	166,763	2.5%
3 Less Non-Operating Revenue	203,588	542,037	338,449	62.4%
Net Available Resources	\$ 96,746,428	\$ 94,775,528	\$ (1,970,900)	-2.1%

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 2015-16 Budget, 73% comes from three sources: Property Tax (35%), Charges for Service (26%), and State Consolidated Taxes (13%). 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, 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 working to further strengthen and diversify the revenue base.

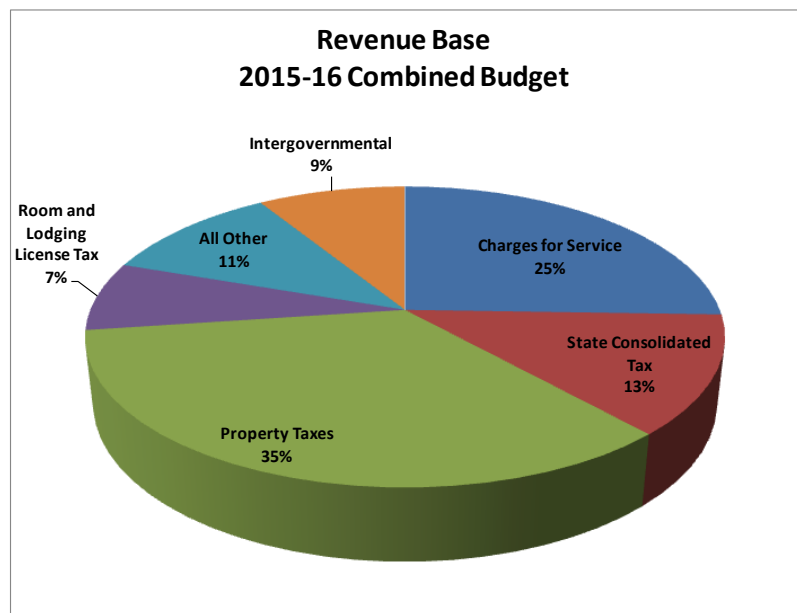
The County based its revenue estimates for the 2015-16 Budget on information provided by the Nevada State Department of Taxation, Department Directors, Elected Officials and the Finance Division. As the economic recovery continues, County revenues have stabilized in most areas, but we expect a moderate decrease of 1.5% in operating revenue in total across all funds and agencies. Property taxes are projected to increase 1.4 % overall across all funds. General Fund property tax revenue is budgeted to increase 1.9% in FY 2015-16. Property tax revenue for the East Fork Fire Protection District is budgeted to increase 3.6%. The Towns of Gardnerville and Genoa are budgeted to see increases of 5.6%, 1.6% respectively, while the Town of Minden is budgeted to see a decrease in Property taxes of 0.9%. Property taxes for the Douglas County Redevelopment Agency will decrease by 2.1%. State Consolidated taxes are projected to increase 2.4% 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 3.4% to bring this budgeted revenue into line with the State's projections.

Charges for Services are projected to decrease 11.3% overall, due to changes in the East Fork Fire Protection District Operating Fund. Beginning in 2015-16, the Paramedic District was combined into the East Fork Fire Protection District Operating Fund. In prior years, the Paramedic Fund would distribute net revenue to the East Fork Operating Fund, which was budgeted in charges for service. This net revenue included property taxes, charges for service and miscellaneous revenue. As a result of the combination of the two funds, charges for services decreased for two reasons. First, the property tax portion was budgeted under property tax and second, because only the net amount of ambulance charges and collection loss was budgeted. In prior years both were budgeted in the Paramedic Fund and only the net was distributed. Charges for services are budgeted to have slight increases in most other funds.

Room taxes are expected to increase 3.0%, and transient lodging license taxes are projected to increase 2.4% as well to bring these budgeted revenues in line with actual trends. Gaming revenues are projected to increase by 0.9%, which is slightly up from recent years.

Intergovernmental revenues are expected to increase 5.1% due to an increase in budgeted grants. Fines and Forfeitures are projected to decrease by 0.9% to reflect the actual trend in collection of court fines.



Appropriation Highlights

Total appropriations in the 2015-16 Budget equal \$172,417,433 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, utility systems, stormwater drainage and flood control, 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

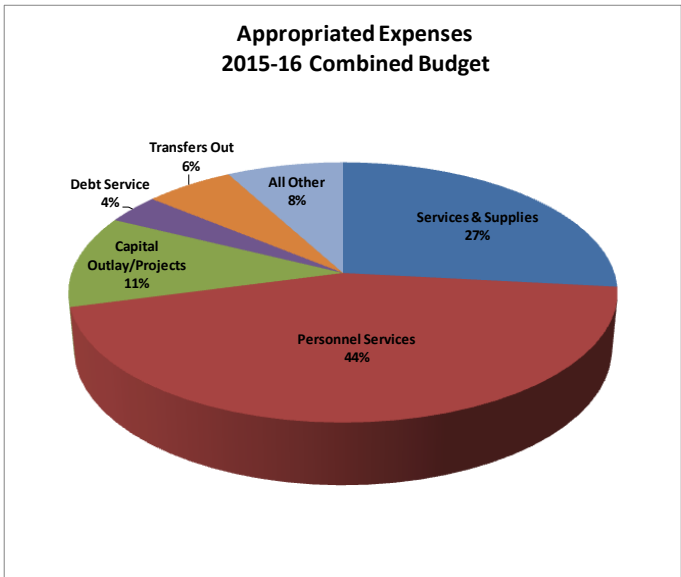
The operating budget of Douglas County includes all expenditures related to the costs of services, such as staffing, supplies, services, equipment, capital outlay, County-funded grants, and other miscellaneous expenses. The Operating Budget excludes ending fund balances and reserves.

Personnel Services

As an organization that provides services to the community, the County's Personnel Services costs, which consist of wages, salaries, and benefits, represents the largest single category of expenditures in the budget. Personnel Services account for \$55,495,982 or 44% of total expenditures, representing an increase of \$1,804,742, or 3.4% over the prior year.

This increase is due to several factors. Overall, the County focused on organizational sustainability going into the 2015-16 budget development per direction from the Board of County Commissioners. This included a compensation and classification study that resulted in the adjustment of the County's pay grades. Douglas County employees who were under the minimum of the new pay grade received an increase to either bring them to the minimum or closer to the minimum of the new pay grade as part of a phased-in approach. Another factor was labor contracts for the three Douglas County labor groups. All contracts expired on June 30, 2015 and new contracts were negotiated.

There were additions to Full Time Equivalents (FTE) in some departments in the General Fund including the District Courts Departments, Community Development, the District Attorney's Office and Alternative Sentencing. Many of these additions were funded by reallocating existing resources. FTE's increased in Community Services due to the new Community and Senior Center becoming fully staffed in accordance with their reorganization plan.



Services & Supplies

The Services and Supplies budget totals \$33,566,061 or 27% of total appropriations. Services and supplies include operating expenses such as utilities, materials, insurance, repairs, vehicle maintenance and professional services. Services and Supplies increased by \$505,544, or 1.5% over the prior year. The growth reflects the net effect of a large decrease in services and supplies in the Regional Transportation Fund due to the reclassification of major repairs and maintenance to capital projects and smaller increases in the General Fund, Special Revenue Funds, Enterprise Funds, and Town Funds.

Non-Operating Expenses

Capital Outlay/Projects

The Capital Outlay/Projects Budget totals \$14,411,253 or 11% of total appropriations. Capital Outlay/Project appropriations increased by \$3,174,044 or 28.2%. The increase is due to the reclassification of major repairs and maintenance to capital projects as well as increased funding for projects in the Regional Transportation Fund according to the five year Transportation Plan.

Debt Service

Debt service payments total \$4,637,969, or 4% of total appropriations. Debt service decreased by \$1,094,574 due to early payoff of the County's Solid Waste Disposal Refunding Bonds, Series 2004.

Transfers Out

Transfers Out payments total \$7,618,562, or 6% of total appropriations. Transfers Out represent amounts distributed from one fund to finance activities in another fund. Transfers Out decreased by a net \$796,710 or 9.5% due primarily to the elimination of the transfer out from the Solid Waste Management Fund to pay for debt service on the Solid Waste Disposal Refunding Bonds.

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 \$3,574,392 for 2015-16.

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 2015-16 equal \$1,380,619.

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 known at the time of budget preparation. This is the largest category of reserves, totaling \$38,820,291 in the 2015-16 Budget.

Budgeted ending fund balance and reserves for 2015-16 totals \$46,704,845. This represents an increase of \$4,949,888, or 11.9% which is comprised of increases in many funds, mostly in reserves.

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 2015-16 totals \$7,536,647.

Summary of the 2015-16 Budget (Douglas County Funds)

Total Expenses By Fund Type	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
General Fund	42,016,811	42,674,544	657,733	1.5%
Special Revenue Funds	53,393,255	49,798,293	(3,594,962)	-7.2%
Internal Service Funds	4,794,552	5,019,450	224,898	4.5%
Enterprise Funds	16,242,540	18,151,881	1,909,341	10.5%
Capital Construction Funds	6,773,764	7,900,770	1,127,006	14.3%
Debt Service Funds	3,398,338	2,167,650	(1,230,688)	-56.8%
Total Expenses	126,619,260	125,712,588	(906,672)	-0.7%

General Fund

The General Fund is the largest single County fund, with an operating budget of \$42 million in 2015-16, 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-term 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 2015-16 Budget included maintaining long-term financial stability while:

- Finding funding for investment in infrastructure (roads)
- Finding funding for investment in employees including negotiation of new labor contracts
- Finding funding for new General Fund budget requests submitted by departments

General Fund Solutions:

- Funded mandatory services and supplies increases and additional requests, including a \$135,684 increase in cost for State Rural Child Protective Services
- Funded 2.5 FTE at no additional cost to the General Fund by reallocating existing funds
- Focused on retaining as much available funding as possible for compensation and classification study and implementation and employee contracts
- Funded personnel costs in the Tahoe Justice Court department according to their reorganization, increased the contract amount for the Public Guardian, and reorganized the Public Works Department
- Balanced the General Fund budget for 2015-16 with structurally balanced budgets projected over the next five years

Special Revenue Funds

Special revenue funds budgeted in 2015-16 total \$49.7 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 2015-16, the most significant budget change in the special revenue funds was the elimination of the Paramedic District Fund, which was combined into the East Fork Fire Protection District Operating Fund. This eliminated the budgeted distribution from the Paramedic Fund to the East Fork Fire Protection District Operating Fund.

Proprietary Funds

The 2015-16 budgets for the Proprietary Funds total \$22.9 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 the consolidation of three water funds including Zephyr, Cave Rock, and Skyland into one fund called the Lake Tahoe Water Utility Fund.

Capital Project Funds

Capital Project funds budgeted in 2015-16 total \$8.1 million. These funds account for revenues and expenses associated with the construction of major capital facilities (other than those financed by proprietary funds). The funds include the Ad Valorem Capital Projects, County Construction and Regional Transportation funds. Transportation projects budgeted increased according to the five year Transportation Plan.

Debt Service Fund

The 2015-16 Debt Service Fund budget totals \$2.1 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 a reduction of \$1.0 Million due to the early payoff of the County's, Solid Waste Disposal Refunding Bonds, Series 2004. There was also an addition to debt service for the Airport 2014 Revenue Bonds.

Conclusion

County agencies and departments have worked collaboratively to develop a balanced 2015-16 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 providing high quality, professional and cost effective services.

Respectfully submitted,



James R. Nichols, County Manager

Budget Overview

This section provides a concise portrayal of the FY15-16 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 53 funds. Douglas County's funds are described in detail in the Fund Summaries section.

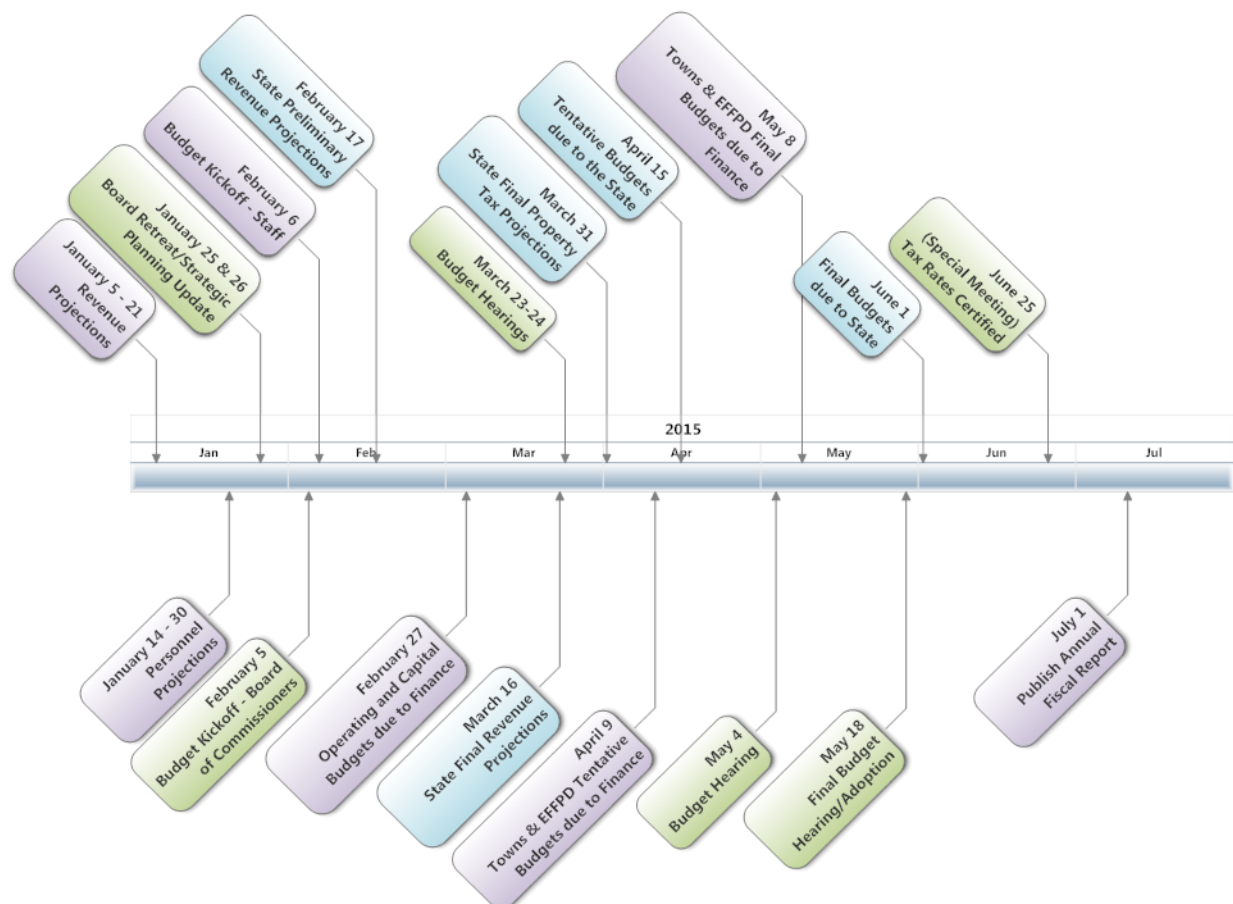
Developing the Budget

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

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

PRIORITIES & OBJECTIVES

- 1) Financial Stability
- 2) Safe Community
- 3) Economic Vitality
- 4) Infrastructure
- 5) Natural Environment, Cultural Heritage and Quality of Life
- 6) Organizational Sustainability

Strategic Goals

<u>Financial Stability</u>	
Financial strength and integrity of organization	
<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 current and future technology needs
E	Develop a facilities plan to address the County's future facility needs, including a long-term strategy for the Minden Inn

<u>Safe Community</u>	
Safe environment for residents, businesses, and visitors	
<i>Objective: Douglas County will enhance and improve the provision of public safety and related services.</i>	
F	Develop a comprehensive Continuity of Operations Plan (COOP) for Douglas County and encourage the participation of all special districts within the county.
G	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
H	Initiate a septic systems conversion program throughout the County
I	Conduct EOC-related training on a regular basis
J	Implement "After Action Review" recommendations for all emergency/disaster events that may occur throughout County

<u>Economic Vitality</u>	
<i>Objective: Douglas County will promote the economic vitality of the community.</i>	
K	Work with Tahoe Stakeholders to identify viable options to implement South Shore Vision
L	Implement Economic Vitality priority projects to best meet the needs of local business and identify/initiate additional tourism events/opportunities in the County
M	Examine and revise Title 20, Division 11 (appeal process) and Engineering Design Standards
N	Work with the Towns of Minden and Gardnerville and other stakeholders to finalize Valley Vision priority projects and leverage funds for implementation
O	Work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe (within Douglas County)

Infrastructure	
Efficiency and responsiveness in addressing community issues and needs	
<i>Objective: Douglas County will provide for the maintenance and infrastructure necessary to meet current and future service levels.</i>	
P	Working in partnership with residents and businesses, develop long term solutions to fund preventative road maintenance
Q	Identify funding to support the continuation of the east-side improvements at the Airport
R	Complete the Countywide sotrmwater master plan including development of a lont-term funding strategy
S	Work in partnership with residents, businesses, public entities and stakeholders to develop multimodal transportation solutions for improved connectivity and economic development, including viable funding options in concert with pursuit of grant funds per the Countywide Connectivity Initiative
T	Develop multi-year, stable and equitable water rate structures for the water systems throughout the County in partnership with residents and businesses

Natural Environment, Cultural Heritage and Quality of Life	
<i>Objective: Douglas County will preserve the County's natural environment, cultural heritage and other assets to create the ideal destination for residents and visitors alike while ensuring orderly and sustainable development of the community.</i>	
U	Secure passage of the Douglas County Conservation Act
V	Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resource to assist in oversight
W	Advocate for the educational assets of the County including public library and local colleges
X	Perform the 20-year update to the County's master plan
Y	Initiate a Countywide recycling program

Organizational Sustainability	
<i>Objective: Douglas County will value their employees and create an optimal workforce to serve our customers.</i>	
Z	Develop an implementation plan for the Comp and Class study
AA	Refine and enhance the County's employee recognition program
BB	Establish an in-house employee wellness program, including an employee clinic, to improve productivity through a healthy and fit workforce who are better able to serve our customers
CC	Expand the County's current new-employee orientation program to better infuse the appropriate culture into our workforce



FY15-16 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 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 start to recover General Fund (cost allocation) costs from the Towns and Federal grants where feasible.
- The County will budget revenues responsibly, based on recent trend data, as well as information provided by the State and Departments and other economic data.

Personnel Costs:

- No new personnel should be included in budgets unless justified and endorsed by the County Manager, vetted through Priority Based Budgeting Model and approved by the Board.
- Personnel budgets will be based on County negotiated labor contracts, compensation study or resolutions approved by the Board.
- The County's costs toward the State's retiree health insurance plan are to be borne by the fund from which the retiree was paid while an employee of the County, as they were in FY14-15.
- Regular employee PERS contribution rate is changing from 25.75% to 28.00% effective August 1, 2015 and will be addressed per NRS 286.421(3).
- Police/Fire and Judicial employee PERS contribution rate will remain the same. Police/Fire is 40.50% and Judicial employees are 29.00%.

Services and Supplies (Operating Budget):

- Total departmental Services & Supplies budgets are not to increase from the current year's (FY14-15) total adopted budget.
- Annual lease payments for the computers are to be borne by the department as part of the service and supply cost as they are leased.
- 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 assets are assets acquired for use of operations and have an estimated useful life 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 outlined 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 FY15-16 budget incorporates a number of actions to slow the growth of operating expenditures. Continuing with this approach has helped to eliminate a 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, historical trends and estimates provided by the State of Nevada, 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 for Douglas County is estimated at \$2,727,497,704 for FY15-16 and property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire Protection District, and the Towns is estimated at \$36,234,139. Ad valorem property tax revenues are capped at 3.0% growth for the residential, commercial, industrial and multifamily. Property tax revenue growth exceeding the 3.0% cap is abated. Our forecast assumes an increase of 1.9% in property tax collections in FY15-16. Ad valorem property tax revenue growth for the period fiscal year 2016 through fiscal year 2019 is projected to be 2.0% annually.
2. Current property tax collections will continue at 98% and, when combined with delinquent collections, will reach 99%.
3. State Consolidated Tax (CTX) revenues are estimated to increase by 2.3% in FY15-16. An growth rate of 2.3% 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 FY15-16. 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 increase by 1.2% in FY15-16 and then remain flat for the next four years. These revenues are based on licensing of machines, not gaming wins or revenue.
5. Overall Licenses & Permit revenues will remain constant with a 5.5% increase in FY15-16, then remain flat through FY19-20. In FY14-15 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 FY15-16 by 11.0%, then remain constant at an increase of 1.5% through FY19-20. The increase in 2015-16 is due to an increase in costs recovered from Douglas County funds outside the General Fund and component units according to the County's Cost Allocation Plan.
7. Fines and Forfeitures revenue are anticipated to have a slight decrease in FY15-16 and then remain constant. Fines and Forfeitures are mostly driven by court operations.
8. Miscellaneous revenue will decrease in FY15-16 by 24.5% due to a decrease in property tax penalties and interest and then increase slightly each year thereafter due to increased investment earnings. Interest revenue and property tax penalties are the biggest source of revenue in Miscellaneous revenue.
9. Personnel Services forecast is based on the completion of a compensation and classification study that resulted in the adjustment of the County's pay grades and corresponding increases to wages. Another factor was labor contracts for the three Douglas County labor groups. All contracts expired at the end of FY14-15 and new contracts were negotiated beginning in FY15-16.
10. Services and Supplies forecast includes the State impacts passed down to the County for Rural Child Protective Services, which increased by \$135,684 for FY15-16. Services and Supplies is estimated to grow at an average rate of 1.4% each year in years 2016 to 2020.
11. The General Fund is budgeted for purchased vehicles totaling \$305,000 annually, which is a small increase from prior years due to the reallocation of existing funds.
12. Transfers out saw a decrease due to the elimination of the transfer to Risk Management to stabilize health care costs. The General Fund continues to support Road Maintenance, Parks, Recreation, and the Senior Center.
13. A Contingency of 1.96% 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 2015

General Fund	2015-16 Budget	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
Current Operating Revenue:					
Property Tax	18,743,700	19,123,574	19,505,945	19,896,063	20,293,973
State Consolidated Taxes	11,135,187	11,391,296	11,653,296	11,921,322	12,195,512
Licenses & Permits	3,501,200	3,501,200	3,501,200	3,501,200	3,501,200
Gaming	835,000	835,000	835,000	835,000	835,000
Intergovernmental	1,293,660	1,293,660	1,293,660	1,293,660	1,293,660
Charges for Service	4,424,532	4,490,900	4,558,263	4,626,637	4,696,037
Fines & Forfeitures	1,168,300	1,168,300	1,168,300	1,168,300	1,168,300
Miscellaneous	619,238	625,430	639,054	644,008	656,392
Transfers In	75,000	75,000	75,000	75,000	75,000
Current Revenue	41,795,817	42,504,360	43,229,718	43,961,190	44,715,074
Total Operating Resources	41,795,817	42,504,360	43,229,718	43,961,190	44,715,074
Requirements					
Operating:					
Personnel Services	29,802,002	30,323,087	31,216,860	31,897,991	32,541,194
Services & Supplies	8,702,886	8,864,414	8,981,423	9,090,782	9,201,463
Capital Outlay	305,000	305,000	305,000	305,000	305,000
Total Operating	38,809,888	39,492,501	40,503,283	41,293,773	42,047,657
Non-Operating:					
Transfers Out	2,985,929	3,011,859	2,726,435	2,667,417	2,667,417
Total Non-Operating	2,985,929	3,011,859	2,726,435	2,667,417	2,667,417
Total Requirements	41,795,817	42,504,360	43,229,718	43,961,190	44,715,074
Surplus/(Deficit)	-	-	-	-	-

Total Contingency for Fiscal Year

753,669

753,669

753,669

753,669

753,669

1.96%

1.92%

1.87%

1.84%

1.81%

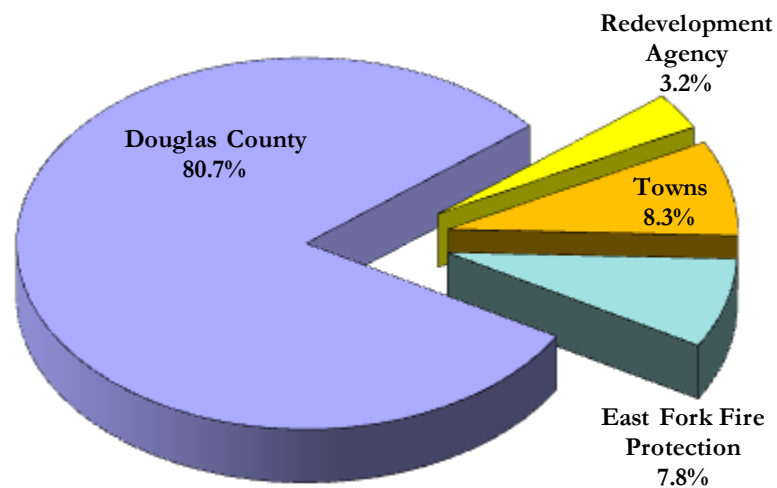
The FY15-16 Budget

This section provides a general financial overview of the FY15-16 Douglas County budget through the use of charts and graphs.

The Fund Summaries section provides historical information on every fund included in the budget.

FY15-16 Budget by Agency—\$172,417,433 (WITH ending fund balance/reserves)

Douglas County	\$139,205,697	80.7%
Redevelopment Agency	5,461,823	3.2%
Towns	14,331,998	8.3%
East Fork Fire Protection	13,417,915	7.8%
Total	\$172,417,433	100%



FY15-16 Adopted Budget

Combined Fund Statement

	Beg. Balance/ Reserves	New Revenue	Transfers In	Total Avail. Resources	Salary and Benefits
County Funds					
General	7,706,376	41,720,817	75,000	49,502,193	29,802,006
Stabilization	360,713	400	-	361,113	-
NV Cooperative Extension	165,503	256,719	-	422,222	101,404
Airport	2,233,477	993,250	-	3,226,727	-
Douglas County Water District	115,222	-	-	115,222	-
Solid Waste	1,616,024	515,300	-	2,131,324	72,437
Landscape Maintenance District	-	20,324	-	20,324	-
MV Accident Indigent	-	376,091	-	376,091	-
Medical Assistance to Indigents	3,231,633	1,320,308	-	4,551,941	-
Social Services	782,061	2,194,568	-	2,976,629	673,240
Law Library	2,523	22,050	-	24,573	-
Road Operating	813,683	1,189,997	414,343	2,418,023	801,788
Room Tax	629,353	10,532,944	941,155	12,103,452	3,671,487
Tahoe-Douglas Trans. Dist.	392,357	506,769	-	899,126	15,830
Justice Court Admin. Assess.	11,316	54,000	-	65,316	-
China Spring Youth Camp	250,000	4,224,453	12,926	4,487,379	3,283,434
WNRYC	563,174	438,937	-	1,002,111	-
Erosion Control	-	-	5,000	5,000	-
911 Emergency Services	501,344	2,134,524	-	2,635,868	1,525,285
Senior Services	119,536	1,192,515	834,210	2,146,261	1,083,397
Risk Management	4,140,877	2,996,934	-	7,137,811	101,349
Dental Insurance	851,210	439,000	-	1,290,210	-
Motor Pool/Veh Maintenance	894,823	1,552,826	-	2,447,649	505,044
Ridgeview Water	16,846	20	-	16,866	-
Regional Water Fund	382,004	1,742,037	-	2,124,041	40,537
Sewer Utility	3,131,775	2,785,770	-	5,917,545	446,780
Carson Valley Water Utility	3,897,763	4,331,894	125,000	8,354,657	687,026
Lake Tahoe Water Utility	1,922,558	2,523,442	112,500	4,558,500	457,806
Extraordinary Maintenance	645,572	700	-	646,272	-
Ad Valorem Capital Projects	3,323,317	1,263,625	-	4,586,942	-
County Construction	1,514,589	302,000	50,000	1,866,589	-
Park Res. Const. Tax	(618)	3,473	-	2,855	-
Regional Transportation	3,757,119	2,424,215	1,136,729	7,318,063	170,143
Co. Debt/Other Resources	1,701,451	-	1,765,351	3,466,802	-
Total County	45,673,581	88,059,902	5,472,214	139,205,697	43,438,993

FY15-16 Adopted Budget

Combined Fund Statement (continued)

Services/Supplies and Other Charges	Capital	Contingency	Total Budget	Transfers Out	Reserves	8.3% Fund Balance	Total Appropriation
8,827,940	305,000	753,669	39,688,615	2,985,929	2,814,197	4,013,452	49,502,193
-	-	-	-	-	361,113	-	361,113
147,421	137,753	7,465	394,043	-	-	28,179	422,222
826,372	1,146,264	24,476	1,997,112	77,739	1,084,159	67,717	3,226,727
36,743	74,327	1,102	112,172	-	-	3,050	115,222
293,806	1,723,617	9,787	2,099,647	-	-	31,677	2,131,324
20,324	-	-	20,324	-	-	-	20,324
376,091	-	-	376,091	-	-	-	376,091
1,300,308	20,000	-	1,320,308	-	3,231,633	-	4,551,941
1,509,740	-	39,648	2,222,628	3,500	640,808	109,693	2,976,629
21,840	-	655	22,495	-	-	2,078	24,573
771,258	617,244	47,191	2,237,481	49,979	-	130,563	2,418,023
7,111,090	249,088	141,581	11,173,246	442,434	-	487,772	12,103,452
140,913	407,453	4,702	568,898	317,218	-	13,010	899,126
53,000	-	1,590	54,590	-	6,327	4,399	65,316
953,945	-	-	4,237,379	-	-	250,000	4,487,379
433,000	-	-	433,000	-	528,621	40,490	1,002,111
5,000	-	-	5,000	-	-	-	5,000
528,572	22,951	54,993	2,131,801	-	351,921	152,146	2,635,868
939,061	-	22,633	2,045,091	-	-	101,170	2,146,261
2,887,322	-	-	2,988,671	-	4,149,140	-	7,137,811
436,051	-	-	436,051	-	854,159	-	1,290,210
883,666	206,018	-	1,594,728	-	852,921	-	2,447,649
3,162	-	-	3,162	-	13,704	-	16,866
1,431,558	-	-	1,472,095	125,000	526,946	-	2,124,041
2,441,156	250,400	-	3,138,336	-	2,779,209	-	5,917,545
2,789,302	1,514,816	-	4,991,144	-	3,363,513	-	8,354,657
1,920,981	28,784	-	2,407,571	-	2,150,929	-	4,558,500
-	-	-	-	-	646,272	-	646,272
91,641	-	-	91,641	1,042,500	3,452,801	-	4,586,942
252,000	50,000	-	302,000	-	1,564,589	-	1,866,589
2,855	-	-	2,855	-	-	-	2,855
888,421	4,432,860	-	5,491,424	427,915	1,398,724	-	7,318,063
2,026,178	-	-	2,026,178	-	1,440,624	-	3,466,802
40,350,717	11,186,575	1,109,492	96,085,777	5,472,214	32,212,310	5,435,396	139,205,697

FY15-16 Adopted Budget

Combined Fund Statement (continued)

	Beg. Balance/ Reserves	New Revenue	Transfers In	Total Avail. Resources	Salary and Benefits
Redevelopment Agency Funds					
DC Redevelopment Admin	24,102	1,942,483	-	1,966,585	48,697
DC Redevelopment Capital	1,688,362	2,000	1,804,876	3,495,238	-
Total Redevelopment	1,712,464	1,944,483	1,804,876	5,461,823	48,697
East Fork Fire Protection District					
East Fork Fire	1,775,226	11,183,527	-	12,958,753	9,477,247
East Fork Fire Emergency	317,690	-	-	317,690	-
East Fork Fire Debt Service	-	-	141,472	141,472	-
Total Fire Protection	2,092,916	11,183,527	141,472	13,417,915	9,477,247
Gardnerville					
Gardnerville Town	402,480	1,391,116	-	1,793,596	529,492
Gardnerville Health/Sanitation	448,398	924,000	-	1,372,398	429,545
Gardnerville Ad Val Cap Projects	111,261	45,883	-	157,144	-
Total Gardnerville	962,139	2,360,999	-	3,323,138	959,037
Genoa					
Genoa Town	53,560	450,638	-	504,198	131,052
Genoa Ad Val Capital Projects	11,405	1,630	-	13,035	-
Genoa Construction Reserves	44,655	100	-	44,755	-
Total Genoa	109,620	452,368	-	561,988	131,052
Minden					
Minden Town	143,764	1,264,280	200,000	1,608,044	495,331
Minden Ad Val Capital Projects	67,845	43,170	-	111,015	-
Minden Trash	555,768	688,000	-	1,243,768	317,444
Minden Cap Equip/Construction	846,878	317,199	-	1,164,077	-
Minden Wholesale Water	900,696	1,451,622	-	2,352,318	330,710
Minden Water	2,812,650	1,155,000	-	3,967,650	277,147
Total Minden	5,327,601	4,919,271	200,000	10,446,872	1,420,632
Total All Funds	55,878,321	108,920,550	7,618,562	172,417,433	55,475,658

FY15-16 Adopted Budget

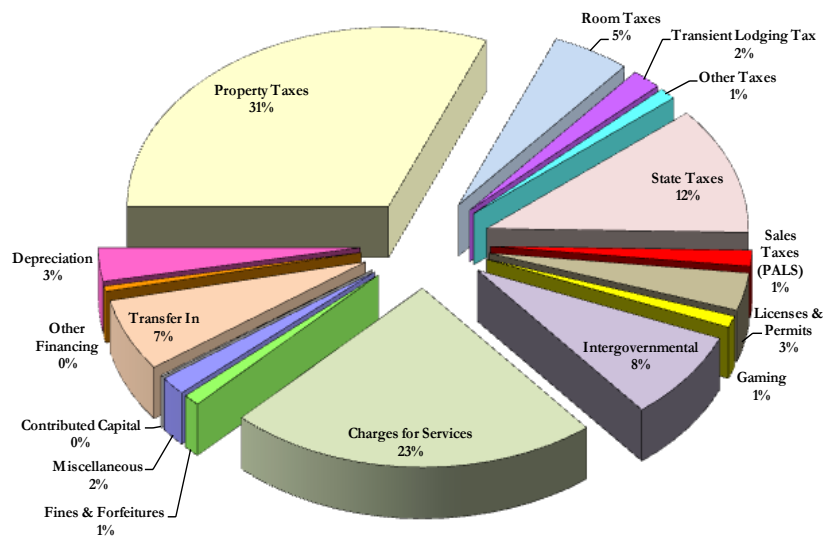
Combined Fund Statement (continued)

Services/Supplies and Other Charges	Capital	Contingency	Total Budget	Transfers Out	Reserves	8.3% Fund Balance	Total Appropriation
88,910	-	4,128	141,735	1,804,876	19,974	-	1,966,585
91	-	-	91	-	3,495,147	-	3,495,238
89,001	-	4,128	141,826	1,804,876	3,515,121	-	5,461,823
2,004,982	99,794	172,233	11,754,256	141,472	110,000	953,025	12,958,753
-	317,690	-	317,690	-	-	-	317,690
141,472	-	-	141,472	-	-	-	141,472
2,146,454	417,484	172,233	12,213,418	141,472	110,000	953,025	13,417,915
761,870	356,406	38,715	1,686,483	-	-	107,113	1,793,596
468,288	72,916	-	970,749	-	401,649	-	1,372,398
-	85,000	-	85,000	-	72,144	-	157,144
1,230,158	514,322	38,715	2,742,232	-	473,793	107,113	3,323,138
322,770	-	12,708	466,530	-	-	37,668	504,198
-	-	-	-	-	13,035	-	13,035
-	-	-	-	-	44,755	-	44,755
322,770	-	12,708	466,530	-	57,790	37,668	561,988
949,453	-	43,343	1,488,127	-	-	119,917	1,608,044
-	-	-	-	-	111,015	-	111,015
364,050	-	-	681,494	-	562,274	-	1,243,768
70,000	390,199	-	460,199	200,000	503,878	-	1,164,077
788,389	-	-	1,119,099	-	1,233,219	-	2,352,318
769,084	1,997,000	-	3,043,231	-	924,419	-	3,967,650
2,940,976	2,387,199	43,343	6,792,150	200,000	3,334,805	119,917	10,446,872
47,080,076	14,505,580	1,380,619	118,441,933	7,618,562	39,703,819	6,653,119	172,417,433

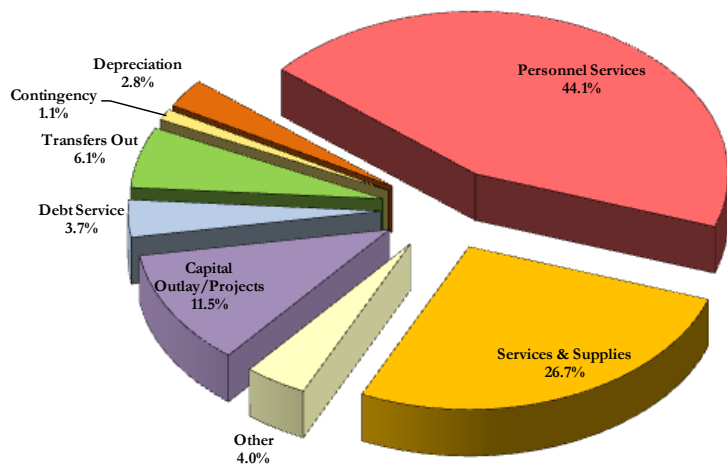
FY15-16 Resources and Requirements

All Funds

Resources	Amount	Percent
Property Taxes	\$36,234,139	31.1%
Room Taxes	5,640,989	4.8%
Transient Lodging Tax	2,158,993	1.9%
Other Taxes	1,235,097	1.1%
State Taxes	13,405,352	11.5%
Sales Taxes (PALS)	1,671,846	1.4%
Licenses & Permits	3,961,500	3.4%
Gaming	1,203,540	1.0%
Intergovernmental	9,312,785	8.0%
Charges for Services	26,733,358	22.9%
Fines & Forfeitures	1,221,300	1.0%
Miscellaneous	1,950,222	1.7%
Contributed Capital	125,000	0.1%
Transfer In	7,618,562	6.5%
Other Financing	542,037	0.5%
Depreciation	3,524,392	3.0%
Total	\$116,539,112	100.0%



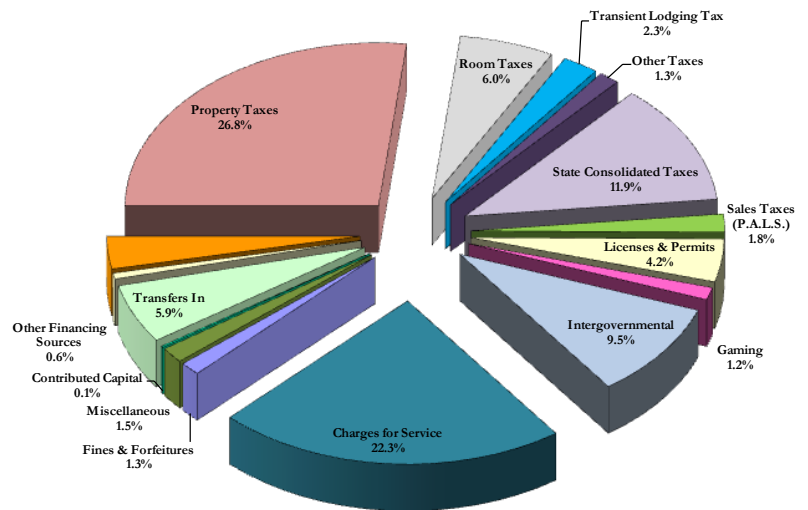
Requirements	Expendited	Percent
Personnel Services	\$55,495,982	44.1%
Services & Supplies	33,566,061	26.7%
Other	5,027,750	4.0%
Capital Outlay/Projects	14,411,253	11.5%
Debt Service	4,637,969	3.7%
Transfers Out	7,618,562	6.1%
Contingency	1,380,619	1.1%
Depreciation	3,574,392	2.8%
Total	\$125,712,588	100.0%



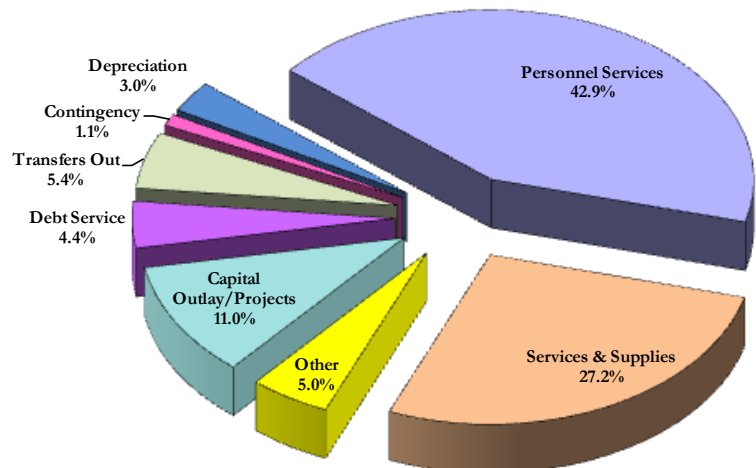
FY15-16 Resources and Requirements

County Funds

Resources	Amount	Percent
Property Taxes	\$25,050,235	26.8%
Room Taxes	5,640,989	6.0%
Transient Lodging Tax	2,158,993	2.3%
Other Taxes	1,235,097	1.3%
State Consolidated Taxes	11,135,187	11.9%
Sales Taxes (P.A.L.S.)	1,671,846	1.8%
Licenses & Permits	3,961,500	4.2%
Gaming	1,135,000	1.2%
Intergovernmental	8,851,903	9.5%
Charges for Service	20,875,236	22.3%
Fines & Forfeitures	1,221,300	1.3%
Miscellaneous	1,441,187	1.5%
Contributed Capital	125,000	0.1%
Transfers In	5,472,214	5.9%
Other Financing Sources	542,037	0.6%
Depreciation	3,014,392	3.2%
Total	\$93,532,116	100.0%



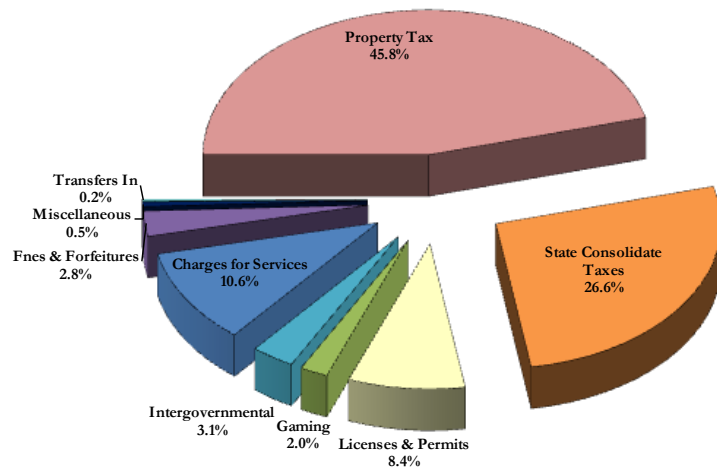
Requirements	Amount	Percent
Personnel Services	\$43,459,317	42.9%
Services & Supplies	27,538,174	27.2%
Other	5,027,750	5.0%
Capital Outlay/Projects	11,092,248	11.0%
Debt Service	4,496,497	4.4%
Transfers Out	5,472,214	5.4%
Contingency	1,109,492	1.1%
Depreciation	3,014,392	3.0%
Total	\$101,210,084	100.0%



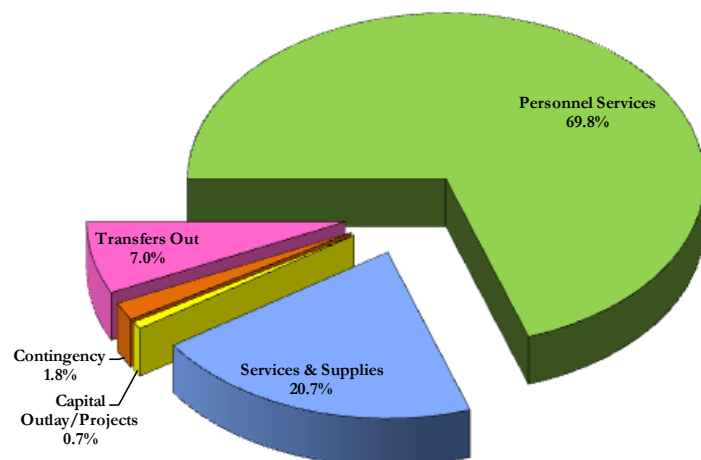
FY15-16 Resources and Requirements

County General Fund

Resources	Amount	Percent
Property Tax	\$19,160,925	45.8%
State Consolidate Taxes	11,135,187	26.6%
Licenses & Permits	3,501,200	8.4%
Gaming	835,000	2.0%
Intergovernmental	1,293,660	3.1%
Charges for Services	4,424,532	10.6%
Fines & Forfeitures	1,168,300	2.8%
Miscellaneous	202,013	0.5%
Transfers In	75,000	0.2%
Total	\$41,795,817	100.0%



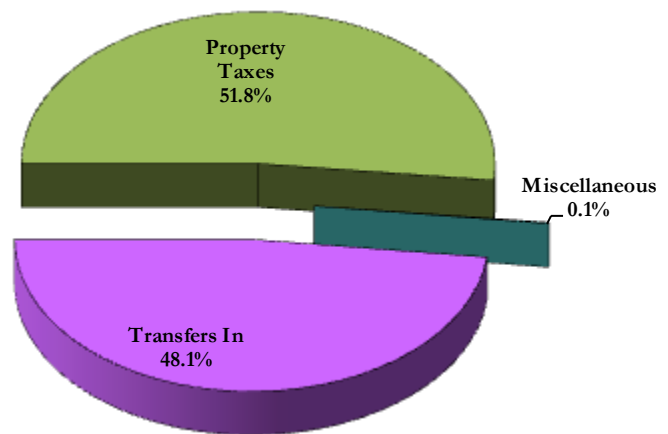
Requirements	Expended	Percent
Personnel Services	\$29,802,006	69.8%
Services & Supplies	8,827,940	20.7%
Capital Outlay/Projects	305,000	0.7%
Contingency	753,669	1.8%
Transfers Out	2,985,929	7.0%
Total	\$42,674,544	100.0%



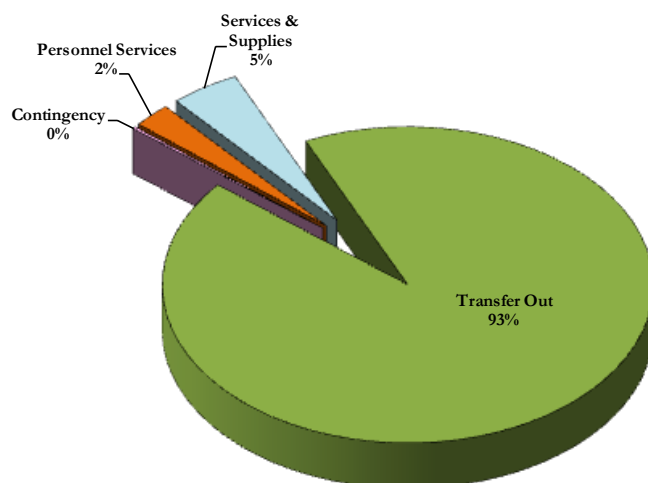
FY15-16 Resources and Requirements

Redevelopment Agency Funds

Resources	Revenue	Percent
Property Taxes	1,940,483	51.8%
Miscellaneous	4,000	0.1%
Transfers In	1,804,876	48.1%
Total	\$3,749,359	100.0%



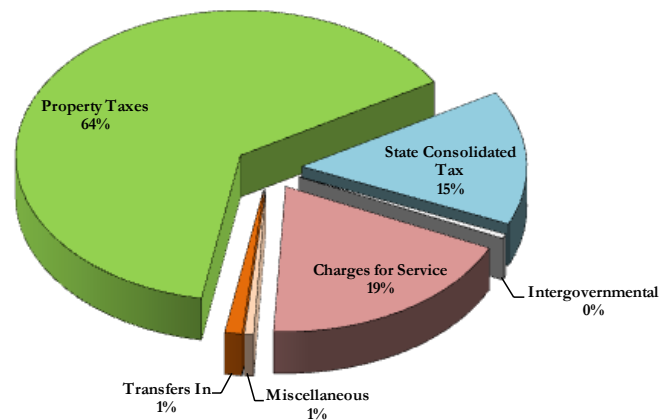
Requirements	Expendited	Percent
Personnel Services	\$48,697	2.5%
Services & Supplies	89,001	4.6%
Transfer Out	1,804,876	92.7%
Contingency	4,128	0.2%
Total	\$1,946,702	100.0%



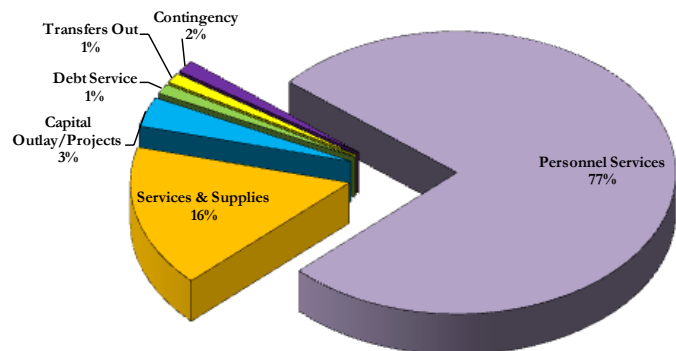
FY15-16 Resources and Requirements

East Fork Fire Protection District Funds

Resources	Revenue	Percent
Property Taxes	\$7,219,050	63.7%
State Consolidated Tax	1,694,442	15.0%
Intergovernmental	56,000	0.5%
Charges for Service	2,137,500	18.9%
Miscellaneous	76,535	0.7%
Transfers In	141,472	1.2%
Total	\$11,324,999	100.0%



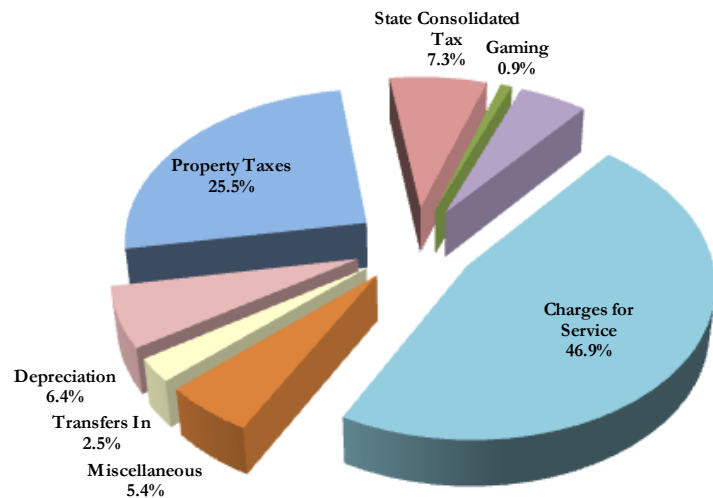
Requirements	Expended	Percent
Personnel Services	\$9,477,247	76.7%
Services & Supplies	2,004,982	16.2%
Capital Outlay/Projects	417,484	3.4%
Debt Service	141,472	1.1%
Transfers Out	141,472	1.1%
Contingency	172,233	1.4%
Total	\$12,354,890	100.0%



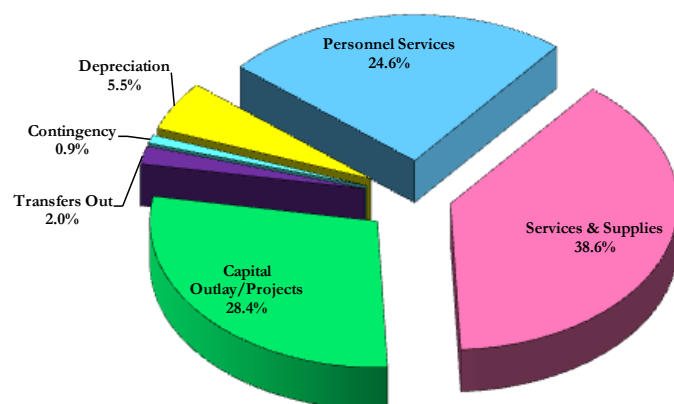
FY15-16 Resources and Requirements

Gardnerville, Genoa and Minden Town Funds

Resources	Revenue	Percent
Property Taxes	\$2,024,371	25.5%
State Consolidated Tax	575,723	7.3%
Gaming	68,540	0.9%
Intergovernmental	404,882	5.1%
Charges for Service	3,720,622	46.9%
Miscellaneous	428,500	5.4%
Transfers In	200,000	2.5%
Depreciation	510,000	6.4%
Total	\$7,932,638	100.0%



Requirements	Expendited	Percent
Personnel Services	\$2,510,721	24.6%
Services & Supplies	3,933,904	38.6%
Capital Outlay/Projects	2,901,521	28.4%
Transfers Out	200,000	2.0%
Contingency	94,766	0.9%
Depreciation	560,000	5.5%
Total	\$10,200,912	100.0%



Assessed Value and Property Tax Rates

Douglas County							Change
		2011-12	2012-13	2013-14	2014-15	2015-16	15 to 16
Valuation		2,718,250,124	2,563,080,699	2,469,601,313	2,604,338,881	2,678,417,112	2.84%
Tax Rates:							
General Fund *		0.8332	0.8690	0.8687	0.8690	0.8716	0.30%
Road Maint		-	-	0.0425	0.0563	0.0563	0.00%
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	0.0575	0.0525	0.0525	0.00%
Social Services **		0.0337	0.0337	0.0337	0.0337	0.0337	0.00%
China Spring Youth Camp**		0.0041	0.0040	0.0043	0.0040	0.0039	-2.50%
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	0.0075	-25.00%
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500	0.0500	0.0500	0.00%
Western Nevada Regional Youth Center ***		0.0300	0.0288	0.0288	0.0200	0.0200	0.00%
Douglas County Total		1.1335	1.1680	1.1680	1.1680	1.1680	0.00%
Towns							
Gardnerville	Valuation	145,356,459	142,247,070	138,905,688	153,246,737	168,610,074	10.03%
	Tax Rate *	0.6677	0.6677	0.6677	0.6677	0.6677	-
Genoa	Valuation	11,880,666	10,994,851	11,050,746	11,529,527	11,925,676	3.44%
	Tax Rate *	0.3929	0.5133	0.5133	0.5548	0.5856	5.55%
Minden	Valuation	137,806,446	133,526,278	124,530,140	136,117,843	146,316,730	7.49%
	Tax Rate *	0.6677	0.6677	0.6677	0.6677	0.6677	-
East Fork Fire Protection District							
Valuation		1,572,265,696	1,482,668,889	1,423,227,518	1,528,087,771	1,400,559,100	-8.35%
Tax Rates: *							
Fire		0.3282	0.3282	0.3282	0.3282	0.3282	0.00%
Paramedic		0.1592	0.1592	0.1592	0.1592	0.1592	0.00%
East Fork Fire Protection District Total		0.4874	0.4874	0.4874	0.4874	0.4874	0.00%

* 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		2011-12	2012-13	2013-14	2014-15	2015-16	Change 15 to 16
Douglas County School	Valuation	2,718,250,124	2,563,080,699	2,469,601,313	2,604,338,881	2,678,417,112	2.84%
	Tax Rate **	0.7500	0.7500	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	2,718,250,124	2,563,080,699	2,469,601,313	2,604,338,881	2,678,417,112	2.84%
	Tax Rate	0.1000	0.1000	0.1000	0.1000	0.1000	-
State	Valuation	2,718,250,124	2,563,080,699	2,469,601,313	2,604,338,881	2,678,417,112	2.84%
	Tax Rate	0.1700	0.1700	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	1,145,984,428	1,080,411,810	1,046,373,795	1,076,251,110	1,073,665,499	-0.24%
	Tax Rate *	0.5881	0.5881	0.5881	0.5881	0.5881	-
Tahoe-Douglas Fire Safe	Valuation	1,145,984,428	1,080,411,810	1,046,373,795	1,076,251,110	1,073,665,499	-0.24%
	Tax Rate *	0.0500	0.0500	0.0500	0.0500	0.0500	-
Tahoe-Douglas Sanitation	Valuation	612,657,137	570,405,840	542,908,078	552,266,251	567,811,617	4.59%
	Tax Rate *	0.0350	0.0350	0.0350	0.0350	0.0350	-
Logan Creek GID	Valuation	6,387,048	6,513,833	6,630,946	6,779,032	6,963,285	5.01%
	Tax Rate *	0.6722	0.6632	0.6467	0.6554	0.6550	1.28%
Cave Rock GID	Valuation	23,644,402	23,468,674	23,435,054	24,060,613	24,935,133	6.40%
	Tax Rate *	0.3824	0.3769	0.3694	0.3746	0.3747	1.43%
Lakeridge GID	Valuation	23,422,508	23,281,548	23,385,346	23,880,914	24,891,780	6.44%
	Tax Rate *	0.1307	0.1255	0.1172	0.1216	0.1227	4.69%
Round Hill GID	Valuation				10,347,433	105,821,746	
	Tax Rate *				0.4121	0.4129	100.00%
Skyland GID	Valuation	73,819,972	70,754,094	70,103,250	71,176,657	72,628,453	3.60%
	Tax Rate *	0.0731	0.0731	0.0731	0.0731	0.0731	-
Zephyr Cove GID	Valuation	19,306,528	18,618,542	18,356,330	18,587,727	20,783,859	13.22%
	Tax Rate *	0.1000	0.1000	0.1000	0.1000	0.1000	-
Zephyr Heights GID	Valuation	38,266,595	36,599,403	36,137,662	37,137,371	38,044,996	5.28%
	Tax Rate *	0.2798	0.2798	0.2798	0.2798	0.2798	-
Zephyr Knolls GID	Valuation	9,200,574	8,210,637	8,144,127	8,369,584	8,596,480	5.55%
	Tax Rate *	0.5220	0.5224	0.5190	0.5214	0.5213	0.44%
Elkpoint Sanitary	Valuation	33,070,672	33,033,760	33,259,031	33,875,275	34,742,408	4.46%
	Tax Rate *	0.0095	0.0095	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	9,671,948	9,255,945	8,630,969	8,845,645	9,265,542	7.35%
	Tax Rate *	0.4864	0.5099	0.5523	0.5752	0.5838	5.70%
Carson Water Subconservancy	Valuation	1,621,872,741	1,546,276,595	1,486,016,589	1,593,089,264	1,673,256,922	12.60%
	Tax Rate *	0.0300	0.0300	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	1,501,972,022	1,431,840,042	1,375,567,969	1,474,548,801	1,549,084,988	12.61%
	Tax Rate *	0.0345	0.0345	0.0345	0.0345	0.0345	-
East Fork Swimming Pool	Valuation	1,572,017,931	1,482,421,754	1,422,986,683	1,527,843,996	1,604,507,838	12.76%
	Tax Rate *	0.1645	0.1300	0.1300	0.1300	0.1300	-
Indian Hills GID	Valuation	108,702,996	99,663,905	99,745,601	104,631,478	108,183,293	8.46%
	Tax Rate *	0.7901	0.7901	0.7901	0.7901	0.7901	-
Kingsbury GID	Valuation	224,425,712	214,263,363	208,782,199	219,822,956	228,373,079	9.38%
	Tax Rate *	0.4258	0.4287	0.4364	0.4461	0.4520	3.57%
Minden/Gardnerville Sanitation	Valuation	283,162,905	275,773,348	263,435,828	289,364,580	314,926,804	19.55%
	Tax Rate *	0.1224	0.1224	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	217,838,683	210,703,601	180,739,436	208,311,298	228,474,734	26.41%
	Tax Rate *	0.3686	0.3686	0.3686	0.3686	0.5500	0.4921
Topaz Ranch Estates GID	Valuation	31,515,485	18,249,038	16,620,598	20,153,170	21,084,144	26.86%
	Tax Rate *	0.7114	0.8546	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 Comprehensive Annual Financial Report, which includes the County's audited financial statements, also serves 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 ending fund balance is not an available resource, and 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 Chief Financial Officer (CFO) shall analyze each fund to determine or verify the appropriate fund balance. The CFO 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 financially sustainable revenues 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 the following fiscal year, but not longer than 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, then the County shall develop a plan to restore the fund balance the following fiscal year, but not longer than within the five-year planning period.

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 services.
- Restricted revenue shall only be used for the purposes legally permissible. Programs and services funded by restricted revenues will be clearly designated as such.
- Certain intergovernmental revenues (i.e. State and Federal Grants) shall be used to finance only those capital improvements that are consistent with the capital improvement plan and the County's 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 by actively pursuing collection of all revenues owed to the County using best practices in revenue collection methods as well as legal actions as required.

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, operating requirements and implications of either accepting or rejecting the monies.
- In reviewing potential awards of grants, the Department Director and CFO 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 Federal 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.
- Transfers from the General Fund shall be made quarterly throughout the fiscal year, unless cash flow requirements dictate otherwise.
- 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. 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, compliant with the Federal Office of Management and Budget (OMB) Circular A-87 annually to provide accurate and complete estimates of indirect services costs. The Cost Allocation Plan will be updated annually during budget development.
- Costs attributable to mandates of other governmental agencies shall be included in the annual budget.

Operating Budget Policy #3

Budget Performance Reporting

- The CFO shall submit regular operating reports to the County Manager and Board of County Commissioners 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 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 plan.

Operating Budget Policy #6*Personnel Services*

- The County shall strive to pay competitive market rates of salaries, wages and benefits to its employees. The funding of competitive market rates will be balanced against the County's ability to fund short and long-term costs and maintain quality public services.
- The County shall periodically 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*

- In developing the annual operating budget, total departmental Services & Supplies budgets are not to increase from the current year's total adopted budget. If an increase to an account appropriation is needed, department's should reduce a subsequent account's budget by the same amount. Requests to increase the total adopted budget above the prior fiscal year's 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 asset acquisitions and/or projects are to be budgeted in the Capital Outlay/Projects line items and the five-year Capital Improvement Plan as follows:

Asset Type	Threshold	Budget Account #
Land & Improvements	Capitalize All	562-000
Buildings & Improvements	\$50,000	562-000
Infrastructure & Improvements	\$50,000	562-000
Vehicles, Machinery & Equipment	\$10,000	564-500
Assets Paid For with Federal Funds	\$5,000	

- Asset acquisitions that are capital in nature, but below these thresholds, should be budgeted as follows:

Budgeted Account Name	Budget Account #
Small Equipment Expense	533-802
Small Projects Expense	533-817

- Major Repairs and Maintenance of capital assets are defined as outlays that do no more than return a capital asset to its original condition, regardless of the amount, and should be budgeted as follows:

Budgeted Account Name	Budget Account #
Repairs & Maintenance - Major	532-118

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 investment earnings that can be budgeted to fund operations for the next fiscal year is limited to the estimated investment 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.

Operating Budget Policy #10

Budget Management

The budget will be managed in accordance with State of Nevada Local Government Budget Act contained in the Nevada Revised Statutes (NRS 354.470-354.626) and in the Nevada Administrative Code (NAC 354.400-364.600)

- *Definitions:*
 - *“Budget” is a plan of financial operation embodying an estimate of proposed expenditures and expenses for a given period and the proposed means of financing them.*
 - *“Budget Functions” are the following mandatory categories: General Government, Judicial, Public Safety, Public Works, Sanitation, Health, Welfare, Culture and Recreation, Community Support, Debt Service, Intergovernmental*
 - *“Budget Augmentation” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources to carry out the increased appropriations.*
 - *“Budget Transfer” is a procedure for transferring budgeted resources within a function, or between functions, funds or contingency accounts.*
- Department Directors and Elected Officials shall manage their budgets responsibly and be accountable for compliance with NRS 354.626, which requires that no governing body or member thereof, officer, office, department or agency within the County may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated in the budget for that function, with the exception of bond repayments, medium-term obligation repayments and any other long-term contracts expressly authorized by law.
- Budget Augmentations: If anticipated resources actually available during a budget period exceed those estimated, the budget may be augmented. Budget Augmentations to increase the appropriations of a fund when actual resources exceed those previously budgeted must be approved by a resolution of the governing body at a regularly scheduled meeting. Budget augmentations become effective upon filing of the resolution with the Department of Taxation. The Finance Division presents budget augmentations to the governing body for approval three times annually, or as necessary.
- Budget augmentation resulting from grants, gifts or bequests previously approved by the governing body may be approved by Department Directors or Elected Officials designated to administer the budget of that function.
- An amended budget due to legislative actions to increase or decrease the revenues or expenditures of a local government not anticipated in the local government’s final adopted budget, may be filed within 30 days of adjournment of the legislative session with the Department of Taxation.
- Budget transfers within a function may be approved by the Department Director or Elected Official designated to administer the budget of that function upon consultation with the Finance Division
- Budget transfers between functions, funds or contingency accounts must be approved by the Governing Body via resolution at a regularly scheduled meeting and recorded in the official minutes of the meeting.

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 (CIP) 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 before 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.
- The five-year Capital Improvement Plan includes the following two separate components, which will be budgeted as outlined in the Operating Budget Policy, Section 8, Capital Outlay/Projects:
 - Capital Asset Acquisitions and Projects
 - Major Repair and Maintenance

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 Impacts

- 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 and acquisitions, 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 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.

Capital Improvements Policy #5*Capital Improvement Project Management*

- Departments will assign a project manager to each capital project or acquisition within their department.
- The project manager will participate in a project kick-off meeting with the appropriate County staff, including, but not limited to:
 - Finance
 - Engineering
 - Public Works
 - Community Development
 - Technology Services

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 County Manager may approve purchases and contracts up to \$50,000 if funding has already been approved within the current year’s budget. Procurements in excess of \$50,000 must be approved by the Board of County Commissioners.
- The Commissioners must approve all leases involving County real property and equipment if lease payments exceed \$50,000 over the term of the lease.

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 in a Comprehensive Annual Financial Report prepared within the format and guidelines of the Government Finance Officers Association and presented in a public meeting of the governing body held not more than thirty days after the report is submitted to it as required in NRS 354.624. 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,,
 - h) Accounting policies, controls and management responsibilities, and
 - i) Historical financial, statistical and demographic data.

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 collection of 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 and categorized appropriately in a manner consistent with GAAP and GASB standards, 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 accounting standards, Commissioners' policies, financial planning, and resource allocation and service delivery by the CFO 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, 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 and as a debt service 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 Chief Financial Officer shall review the fiscal impact of any new debt with the County Manager 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 to 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, FY15-16 Strategic Objectives and Annual Goals, and Major Accomplishments of FY14-15. 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 FY15-16 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
- Infrastructure
- Natural Environment, Cultural Heritage and Quality of Life
- Organizational Sustainability

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

The Priority Based Budgeting process:

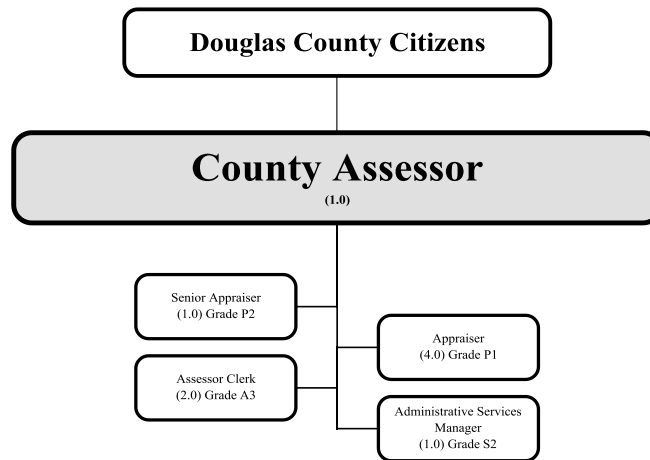
Department Directors and Elected Officials develop a list of programs for their areas. The programs are scored against the community priorities. Peer review groups evaluate the scores using specific criteria for each priority. The programs go through a costing process where budgeted costs are allocated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

ELECTED OFFICES

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

Assessor's Office

Organizational Chart



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

ASSESSOR'S OFFICE

Mission Statement

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

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

Staffing and Budget

The Assessor is an elected department head. For FY15-16 there will be 9 full-time staff positions (9 FTE). The FY15-16 budget for the Assessor's Office is \$776,531.

Assessor					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	731,334	740,588	736,906	(3,682)	-0.5%
Services & Supplies	86,543	39,625	39,625	-	-
Total	817,877	780,213	776,531	(3,682)	-0.5%
Funding by Source					
General Fund	817,877	780,213	776,531	(3,682)	-0.5%
FTE	9.00	9.00	9.00	-	-

Programs Offered

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

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	202,731	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	200,550	1
Personal Property Appraisal	Appraise and bill for taxes all Business Assets, Billboards, Mobile Homes, Aircraft, Leasehold Interests and any other forms of taxable Personal Property.	0.95	72,272	1
Property Information	Maintain ownership records of all property for billing and public information purposes.	0.59	41,447	1
Valuation Data	Maintain records of all property sales and transfers in Douglas County.	0.4	27,711	1
Exemptions	Maintain records of Exemptions and valuations thereof including Veterans, Surviving Souse, Blind, Disability, Low-Income Housing, Charitable, Public Ownership, etc.	0.1	6,901	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	55,299	1
Parceling System; Assessor's Maps	In conjunction with the Geographic Information Systems Department describe and maintain a parceling system for current and new parcels. Maintain a complete and correct set of Assessor's Parcel Maps.	0.2	17,625	2
Internet Information	Provide assessment information on the internet. Providing internet service also serves to reduce staffing requirements.	0.33	26,536	2
Appraiser Certifications	Establish and maintain the educational and certification requirements of the appraisal staff.	0.06	8,122	2
Assessment Roll	Publish Assessment Roll in newspaper	0.09	19,821	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	7,471	1
Reports	Prepare reports for use in budgeting and financial planning.	0.21	18,559	1
Office Hours		1.11	71,488	n/a
		9.00	776,534	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Finalized the FY15-16 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. - 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 FY14-15, including commercial accounts, manufactured homes, and aircraft.	Personal Property Appraisal
3. Prepared and presented information and documentation for appeals of assessed values to the County Board 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. Continued to update and expand our internet applications to provide better public information.	Internet Information

FY15-16 Strategic Objectives & Annual Goals

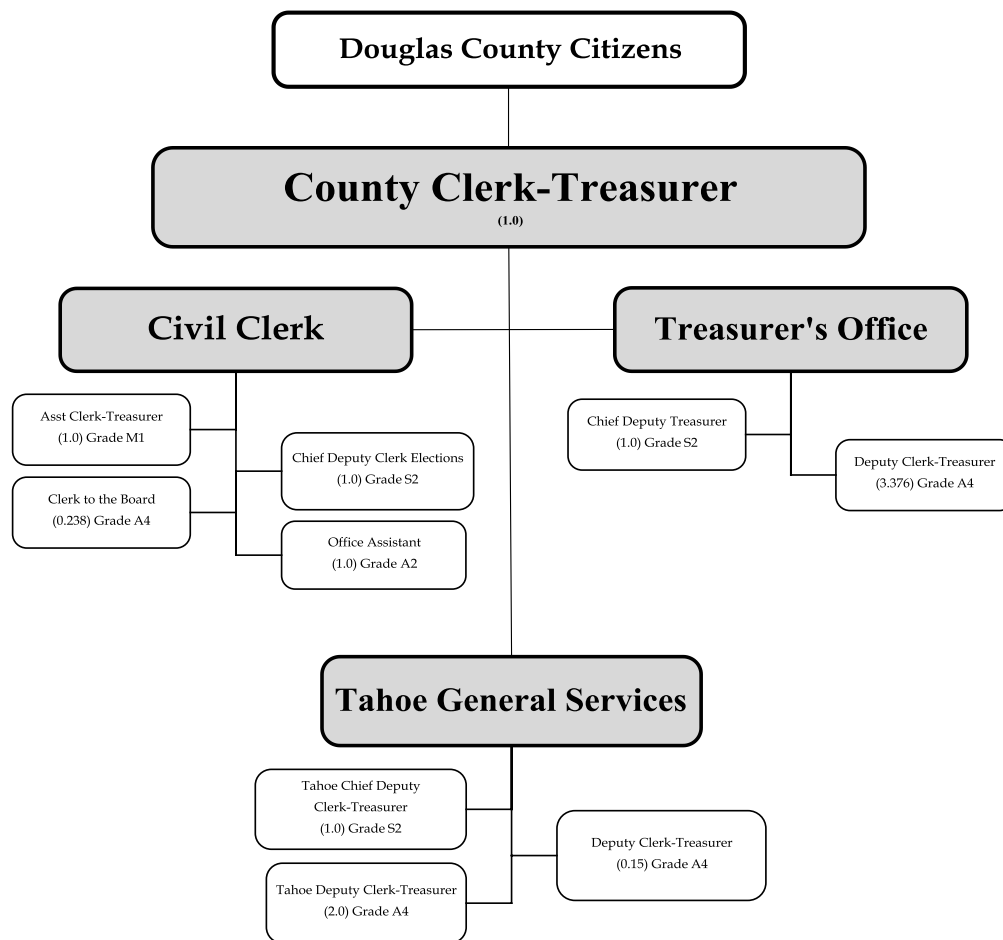
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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.	Applies to successes in all programs
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.	Applies to successes in all programs
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 & Devel. Safe Community
4. Provide input into the regulatory process to improve assessment administration and implementation and provide input to administrative code hearings to enhance and improve the system.	Applies to successes in all programs
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.	Economic Vitality Managed Growth & Devel. Safe Community

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.	Applies to successes in all programs
2. Implement the forthcoming statutory changes directed by the 2015 Legislature that relate to property assessment.	Applies to 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.	Applies to 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.	Property Information Valuation Data Internet Information Reports

Clerk-Treasurer's Office

Organizational Chart



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

CLERK-TREASURER

Mission Statement

To provide dedicated public service through a synergistic team 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 8th Street, Minden. Hours of operation are Monday through Friday, 9:00 a.m. to 5:00 p.m. The Clerk's office at Lake Tahoe is open 6 days a week (excluding Thanksgiving and Christmas), for the issuance of marriage licenses.

Staffing and Budget

All Clerk-Treasurer divisions are funded within the General Fund. They generate revenue through fees for specific items (marriage licenses, FFN's, property tax tapes, etc.), and through internal service charges as identified in the Cost Allocation and Recovery Plan. For FY15-16, authorized General Fund staffing for the combined Clerk-Treasurer's Office totals 11.76 FTE. The combined division budgets equal \$1,190,841.

County Clerk-Treasurer					
Expenditures by Category	2013-14 Actual	2014-15 Adpoted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	1,059,987	998,169	1,014,718	16,549	1.7%
Services & Supplies	233,072	176,123	176,123	-	-
Total	1,293,059	1,174,292	1,190,841	16,549	1.4%
Expenditures by Division					
Civil Clerks	362,446	300,716	300,319	(397)	-0.1%
Elections	84,903	107,200	107,200	-	-
Tahoe General Services	290,763	251,105	254,489	3,384	1.3%
Treasurer	554,947	515,271	528,833	13,562	2.6%
Total	1,293,059	1,174,292	1,190,841	16,549	1.4%
Funding by Source					
General Fund	1,293,059	1,174,292	1,190,841	16,549	1.4%
FTE	11.92	11.76	11.76	-	-

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	FY15-16 FTE	FY15-16 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	68,283	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	4,854	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	19,639	4
Marriage Licenses & Minister Certificates	Issue 1,157 Marriage licenses annually, 1,275 abstracts a year, application copies to Public; minister certificates;	0.14	12,664	3
Fictitious Firm Name Filings	Issue 1,096 FFN's to businesses entities a year.	0.14	13,198	2
Dog Licenses	Issue 367 Dog Licenses annually to Public;	0.10	9,543	3
Child Support Collection	Collect funds from the Public;	0.03	3,113	4
Notary Bonds	Issue to requesting Public Notaries, 123 annually;	0.07	6,757	3
Outdoor Festival Permits	Receive, process applications for Public Events if required of the venue	0.04	4,113	3
Filing Contracts & Agreements	Receive and process from Public	0.18	18,478	3
Clerk Planning Commission	Clerk 11 meetings a year & transcribe minutes	0.03	3,103	2
Voter Registration, County & Statewide Database; Candidate Filing	New and existing Voter Registrations, changes, maintenance, NVRA, uploads , downloads;	0.35	26,317	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	3,003	1

Civil Clerk and Election Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	31,152	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	1,034	2
Drop box collection	Maintain public drop box for collection of taxes, utilities and absentee ballots. 6,422 items per year.	0.00	110	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	143,296	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	2,862	1
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.13	11,455	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	8,509	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	1,393	1

Civil Clerk and Election Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	1,034	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.02	1,393	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	1,393	2
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.01	1,144	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.05	5,182	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.01	1,034	1
Software Development, Maintenance & Support	Ongoing Maintenance of Internal County Applications, Software Development Costs, and Support Costs for Clerk-Treasurer Applications.	0.02	1,393	1
Software Licensing	Software Licensing Costs for Applications Used on Clerk-Treasurer Staff Computers and Servers.	0.01	1,034	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	1,034	1
		3.26	407,520	

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Fingerprinting	Provide fingerprinting service to the public	0.14	11,611	4
Receipting, Collection of Property taxes, Utilities, and other County office fees	Over-the-counter & drop-box collection of County fees due	0.11	9,526	3
Passports & Passport Pictures	Process passport applications for members of the public; take required photos if requested	0.32	25,766	4
Marriage Licenses & Minister Certificates	Issue Marriage licenses, abstracts, application copies to Public; minister certificates	0.30	21,056	3
Fictitious Firm Name Filings	Issue FFN's to businesses entities	0.06	5,532	3
Dog Licenses	Issue Dog Licenses to Public	0.03	2,623	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	19,853	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	970	4
Notary Bonds	Issue to requesting Public	0.03	2,623	4
Public Notary Service	Notarize documents for the to Public	0.01	970	4
Voter Registration, Candidate Filing	New and existing Voter Registrations, changes, GID Candidate Filing	0.05	4,278	2
Nevada Counter Registrations - Customer Problem Resolution	8742 per year	0.82	65,091	4
Issue Titles	1627 per year	0.45	34,310	4

Tahoe General Services Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Out of State Registration	426 per year	0.09	7,150	4
Other DMV Transactions	1451 per year, Special Plates, Handicap Placards, Permits, Insurance Verification, Decals	0.16	12,521	4
Senior Center Visits/Customer Outreach	CLTR Policy	0.01	970	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	1,939	2
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.05	4,251	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	6,090	1
Internal, Departmental Communications and Website administration, database maintenance	Credit Card processing, property tax inquiries, voter inquiries, staff calendars and documents, public agency calendars, FTP uploads, form downloads and Nevada Secretary of State and DMV data exchanges.	0.08	7,089	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	970	1

Tahoe General Services Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	970	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.01	970	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	1,939	2
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.01	970	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.04	3,484	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.01	970	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
		3.15	254,490	

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	FY15-16 FTE	FY15-16 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	15,885	1
Collection of Real Property Taxes	Collection of Property taxes (pmts./mail/counter/electronic/balance/audit & publications) - 86,400 transactions per year	1.08	87,555	1
Real Property Tax - Maintenance	Process payment rejects, refunds, returns;	0.08	8,104	2
Collection of Personal Property Taxes	Collection of Personal Property taxes (pmts./mail/counter/electronic/balance/audit) - 2,600 transactions per year	0.10	7,982	1
Room Tax Collections	Process room tax payments, delinquencies and correspondence	0.03	2,892	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	71,533	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	11,268	2
Public Notary Service	Notarize documents for the to Public	0.02	1,483	4
Unclaimed Monies	Process, track, audit and remit unclaimed public funds to correct State entities, 204 accounts	0.01	1,210	4
Special Assessment Collections	Bond Collections for special assessment districts	0.03	2,792	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	44,907	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	68,747	1
Public Parcel Map Processing/tracking	Signing and tax payment verification of parcel maps - post to website.	0.01	1,210	1

Treasurer Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	5,181	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	7,678	1
Room Tax Collection & Administration	Receive, balance and deposit County Room Tax payments.	0.03	3,366	2
Property Taxes - extension, auditing, certification, reporting, and apportionment	Prepare, extend and balance the County property tax role, Reporting, balancing, publishing for of each districts property tax; apportionment for collection of Property Tax revenue.	0.09	10,179	1
Treasury Liens, Deeds, Redemptions & Sales	Issue Treasurer liens, redemptions and deeds as required and conduct delinquent tax sales.	0.04	4,641	2
Bankruptcies/Notices of Default - Letters of Credit/Holdings in Trust	Monitor and Track for Liens, Judiciary	0.04	4,812	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	44,214	1
Drop box collection	Maintain public drop box for collection of taxes, utilities and absentee ballots. 6,422 items per year.	0.03	2,792	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	19,154	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	10,913	2

Treasurer Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	28,969	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	6,062	1
Database/Server Administration	Disaster Planning, SQL Administration, Oracle Database Administration, Physical Security, User Files, Remote Desktop Access.	0.06	5,457	1
Network Administration	Election Network Administration, Design/Configuration/Updates to State/County connections for Voter files and registration.	0.03	3,116	1
Training	Required by Office Best Practices; State, County and Federal requirements, and statistics management/tracking.	0.05	5,167	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	4,326	2
Backup Administration	Administration of offsite storage for election data, devices, voting security and ballot retention requirements.	0.03	2,341	1
Policy Compliance	Ensure office policies and procedures, cash handling, County ordinances, Nevada statutes and PCI compliance requirements are observed and satisfied.	0.09	10,519	2
Security Administration	Ensure building, office, door and server security codes, entry passes and logs are maintained and compliant with requirements.	0.02	1,736	1
Software Development, Maintenance & Support	Ongoing Maintenance of Internal County Applications, Software Development Costs, and Support Costs for Clerk-Treasurer Applications.	0.04	3,471	1
Software Licensing	Software Licensing Costs for Applications Used on Clerk-Treasurer Staff Computers and Servers.	0.02	1,736	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	2,603	1
Document Review and Processing	Review and approve contracts, policies, procedures, maps, outdoor festival applications.	0.12	14,831	2
		5.38	528,832	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Successfully conducted the 2014 general election.	Conduct Elections
2. Successfully conducted operations during transition time between the resignation of the Clerk/Treasurer and the appointment of a new Clerk/Treasurer.	All programs
3. Implemented succession planning of the Chief Deputy Treasurer position.	All Treasurer programs
4. Commenced an upgrade of office work space.	All Programs
5. Continued to provide outstanding customer service.	All Programs

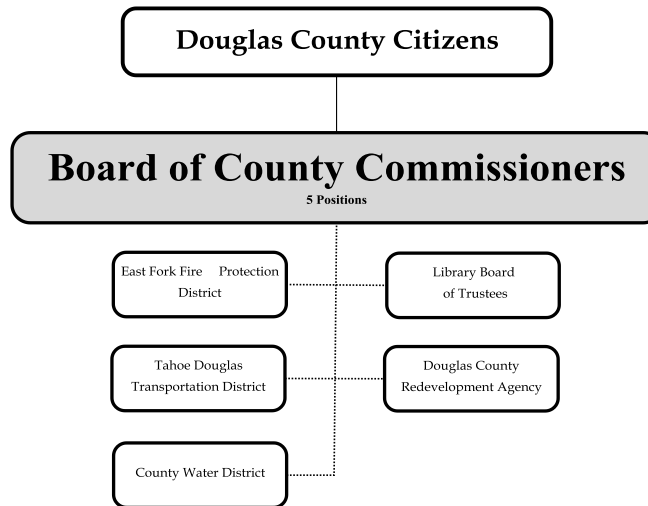
FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Be considered a leader in Clerk and Treasury functions within the State of Nevada.	Financial Stability
2. Ensure all County funds are properly and safely accounted for and reconciled.	Financial Stability
3. Ensure the safety and integrity of County processes (including elections) is maintained.	Financial Stability, Economic Vitality, Natural Environment, Cultural Heritage and Quality of Life, Organization Sustainability
4. Use technology to provide better customer service and improve efficiencies	Financial Stability
5. Train and cross-train employees for staff development and to provide efficiencies in the office.	Organizational Sustainability

Annual Goals	Related PBB Programs
1. Successfully conduct the primary election and prepare for the general election.	Conduct Elections
2. Select and implement a new cash receipting system.	All Programs
3. Upgrade current website.	All Programs
4. Address audit findings and concerns of the external auditors.	All Programs
5. Provide Microsoft training for all employees and cross train employee functions.	All Programs

Board of County Commissioners Organizational Chart



Total Number of Positions: 5

COUNTY COMMISSIONERS

Vision Statement

"A community to match the scenery!"

Mission Statement

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

Overview of County Commissioner Functions

The Board of County Commissioners is the legislative body of Douglas County. The Board establishes policies for the County that are implemented by employees under the direction of the County Manager and those working collaboratively with the Board. Working in conjunction with other Elected Officials and employees, the Board represents the interests of residents in the development and implementation of financial and administrative County policies. The Board has overall fiscal responsibility for the County. Through the establishment and implementation of County policies and programs, the Board of County Commissioners creates opportunities for residents, businesses and visitors to enjoy the quality of living in Douglas County.

The five members of the Board reside in different districts throughout the County, but are elected at-large and represent the entire County. In addition to its overall County policy making role, the Board of Commissioners also serves as the governing board of the East Fork Fire and Paramedic Districts, Tahoe Douglas Transportation District, the County Water District, and the Douglas County Redevelopment Agency. At the beginning of each calendar year, the Board selects among themselves who will serve as Chair and Vice-Chair. For the 2015 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 FY15-16 is \$456,110.

County Commissioners					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	267,491	272,519	261,281	(11,238)	-4.1%
Services & Supplies	198,514	194,775	194,829	54	-
Total	466,005	467,294	456,110	(11,184)	-2.4%
Funding by Source					
General Fund	466,005	467,294	456,110	(11,184)	-2.4%
FTE	-	-	-	-	-

Major Accomplishments of FY14-15

Major Accomplishments
1. Adopted a balanced Budget for fiscal year 2015-16 for all County funds and utilized Priority Based Budgeting to fund a mandatory increase in State Rural Child Protective Services and additional operating costs by reallocating existing funding.
2. Completed construction of a Community and Senior Center in the Carson Valley, under budget and ahead of schedule.
3. Entered into a contract with Carson City Health and Human Services for the operation of Douglas County's Community Health office and the operation of the County's Adult Day Care.
4. Completed the "Doing Business" website portal so that all business services are now available in a single location.
5. Completed the recruitment and appointment of a new Clerk-Treasurer to fill the unexpired term created by a mid-term resignation.

FY15-16 Strategic Objectives & Annual Goals

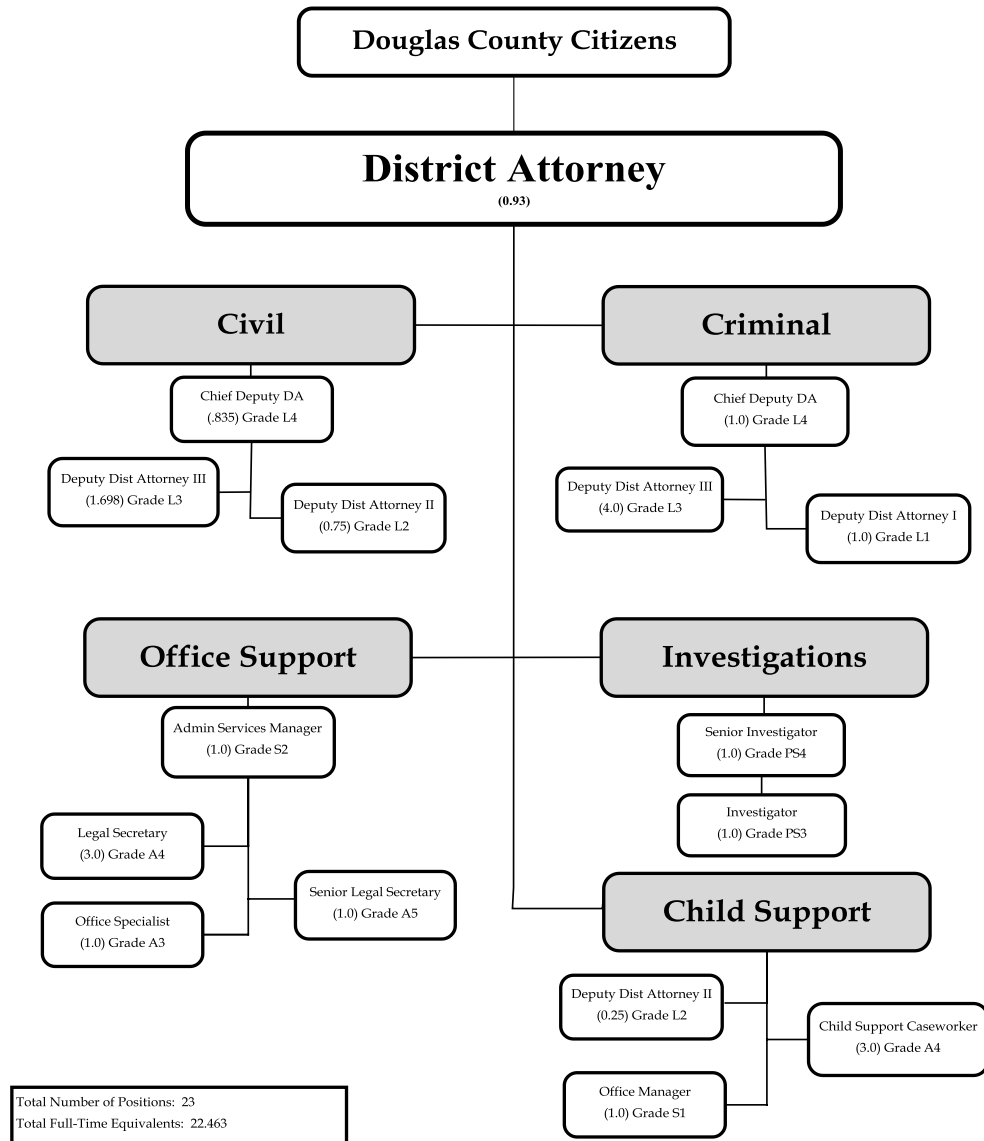
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Initiate a Countywide storm water master plan and develop a funding strategy for drainage infrastructure in concert with a citizen task force.	Infrastructure, and Financial Stability
2. Develop a strategy to fund critical road maintenance repairs and long-term transportation needs as identified in the Countywide Connectivity	Infrastructure, and Financial Stability
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
6. Enhance the County's employee wellness program and pursue the establishment of an employee clinic.	Organizational Sustainability

Annual Goals
1. Fully implement and electronic agenda process and live streaming of Board of Commission meetings to provide greater transparency to the general public.
2. Develop solutions to fund local road maintenance needs.
3. Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resources to assist in oversight.
4. Consider a funding strategy and project plan to address the long-term storm water drainage needs of the County.
5. Examine and revise Title 20.
6. Initiate the development of a new Airport Master Plan.

District Attorney's Office

Organizational Chart



DISTRICT ATTORNEY'S OFFICE

Mission Statement

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

Staffing and Budget

The elected District Attorney manages the District Attorney's Office. Staffing includes 22 full-time employees and 1 grant funded position. The District Attorney's Office budget for FY15-14 is \$2,600,591. The General Fund supports the office.

District Attorney					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	2,255,483	2,294,966	2,387,858	92,892	4.0%
Services & Supplies	238,452	186,266	212,733	26,467	14.2%
Capital Outlay/Projects	8,605	-	-	-	-
Total	2,502,540	2,481,232	2,600,591	119,359	4.8%
Expenditures by Division					
Civil/Criminal	2,127,864	2,162,847	2,282,544	119,697	5.5%
Family Support	374,676	318,385	318,047	(338)	-0.1%
Total	2,502,540	2,481,232	2,600,591	119,359	4.8%
Funding by Source					
General Fund	2,502,540	2,481,232	2,600,591	119,359	4.8%
FTE	21.60	21.96	22.46	0.50	2.3%

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	FY15-16 FTE	FY15-16 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	56,499	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	43,558	2
Code Enforcement	Enforce safety, building and health codes - DCC Title 20	0.06	8,814	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	99,637	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	185,427	1
Litigation	Defend suits against the county - NRS 252.110(2)	0.59	98,477	1
Nuisance Abatement	Bring all actions on behalf of the county for abatement of nuisances - NRS 252.110(5)	0.08	11,771	1
Other Legal Services	Perform such other duties as required by NRS 252.110(6)	0.26	38,145	1
Public Works	Provide legal representation and advice to Public Works Department on issues related to engineering, water, sewer, roads, etc.	0.57	83,727	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.	4.51	324,796	2
		8.85	950,852	

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Appellate	Perform appellate work, including legal research and drafting of appellate briefs and oral argument before the Supreme Court	0.42	68,590	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	205,327	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	171,967	3
Extradition	Prepare detainers and extraditions - NRS Chapters 178 and 179	0.08	10,516	3
Extraordinary Writs	Prosecute habeas corpus and post conviction relief - NRS Chapter 34	0.28	50,306	3
Juvenile Proceedings	Prepare for and attend juvenile petition hearings and fact finding hearings - NRS Chapters 62A et. seq.	0.76	83,247	3
On-Call	Perform after hour duties as "On-Call" deputy district attorney	0.10	18,088	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	147,441	3
Pretrial Motions	Conduct legal research and draft pretrial motions, oppositions - NRS Chapters 174	0.59	86,713	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	53,671	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	65,461	3
Warrants	Prepare arrest warrants and search warrants - NRS Chapters 171 and 179	0.36	51,917	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.	4.51	324,796	2
		11.35	1,338,041	

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Asset Forfeitures	Assist in asset forfeitures	0.05	5,601	3
Bad Check Program	Oversee bad check recovery unit program	0.04	4,295	2
Court Testimony	Testify in court	0.11	12,323	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	76,534	2
Internal Investigations	Conduct internal investigations of allegations of misconduct by county personnel	0.02	2,241	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	187,839	3
		2.02	288,832	

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	FY15-16 FTE	FY15-16 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	57,248	2
Child Support Hearings	Assist attorney in prosecuting Title IV-D cases in court proceedings before a magistrate	0.26	19,083	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	12,722	2
Collections	Process all undistributed collections pursuant to federal regulations	0.77	57,248	2
Data Input	Input Title IV-D child support orders and accurate balances into the statewide computer system (NOMADS)	0.77	57,248	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	57,248	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	57,248	2
		4.25	318,047	

Major Accomplishments of FY14-15

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

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	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).

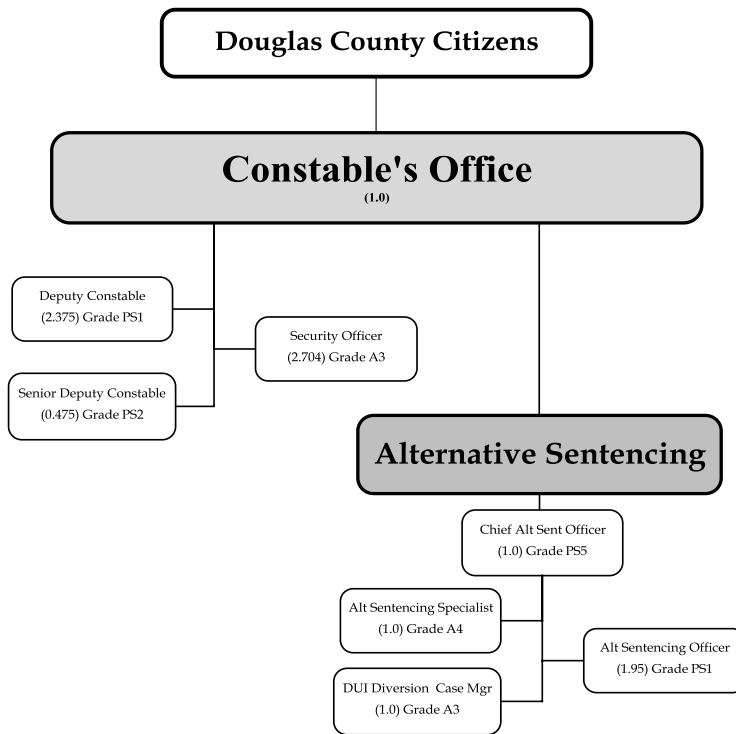
Staffing & Budget

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 FY15-16 budget is \$828,334 and is supported entirely by the General Fund.

Public Defender					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Services & Supplies	631,324	828,334	828,334	-	-
Funding by Source					
General Fund	631,324	828,334	828,334	-	-
FTE	-	-	-	-	-

Constable's Office

Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 11.504

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 FY15-16 budget for the East Fork Township is \$149,556 and the Tahoe Township is \$168,921. The Constable's Offices are supported entirely by the County's General Fund.

Constable/Security					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	365,308	436,376	444,818	8,442	1.9%
Services & Supplies	19,363	5,960	5,960	-	-
Total	384,671	442,336	450,778	8,442	1.91%
Funding by Source					
General Fund - East Fork Constable	142,858	143,559	149,566	6,007	4.2%
General Fund - Tahoe Constable	108,704	166,782	168,921	2,139	1.3%
General Fund - Security	133,109	131,995	132,291	296	0.2%
Total	384,671	442,336	450,778	8,442	1.9%
FTE	5.98	6.55	6.55	-	-

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
East Fork Court Security	Provide court security East Fork Justice Center	0.82	66,932	1
East Fork Process Service	Serve all process out of Justice Court	0.96	81,250	1
Tahoe Court Security	Provide court security Tahoe Justice Center	1.10	82,369	1
Tahoe Process Service	Serve all process out of Justice Court	0.34	37,666	1
Building Security	Provide building security for Courthouse	3.33	182,561	1
		6.55	450,778	

Major Accomplishments of FY14-15

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

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	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 released on bail awaiting criminal proceedings or convicted of misdemeanor offenses by the Douglas County Judiciary the opportunity of rehabilitation to ensure a safe community.

Staffing & Budget

The Chief Alternative Sentencing Officer reports directly to the Constable. The division has three full-time employees, one part time employee 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 FY15-16 is \$585,995. The General Fund supports the division.

Alternative Sentencing					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	416,986	376,557	409,703	33,146	8.8%
Services & Supplies	174,711	187,292	176,292	(11,000)	-5.9%
Total	591,697	563,849	585,995	22,146	3.9%
Funding by Source					
General Fund	591,697	563,849	585,995	22,146	3.9%
FTE	4.48	4.48	4.95	0.47	10.5%

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	FY15-16 FTE	FY15-16 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.	0.76	87,082	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.	0.35	45,385	2
Court Services	Responsible for court interactions, compiles reports, interacts with defendants in court setting, and interviews defendants to access compliance needs.	0.72	94,724	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.	1.72	203,461	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.	0.70	68,420	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.	0.41	44,116	2
Administration	Plans, organizes, and manages functions, duties of the department.	0.30	42,806	3
		4.96	585,994	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. The department submitted a requisition and received approval for a part-time probation officer position to provide for a safer community.	Direct Supervision
2. Streamlined random drug screening to ensure maximum accountability and reduced testing one day per week. Also, began weekend testing to ensure accountability of defendants.	Drug/Alcohol Testing
3. In April of 2015, received a grant award extension of the DUI Diversion Court for FY 15-16.	DUI Diversion Court
4. Remodeled the laboratory flooring, walls and refrigerator to create a cleaner, healthier and sanitized environment to eliminate contamination.	Drug/Alcohol Testing
5. Procured a new vehicle to replace an outdated vehicle.	Direct Supervision
6. Streamlined paperless file system within the JustWare software system to improve document retrieval and office efficiency.	Administration
7. Entered into new contract with Siemen's Healthcare Diagnostics to ensure ongoing laboratory operation and product availability.	Drug/Alcohol Testing
8. Entered into agreement with Carson City Department of Alternative Sentencing to collect and screen urine specimens of DCDAS defendants living in their region and also collect and screen urine from their defendants living or working in Douglas County.	Direct Supervision

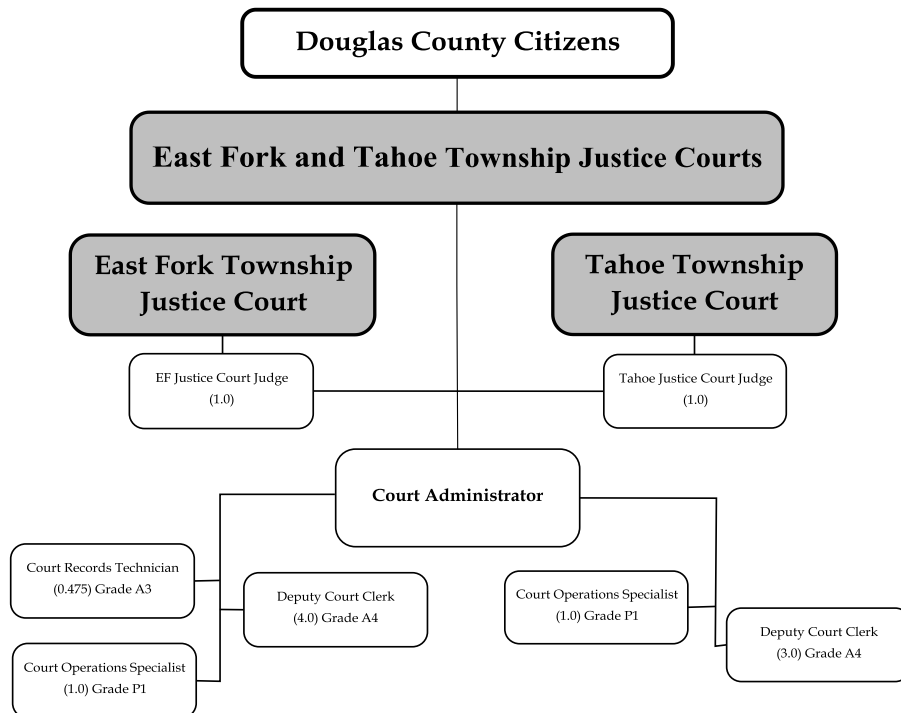
FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. To replace the DUI Caseworker/Alternative Sentencing Clerk position for the department to assist with DUI Court services and laboratory assistance.	Safe Community
2. Join Motor Pool to ensure safe operation and long term vehicle replacement.	Safe Community
3. To replace the laboratory with a newer, effective and efficient system that improves urine testing.	Safe Community
4. Sustain the full time DUI Caseworker/Alternative Sentencing Clerk position for the DUI Diversion Court through funding secured by the Board of County Commissioners	Safe Community
5. Provide necessary training to the DUI Caseworker/Alternative Sentencing Clerk to operate the laboratory equipment and assist with bi-weekly urine testing.	Safe Community
6. To hire a part-time field supervision officer.	Safe Community

Annual Goals	Related PBB Programs
1. To submit a requisition for DUI Caseworker/Alternative Sentencing Clerk, gain approval, screen applicants and hire the best candidate.	Administration
2. To explore new testing methods, upgrade and streamline efficiency in the laboratory analysis process.	Drug/Alcohol Testing
3. Continue to 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.	Administration
4. To continue to provide adequate oversight of pretrial and sentenced cases deemed appropriate for supervision in the field through the new part-time probation officer position.	All Programs
5. Utilize new technology such as a new laboratory and presumptive tests that provide immediate results for testing.	Drug/Alcohol Testing
6. To submit a requisition for a part-time field supervision officer, gain approval, screen applicants and hire the best candidate.	Administration

East Fork and Tahoe Township Justice Courts Organizational Chart



Total Number of Positions: 12
Total Full-Time Equivalents: 11.475

EAST FORK JUSTICE COURT

Mission Statement

The Justice Courts are committed to the impartial administration of justice and the protection of the 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 Courts Operations Specialist, and 4 Deputy Court Clerks, and 1 part-time employee, Court Records Technician, for a total of 6.48 FTE

The FY 15-16 budget for the East Fork Justice Court is \$605,824. East Fork Justice Court is supported by the County's General Fund. Three Justice Court Administrative Assessment Funds provide revenue for facilities and technology. These fees are collected with fines and held in separate capital accounts. 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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	527,009	518,086	532,604	14,518	2.8%
Services & Supplies	59,574	66,225	72,425	6,200	9.4%
Capital Outlay/Projects	28,795	-	-	-	-
Contingency	-	795	795	-	-
Total	615,378	585,106	605,824	20,718	3.5%
Funding by Source					
General Fund	571,990	557,811	570,529	12,718	2.3%
Justice Court Admin Assess	43,388	27,295	35,295	8,000	29.3%
Total	615,378	585,106	605,824	20,718	3.5%
FTE	6.00	6.00	6.48	0.48	8.0%

Programs Offered

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

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Traffic Court	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.	0.66	57,449	3
Small Claims Court	Receive, manage, adjudicate small claims; \$7,500 or less, by statute; includes issuance of process for execution of judgment	0.53	48,196	4
Civil Court	Receive, manage and adjudicate civil claims; \$10,000 or less	0.51	44,945	4
Evictions & Remedies	Includes evictions and post judgment remedies prescribed by law	0.34	35,023	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	0.28	30,840	2
Protective Orders	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, and for the protection of children	0.44	40,446	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	0.46	43,389	2
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.	0.44	48,469	3
Clerk for Justice Court of Douglas County	Ex Officio Clerk of the Court, receiving; recording; transcribing; indexing, filing, custodian and maintenance of cases and exhibits;	0.10	7,715	2
Daily Reconciliation of Bank Deposits	Bank Deposit Reconciliation, State & County Audits;	0.13	10,772	4
Collect, Receipt & Disburse Bail, Bonds and Restitution	Account Reconciliation, State & County Audits;	0.13	10,772	4
Collect, Receipt & Disburse Court Fees & Monies	Collection of Pmts./mail/counter/electronic/balance/audit & publications;	0.13	10,772	4

Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Public & Attorney Inquiries, Phone calls & emails / Public Counter & Help Desk	Varied responds as necessary, CLTR policy.	0.57	44,234	2
Website	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/database searches	0.18	19,505	3
Evidence & Exhibits	Maintain up through destruction	0.11	13,711	4
Record Searches	As requested by Courts, attorneys and the public	0.36	21,783	3
Orders, Writs & Execution thereof	Issuance as required;	0.15	16,449	3
Judgments	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions	0.11	13,711	3
Court Docketing & Pleadings	Filing, scanning, maintenance;	0.47	31,435	3
Prepares Records for Retention	Prepares records for retention pursuant to State Retention Schedule and NRS.	0.30	20,913	2
		6.48	570,529	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Participated in the development of the Judicial Services Department.	Court Administration
2. Implementation of new court website at www.eastforkjusticecourt.com	Court Administration
3. Online fine payments	Criminal Court I, Criminal Court II, Court Administration, Traffic Court

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	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's office.	Court Administration, Criminal Court I, Criminal Court II, Traffic Court
3. Apply for specialty court grants.	Court Administration, Criminal Court I, Criminal Court II, Traffic Court
4. Improve staffing levels in the Department of Alternative Sentencing to address their caseload.	Court Administration, Criminal Court I, Criminal Court II, Traffic Court
6. Cross train staff.	Court Administration

TAHOE TOWNSHIP JUSTICE COURT

Mission Statement

The Justice Courts are committed to the impartial administration of justice and the protection of the 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 Court Operations Specialist, and 3 Deputy Court Clerks, for a total of 5.00 FTE.

The FY 15-16 budget for Tahoe Justice Court is \$508,746. Tahoe Justice Court is supported by the County's General Fund. Three Justice Court Administrative Assessment Funds provide revenue for facilities and technology. These fees are collected with fines and held in separate capital accounts. 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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	420,169	466,652	455,276	(11,376)	-2.4%
Services & Supplies	43,158	70,073	52,675	(17,398)	-24.8%
Capital Outlay/Projects	28,794	-	-	-	-
Contingency	-	795	795	-	-
Total	492,121	537,520	508,746	(28,774)	-5.4%
Funding by Source					
General Fund	448,734	510,225	488,451	(21,774)	-4.3%
Justice Court Admin Assess	43,387	27,295	20,295	(7,000)	-25.6%
Total	492,121	537,520	508,746	(28,774)	-5.4%
FTE	4.00	5.00	5.00	-	-

Programs Offered

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

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Traffic Court	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.	0.60	46,864	3
Small Claims Court	Receive, manage, adjudicate small claims; \$7,500 or less, by statute; includes issuance of process for execution of judgment	0.23	26,264	3
Civil Court	Receive, manage and adjudicate civil claims; \$10,000 or less	0.27	29,578	3
Evictions & Remedies	Includes evictions and post judgment remedies prescribed by law	0.17	22,733	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	0.64	74,478	2
Protective Orders	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, and for the protection of children	0.20	24,276	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	0.38	38,176	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.	0.59	59,940	3
Clerk for Justice Court of Douglas County	Ex Officio Clerk of the Court, receiving; recording; transcribing; indexing, filing, custodian and maintenance of cases and exhibits;	0.11	7,528	3
Daily Reconciliation of Bank Deposits	Bank Deposit Reconciliation, State & County Audits;	0.11	8,992	4
Collect, Receipt & Disburse Bail, Bonds and Restitution	Account Reconciliation, State & County Audits;	0.11	8,992	4
Collect, Receipt & Disburse Court Fees & Monies	Collection of Pmts./mail/counter/electronic/balance/audit & publications;	0.11	8,992	4
Public & Attorney Inquiries, Phone calls & emails / Public Counter & Help Desk	Varied responds as necessary, CLTR policy.	0.25	23,100	2

Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Website	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/database searches	0.16	17,739	3
Evidence & Exhibits	Maintain up through destruction	0.13	14,488	4
Record Searches	As requested by Courts, attorneys and the public	0.17	11,102	3
Orders, Writs & Execution thereof	Issuance as required;	0.13	14,489	3
Judgments	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions	0.22	19,849	3
Court Docketing & Pleadings	Filing, scanning, maintenance;	0.17	11,102	3
Prepares Records for Retention	Prepares records for retention pursuant to State Retention Schedule and NRS.	0.25	19,770	2
		5.00	488,451	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Participated in the development of the Judicial Services Department.	Court Administration
2. Implementation of new court website at www.tahoejusticecourt.com	Court Administration
3. Online fine payments	Court Administration, Criminal Court I, Criminal Court II, Traffic Court

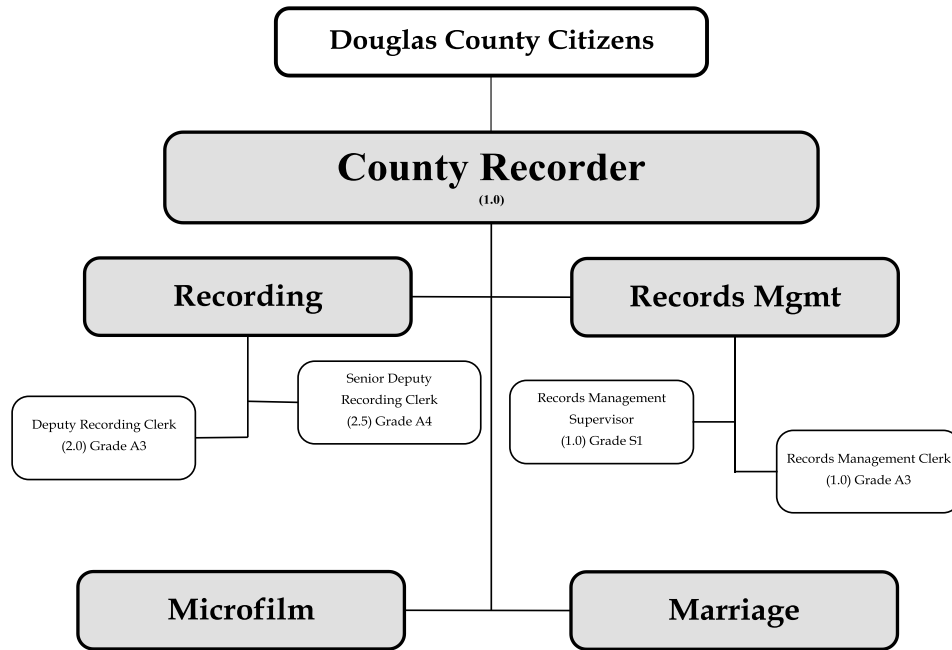
FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	Related PBB Programs
1. Report the outcomes of the evaluations and make modifications and improvements as appropriate.	Court Administration
2. Develop electronic data exchanges with county and state justice partners and improve visibility and flow of case information between justice partners.	Court Administration, 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, Court Administration
4. Cross train staff.	Court Administration

Recorder's Office Organizational Chart



Total Number of Positions: 8 Total Full-Time Equivalents: 7.50

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 7.5 FTE's: six positions in the Recorder's Office and two in the Records Management Division. The FY15-16 total County Recorder's budget is \$599,849, with \$433,406 for the Recorder's Office and \$166,443 for the Records Management Division.

Recorder					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	525,987	536,324	548,994	12,670	2.4%
Services & Supplies	91,574	50,855	50,855	-	-
Total	617,561	587,179	599,849	12,670	2.2%
Expenditures by Division					
Recorder	458,654	424,653	433,406	8,753	2.1%
Records Management	158,907	162,526	166,443	3,917	2.4%
Total	617,561	587,179	599,849	12,670	2.2%
Funding by Source					
General Fund	617,561	587,179	599,849	12,670	2.2%
FTE	8.00	8.00	7.50	(0.50)	-6.3%

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	FY15-16 FTE	FY15-16 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 RPIT, allocation of revenue, and analysis of appropriateness of fees collected	2.33	165,456	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.	0.60	53,939	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.	1.15	97,109	1
Marriage Certificates (Record & Retrieve)	Recording of marriage license, replacement, corrections, and reproduction of certified abstracts.	1.00	81,630	2
Sale of public documents	Provide paper copy or digital image of recorded documents upon request from nationwide public. Original document Return.	0.43	35,272	1
		5.50	433,406	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Implemented the new recording software of Helion Software, Inc. This software offers a complete range of applications which includes receipting, recording land records and marriage licenses. Once indexed and verified, the documents are immediately available to the public on the Recorder's website.	Document Recording (Review of documents, E-record, Collection & Disposition of fees, Real Property Transfer Tax); Redaction & Website Mgmt; Customer Service & Public inspection; Marriage Certificates (Record & Retrieve) Sale of public documents
2. Digitized recorded maps now available on the website for the benefit of the public from 1980 to present.	Customer Service & Public inspection
3. Continued indexing and verifying of historical records input from documents to the name search database allowing for a broader scope of retrievable land records, maps and marriage certificates.	Customer Service & Public inspection
4. Implemented a new receipting system in conjunction with all Douglas County departments resulted in credit card service fees being charged to the customer rather than subsidized by Douglas County taxpayers.	Document recording; Sale of public records
5. Attended monthly workshops hosted by the Nevada Taxation department regarding Real Property Transfer Tax. Objective was to clarify language so that the interpretation is same for all seventeen Recorders in the state as well as the real estate industry.	Document Recording (Review of documents, E-record, Collection & Disposition of fees, Real Property Transfer Tax); Redaction & Website Mgmt; Customer Service & Public inspection; Marriage Certificates (Record & Retrieve) Sale of public documents

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Complete the project of providing digitized copies of all recorded Douglas County maps for time period of 1900 through present day.	Preservation of Natural Environment, Resources & Cultural Heritage; Reliable, Well-Maintained Infrastructure
2. Complete the project of providing a complete name index of all marriage certificates for Douglas County for time period of 1960 through present day on the Recorders website.	Preservation of Natural Environment, Resources & Cultural Heritage; Reliable, Well-Maintained Infrastructure
3. Continue indexing historical data of documents recorded from September 1972 through 1980 to the name database, allowing for access to a digitally redacted document on the Recorders website.	Preservation of Natural Environment, Resources & Cultural Heritage; Reliable, Well-Maintained Infrastructure
4. Provide complete name index of historical deeds recorded from 1864 through September 9, 1972 on the Recorder's website.	Preservation of Natural Environment, Resources & Cultural Heritage; Reliable, Well-Maintained Infrastructure
5. Continue training of staff on the new recording system and marriage recording application.	Reliable, Well-Maintained Infrastructure; Managed Growth & Development; Financial Stability; Economic Vitality

Annual Goals	Related PBB Programs
1. Work with the current vendor, Helion Software, Inc. to convert 1860-1972 historical database to Helion system making it available to the public on Recorders website.	Applies to successes in all programs
2. Continuous indexing of historical data from September 1972 to 1980 stored on micro-film to current indexing system making it available to public on Recorders website.	Applies to successes in all programs
3. Complete the project of providing digitized copies of all recorded Douglas County maps for time period of 1900 through present day.	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	FY15-16 FTE	FY15-16 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.	1.05	73,409	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.	0.15	18,259	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.	0.50	47,248	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.	0.30	27,527	2
		2.00	166,443	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Continued vault improvement work started last year, which included moving of books into new horizontal shelving and expanding the book and vault inventory.	Public Records Storage and Retrieval
2. Transitioned from in-house microfilm production to an outsourcing arrangement with High Desert Microimaging.	Public Records Document Imaging; Public Records Storage and Retrieval; Electronic Document Mgmt Sytem (AppXtender)
3. Reduced warehouse space used from 90% to 88%, primarily by arranging with EFJC and Court Administrator to apply current justice court retention schedules.	Public Records Storage and Retrieval; Public Records Disposition
4. Records Management Supervisor continued to serve as Secretary to local Sierra Nevada Chapter of ARMA International and as such attended the ARMA Pacific Region Leadership Conference in Sonoma, California in July 2014.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging
5. Records Management Supervisor was appointed to a two year term on the Nevada State Records Committee.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging
6. Furthered our emergency preparedness by attending WESTPAS training at the state library and assembling an emergency supplies kit for the Records Center.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging
7. Replaced old microfilm reader/printer with new state-of-the-art reader/printer ScanPro 3000.	Public Records Storage & Retrieval; Public Records Document Imaging

FY15-16 Strategic Objectives & Annual Goals

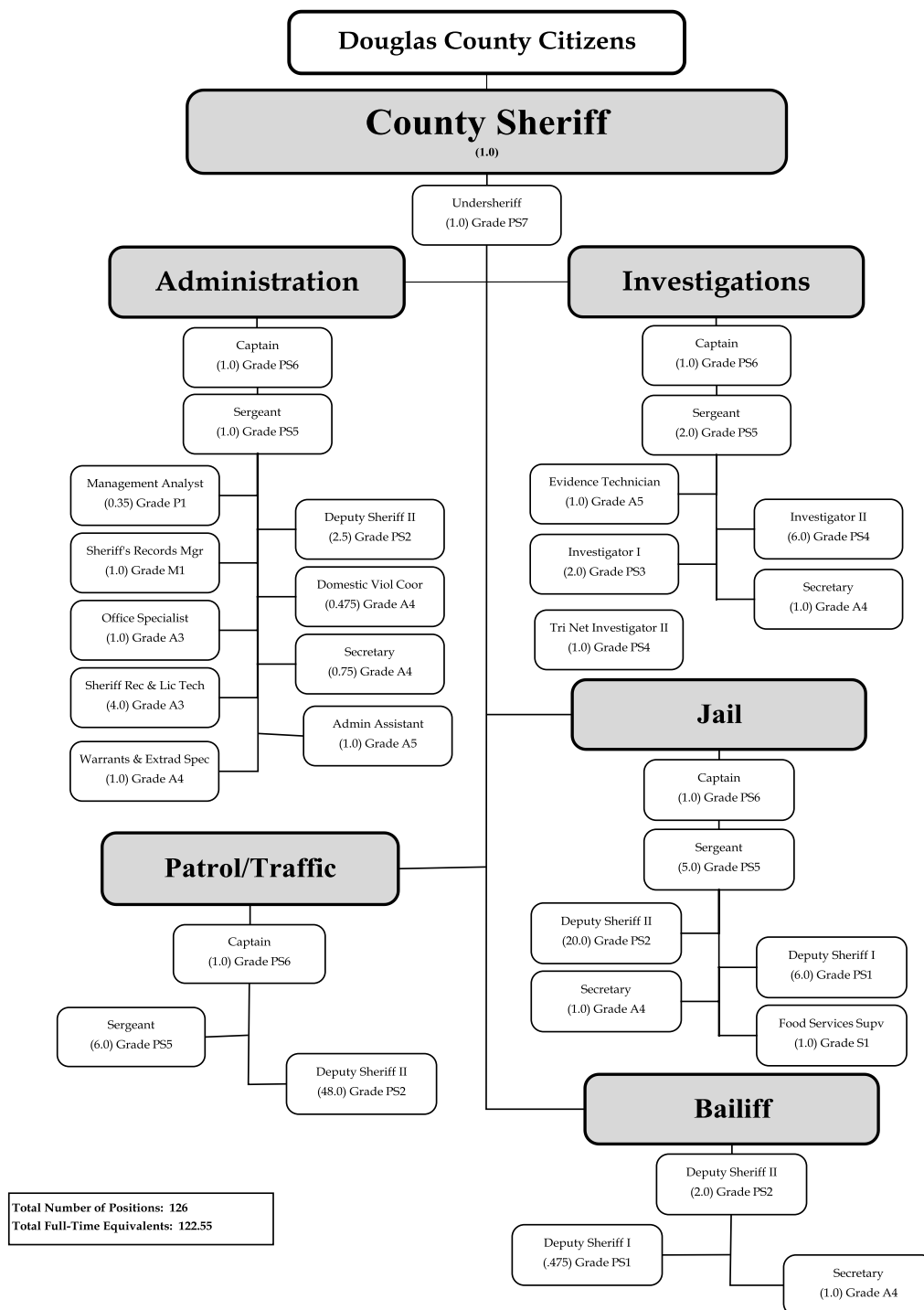
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Continue efficient utilization of warehouse space through application of current retention schedules 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, and/or deterioration.	Natural Environment, Resources & Cultural Heritage; Infrastructure.
3. Seek more active interaction with Douglas County departments regarding e-records in order to address issues of records life cycle management.	Infrastructure; Safe Community; Managed Growth & Change; Resources & Cultural Heritage; Economic Vitality.
4. Continue to look for potential efficiencies in areas of records management.	Economic Vitality; Managed Growth & Change; Preservation of Natural Environment, Resources & Cultural Heritage; Infrastructure; Safe Community.
5. Seek training opportunities for Records staff to keep abreast of industry changes and best practices in the records management field.	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	Related PBB Programs
1.Scan EFJC Criminal cases 2006-2007.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging; Electronic Document Mgmt System (ApplicationXtender)
2 .Identify and prioritize Douglas County essential records stored at Records Center.	Public Records Storage & Retrieval
3. Attend appropriate records training, including the Nevada E-Records Forum, October 15, 2015.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging; Electronic Document Mgmt System (ApplicationXtender)
4. Work with Recorder's Office to digitize historical marriage documents.	Public Records Storage & Retrieval; Public Records Document Imaging
5. Focus on Finance Dept. records stored at Records Center; meet with Finance Dept. staff to revisit retention schedules and make changes as appropriate.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging; Electronic Document Mgmt System (ApplicationXtender)
6. Meet with County Manager and department heads regarding the status of Douglas County e-records.	Public Records Storage & Retrieval; Public Records Disposition; Public Records Document Imaging; Electronic Document Mgmt System (ApplicationXtender)

Sheriff's Office

Organizational Chart



SHERIFF'S OFFICE

Mission Statement

In a continuing partnership with our community, the men and women of the Douglas County Sheriff's Office are committed to enhancing the quality of life and the security of all, by providing fair, consistent, effective, and professional law enforcement services.

The Sheriff's Office is comprised of four major Divisions, the Administration, Investigations, Jail and Patrol Divisions. Each of these Divisions is discussed separately in this section.

Staffing and Budget

Sheriff Ron Pierini is the elected official. The citizens of Douglas County elect a sheriff every four years. The Chief Operating Officer is Undersheriff Paul Howell. He is directly responsible to the Sheriff. Undersheriff Paul Howell oversees the Operations Bureau consisting of the Patrol Division and Investigation Division and the Administrative Services Bureau consisting of the Administrative Division and the Jail Division. The total budget for FY 15-16 is \$16,005,243, with 122.55 FTE.

Sheriff's Office					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	12,962,652	13,345,479	13,367,019	21,540	0.2%
Services & Supplies	2,306,310	2,306,786	2,333,224	26,438	1.1%
Capital Outlay/Projects	429,173	300,000	305,000	5,000	1.7%
Total	15,698,135	15,952,265	16,005,243	52,978	0.3%
Expenditures by Division					
Administration	977,266	1,054,788	1,079,140	24,352	2.3%
Administrative Services	1,222,898	1,082,577	1,095,208	12,631	1.2%
Records	470,758	472,713	481,509	8,796	1.9%
Jail	4,126,485	4,018,949	4,017,018	(1,931)	0.0%
COPs Grant	189,615	211,514	210,391	(1,123)	-0.5%
General Investigation	1,674,961	1,663,598	1,656,449	(7,149)	-0.4%
Patrol/Traffic	342,745	597,984	634,255	36,271	6.1%
Vehicle Maintenance	1,016,103	976,936	930,538	(46,398)	-4.7%
Grants	114,733	116,749	117,371	622	0.5%
Coroner	110,456	52,500	102,500	50,000	95.2%
Operations/Patrol	5,060,643	5,267,845	5,235,665	(32,180)	-0.6%
Tri-Net	125,679	138,377	133,255	(5,122)	-3.7%
Bailiff	265,793	297,735	311,944	14,209	4.8%
Total	15,698,135	15,952,265	16,005,243	52,978	0.3%
Funding by Source					
General Fund	15,698,135	15,952,265	16,005,243	52,978	0.3%
FTE	118.20	122.55	122.55	-	-

Administration 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	FY15-16 FTE	FY15-16 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	1,710,723	1
Public Affairs Officer	Media Relations/Liquor Board Investigations/Neighborhood Watch/New Hire Testing/Supervises Youth Services/Supervises Civilian Volunteers	0.75	113,438	4
Youth Services	DARE/Great Programs/Explorers/Fighting Chance/Assist TRIAD	1.80	186,952	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	34,051	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	17,836	3
Homeland Security Liaison Officer/NTAC	U.S. Department of Homeland Security Mandates	0.00	-	3
TRIAD/Care Track Program	Community Relations	0.05	5,490	3
Warrants and Extraditions	Enter and maintain warrants and arrange extraditions	1.18	79,855	4
Liquor/Gaming Licensing Fee Collection and Billing	Billing and collections	0.30	21,792	4
Citizens Patrol/Volunteers	Non-Criminal police duties	0.10	14,965	4

Administrative Division Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	14,965	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	30,513	4
Bomb Squad	Response to explosives and incendiary devices	0.10	13,048	3
Range Staff	Firearms training, standards and safety	0.20	29,283	3
Explorers	Youth law enforcement cadet corps	0.20	21,958	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	628,893	n/a
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	117,371	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	131,908	3
Crisis Negotiation Team	Negotiates with barricaded and mentally disturbed subjects	0.25	33,153	3
P.O.S.T Mandated Training and Education	N.A.C. and N.R.S. Mandated Training and Certification required for Nevada Peace Officers	0.00	5,000	3
		18.72	3,614,055	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Obtained a budget increase to return three Deputy Sheriff FTE's for assignment to the traffic division.	Traffic
2. Obtained a new patrol boat for marine operations on Lake Tahoe	Search and Rescue, Patrol Response to Calls for Service, Preventative Patrol, Marine Unit
3. Installed new DNA ORI computer program to report DNA collections, as required by Nevada Revised Statute 176.09123	Incarceration of Inmates
4. Records Manager attended the required training to obtain the Spillman RMS jail module administrator certification.	Records Management, Administration and Governance of Agency, Incarceration of Inmates
5. Purchased two new Honda ST1300 police motorcycles.	Traffic
6. Conducted training on Behavioral Threat Analysis with the school district and mental health professionals and create a multi-disciplinary approach to identify and prevent active assailant incidents.	Administration and Governance of Agency
7. Conducted Crisis Intervention Training, which better equips Deputies to respond to and interact with persons in a mental health crisis.	Administration and Governance of Agency
8. Obtained Grant funding for the Child Safety Seat Program. Funding provided for child safety seats.	Traffic
9. Obtained funding for 45 new mobile radios for the patrol division	Administration and Governance of Agency
10. Records obtain new Live Scan fingerprint and palm print machine	Records Management
11. Records obtained a Data Card printer for identification and emergency access pass cards.	Liquor/Gaming Licensing Fee Collection and Billing

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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

Annual Goals	Related PBB Programs
1. Obtain the budget increase to return one Investigator FTE's for assignment to the investigation division/SET Team.	Administration and Governance of Agency
2. Obtain an enclosed storage facility for protect vital Sheriff's Office equipment (i.e. boats, trailers, long term evidence).	Marine Unit
3. Obtain Crystal Report software license and training to enhance data reporting capabilities from the Spillman RMS.	Records Management

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	FY15-16 FTE	FY15-16 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	86,350	3
Criminal Investigations	Felony, misdemeanor and narcotic investigations	11.75	1,538,791	1
Tri-Net Narcotics Taskforce	Participate in tri-county narcotics taskforce headquartered in Carson City	0.85	113,267	1
Coroner	Sheriff-Coroner duties pursuant to Chapter 259 of N.R.S.	0.00	102,500	3
		13.60	1,840,908	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Completed annual evidence inventory – continuing to see reduction in exceptions.	Store and Manage Evidence
2. Hosted child forensic interview and DNA and biological evidence training.	Criminal Investigations, P.O.S.T Mandted Training and Certification
3. Conducted Operation Vigilance with US Marshals – contacted all sex offenders registered in Douglas County	Criminal Investigatoins
4. Expanded forensic analysis capabilities for mobile devices – purchased additional forensic software and upgraded cellbrite hardware	Criminal Investigations, P.O.S.T Mandted Training and Certification
5. Obtained new key-fob wire for undercover operations	Criminal Investigations, Tri-Net Narcotics Taskforce

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Conduct professional, comprehensive criminal investigations using the latest forensic technology and techniques available.	Safe Community
2. Seek continual improvement in the management and control of evidence and property.	Safe Community
3. Continue staffing and participating in regional crime enforcement units like the Tri-county Gang Unit, Tri-Net, and DCSET.	Safe Community

Annual Goals	Related PBB Programs
1. Implement crime mapping to compliment weekly crime intelligence report.	Criminal Investigations
2. Conduct an annual evidence inventory and continue to purge pre-Spillman evidence.	Store and Manage Evidence
3. Conduct additional sex offender compliance sweeps using grant funding provided by the State Attorney General.	Criminal Investigations
4. Host additional in-service training on topic TBA.	Criminal Investigations, P.O.S.T Mandated Training and Certification
5. Finalize MOU with Nevada National Guard to obtain civilian analyst position for DCSET.	Criminal Investigations, Tri-Net Narcotics Taskforce, & P.O.S.T Mandated Training and Certification
6. Obtain new digital evidence management software and storage hardware.	Criminal Investigations, Store and Manage Evidence, Tri-Net Narcotics Taskforce, & P.O.S.T Mandated Training and Certification

Jail Division

Captain Joe Duffy, Division Commander

Mission and Values Statement

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

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

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Incarceration of inmates	Mandated by NRS 211.030 / incarceration and care, custody and supervision of inmates	33.90	3,998,111	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	311,944	3
		37.38	4,310,055	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Upgraded the Lake Tahoe Jail camera system and DVRs.	Incarceration of Inmates
2. Upgrade to the digital recording cameras and a new DVR in Valley Jail, covering visiting, elevators and 3 court lock-up holding cells.	Incarceration of Inmates
3. Approximately 8 door alarms added to Valley jail.	Incarceration of Inmates

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	Related PBB Programs
1. Conduct POST accredited FTO School	P.O.S.T Mandated Training and Certification
2. Place protective sealant on both male and female outdoor recreation yards flooring.	Incarceration of Inmates
3. Upgrade Lake Jail control room cabinetry and re-paint entire Lake Jail.	Incarceration of Inmates
4. Pass NCCHC inspection/accreditation in August 2015.	P.O.S.T Mandated Training and Certification
5. Purchase and implement wearable panic alarms for nursing staff.	Incarceration of Inmates

Patrol Division

Captain Dan Britton, 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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Traffic	Traffic enforcement, safety educations, & accident investigations.	6.00	634,255	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	2,495,952	2
Preventive Patrol	General Crime Suppression & Preventive Patrol	22.80	2,585,837	2
School Resource Officer (SRO)	Deputy Sheriff assigned to work Douglas County Schools	2.00	210,391	2
		52.85	5,926,435	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Purchase of new Motorola handheld radios for all Patrol Division Personnel.	Patrol Response to Calls for Service
2. Deployed New marine patrol boat which increased ability to operate in more severe weather and adverse conditions.	Marine Unit
3. Purchase of enhanced ballistic vests for all Patrol Division and Investigation Division personnel.	Patrol Response to Calls for Service

FY15-16 Strategic Objectives & Annual Goals

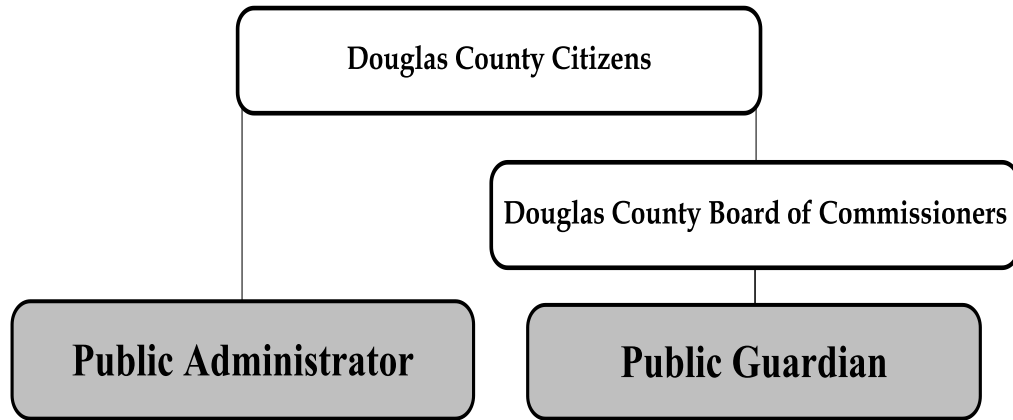
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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. Utilize 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 meets or exceeds state and federal mandates and reinforces the best practice principles.	Safe Community

Annual Goals	Related PBB Programs
1. Obtain state OHV enforcement grant	Preventative Patrol
2. Begin leasing Mobile Data Terminal Computers for Patrol Vehicles.	Patrol Response to Calls for Service

Public Guardian/Administrator

Organizational Chart



Total Full-Time Equivalents: All Elected/Contracted

PUBLIC GUARDIAN/ADMINISTRATOR

Mission Statement

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

Staffing & Budget

The Public Guardian position is appointed by the Board of Commissioners and contracted with Douglas County. The person currently serving as Public Guardian and Public Administrator was appointed in December 2010. This department also contracts two part time Office Assistant positions. At the request of the Public Guardian and through Priority Based Budgeting, the total contract amount was increased, with FY15-16 the first year of a three year phase-in of the increase. Public Guardian/Administrator has a budget of \$127,561 for FY15-16.

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	11,945	19,611	19,369	(242)	-1.2%
Services & Supplies	76,592	91,688	108,192	16,504	18.0%
Total	88,537	111,299	127,561	16,262	14.6%
Funding by Source					
General Fund	88,537	111,299	127,561	16,262	14.6%
FTE	-	-	-	-	-

Major Accomplishments of FY14-15

Major Accomplishments
1. Provided guardianship services to over 50 clients. Provided administrator services to over 15 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 \$8,561.28

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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
1. Split the offices of Public Guardian and Public Administrator
2. Train new Public Guardian and assure a smooth transition in which the Public Guardian will now be a County employee
3. Strive to meet as many of the clients needs as possible and practical
4. Timely filing of the clients' inventories with the Court.

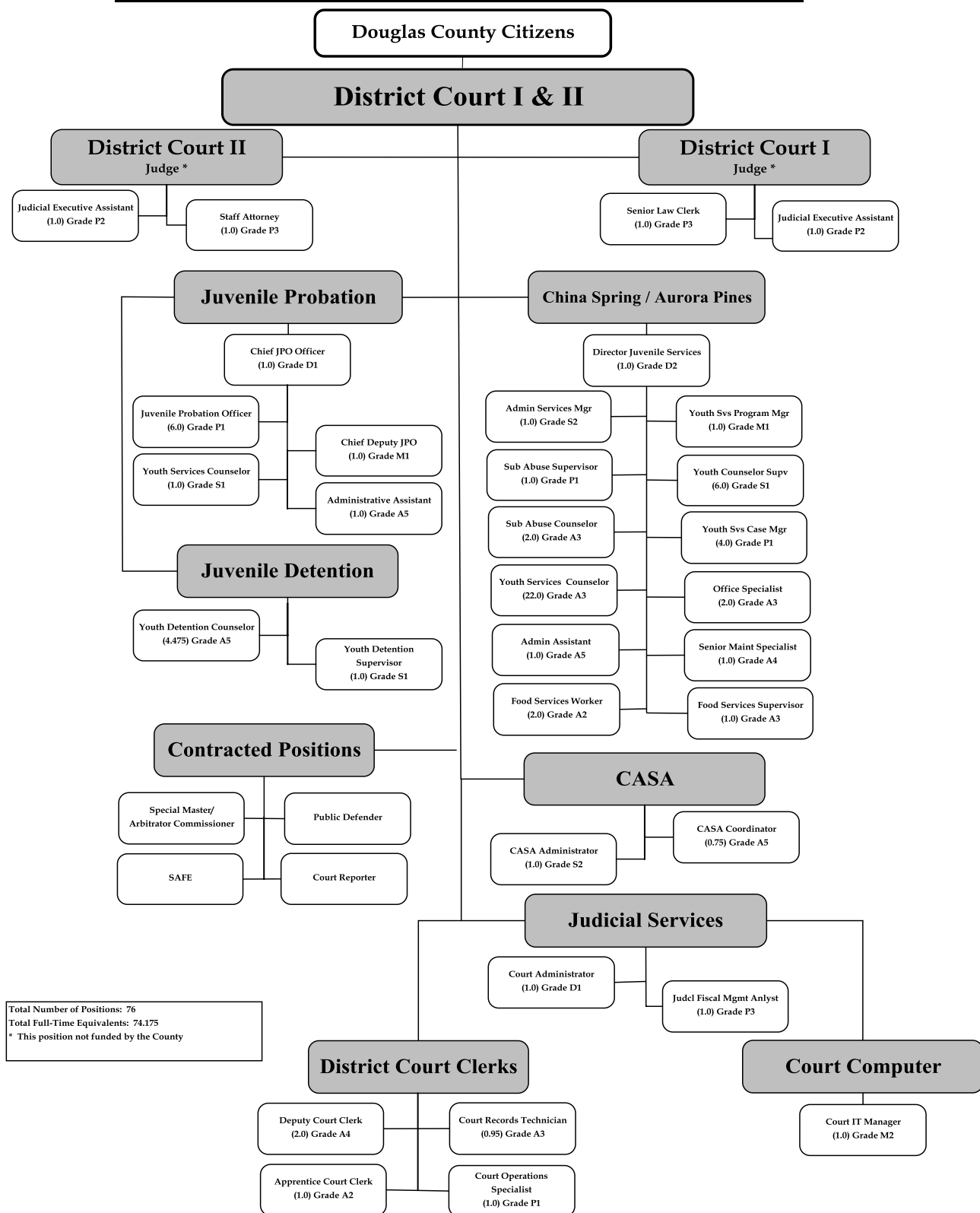
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NINTH JUDICIAL DISTRICT COURT

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

District Court I & II

Organizational Chart



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 Executive Assistants, a Judicial Staff Attorney and a Senior 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 15-16

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 Executive Assistant, and a Senior Law Clerk for a total of 2 FTE. Judge Michael Gibbons (District Court II) has a staff consisting of 2 employees, including a Judicial Executive 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 Courts recently completed a reorganization that resulted in the addition of a new department, Judicial Services, which consists of a Court Administrator and a Judicial Fiscal Management Analyst for a total of 2 FTE. The Court Clerks department has a total of 4.95 FTE.

The FY15-16 budgets are as follows: District Court I \$267,380; District Court II \$297,897; CASA \$128,152; SAFE \$32,000; Judicial Services \$240,556; and Court Clerks \$285,648. The County's General Fund supports both Courts, the CASA program, the SAFE program, Judicial Services, and the Court Clerks.

District Court I & II, CASA, SAFE, & Court Clerks					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	1,050,717	1,002,341	1,120,866	118,525	11.8%
Services & Supplies	157,351	96,472	130,767	34,295	35.5%
Total	1,208,068	1,098,813	1,251,633	152,820	13.91%
Expenditures by Dpt/Div					
District Court I	260,928	249,661	267,380	17,719	7.1%
District Court II	294,408	269,559	297,897	28,338	10.5%
C.A.S.A.	128,859	125,185	128,152	2,967	2.4%
SAFE	90,141	32,000	32,000	-	-
Judicial Services	-	-	240,556	240,556	-
Court Clerks	433,732	422,408	285,648	(136,760)	-32.4%
Total	1,208,068	1,098,813	1,251,633	152,820	13.9%
Funding by Source					
General Fund	1,208,068	1,098,813	1,251,633	152,820	13.9%
FTE	9.96	11.23	12.70	1.47	13.1%

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Arbitration Program/Special Master	Contract	0.04	4,199	1
Public Defender	Contract	0.06	6,100	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	11,194	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	2,033	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	119,483	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	179,736	1
Court Proceedings - Probate	Preside over all in-court proceedings and all other out-of-court matters related probate	0.20	20,995	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	127,871	1
Court Proceedings - Appeals	Appeals from lower courts or administrative bodies, judicial reviews, grand jury	0.04	5,499	4
Indigent psychiatric and counseling services	Psychiatric and counseling services for Indigent members of the public	0.02	13,033	3
Indigent Interpreter Services	Provides interpreters for indigent defendants, juveniles	0.02	5,034	3
Court Reporting and Transcription Reproduction	Court Reporting and Transcription Reproduction	0.06	70,100	3
		4.00	565,277	

Judicial 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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Monthly Reconciliation of Bank Accounts	Corrects outstanding issues, validates adjustment and voids, timely reconciliation, prepares EOM documentation and prepares disbursement to State and Local agencies.	0.11	12,040	3
Monthly Reconciliation of Disbursement Accounts	Monitors, reconciles and maintains proper documentation for all restricted revenue accounts. Establishes methods for collecting, reconciling, documenting, fines/fees, restitution, extradition and all court ordered monies.	0.11	12,040	3
Monthly Reconciliation of Court Fees and Other Monies Collected	Monitors, reconciles and maintains proper documentation for all restricted revenue accounts. Establishes methods for collecting, reconciling, documenting, fines/fees, restitution, extradition and all court ordered monies.	0.11	12,040	3
Budgets	Prepares and presents oral and written justification for budget proposals. Oversees the development of revenue and expenditure forecasts.	0.21	23,803	3
Court Operations	Plans, Organizes, Manages and Administers Court Operations. Document timekeeping for payroll purposes.	0.15	18,703	3
Court Development	Conducts Research, Evaluates Results, ID and Develops Goals, Policies, Procedures and Standards. Implements Courts directives and Court Strategic Plan.	0.15	18,703	3
Personnel Administration	Supervises and Manages staff and activities to be consistent with goals and objectives of Judges. Manages day-to-day operations through subordinate managers and supervisors.	0.10	13,350	3
Jury Commissioner	Designate/Impanel/Summons jury, prepares claims. Complies with NRS for Jury administration, supervises personnel dedicated to Jury selection, manages recordkeeping, juror tracking.	0.05	6,675	3
Grand Jury	Mandated when empaneled.	0.03	4,005	2
Website Maintenance	Maintain website order and functionality.	0.07	8,816	4

Judicial Services Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Staff Development	Creates opportunities for improved performance, learning and development of staff.	0.05	6,676	4
Accounting	Manages Compliance Issues for Federal, State and Local Government accounting practices. Prepares status and summary reports for Judges, Administrative Office of the Courts, County and Other Agencies as needed. Establishes and monitors financial and operational internal control procedures and reporting processes.	0.25	28,086	3
Grants	Grant writing and reporting relevant to Judicial Services operations.	0.06	7,746	3
Case Management	Analyze case load patterns, recommends policies and procedures for case load management to Judges. Analyzes computer reports to insure proper operation of court related systems.	0.07	8,816	3
Technology	Oversees the development and enhancement of automated systems. Coordinates activities, programs, equipment and software acquisition. Arranges for security	0.05	6,676	3
Fiscal Management and Evaluation	Conducts work flow analysis, identifies problems and recommends changes in procedures to facilitate automation and improve the administration and operation of the Courts. Evaluate Policy, Procedures and conduct training for Personnel on new or changed fiscal rules, procedures and statutes.	0.15	17,380	3
Legislation	Ensures compliance with legislative updates, filing fees, traffic fines, assessed costs and other legislative mandates.	0.07	8,816	2
Physician Reports to Court Administration and State Boards	As required;	0.02	2,670	3
Audits	Maintains compliance with minimum accounting standards, internal and external audits, Douglas County Code, Legislative Requirements, Federal, State and Local regulations.	0.07	8,816	3
Judicial Compliance	Ensures compliance with USJR statistical reporting, State and Federal judicial reporting requirements	0.12	14,699	2
		2.00	240,556	

Court Clerks Programs Offered

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

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	0.74	49,668	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	14,813	3
Daily Reconciliation of Bank Deposits	Bank Deposit Reconciliation, State & County Audits	0.31	17,175	4
Collect, Receipt & Disburse Bail, Bonds and Restitution	Account Reconciliation, State & County Audits	0.18	9,918	4
Collect, Receipt & Disburse Court Fees & Monies	Collection of Payments/mail/counter/electronic/balance/audit & publications	0.27	15,666	4
Prepares Records for Retention	Prepares records for retention pursuant to State retention schedule and NRS	0.05	2,580	4
Appeals to Supreme Court - Fast Track and Full	As required	0.13	7,848	4
Jury Manager	Designate/Impanel/Maintain Trial Juries, records	0.11	6,670	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	0.54	29,871	4
Website	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/database searches	0.11	6,670	2

Court Clerks Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Clerk for Grand Jury	Mandated when empaneled	0.01	516	4
Juvenile Record Processing, Probation Fines & Fees	As Court directs, varied duties and necessary up through maintenance of records, sealing, storage	0.16	8,736	3
Evidence & Exhibits	Maintain up through destruction	0.12	6,670	4
Record Searches	As requested by Courts, attorneys and the public	0.32	16,936	4
Orders, Writs & Execution thereof	Issuance as required	0.20	11,980	3
Judgments including Foreign	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions	0.19	11,427	3
Motions and Arbitration Pleadings	Tracking and maintenance	0.22	13,085	3
District Court Docketing & Pleadings	Filing, scanning, maintenance	0.44	23,528	4
Document Redaction & Scanning - 'backward' completion by 2013	Douglas County Courts scanning and redacting all filings and public documents	0.60	31,891	3
		4.95	285,648	

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 45 full-time employees. 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 \$420,541 and is distributed between salary, benefits, and services and supplies.

China Spring Youth Camp and Aurora Pines Girls Facility total adopted budget for FY15-16 is \$4,237,379.

China Spring Youth Camp					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	2,952,623	3,209,776	3,283,434	73,658	2.3%
Services & Supplies	978,030	930,977	953,945	22,968	2.5%
Capital Outlay/Projects	10,481	-	-	-	-
Total	3,941,134	4,140,753	4,237,379	96,626	2.3%
Funding by Source					
China Spring Fund	3,941,134	4,140,753	4,237,379	96,626	2.3%
FTE	38.50	42.60	45.00	2.40	5.6%

Programs Offered

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

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	1.25	563,782	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.	19.30	1,557,352	2
Juvenile Programing	Alcohol and drug abuse treatment prevention, Youth Development System, evidence based treatment programing, wilderness activities, marriage and family therapy, family meetings and visits, case management, integration back into community.	10.30	816,899	2
Intake and Releasing of Residents	Intake procedures, medical and mental screening, orientation, reporting crimes, abuse and neglect, clothing and property inventory, admissions report, temporary and permanent release, failure of placement, medical release.	3.40	253,225	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	435,767	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	222,879	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	5.05	387,475	1
		45.00	4,237,379	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Implemented a re-organization to include Behavioral Health Division, Family Support Case Manager and full time Psychologist.	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. Preformed Community Service work details for Douglas County Human Resources, Douglas County Library, Town of Genoa, Genoa Volunteer Fire Department, Empty Bowls, Carson Valley Kiwanis (Project Santa Clause bike giveaway), and Kids Fishing Derby.	Regional Facility for Detention of Children, Juvenile Programing
5. 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
6. Implemented new evidenced based programing "Moving Forward" within the Intensive Out Patient Substance Abuse Counseling curriculum.	Juvenile Programing, Treatment Team
7. 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
8. 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

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	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. This Project is completed and we are now in the new offices.	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
9. Landscaping of main grounds to accomplish plan of effective & efficient water management	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 FY15-16. Staff patterns consist of 9 P.O.S.T. Certified Juvenile Probation Officers, and an Administrative Assistant. The FY15-16 budget is \$1,222,579 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, and the Nevada State Juvenile Programs Office.

Juvenile Probation					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	1,153,786	1,146,639	1,075,747	(70,892)	-6.2%
Services & Supplies	96,843	88,940	146,949	58,009	65.2%
Total Juvenile Probation	1,250,629	1,235,579	1,222,696	(12,883)	-1.0%
Funding by Source					
General Fund	1,250,629	1,235,579	1,222,696	(12,883)	-1.0%
FTE	10.00	10.00	10.00	-	-

Programs Offered

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

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Operations	Routine oversight of probation department and juvenile detention daily operations	0.75	136,295	2
Policy and Procedures	Compliance, revision	0.10	14,626	2
Records Management	Routine daily oversight over juvenile records including filing, distribution and sealing of juvenile records.	0.25	22,390	2
Citations/Fines and Fees	The processing and administration of juvenile citations, and collections of court ordered fines and fees	0.25	18,616	2
Data Collection and Distribution	Routine daily oversight of Federal, State and County juvenile data collections and distribution.	0.25	32,973	2
Case Review	Weekly Case review and Report review pending Disposition and other Court Action	0.10	14,625	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	21,367	2
Community Education and outreach	Community involvement with the schools, services clubs, and other organizations.	0.05	8,033	2
Government and Legislative	State and Local involvement with Legislative bodies and government officials.	0.10	16,016	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	22,758	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	12,512	1
Administration	Budget oversight, augmentation, and development	0.85	143,696	A
Individual Counseling	Individual counseling is assigned delinquent youth using evidence based Cognitive Behavioral Therapy to intervene with and change risk behavior.	0.00	16,667	3
Group Counseling	Group counseling sessions are assigned to juveniles for impulse control, drug and alcohol aftercare, and behavior intervention. Evidenced based Cognitive Behavior is used to sustain long term behavior change.	0.00	16,667	3

Juvenile Probation Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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.	0.00	16,667	3
Court Expert Witness Testimony	Psychologist testifies on juvenile, child welfare, family custody and mental disposition cases in the Ninth Judicial District Court	0.00	-	3
Crisis Intervention and Mental Health Triage	Psychologist responds to suicidal ideation cases and other acute mental health cases on an on call basis	0.00	-	1
Mental Health/Psychological Evaluations	Psychologist completes mental health/psychological evaluations as needed by juvenile probation officers and the district court judges	0.00	5,000	3
Juvenile Probation Staffing	Psychologist participates in weekly staffing of juveniles on probation and in residential placement	0.00	-	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..	0.00	-	3
Juvenile Court	Juvenile Probation Officers in Juvenile Court presenting petitions, adjudications, detention hearings, progress reviews.	0.60	62,562	1
Residential Placement Review	Juvenile Probation Officers completing in person placement reviews, interviews, and staffing of juveniles in residential placement programs.	0.40	37,657	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	31,282	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	63,962	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..	0.40	41,257	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	65,241	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	62,562	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.	0.70	73,937	2

Juvenile Probation Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	32,681	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	32,681	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..	0.80	73,208	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.	0.32	25,264	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	63,962	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	12,513	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	12,513	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	12,513	2
		10.00	1,222,696	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Juvenile Probation Department received \$52,349 in grants for FY14/15 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 with formal, informal, and diversion cases were 5198 contacts averaging 1039 contacts between 5 senior juvenile probation officers for FY14/15.	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 14/15 was approximately 208 hours. 108 youth participated in 68 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 FY14/15 was 660. Of these 660 juvenile referrals, 228 were traffic offenses, 24 were juvenile probation violations, and 126 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 FY14/15 was alcohol possession or use at 63 referrals for drug use or possession were 63	Probation Supervision, Day/Evening Reporting, School based Intervention, Mental Health Services, JPO Staffing, Juvenile Court
7. There were 32 terminations from juvenile probation this FY14/15. 25 successful, 6 unsuccessful, 1 general. 13 of the terminations graduated from high school. 5 of the terminations achieved their GED. 11 of the terminations were enrolled in high school. 3 of the terminations were enrolled in middle school. 8 were employed. Court ordered restitution resolved \$10,439. Community service assignments 2588 hrs. Fines and Fees resolved \$13,084.	All levels of Juvenile Supervision
8. The budget for FY14/15 closed at 88% of approved budget and \$140,000 was returned to the General Fund	Operations and Training

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	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.	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 implement Caseload Pro juvenile justice case management data base system.	Administration
9. To improve aftercare strategies and outcomes for juveniles transitioning into the community from residential placement.	Formal and Intensive Supervision, School Based Interventions

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 FY15-16 is 5.48. The total budget for FY15-16 is \$471,123 and is funded by the General Fund.

Juvenile Detention					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	499,008	474,523	452,173	(22,350)	-4.7%
Services & Supplies	16,581	18,950	18,950	-	-
Total Juvenile Detention	515,589	493,473	471,123	(22,350)	-4.5%
Funding by Source					
General Fund	515,589	493,473	471,123	(22,350)	-4.5%
FTE	6.95	5.95	5.48	(0.47)	-7.9%

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	FY15-16 FTE	FY15-16 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....	3.27	285,576	2
Detention Booking Operations	Intake, Booking, Releases, Assessment, Searches, Interviewing of juveniles entering and exiting the juvenile detention facility,	0.50	36,765	2
Detention Food Service	Daily meal and snack service	0.28	30,084	2
Detention Laundry	Daily and Weekly exchange of detention clothing and bedding	0.28	20,584	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	0.50	35,765	1
Detention Physical Education	Daily Physical Education and Recreation Sessions	0.27	20,334	2
Administration	Budget oversight, augmentation, and development	0.40	36,515	A
		5.48	471,123	

Major Accomplishments of FY14-15

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 15% savings for FY 14/15	Detention Operations Secure Custody
2. There were no assaults, fights or major incidents in the juvenile detention facility for FY14/15. 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.	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 Requirements- 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 FY14/15 was 152. Total Bed Days 729	Detention Operations Secure Custody Administration
6. Staff merits were reinstated for FY15/16. PERS increases compenstaed by COLA increase	Detention Administration
7. Juvenile Detention budget was under 15% in FY14/15 for an approximate savings of \$85,000 to the General Fund	Detention Administration Detention Operations

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	Related PBB Programs
1. To continue to operate the juvenile detention facility sustaining positive outcomes in the area of health, safety and welfare, requirements, incident reduction, Co-located facility requirements and staffing patterns based on detention population and ratio requirements.	Secure Custody Detention Operations Administration
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 to Complete all Prison Rape Elimination Act training requirements applicable to detention staff.	Detention Operations Detention Training 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 IT Manager for a total of 1 FTE. The FY15-16 budget is \$252,501 and is supported by the County's General Fund and Justice Court Administrative Assessment Fund.

Court Computer					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	134,084	133,565	138,259	4,694	3.5%
Services & Supplies	101,748	107,240	114,242	7,002	6.5%
Total	235,832	240,805	252,501	11,696	4.9%
Funding by Source					
General Fund	235,832	240,805	252,501	11,696	4.9%
FTE	1.00	1.00	1.00	-	-

Programs Offered

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

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	150,983	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	0.23	53,290	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	37,430	3
Project Administration/Management	Project Design, Project Review, Project Oversight, Introduction of New Technologies	0.05	7,961	3
Software Development	Modifies and Programs Software for Federal and State Compliance	0.02	2,837	1
		1.00	252,501	

Major Accomplishments of FY14-15

Major Accomplishments	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

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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

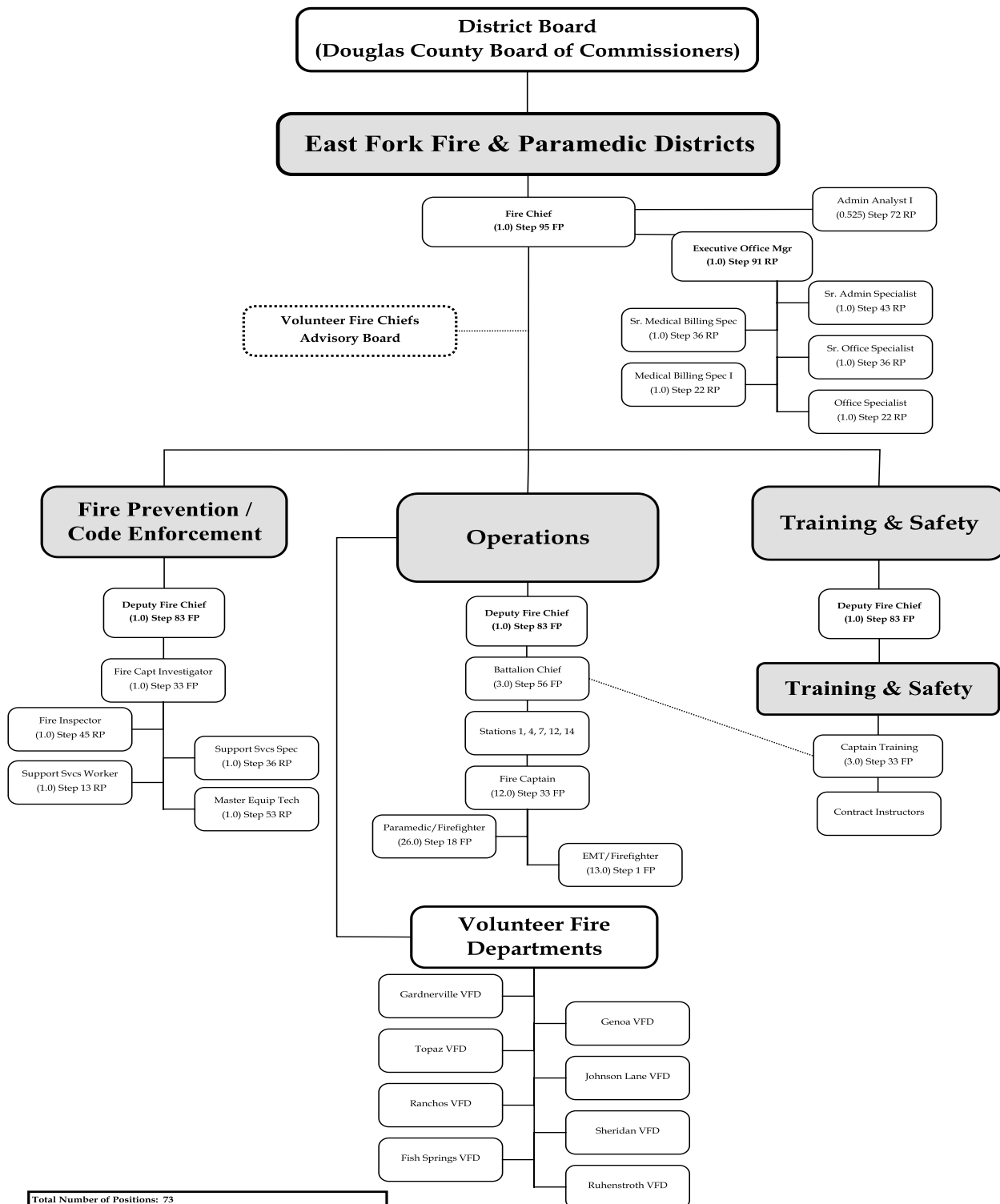
Annual Goals	Related PBB Programs
1. Work with the new Court Administrator to provide a new case management system for the District Court Clerk's office.	Project Administration/Management
2. Use VMWare Mirage to its full extent. It currently provides backup of all court user PC's, but it has the ability to do much more for the courts.	All Programs
3. Court IT has taken on the administration of East Fork Justice Court case management system for Journal Technologies. The case management system will produce documents for the court, and it is the goal to have the Court IT learn how to develop these documents so we do not have to pay for the vendor to produce them.	Project Administration/Management
4. Court IT will test out Windows 10 to see what applications will work with it and if it can be deployed to the users.	Network Administration
5. Work with Point and Pay, our credit card services company, to become PCI compliant.	All Programs
6. Continue to upgrade the networking infrastructure so that users can better do their work.	Network Administration
7. Continue to provide a high level of customer support so that the Douglas County courts can continue to serve the public.	All Programs

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



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.

GENERAL OVERVIEW

The East Fork Fire Protection District was formed under Nevada Revised Statute 474 in 1981 and is one of two independent fire protection districts in Douglas County. The District activities, by statute are kept separate and apart from those of Douglas County. The Douglas County Commission serves as the Board of Fire Commissioners. The District provides 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 80 volunteers co-dependently working with District's staff. The District also provides 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 District serves an estimated resident population of 45,000 persons within 675 square miles of Douglas County. In addition to fire and emergency medical services, the District is also serving as Douglas County Emergency Management under an inter-local agreement with the County.

ADMINISTRATIVE DIVISION

East Fork Fire Protection District Board of Fire Commissioner is the governing body for the East Fork Fire Protection District. The Volunteer Fire Chiefs' Advisory Board makes recommendations to the District Fire Chief. Strong Labor/Management relations are maintained through the East Fork Professional Firefighter's Association Executive Board and the District's administration. 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 Fire District Accountant, a full-time Office Specialist, a full-time Senior Office Specialist, two full-time Support Services employees and one Fire Apparatus Mechanic.

The districts also employ several Firefighter/Medics, Training and Safety Captains, Fire Captains and Battalion Chiefs. The district currently provides 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 with a new mission for volunteers, emphasizing logistical support.

East Fork Fire Protection District is by law a separate District and independent of County government. The Fire District receives funding from Ad Valorem tax and State of Nevada Consolidated Tax distribution and revenues from user fees for ambulance services. It also provides contract services to Alpine County, California, for paramedic ambulance service. Employee wages and benefits 73% of the operating budget.

On July 1, 2015, the East Fork Paramedic District was dissolved and all services were assumed and annexed into the fire protection district. This included the transfer of all assets, funds, and tax rate. It is expected that this change in 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.

East Fork Fire Protection District					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	9,025,953	9,300,439	9,477,247	176,808	1.9%
Services & Supplies	2,617,853	6,701,163	2,004,982	(4,696,181)	-70.1%
Capital Outlay/Projects	174,275	832,855	417,484	(415,371)	-49.9%
Other	4,244,554	130,380	282,944	152,564	117.0%
Contingency	-	339,431	172,233	(167,198)	-49.3%
Total	16,062,635	17,304,268	12,354,890	(4,949,378)	-28.6%
Expenditures by Department					
East Fork Fire	12,076,565	12,601,572	12,354,890	(246,682)	-2.0%
East Fork Paramedic	3,986,070	4,702,696	-	(4,702,696)	-
Total	16,062,635	17,304,268	12,354,890	(4,949,378)	-28.6%
Funding by Source					
East Fork Fire	11,406,217	11,958,338	11,895,728	(62,610)	-0.5%
EFFPD Emergency	397,213	568,234	317,690	(250,544)	-44.1%
EFFPD Equipment Reserve	148,785	75,000	-	(75,000)	-
East Fork Paramedic	3,986,070	4,702,696	-	(4,702,696)	-
East Fork Debt	124,350	-	141,472	141,472	-
Total	16,062,635	17,304,268	12,354,890	(4,949,378)	-28.6%
FTE	71.53	72.53	73.00	0.47	0.6%

FIRE PREVENTION /SUPPORT SERVICES DIVISION

The Fire Prevention /Support Services Division offer 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, clerical support, 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.

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 in various capacities. The Operations Division is also responsible for the direct management of over 80 volunteer personnel both in support and attack rated positions.

TRAINING AND SAFETY DIVISION

The Training Division offers a full spectrum of fire service & basic and advanced EMS training opportunities to the District personnel.... The primary customers of the training program are the approximately 80 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. 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 District Office 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 who are appointed to the position. 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 fire-fighting, 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, and EOC interface and policy group management.

Major Accomplishments of FY14-15

Major Accomplishments
1. Successfully prepared the FY 2015/16 Budget, (contract negotiations pending)
2. Successfully administered the dissolution of the Paramedic District and merged its operations and finance into the Fire District, thus eliminating one special district in Douglas County and allowing for increase efficiency in management.
3. For the second time, prepared a comprehensive business plan for the district for 2015 and thus far have completed over 66% of the objectives.
4. Funded our participation in the State Wild land Fire Suppression Program
5. Carried out the responsibilities of Douglas County Emergency Management.
6. Successfully received \$269,000 in 2014/15 grant funds for the District, Douglas County, Tahoe Douglas Fire District, and Douglas County Sheriff's Office, and Carson Valley Medical Center as both District Fire Chief and Douglas County Emergency Manager. I am currently responsible for managing over \$1,415,684 in grants. The majority of these grants are managed under Emergency Management for Tahoe Douglas Fire Protection District.
7. Continued to participate as a lead agency in Nevada Fire Chief's Association, Northern Nevada Fire Chief's Association, Lake Tahoe Regional Fire Chief's Association, Sierra Front Wild land Fire Cooperators, and several other professional organizations and committees and as a "senior" member of Nevada's Fire Service. Identified as the "senior most" fire chief in the State of Nevada
8. Continued to support the positive organizational changes to 911 Communications and Radio Maintenance.
9. Successfully developed a comprehensive Wildland Fire Plan for the 2015 Wildland Fire Season, which is now a standard practice and example of other area fire agencies.
10. Successfully completed the seventh complete year of the District's Vehicle Maintenance Program
11. Completed over 94% of the Strategic Objectives in the Districts' ten-year Strategic Plan and currently leading an effort towards a five year revised plan to carry the district into 2020.
12. Completed the third full year of the Standard of Cover, which now allows for more data driven deployment and operational decision making as well as increasing our Advanced Life Support capacity from 5 units to 8 units and with minimal cost. In 2014/15 we experienced another 2% improvement in response time based on our Standard of Cover Response Time Goals.
13. Successfully continued the "Boundary Drop Zone" with Carson City Fire Department, estimated to save the Districts \$550,000 annually by reducing duplicated and additional services.
14. Successfully completed the second full year of a "Boundary Drop Zone" with Tahoe Douglas Fire Protection District which encourages the use of the "closest forces concept" of dispatching, which additionally provided an additional staffed engine for inclusion with our ISO 2014 re-evaluation.
15. Successfully entered into annual agreements and operating plans with Nevada Division of Forestry, BLM, and the United States Forest Service in both the Valley and Lake Tahoe Basin, including a lease agreement for space at Station 15 in the Alpine View area.
16. Established mutual assistance agreements with Alpine County, Mono County, and Antelope Valley Fire Protection District.

Major Accomplishments Continued

Major Accomplishments
17. Negotiated and entered into a new five year contract for EMS service with Alpine County.
18. Successfully saw to the Paramedic Training Incentive Program for existing employees who want to become paramedics reach its maximum potential with five personnel completing the program.
19. Successfully completed the third year of a district coordinated volunteer recruitment program, yielding 10 new volunteer personnel.
20. Successfully coordinated the 2015/16 Cost Allocation/Recovery Agreement with Douglas County.
21. Purchased a new ambulance in part with a \$75,000 CDBG Grant.
22. Was able to promote two new Battalion Chiefs, two new Fire Captains, one Training and Safety Captain, all from within the organization, and hire two volunteer firefighters as Firefighter Paramedics.
23. Filled the position of Fire District Accountant
24. Managed over 35 off district fire responses to four western states with both individual and apparatus fire response requests, thus broadening the level of organizational experience in the wildland fire area.
25. Participated in the 2015 Legislative Session
26. Successfully implemented a new and separate health insurance program, resulting in a savings over a two year period of \$55,000 and a 15 month rate guarantee.
27. Successfully completed, with the adoption of 22 district job descriptions the 2013 Wage and Compensation Study.
28. As an organization, have led the way with the Ground Emergency Medical Transport – Medicaid Reimbursement Program proposal.
29. Successfully managed the February 2015 major wind event in Douglas County and provided guidance and coordination for recovery.
30. Successfully managed the July flash flood events in Douglas County and provided guidance and coordination for the two weeks after and during recovery.
31. Successfully completed the annual update and revisions in the Douglas County Hazardous Mitigation Plan and received approval from the State of Nevada.

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives
1. Manage a responsible budget for the FY 2015/16 fiscal year and one which continues to maintain services at current levels.
2. Working with Douglas County Finance Department, County Clerk, work towards the complete transition of the management of the District's finances to an "in-house" program.
3. Continue efforts to reinforce the existing volunteer program with a change in approach to the training and use of volunteers.
4. Complete a five (5) year up date to the districts' Strategic Plan
5. Continue to aggressively mentor all the deputy fire chiefs and battalion chiefs to better prepare them for the future leadership opportunities.
6. Maintain the district's current ISO Fire Protection Grade of 3

Annual Goals
1. Successfully develop an eligibility list for Fire Captains.
2. Successfully develop an eligibility list for Firefighter/Paramedics
3. Implement the position of Engineer within the organization per contract
4. Prepare the FY2016/17 annual budget.
5. See through to completion the GEMT Program and receipt of reimbursement following the development of cost centers to justify reimbursement.
6. Complete the update of the Strategic Plan covering the next five (5) year period.
7. Assist in the orientation and assimilation of the District Accountant into the organization.
8. Working with the Douglas County Clerk, complete the establishment of the district's own bank account and use of its tax identification number.
9. Working with the Board of Fire Commissioners, Employee's Association, staff, and volunteers, develop financial strategies to better position the districts' financial health.
10. Working with the District Insurance Broker, secure a financially and benefit sound District Health Insurance plan for 2016.
11. Continue to monitor our "Standard of Cover" with the best available data.
12. Continue to pursue all available grant funds in a responsible manner.
13. Continue to work towards meeting the remaining Strategic Objectives in the Districts' Strategic Plan or see them assigned to the new revised plan.
14. Continue to work towards and maintain positive labor relations with the employees association and negotiate necessary contracts in 2016.
15. Continue to pursue all opportunities to study and present leadership training of all types.
16. Work to maintain positive relationships with both Carson Valley Medical Center and Carson Tahoe Regional Medical Center.
17. Successfully manage all cost sharing agreements for current and future fire activity impacting the districts.
18. Continue to take a lead role at the highest levels within Nevada's Fire Service.
19. Continue to pursue "partnerships" in the area of community health issues and public health issues and support the Douglas County Health Care Coalition.

EMERGENCY MANAGEMENT

Mission Statement

Plan – Prepare- Respond- Recover

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 Protection District, currently without fee. The contract enables the staff and management of the East Fork Fire Protection District to manage Emergency Management under the provisions of the Nevada Revised Statutes. The East Fork Fire Protection District provides, 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 district and funded under an inter-local agreement with Douglas County. Some funding is provided by the County in a cost recovery program. Grant Funds help offset some costs to the district.

Emergency Management Accomplishments have been incorporated into the East Fork Fire Protection District accomplishments. The goals and objectives for Douglas County Emergency Management are identified separately.

FY15-16 Strategic Objectives & Annual Goals

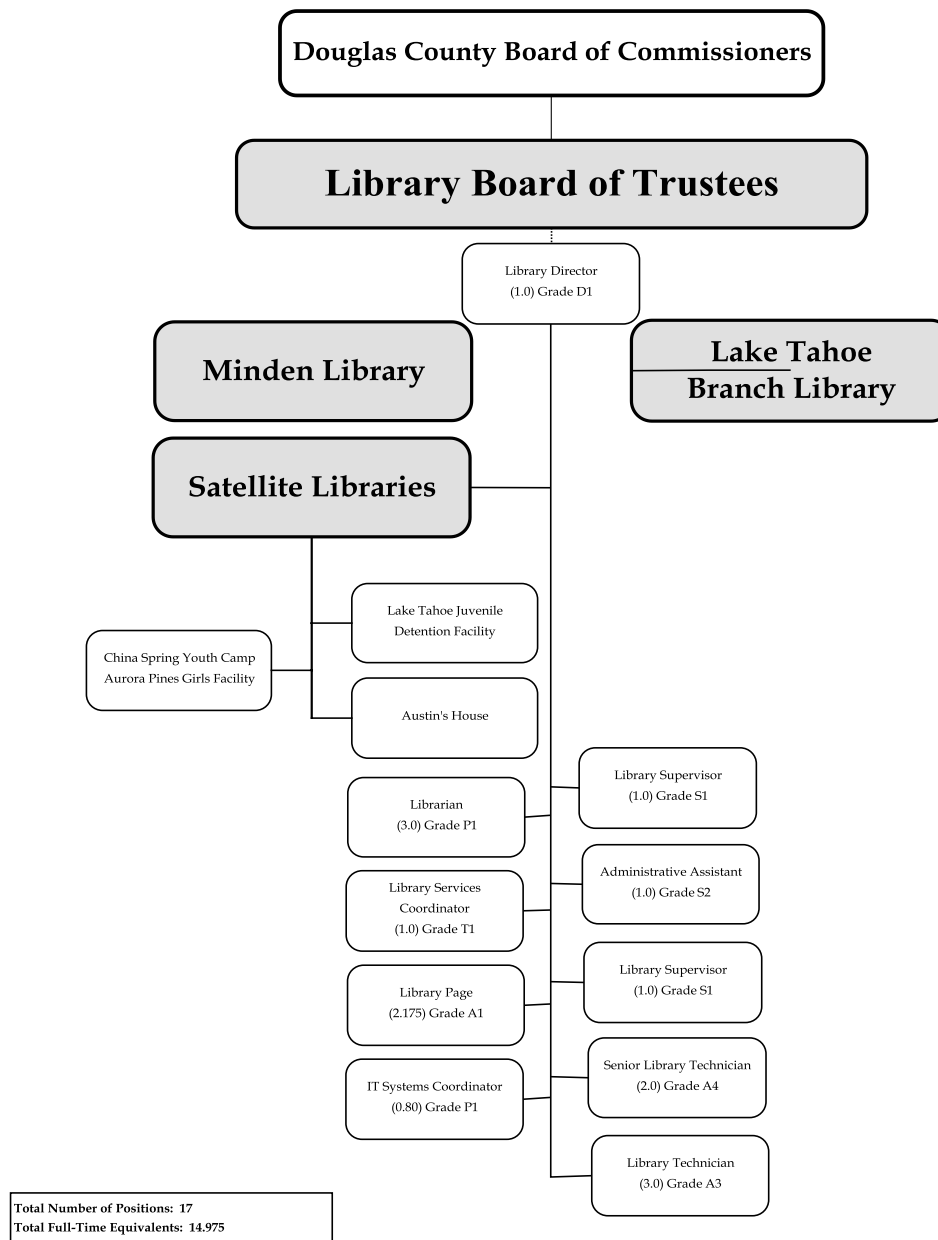
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives
1. Continue to provide training in Emergency Management to County personnel at all levels of the EOC Organization.
2. Complete through Commission adoption a revision to the Douglas County EOP.
3. Complete the Douglas County Continuity of Operations Plan. (COOP)
4. Expand and maintain the CERT Program in Douglas County to a total number of 100 persons, thus affording more community participation at a voluntary level.

Annual Goals
1. Enhance Douglas County's capability in the area of Emergency Management.
2. Participate as a member of the Homeland Security Working Group.
3. Continue to seek Emergency Management and Homeland Security Grant funding when possible and within the limitations of matching funding for all county departments where applicable.
4. Support and advocate the exercising of the Douglas County Emergency Operations Plan.
5. Support and enhance the participation of the LEPC in Douglas County.
6. Develop and instruct Policy Group refresher Training for the Board of Commissioners, District Attorney, and County Clerk on an annual basis.
7. Address needed enhancements in the County's ability to provide public information during an emergency incident across all hazards and events, including expanding the number of Public Information Officers available, the use of appropriate social media, and development of a procedure to conduct professional level press conferences and the coordination of this effort with the County Community Relations person.
8. With the predicted potential for El Nino type winter and flooding, prepare a comprehensive flood response plan for both alluvial and riverine flooding in Douglas County.
9. Working with County Officials, help in anyway, the development of comprehensive flood mitigation plan, including the support of any and all grant opportunities.
10. Working with Cooperative Extension and the USACE, as well as with the County's Flood Plan Manager, host and conduct flood awareness workshops for area residents and businesses.

Douglas County Public Library

Organizational Chart



DOUGLAS COUNTY PUBLIC LIBRARY

Mission Statement

To provide a wide range of library materials, services, and programs to meet the informational, recreational, and cultural needs of the residents of Douglas County.

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, and a reading and reference library at the Lake Tahoe Juvenile Detention Facility. The main library handles administration, acquisitions, cataloging and fiscal management. Services such as children's programs, teen activities, adult 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 adults; downloadable eBooks, eAudiobooks, eMagazines, and music; delivery of materials to homebound residents; 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, email, and mobile technology; 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 FY15-16, the Library is staffed by 14.98 FTE. The Library is primarily funded from the Room Tax (TOT)/Sales Tax fund, providing 100% of the Library's \$1,476,621 total FY15-16 budget.

Library					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	1,024,745	1,070,065	1,050,304	(19,761)	-1.8%
Services & Supplies	451,414	426,317	426,317	-	-
Capital Outlay/Projects	56,666	-	-	-	-
Total	1,532,825	1,496,382	1,476,621	(19,761)	-1.3%
Funding by Source					
Room Tax	1,532,825	1,496,382	1,476,621	(19,761)	-1.3%
FTE	14.30	14.93	14.98	0.05	0.3%

Major Accomplishments of FY 14-15

Major Accomplishments
1. Successfully introduced hoopla digital™, providing access to streaming video, popular music, and eAudiobooks.
2. Successfully completed digitization of local newspapers from 1878 to present, with continuing incorporation of new materials.
3. Increased number of children's storytimes by 50%, by adding a new weekly program.
4. Increased frequency of Tech Tuesday trainings, by adding one-on-one personalized training with IT staff.
5. Incorporated results of Impact Survey by using patron input in development of objectives for Long Range Plan.
6. Nationwide recruitment and community input process to select new library director.

FY15-16 Strategic Objectives & Annual Goals

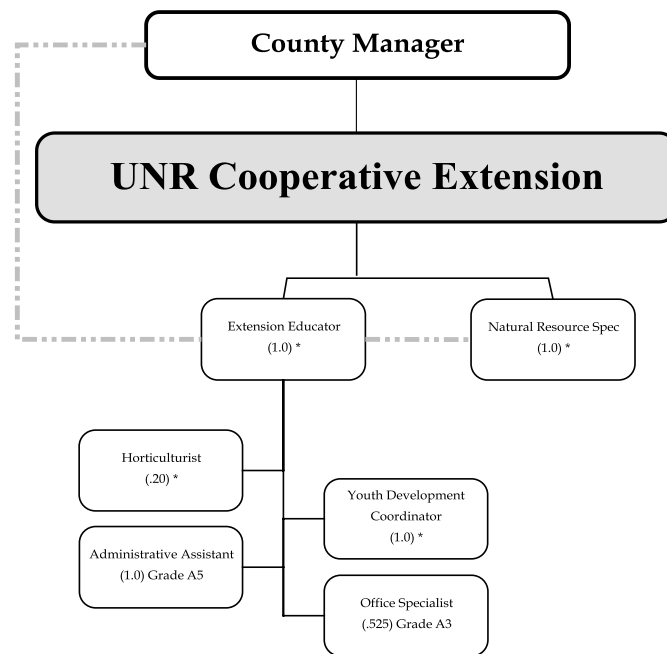
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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 learning and reading skills.

Annual Goals
1. Select vendor for replacement self-check machine for Minden Library; purchase, install, and train.
2. Evaluate statewide database offerings for inclusion in DCPL Digital Branch.
3. Evaluate service areas and design service model for bookmobile service.
4. Introduce circulating technology for students to learn and practice STEM skills.
5. Introduce circulating technology for young adults and adults to learn and improve computer skills.

UNR Cooperative Extension

Organizational Chart



Total Number of Positions: 2
 Total Full-Time Equivalents: 1.53
 * 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), 1 part-time county employees (Office Specialist), 2 full-time University faculty (Extension Educator, Natural Resource Specialist), and 45 part-time volunteers staff the Douglas County Office. The FY 15-16 operating budget is \$394,043.

Cooperative Extension					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	103,293	98,159	101,404	3,245	3.3%
Services & Supplies	121,808	147,421	147,421	-	-
Capital Outlay/Projects	-	127,608	137,753	10,145	8.0%
Contingency	-	7,367	7,465	98	1.3%
Total	225,101	380,555	394,043	13,488	3.5%
Funding by Source					
Cooperative Extension	225,101	380,555	394,043	13,488	3.5%
FTE	2.05	1.53	1.53	-	-

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	FY15-16 FTE	FY15-16 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	8,428	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	8,428	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	1,686	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	3,371	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	8,428	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	8,428	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	3,371	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	1,686	4

Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	16,857	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	33,714	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	6,743	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	28,493	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	20,065	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	12,038	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	12,038	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	1,605	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	23,600	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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
State Youth Activities/Events	State youth educational activities/events include 4-H, Child Care Nevada, Family Story Teller and Youth Range Camp. 4-H youth participate in various county level 4-H Club programs including, State 4-H Ambassadors (leadership), State 4-H Livestock Skillathon Contest and State 4-H Livestock Judging Contest. Child Care Nevada is a program for child care providers attend research-based training provided by the UNCE faculty and staff. Training is available on a number of topics including: emergency preparedness, child abuse recognition and reporting, Sudden Infant Death Syndrome, language development, math and science, literacy, guidance and discipline, temperament, and art. Family Story Teller is a literacy program for parents with preschoolers. It was designed to increase young children's language skills in collaboration with parents. Nevada Youth Range Camp focuses on relationships between people and rangeland. Campers learn about plants, wildlife, water, and soil in order to make good decisions about rangeland management and use. They learn skills and explore careers in rangeland and related resource management.	0.11	17,817	4
Carson River Watershed Education Program	UNCE took the lead in organizing the conference which resulted in the formation of the Carson River Coalition watershed group under the sponsorship of the Carson Water Subconservancy District. Extension is very active in educating citizens about the importance of floodplain management and use of riparian buffers along the river.	0.05	8,429	3
NEMO Nevada	Nonpoint Education for Municipal Official premise is that improvements in land use planning can result in protection of water resources, thus negating the need to fix problems after the fact by applying best management practices. The program will help land use decision-makers understand the nature of the nonpoint source pollution problem and its impact on their lives, towns and natural resource base, thereby enabling them to plan for growth and development while addressing water quality issues through educated land use decisions.	0.00	-	1
Public Water Supplier, and Riparian Lands Education	We provide technical training to public water companies throughout Nevada. This includes hundreds of suppliers who must conform to the requirements of the Safe Drinking Water Act. Riparian Proper Functioning Condition assessment is used as the minimum riparian assessment by the BLM and is recommended for watershed-wide assessments. It is an excellent format for increasing landowner and land manager interaction and cooperation under the themes of Cooperative Riparian Restoration and the national Program "Creeks and Communities."	0.00	-	3
Sage Grouse Conservation	Facilitation of working groups to implement conservation measures to enhance sage grouse habitats and increase population levels.	0.04	6,744	4
Weed Management	Weed Warriors is an 8-hour training program on weed law, identification, and management that provides education for city, county, state and federal staff as well as Master Gardeners, ranchers and local residents. Students have an opportunity to volunteer for projects such as community weed removal events and weed scouting and mapping. The Tahoe Basin Weed Coordinating Group is a bi-state partnership of landowners and managers, including USFS, cities, counties, and private residents, seeks and receives grant funding to conduct basin-wide terrestrial weed monitoring and control each year. The group also provides free annual weed identification trainings and outreach events.	0.10	16,858	4
		1.53	248,825	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Radon Education Since the inception of the Radon Education Program more than 3,687 homes in Douglas County have been tested. This is 19.2% of the total housing units in the County, but that percentage is the highest in the state. This percentage is also an increase of 5% over last year's percentage of total housing units. Of the homes exceeding the EPA Action Level of 4.0 pCi/l, 219 have undergone mitigation, 17 of those new this year. The percentage of homes completing mitigation over the number of homes that need mitigation (1,212) is 18.1%, which is second only to Washoe County. Douglas County Cooperative Extension has also distributed 7,132 test kits and 4,620 kits have been used (a portion are repeat testers) for a usage percentage of 64.8%, leading all of the counties. Also, there were a total of 256 reported real estate tests and 57 radon-resistant new construction homes in Douglas County since the program's inception.	Health and Nutrition
2. 4-H Youth Development Enrollment at 280 continues to positively impact youth by providing practical life skills, community service, public speaking, civic engagement and record keeping. In Community Club 250 youth created cards to send to Douglas County Seniors living in assisted living homes and hosted a food drive for the local food closet. Sent 35 youth to Nevada State 4-H Camp, a week long overnight camp at Stateline, NV. Additionally we sent 5 teen counselors and 5 adult chaperones. There were approximately 370 attendees at the Fall Family Costume Ball. Sixty five Portfolio Record books were turned in for judging. Douglas County hosted the Nevada State 4-H Shooting Match with more than 109 youth participating from across Nevada.	Children, Youth & Families
3. Wildfire Awareness Cooperative Extension coordinates Nevada Wildfire Awareness Month (NWAM). Douglas County NWAM activities included: Douglas County Board of County Commissioners issued a proclamation, posters displayed various locations, Living With Fire banners displayed in Fish Lake, Minden and other locations, wildfire awareness display for Foothill Road residents, NWAM message on NDOT DMS signs, message on Carson Valley Inn marquee, Wildfire Awareness Booth at Cowboy Poetry Festival, Living With Fire television and radio PSAs were aired, wildfire awareness article in the Record Courier and Main Street Banner displayed in Gardnerville. Other activities during the past year included a presentation to the Douglas County CERT volunteers, a display during the Tahoe-Douglas Fire Protection District's annual pancake breakfast, meeting with Eagle Ridge community representatives regarding wildfire threat reduction information, participating in the Skyland community wildfire evacuation drill, 16 Douglas County residents attending the Nevada Network of Fire Adapted Communities (The Network) conference and 5 Douglas County residents joining The Network. A Living With Fire workshop for Foothill Road residents will be held June 29 at the Sheridan Fire Station.	Natural Resources
4. Sage-grouse Conservation The Bi-State Local Area Working Group (LAWG) completed their conservation plan in 2012. The Executive Oversight Committee made commitments to fund the 79 Bi-State plan actions amounting to approximately \$38 million. A population trend model developed by US Geological Survey purports Sage-grouse populations within 5 of the 6 population management units to be stable or increasing with the Bi-State area. The LAWG model has led to relationship building between agencies, non-governmental organizations and private interests. These planning efforts have resulted in treatment of thousands of acres of Sage-grouse habitat throughout the Bi-State area. On April 21, 2015 the U.S. Secretary of the Interior announced that the Bi-State Sage-grouse will not be listed under the Endangered Species Act.	Natural Resources
5. Horticulture Total face to face contacts: 1,495. Total Master Gardener volunteer hours: 1,525. Phone calls: 735. Emails to clients and Master Gardeners: 2,815. Newsletters, flyers & announcements: none/ no mailings. Community project work includes adopt a pot, Gardnerville hanging baskets, Heritage Park Community Garden, Heritage Park Labyrinth, Heritage Park Children's Garden, and Dangberg Historic Park.	Horticulture

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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.	Could be all PBB Priorities
2. Conduct needs assessments through formal and informal approaches to provide direction on critical community needs on which to address.	Could be all PBB Priorities
3. Bring research (knowledge) generated from land grant institutions and other credible sources to bare on community needs.	Could be all PBB Priorities
4. Measure outcomes of educational efforts and report impacts to all accountability sources.	Could be all PBB Priorities

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 promote radon testing in homes and encourage mitigation if needed.	Health and Nutrition
4. To publish a study on floodplain protection, acreage of riverine 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
5. Conduct a community needs assessment.	Community Development

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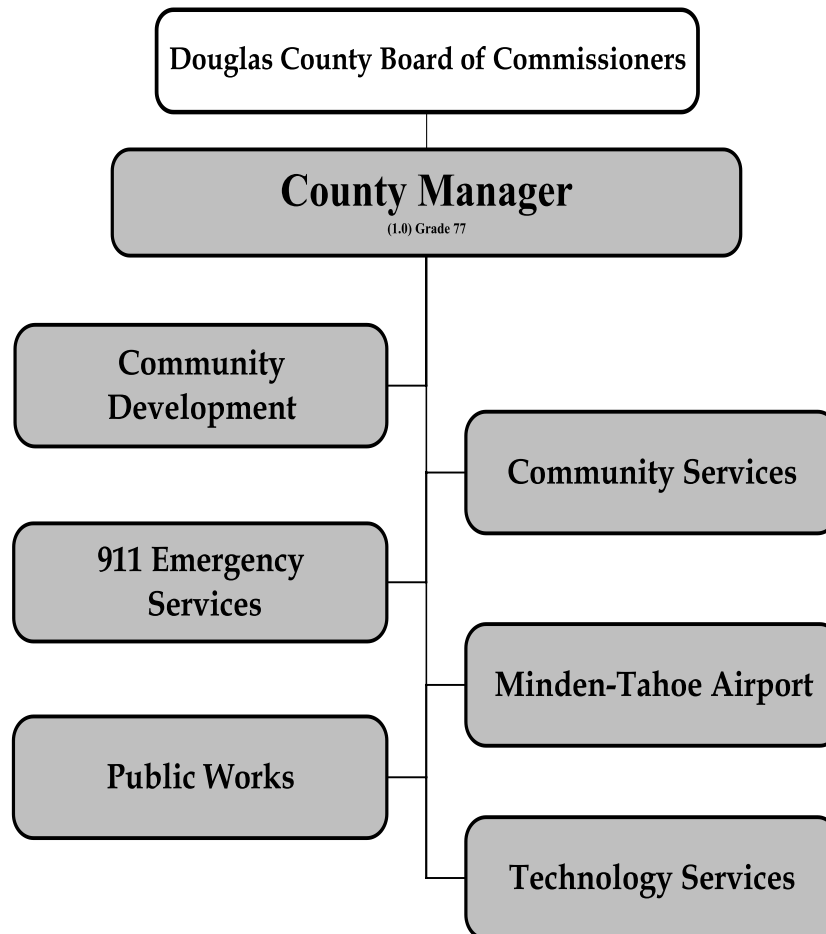
COUNTY MANAGER DEPARTMENTS

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

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

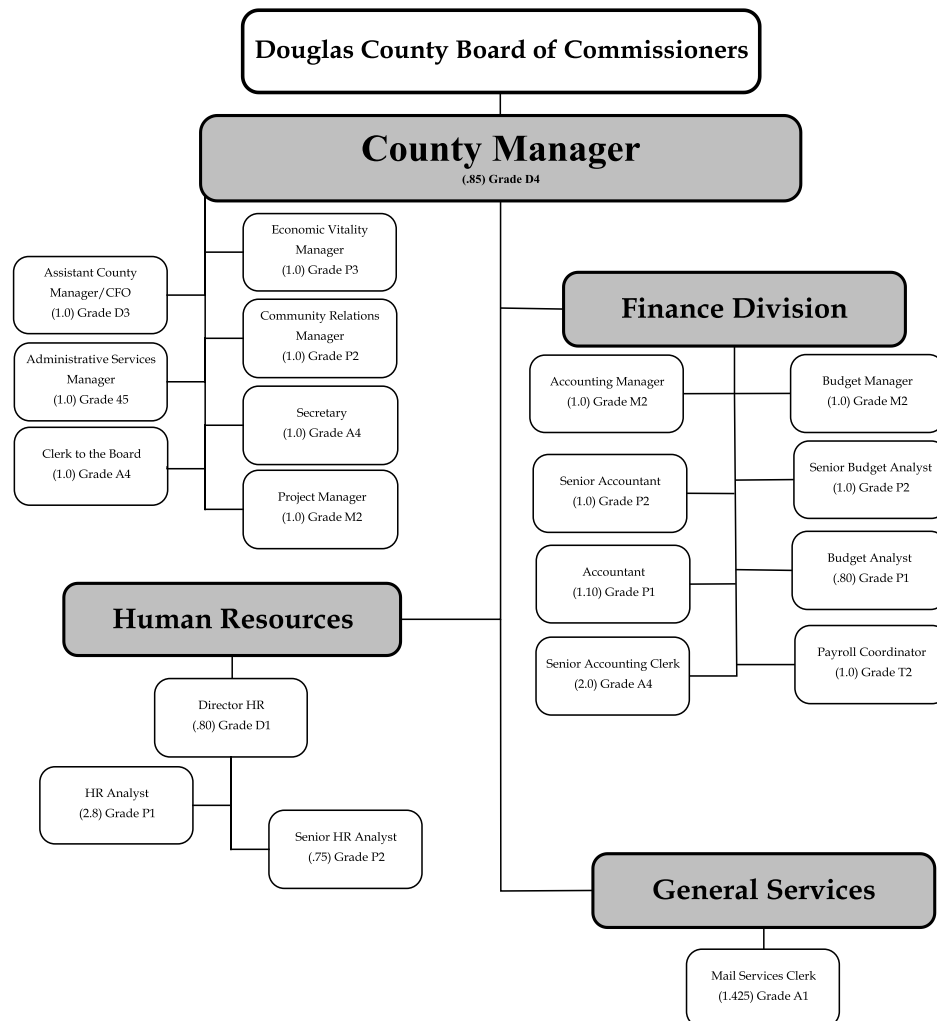
County Manager Departments

Organizational Chart



County Manager Department

Organizational Chart



Total Number of Positions: 26
Total Full-Time Equivalents: 22.525

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 six divisions: Finance, Economic Vitality, General Services, Human Resources, Community Relations, and Project Management.

Staffing and Budget

The Department is managed by the County Manager. The Department has a total of 23.38 FTE authorized for FY15-16 (FTE includes .25 Assistant District Attorney's time charged to risk management fund). The FY15-16 total operating and capital budget is \$23,684,130 for all divisions. Information about each division is provided in this section.

County Manager					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	5,363,352	5,782,105	6,299,909	517,804	9.0%
Services & Supplies	8,754,589	8,564,827	8,923,762	358,935	4.2%
Capital Outlay/Projects	1,996,925	390,000	299,088	(90,912)	-23.3%
Other	9,290,461	9,364,087	8,161,371	(1,202,716)	-12.8%
Total	25,405,327	24,101,019	23,684,130	(416,889)	-1.7%
Expenditures by Division					
County Manager	892,744	974,591	1,182,868	208,277	21.4%
Finance*	18,569,022	17,078,900	16,315,489	(763,411)	-4.5%
Project Management	-	-	126,820	-	-
Economic Vitality	276,137	305,142	210,588	(94,554)	-31.0%
General Services	1,705,362	1,821,795	1,821,089	(706)	-0.04%
Human Resources**	3,962,063	3,920,591	4,027,276	106,685	2.7%
Total	25,405,327	24,101,019	23,684,130	(416,889)	-1.7%
Funding by Source					
General Fund	4,331,451	4,542,780	4,889,990	347,210	7.6%
Ad Valorem Capital Projects	1,397,725	1,400,764	1,134,141	(266,623)	-19.0%
County Construction	935,243	301,800	302,000	200	0.1%
County Debt/Other	2,453,481	3,142,702	2,026,178	(1,116,524)	-35.5%
WNRYS	456,862	416,297	433,000	16,703	4.0%
Room Tax Administrative	12,373,873	10,910,377	11,474,099	563,722	5.2%
Risk Management	3,034,096	2,947,299	2,988,671	41,372	1.4%
Self Insurance - Dental	422,596	439,000	436,051	(2,949)	-0.7%
Total	25,405,327	24,101,019	23,684,130	(416,889)	-1.7%
FTE	21.11	22.38	23.38	1.00	4.5%

*Finance expenditures include Ad Valorem Capital Projects Fund, County Construction Fund, County Debt/Other Fund, WNRYS, and Room Tax Administrative

**Human Resources expenditures include Risk Management Fund and Self Insurance Dental Fund

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 FY15-16	Cost FY15-16	Quartile Ranking
Special Projects	Research, analysis, and planning on various issues	0.09	48,588	1
Regional Cooperation/Intergovernmental Relations	Towns, GIDs, legislative, state, and federal government, NNDA	0.12	52,524	1
Partnerships with Community Groups	Chamber, DCBC, non-profits, citizen advocacy groups, visitors authorities	0.26	61,232	1
Office Management/Administration	Claims, phones, filing, payroll, scheduling, public information	1.10	84,550	A
Board Agenda and Meeting Administration	Board meetings twice a month	1.67	151,852	1
Board Administration	Guidance, leadership and coordination with five elected commissioners	0.45	62,360	2
Budget	Annual budget development and administration and labor negotiations	0.78	129,618	1
Leadership and Organizational Development	Lead and manage County Manager directed departments and work with Elected Officials	0.29	458,659	1
Strategic Planning and Implementation	Plan and implement various strategic goals established by the Board	0.14	32,629	2
Document Review and Approval	Review and approve contracts, policies, procedures, franchise agreements	0.03	8,157	2
Internal and External Communications	Newsletter, public access TV, website, social media, respond to residents	0.93	92,699	2
		5.85	1,182,868	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Completed the external recruitment for the County Manager position.	Leadership and Organizational Development
2. Developed a New Board Members Orientation process	Board Administration
3. Held a Board of County Commissioners Retreat and Strategic Planning Session in January 2015	Board Administration & Strategic Planning implementation
4. Completed a public process to hire the new Clerk-Treasurer.	Special Project
5. Completed redesign of the County's website in September 2014 to improve citizen engagement and functionality.	Internal and External Communications/ Special Projects
6. Created the Bi-monthly "Inside Douglas County" Public Outreach Program on hot topics and current events.	Internal and External Communications
7. Completed oversight and implementation of the Classification and Compensation Plan.	Leadership and Organizational Development
8. Held the 3rd Annual Financial State of the County Presentation and acknowledged outstanding employees and businesses.	Internal and External Communications/ Special Projects.

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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. Address needs identified in Countywide Connectivity plan	Economic Vitality; Reliable, Well-Maintained Infrastructure; 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
5. Invest in a high-performing workforce	Organizational Sustainability

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. Develop solutions to fund road maintenance needs	Strategic Planning and Implementation
3. Implement solutions to stabilize water rates in Lake Tahoe and the Carson Valley	Strategic Planning and Implementation
4. 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
5. Enhance employee wellness and recognition programs	Employee Development and Training and Risk Management

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 FY15-16	Cost FY15-16	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.	1.57	181,748	1
Payroll	Process all County employee payments for services, wages, and benefits, including bank and other transfers (direct deposits).	1.3	122,673	1
Accounts Payable	Process payments for goods and services, or purchased by Douglas County. Vendor payment processing and printing checks per NRS 244.1505.	2.2	201,929	1
Room Taxes Administration	Analysis of Room Taxes revenue for Douglas County. Process disbursements of Room Taxes to outside entities.	0.21	21,491	1
Property Taxes - Audit and Certification	Estimating, reporting, and analysis of each districts property tax rates and monitoring collection of Property Tax revenue.	0.02	2,749	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.	1.01	124,119	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	0.31	40,007	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.	0.6	66,356	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.	0.37	36,111	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.	1.2	135,799	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.	0.11	13,088	1
		8.90	946,070	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Completed annual independent financial audit with new audit firm and published Douglas County's first Comprehensive Annual Financial Report (CAFR) which was awarded the Certificate of Excellence in Financial Reporting by the Government Finance Officers Association of the U.S. and Canada	General Accounting Financial Reporting
2. Successfully conducted countywide budget development process using principals of Priority Based Budgeting, resulting in a balanced budget adopted for 2015-16.	Budget
3. Provided financial support for implementation of the County's Classification and Compensation Study and labor negotiations with employee associations.	Budget
4. Provided financial support in the issuance of Airport revenue bonds for the Eastside Utilities Improvement Project, and for the financing of water quality facilities improvements for the Sierra Country Estates water system.	Debt Management
5. Developed five-year financial forecasts for major County funds for use in financial decision making and budget development,	Budget

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	Related PBB Programs
1. Acquire and implement a new Payroll and Human Resources software system to replace current system to provide greater reliability, efficiency and automation of currently manual processes, and to provide position control and budgeting capabilities.	Payroll Budget
2. Successfully recruit to fill currently vacant position in the Finance Division, and provide new employees with training and support to become successful in their positions.	All Programs
3. Implement grant accounting software to streamline and provide greater efficiencies in grant accounting and compliance.	Grant Accounting
4. Complete financing plans for infrastructure improvements.	Debt Management
5. Continue to develop five-year financial plan and forecast for all major funds for use in financial decision-making and budget development.	Budget

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
- Countywide Connectivity

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
- Carson City – business education and technical assistance
- Carson Valley Chamber of Commerce – local commerce networking and business climate
- Lake Tahoe South Shore Chamber of Commerce – local commerce networking and business climate
- Nevada Small Business Development Center – business education and technical assistance
- Northern Nevada Development Authority – business expansion, retention and attraction
- Main Street Gardnerville and Main Street Minden - networking, awareness and business climate
- Tahoe Prosperity Center - coalition building
- 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	ProgramDescriptions	FY15-16 FTE	FY15-16 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	88,293	4
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	-	2
Economic Vitality Plan Implementation	Coordinating, facilitating, communicating and leveraging resources to support the County's 12 Economic Vitality Projects	0.80	122,296	2
		1.00	210,589	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Completed development of and launched the "Doing Business" section of the County's website. (Open for Business)	Economic Vitality Program Implementation
2. Developed the Countywide Connectivity prioritized list of future roads, trails and transit needs that was approved by the Board of County Commissioners on April 2, 2015. These projects will create an integrated transportation system connecting to core facilities and amenities in the Valley and Lake communities.	Economic Vitality Program Implementation
3. The Douglas County Conservation Bill was introduced in Congress in February 2015 as Senate Bill S.472 and House Bill H.R. 925	Conservation/Lands Bill
4. Formed an Economic Vitality Business Outreach Team to assist local manufacturing businesses with workforce development and supply chain needs.	Economic Vitality Program Implementation
5. Approximately \$400,000,000 in private sector building/facility investments either announced or underway in Douglas County.	Economic Vitality Program Implementation

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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	Related PBB Programs
1. Present funding options for consideration to the Board of Commissioners to improve transportation connectivity and economic development. (Countywide Connectivity)	Economic Vitality Program Implementation
2. Secure passage of the Douglas County Conservation Act. (Conservation Bill)	Conservation/Lands Bill
3. Develop an outreach program for existing Aerospace & Aviation sector businesses.	Economic Vitality Program Implementation
4. Complete outreach to stakeholders to identify alternative routes for the Pony Express Trail. (Tremendous Trails)	Economic Vitality Program Implementation
5. Develop a community Wi-Fi system for Genoa. (Distinctive Downtowns)	Economic Vitality Program 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.

PROJECT MANAGEMENT DIVISION

Mission Statement

To provide effective project management through proven and effective methods to maximize resources and ensure successful project delivery.

Since 2011 The County has utilized project management by requesting assistance from the School District. In July 2015 the County rehired the Project Manager. The rehire was evidence that the need for project management exists. Project management enables the County the ability to deliver projects in the most efficient way and provides representation to protect the County and maximize resources. The County started the in house project management in 1999. The need for PM services exists in other government agencies. The County has entered into Cooperative Agreements with the School District and the East Fork Swimming Pool District to utilize the County Project Manager. This shared use re-allocates the cost of the work providing the County a more efficient method in providing Project Management.

Completed Projects

County

- Community and Senior Center starting in 2011; the project was completed in December 2014, months ahead of schedule and \$7,657 under budget on the \$16,985,414 contract.
- Completing owner provided and privately funded items at Community and Senior Center including carpet wood floors and partial landscaping.
- Lampe Park Ball field lighting; removed and replaced lights in field two. By purchasing lights and hiring required subcontractor the County saved a substantial amount.

School District

- Douglas High School nearly completed new STEM Building and remodel to bring the ninth grade class back to the campus.
- Airport Facilities; converted warehouse into training center, relocated and remodel modular trailer to house DCSD Transportation Department.
- Garnerville Elementary Heritage Building; remodeled historic building to locate PDC and special services.
- Whittell High School; remodel culinary class room.

Swimming Pool District

- Developed CIP program
- Completed unfinished Landscaping projects
- Engaged Mechanical and Electrical consultants to evaluate condition of system
- Partial natatorium painting completed

Future ProjectsCounty

- Community Center; ongoing projects including landscaping, stage, sound and security systems
- TRE Community Center; accessibility improvements project
- Fair grounds pavilion; accessibility upgrade bathroom project
- 1323 Waterloo Remodel; remodeling recreation office for parks department
- Johnson Lane Park; park improvements including new restrooms, play equipment, tennis and basketball courts
- JLEC; continue studying and evaluating facility for future needs

School District

- Complete the Douglas High School Project
- DHS Civil Improvements; prepare and bid for 2016 Civil Improvements
- DHS Library HVAC improvement Project
- Remodel DHS Press Box at stadium

Swimming Pool District

- Complete five year CIP
- Reroof building
- Phase One HVAC replacement Project
- Replace Main Electric and MCC components

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Workers Compensation	Required by State Law (self-funded through POOL PACT). Includes all aspects of workers compensation management.	0.22	23,965	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.	0.14	14,379	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.	0.14	99,379	2
Affirmative Action Plan	Development and administration of a compliant Affirmative Action Plan.	0.08	8,810	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	7,293	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.	0.08	12,052	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).	0.09	9,827	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.	0.09	9,586	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	9,293	4

Programs Continued

Programs	ProgramDescriptions	FY15-16 FTE	FY15-16 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.	0.36	44,168	1
Records Management	Meet federal, state and local records management and retention requirements.	0.23	24,711	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.	0.56	65,086	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.	0.66	97,582	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.	0.14	14,741	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.	0.15	17,621	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.	0.16	19,025	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.	0.14	14,379	1
Recruitment and Selection	Ensures compliance with fair selection standards that reduce risk of exposure to negligent and discriminatory selection practices.	1.01	110,655	1
		4.35	602,554	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Finalized and began implementation of a comprehensive classification and compensation study ensuring proper classification of jobs and compensation as compared to the market.	Classification and Compensation
2. Obtained brokerage services and worked together to manage the cost of employee health care, while providing employees quality coverage in accordance with applicable laws.	Labor Relations
3. Held on-site Harassment Free Workplace training for all employees to ensure communication and understand of legal and policy responsibilities and to facilitate a work environment free of illegal harassment.	Benefits Administration
4. Introduced additional voluntary benefits and a new provider of voluntary employee benefits.	Training and Development
5. Expanded use of various functions in web-based recruitment system with focus on improved evaluation of candidate qualifications and tools for supervisor review, as well as reporting and data analysis.	Benefits Administration
6. Developed and implement more training programs.	Recruitment and Selection

FY15-16 Strategic Objectives & Annual Goals

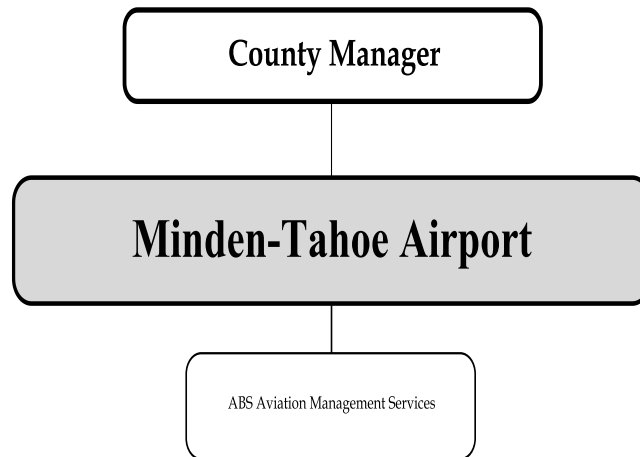
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Conduct labor negotiations with efficiency and effectiveness. Maintain quality labor relations programs throughout the year.	Labor Relations
2. Develop and implement employee development strategies, including employee and supervisor training and development.	Training and Development
3. Take proactive measures to manage the cost of employee health care, while providing employees quality coverage in accordance with applicable laws.	Benefit Administration
4. Expand and enhance the use of technology systems to achieve greater efficiency in operations and provide better customer service.	Salary and Benefits Administration, Training and Development Performance Management System, Federal and State Reporting Compliance Recruitment and Selection
5. Position Douglas County as the employer of choice among current employees, workforce residents of Douglas County, and within the region.	Recruitment and Selection

Annual Goals	Related PBB Programs
1. Refresh employee recognition programs to further motivate and encourage exceptional performance.	Employee Recognition
2. Complete ongoing efficiency study on worker's compensation program to ensure program effectiveness and cost controls are in place. Implement changes that improve costs and maintain program integrity.	Risk Management
3. Implement employee wellness programs that will promote wellness among workforce, enable a more productive and healthy workforce, and proactively manage rising health care costs.	Benefit Administration
4. Implement web-based training solutions for compliance as well as developmental training opportunities.	Training and Development
5. Identify and implement an HRIS/Payroll system as part of an overall Enterprise Resource Planning system to provide the best and most accurate approach to managing employee position and pay information.	Salary and Benefits Administration Records Management Classification and Compensation

Minden-Tahoe Airport

Organizational Chart



MINDEN-TAHOE AIRPORT

Mission Statement

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

The Minden-Tahoe Airport is a premiere general aviation community airport that supports a wide variety of aviation activities, including small aircraft and sport aviation. The Airport represents an important part of our community's economic vitality, outdoor recreation focus and emergency service needs. The Airport is home to 20 businesses, of which 19 are aviation-oriented commercial operators. The Airport maintains more than 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 FY15-16 budget is \$2,074,841 (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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Services & Supplies	667,294	673,756	826,372	152,616	22.7%
Capital Outlay/Projects	716,054	1,151,051	1,146,264	(4,787)	-0.4%
Other	-	-	77,739	-	-
Contingency	-	20,213	24,476	4,263	21.1%
Total	1,383,348	1,845,020	2,074,851	229,831	12.5%
Funding by Source					
Airport Fund	1,383,348	1,845,020	2,074,851	229,831	12.5%
FTE	-	-	-	-	-

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Maintenance - Air	Runway, taxiway, and ramp maintenance	-	150,112	1
Property/Lease Management	Land leases, hanger leases, tiedowns, and facilities leases (over 200)	-	124,421	1
Airport Administration	Business, records management, historical data, and finance	-	139,154	1
Capital Projects	Airport grant projects	-	134,421	1
Promoting/Community Relations	Air shows, community events and tourism	-	138,653	1
Maintenance - Land	Parking, grounds, and building maintenance	-	139,611	1
		-	826,372	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Airport staff is directly engaged with GID Boards, Chamber BOD, Business Council, Visitors Authority BOD and NDOT.	Promoting/Community Relations
2. Multiple youth events, public events, i.e., WWII Bombers, Two International Glider competition, air show and airport sponsored public BBQ. Secured the USAF Thunderbirds for the August 2015 Aviation Roundup.	Promoting/Community Relations
3. Completed engineering and survey work for Eastside utilities, preparing bid packages for July construction bids.	Capital Projects
4. Completed five new leases for both commercial and private hangars.	Property/lease management.
5. Completed RFPs and bid process for Taxiways on Airport and Grant was approved for construction in July 2015.	Capital Project

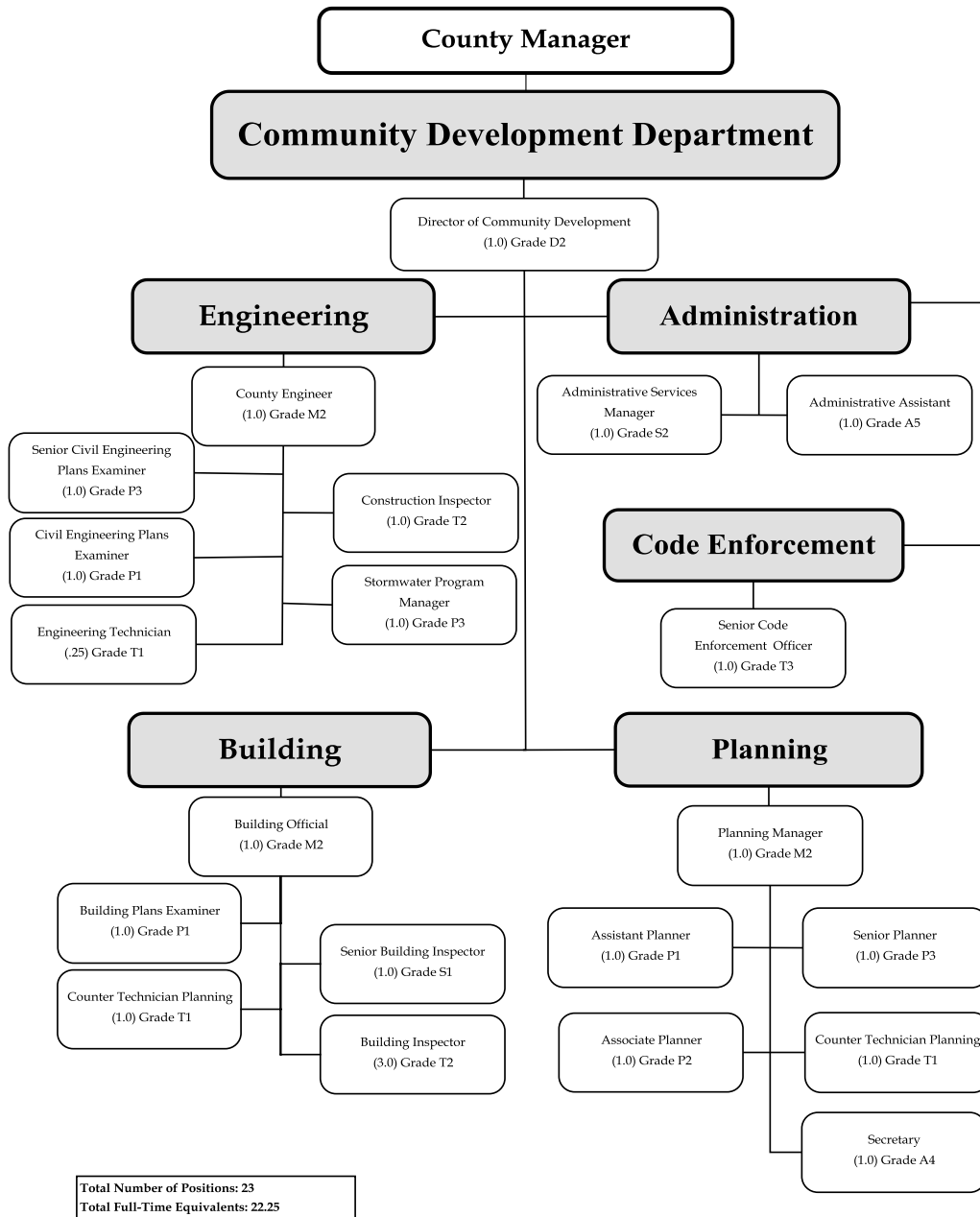
FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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. Working with statewide efforts on Unmanned Aerial Systems (UAS) and locally with Aerospace company development in the Valley.	Economic Vitality
3. Awarded the designation of National Landmark of Soaring with formal ceremony planned for Spring 2016.	Preservation of Natural Environment, Resources, and Cultural Heritage.
4. Completed a Pavement Condition Index study for runways and taxiways.	Reliable. Well maintained infrastructure.
5. Working with airport leaseholders to develop facilities that support our mission and increase airport economics.	Economic Vitality, Airport Administration, financial stability

Annual Goals	Related PBB Programs
1. Completed engineering and design for East Side Utilities with RFP for construction being issued in July.	Capital Projects. Maintenance land
2. Application for FAA funding for new Airport Master Plan with consideration of airport growth and planned development fitting our mission.	Airport Administration, maintenance air and land
3. Aviation Roundup air show with the USAF Thunderbirds is becoming a major event in the Valley and providing the area with National exposure. Multiple community leaders are involved with the event.	Airport Administration, promoting community relations
4. Continue youth programs and activities with Douglas County School system.	Community relations.
5. Ongoing efforts to maintain and improve financial self-sustainability.	Airport Administration.

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 22.25 FTE authorized for FY15-16. The FY15-16 total operating and capital budget is \$2,150,403 for all divisions. Information about each division is provided in this section.

Community Development					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	1,557,291	1,849,369	2,036,399	187,030	10.1%
Services & Supplies	258,124	173,150	114,004	(59,146)	-34.2%
Capital Outlay/Projects	19,288	-	-	-	-
Total	1,834,703	2,022,519	2,150,403	127,884	6.3%
Expenditures by Division					
Administration	401,747	425,463	432,960	7,497	1.8%
Building	480,958	519,613	594,636	75,023	14.4%
Engineering	542,210	539,869	562,787	22,918	4.2%
Planning/Code Enforcement	409,788	537,574	560,020	22,446	4.2%
Total	1,834,703	2,022,519	2,150,403	127,884	6.3%
Funding by Source					
General Fund	1,771,629	2,017,519	2,145,403	127,884	6.3%
Erosion Control	63,074	5,000	5,000	-	-
Total	1,834,703	2,022,519	2,150,403	127,884	6.3%
FTE	19.29	20.25	22.25	2.00	9.9%

ADMINISTRATION DIVISION

Mission Statement

To provide administration, management and accountability to department programs ensuring consistency with County Commissioner and County Manager goals and objectives in the most efficient and effective manner.

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	ProgramDescriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Code Enforcement	Enforce zoning codes	1	86,947	3
Administrative Support	Accounting and clerical support for director and department; grant assistance	2	163,266	A
Director Services	Management of four divisions; grant administration; flood plain administration	1	182,747	A
		4.00	432,960	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Successfully budgeted and hired a consultant to complete the update to the Douglas County Transportation Plan	Director Services Administrative Support
2. Adoption of the Tahoe Douglas Area Plan (phase 2), including design standards and development code provisions	Director Services Administrative Support
3. Federal Emergency Management Agency (FEMA) acceptance and approval of the flood impact analysis and remapping of the eastern Pinenut washes	Director Services Administrative Support
4. Successfully obtained NDOT funding for the construction of the Martin Slough Trailhead	Director Services Administrative Support
5. Successful in gaining approval of a Flood Hazard Mitigation Grant to improve the culverts at Cottonwood Slough & State Route 88	Director Services Administrative Support
6. Successfully budgeted a new Administrative Assistant position for the Administrative Division to handle increased support services for the department with an emphasis on scanning of documentation and backup for the Office Manager	Director Services Administrative Support

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. 20-year update of the Master Plan	Managed Growth & Development, Safe Community, Preservation of Natural Environments, Resources and Cultural Heritage, Financial Stability & Economic Vitality
2. Complete the update to the Douglas County Transportation Plan	Managed Growth & Development, Safe Community
3. Pursue the establishment of a Carson Valley Stormwater Program, working with the CWSD, local officials, and citizen participation	Managed Growth & Development, Safe Community, Preservation of Natural Environments, Resources and Cultural Heritage
4. 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	Financial Stability & Economic Vitality
5. Pursue new permit tracking system for the department, working with the Technology Services Committee to enhance the department's efficiency and productivity; Consider electronic submission of permit applications	Financial Stability & Economic Vitality

Annual Goals	Related PBB Programs
1. Begin the update to the Douglas County Master Plan	Director Services & Administrative Support
2. Complete the adoption of the Tahoe Douglas Area Plan (phase 2), including design standards and development code provisions by the Tahoe Regional Planning Agency	Director Services & Administrative Support
3. 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	Code Enforcement, Director Services & Administrative Support
4. Evaluate the cost of services and consider amendments to department fees	Director Services & Administrative Support
5. 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	Director Services & Administrative Support
6. Work with FEMA representatives to provide outreach to citizens and to complete the flood impact analysis and remapping process for the eastern Pinenut range washes	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	ProgramDescriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Building Inspection	Inspection of building construction consistent with adopted codes	4.10	330,408	2
Building Plan Review	Review plans according to adopted codes	0.90	84,091	2
Building Public Counter	Customer service; accept, track, issue, and archive permits	0.65	68,465	4
Building Official Services	Management of building division services	1.35	111,672	2
		7.00	594,636	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Added a new Building Inspector due to increased permitting and inspection workload.	Building Inspection
2. Permitted and inspected a major renovation at Lake Tahoe consisting of two high rise hotel towers and a casino area.	Building Official Services
3. Building Inspectors tested and received 4 new ICC inspector certifications.	Building Inspection
4. Processed 90% of plan reviews in 10 working days or less.	Building Plan Review
5. Our lead inspector is fully trained to work the building division front counter.	Building Public Counter

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Develop amendments to the 2015 International Energy Conservation Code.	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 additional staff in order to provide consistent service at our public counter.	Safe Community

Annual Goals	Related PBB Programs
1. Adopt the amended 2015 International Energy Conservation Code	Building Official Services
2. Cross train building division staff to work the public counter.	Building Official Services
3. Certify our counter technician as an ICC plans checker.	Building Public Counter
4. All building division staff to attend at least 16 hours of training.	Building Official Services
5. Scan and electronically store all finalized building permit records.	Building Official Services

ENGINEERING DIVISION

Mission Statement

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

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

Programs Offered

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

Programs	ProgramDescriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Stormwater Program Management	Ensure compliance with Federal and State mandated Storm Water Management Regulations including Lake Tahoe TMDL, MS4 Permits, and FEMA CRS	0.95	104,998	1
Site Improvement Permitting	Review plans according to adopted codes and design manual	2.13	218,188	2
Construction Inspection and Management	Inspection of public and private infrastructure consistent with adopted codes	1.05	91,815	2
County Engineer Services	Management of engineering services; grant administration	1.12	142,787	2
		5.25	557,788	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Presented Division 11 "Testing and Inspection" of the Engineering Design Standards Manual to the Board of County Commissioners for adoption. Previously no written protocol for inspection was adopted within Douglas County	Construction Inspection and Management
2. Completed construction of the Cave Rock Water Quality Improvements and began detailed design of the Burke Creek Water Quality Improvement Project	Storm Water Program Management
3. Completed the mapping of all storm drain assests to comply with FEMA Community Rating System (CRS) 540 and began annual inspection and maintenance.	Storm Water Program Management
4. Received grants to remap the Alpine View Estates Zone A floodplain, complete a preliminary design for the Smelter Creek detention basin, and to identify erosion control problems south of the Virginia and Rocky Slough Diversion Structure.	County Engineer Services/Storm Water Program Management
5. Completed 60% design of the Martin Slough Bike Path from Jakes Wetlands to the Gilman Ponds. Produced all documents for and began the easement acquisition through NDOT. Received a grant through the Nevada State Parks to construct a trail head for the bike path with parking on Buckeye Road	County Engineer Services

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Continue to enforce development standards relating to design and construction of public and private development.	Reliable, Well Maintained Infrastructure
2. Pursue grant funding opportunities for water quality, flood control, and community development purposes.	Financial Stability
3. Coordinate with the 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, towns and jurisdictions to promote quality development and reduce a duplication of efforts.	Managed Growth and Development

Annual Goals	Related PBB Programs
1. Complete FEMA floodplain mapping for Lake Tahoe, Alpineview Estates, Buck Brush Wash, Sunrise Wash, Airport Wash, and Johnson Lane Wash.	Storm Water Program Management
2. Complete the update to the Douglas County Master Plan, Transportation Element.	County Engineer Services
3. Present revised Standard Details to the Board of County Commissioners for adoption to the Engineering and Design Standards Manual. Complete the update to Titles 12, 18, and 20 of Douglas County Code to support these changes.	Site Improvement Permitting

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	ProgramDescriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Project/Development Review	Review development applications per code and master plan	2.25	205,856	1
Master Plan Amendments and Code Implementation	Process updates/amendments to the master plan and code	0.95	111,516	1
Planning Staff and Clerical Support	Administrative support for planning manager and department staff	0.75	57,810	2
Planning Manager Services	Management of planning division services	1.00	111,327	2
Planning Public Counter	Customer Service: Provide zoning, flood zone, and other planning related services	1.05	73,511	2
		6.00	560,020	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Held Workshops to solicit property owner input on land use for the Tahoe-Douglas Area Plan and amendments to the South Shore Area Plan; held public hearings with RPIC, Planning Commission and Board of County Commissioners. Adoption by Board of Commissioners.	Master Plan Amendment & Code Implementation
2. Prepared modified language for the residential allocations in the Tahoe Basin so as to link the allocation to a building permit, presented to the Board of County Commissioners, and implemented. Result: reduction in number of properties on the waiting list by 75 percent, and significant reduction in wait times for allocations.	Master Plan Amendment & Code Implementation
3. NDOT Bicycle Plan Adopted by the Board of County Commissioners.	Planning Manager Services
4. Drafted regulations on renewable energy facilities, including PV Solar as a primary use. Processed two contentious applications through the entitlement and appeal process, and began the public outreach for revised regulations.	Master Plan Amendment & Code Implementation
5. Worked with other divisions to obtain support for a new job classification of development coordinator, prepared the job description, and oversaw the recruitment. This position will result in one stop shopping for applicants seeking discretionary and non-residential permits, as well as improve internal coordination of the reviewing divisions.	Planning Manager Services

FY15-16 Strategic Objectives & Annual Goals

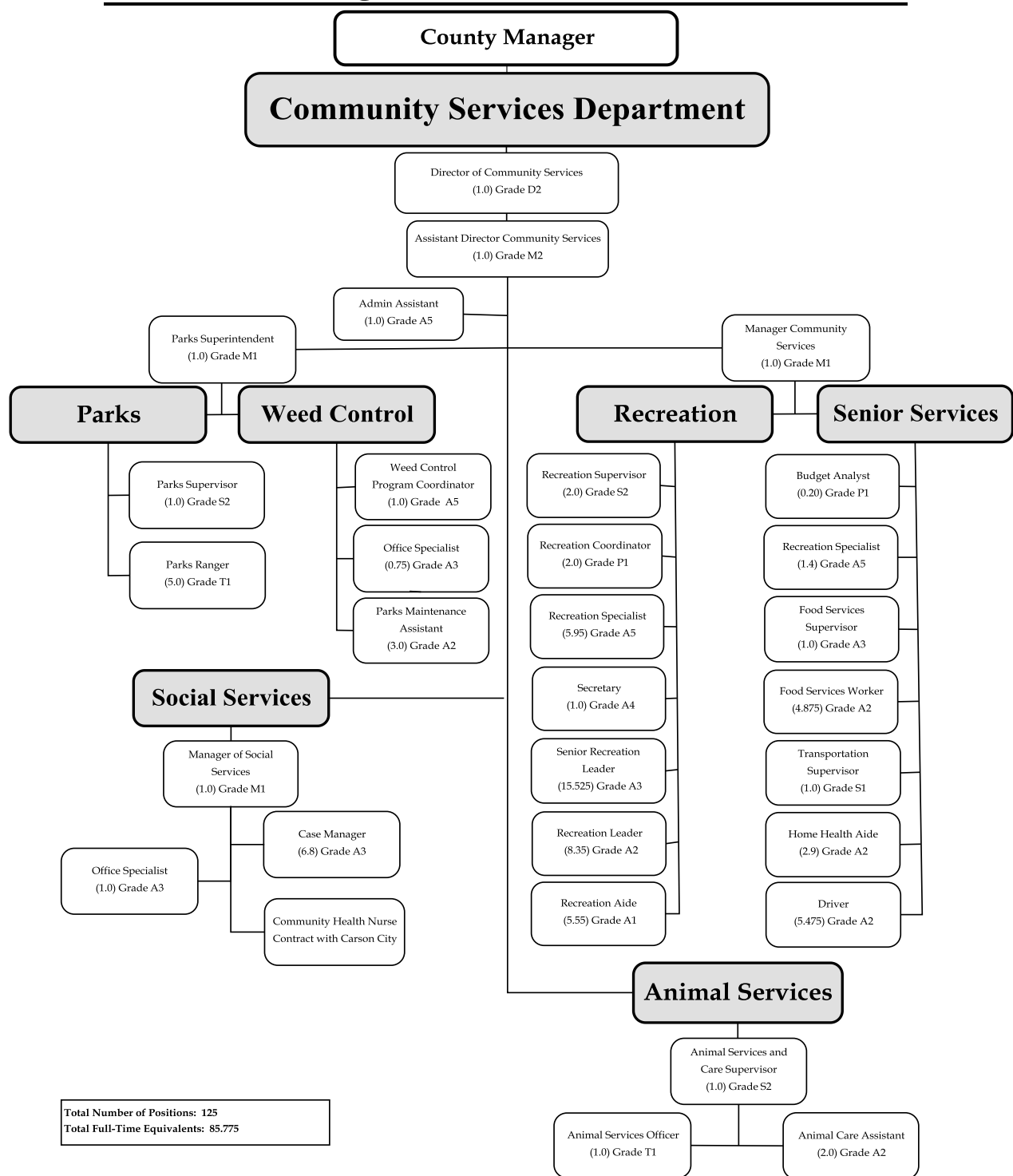
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Obtain TRPA approval of the Tahoe Douglas Area Plan 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. Prepare new regulations regarding renewable energy, including PV Solar facilities.	Economic Vitality, Managed Growth & Development
4. Begin public outreach regarding the Master Plan Update.	Economic Vitality, Managed Growth & Development, Preservation of Natural Environment, Resources, and Cultural Heritage.
5. Continue working with existing and prospective businesses regarding expansion plans and relocation plans to promote economic vitality in Douglas County.	Economic Vitality, Managed Growth & Development

Annual Goals	Related PBB Programs
1. Finalize the Tahoe Douglas Area Plan and amendments to the South Shore Area Plan, including obtaining TRPA approval.	Master Plan Amendment & Code Implementation
2. Conduct public workshops to solicit input on solar regulations, and prepare revised regulations for consideration by the Board.	Master Plan Amendment & Code Implementation
3. 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 & Code Implementation
4. Continue to work with the Genoa Historic District Commission and members of the community on code language regarding the authority of the Genoa Historic District Commission and its review of development applications.	Master Plan Amendment & Code Implementation
5. 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
6. Formulate a process for updating the Master Plan, and beginning holding community workshops.	Master Plan Amendment & Code Implementation

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 85.78 FTE are authorized for FY15-16. The department utilizes 7 funds with FY15-16 operating and capital budgets totaling \$11,320,270. The FY15-16 budget includes funding operations of the new Community and Senior Center.

Community Services					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	3,746,494	4,384,900	4,954,384	569,484	13.0%
Services & Supplies	4,505,764	5,488,058	6,031,017	542,959	9.9%
Capital Outlay/Projects	967,476	340,000	269,088	(70,912)	-20.9%
Other	3,432,776	3,500	3,500	-	-
Contingency	-	69,237	62,281	(6,956)	-10.0%
Total	12,652,510	10,285,695	11,320,270	1,034,575	10.1%
Expenditures by Division					
Animal Care Services	316,599	299,936	307,157	7,221	2.4%
Parks	2,263,750	1,742,703	1,735,029	(7,674)	-0.4%
Recreation	1,903,428	2,311,435	2,699,659	388,224	16.8%
Senior Services	1,343,198	1,754,142	2,045,091	290,949	16.6%
Social Svcs/Com Health	6,275,922	3,587,532	3,922,527	334,995	9.3%
Weed Control	549,614	589,947	610,807	20,860	3.5%
Total	12,652,510	10,285,695	11,320,270	1,034,575	10.1%
Funding by Source					
General Fund	866,213	889,883	917,964	28,081	3.2%
St. MV Accident Indigent	380,708	369,682	376,091	6,409	1.7%
Medical Assistance Indigent	4,701,861	1,297,884	1,320,308	22,424	1.7%
Social Services	1,193,353	1,919,966	2,226,128	306,162	15.9%
Room Tax	4,167,178	4,054,138	4,434,688	380,550	9.4%
Senior Nutrition	1,343,198	1,754,142	2,045,091	290,949	16.6%
Total	12,652,510	10,285,695	11,320,270	1,034,575	10.1%
FTE	71.65	77.67	85.78	8.11	10.4%

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	FY15-16 FTE	FY15-16 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	175,336	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	54,461	1
Litter Control - Parks	Litter control of all park infrastructure. Includes daily emptying all waste receptacles and picking up loose litter.	0.46	65,149	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	54,364	1
Turf Maintenance - Parks	Maintenance of park turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc.	0.46	86,509	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	60,314	1

Parks Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	166,956	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	118,491	2
Playground Inspection and Maintenance	Document weekly safety inspections, augment fall protection material, implement repairs to ensure systems are safe for children.	0.23	38,622	2
Building Repair and Maintenance	Maintenance of all park building infrastructure. Painting, plumbing, minor electrical, roofing, etc.	0.39	141,444	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	68,203	2
Athletic Field/Arena/Campsite Maintenance	Routine maintenance activities to ensure these areas are safe for use by the public.	0.52	98,421	1
Fee Collection/Rule Enforcement	Enforce public safety rules so that parks are safe to use by all.	0.59	90,902	2
Reservations/Special Events	Preparation before, assistance during, and cleanup after all reservations and special tourism or community events.	0.46	81,254	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	68,568	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	47,996	2
Equipment Maintenance	Maintain the equipment necessary for all infrastructure maintenance.	0.36	56,665	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	12,285	1
		7.15	1,485,942	

Weed Control Programs Offered

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Private Non-Agricultural Weed Spraying	Pre and post emergent spray services on private residential/commercial properties. Includes bidding, scheduling, and invoicing.	2.40	188,249	2
Private Agricultural Weed Spraying	Pre and post emergent spray services on private agricultural lands. Includes bidding, scheduling, and invoicing.	1.08	174,626	1
Intergovernmental Weed Spraying	Pre and post emergent spray services on publicly owned lands. Includes bidding, scheduling, and invoicing.	0.89	70,672	1
Chemical Sales	Cash and carry sale of herbicides and related substances and equipment.	0.40	79,589	2
Equipment Rentals	Rental of county owned equipment to residents allowing them to treat their own property.	0.17	15,127	2
Community Education and Outreach/Enforcement	Interface with individual landowners/managers or classroom settings to provide education/advice on weeds and their control. Enforce applicable laws/ordinances regarding noxious weeds.	0.33	56,478	2
Equipment Repair and Maintenance	Repair and maintenance of specialized equipment used by staff and available to rent by residents.	0.23	26,066	3
		5.50	610,807	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Replaced well pump and updated plumbing and pressure tanks for Lampe water system.	Irrigation Repair and Maintenance
2. Completed construction of Phase II of Stateline-to-Stateline Bikeway. Completed plans and awarded bid for construction of Phase III.	Park Development
3. Replaced field lighting on Lampe Field #2.	Park Development, Youth Sports
4. Installed keyed passcode gate system to boat/RV storage area at Topaz Lake Recreation Area.	Park Development , Fee Collection/Enforcement
5. Assumed maintenance of landscaped areas and trail at Monterra subdivision through first ever Landscape Maintenance District.	Grounds Maintenance Non-Parks

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Develop new and improve existing facilities to meet the demands of a growing and ever-changing community.	All Priorities
2. As the County recovers from economic downturn, restore the appearance of county parks to their previous high standards.	All Priorities
3. As the County recovers from economic downturn, slowly restore personnel levels and replace worn and fatigued equipment.	All Priorities
4. Continue to educate and 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 Nevada Department of Agriculture as Early Detection/Rapid Response.	All Priorities

Annual Goals	Related PBB Programs
1. Initiate design/build protocol and begin construction on next phase of improvements at Johnson Lane Park.	Park Development
2. Initiate design/build protocol and begin construction on next phase of improvements at Topaz Ranch Estates Park.	Park Development
3. Install irrigation and landscape improvements at Herbig Park.	Park Development
4. Renovate/remodel old Recreation office to house Parks and Weed Control, allowing for enhanced customer service and staff accommodations.	All Programs
5. Augment and update noxious weed information on the web.	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	ProgramDescriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Adaptive Programs	ADA Compliance for serving youth with disabilities. Often requires one-on-one attention.	0.87	40,340	2
Adult Sports	Includes revenue producing Recreational Opportunities in Basketball, Softball, Flag Football and Volleyball throughout the year at valley and lake locations.	0.68	95,311	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.	4.05	224,880	2
Contract Classes	Public / private partnerships to provide ongoing services for youth and adults including seasonal craft classes, dog obedience, self defense, etc. Program area has been downsized due to budget/personnel reductions.	0.29	113,892	2
Valley Preschool	Public / private partnership - contract with Preschool Director to provide a part time preschool program focusing on the developmental needs of children.	0.01	25,991	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	22,495	3
Farmer's Market	Public / private partnership - contract with Farmer's Market Coordinator to provide seasonal market at Lampe Park.	0.04	11,254	2
GE Family Concert Series	Seasonal series held at Minden Park. Involves working relationship with Town of Minden, concert committee and sponsors.	0.10	11,209	2

Programs Continued

Programs	ProgramDescriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Community Center Facility Maintenance	Indoor Recreation in two location, Lake and Valley. Facility maintenance of Kahle Community Center, the Douglas County and Senior Center, and other facility infrastructure using court appointed volunteers.	2.76	352,645	2
Community Center Facility Operations	Indoor Recreation Center in two locations, Lake and Valley. Full service facility with weight facilities, classrooms and full gym, offering drop-in, seasonal and annual passes.	15.90	1,024,345	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.	11.27	422,470	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.	0.30	39,953	2
Roots and Wings Preschool	Roots and Wings Preschool at the lake. Maintaining standards as set by accreditation authority.	1.61	86,670	2
Special Events	Seasonal activities including Father / Daughter Dance, Fall Festival, Pumpkin Run, Teen Dances, Santa Calling, etc. A variety of programs have been cut for youth and teens due to budget/personnel reductions.	1.13	81,490	2
Youth Sports	Includes revenue producing Recreational Opportunities in Basketball, Flag Football and Volleyball throughout the year at valley and lake locations.	1.01	142,769	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	3,945	3
		40.28	2,699,659	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Participated 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. Facility Opened December 6, 2014.	Parks Development
2. Implemented Community Services reorganization plan with review of position structure and job descriptions for the new Douglas County Community and Senior Center. Recruited, hired and trained new staff for the facility.	All Programs
3. Implemented the transition to a new Recreation Management Software program.	Facility Reservations
4. Reviewed the Programs and Facilities Manual. Conducted a public review process and submitted suggested changes to the Board of County Commissioners.	All Programs
5. Updated prioritized equipment needs list for the Douglas County Community and Senior Center. Implemented a tracking mechanism to monitor progress of generated funds.	Facility Operations Facility Maintenance

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Continue development of programs and maintain an operations plan for the Douglas County Community and Senior Center.	All Priority Based Budgeting Priorities
2. Submit a plan for the Community Services Department including the review of services under contract and preparation of an operation plan for a valley preschool program, and department wide janitorial services.	Reliable, Well-Maintained Infrastructure, Financial Stability
3. Utilize 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 update the comprehensive list of prioritized equipment needs for the Douglas County Community and Senior Center.	Reliable, Well-Maintained Infrastructure, Financial Stability

Annual Goals	Related PBB Programs
1. Review current operations plan and business model for the new Douglas County Community and Senior Center. Prepare quarterly reports to track ongoing expenses and revenue streams.	Facility Operations
2. Participate in recruitment for and development of valley preschool program. Review existing janitorial services under contract and develop a consistent, department wide plan for services.	Valley Preschool Facility Maintenance
3. Update the content of Community Services Department web pages including online forms and documents. Introduce online registration and facility availability schedules to recreation customers.	Promotion Facility Reservations
4. Review the Programs and Facilities Manual. Conduct a public review process and submit suggested changes to the Board of County Commissioners.	All Programs
5. 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

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	FY15-16 FTE	FY15-16 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.	4.86	796,921	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 and 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.	1.71	143,084	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.	0.59	45,181	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.	7.45	621,251	1

Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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	0.59	47,348	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.	0.22	20,313	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.	2.37	180,957	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.	0.45	47,944	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.	1.11	119,459	2
		19.35	2,022,458	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Training Accomplishments: All Staff and Volunteers participated in: HIPPA Training, ADSD Food handling training, Elder Protective Training, Caregiver Training, Elder Awareness Training, Service Safe Training, Blood Borne 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: Establish Life Option Senior Fitness Program using local fitness centers, Created a Senior Walking Program, Created Senior Resistance Exercise Program, Created Senior Silver Yoga Program, Created Sight Impaired Support group, Created Parkinson's Support Group, Western Nevada College "Life Long Learning Program, TRIAD Senior Education attended by 165 professionals.	Senior Recreation, Community Events, Nutrition and Health Services, Volunteer Coordination and Training
3. Fundraising Accomplishments: Young at Heart donated \$295,000 towards the purchase of new kitchen equipment. Carson Valley Medical Center became 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, Nonprofit organization donations were for 8K benefiting the Home Delivered Meal Program, Local Businesses donated 6 K to support the Home Delivered meal program.	Senior Recreation/ Community Events, Volunteer Coordination and Training, Senior Services and Public Transit, Home Delivered Meal Program
4. Opening the Community and Senior Center which required the moving of Nutrition and Health Services, DART Transportation, Enhancements for the Volunteer Program, Purchasing ADSD grant funded equipment in the amount of \$53,000. Installation and oversight new phone systems, computers installation and DART Communication Wi-Fi site location changes.	Senior Services, DART Transportation, Senior Recreation, Community Events, Nutrition and Health Services, Volunteer Coordination and Training
5. Improve Resource Opportunities: Create a Sight Impaired Support Group, Create a Parkinson Support Group, Nevada Legal Services, DMV Services, Community Health Nurse, Douglas County TRIAD Services, Family Support Council, Aging and Disability Resource Center, Social Services visits to Topaz Ranch Estates and North County, AARP Driving Class, SHIP Services for health care enrollment, Free Income Tax services, Collaborated with Leadership Douglas County, TRIAD Senior Education Seminar.	Senior Services, DART Transportation, Senior Recreation, Community Events, Nutrition and Health Services, Volunteer Coordination and Training

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Increase Senior and ADA accessibility through public transit and Independent Living programs	Manage 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	Manage Growth and Development, Reliable, Well Maintained Infrastructure, Safe Community, Financial Stability
3. Create Educational and Awareness Opportunities	Manage Growth and Development, Reliable, Well Maintained Infrastructure, Safe Community, Financial Stability
4. Improve Senior Safety and reduce Senior victimization through the partnership of Douglas County TRIAD	Manage 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	Manage Growth and Development, Reliable, Well Maintained Infrastructure, Safe Community, Financial Stability

Annual Goals	Related PBB Programs
1. By December 2015, the Senior Center Dining Room Stage and outside patio will be installed.	Implement Services for New Community and Senior Center, Improve Safety and Accessibility,
2. By October 2015, successfully complete and pass all Aging and Disability Services Division audits.	Create Awareness, Policy Update, Improve Senior Safety and Reduce Victimization
3. By January 2016, establish Membership Etiquette policies for the Community Center Gym.	Implement Services for New Community and Senior Center, Develop Policies, Provide for Public Safety.
4. By May 2016, update the Emergency Action Plan to include the Community Health Services.	Implement Services for New Community and Senior Center, Develop Policies, Increase accessibility, Reduce Victimization
5. By September 2016, secure funding from ADSD to purchase a new Home Delivered Meal truck to be used in South, North, and Tahoe areas of Douglas County.	Create Awareness, Policy Update, Improve Senior Safety and 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	FY15-16 FTE	FY15-16 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.	2.00	307,373	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.	1.86	331,848	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.	0.99	232,831	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.	1.15	299,403	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.	0.45	44,511	2
Medical Assistance - Supplemental Fund	NRS 428.175 Fund for Hospital Care to Indigent Persons. The Division is funded by dedicated Ad Valorem taxes.	0.75	1,348,158	2
Indigent Prisoner Medical Care	NRS 211.140 medical care of prisoners. The Division is funded by dedicated Ad Valorem taxes.	0.30	69,103	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.	0.30	30,168	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.	0.21	396,208	2

Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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.	0.25	26,528	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.	0.25	26,695	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.	0.41	40,917	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.	0.11	176,518	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.	0.11	176,518	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	176,518	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.	0.11	176,082	1
		9.35	3,859,379	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. 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
2. Further developed utilization of web-based software and initiated staff training on Service Delivery Model associated with said software program for case management, and initiated troubleshooting of system corrections and best usages with the developer	General Assistance, Medical Assistance, Child Developmental Services, Burial, Sexual Assault Fund, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
3. Expanded outreach to Topaz Ranch Estates through partnerships with Northern Nevada Food Bank, Women Infants and Children (WIC), Community Health and mental health services, and expanded outreach by opening a satellite in the Ranchos and increasing home-based visits.	General Assistance, Medical Assistance, Child Developmental Services, Burial, Sexual Assault, Medical Assistance non-resident, Transportation and Emergency Assistance non-resident
4. Expanded direct services to the County's elderly and disabled populations through a partnership with Carson City Health and Human Services and Douglas County Senior Center as an Aging and Disability Resource Center	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical, burial, Sexual Assault fund, non-resident Transportation and Emergency Assistance non-resident.
5. Mobilized grant funding to support increased availability of emergency and prescheduled transportation services to social service recipients in partnership with Senior Services, DART transportation, homemakers, DCSO	Emergency and Transitional Housing, Workforce Development, General Assistance, Child Developmental Services, Indigent Prisoner Medical Care, Transportation and Emergency Assistance non-resident

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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, case management, referrals, and goal planning and monitoring.	Safe Community Financial Stability
2. Provide direct services and programs and improved access to community supports for low-income residents in a fiscally responsible manner	Safe Community Financial Stability Economic Vitality
3. Meet grantor requirements and improve case management documentation, tracking, and reporting by expanding use of updated client software program	Economic Vitality Financial Stability
4. Develop and implement new programs to address barriers to self-sufficiency as identified by clients	Economic Vitality Financial Stability Safe Community
5. Monitor programs legislatively transferred from the State to the County in the most fiscally and programmatically prudent manner.	Financial Stability Safe Community

Annual Goals	Related PBB Programs
1. Implement intensive case management, goal planning, and accountability standards for delivery of general assistance in compliance with updated guidelines and standards, and with Service Delivery Model standards set by Department of Health and Human Services	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical, burial, Sexual Assault fund, non-resident Transportation and Emergency Assistance non-resident.
2. Develop full program oversight protocol for 50/50 Match, Developmental Services, Child Protective Services to strengthen customer service, and improve communication with treatment facilities, state offices, families and consumers	General Assistance, Workforce Development, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical Care
3. Aggressively expand health services to county residents through increased scope of work and community connections by Community Health Nursing and WIC	Prevention, control, treatment, and cure for Sexually Transmitted Disease and TB, Immunizations for all age groups, Women's Health and Family Planning, WIC nutrition and counseling
4. Lead development of a multi-disciplinary review team for vulnerable adults in our community in partnership with EFPD, DCSO, DHHS, local hospitals and faith based organizations, and all affiliated social service agencies	General Assistance, Medical Assistance, Child Developmental Services, Indigent Prisoner Medical, burial, Sexual Assault fund, Emergency & Transitional Housing
5. 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	Workforce Development, Emergency & Transitional Housing

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	FY15-16 FTE	FY15-16 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	59,923	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	42,315	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	19,644	2
Animal Code Enforcement and Investigations	Animal Services officers provide public safety by responding to animal nuisance complaints and investigating animal cruelty cases per Title 6 of the Douglas County Code.	1.15	106,430	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	37,857	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	40,988	2
		4.15	307,157	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Partnered with DAWG to upgrade animal socialization /exercise yard by adding new shade kiosks and benches, and improving the cat building by adding an outdoor enclosure.	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. Coordinated with SPCA of Northern Nevada, Washoe Tribe Animal Control and Mono County to place hard to adopt animals. Partnered with DAWG and held 23 adoption events at the shelter, Petco and Pet Station.	Pet Adoption
4. Investigated and provided mandated quarantines for 107 reported animal bites.	Rabies Control
5. Responded to 1547 calls for service which included submitting 61 animal code violation cases to the District Attorney's Office for prosecution 161 warning notices regarding dog license requirement violations, and impounding 440 dogs running at large.	Animal Code Enforcement and Investigations Dog Licensing Program

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

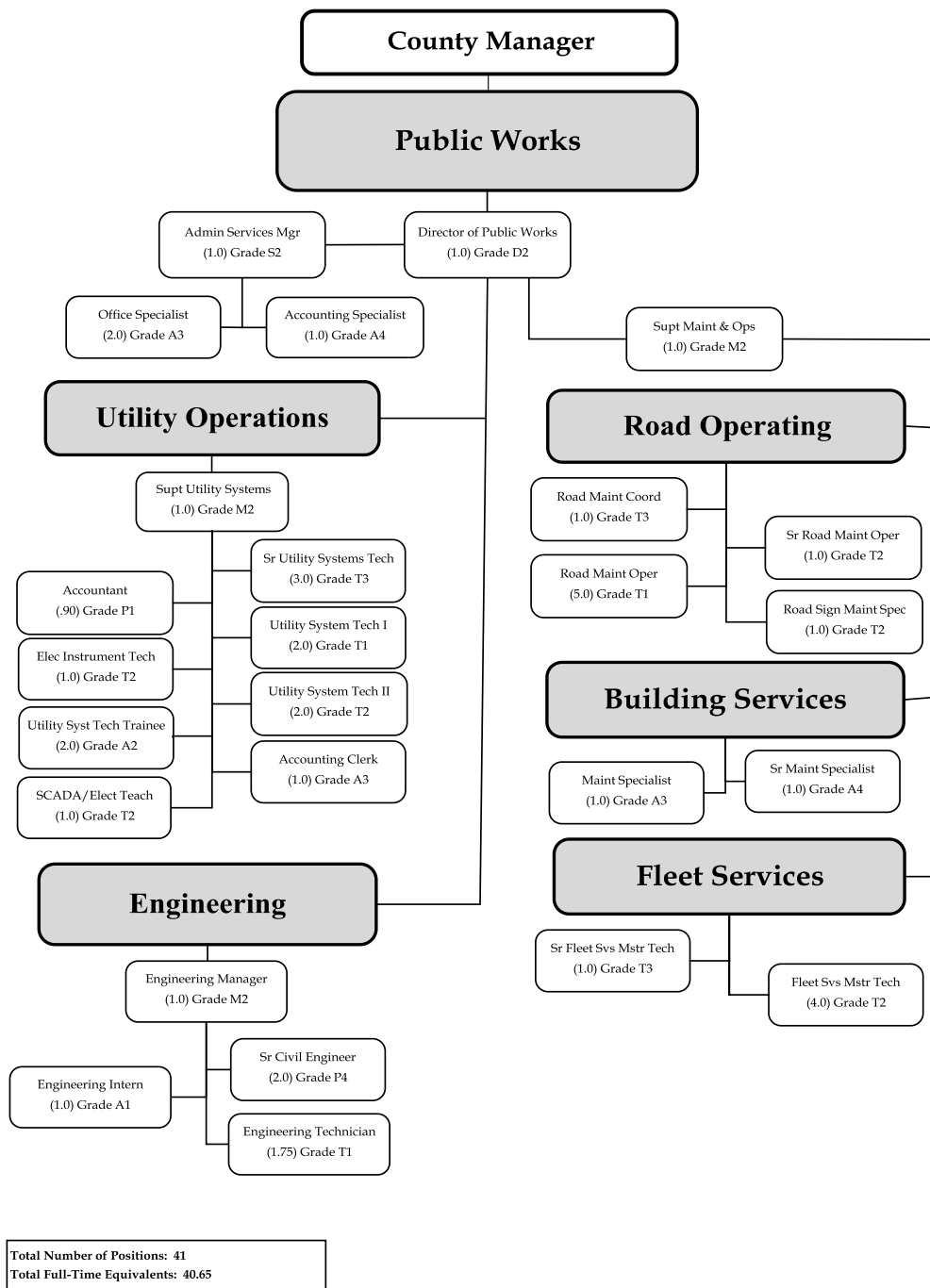
Strategic Objectives	Related PBB Priorities
1. Work closely with DAWG, our local veterinarians and dog trainers to continue to provide excellent care and offer opportunities to enhance the quality of life for the animals housed at the Animal Shelter.	Economic Vitality
2. Coordinating with DAWG to continue 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	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 Program
2. Dedicate Animal Services Officer time to proactive enforcement of Douglas County Animal Codes by patrolling and posting notices regarding the dog license requirement.	Dog License Program Animal Code Enforcement and Investigations
3. Coordinate with Carson Valley Chamber of Commerce to provide community service hours assigned to defendants by Douglas County Justice Court	Animal Care and Sheltering
4. Continue to increase our adoption rate by networking with surrounding animal care facilities/rescues and expanding our outreach using online resources and contacts.	Pet Adoption Program
5. Partner with China Springs Youth Camp to develop a program using their resident juveniles to provide training and socialization for our hard to adopt dogs.	Pet Adoption Program

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Public Works

Organizational Chart



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 40.65 FTE's authorized for FY15-16. The FY15-16 total operating budget is \$25,957,926 for all divisions.

Public Works					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	2,946,930	3,292,399	3,432,797	140,398	4.3%
Services & Supplies	5,115,618	7,742,173	6,800,605	(941,568)	-12.2%
Capital Outlay/Projects	200,136	4,460,486	9,255,519	4,795,033	107.5%
Other	3,972,562	6,516,267	6,406,223	(110,044)	-1.7%
Contingency	-	60,252	62,782	2,530	4.2%
Total	12,235,246	22,071,577	25,957,926	3,886,349	17.6%
Expenditures by Division					
Building and Fleet Services	902,189	894,192	905,408	11,216	1.3%
Engineering	464,991	2,545,284	2,115,395	(429,889)	-16.9%
Motor Pool	1,210,841	1,408,253	1,594,728	186,475	13.2%
Transportation	2,732,137	5,565,579	9,092,915	3,527,336	63.4%
Utilities	6,925,088	11,658,269	12,249,480	591,211	5.1%
Total	12,235,246	22,071,577	25,957,926	3,886,349	17.6%
Funding by Source					
General Fund	922,422	909,395	921,156	11,761	1.3%
Solid Waste	444,758	2,530,081	2,099,647	(430,434)	-17.0%
Motor/Pool Vehicle Maint.	1,210,841	1,408,253	1,594,728	186,475	13.2%
Road Operating	1,380,804	2,202,468	2,287,460	84,992	3.9%
Tahoe Douglas Transportation District	503,459	543,332	886,116	342,784	63.1%
Regional Transportation	847,874	2,819,779	5,919,339	3,099,560	109.9%
Do. Co. Water District	129,508	78,298	112,172	33,874	43.3%
Water Districts	4,824,348	8,513,742	8,998,972	485,230	5.7%
Sewer Utility	1,971,231	3,066,229	3,138,336	72,107	2.4%
Total	12,235,246	22,071,577	25,957,926	3,886,349	17.6%
FTE	36.92	38.65	40.65	2.00	5.2%

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Building Operations and Maintenance	Routine operations and building maintenance (service equipment, painting, electrical, HVAC, etc.)	1.00	284,194	1
Backflow Prevention	Prevention of cross-connection control - annual testing	0.13	36,012	4
Building Custodial Services	Contract with Sunwest for custodial services	0.31	279,215	4
Building Energy Management	Operate Alerton computerized energy operations system (heating, cooling, etc.)	0.38	108,279	3
Warehouse	Operate Warehouse (storage, etc.)	0.15	43,244	4
Auction	Storage and delivery of items to annual auction	0.14	39,273	4
Project Management and Inspection	Procure and manage private contracts for major building repairs and expansions	0.27	79,178	3
Emergency Generators	Contract services for maintenance of emergency generators	0.12	36,013	4
		2.50	905,408	

Engineering Division Programs Offered

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Plan and Development Review	Engineering and comment review on development projects	0.10	15,748	1
Landfill Maintenance and Repairs	Landfill cap inspection and repairs	0.19	129,278	4
Franchise Agreements & Rates	Administration and review of annual solid waste rates	0.05	29,987	4
Engineering and Project Management	Regulatory reporting	0.31	206,978	3
		0.65	381,991	

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Motor Pool	Supply vehicles to County departments	0.35	57,914	3
Vehicle Maintenance	Ongoing and routine maintenance (oil changes, tire rotations, etc.)	1.87	311,543	2
Vehicle and Equipment Repair	Major repairs (body work, engine/transmission repairs, etc.)	1.85	307,431	3
Fleet Vehicle/Equipment Preparation	Preparation of vehicles/equipment for Maintenance Operations	0.67	153,412	4
Sheriff Vehicle Preparation	Prepare and equip sheriff patrol cars	0.53	88,583	4
Fuels Management	Procure fuels, manage contract, operate and repair fueling stations	0.21	75,748	4
Fleet Replacement	Manages vehicle/equipment purchasing and replacement	0.25	95,675	3
Welding and Fabrication	Welding and fabrication for special projects within County	0.25	41,598	4
Backflow Prevention	Prevention of cross-connection control - annual testing	0.03	11,425	4
Building Custodial Services	Contract with Sunwest for custodial services	0.04	21,503	4
Warehouse	Operate Warehouse (storage, etc.)	0.04	21,502	4
Auction	Storage and delivery of items to annual auction	0.10	36,376	4
		6.19	1,222,710	

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
BlueGo Bus Service	Allocated cost for contract transit service in the Tahoe Basin	0.03	23,349	4
Contract and Project Management	Engineering and management of transit projects	0.12	133,394	4
Pavement Management	Maintenance of MicroPaver pavement management program	0.46	344,087	2
Five Year Transportation Plan	Annual transportation CIP	0.38	272,428	2
Engineering and Facilities Planning, Design & Construction - Administration & Engineering, Regional Transportation	Providing engineering services for existing and new roads	0.62	442,049	2
Drainage and Culvert Maintenance	Clean ditches, culverts and other road drainage facilities	0.96	161,990	4
Street Signs	Install, repair and replace regulator traffic signs	0.99	142,619	3
Painting and Markings	Install, repair and replace regulator road markings	0.99	142,619	3
Pavement Maintenance	Crack sealing, paving, oil rejuvenation, etc.	0.99	142,619	2
Pavement Repair	Pothole repair	0.96	136,990	2
Non-paved Road Maintenance	Maintenance of non-paved roads (gravel, dirt and grindings)	0.96	136,990	4
Non-paved Road Repairs	Repair of non-paved roads (gravel, dirt and grindings)	0.96	136,990	4
Snow Removal	Plowing snow, sanding, etc.	0.99	177,619	3
Street Sweeping	Mechanized sweeping and removal of sand and debris from roads and gutters	0.96	136,990	3
Traffic Signals and Street Light Maintenance	Contract Services with Carson City	0.99	257,619	2
		11.36	2,788,352	

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Water Supply and Treatment	Water supply treatment of public drinking water systems	1.95	621,561	1
Water Quality and Testing	Monitoring of drinking water supply for regulatory compliance	1.00	314,897	1
Meter Reading - Customers	Monthly customer meter reads	0.47	86,924	3
Water Rights Acquisition and Management	Administer County water rights		36,743	3
Regional Water Resources Studies	Cooperative studies with regional partners			3
Meter Reading - Supply	Monthly water supply state regulatory reads	0.40	109,559	3
Water Distribution and Pumping Facilities Maintenance and Repairs	Routine maintenance and repairs	3.88	991,483	2
Water Storage Tanks Maintenance and Repairs	Routine maintenance and repairs	1.26	239,586	2
Fire Hydrant Maintenance and Repairs	Routine maintenance and repairs	0.63	179,069	2
Wastewater Collections and Pumping Facilities Maintenance and Repairs	Maintaining sewer lift stations, force mains and gravity sewer mains	1.58	413,832	2

Utility Division Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Wastewater Treatment	Operations and maintenance of treatment facility	0.93	239,847	1
Utility Billing	Water and sewer monthly billing	1.43	383,287	3
Utility Connection Permits	Water and sewer connection permits	0.48	103,421	4
Pretreatment	Permits and Inspections	0.24	64,179	3
Wastewater Effluent Storage and Reuse	Maintenance of storage facility and managing effluent reuse	0.59	154,231	1
Engineering and Facilities Planning, Design & Construction - Utilities, Water & Waste	Providing engineering services for existing and new water/sewer facilities	2.41	571,222	1
Backflow Prevention	Prevention of cross-connection control - annual testing	0.16	34,187	3
Landscape Maintenance	Contract services for maintenance of landscaping at water and wastewater facilities	0.32	73,971	4
Emergency Generators	Contract services for maintenance of emergency generators	0.70	189,504	3
Water and Wastewater Rates	Rate modeling and setting	0.52	127,413	3
		18.95	4,934,916	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Issue the Request for Proposals and contract with firm to perform a Preliminary Engineering Report (“PER”) for the Lake Tahoe Water Systems Infrastructure Improvements. Accomplished (100%): The Board approved a contract with HDR Engineering, Inc. for the Lake water systems PER. Staff met with the Tahoe-Douglas Fire Protection District to establish the fire flow criteria for modeling purposes. The study is underway.	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. Accomplished (100%): The Board awarded a contract to CH2MHILL to perform the Preliminary Engineering Report for the North Valley Wastewater Facility Capacity Analysis. The final capacity analysis was presented to the Board at a work session on June 18th. The final alternative analysis is due by July 2nd.	Engineering and Facilities, Planning, Design and Construction
3. Complete the Walley’s Sewer Lift Station Replacement Design. Accomplished (100%): The project was bid and awarded to Aspen Development and is under construction.	Engineering and Facilities, Planning, Design and Construction
4. Complete the West Valley Hydrogeologic Study. Accomplished (75%): The study is complete and the consultant is starting the two (2) test wells in Genoa Lakes on June 23rd.	Engineering and Facilities, Planning, Design and Construction
5. Implement the Carson Valley Water System Rate Study for FY 2015 – 2019. Accomplished (100%): Resolution 2014R-029 was adopted on September 4, 2014, with water rates effective October 1, 2014.	Water and Wastewater Rates
6. Implement the Sewer Utility Rate Study for FY 2015 – 2019. Accomplished (100%): Resolution 2014R-030 was adopted on September 4, 2014, with water rates effective October 1, 2014.	Water and Wastewater Rates
7. Implement the Lake Tahoe Consolidation Rate Study for FY 2015 -2019. Accomplished (100%): Resolution 2014R- 039 was adopted on October 16, 2014 consolidating the Zephyr Water Utility District, Cave Rock/Uppaway and Skyland Water Systems into a single enterprise fund.	Water and Wastewater Rates
8. Complete the SCADA Master Plan Study. Accomplished (100%): The final SCADA Master Plan Report was submitted on June 1, 2015.	Engineering and Facilities, Planning, Design and Construction

FY15-16 Strategic Objectives & Annual Goals

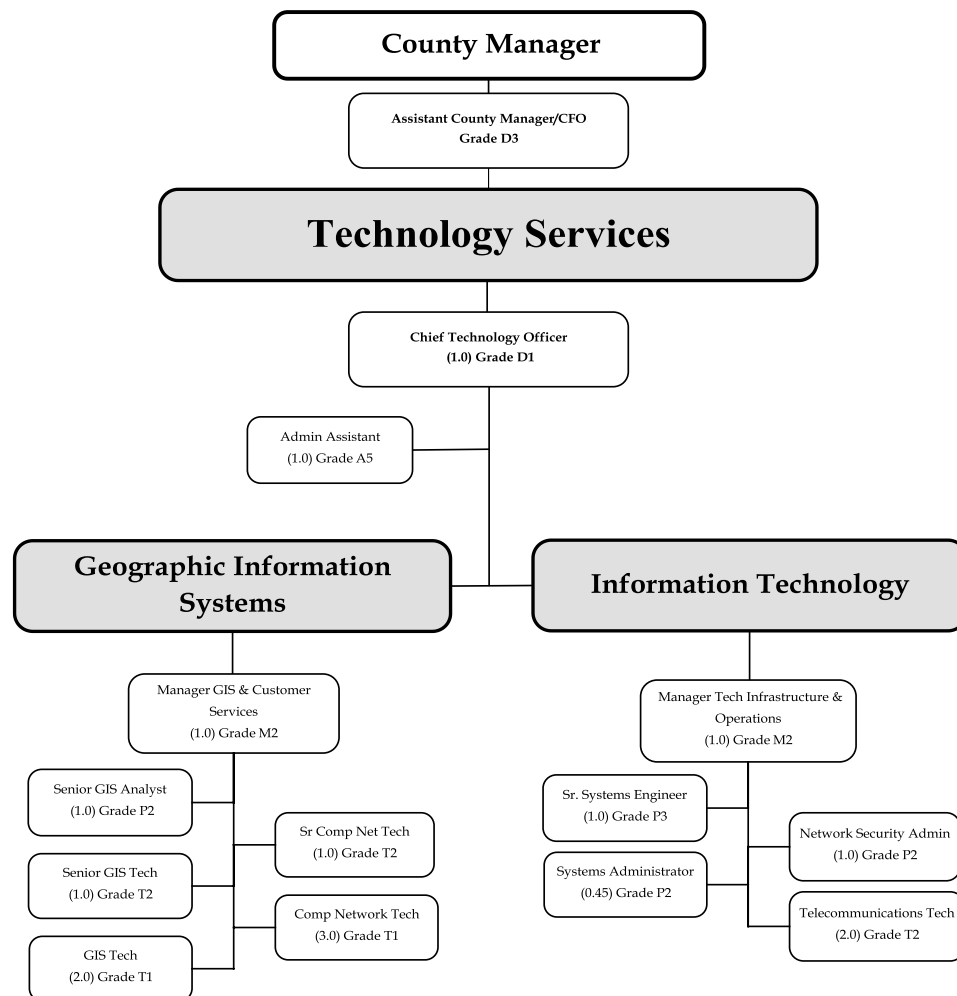
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

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 communications 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

Annual Goals	Related PBB Programs
1. Complete the Lake Tahoe Water Systems Preliminary Engineering Report ("PER").	Engineering and Facilities, Planning, Design and Construction
2. Complete the Walley's Sewer Lift Station Replacement Project.	Engineering and Facilities, Planning, Design and Construction
3. Complete the Preliminary Engineering Report for the North Valley Wastewater Facility Capacity Analysis.	Engineering and Facilities, Planning, Design and Construction
4. Complete the West Valley Hydrogeologic Study, including the test wells.	Engineering and Facilities, Planning, Design and Construction
5. Adopt Ordinances 2015- 1438 and 2015-1439 amending Title 20 Appendix D "Sewer Facilities" and Appendix F "Water Facilities."	Economic Vitality, Managed Growth and Development
6. Adopt Resolution 2015R-030 amending and consolidating a schedule of miscellaneous administrative fees and charges for services provided by Public Works.	Water and Wastewater Rates
7. Re-evaluate Asset Management programs for Public Works, including regional partnerships.	Reliable, Well Maintained Infrastructure

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 FY15-16. The FY15-16 total operating budget is \$2,181,667 for all divisions.

Technology Services					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	1,422,755	1,451,206	1,460,973	9,767	0.7%
Services & Supplies	686,877	713,094	720,694	7,600	1.1%
Capital Outlay/Projects	16,090	-	-	-	-
Total	2,125,722	2,164,300	2,181,667	17,367	0.8%
Expenditures by Division					
Telecommunications	600,065	56,000	65,040	9,040	16.1%
GIS & Customer Service	423,034	864,934	855,318	(9,616)	-1.1%
Infrastructure & Operations	1,102,623	1,243,366	1,261,309	17,943	1.4%
Total	2,125,722	2,164,300	2,181,667	17,367	0.8%
Funding by Source					
General Fund	2,125,722	2,164,300	2,181,667	17,367	0.8%
FTE	18.20	16.45	16.45	-	-

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	FY15-16 FTE	FY15-16 Cost	Quartile Ranking
Web-GIS Applications	The GIS Division provides Douglas County public with access to GIS data and spatial tools via the Internet.	0.16	13,645	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.	0.46	40,785	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.	0.46	45,499	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.	1.75	189,307	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.	0.09	26,442	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.	0.11	9,977	4

Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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.	0.09	7,666	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.	0.29	23,168	2
EOC/Public Safety Support	The GIS Division supports four Emergency Operation Centers (EOCs) plus the state EOC for large- scale regional events.	0.09	9,463	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.	0.05	5,321	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.	0.76	83,111	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.	0.56	51,459	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.	0.11	13,668	1
Internal Web Applications	The GIS Division provides Douglas County staff with access to GIS data and spatial tools via the County's Intranet.	0.02	7,377	1
Help Desk Services	Provide centralized HelpDesk support including problem tracking system, workflow processes, change management, and asset management.	1.99	157,057	2
PC and Peripheral Support	Installation and maintenance of PC's, Laptops, Peripherals including software, hardware, drivers, data destruction, and PC patching	2.01	171,373	1
		9.00	855,318	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Execution of the inaugural Dell PC Lease Program. Division staff worked to deploy over 120 PCs and monitors in the space of one week, all around the County.	PC and Peripheral Support
2. Provided real-time support to Emergency Management during multiple fire and flood incidents. Division staff provided mapping support and serves as Intelligence Officer during ICS operations in response to weather related incidents.	EOC/Public Safety Support
3. Elimination of all XP machines except those requiring access to the CORE cashiering system. This was key due to XP's end of life designation last spring. It was also a key tech requirement of the PCI audit.	PC and Peripheral Support
4. Retro-fit of the BOCC Chambers with new AV and CATV components that will allow meetings to be better facilitated within the chambers, but also to be broadcast out to the public.	PC and Peripheral Support
5. Successful conduct of the multi-county GIS contracts and all of the large projects that those counties have required (new Assessor map books for Storey Co, SAR map book for Lyon, Parcel rehab work for Carson, etc.)	MOU-Based GIS Services

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Define and refine the new vision and mission of GIS & IT Customer Service Division.	Operations
2. Push the deployment and encourage the adoption of the technologies offered and/or facilitated through the division.	Web-GIS Applications and Internal Web Applications
3. Clearly define the services offered by the GIS & IT Customer Service Division and produce documentation that can be made available both internally and publicly via the Web.	Operations
4. Upgrade County users' ability to maximize their technological opportunities so as to maximize the return on investment of the financial commitment the County has made to technology.	Operations
5. Create a method of communications between the GIS & IT Customer Service Division and our core clientele to facilitate better communication between both.	Operations

Annual Goals	Related PBB Programs
1. Develop a mission statement and a vision statement for the GIS & IT Customer Service Division.	PC and Peripheral Support
2. Create a more effective intranet page for the County that links to internal technology resources – both desktop PC and GIS. Press three departments* for a wider adoption of AGOL, Pictometry, and HelpStar *(these can be three different departments for each technology).	EOC/Public Safety Support
3. Develop a Catalog of Services for the division that covers both GIS and IT Customer Service functions. This will include SLAs as well as a defined list of services made available internally and to the public.	PC and Peripheral Support
4. Establish a library of at least 16 additional knowledge-based articles and a calendar of at least six trainings offered by the department related to the use of both general PC knowledge and GIS tools and data	PC and Peripheral Support
5. Leverage both the internal and public web pages to enhance the core clients' ability to communicate with the Division. This should include a campaign to highlight the use of x9851 and helpStar	MOU-Based GIS Services

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.

Infrastructure & Operations and Telecommunications 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	FY15-16 FTE	FY15-16 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	0.60	329,099	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	0.77	101,966	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.	0.37	48,674	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	119,180	2
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.	0.80	103,489	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.	0.28	44,132	2

Programs Continued

Programs	Program Descriptions	FY15-16 FTE	FY15-16 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.	0.83	91,756	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	0.45	176,543	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.	0.12	17,999	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.	0.03	2,987	3
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.	0.50	62,285	4
FCC license coordination and compliance.	License and facilitate all FCC frequencies for Douglas County including School District	0.03	4,001	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	19,839	2
Communication leased tower sites and co-location facilities.	Oversee lease rental sites of communications and cellular towers on County facilities	0.04	5,501	3
Public Safety two-way radio system	Law Enforcement, Fire Districts and Washoe Tribe two-way radio system	1.30	172,488	1
911 Dispatch Centracom Infrastructure	Maintain Centracom Elite consoles for 911 Dispatch Center, leased radio circuits, UHF links, scanner radios, DOIT microwave and Stancil Recording equipment	0.31	26,410	1
		7.45	1,326,349	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Connected Public Works and Judicial building with fiber to increase reliability and bandwidth within the network.	Data enterprise infrastructure, leased services, fiber and microwave. 9082
2. Implemented new Palo Alto firewalls that provide additional security and protection against possible breaches or threats to the data network.	Network Security
3. Developed plan and purchased equipment to consolidate and virtualize server infrastructure.	Server and Network Administration
4. Implemented critical synchronization and mirroring of Spillman data for computer aided dispatch (CAD).	Public Safety, Server and Network Administration.
5. Redesigned the network architecture and data center to improve efficiency in delivering data and voice services.	Server and Network Administration

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Continue to develop Disaster Recovery plans that ensure continuity of business for County services during disasters and emergency incidents.	Financial Stability
2. Continue to utilize the Technology Steering Committee stakeholders for soliciting new technology projects to enhance business processes for departments.	Financial Stability
3. Oversee network security policies to ensure compliance with HIPAA, CJIS, NCIC and PCI 3.0 requirements.	Financial Stability
4. Consolidate standalone servers into the redesigned data center providing reliable power and climate controls for maintaining critical data network infrastructure.	Financial Stability
5. Develop 10 year equipment refresh plan to maintain reliable data network infrastructure and control financial cost.	Financial Stability

Annual Goals	Related PBB Programs
1. Provide training on network security policies; bring your own device (BYOD) and remote access that provide business opportunities and efficiencies to end-users.	Technology Training (9113)
2. Develop partnerships that will encourage co-location and resource sharing to cut cost and improve service.	Strategic Planning and Project Management (9119)
3. Facilitate the upgrade for new payroll and HR modules in the New World Systems application allowing for efficiencies in both departments.	Business Application and Database Support (9102),
4. Continue to address items outlined in PCI assessment to achieve compliance.	Server and Network Administration (9119)
5. Design an off-site data center to ensure redundancy for county data and archives.	Server and Network Administration (9119)

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.

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Implemented voice over internet protocol telephone services for departments in the Historic Courthouse.	County PBX Telephone, VOIP, voicemail and long distance. 9083
2. Created training presentation for users acquiring new APX 6000 handheld radios.	Public Safety two-way radio system 358
3. Installed new satellite receiver for Tahoe Douglas Fire to improve radio communications in the Zephyr Cove area.	Public Safety two-way radio system 358
4. Performed preventative maintenance and reprogramming on 425 public safety communication devices.	Public Safety two-way radio system. 358
5. Designed and installed new UHF link to replaced leased circuit for Bliss repeater site.	911 Dispatch Centracom Infrastructure 359

FY15-16 Strategic Objectives & Annual Goals

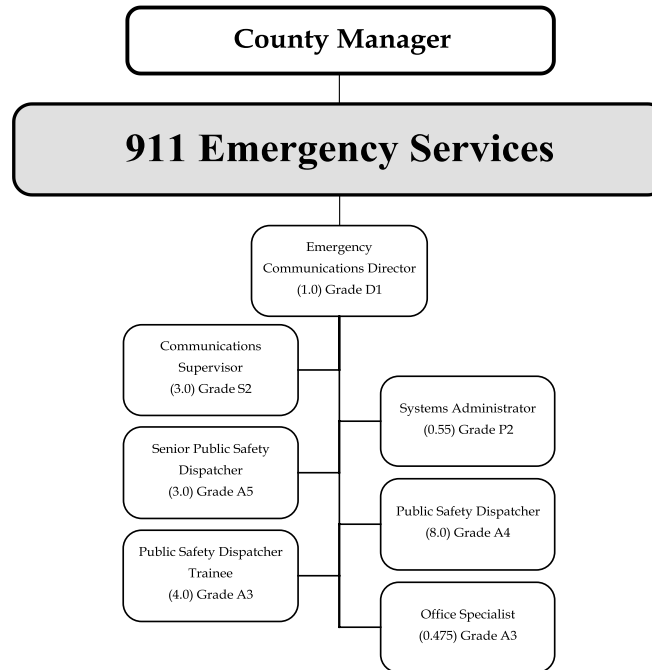
- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Continue to provide redundancy to network connectivity by utilizing 6 strands of fiber from South County to North County. Connecting key County facilities with high-speed and reliable infrastructure.	Reliable, Well Maintained Infrastructure
2. Continue to upgrade remaining users from Nortel Option 61 telephone switch to new VOIP telephone system and retire old analog services.	Safe Community
3. Continue working with regional partnerships in public safety communications to address interoperability for emergencies and day to day operations.	Safe Community
4. Develop 10 year strategic plan for replacement of existing land mobile radios, (LMR) and analog VHF repeater infrastructure for public safety agencies.	Safe Community
5. Continue to enhance radio communications within the County and provide reliability and redundancy in the system infrastructure.	Safe Community

Annual Goal	Related PBB Program
1. Connect waste water treatment for SCADA operations to county owned fiber network.	Data enterprise infrastructure, leased services, fiber and microwave. 9082
2. Upgrade Lake Administration building to Shoretel voice over internet protocol (VOIP).	County PBX Telephone, VOIP, voicemail and long distance. 9083
3. Complete annual maintenance on two-way communication devices to meet FCC regulations.	Public Safety two-way radio system. 358
4. Draft new ordinance to address in-building communications for public safety first responders.	Public Safety two-way radio system. 358
5. Install voter/satellite receiver near Spooner Summit to improve radio communications for both law and fire agencies.	Public Safety two-way radio system. 358

911 Emergency Services

Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 20.025

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 Emergency Communications Director, 1 Communications Supervisor, 3 Senior Public Safety Dispatchers, 8 Public Safety Dispatchers, 4 Public Safety Dispatcher Trainees .50 Office Specialist, and .55 Systems Administrator (shared with Technology Services Department), for a total of 20.03 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 FY15-16 total operating budget is \$2,131,801.

911 Emergency Services					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	1,359,907	1,513,104	1,525,285	12,181	0.8%
Services & Supplies	503,158	518,572	528,572	10,000	1.9%
Capital Outlay/Projects	-	100,000	22,951	(77,049)	-77.0%
Contingency	-	54,008	54,993	985	1.8%
Total	1,863,065	2,185,684	2,131,801	(53,883)	-2.5%
Expenditures by Division					
911 Emergency Services	1,782,039	2,185,684	2,131,801	(53,883)	-2.5%
911 Surcharge*	81,026	-	-	-	-
Total	1,863,065	2,185,684	2,131,801	(53,883)	-2.5%
Funding by Source					
911 Emergency Services	1,863,065	2,185,684	2,131,801	(53,883)	-2.5%
FTE	19.80	20.05	20.03	(0.02)	-0.1%
*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	FY15-16 FTE	FY15-16 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.	3.01	313,981	1
911 Dispatch - Washoe Tribe Police	Providing both emergency and non-emergency call processing and radio dispatching	0.92	93,563	1
911 Dispatch - Douglas County Sheriff's Office	Providing both emergency and non-emergency call processing and radio dispatching	5.56	563,553	1
911 Dispatch - Alpine County Sheriff's Office	Providing both emergency and non-emergency call processing and radio dispatching	0.92	93,563	1
911 Dispatch - Tahoe Douglas Fire Protection District	Providing both emergency and non-emergency call processing and radio dispatching	2.87	291,549	1
911 Dispatch - East Fork Fire & Paramedic Districts	Providing both emergency and non-emergency call processing and radio dispatching	3.76	382,217	1
911 Dispatch - Eastern Alpine Fire Departemnt and Kirkwood Fire Department	Providing both emergency and non-emergency call processing and radio dispatching	0.92	93,563	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	102,249	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	119,620	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
		20.03	2,053,857	

Major Accomplishments of FY14-15

Major Accomplishments	Related PBB Programs
1. Upgraded the Reverse911 to a cloud-based system, eliminated all on site hardware, allowing activation of the system from any location and any terminal.	Safe Community
2. Law ProQA installed and in operation. Center is now utilizing all three disciplines with the protocol software.	Safe Community
3. Fax server device and software installed, this eliminated the fax hardware and monthly lease resulting in financial savings.	Reliable, well maintained infrastructure
4. Achieved accreditation for the Medical Dispatch program 2015-2018	Safe Community
5. Achieved Heart-Safe Community designation due to advanced countywide EMS delivery system.	Safe Community

FY15-16 Strategic Objectives & Annual Goals

- Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.
- Annual Goals are the short-term goals that convert the strategic objectives into specific performance targets during the year.

Strategic Objectives	Related PBB Priorities
1. Bring staffing levels back up to full capacity.	Safe Community
2. Attain accreditation levels in the fire dispatch program	Safe Community
3. Install Pictometry software to interface with Spillman CAD	Safe Community
4. Transition to the Syntrix GIS CAD software	Safe Community and Reliable, Well Maintained Infrastructure
5. Replace current HydroLynx system with a cloud based system.	Safe Community and Reliable, Well Maintained Infrastructure

Annual Goals	Related PBB Programs
1. Improve the chronic vacancies that currently exist in the center. Review the recruiting and hiring process to enable we are selecting the best candidate.	911 Dispatch (overall)
2. Ensure fire protocol compliance meets or exceeds compliance scores in order to apply and receive accreditation for the fire dispatch program, bringing the center closer to triple accreditation.	911 Dispatch – EFD 911 Dispatch -- TDF 911 Dispatch - EAF 911 Dispatch -- Kirkwood 911 Dispatch -- Bear Valley
3. 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 -- EFD 911 Dispatch -- TDF 911 Dispatch -- ACSO 911 Dispatch -- WTPD
4. 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 division, removes a cumbersome and often error producing updating steps the system administrator must currently do.	911 Dispatch (overall)
5. Current HydroLynx system relies on PC based hardware in the dispatch center at one console. Moving the system to a cloud based eliminates the need for the PC, a point of failure. This transition is a cost free option.	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.

Major Programs Offered

The Redevelopment Agency's work is guided by the goals and policies outlined in the Redevelopment Area Plan. The Plan recognizes the importance of the Redevelopment Area to residents, business interests, and visitors alike. It acknowledges that in order to continue to improve the quality of life and attractiveness of the Redevelopment Area there are complex tasks which require participation and coordination by the public sector through the auspices of the Douglas County Redevelopment Agency. This Plan provides the Agency with the powers, duties and obligations authorized or required in the Nevada Community Redevelopment Law in order to implement and further the program generally formulated in this Plan for the redevelopment of the Redevelopment Area. The term "redevelopment," as used in the Nevada Community Redevelopment Law and this Plan means the planning, development, re-planning, redesign, clearance, reconstruction or rehabilitation, or any combination of these, of all or part of the Redevelopment Area, and the re-planning, redesign or original development of undeveloped areas. Because of the long-term nature of this Plan, the Agency retains flexibility in order to respond to market and economic conditions, property owner and developer interests, and opportunities presented for redevelopment.

The purposes of the Community Redevelopment Law that will be attained through the Redevelopment Plan include the following:

- a) The elimination of blight conditions in the Redevelopment Area, including, among others, inadequate public streets and utilities, inadequate recreational facilities, obsolete or aged building types, substandard additions with inadequate ventilation and light, lots of irregular form, shape or size, impaired investments and economic maladjustment.
- b) The assembly of land into parcels suitable for modern, integrated development with improved pedestrian and vehicular circulation in the Redevelopment Area.
- c) The re-planning, redesign and development of undeveloped areas which are stagnant or improperly utilized.
- d) The strengthening of the economic base of the Redevelopment Area by the installation of needed site improvements to stimulate new commercial development.
- e) The expansion of employment opportunities.
- f) The preservation of the public health and safety and the maintaining of adequate public services, utilities and recreational facilities.
- g) The provision of opportunities for participation by owners in the improvement of their properties.
- h) The provision of adequate land for parking and open spaces.

The goals of the Redevelopment Agency plan include the following:

- a) Promote new, and replacement of deficient, public improvements to complement and invite private development, which are modern and cost effective to maintain.
- b) Encourage the elimination of environmental and physical manifestations of blight and deterioration of structures and lack of public improvements within the Redevelopment Area to improve the health, safety, and general welfare of residents and visitors alike.
- c) Diversify the commercial opportunities in North Douglas County through the creation of new and the replacement of deficient public utilities and improvements, consolidation of properties and improvements of traffic circulation within commercially zoned properties.
- d) Preserve the presence of the natural landscape and open space areas by improving public utilities to improve the clustering of development, dedication of open areas and possible creation of access points which may improve access to public lands and related facilities.
- e) Increase the range of experiences to be had in the Redevelopment Area, by providing residents and visitors with more shopping, employment and recreational opportunities within the Redevelopment Area.
- f) Improve the outdoor environment with greater access to public lands to increase opportunities for enhanced outdoor activities and improvement of park facilities.
- g) Preservation, through rehabilitation and retrofitting, among other means, of structures, facilities and properties which are historically or culturally significant by reason of architectural, economic or social contributions to Douglas County and the State of Nevada.
- h) Improve public infrastructure and long range planning through the development and implementation of regional water and sewer systems to address existing deficiencies and to serve future residential and commercial development.
- i) Enhance the level of fire protection for residents and businesses through the planning and implementation of community water systems with increased storage and fire flow capacity to protect the public health, safety and welfare of the Redevelopment Area.
- j) Improve public rights-of-way and other related facilities to reduce or eliminate the threat of property damage due to excessive drainage to better protect the public health, safety and welfare of the Redevelopment Area.
- k) Support the orderly and coordinated development and improvement of the Redevelopment Area in such a way as to maximize private and public sector cooperation and to minimize impediments to ensure and enhance economic stability and growth.

- l) Promote implementation of the goals and policies of the Master Plan to assure retention of the historic/rural character of existing residential areas, provide for coordinated development efforts to maintain a high quality of life for residents, employees, visitors and businesses in the Redevelopment Area.
- m) Encourage the provision of sufficient office, retail and other business uses to enhance the Redevelopment Area's attractiveness and economic viability for private development.
- n) Promote the removal of conditions endangering life, safety, public health, welfare and economic viability of the Redevelopment Area.
- o) Promote the strengthening and improvement of the economic base of the Redevelopment Area specifically, and the community as a whole, by encouraging investment in projects, improvements and programs which enhance the economic vitality and desirability of real and other property in the Redevelopment Area.
- p) Promote participation by the community in the continued improvement of the Redevelopment Area.
- q) Promote the establishment of methods and programs to protect the quantity and quality of ground and surface water in the Project Area. Promote the establishment of groundwater re-charge within the foothill area.

Staffing and Budget

The Redevelopment Agency is staffed through the County Manager's Office and 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 FY15-16 is \$1,946,702. The County Manager has responsibility over the management of this Agency. The Board of County Commissioner serves as the Agency Board.

Redevelopment Agency					
Expenditures by Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg Adopted 15 to 16	% Chg Adopted 15 to 16
Personnel Services	14,741	40,528	48,697	8,169	20.2%
Services & Supplies	32,042	174,777	89,001	(85,776)	-49.1%
Capital Outlay/Projects	78,143	1,345,000	-	(1,345,000)	-
Debt service	27,415	-	-	-	-
Transfers Out	1,902,304	1,767,280	1,804,876	37,596	2.1%
Contingency	-	6,398	4,128	(2,270)	-35.5%
Total	2,054,645	3,333,983	1,946,702	(1,387,281)	-41.6%
Funding Source					
DC Redevelop - Admin	1,949,087	1,986,983	1,946,611	(40,372)	-2.0%
DC Redevelop - Capital	105,558	1,347,000	91	(1,346,909)	-100.0%
Total	2,054,645	3,333,983	1,946,702	(1,387,281)	-41.6%
FTE	0.15	0.34	0.34	-	-

Major Accomplishments of FY14-15

Major Accomplishments
1. Evaluated appropriate projects that meet the Board's Strategic Priorities and the requirements of the RDA.
2. Initiated construction of the first phase of the Vista Grande Road rehabilitation and improvement project, and entered into an inter-local agreement with the Indian Hills General Improvement District for maintenance of the road.
3. Initiated research into the development of finding for the Genoa Main Street WiFi Modernization Project.

Priorities and Objectives FY15-16

Priorities and Objectives
1. Complete construction of the first phase of the Vista Grande Road rehabilitation and improvement project.
2. Complete the Genoa Main Street WiFi Modernization Project.
3. Evaluate the use of Redevelopment Agency Funds for the needed expansion of the North Valley Waste Water Treatment Plant.
4. Evaluate the creation of a Redevelopment Area in the Tahoe basin and, if deemed feasible and directed by the Board, initiate the legal process to establish the Redevelopment Area.

Douglas County Fund Summaries

This section includes a brief description and financial summary of each of the fifty-three 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 Landscape Maintenance 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 911 Emergency Senior Services Redevelopment Agency EFF General Operations EFF Emergency General Operations Gardnerville Administration Genoa Administration Minden Administration	Risk Management Dental Insurance Motor Pool/Vehicle Maintenance	Ridgeview Water Utility District Carson Valley Water System Lake Tahoe Water Utility Regional Water Sewer Utility Gardnerville Health & Sanitation Minden Trash 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 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 Gardnerville Debt Service East Fork Debt Service

All Funds

The following table summarizes the resources and requirements for the thirty one County funds with adopted budgets for FY15-16, the two Redevelopment Agency funds, the three funds of the Fire and Paramedic Districts, and the thirteen Town funds.

All Funds Combined	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	157,732,030	49,993,195	55,878,321	5,885,126	11.8%
Current Revenue					
Property Taxes	34,596,616	35,734,600	36,234,139	499,539	1.4%
Room Taxes	5,414,873	5,478,849	5,640,989	162,140	3.0%
Transient Lodging License Tax	2,088,895	2,107,693	2,158,993	51,300	2.4%
Other Taxes (Gas/Road/Res.Constr)	970,452	1,198,662	1,235,097	36,435	3.0%
State Consolidated Tax	10,608,318	13,095,137	13,405,352	310,215	2.4%
Sales Taxes (P.A.L.S.)	-	1,616,302	1,671,846	55,544	3.4%
Licenses & Permits	4,220,214	3,773,200	3,961,500	188,300	5.0%
Gaming	1,131,457	1,192,540	1,203,540	11,000	0.9%
Intergovernmental	13,969,237	8,861,188	9,312,785	451,597	5.1%
Charges for Service	23,927,746	30,138,571	26,733,358	(3,405,213)	-11.3%
Fines & Forfeitures	954,553	1,231,800	1,221,300	(10,500)	-0.9%
Miscellaneous	3,173,137	1,942,082	1,950,222	8,140	0.4%
Contributed Capital	4,795,192	125,000	125,000	-	-
Transfers In	18,654,071	8,415,272	7,618,562	(796,710)	-9.5%
Other Financing Sources	3,205	203,588	542,037	338,449	166.2%
Depreciation	-	3,266,538	3,524,392	257,854	7.9%
Total Current Revenue	124,507,966	118,381,022	116,539,112	(1,841,910)	-1.6%
Total Resources	282,239,996	168,374,217	172,417,433	4,043,216	2.4%
Requirements					
Operating					
Personnel Services	51,472,594	53,691,240	55,495,982	1,804,742	3.4%
Services & Supplies	35,586,238	33,060,517	33,566,061	505,544	1.5%
Other	360,621	4,889,321	5,027,750	138,429	2.8%
Total Operating	87,419,453	91,641,078	94,089,793	2,448,715	2.7%
Non-Operating					
Capital Outlay/Projects	16,747,959	11,237,209	14,411,253	3,174,044	28.2%
Debt Service	3,387,286	5,732,543	4,637,969	(1,094,574)	-19.1%
Distrib.-other districts	3,974,674	4,687,246	-	(4,687,246)	-
Transfers Out	14,683,901	8,415,272	7,618,562	(796,710)	-9.5%
Contingency	-	1,558,774	1,380,619	(178,155)	-11.4%
Depreciation	3,196,944	3,347,138	3,574,392	227,254	6.8%
Total Non-Operating	41,990,764	34,978,182	31,622,795	(3,355,387)	-9.6%
Total Requirements	129,410,216	126,619,260	125,712,588	(906,672)	-0.7%
Ending Fund Balance/Reserves	152,829,780	41,754,957	46,704,845	4,949,888	11.9%

FY2013-14 actual beginning and ending fund balance/reserves reflects net position for all Enterprise Funds. Net position includes net investments, capital assets, and restricted and unrestricted balances.

County Funds Only

The following table summarizes the thirty one funds with adopted budgets for FY15-16 (not including the Redevelopment Agency funds, the Fire District funds, and the Town funds). The County's funds are organized into types: General Fund, Special Revenue funds, Internal Service funds, Enterprise funds, Capital Projects funds, and Debt Service funds.

All County Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	124,769,137	39,431,239	45,673,581	6,242,342	15.8%
Current Revenue					
Property Taxes ¹	23,952,180	24,812,174	25,050,235	238,061	1.0%
Room Taxes	5,414,873	5,478,849	5,640,989	162,140	3.0%
Transient Lodging License Tax	2,088,895	2,107,693	2,158,993	51,300	2.4%
Other Taxes (Gas/Road/Res.Constr)	970,452	1,198,662	1,235,097	36,435	3.0%
State Consolidated Taxes	10,608,318	10,888,520	11,135,187	246,667	2.3%
Sales Taxes (P.A.L.S.)	-	1,616,302	1,671,846	55,544	3.4%
Licenses & Permits	4,220,214	3,773,200	3,961,500	188,300	5.0%
Gaming	1,131,457	1,125,000	1,135,000	10,000	0.9%
Intergovernmental	11,199,773	8,152,786	8,851,903	699,117	8.6%
Charges for Service	18,401,307	19,565,303	20,875,236	1,309,933	6.7%
Fines & Forfeitures	954,553	1,231,800	1,221,300	(10,500)	-0.9%
Miscellaneous	1,941,009	1,397,242	1,441,187	43,945	3.1%
Contributed Capital	3,856,493	125,000	125,000	-	-
Transfers In	9,434,749	6,345,036	5,472,214	(872,822)	-13.8%
Other Financing Sources	3,205	203,588	542,037	338,449	166.2%
Depreciation	-	2,756,538	3,014,392	257,854	9.4%
Total Current Revenue	94,177,478	90,777,693	93,532,116	2,754,423	3.0%
Total Resources	218,946,615	130,208,932	139,205,697	8,996,765	6.9%
Requirements					
Operating					
Personnel Services	40,225,854	42,026,737	43,459,317	1,432,580	3.4%
Services & Supplies	29,112,418	27,476,359	27,538,174	61,815	0.2%
Miscellaneous/ Other	360,621	4,889,321	5,027,750	138,429	2.8%
Total Operating	69,698,893	74,392,417	76,025,241	1,632,824	2.2%
Non-Operating					
Capital Outlay/Projects	16,115,109	6,529,145	11,092,248	4,563,103	69.9%
Debt Service	3,112,539	5,476,907	4,496,497	(980,410)	-17.9%
Transfers Out	9,439,253	6,345,036	5,472,214	(872,822)	-13.8%
Contingency	-	1,134,091	1,109,492	(24,599)	-2.2%
Depreciation	2,591,061	2,756,538	3,014,392	257,854	9.4%
Total Non-Operating	31,257,962	22,241,717	25,184,843	2,943,126	13.2%
Total Requirements	100,956,855	96,634,134	101,210,084	4,575,950	4.7%
Ending Fund Balance/Reserves	118,029,936	31,907,804	37,995,613	4,796,467	19.1%

1 Includes Tax Penalties & Interest and Personal Property taxes.

FY2013-14 actual beginning and ending fund balance/reserves reflects net position for all Enterprise Funds. Net position includes net investments, capital assets, and restricted and unrestricted balances.

General Fund

101 - General Fund	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	9,820,125	7,283,140	7,706,376	423,236	5.8%
Current Revenue					
Property Taxes and Penalties	18,118,572	18,972,813	19,160,925	188,112	1.0%
State Consolidated Taxes	10,608,318	10,888,520	11,135,187	246,667	2.3%
Licenses & Permits	3,761,264	3,320,200	3,501,200	181,000	5.5%
Gaming	831,457	825,000	835,000	10,000	1.2%
Intergovernmental	1,531,813	1,328,068	1,293,660	(34,408)	-2.6%
Charges for Service	4,447,130	3,984,445	4,424,532	440,087	11.0%
Fines & Forfeitures	806,568	1,178,800	1,168,300	(10,500)	-0.9%
Miscellaneous	331,858	245,289	202,013	(43,276)	-17.6%
Transfers In	354,657	75,000	75,000	-	-
Total Current Revenue	40,791,637	40,818,135	41,795,817	977,682	2.4%
Total Resources	50,611,762	48,101,275	49,502,193	1,400,918	2.9%
Requirements					
Operating					
Personnel Services	28,326,822	29,135,485	29,802,006	666,521	2.3%
Services & Supplies	8,672,304	8,613,391	8,827,940	214,549	2.5%
Total Operating	36,999,126	37,748,876	38,629,946	881,070	2.3%
Non-Operating					
Capital Outlay/Projects	468,816	300,000	305,000	5,000	1.7%
Transfers Out	2,906,239	3,214,266	2,985,929	(228,337)	-7.1%
Contingency	-	753,669	753,669	-	-
Total Non-Operating	3,375,055	4,267,935	4,044,598	(228,337)	-5.2%
Total Requirements	40,374,181	42,016,811	42,674,544	657,733	1.6%
Ending Fund Balance/Reserves	10,237,581	6,084,464	6,827,649	743,185	12.2%
Expenditures by Major Function/Department					
General Government	9,652,115	9,335,627	9,716,058	380,431	4.1%
Public Safety ²	15,783,796	15,504,076	15,954,466	450,390	2.9%
Judicial ¹	8,702,083	8,586,079	8,861,491	275,412	3.2%
Public Works ³	2,693,087	2,777,522	2,926,914	149,392	5.4%
Health and Sanitation ⁴	636,861	546,240	589,947	43,707	8.0%
Non-Departmental ⁵	2,906,239	3,249,268	3,967,935	718,667	22.1%
Total	40,374,181	39,998,812	42,016,811	2,017,999	5.0%

1 Includes District Courts, Justice Courts, CASA, Constable, Juvenile Services, Court Computer, Public Defender, District Attorney

2 Includes Animal Service and Emergency Management

3 Includes Building & Fleet Services, Engineering, Community Development

4 Includes Weed Control

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

General Fund Revenue Detail

Revenue Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Property Taxes					
Ad Valorem Taxes	17,684,674	18,397,813	18,743,700	345,887	1.9%
Tax Penalties & Interest	433,898	575,000	417,225	(157,775)	-27.4%
Total Taxes	18,118,572	18,972,813	19,160,925	188,112	1.0%
State Consolidated Tax	10,608,318	10,888,520	11,135,187	246,667	2.3%
Licenses & Permits					
Liquor License	283,780	260,000	280,000	20,000	7.7%
Building Permits	931,949	650,000	800,000	150,000	23.1%
Marriage License	21,371	25,000	25,000	-	-
Animal License	26,718	29,000	25,000	(4,000)	-13.8%
School Residential Const Priviledge Tax	2,160	1,200	1,200	-	-
Utility Operator Fee	1,676,263	1,600,000	1,600,000	-	-
Franchise Fees	787,523	725,000	740,000	15,000	2.1%
Miscellaneous	31,500	30,000	30,000	-	-
Total Licenses & Permits	3,761,264	3,320,200	3,501,200	181,000	5.5%
Local Gaming					
NRS County Gaming License	525,978	550,000	550,000	-	-
Gaming Table Tax	141,872	145,000	145,000	-	-
Local County Gaming License	163,607	130,000	140,000	10,000	7.7%
Gaming Total	831,457	825,000	835,000	10,000	1.2%
Intergovernmental					
Federal Pay in Lieu of Tax	645,950	600,000	600,000	-	-
Federal Grants	827,283	722,068	691,860	(30,208)	-4.2%
State Grants	46,709	6,000	1,800	(4,200)	-70.0%
Miscellaneous	11,871	-	-	-	-
Total Intergovernmental	1,531,813	1,328,068	1,293,660	(34,408)	-2.6%

General Fund Revenue Detail (continued)

Revenue Category	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Charges for Service					
Engineering Fees	155,542	140,000	160,000	20,000	14.3%
Planning Fees	120,723	80,000	120,000	40,000	50.0%
Constable Fees	32,275	32,500	32,500	-	-
Project Management Fee	-	-	126,820	126,820	-
Alternative Sentencing Fees	133,154	130,000	156,000	26,000	20.0%
Sheriff's Fees	108,077	110,000	110,000	-	-
Clerk's Fees	181,721	185,000	185,000	-	-
Recorder's Fees	327,827	340,000	325,000	(15,000)	-4.4%
Assessor's Fees	3,039	2,000	2,000	-	-
Assessors Commission	147,498	140,000	150,000	10,000	7.1%
Administration & Overhead	1,564,569	1,626,273	1,756,397	130,124	8.0%
Juvenile Detention Fees	4,900	2,000	2,000	-	-
Motor Vehicle Tax/License	74,008	88,000	74,000	(14,000)	-15.9%
GIS Service	335,183	335,000	360,000	25,000	7.5%
DC School District Reimbursement	150,000	160,000	160,000	-	-
Weed Spraying	500,133	368,707	400,000	31,293	8.5%
Radio User Fees	147,633	143,805	150,615	6,810	4.7%
Miscellaneous	460,848	101,160	154,200	53,040	52.4%
Total Charges for Service	4,447,130	3,984,445	4,424,532	440,087	11.0%
Fines and Forfeitures					
Justice Court Fines	1,009,659	1,080,000	1,080,000	-	-
District Court Fines and Fees	(300,767)	300	300	-	-
Juvenile Probation Traffic Fines	22,773	25,000	25,000	-	-
Animal Control Fines	12,053	12,000	12,000	-	-
Miscellaneous Fines	62,850	61,500	51,000	(10,500)	-17.1%
Total Fines & Forfeitures	806,568	1,178,800	1,168,300	(10,500)	-0.9%
Miscellaneous Revenue					
Interest on Investments	99,971	90,013	90,013	-	-
Other Revenue/Financing Sources	231,887	155,276	112,000	(43,276)	-27.9%
Total Miscellaneous Revenues	331,858	245,289	202,013	(43,276)	-17.6%
Other Financing Sources					
Transfers In	354,657	75,000	75,000	-	-
Total Financing Sources	354,657	75,000	75,000	-	-
Total Revenue	40,791,637	40,818,135	41,795,817	977,682	2.4%
Beginning Fund Balance	7,225,492	4,148,140	4,767,125	618,985	14.9%
Beginning Reserves	2,594,633	3,135,000	2,939,251	(195,749)	-6.2%
Total Fund Balance/Transfers	9,820,125	7,283,140	7,706,376	423,236	5.8%
Total Resources	50,611,762	48,101,275	49,502,193	1,400,918	2.9%

General Fund Expenditure Detail

Department	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Operating					
General Government					
County Commissioners	466,005	467,294	456,110	(11,184)	-2.4%
County Manager	892,744	974,591	1,182,868	208,277	21.4%
Project Management	436	-	126,820	126,820	-
Economic Development	276,137	305,142	210,589	(94,553)	-31.0%
Assessor	817,877	780,213	776,531	(3,682)	-0.5%
GIS & Customer Service	423,034	864,934	855,318	(9,616)	-1.1%
Finance	951,838	906,960	946,070	39,110	4.3%
Recorder	458,654	424,653	433,406	8,753	2.1%
County Clerk	362,446	300,716	300,319	(397)	-0.1%
Clerk Elections	84,903	107,200	107,200	-	-
Tahoe General Services	290,763	251,105	254,489	3,384	1.3%
Treasurer	554,947	515,271	528,833	13,562	2.6%
Telecommunications	600,065	56,000	65,040	9,040	16.1%
General Services	1,705,364	1,821,795	1,821,089	(706)	-0.04%
Infrastructure & Operations	1,102,623	1,243,366	1,261,309	17,943	1.4%
Human Resources	505,372	534,292	602,554	68,262	12.8%
Record's Management	158,907	162,526	166,443	3,917	2.4%
Total General Government	9,652,115	9,716,058	10,094,988	378,930	3.9%
Public Safety					
Sheriff - Administration	977,266	1,054,788	1,079,140	24,352	2.3%
Sheriff - Administrative Services	1,222,898	1,082,577	1,095,208	12,631	1.2%
Sheriff - Records	470,758	472,713	481,509	8,796	1.9%
Sheriff - Jail	4,126,485	4,018,949	4,017,018	(1,931)	-0.05%
Sheriff - Cops Grant	189,615	211,514	210,391	(1,123)	-0.5%
Sheriff - General Investigation	1,674,961	1,663,598	1,656,449	(7,149)	-0.4%
Sheriff - Patrol/Traffic	342,745	597,984	634,255	36,271	6.1%
Sheriff - Vehicle Maintenance	1,016,103	976,936	930,538	(46,398)	-4.7%
Sheriff - Grants	114,733	116,749	117,371	622	0.5%
Sheriff - Coroner	110,456	52,500	102,500	50,000	95.2%
Sheriff - Operations/Patrol	5,060,643	5,267,845	5,235,665	(32,180)	-0.6%
Tri Net	125,679	138,377	133,255	(5,122)	-3.7%
Animal Care & Services	341,264	299,936	307,157	7,221	2.4%
Other	10,190	-	-	-	-
Total Public Safety	15,783,796	15,954,466	16,000,456	45,990	0.3%

General Fund Expenditure Detail (continued)

Department	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Judicial					
Court Clerks	433,732	422,408	285,648	(136,760)	-32.4%
Judicial Services	6,679	-	240,556	240,556	-
District Court I	260,928	249,661	267,380	17,719	7.1%
District Court II	294,408	269,559	297,897	28,338	10.5%
C.A.S.A.	128,859	125,185	128,152	2,967	2.4%
SAFE	90,141	32,000	32,000	-	-
Public Guardian/Administrator	88,537	111,299	127,561	16,262	14.6%
Public Defender	631,324	828,334	828,334	-	-
District Attorney	2,127,864	2,162,847	2,282,544	119,697	5.5%
D. A. Child Support	374,676	318,385	318,047	(338)	-0.1%
Juvenile Probation	1,250,629	1,235,579	1,222,696	(12,883)	-1.0%
Juvenile Detention	515,589	493,473	471,123	(22,350)	-4.5%
Court Computer	235,832	240,805	252,501	11,696	4.9%
East Fork Justice Court	571,990	557,811	570,529	12,718	2.3%
Tahoe Justice Court	448,734	510,225	488,451	(21,774)	-4.3%
Security	133,109	131,995	132,291	296	0.2%
Alternative Sentencing	591,697	563,849	585,995	22,146	3.9%
East Fork Constable	142,858	143,559	149,566	6,007	4.2%
Bailiff	265,793	297,735	311,944	14,209	4.8%
Tahoe Constable	108,704	166,782	168,921	2,139	1.3%
Total Judicial	8,702,083	8,861,491	9,162,136	300,645	3.4%
Public Works					
Community Development - Administration	401,747	425,463	432,960	7,497	1.8%
Community Development - Building Dept.	480,958	519,613	594,636	75,023	14.4%
Community Development - Planning	409,788	537,574	560,020	22,446	4.2%
Community Development - Engineering	479,136	534,869	557,787	22,918	4.3%
Public Works - Administration	15,944	-	-	-	-
Public Works - Engineering	17,089	15,203	15,748	545	3.6%
Public Works - Utilities	(6,380)	-	-	-	-
Public Works - Roads	2,794	-	-	-	-
Public Works - Building & Fleet Services	892,011	894,192	905,408	11,216	1.3%
Total Public Works	2,693,087	2,926,914	3,066,559	139,645	4.8%
Health and Sanitation					
Weed Control	636,861	589,947	610,807	20,860	3.5%
Total Health and Sanitation	636,861	589,947	610,807	20,860	3.5%
Total Operating	37,467,942	38,048,876	38,934,946	886,070	2.3%
Non-Operating:					
Transfers Out	2,906,239	3,214,266	2,985,929	(228,337)	-7.1%
Contingency	-	753,669	753,669	-	-
Total Non-Operating¹	2,906,239	3,967,935	3,739,598	(228,337)	-5.8%
Total Expenditures	40,374,181	42,016,811	42,674,544	657,733	1.6%
Ending Fund Balance/Rsvs					
Fund Balance ²	7,423,384	3,270,267	4,013,452	743,185	22.7%
Interfund Loans Reserve ³	2,700,000	2,700,000	2,700,000	-	-
Operating Reserves	114,197	114,197	114,197	-	-
Total Ending Fund Bal/Rsvs	10,237,581	6,084,464	6,827,649	743,185	12.2%
Total Requirements	50,611,762	48,101,275	49,502,193	1,400,918	2.9%

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 expend for specific purposes.

All Special Revenue Funds

All Special Revenue Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	18,764,794	11,278,435	11,787,919	509,484	4.5%
Current Revenue					
Property Taxes	4,483,735	4,360,638	4,442,960	82,322	1.9%
Room Taxes	5,414,873	5,478,849	5,640,989	162,140	3.0%
Transient Lodging License Tax	2,088,895	2,107,693	2,158,993	51,300	2.4%
Other Taxes (Gas/Road/Res.Constr)	196,869	201,551	195,527	(6,024)	-3.0%
Sales Taxes (P.A.L.S.)	-	1,616,302	1,671,846	55,544	3.4%
Licenses & Permits	458,950	453,000	460,300	7,300	1.6%
Intergovernmental	8,664,682	5,980,238	6,137,735	157,497	2.6%
Charges for Service	2,223,437	3,406,114	4,064,225	658,111	19.3%
Fines & Forfeitures	147,985	53,000	53,000	-	-
Miscellaneous	1,250,812	1,055,160	1,147,574	92,414	8.8%
Transfers In	2,301,644	2,062,345	2,207,634	145,289	7.0%
Other Financing Sources	693	-	-	-	-
Total Current Revenue	27,232,575	26,774,890	28,180,783	1,405,893	5.3%
Total Resources	45,997,369	38,053,325	39,968,702	1,915,377	5.0%
Requirements					
Operating					
Personnel Services	9,674,184	10,630,529	11,248,626	618,097	5.8%
Services & Supplies	12,794,056	9,406,995	10,261,326	854,331	9.1%
Miscellaneous	360,621	4,799,669	4,936,109	136,440	2.8%
Total Operating	22,828,861	24,837,193	26,446,061	1,608,868	6.5%
Non-Operating					
Capital Outlay/Projects	2,875,205	3,991,409	4,304,370	312,961	7.8%
Debt Service	-	-	-	-	-
Transfers Out	1,654,976	1,368,731	890,870	(477,861)	-34.9%
Contingency	-	380,422	355,823	(24,599)	-6.5%
Total Non-Operating	4,530,181	5,740,562	5,551,063	(189,499)	-3.3%
Total Requirements	27,359,042	30,577,755	31,997,124	1,419,369	4.6%
Ending Fund Balance/Reserves	18,638,327	7,475,570	7,971,578	496,008	6.6%

Stabilization Fund

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

201 - Stabilization Fund	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	359,129	361,267	360,713	(554)	-0.2%
Current Revenue					
Miscellaneous	(362)	400	400	-	-
Total Current Revenue	(362)	400	400	-	-
Total Resources	358,767	361,667	361,113	(554)	-0.2%
Requirements					
Operating	-	-	-	-	-
Non-Operating	-	-	-	-	-
Total Requirements	-	-	-	-	-
Ending Fund Balance/Reserves	358,767	361,667	361,113	(554)	-0.2%
Expenditures by Major Function/Department					
County Manager (Finance)	-	-	-	-	-

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	236,591	154,187	165,503	11,316	7.3%
Current Revenue					
Property Tax	239,522	246,451	256,419	9,968	4.0%
Miscellaneous	1,236	300	300	-	-
Transfers In	792	-	-	-	-
Total Current Revenue	241,550	246,751	256,719	9,968	4.0%
Total Resources	478,141	400,938	422,222	21,284	5.3%
Requirements					
Operating					
Personnel Services	100,617	98,159	101,404	3,245	3.3%
Services & Supplies	143,565	147,421	147,421	-	-
Total Operating	244,182	245,580	248,825	3,245	1.3%
Non-Operating					
Capital Outlay/Projects	9,627	127,608	137,753	10,145	8.0%
Contingency	-	7,367	7,465	98	1.3%
Total Non-Operating	9,627	134,975	145,218	10,243	7.6%
Total Requirements	253,809	380,555	394,043	13,488	3.5%
Ending Fund Balance/Reserves	224,332	20,383	28,179	7,796	38.2%
Expenditures by Major Function/Department					
UNR Cooperative Extension	253,809	380,555	394,043	13,488	3.5%

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	2,055,138	1,826,747	2,233,477	406,730	22.3%
Current Revenue					
Intergovernmental	629,649	10,200	10,000	(200)	-2.0%
Charges for Service	42,775	43,950	40,750	(3,200)	-7.3%
Miscellaneous	852,356	840,000	942,500	102,500	12.2%
Capital Asset Disposal	112,002	-	-	-	-
Total Current Revenue	1,636,782	894,150	993,250	99,100	11.1%
Total Resources	3,691,920	2,720,897	3,226,727	505,830	18.6%
Requirements					
Operating					
Services & Supplies	667,294	673,756	826,372	152,616	22.7%
Total Operating	667,294	673,756	826,372	152,616	22.7%
Non-Operating					
Capital Outlay/Projects	716,054	1,151,051	1,146,264	(4,787)	-0.4%
Transfers Out	-	-	77,739	77,739	-
Contingency	-	20,213	24,476	4,263	21.1%
Total Non-Operating	716,054	1,171,264	1,248,479	77,215	6.6%
Total Requirements	1,383,348	1,845,020	2,074,851	229,831	12.5%
Ending Fund Balance/Reserves	2,308,572	875,877	1,151,876	275,999	31.5%
Expenditures by Major Function/Department					
Minden-Tahoe Airport	1,383,348	1,845,020	2,074,851	229,831	12.5%

Douglas County Water District Fund

The Douglas County Water District Fund was 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. Beginning in FY15/16, revenues and expenditures are in the process of being re-allocated to the appropriate Water Utility Fund for their area.

210 - Douglas County Water District	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	268,986	8,197	115,222	107,025	1305.7%
Current Revenue					
Intergovernmental	15,055	-	-	-	-
Miscellaneous	4,262	76,410	-	(76,410)	-
Total Current Revenue	19,317	76,410	-	(76,410)	-
Total Resources	288,303	84,607	115,222	30,615	36.2%
Requirements					
Operating					
Personnel Services	41,856	44,589	-	(44,589)	-
Services & Supplies	48,083	31,428	36,743	5,315	16.9%
Total Operating	89,939	76,017	36,743	(39,274)	-51.7%
Non-Operating					
Capital Outlay/Projects	-	-	74,327	74,327	-
Contingency	-	2,281	1,102	(1,179)	-51.7%
Total Non-Operating	-	2,281	75,429	73,148	3206.8%
Total Requirements	89,939	78,298	112,172	33,874	43.3%
Ending Fund Balance/Reserves	198,364	6,309	3,050	(3,259)	-51.7%
Expenditures by Major Function/Department					
Public Works (Utilities)	89,939	78,298	112,172	33,874	43.3%

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	2,024,859	2,052,411	1,616,024	(436,387)	-21.3%
Current Revenue					
Licenses & Permits	458,950	453,000	460,300	7,300	1.6%
Miscellaneous	58,863	51,000	55,000	4,000	7.8%
Other Financing Sources	693	-	-	-	-
Total Current Revenue	518,506	504,000	515,300	11,300	2.2%
Total Resources	2,543,365	2,556,411	2,131,324	(425,087)	-16.6%
Requirements					
Operating					
Personnel Services	45,228	63,040	72,437	9,397	14.9%
Services & Supplies	196,562	254,184	293,806	39,622	15.6%
Total Operating	241,790	317,224	366,243	49,019	15.5%
Non-Operating					
Capital Outlay/Projects	-	1,532,823	1,723,617	190,794	12.4%
Transfers Out	160,550	671,717	-	(671,717)	-
Contingency	-	8,317	9,787	1,470	17.7%
Total Non-Operating	160,550	2,212,857	1,733,404	(479,453)	-21.7%
Total Requirements	402,340	2,530,081	2,099,647	(430,434)	-17.0%
Ending Fund Balance/Reserves	2,141,025	26,330	31,677	5,347	20.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	402,340	2,530,081	2,099,647	(430,434)	-17.0%

Landscape Maintenance District Fund

The Landscape Maintenance District Fund was established in 2014 to account for the collection and use of annual assessments levied against the benefiting property owners that comprise individual Maintenance Districts.

212 - Landscape Maintenance District	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	-
Current Revenue					
Miscellaneous	-	-	20,324	20,324	-
Total Resources	-	-	20,324	20,324	-
Requirements					
Operating					
Personnel Services	-	-	20,324	20,324	-
Total Requirements	-	-	20,324	20,324	-
Ending Fund Balance/Reserves	-	-	-	-	-
Expenditures by Major Function/Department					
Community Services (Parks)	-	-	20,324	20,324	-

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	2,233	-	-	-	-
Current Revenue					
Property Tax	358,760	369,682	376,091	6,409	1.7%
Intergovernmental	54	-	-	-	-
Miscellaneous	252	-	-	-	-
Total Current Revenue	359,066	369,682	376,091	6,409	1.7%
Total Resources	361,299	369,682	376,091	6,409	1.7%
Requirements					
Operating					
Miscellaneous	360,621	369,682	376,091	6,409	1.7%
Total Requirements	360,621	369,682	376,091	6,409	1.7%
Ending Fund Balance/Reserves	678	-	-	-	-
Expenditures by Major Function/Department					
Community Services (Social Services)	360,621	369,682	376,091	6,409	1.7%

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.

215 - Medical Assistance to Indigents	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	4,141,671	3,231,633	3,231,633	-	-
Current Revenue					
Property Tax	1,379,391	1,293,884	1,316,308	22,424	1.7%
Intergovernmental	205	-	-	-	-
Miscellaneous	24,229	4,000	4,000	-	-
Total Current Revenue	1,403,825	1,297,884	1,320,308	22,424	1.7%
Total Resources	5,545,496	4,529,517	4,551,941	22,424	0.5%
Requirements					
Operating					
Services & Supplies	757,471	1,051,430	1,049,583	(1,847)	-0.2%
Non-Operating					
Capital Outlay	25,888	-	20,000	-	-
Miscellaneous	-	246,454	250,725	4,271	1.7%
Transfers Out	419,686	-	-	-	-
Total Non-Operating	445,574	246,454	270,725	4,271	0
Total Requirements	1,203,045	1,297,884	1,320,308	22,424	1.7%
Ending Fund Balance/Reserves	4,342,451	3,231,633	3,231,633	-	-
Expenditures by Major Function/Department					
Community Services (Social Services)	1,203,045	1,297,884	1,320,308	22,424	1.7%

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 FY15-16 tax rate is \$0.0337.

216 - Social Services	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	738,451	767,703	782,061	14,358	1.9%
Current Revenue					
Property Tax	730,623	756,849	772,065	15,216	2.0%
Intergovernmental	246,501	355,550	357,609	2,059	0.6%
Charges for Service	1,140	783,824	1,063,894	280,070	35.7%
Miscellaneous	2,800	600	1,000	400	66.7%
Transfers In	257,677	-	-	-	-
Total Current Revenue	1,238,741	1,896,823	2,194,568	297,745	15.7%
Total Resources	1,977,192	2,664,526	2,976,629	312,103	11.7%
Requirements					
Operating					
Personnel Services	563,957	614,699	673,240	58,541	9.5%
Services & Supplies	693,508	1,264,266	1,509,740	245,474	19.4%
Total Operating	1,257,465	1,878,965	2,182,980	304,015	16.2%
Non-Operating					
Contingency	-	37,501	39,648	2,147	5.7%
Transfers Out	3,500	3,500	3,500	-	-
Total Non-Operating	3,500	41,001	43,148	2,147	5.2%
Total Requirements	1,260,965	1,919,966	2,226,128	306,162	15.9%
Ending Fund Balance/Reserves	716,227	744,560	750,501	5,941	0.8%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,260,965	1,919,966	2,226,128	306,162	15.9%

Law Library

The Law Library Fund is used to enhance and maintain the County's legal library. The fund is authorized under NRS 380.110.

Revenue comes from dedicated judicial clerk fees.

222 - Law Library	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	51,779	2,798	2,523	(275)	-9.8%
Current Revenue					
Charges for Service	19,296	22,000	22,000	-	-
Miscellaneous	226	50	50	-	-
Total Current Revenue	19,522	22,050	22,050	-	-
Total Resources	71,301	24,848	24,573	(275)	-1.1%
Requirements					
Operating					
Services & Supplies	20,296	22,325	21,840	(485)	-2.2%
Non-Operating					
Contingency	-	670	655	(15)	-2.2%
Total Requirements	20,296	22,995	22,495	(500)	-2.2%
Ending Fund Balance/Reserves	51,005	1,853	2,078	225	12.1%
Expenditures by Major Function/Department					
Ninth Judicial District Court (District Court I)	20,296	22,995	22,495	(500)	-2.2%

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	880,835	809,832	813,683	3,851	0.5%
Current Revenue					
Other Taxes (Gas Taxes)	196,869	201,551	195,527	(6,024)	-3.0%
Room Tax	78,762	76,923	78,115	1,192	1.5%
Intergovernmental	929,084	923,536	914,355	(9,181)	-1.0%
Charges for Service	62,033	-	-	-	-
Miscellaneous	7,970	800	2,000	1,200	150.0%
Transfers In	221,218	314,343	414,343	100,000	31.8%
Total Current Revenue	1,495,936	1,517,153	1,604,340	87,187	5.7%
Total Resources	2,376,771	2,326,985	2,418,023	91,038	3.9%
Requirements					
Operating					
Personnel Services	700,341	781,667	801,788	20,121	2.6%
Services & Supplies	771,558	718,531	771,258	52,727	7.3%
Total Operating	1,471,899	1,500,198	1,573,046	72,848	4.9%
Non-Operating					
Capital Outlay/Projects	40,000	657,264	617,244	(40,020)	-6.1%
Transfers Out	-	-	49,979	49,979	-
Contingency	-	45,006	47,191	2,185	4.9%
Total Non-Operating	40,000	702,270	714,414	12,144	1.7%
Total Requirements	1,511,899	2,202,468	2,287,460	84,992	3.9%
Ending Fund Balance/Reserves	864,872	124,517	130,563	6,046	4.9%
Expenditures by Major Function/Department					
Public Works (Transportation)	1,511,899	2,202,468	2,287,460	84,992	3.9%

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	4,963,123	548,040	629,353	81,313	14.8%
Current Revenue					
Room Tax	4,853,039	4,909,618	5,057,105	147,487	3.0%
Transient Lodging License Tax	2,088,895	2,107,693	2,158,993	51,300	2.4%
Sales Taxes (P.A.L.S.)	-	1,616,302	1,671,846	55,544	3.4%
Intergovernmental	1,678,417	-	-	-	-
Charges for Service	1,175,466	1,336,180	1,574,000	237,820	17.8%
Miscellaneous	163,933	58,000	71,000	13,000	22.4%
Transfers In	1,035,792	963,897	941,155	(22,742)	-2.4%
Total Current Revenue	10,995,542	10,991,690	11,474,099	482,409	4.4%
Total Resources	15,958,665	11,539,730	12,103,452	563,722	4.9%
Requirements					
Operating					
Personnel Services	3,117,945	3,386,741	3,671,487	284,746	8.4%
Services & Supplies	6,598,813	2,361,215	2,551,072	189,857	8.0%
Miscellaneous	-	4,429,987	4,560,018	130,031	2.9%
Total Operating	9,716,758	10,177,943	10,782,577	474,603	5.9%
Non-Operating					
Capital Outlay/Projects	1,873,102	340,000	249,088	(90,912)	-26.7%
Transfers Out	784,019	392,434	442,434	50,000	12.7%
Contingency	-	167,085	141,581	(25,504)	-15.3%
Total Non-Operating	2,657,121	899,519	833,103	(66,416)	-7.4%
Total Requirements	12,373,879	11,077,462	11,615,680	408,187	4.9%
Ending Fund Balance/Reserves	3,584,786	462,268	487,772	155,535	5.5%
Expenditures by Major Function/Department					
Community Services (Recreation)	1,978,940	2,311,435	2,699,659	388,224	16.8%
Community Services (Parks)	3,264,388	1,742,703	1,735,029	(7,674)	-0.4%
*County Manager (Finance)	5,597,726	5,526,942	5,704,371	177,429	3.2%
Library	1,532,825	1,496,382	1,476,621	(19,761)	-1.3%
Total	12,373,879	11,077,462	11,615,680	538,218	4.9%

*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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	169,569	63,184	392,357	329,173	521.0%
Current Revenue					
Room Tax	483,072	492,308	505,769	13,461	2.7%
Intergovernmental	286,911	-	-	-	-
Miscellaneous	2,102	700	1,000	300	42.9%
Total Current Revenue	772,085	493,008	506,769	13,761	2.8%
Total Resources	941,654	556,192	899,126	342,934	61.7%
Requirements					
Operating					
Personnel Services	19,370	13,712	15,830	2,118	15.4%
Services & Supplies	130,630	141,229	140,913	(316)	-0.2%
Total Operating	150,000	154,941	156,743	1,802	1.2%
Non-Operating					
Capital Outlay/Projects	149,064	82,663	407,453	324,790	392.9%
Transfers Out	287,221	301,080	317,218	16,138	5.4%
Contingency	-	4,648	4,702	54	1.2%
Total Non-Operating	436,285	388,391	729,373	340,982	87.8%
Total Requirements	586,285	543,332	886,116	342,784	63.1%
Ending Fund Balance/Reserves	355,369	12,860	13,010	150	1.2%
Expenditures by Major Function/Department					
Public Works (Transportation)	586,285	543,332	886,116	342,784	63.1%

Justice Court Administrative Assessments Fund

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

240 - Justice Court Admin Assess	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	629,306	10,716	11,316	600	5.6%
Current Revenue					
Charges for Service	10,471	-	-	-	-
Fines & Forfeitures	147,985	53,000	53,000	-	-
Miscellaneous	2,719	600	1,000	400	66.7%
Total Current Revenue	161,175	53,600	54,000	400	0.7%
Total Resources	790,481	64,316	65,316	1,000	1.6%
Requirements					
Operating					
Services & Supplies	29,186	53,000	53,000	-	-
Non-Operating					
Capital Outlay/Projects	57,589	-	-	-	-
Contingency	-	1,590	1,590	-	-
Total Non-Operating	57,589	1,590	1,590	-	-
Total Requirements	86,775	54,590	54,590	-	-
Ending Fund Balance/Reserves	703,706	9,726	10,726	1,000	10.3%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	86,775	54,590	54,590	-	-

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 FY15-16 tax rate is \$0.0039. 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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	610,994	250,000	250,000	-	-
Current Revenue					
Property Tax	92,808	92,078	92,197	119	0.1%
Intergovernmental	4,075,305	4,026,280	4,124,756	98,476	2.4%
Charges for Service	2,016	2,500	2,500	-	-
Miscellaneous	68,652	5,000	5,000	-	-
Transfer In	48,119	14,895	12,926	(1,969)	-13.2%
Total Current Revenue	4,286,900	4,140,753	4,237,379	96,626	2.3%
Total Resources	4,897,894	4,390,753	4,487,379	96,626	2.2%
Requirements					
Operating					
Personnel Services	2,952,623	3,209,776	3,283,434	73,658	2.3%
Services & Supplies	978,030	930,977	953,945	22,968	2.5%
Total Operating	3,930,653	4,140,753	4,237,379	96,626	2.3%
Non-Operating					
Capital Outlay/Projects	10,481	-	-	-	-
Total Requirements	3,941,134	4,140,753	4,237,379	96,626	2.3%
Ending Fund Balance/Reserves	956,760	250,000	250,000	-	-
Expenditures by Major Function/Department					
Ninth Judicial District Court - CSYC	3,941,134	4,140,753	4,237,379	96,626	2.3%

Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRYC) was created in FY01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. The counties have a dedicated county-wide property tax rate to provide funding to the center in order to support operations. The amount each county pays is based on a formula of the average of the three most recent years: 35% prior year bed usage and 65% school district enrollment. Prior to FY06-07, revenues collected from the tax rate were passed-through to WNRYC via a Trust & Agency Fund. A Special Revenue fund was created in FY06-07 to better account for the collection and distribution of the tax proceeds. The FY15-16 tax rate is \$0.02.

244 - WNRYC	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	507,769	497,248	563,174	65,926	13.3%
Current Revenue					
Property Taxes	546,562	431,038	438,937	7,899	1.8%
Intergovernmental	103	-	-	-	-
Miscellaneous	861	-	-	-	-
Total Current Revenue	547,526	431,038	438,937	7,899	1.8%
Total Resources	1,055,295	928,286	1,002,111	73,825	8.0%
Requirements					
Operating					
Services & Supplies	456,862	416,297	433,000	16,703	4.0%
Total Requirements	456,862	416,297	433,000	16,703	4.0%
Ending Fund Bal/Reserve					
Ending Fund Balance/Reserves	598,433	511,989	569,111	57,122	11.2%
Expenditures by Major Function/Department					
*County Manager (Finance)	456,862	416,297	433,000	16,703	4.0%

*Property taxes pass through to WNRYC

Erosion Control Fund

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

245 - Erosion Control	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	300,911	-	-	-	-
Current Revenue					
Intergovernmental	199,242	-	-	-	-
Miscellaneous	1,135	-	-	-	-
Transfers In	47,600	5,000	5,000	-	-
Total Current Revenue	247,977	5,000	5,000	-	-
Total Resources	548,888	5,000	5,000	-	-
Requirements					
Operating					
Services & Supplies	43,786	5,000	5,000	-	-
Non-Operating					
Capital Outlay/Projects	19,288	-	-	-	-
Total Requirements	63,074	5,000	5,000	-	-
Ending Fund Balance/Reserves	485,814	-	-	-	-
Expenditures by Major Function/Department					
Community Dev (Engineering)	63,074	5,000	5,000	-	-

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. In FY14-15 the 911 Surcharge fund was combined with the 911 Emergency Services fund.

255 - 911 Emergency Services	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	531,780	595,912	501,344	(94,568)	-15.9%
Current Revenue					
Property Tax	1,136,069	1,170,656	1,190,943	20,287	1.7%
Charges for Service	713,384	919,960	943,081	23,121	2.5%
Miscellaneous	2,903	500	500	-	-
Transfers In	10,295	-	-	(10,295)	-
Total Current Revenue	1,862,651	2,091,116	2,134,524	33,113	2.1%
Total Resources	2,394,431	2,687,028	2,635,868	(61,455)	-1.9%
Requirements					
Operating					
Personnel Services	1,359,907	1,513,104	1,525,285	12,181	0.8%
Services & Supplies	422,132	518,572	528,572	10,000	1.9%
Total Operating	1,782,039	2,031,676	2,053,857	22,181	1.1%
Non-Operating					
Capital Outlay/Projects	-	100,000	22,951	(77,049)	-77.0%
Contingency	-	54,008	54,993	985	1.8%
Total Non-Operating	-	154,008	77,944	(76,064)	-49.4%
Total Requirements	1,782,039	2,185,684	2,131,801	(53,883)	-2.5%
Ending Fund Balance/Reserves	612,392	501,344	504,067	(7,572)	0.5%
Expenditures by Major Function/Department					
911 Surcharge*	-	220,772	220,772	-	-
911 Emergency Services	1,782,039	1,964,912	1,911,029	(53,883)	-2.7%

*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. In FY14-15 the 911 Surcharge fund was combined with the 911 Emergency Services fund.

256 - 911 Surcharge	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	18,212	-	-	-	-
Current Revenue					
Charges for Service	62,807	-	-	-	-
Miscellaneous	7	-	-	-	-
Total Current Revenue	62,814	-	-	-	-
Total Resources	81,026	-	-	-	-
Requirements					
Operating					
Services & Supplies	81,026	-	-	-	-
Total Requirements	81,026	-	-	-	-
Ending Fund Balance/Reserves	-	-	-	-	-
Expenditures by Major Function/Department					
911 Emergency Services	81,026	-	-	-	-

*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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	273,458	98,560	119,536	20,976	21.3%
Current Revenue					
Intergovernmental	604,156	664,672	731,015	66,343	10.0%
Charges for Service	134,049	297,700	418,000	120,300	40.4%
Miscellaneous	56,668	16,800	43,500	26,700	158.9%
Transfers In (Room Tax/Gen Fund)	680,151	764,210	834,210	70,000	9.2%
Total Current Revenue	1,475,024	1,743,382	2,026,725	283,343	16.3%
Total Resources	1,748,482	1,841,942	2,146,261	304,319	16.5%
Requirements					
Operating					
Personnel Services	772,340	905,042	1,083,397	178,355	19.7%
Services & Supplies	755,254	817,364	939,061	121,697	14.9%
Total Operating	1,527,594	1,722,406	2,022,458	300,052	17.4%
Non-Operating					
Contingency	-	31,736	22,633	(9,103)	-28.7%
Total Requirements	1,527,594	1,754,142	2,045,091	290,949	16.6%
Ending Fund Balance/Reserves	220,888	87,800	101,170	13,370	15.2%
Expenditures by Major Function/Department					
Community Services (Senior Services)	1,527,594	1,754,142	2,045,091	290,949	16.6%

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	5,699,670	4,917,061	5,886,910	969,849	19.7%
Current Revenue					
Property Tax	238,923	246,453	192,725	(53,728)	-21.8%
Intergovernmental	4,036	-	-	-	-
Charges for Service	4,679,983	4,553,441	4,587,035	33,594	0.7%
Contributed Capital	35,447	-	-	-	-
Miscellaneous	87,549	45,000	18,000	(27,000)	-60.0%
Transfers In (General Fund)	461	285,277	-	(285,277)	-
Other Financing Sources	3,205	6,800	25,000	18,200	267.6%
Depreciation	-	164,000	166,000	2,000	1.2%
Total Current Revenue	5,049,604	5,300,971	4,988,760	(312,211)	-5.9%
Total Resources	10,749,274	10,218,032	10,875,670	657,638	6.4%
Requirements					
Operating					
Personnel Services	528,657	572,086	606,393	34,307	6.0%
Services & Supplies	4,109,311	4,001,730	4,041,039	39,309	1.0%
Total Operating	4,637,968	4,573,816	4,647,432	73,616	1.6%
Non-Operating					
Capital Outlay/Projects	-	56,736	206,018	149,282	263.1%
Depreciation	156,160	164,000	166,000	2,000	1.2%
Total Non-Operating	156,160	220,736	372,018	2,000	68.5%
Total Requirements	4,794,128	4,794,552	5,019,450	75,616	4.7%
Ending Fund Balance/Reserves	5,955,146	5,423,480	5,856,220	582,022	8.0%

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 \$0.0075 and charges to operating departments.

309 - Risk Management	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	3,412,970	3,416,677	4,140,877	724,200	21.2%
Current Revenue					
Property Tax	238,923	246,453	192,725	(53,728)	-21.8%
Intergovernmental	4,036	-	-	-	-
Charges for Service	3,068,348	2,801,209	2,801,209	-	-
Miscellaneous	68,594	30,000	3,000	(27,000)	-90.0%
Transfers In (General Fund)	461	285,277	-	(285,277)	-
Total Current Revenue	3,380,362	3,362,939	2,996,934	(366,005)	-10.9%
Total Resources	6,793,332	6,779,616	7,137,811	358,195	5.3%
Requirements					
Operating					
Personnel Services	71,914	94,977	101,349	6,372	6.7%
Services & Supplies	2,962,181	2,852,322	2,887,322	35,000	1.2%
Total Operating	3,034,095	2,947,299	2,988,671	41,372	1.4%
Total Requirements	3,034,095	2,947,299	2,988,671	41,372	1.4%
Ending Fund Balance/Reserves	3,759,237	3,832,317	4,149,140	316,823	8.3%
Expenditures by Major Function/Department					
County Manager (Human Resources)	3,034,095	2,947,299	2,988,671	41,372	1.4%

Dental Insurance Fund

The Dental Insurance Fund is used to provide financing for the County's dental program. Revenues were received from premium charges to departments for the County paid portion and to individuals for employee contributions.

310 - Self Insurance - Dental	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	841,445	740,205	851,210	111,005	15.0%
Current Revenue					
Charges for Service	416,361	424,000	424,000	-	-
Miscellaneous	16,001	15,000	15,000	-	-
Total Current Revenue	432,362	439,000	439,000	-	-
Total Resources	1,273,807	1,179,205	1,290,210	111,005	9.4%
Requirements					
Operating					
Services & Supplies	422,597	439,000	436,051	(2,949)	-0.7%
Total Requirements	422,597	439,000	436,051	(2,949)	-0.7%
Ending Fund Balance/Reserves	851,210	740,205	854,159	113,954	15.4%
Expenditures by Major Function/Department					
County Manager (Human Resources)	422,597	439,000	436,051	(2,949)	-0.7%

Motor Pool/Vehicle Maintenance Fund

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

313 - Motor Pool/Vehicle Maint	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	1,445,255	760,179	894,823	134,644	17.7%
Current Revenue					
Charges for Service	1,195,274	1,328,232	1,361,826	33,594	2.5%
Contributed Capital	35,447	-	-	-	-
Miscellaneous	2,954	-	-	-	-
Other Financing Sources	3,205	6,800	25,000	18,200	267.6%
Depreciation	-	164,000	166,000	2,000	1.2%
Total Current Revenue	1,236,880	1,499,032	1,552,826	53,794	3.6%
Total Resources	2,682,135	2,259,211	2,447,649	188,438	8.3%
Requirements					
Operating					
Personnel Services	456,743	477,109	505,044	27,935	5.9%
Services & Supplies	724,533	710,408	717,666	7,258	1.0%
Total Operating	1,181,276	1,187,517	1,222,710	35,193	3.0%
Non-Operating					
Capital Outlay/Projects	-	56,736	206,018	149,282	263.1%
Depreciation	156,160	164,000	166,000	2,000	1.2%
Total Non-Operating	156,160	220,736	372,018	151,282	68.5%
Total Requirements	1,337,436	1,408,253	1,594,728	37,193	13.2%
Ending Fund Balance/Reserves	1,344,699	850,958	852,921	151,245	0.2%
Expenditures by Major Function/Department					
Public Works (Motor Pool/Veh Maint)	1,337,436	1,408,253	1,594,728	37,193	13.2%

Proprietary Funds:**Enterprise**

Enterprise funds account for operations that are financed and conducted similar to private businesses. Expenses for providing goods and services (including depreciation of assets) are covered on a continuing basis primarily through user charges. Water and sewer utilities comprise the Enterprise funds within the County.

All Enterprise Funds

All Enterprise Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	67,024,622	7,659,311	9,350,946	1,691,635	22.1%
Current Revenue					
Intergovernmental	64,338	42,390	42,390	-	-
Charges for Service	7,050,757	7,621,303	7,799,444	178,141	2.3%
Miscellaneous	207,181	41,393	50,900	9,507	23.0%
Contributed Capital	3,856,493	125,000	125,000	-	-
Transfers In	3,077,182	202,760	237,500	34,740	17.1%
Other Financing Sources	-	196,788	517,037	320,249	162.7%
Depreciation	-	2,592,538	2,848,392	255,854	9.9%
Total Current Revenue	14,255,951	10,822,172	11,620,663	798,491	7.4%
Total Resources	81,280,573	18,481,483	20,971,609	2,490,126	13.5%
Requirements					
Operating					
Personnel Services	1,536,665	1,541,529	1,632,149	90,620	5.9%
Services & Supplies	2,403,513	2,933,899	3,266,048	332,149	11.3%
Total Operating	3,940,178	4,475,428	4,898,197	422,769	9.4%
Non-Operating					
Capital Outlay/Projects	-	2,051,000	1,794,000	(257,000)	-12.5%
Debt Service	665,943	2,336,005	2,471,719	135,714	5.8%
Transfers Out	2,985,846	125,000	125,000	-	-
Depreciation/Amortization	2,434,901	2,592,538	2,848,392	255,854	9.9%
Total Non-Operating	6,086,690	7,104,543	7,239,111	134,568	1.9%
Total Requirements	10,026,868	11,579,971	12,137,308	557,337	4.8%
Ending Fund Balance/Reserves	71,253,705	6,901,512	8,834,301	1,932,789	28.0%

FY2013-14 actual beginning and ending fund balance/reserves reflects net position for all Enterprise Funds. Net position includes net investments, capital assets, and restricted and unrestricted balances.

Water District Funds

There are four separate water systems operated in the County. Each system is accounted for separately and is funded by user charges. The districts are: Ridgeview, Carson Valley, Lake Tahoe, and Regional. The Lake Tahoe Water Utility Fund was formed beginning in FY15/16 and consists of a consolidation of Zephyr Water Utility, Cave Rock Water Utility, and Skyland Water Utility.

Ridgeview Water Utility District

315 - Ridgeview Water	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	11,551	19,936	16,846	(3,090)	-15.5%
Current Revenue					
Miscellaneous	110	20	20	-	-
Total Resources	11,661	19,956	16,866	(3,090)	-15.5%
Requirements					
Operating					
Services & Supplies	2	20	20	-	-
Non-Operating					
Debt Service	498	3,155	3,142	(13)	-0.4%
Total Requirements	500	3,175	3,162	(13)	-0.4%
Ending Fund Balance/Reserves	11,161	16,781	13,704	(3,077)	-18.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	500	3,175	3,162	(13)	-0.4%

Zephyr Water Utility District

316 - Zephyr Water	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	6,107,097	468,135	-	(468,135)	-
Current Revenue					
Charges for Service	530,883	509,264	-	(509,264)	-
Miscellaneous	3,216	500	-	(500)	-
Contributed Capital	10,643	-	-	-	-
Transfers In	79,254	77,760	-	(77,760)	-
Other Financing Sources	-	73,868	-	(73,868)	-
Depreciation	-	269,812	-	(269,812)	-
Total Current Revenue	623,996	931,204	-	(931,204)	-
Total Resources	6,731,093	1,399,339	-	(1,399,339)	-
Requirements					
Operating					
Personnel Services	169,037	166,568	-	(166,568)	-
Services & Supplies	136,994	162,108	-	(162,108)	-
Total Operating	306,031	328,676	-	(328,676)	-
Non-Operating					
Capital Outlay/Projects	-	39,000	-	(39,000)	-
Debt Service	45,676	219,720	-	(219,720)	-
Depreciation/Amortization	252,746	269,812	-	(269,812)	-
Total Non-Operating	298,422	528,532	-	(528,532)	-
Total Requirements	604,453	857,208	-	(857,208)	-
Ending Fund Balance/Reserves	6,126,640	542,131	-	(542,131)	-
Expenditures by Major Function/Department					
Public Works (Utilities)	604,453	857,208	-	(857,208)	-

*Zephyr Water Utility District was consolidated into the Lake Tahoe Water Utility Fund beginning in FY15/16

Cave Rock Water Utility District

319 - Cave Rock Water	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	4,498,655	868,073	-	(868,073)	-
Current Revenue					
Charges for Service	773,759	756,180	-	(756,180)	-
Miscellaneous	36,197	32,480	-	(32,480)	-
Transfer In	1,750	-	-	-	-
Contributed Capital	27,508	-	-	-	-
Other Financing Sources	-	122,726	-	(122,726)	-
Depreciation	-	274,058	-	(274,058)	-
Total Current Revenue	839,214	1,185,444	-	(1,185,444)	-
Total Resources	5,337,869	2,053,517	-	(2,053,517)	-
Requirements					
Operating					
Personnel Services	190,544	170,012	-	(170,012)	-
Services & Supplies	193,529	257,220	-	(257,220)	-
Total Operating	384,073	427,232	-	(427,232)	-
Non-Operating					
Capital Outlay/Projects	-	218,750	-	(218,750)	-
Debt Service	89,713	272,698	-	(272,698)	-
Depreciation/Amortization	266,753	274,058	-	(274,058)	-
Total Non-Operating	356,466	765,506	-	(765,506)	-
Total Requirements	740,539	1,192,738	-	(1,192,738)	-
Ending Fund Balance/Reserves	4,597,330	860,779	-	(860,779)	-
Expenditures by Major Function/Department					
Public Works (Utilities)	740,539	1,192,738	-	(1,192,738)	-

*Cave Rock Water Utility District was consolidated into the Lake Tahoe Water Utility Fund beginning in FY15/16

Skyland Water Utility District

320 - Skyland Water	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	2,530,723	467,524	-	(467,524)	-
Current Revenue					
Charges for Service	423,861	411,157	-	(411,157)	-
Other Financing Sources	-	194	-	(194)	-
Miscellaneous	2,439	400	-	(400)	-
Contributed Capital	43,779	-	-	-	-
Transfers In	1,245	-	-	-	-
Depreciation	-	114,416	-	(114,416)	-
Total Current Revenue	471,324	526,167	-	(526,167)	-
Total Resources	3,002,047	993,691	-	(993,691)	-
Requirements					
Operating					
Personnel Services	123,057	107,593	-	(107,593)	-
Services & Supplies	125,620	130,495	-	(130,495)	-
Total Operating	248,677	238,088	-	(238,088)	-
Non-Operating					
Capital Outlay/Projects	-	69,250	-	(69,250)	-
Debt Service	14,058	53,840	-	(53,840)	-
Depreciation/Amortization	116,028	114,416	-	(114,416)	-
Total Non-Operating	130,086	237,506	-	(237,506)	-
Total Requirements	378,763	475,594	-	(475,594)	-
Ending Fund Balance/Reserves	2,623,284	518,097	-	(518,097)	-
Expenditures by Major Function/Department					
Public Works (Utilities)	378,763	475,594	-	(475,594)	-

*Skyland Water Utility District was consolidated into the Lake Tahoe Water Utility Fund beginning in FY15/16

Regional Water Fund

324 - Regional Water Fund	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	11,589,759	194,493	382,004	187,511	96.4%
Current Revenue					
Charges for Service	746,246	1,133,399	1,151,537	18,138	1.6%
Contributed Capital	1,877,683	125,000	125,000	-	-
Miscellaneous	127,059	1,500	500	(1,000)	-66.7%
Transfers In	2,860,914	-	-	-	-
Depreciation	-	335,000	465,000	130,000	38.8%
Total Current Revenue	5,611,902	1,594,899	1,742,037	147,138	9.2%
Total Resources	17,201,661	1,789,392	2,124,041	334,649	18.7%
Requirements					
Operating					
Personnel Services	8,384	36,892	40,537	3,645	9.9%
Services & Supplies	623,415	946,140	966,558	20,418	2.2%
Total Operating	631,799	983,032	1,007,095	24,063	2.4%
Non-Operating					
Capital Outlay/Projects	-	12,500	-	(12,500)	-
Transfers Out	125,000	125,000	125,000	-	-
Depreciation	199,008	335,000	465,000	130,000	38.8%
Total Non-Operating	324,008	472,500	590,000	117,500	24.9%
Total Requirements	955,807	1,455,532	1,597,095	141,563	9.7%
Ending Fund Balance/Reserves	16,245,854	333,860	526,946	193,086	57.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	955,807	1,455,532	1,597,095	141,563	9.7%

Carson Valley Water Utility

326 - Carson Valley Water Utility	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	23,109,718	2,573,644	3,897,763	1,324,119	51.4%
Current Revenue					
Intergovernmental	64,338	42,390	42,390	-	-
Charges for Service	2,735,847	2,920,082	3,038,863	118,781	4.1%
Miscellaneous	21,252	3,493	10,000	6,507	186.3%
Contributed Capital	1,540,102	-	-	-	-
Other Financing Sources	-	-	394,000	394,000	-
Transfers In	131,029	125,000	125,000	-	-
Depreciation	-	784,652	846,641	61,989	7.9%
Total Current Revenue	4,492,568	3,875,617	4,456,894	581,277	15.0%
Total Resources	27,602,286	6,449,261	8,354,657	1,905,396	29.5%
Requirements					
Operating					
Personnel Services	609,499	631,143	687,026	55,883	8.9%
Services & Supplies	852,071	828,436	865,925	37,489	4.5%
Total Operating	1,461,570	1,459,579	1,552,951	93,372	6.4%
Non-Operating					
Debt Service	297,576	1,070,264	1,076,736	6,472	0.6%
Capital Outlay/Projects	-	1,215,000	1,514,816	299,816	24.7%
Transfers out	2,860,846	-	-	-	-
Depreciation/Amortization	788,048	784,652	846,641	61,989	7.9%
Total Non-Operating	3,946,470	3,069,916	3,438,193	368,277	12.0%
Total Requirements	5,408,040	4,529,495	4,991,144	461,649	10.2%
Ending Fund Balance/Reserves	22,194,246	1,919,766	3,363,513	1,443,747	75.2%

Lake Tahoe Water Utility

327 - Lake Tahoe Water Utility	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	-	-	1,922,558	1,922,558	-
Current Revenue					
Charges for Service	-	-	1,656,652	1,656,652	-
Miscellaneous	-	-	33,380	33,380	-
Other Financing Sources	-	-	123,037	123,037	-
Transfers In	-	-	112,500	112,500	-
Depreciation	-	-	710,373	710,373	-
Total Current Revenue	-	-	2,635,942	2,635,942	-
Total Resources	-	-	4,558,500	4,558,500	-
Requirements					
Operating					
Personnel Services	-	-	457,806	457,806	-
Services & Supplies	-	-	570,222	570,222	-
Total Operating	-	-	1,028,028	1,028,028	-
Non-Operating					
Debt Service	-	-	640,386	640,386	-
Capital Outlay/Projects	-	-	28,784	28,784	-
Depreciation/Amortization	-	-	710,373	710,373	-
Total Non-Operating	-	-	1,379,543	1,379,543	-
Total Requirements	-	-	2,407,571	2,407,571	-
Ending Fund Balance/Reserves	-	-	2,150,929	2,150,929	-

Lake Tahoe Water Utility is a consolidation of Zephyr, Cave Rock, and Skyland Water Systems

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	19,177,119	3,067,506	3,131,775	64,269	2.1%
Current Revenue					
Charges for Service	1,840,161	1,891,221	1,952,392	61,171	3.2%
Miscellaneous	16,908	3,000	7,000	4,000	133.3%
Contributed Capital	356,778	-	-	-	-
Transfer In	2,990	-	-	-	-
Depreciation	-	814,600	826,378	11,778	1.4%
Total Current Revenue	2,216,837	2,708,821	2,785,770	76,949	2.8%
Total Resources	21,393,956	5,776,327	5,917,545	141,218	2.4%
Requirements					
Operating					
Personnel Services	436,144	429,321	446,780	17,459	4.1%
Services & Supplies	471,882	609,480	863,323	253,843	41.6%
Total Operating	908,026	1,038,801	1,310,103	271,302	26.1%
Non-Operating					
Capital Outlay/Projects	-	496,500	250,400	(246,100)	-49.6%
Debt Service	218,422	716,328	751,455	35,127	4.9%
Depreciation/Amortization	812,318	814,600	826,378	11,778	1.4%
Total Non-Operating	1,030,740	2,027,428	1,828,233	(199,195)	-9.8%
Total Requirements	1,938,766	3,066,229	3,138,336	72,107	2.4%
Ending Fund Balance/Reserves	19,455,190	2,710,098	2,779,209	69,111	2.6%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,938,766	3,066,229	3,138,336	72,107	2.4%

Capital Construction Funds

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

All Capital Construction Funds

County Capital Construction Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	21,246,098	6,063,432	9,239,979	3,176,547	52.4%
Current Revenue					
Property Tax	1,110,950	1,232,270	1,253,625	21,355	1.7%
Other Taxes	773,583	997,111	1,039,570	42,459	4.3%
Gaming	300,000	300,000	300,000	-	-
Intergovernmental	938,940	802,090	1,378,118	576,028	71.8%
Miscellaneous	52,621	10,400	22,700	12,300	118.3%
Transfers In	1,004,311	1,139,818	1,186,729	46,911	4.1%
Total Current Revenue	4,180,405	4,481,689	5,180,742	699,053	15.6%
Total Resources	25,426,503	10,545,121	14,420,721	3,875,600	36.8%
Requirements					
Operating					
Personnel Services	159,526	147,108	170,143	23,035	15.7%
Services & Supplies	1,128,580	2,518,544	1,140,421	(1,378,123)	-54.7%
Other (Distributions to Towns)	-	89,652	91,641	1,989	2.2%
Total Operating	1,288,106	2,755,304	1,402,205	(1,353,099)	-49.1%
Non-Operating					
Capital Outlay/Projects	12,771,088	130,000	4,482,860	4,352,860	3348.4%
Transfers Out	1,889,961	1,637,039	1,470,415	(166,624)	-10.2%
Total Non-Operating	14,661,049	1,767,039	5,953,275	4,186,236	236.9%
Total Requirements	15,949,155	4,522,343	7,355,480	2,833,137	62.6%
Ending Fund Balance/Reserves	9,477,348	6,022,778	7,065,241	1,042,463	17.3%

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	642,203	647,203	645,572	(1,631)	-0.3%
Current Revenue					
Miscellaneous	2,769	600	700	100	16.7%
Total Resources	644,972	647,803	646,272	(1,531)	-0.2%
Requirements					
Total Requirements	-	-	-	-	-
Ending Fund Balance/Reserves	644,972	647,803	646,272	(1,531)	-0.2%
Expenditures by Major Function/Department					
County Manager (Finance)	-	-	-	-	-

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	3,672,660	3,481,403	3,323,317	(158,086)	-4.5%
Current Revenue					
Property Tax	1,110,950	1,232,270	1,253,625	21,355	1.7%
Miscellaneous	16,015	5,000	10,000	5,000	100.0%
Total Current Revenue	1,126,965	1,237,270	1,263,625	26,355	2.1%
Total Resources	4,799,625	4,718,673	4,586,942	(131,731)	-2.8%
Requirements					
Operating					
Other (Distributions to Towns)	-	89,652	91,641	1,989	2.2%
Non-Operating					
Transfers Out	1,312,814	1,311,112	1,042,500	(268,612)	-20.5%
Total Requirements	1,312,814	1,400,764	1,134,141	(266,623)	-19.0%
Ending Fund Balance/Reserves	3,486,811	3,317,909	3,452,801	134,892	4.1%
Expenditures by Major Function/Department					
County Manager (Finance)	1,312,814	1,400,764	1,134,141	(266,623)	-19.0%

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	1,992,895	1,206,523	1,514,589	308,066	25.5%
Current Revenue					
Gaming	300,000	300,000	300,000	-	-
Intergovernmental	155,270	-	-	-	-
Miscellaneous	13,037	1,800	2,000	200	11.1%
Transfers In	604,815	122,240	50,000	(72,240)	-59.1%
Total Current Revenue	1,073,122	424,040	352,000	(72,040)	-17.0%
Total Resources	3,066,017	1,630,563	1,866,589	236,026	14.5%
Requirements					
Operating					
Services & Supplies	461,163	251,800	252,000	200	0.1%
Non-Operating					
Capital Outlay/Projects	123,823	50,000	50,000	-	-
Transfers Out	350,257	-	-	-	-
Total Non-Operating	474,080	50,000	50,000	-	-
Total Requirements	935,243	301,800	302,000	200	0.1%
Ending Fund Balance/Reserves	2,130,774	1,328,763	1,564,589	235,826	17.7%
Expenditures by Major Function/Department					
County Manager (Finance)	935,243	301,800	302,000	200	0.1%

Park Residential Construction Tax Fund

Park Residential Construction Tax is received from a charges on new construction. The funds are dedicated for use with specific park districts to construct new park facilities. A budget is not always adopted for this fund. Typically, 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.

420 - Park Residential Construction	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	-	-	(618)	(618)	-
Current Revenue					
Other Taxes (Res. Constr. Tax)	2,734	-	3,473	3,473	-
Total Resources	2,734	-	2,855	2,855	-
Requirements					
Operating					
Services & Supplies	-	-	2,855	2,855	-
Non-Operating					
Capital Outlay/Projects	3,352	-	-	-	-
Total Requirements	3,352	-	2,855	2,855	-
Ending Fund Balance/Reserves	(618)	-	-	-	-
Expenditures by Major Function/Department					
Community Services (Parks)	3,352	-	2,855	2,855	-

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	2,645,834	728,303	3,757,119	3,028,816	415.9%
Current Revenue					
Other Taxes (Road)	770,849	997,111	1,036,097	38,986	3.9%
Intergovernmental (Gas Tax)	783,670	802,090	1,378,118	576,028	71.8%
Miscellaneous	13,471	3,000	10,000	7,000	233.3%
Transfers In	399,496	1,017,578	1,136,729	119,151	11.7%
Total Current Revenue	1,967,486	2,819,779	3,560,944	741,165	26.3%
Total Resources	4,613,320	3,548,082	7,318,063	3,769,981	106.3%
Requirements					
Operating					
Personnel Services	159,526	147,108	170,143	23,035	15.7%
Services & Supplies	667,417	2,266,744	888,421	(1,378,323)	-60.8%
Total Operating	826,943	2,413,852	1,058,564	(1,355,288)	-56.1%
Non-Operating					
Capital Outlay/Projects	419,824	80,000	4,432,860	4,352,860	5441.1%
Transfers Out	226,890	325,927	427,915	101,988	31.3%
Total Non-Operating	646,714	405,927	4,860,775	4,454,848	1097.5%
Total Requirements	1,473,657	2,819,779	5,919,339	3,099,560	109.9%
Ending Fund Balance/Reserves	3,139,663	728,303	1,398,724	670,421	92.1%
Expenditures by Major Function/Department					
Public Works (Transportation)	1,473,657	2,819,779	5,919,339	3,099,560	109.9%

Capital Projects Debt Financed

440 - Capital Projects Debt Financed	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	12,292,506	-	-	-	-
Current Revenue					
Miscellaneous	7,329	-	-	-	-
Total Resources	12,299,835	-	-	-	-
Requirements					
Non-Operating					
Capital Outlay/Projects	12,224,089	-	-	-	-
Total Requirements	12,224,089	-	-	-	-
Ending Fund Balance/Reserves	75,746	-	-	-	-
Expenditures by Major Function/Department					
County Manager (Finance)	12,224,089	-	-	-	-

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Change 15 to 16	% Change 15 to 16
Resources					
Beginning Fund Balance/Reserves	2,213,828	2,229,860	1,701,451	(528,409)	-23.7%
Current Revenue					
Miscellaneous	10,988	-	-	-	-
Transfers In	2,696,494	2,579,836	1,765,351	(814,485)	-31.6%
Total Current Revenue	2,707,482	2,579,836	1,765,351	(814,485)	-31.6%
Total Resources	4,921,310	4,809,696	3,466,802	(1,342,894)	-27.9%
Requirements					
Operating					
Services & Supplies	4,654	1,800	1,400	(400)	-22.2%
Non-Operating					
Debt Service	2,446,596	3,140,902	2,024,778	(1,116,124)	-35.5%
Transfers Out	2,231	-	-	-	-
Total Non-Operating	2,448,827	3,140,902	2,024,778	(1,116,124)	-35.5%
Total Requirements	2,453,481	3,142,702	2,026,178	(1,116,524)	-35.5%
Ending Fund Balance/Reserves	2,467,829	1,666,994	1,440,624	(226,370)	-13.6%
Expenditures by Major Function/Department					
County Manager (Finance)	2,453,481	3,142,702	2,026,178	(1,116,524)	-35.5%

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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	(603,970)	945,767	1,712,464	766,697	81.1%
Current Revenue					
Property Taxes	2,037,352	1,981,886	1,940,483	(41,403)	-2.1%
Miscellaneous	5,842	4,000	4,000	-	-
Transfers In	1,902,304	1,767,280	1,804,876	37,596	2.1%
Total Current Revenue	3,945,498	3,753,166	3,749,359	(3,807)	-0.1%
Total Resources	3,341,528	4,698,933	5,461,823	762,890	16.2%
Requirements					
Operating					
Personnel Services	14,741	40,528	48,697	8,169	20.2%
Services & Supplies	32,042	174,777	89,001	(85,776)	-49.1%
Total Operating	46,783	215,305	137,698	(77,607)	-36.0%
Non-Operating					
Capital Outlay/Projects	78,143	1,345,000	-	(1,345,000)	-
Debt Service	27,415	-	-	-	-
Transfers Out	1,902,304	1,767,280	1,804,876	37,596	2.1%
Contingency	-	6,398	4,128	(2,270)	-35.5%
Total Non-Operating	2,007,862	3,118,678	1,809,004	(1,309,674)	-42.0%
Total Requirements	2,054,645	3,333,983	1,946,702	(1,387,281)	-41.6%
Ending Fund Balance/Reserves	1,286,883	1,364,950	3,515,121	2,150,171	157.5%

Redevelopment Agency Administration

605-DC Redvlpmt - Administration	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	169,102	20,801	24,102	3,301	15.9%
Current Revenue					
Property Taxes	2,037,352	1,981,886	1,940,483	(41,403)	-2.1%
Miscellaneous	3,164	2,000	2,000	-	-
Total Current Revenue	2,040,516	1,983,886	1,942,483	(41,403)	-2.1%
Total Resources	2,209,618	2,004,687	1,966,585	(38,102)	-1.9%
Requirements					
Operating					
Personnel Services	14,741	40,528	48,697	8,169	20.2%
Services & Supplies	32,042	172,777	88,910	(83,867)	-48.5%
Total Operating	46,783	213,305	137,607	(75,698)	-35.5%
Non-Operating					
Transfers Out	1,902,304	1,767,280	1,804,876	37,596	2.1%
Contingency	-	6,398	4,128	(2,270)	-35.5%
Total Non-Operating	1,902,304	1,773,678	1,809,004	35,326	2.0%
Total Requirements	1,949,087	1,986,983	1,946,611	(40,372)	-2.0%
Ending Fund Balance/Reserves	260,531	17,704	19,974	2,270	12.8%

Redevelopment Agency Capital Projects

606-DC Redvlpmt - Capital Projects	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	(773,072)	924,966	1,688,362	763,396	82.5%
Current Revenue					
Miscellaneous	2,678	2,000	2,000	-	-
Transfers In	1,902,304	1,767,280	1,804,876	37,596	2.1%
Total Current Revenue	1,904,982	1,769,280	1,806,876	37,596	2.1%
Total Resources	1,131,910	2,694,246	3,495,238	800,992	29.7%
Requirements					
Operating					
Services & Supplies	-	2,000	91	(1,909)	-95.5%
Non-Operating					
Capital Outlay/Projects	78,143	1,345,000	-	(1,345,000)	-
Debt Service	27,415	-	-	-	-
Total Non-Operating	105,558	1,345,000	-	(1,345,000)	-
Total Requirements	105,558	1,347,000	91	(1,346,909)	-100.0%
Ending Fund Balance/Reserves	1,026,352	1,347,246	3,495,147	2,147,901	159.4%

East Fork Fire Protection District Funds

The East Fork Fire Protection District funds account for operations and capital improvements for the Fire District, and consist of the Operating Fund, Emergency Fund, and Debt Service Fund. Beginning in FY15/16, the Equipment Reserve Fund, Construction Reserve Fund, and the Paramedic Fund were combined into the General Operating Fund for the District. The District's major revenue sources are Ad Valorem property tax, state taxes, and fees. The FY15-16 tax rate is \$0.4874.

All EFFPD Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	3,539,610	2,705,850	2,092,916	(612,934)	-22.7%
Current Revenue					
Property Taxes	6,724,028	6,967,614	7,219,050	251,436	3.6%
State Consolidated Tax	-	1,656,763	1,694,442	37,679	2.3%
Intergovernmental	1,996,958	56,000	56,000	-	-
Charges for Service	2,012,062	7,057,086	2,137,500	(4,919,586)	-69.7%
Miscellaneous	527,546	72,620	76,535	3,915	5.4%
Transfers In	4,120,204	130,380	141,472	11,092	8.5%
Total Current Revenue	15,380,798	15,940,463	11,324,999	(4,615,464)	-29.0%
Total Resources	18,920,408	18,646,313	13,417,915	(5,228,398)	-28.0%
Requirements					
Operating					
Personnel Services	9,025,953	9,300,439	9,477,247	176,808	1.9%
Services & Supplies	3,015,067	2,013,917	2,004,982	(8,935)	-0.4%
Total Operating	12,041,020	11,314,356	11,482,229	167,873	1.5%
Non-Operating					
Capital Outlay/Projects	174,275	832,855	417,484	(415,371)	-49.9%
Debt Service	124,350	132,654	141,472	8,818	6.6%
Distrib.-other districts	3,974,674	4,687,246	-	(4,687,246)	-
Transfers Out	145,530	130,380	141,472	11,092	8.5%
Contingency	-	339,431	172,233	(167,198)	-49.3%
Total Non-Operating	4,418,829	6,122,566	872,661	(5,249,905)	-85.7%
Total Requirements	16,459,849	17,436,922	12,354,890	(5,082,032)	-29.1%
Ending Fund Balance/Reserves	2,460,559	1,209,391	1,063,025	(146,366)	-12.1%

East Fork General Operations Fund

650 - East Fork General Ops	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	2,845,258	1,570,256	1,775,226	204,970	13.1%
Current Revenue					
Property Tax	4,457,395	4,608,544	7,219,050	2,610,506	56.6%
State Consolidated Taxes	-	1,656,763	1,694,442	37,679	2.3%
Intergovernmental	1,996,958	56,000	56,000	-	-
Charges for Service	143,869	4,827,246	2,137,500	(2,689,746)	-55.7%
Miscellaneous	416,448	8,435	76,535	68,100	807.4%
Transfers In	3,974,674	-	-	(3,974,674)	-
Other Financing Sources	146,986	-	-	(146,986)	-
Total Current Revenue	11,136,330	11,156,988	11,183,527	(4,095,121)	0.2%
Total Resources	13,981,588	12,727,244	12,958,753	(3,890,151)	1.8%
Requirements					
Operating					
Personnel Services	9,025,953	9,300,439	9,477,247	176,808	1.9%
Services & Supplies	2,605,292	1,998,917	2,004,982	6,065	0.3%
Total Operating	11,631,245	11,299,356	11,482,229	182,873	1.6%
Non-Operating					
Capital Outlay/Projects	26,655	189,621	99,794	(89,827)	-47.4%
Transfers Out	145,530	130,380	141,472	11,092	8.5%
Contingency	-	338,981	172,233	(166,748)	-49.2%
Total Non-Operating	172,185	658,982	413,499	(245,483)	-37.3%
Total Requirements	11,803,430	11,958,338	11,895,728	(62,610)	-0.5%
Ending Fund Balance/Reserves	2,178,158	768,906	1,063,025	(3,827,541)	38.3%

The Equipment Reserve, Construction Reserve, and Paramedic Funds were combined into the Operating Fund beginning FY15/16

East Fork Fire Emergency Fund

651 - EFFPD Emergency	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	-	568,234	317,690	(250,544)	-44.1%
Current Revenue					
Miscellaneous	46,492	-	-	-	-
Transfers In	-	-	-	-	-
Total Current Revenue	46,492	-	-	-	-
Total Resources	46,492	568,234	317,690	(250,544)	-44.1%
Requirements					
Operating					
Service & Supplies	397,214	-	-	-	-
Non-Operating					
Capital Outlay/Projects	-	568,234	317,690	(250,544)	-44.1%
Total Requirements	397,214	568,234	317,690	(250,544)	-44.1%
Ending Fund Balance/Reserves	(350,722)	-	-	-	-

East Fork Fire Debt Service Fund

657 - EFFPD Debt Service	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	2,194	2,274	-	(2,274)	-
Current Revenue					
Miscellaneous	164	-	-	-	-
Transfers In	124,530	130,380	141,472	11,092	8.5%
Total Current Revenue	124,694	130,380	141,472	11,092	8.5%
Total Resources	126,888	132,654	141,472	8,818	6.6%
Requirements					
Non-Operating					
Debt Service	124,350	132,654	141,472	8,818	6.6%
Total Requirements	124,350	132,654	141,472	8,818	6.6%
Ending Fund Balance/Reserves	2,538	-	-	-	-

East Fork Fire Construction Reserve Fund

654 - EFFPD Const. Reserve	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	93,265	93,265	-	(93,265)	-
Current Revenue					
Miscellaneous	413	-	-	-	-
Total Resources	93,678	93,265	-	(93,265)	-
Requirements					
Operating	-	-	-	-	-
Non-Operating	-	-	-	-	-
Total Requirements	-	-	-	-	-
Ending Fund Balance/Reserves	93,678	93,265	-	(93,265)	-

East Fork Fire Equipment Reserve Fund

652 - EFFPD Equipment Reserve	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	379,106	252,034	-	(252,034)	-
Current Revenue					
Property Taxes	2	-	-	-	-
Miscellaneous	1,440	-	-	-	-
Transfers In	21,000	-	-	-	-
Total Current Revenue	22,442	-	-	-	-
Total Resources	401,548	252,034	-	(252,034)	-
Requirements					
Operating					
Services & Supplies	1,165	-	-	-	-
Non-Operating					
Capital Outlay/Projects	147,620	75,000	-	(75,000)	-
Total Requirements	148,785	75,000	-	(75,000)	-
Ending Fund Balance/Reserves	252,763	177,034	-	(177,034)	-

The Construction and Equipment Reserve Funds were combined into the General Operating Fund beginning FY15/16

East Fork Paramedic District

The East Fork Paramedic District was combined into the East Fork Fire Protection District General Operating Fund beginning FY15/16

653 - EF Paramedic General Ops	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	219,787	219,787	-	(219,787)	-
Current Revenue					
Property Tax	2,266,631	2,359,070	-	(2,359,070)	-
Charges for Service	1,868,193	2,229,840	-	(2,229,840)	-
Miscellaneous	62,589	64,185	-	(64,185)	-
Total Current Revenue	4,197,413	4,653,095	-	(4,653,095)	-
Total Resources	4,417,200	4,872,882	-	(4,872,882)	-
Requirements					
Operating					
Services & Supplies	11,396	15,000	-	(15,000)	-
Non-Operating					
Distrib.-other districts	3,974,674	4,687,246	-	(4,687,246)	-
Contingency	-	450	-	(450)	-
Total Non-Operating	3,974,674	4,687,696	-	(4,687,696)	-
Total Requirements	3,986,070	4,702,696	-	(4,702,696)	-
Ending Fund Balance/Reserves	431,130	170,186	-	(170,186)	-

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

All Town Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	30,027,253	6,910,339	6,399,360	(510,979)	-7.4%
Current Revenue					
Property Taxes	1,883,056	1,972,926	2,024,371	51,445	2.6%
State Consolidated Tax	-	549,854	575,723	25,869	4.7%
Gaming	-	67,540	68,540	1,000	1.5%
Intergovernmental	772,506	652,402	404,882	(247,520)	-37.9%
Charges for Service	3,514,377	3,516,182	3,720,622	204,440	5.8%
Miscellaneous	698,740	468,220	428,500	(39,720)	-8.5%
Contributed Capital	938,699	-	-	-	-
Transfers In	3,196,814	172,576	200,000	27,424	15.9%
Depreciation	-	510,000	510,000	-	-
Total Current Revenue	11,004,192	7,909,700	7,932,638	22,938	0.3%
Total Resources	41,031,445	14,820,039	14,331,998	(488,041)	-3.3%
Requirements					
Operating					
Personnel Services	2,206,046	2,323,536	2,510,721	187,185	8.1%
Services & Supplies	3,426,711	3,395,464	3,933,904	538,440	15.9%
Total Operating	5,632,757	5,719,000	6,444,625	725,625	12.7%
Non-Operating					
Capital Outlay/Projects	380,432	2,530,209	2,901,521	371,312	14.7%
Debt Service	122,982	122,982	-	(122,982)	-
Transfers Out	3,196,814	172,576	200,000	27,424	15.9%
Contingency	-	78,854	94,766	15,912	20.2%
Depreciation/Amortization	605,883	590,600	560,000	(30,600)	-5.2%
Total Non-Operating	4,306,111	3,495,221	3,756,287	261,066	7.5%
Total Requirements	9,938,868	9,214,221	10,200,912	986,691	10.7%
Ending Fund Balance/Reserves	31,092,577	5,605,818	4,131,086	(1,474,732)	-26.3%

FY2013-14 actual beginning and ending fund balance/reserves reflects net position for all Enterprise Funds. Net position includes net investments, capital assets, and restricted and unrestricted balances.

Town of Gardnerville Funds

As a separate district, the Town of Gardnerville maintains four separate funds: General Administration, Health and Sanitation, Debt Service, and Ad Valorem Capital. Major revenues are derived from Ad Valorem property tax, state taxes, gaming license fees, and user fees. The FY15-16 property tax rate is \$0.6677.

All Gardnerville Funds

All Gardnerville Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	2,210,929	601,817	962,139	360,322	59.9%
Current Revenue					
Property Tax	978,892	1,043,867	1,102,393	58,526	5.6%
State Consolidated Taxes	-	261,373	265,723	4,350	1.7%
Gaming	-	22,000	18,000	(4,000)	-18.2%
Intergovernmental	336,729	475,637	45,883	(429,754)	-90.4%
Charges for Service	915,390	889,000	929,000	40,000	4.5%
Miscellaneous	150,065	-	-	-	-
Transfers In	123,469	122,576	-	(122,576)	-
Total Current Revenue	2,504,545	2,814,453	2,360,999	(453,454)	-16.1%
Total Resources	4,715,474	3,416,270	3,323,138	(93,132)	-2.7%
Requirements					
Operating					
Personnel Services	911,793	909,450	959,037	49,587	5.5%
Services & Supplies	993,682	861,792	1,180,158	318,366	36.9%
Total Operating	1,905,475	1,771,242	2,139,195	367,953	20.8%
Non-Operating					
Capital Outlay/Projects	186,131	839,288	514,322	(324,966)	-38.7%
Debt Service	122,982	122,982	-	(122,982)	-
Transfers Out	123,469	122,576	-	(122,576)	-
Contingency	-	27,210	38,715	11,505	42.3%
Depreciation/Amortization	50,613	80,600	50,000	(30,600)	-38.0%
Total Non-Operating	483,195	1,192,656	603,037	(559,019)	-49.4%
Total Requirements	2,388,670	2,963,898	2,742,232	(191,066)	-7.5%
Ending Fund Balance/Reserves	2,326,804	452,372	580,906	97,934	28.4%

Gardnerville General Administration Fund

610 - Gardnerville Administration	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	676,756	103,709	402,480	298,771	288.1%
Current Revenue					
Property Tax	978,892	1,043,867	1,102,393	58,526	5.6%
State Consolidated Taxes	-	261,373	265,723	4,350	1.7%
Gaming	-	22,000	18,000	(4,000)	-18.2%
Intergovernmental	294,216	430,750	-	(430,750)	-
Charges for Service	6,248	6,000	5,000	(1,000)	-16.7%
Miscellaneous	143,928	-	-	-	-
Total Current Revenue	1,423,284	1,763,990	1,391,116	(372,874)	-21.1%
Total Resources	2,100,040	1,867,699	1,793,596	(74,103)	-4.0%
Requirements					
Operating					
Personnel Services	531,344	500,570	529,492	28,922	5.8%
Services & Supplies	579,239	406,285	761,870	355,585	87.5%
Total Operating	1,110,583	906,855	1,291,362	384,507	42.4%
Non-Operating					
Capital Outlay/Projects	136,488	735,788	356,406	(379,382)	-51.6%
Transfers Out	123,469	122,576	-	(122,576)	-
Contingency	-	27,210	38,715	11,505	42.3%
Total Non-Operating	259,957	885,574	395,121	(490,453)	-55.4%
Total Requirements	1,370,540	1,792,429	1,686,483	(105,946)	-5.9%
Ending Fund Balance/Reserves	729,500	75,270	107,113	31,843	42.3%

Gardnerville Health and Sanitation Fund

611 - Gardnerville Health & Sanitation	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	1,417,534	380,385	448,398	68,013	17.9%
Current Revenue					
Charges for Service	909,142	883,000	924,000	41,000	4.6%
Miscellaneous	5,641	-	-	-	-
Total Current Revenue	914,783	883,000	924,000	41,000	4.6%
Total Resources	2,332,317	1,263,385	1,372,398	109,013	8.6%
Requirements					
Operating					
Personnel Services	380,449	408,880	429,545	20,665	5.1%
Services & Supplies	414,443	455,507	418,288	(37,219)	-8.2%
Total Operating	794,892	864,387	847,833	(16,554)	-1.9%
Non-Operating					
Capital Outlay/Projects	-	60,000	72,916	12,916	21.5%
Depreciation/Amortization	50,613	80,600	50,000	(30,600)	-38.0%
Total Non-Operating	50,613	140,600	122,916	(17,684)	177.8%
Total Requirements	845,505	1,004,987	970,749	(34,238)	-3.4%
Ending Fund Balance/Reserves	1,486,812	258,398	401,649	143,251	55.4%

Gardnerville Debt Service Fund

613 - Gardnerville Debt	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	119	406	-	(406)	-
Current Revenue					
Miscellaneous	12	-	-	-	-
Transfers In	123,469	122,576	-	(122,576)	-
Total Current Revenue	123,481	122,576	-	(122,576)	-
Total Resources	123,600	122,982	-	(122,982)	-
Requirements					
Non-Operating Debt Service	122,982	122,982	-	(122,982)	-
Total Requirements	122,982	122,982	-	(122,982)	-
Ending Fund Balance/Reserves	618	-	-	-	-

Gardnerville Ad Valorem Capital Projects Fund

614 - G'Ville Ad Val Capital Projects	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	116,520	117,317	111,261	(6,056)	-5.2%
Current Revenue					
Intergovernmental	42,513	44,887	45,883	996	2.2%
Miscellaneous	484	-	-	-	-
Total Current Revenue	42,997	44,887	45,883	996	2.2%
Total Resources	159,517	162,204	157,144	(5,060)	-3.1%
Requirements					
Non-Operating Capital Outlay/Projects	49,643	43,500	85,000	41,500	95.4%
Total Requirements	49,643	43,500	85,000	41,500	95.4%
Ending Fund Balance/Reserves	109,874	118,704	72,144	(46,560)	-39.2%

Town of Genoa Funds

As a separate district, the Town of Genoa maintains three separate funds: General Administration, Construction Reserve and Ad Valorem Capital. 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 FY15-16 property tax rate is \$0.5856.

All Genoa Funds

All Genoa Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	74,618	107,900	109,620	1,720	1.6%
Current Revenue					
Property Tax	39,700	40,059	40,698	639	1.6%
State Consolidated Taxes	-	10,731	10,000	(731)	-6.8%
Gaming	-	540	540	-	-
Intergovernmental	11,472	1,595	1,630	35	2.2%
Charges for Service	18,009	20,000	20,000	-	-
Miscellaneous	442,683	411,720	379,500	(32,220)	-7.8%
Total Current Revenue	511,864	484,645	452,368	(32,277)	-6.7%
Total Resources	586,482	592,545	561,988	(30,557)	-5.2%
Requirements					
Operating					
Personnel Services	121,863	122,593	131,052	8,459	6.9%
Services & Supplies	372,360	360,337	322,770	(37,567)	-10.4%
Total Operating	494,223	482,930	453,822	(29,108)	-6.0%
Non-Operating					
Contingency	-	13,477	12,708	(769)	-5.7%
Total Requirements	494,223	496,407	466,530	(29,877)	-6.0%
Ending Fund Balance/Reserves	92,259	96,138	95,458	(680)	-0.7%

Genoa General Administration Fund

620-Genoa Administration	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	21,998	53,560	53,560	-	-
Current Revenue					
Property Tax	39,700	40,059	40,698	639	1.6%
State Consolidated Taxes	-	10,731	10,000	(731)	-6.8%
Gaming	-	540	540	-	-
Intergovernmental	9,962	-	-	-	-
Charges for Service	18,009	20,000	20,000	-	-
Miscellaneous	442,468	411,600	379,400	(32,200)	-7.8%
Total Current Revenue	510,139	482,930	450,638	(32,292)	-6.7%
Total Resources	532,137	536,490	504,198	(32,292)	-6.0%
Requirements					
Operating					
Personnel Services	121,863	122,593	131,052	8,459	6.9%
Services & Supplies	372,360	360,337	322,770	(37,567)	-10.4%
Total Operating	494,223	482,930	453,822	(29,108)	-6.0%
Non-Operating					
Contingency	-	13,477	12,708	(769)	-5.7%
Total Requirements	494,223	496,407	466,530	(29,877)	-6.0%
Ending Fund Balance/Reserves	37,914	40,083	37,668	(2,415)	-6.0%

Genoa Ad Valorem Capital Projects Fund

622-Genoa Ad Val Capital Projects	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	8,241	9,861	11,405	1,544	15.7%
Current Revenue					
Intergovernmental	1,510	1,595	1,630	35	2.2%
Miscellaneous	39	20	-	(20)	-
Total Current Revenue	1,549	1,615	1,630	15	0.9%
Total Resources	9,790	11,476	13,035	1,559	13.6%
Requirements					
Operating	-	-	-	-	-
Non-Operating	-	-	-	-	-
Total Requirements	-	-	-	-	-
Ending Fund Balance/Reserves	9,790	11,476	13,035	1,559	13.6%

Genoa Construction Reserve Fund

624-Genoa Construction Reserve	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	44,379	44,479	44,655	176	0.4%
Current Revenue					
Miscellaneous	176	100	100	-	-
Total Resources	44,555	44,579	44,755	176	0.4%
Requirements					
Operating	-	-	-	-	-
Non-Operating	-	-	-	-	-
Total Requirements	-	-	-	-	-
Ending Fund Balance/Reserves	44,555	44,579	44,755	176	0.4%

Town of Minden Funds

As a separate district, the town of Minden maintains five separate funds: General Administration, Health and Sanitation, Water, Capital Equipment/Construction Reserve and Ad Valorem Capital. Major revenues are derived from Ad Valorem, state taxes, gaming license fees, and user fees. The FY15-16 property tax rate is \$0.6677.

All Minden Funds

All Minden Funds	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	27,741,706	6,200,622	5,327,601	(873,021)	-14.1%
Current Revenue					
Property Tax	864,464	889,000	881,280	(7,720)	-0.9%
State Consolidated Taxes	-	277,750	300,000	22,250	8.0%
Gaming	-	45,000	50,000	5,000	11.1%
Intergovernmental	424,305	175,170	357,369	182,199	104.0%
Charges for Service	2,580,978	2,607,182	2,771,622	164,440	6.3%
Miscellaneous	105,992	56,500	49,000	(7,500)	-13.3%
Transfers In	3,073,345	50,000	200,000	150,000	300.0%
Contributed Capital	938,699	-	-	-	-
Depreciation	-	510,000	510,000	-	-
Total Current Revenue	7,987,783	4,610,602	5,119,271	508,669	11.0%
Total Resources	35,729,489	10,811,224	10,446,872	(364,352)	-3.4%
Requirements					
Operating					
Personnel Services	1,172,390	1,291,493	1,420,632	129,139	10.0%
Services & Supplies	2,060,669	2,173,335	2,430,976	257,641	11.9%
Total Operating	3,233,059	3,464,828	3,851,608	386,780	11.2%
Non-Operating					
Capital Outlay/Projects	194,301	1,690,921	2,387,199	696,278	41.2%
Transfers Out	3,073,345	50,000	200,000	150,000	300.0%
Depreciation	555,270	510,000	510,000	-	-
Contingency	-	38,167	43,343	5,176	13.6%
Total Non-Operating	3,822,916	2,289,088	3,140,542	851,454	37.2%
Total Requirements	7,055,975	5,753,916	6,992,150	1,238,234	21.5%
Ending Fund Balance/Reserves	28,673,514	5,057,308	3,454,722	(1,602,586)	-31.7%

Minden General Administration Fund

630 - Minden Administration	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	559,168	107,759	143,764	36,005	33.4%
Current Revenue					
Property Tax	864,464	889,000	881,280	(7,720)	-0.9%
State Consolidated Taxes	-	277,750	300,000	22,250	8.0%
Gaming	-	45,000	50,000	5,000	11.1%
Intergovernmental	383,418	-	-	-	-
Charges for Service	59,842	6,000	-	(6,000)	-
Miscellaneous	57,876	40,500	33,000	(7,500)	-18.5%
Transfers In	66,000	50,000	200,000	150,000	300.0%
Total Current Revenue	1,431,600	1,308,250	1,464,280	156,030	11.9%
Total Resources	1,990,768	1,416,009	1,608,044	192,035	13.6%
Requirements					
Operating					
Personnel Services	422,992	464,708	495,331	30,623	6.6%
Services & Supplies	868,274	807,538	949,453	141,915	17.6%
Total Operating	1,291,266	1,272,246	1,444,784	172,538	13.6%
Non-Operating					
Capital Outlay/Projects	437	-	-	-	-
Transfers Out	130,000	-	-	-	-
Contingency	-	38,167	43,343	5,176	13.6%
Total Non-Operating	130,437	38,167	43,343	5,176	13.6%
Total Requirements	1,421,703	1,310,413	1,488,127	177,714	13.6%
Ending Fund Balance/Reserves	569,065	105,596	119,917	14,321	13.6%

Minden Health and Sanitation Fund

635 - Minden Trash	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	587,643	528,177	555,768	27,591	5.2%
Current Revenue					
Charges for Service	608,784	628,197	628,000	(197)	-0.03%
Miscellaneous	2,140	-	-	-	-
Depreciation	-	60,000	60,000	-	-
Total Current Revenue	610,924	688,197	688,000	(197)	-0.03%
Total Resources	1,198,567	1,216,374	1,243,768	27,394	2.3%
Requirements					
Operating					
Personnel Services	271,713	298,465	317,444	18,979	6.4%
Services & Supplies	288,023	254,732	304,050	49,318	19.4%
Total Operating	559,736	553,197	621,494	68,297	12.3%
Non-Operating					
Transfer out	-	50,000	-	(50,000)	-
Depreciation	23,596	60,000	60,000	-	-
Total Non-Operating	23,596	110,000	60,000	(50,000)	-45.5%
Total Requirements	583,332	663,197	681,494	18,297	2.8%
Ending Fund Balance/Reserves	615,235	553,177	562,274	9,097	1.6%

Minden Water Fund

640 - Minden Water	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	13,702,793	3,719,606	2,812,650	(906,956)	-24.4%
Current Revenue					
Charges for Service	1,016,188	887,000	893,000	6,000	0.7%
Miscellaneous	14,853	12,000	12,000	-	-
Contributed Capital	938,699	-	-	-	-
Depreciation	-	250,000	250,000	-	-
Total Current Revenue	1,969,740	1,149,000	1,155,000	6,000	0.5%
Total Resources	15,672,533	4,868,606	3,967,650	(900,956)	-18.5%
Requirements					
Operating					
Personnel Services	252,906	222,854	277,147	54,293	24.4%
Services & Supplies	421,505	583,102	519,084	(64,018)	-11.0%
Total Operating	674,411	805,956	796,231	(9,725)	-1.2%
Non-Operating					
Capital Outlay/Projects	-	1,000,000	1,997,000	997,000	99.7%
Transfers Out	2,877,345	-	-	-	-
Depreciation	246,789	250,000	250,000	-	-
Total Non-Operating	3,124,134	1,250,000	2,247,000	997,000	79.8%
Total Requirements	3,798,545	2,055,956	3,043,231	987,275	48.0%
Ending Fund Balance/Reserves	11,873,988	2,812,650	924,419	(1,888,231)	-67.1%

Minden Wholesale Water Utility

639 - Minden Wholesale Water Utility	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Reserves	10,847,914	461,879	900,696	438,817	95.0%
Current Revenue					
Charges for Service	896,164	1,085,985	1,250,622	164,637	15.2%
Miscellaneous	22,651	1,000	1,000	-	-
Depreciation	-	200,000	200,000	-	-
Transfers In	2,877,345	-	-	-	-
Total Current Revenue	3,796,160	1,286,985	1,451,622	164,637	12.8%
Total Resources	14,644,074	1,748,864	2,352,318	603,454	34.5%
Requirements					
Operating					
Personnel Services	224,779	305,466	330,710	25,244	8.3%
Services & Supplies	461,480	432,963	588,389	155,426	35.9%
Total Operating	686,259	738,429	919,099	180,670	24.5%
Non-Operating					
Depreciation	284,885	200,000	200,000	-	-
Total Requirements	971,144	938,429	1,119,099	180,670	19.3%
Ending Fund Balance/Reserves	13,672,930	810,435	1,233,219	422,784	52.2%

Minden Capital Equipment/ Construction Reserve Fund

636 - Minden Capital Equip/Constr	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	1,891,896	1,328,526	846,878	(481,648)	-36.3%
Current Revenue					
Intergovernmental	-	132,000	314,199	182,199	138.0%
Miscellaneous	7,866	3,000	3,000	-	-
Transfers In	130,000	-	-	-	-
Total Current Revenue	137,866	135,000	317,199	182,199	135.0%
Total Resources	2,029,762	1,463,526	1,164,077	(299,449)	-20.5%
Requirements					
Operating					
Services & Supplies	21,387	95,000	70,000	(25,000)	-26.3%
Non-Operating					
Capital Outlay/Projects	54,427	660,921	390,199	(270,722)	-41.0%
Transfers Out	66,000	-	200,000	200,000	-
Total Non-Operating	120,427	660,921	590,199	(70,722)	-10.7%
Total Requirements	141,814	755,921	660,199	(95,722)	-12.7%
Ending Fund Balance/Reserves	1,887,948	707,605	503,878	(203,727)	-28.8%

Minden Ad Valorem Capital Projects Fund

631 - Minden Ad Val Capital Projects	2013-14 Actual	2014-15 Adopted	2015-16 Adopted	\$ Chg 15 to 16	% Chg 15 to 16
Resources					
Beginning Fund Balance/Reserves	152,292	54,675	67,845	13,170	24.1%
Current Revenue					
Intergovernmental	40,887	43,170	43,170	-	-
Miscellaneous	606	-	-	-	-
Total Current Revenue	41,493	43,170	43,170	-	-
Total Resources	193,785	97,845	111,015	13,170	13.5%
Requirements					
Non-Operating					
Capital Outlay/Projects	139,437	30,000	-	(30,000)	-
Total Requirements	139,437	30,000	-	(30,000)	-
Ending Fund Balance/Reserves	54,348	67,845	111,015	43,170	63.6%

Summary of Financial Sources and Uses

All Funds with Adopted Budgets by Fund Type

FY15-16

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (25)	Internal Service (3)	Enterprise (9)	Capital Projects (12)	Debt Service (3)	Total (53)
Resources							
Beginning Fund Balance/Reserves	7,706,376	14,504,741	5,886,910	14,068,458	12,010,385	1,701,451	55,878,321
Current Revenue							
Property Taxes	19,160,925	15,626,864	192,725	-	1,253,625	-	36,234,139
Room Taxes	-	5,640,989	-	-	-	-	5,640,989
Transient Lodging License Tax	-	2,158,993	-	-	-	-	2,158,993
Other Taxes (Gas/Road/Res.Constr)	-	195,527	-	-	1,039,570	-	1,235,097
State Consolidated Tax	11,135,187	2,270,165	-	-	-	-	13,405,352
Sales Taxes (P.A.L.S.)	-	1,671,846	-	-	-	-	1,671,846
Licenses & Permits	3,501,200	460,300	-	-	-	-	3,961,500
Gaming	835,000	68,540	-	-	300,000	-	1,203,540
Intergovernmental	1,293,660	6,193,735	-	42,390	1,783,000	-	9,312,785
Charges for Service	4,424,532	6,226,725	4,587,035	11,495,066	-	-	26,733,358
Fines & Forfeitures	1,168,300	53,000	-	-	-	-	1,221,300
Miscellaneous	202,013	1,638,509	18,000	63,900	27,800	-	1,950,222
Transfers In	75,000	2,407,634	-	237,500	2,991,605	1,906,823	7,618,562
Contributed Capital	-	-	-	125,000	-	-	125,000
Other Financing Sources	-	-	25,000	517,037	-	-	542,037
Depreciation	-	-	166,000	3,358,392	-	-	3,524,392
Total Current Revenue	41,795,817	44,612,827	4,988,760	15,839,285	7,395,600	1,906,823	116,539,112
Total Resources	49,502,193	59,117,568	10,875,670	29,907,743	19,405,985	3,608,274	172,417,433
Requirements							
Operating							
Personnel Services	29,802,006	21,930,445	606,393	2,986,995	170,143	-	55,495,982
Services & Supplies	8,827,940	14,389,311	4,041,039	5,095,859	1,210,512	1,400	33,566,061
Other	-	4,936,109	-	-	91,641	-	5,027,750
Total Operating	38,629,946	41,255,865	4,647,432	8,082,854	1,472,296	1,400	94,089,793
Non-Operating							
Capital Outlay/Projects	305,000	5,078,260	206,018	3,863,916	4,958,059	-	14,411,253
Debt Service	-	-	-	2,471,719	-	2,166,250	4,637,969
Transfers Out	2,985,929	2,837,218	-	325,000	1,470,415	-	7,618,562
Contingency	753,669	626,950	-	-	-	-	1,380,619
Depreciation	-	-	166,000	3,408,392	-	-	3,574,392
Total Non-Operating	4,044,598	8,542,428	372,018	10,069,027	6,428,474	2,166,250	31,622,795
Ending Fund Balance/Reserves	6,827,649	9,319,275	5,856,220	11,955,862	11,305,215	1,440,624	46,704,845
Total Requirements	49,502,193	59,117,568	10,875,670	30,107,743	19,205,985	3,608,274	172,417,433

County Funds by Fund Type

FY15-16

County Funds	General Fund (1)	Special Revenue (19)	Internal Service (3)	Enterprise (5)	Capital Projects (6)	Debt Service (1)	Total (35)
Resources							
Beginning Fund Balance/Reserves	7,706,376	11,787,919	5,886,910	9,350,946	9,239,979	1,701,451	45,673,581
Current Revenue							
Property Taxes	19,160,925	4,442,960	192,725	-	1,253,625	-	25,050,235
Room Taxes	-	5,640,989	-	-	-	-	5,640,989
Transient Lodging License Tax	-	2,158,993	-	-	-	-	2,158,993
Other Taxes (Gas/Road/Res.Constr)	-	195,527	-	-	1,039,570	-	1,235,097
State Consolidated Tax	11,135,187	-	-	-	-	-	11,135,187
Sales Taxes (P.A.L.S.)	-	1,671,846	-	-	-	-	1,671,846
Licenses & Permits	3,501,200	460,300	-	-	-	-	3,961,500
Gaming	835,000	-	-	-	300,000	-	1,135,000
Intergovernmental	1,293,660	6,137,735	-	42,390	1,378,118	-	8,851,903
Charges for Service	4,424,532	4,064,225	4,587,035	7,799,444	-	-	20,875,236
Fines & Forfeitures	1,168,300	53,000	-	-	-	-	1,221,300
Miscellaneous	202,013	1,147,574	18,000	50,900	22,700	-	1,441,187
Transfers In	75,000	2,207,634	-	237,500	1,186,729	1,765,351	5,472,214
Contributed Capital	-	-	-	125,000	-	-	125,000
Other Financing Sources	-	-	25,000	517,037	-	-	542,037
Depreciation	-	-	166,000	2,848,392	-	-	3,014,392
Total Current Revenue	41,795,817	28,180,783	4,988,760	11,620,663	5,180,742	1,765,351	93,532,116
Total Resources	49,502,193	39,968,702	10,875,670	20,971,609	14,420,721	3,466,802	139,205,697
Requirements							
Operating							
Personnel Services	29,802,006	11,248,626	606,393	1,632,149	170,143	-	43,459,317
Services & Supplies	8,827,940	10,261,326	4,041,039	3,266,048	1,140,421	1,400	27,538,174
Other	-	4,936,109	-	-	91,641	-	5,027,750
Total Operating	38,629,946	26,446,061	4,647,432	4,898,197	1,402,205	1,400	76,025,241
Non-Operating							
Capital Outlay/Projects	305,000	4,304,370	206,018	1,794,000	4,482,860	-	11,092,248
Debt Service	-	-	-	2,471,719	-	2,024,778	4,496,497
Transfers Out	2,985,929	890,870	-	125,000	1,470,415	-	5,472,214
Contingency	753,669	355,823	-	-	-	-	1,109,492
Depreciation	-	-	166,000	2,848,392	-	-	3,014,392
Total Non-Operating	4,044,598	5,551,063	372,018	7,239,111	5,953,275	2,024,778	25,184,843
Ending Fund Balance/Reserves	6,827,649	7,971,578	5,856,220	8,834,301	7,065,241	1,440,624	37,995,613
Total Requirements	49,502,193	39,968,702	10,875,670	20,971,609	14,420,721	3,466,802	139,205,697

Redevelopment Agency

FY15-16

Redevelopment Agency	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (1)	Debt Service (0)	Total (2)
Resources							
Beginning Fund Balance/Reserves	-	24,102	-	-	1,688,362	-	1,712,464
Current Revenue							
Property Taxes	-	1,940,483	-	-	-	-	1,940,483
Miscellaneous	-	2,000	-	-	2,000	-	4,000
Transfers In	-	-	-	-	1,804,876	-	1,804,876
Total Current Revenue	-	1,942,483	-	-	1,806,876	-	3,749,359
Total Resources	-	1,966,585	-	-	3,495,238	-	5,461,823
Requirements							
Operating							
Personnel Services	-	48,697	-	-	-	-	48,697
Services & Supplies	-	88,910	-	-	91	-	89,001
Total Operating	-	137,607	-	-	91	-	137,698
Non-Operating							
Transfers Out	-	1,804,876	-	-	-	-	1,804,876
Contingency	-	4,128	-	-	-	-	4,128
Total Non-Operating	-	1,809,004	-	-	-	-	1,809,004
Ending Fund Balance/Reserves	-	19,974	-	-	3,495,147	-	3,515,121
Total Requirements	-	1,966,585	-	-	3,495,238	-	5,461,823

East Fork Fire

FY15-16

East Fork Fire	General Fund (0)	Special Revenue (2)	Internal Service (0)	Enterprise (0)	Capital Projects (0)	Debt Service (1)	Total (3)
Resources							
Beginning Fund Balance/Reserves	-	2,092,916	-	-	-	-	2,092,916
Current Revenue							
Property Taxes	-	7,219,050	-	-	-	-	7,219,050
State Consolidated Tax	-	1,694,442	-	-	-	-	1,694,442
Intergovernmental	-	56,000	-	-	-	-	56,000
Charges for Service	-	2,137,500	-	-	-	-	2,137,500
Miscellaneous	-	76,535	-	-	-	-	76,535
Transfers In	-	-	-	-	-	141,472	141,472
Total Current Revenue	-	11,183,527	-	-	-	141,472	11,324,999
Total Resources	-	13,276,443	-	-	-	141,472	13,417,915
Requirements							
Operating							
Personnel Services	-	9,477,247	-	-	-	-	9,477,247
Services & Supplies	-	2,004,982	-	-	-	-	2,004,982
Total Operating	-	11,482,229	-	-	-	-	11,482,229
Non-Operating							
Capital Outlay/Projects	-	417,484	-	-	-	-	417,484
Debt Service	-	-	-	-	-	141,472	141,472
Transfers Out	-	141,472	-	-	-	-	141,472
Contingency	-	172,233	-	-	-	-	172,233
Total Non-Operating	-	731,189	-	-	-	141,472	872,661
Ending Fund Balance/Reserves	-	1,063,025	-	-	-	-	1,063,025
Total Requirements	-	13,276,443	-	-	-	141,472	13,417,915

Town Funds

FY15-16

Town Funds	General Fund (0)	Special Revenue (3)	Internal Service (0)	Enterprise (4)	Capital Projects (5)	Debt Service (1)	Total (13)
Resources							
Beginning Fund Balance/Reserves	-	599,804	-	4,717,512	1,082,044	-	6,399,360
Current Revenue							
Property Taxes	-	2,024,371	-	-	-	-	2,024,371
State Consolidated Tax	-	575,723	-	-	-	-	575,723
Gaming	-	68,540	-	-	-	-	68,540
Intergovernmental	-	-	-	-	404,882	-	404,882
Charges for Service	-	25,000	-	3,695,622	-	-	3,720,622
Miscellaneous	-	412,400	-	13,000	3,100	-	428,500
Transfers In	-	200,000	-	-	-	-	200,000
Depreciation	-	-	-	510,000	-	-	510,000
Total Current Revenue	-	3,306,034	-	4,218,622	407,982	-	7,932,638
Total Resources	-	3,905,838	-	8,936,134	1,490,026	-	14,331,998
Requirements							
Operating							
Personnel Services	-	1,155,875	-	1,354,846	-	-	2,510,721
Services & Supplies	-	2,034,093	-	1,829,811	70,000	-	3,933,904
Total Operating	-	3,189,968	-	3,184,657	70,000	-	6,444,625
Non-Operating							
Capital Outlay/Projects	-	356,406	-	2,069,916	475,199	-	2,901,521
Transfers Out	-	-	-	200,000	-	-	200,000
Contingency	-	94,766	-	-	-	-	94,766
Depreciation	-	-	-	560,000	-	-	560,000
Total Non-Operating	-	451,172	-	2,829,916	475,199	-	3,756,287
Ending Fund Balance/Reserves	-	264,698	-	3,121,561	744,827	-	4,131,086
Total Requirements	-	3,905,838	-	9,136,134	1,290,026	-	14,331,998

Gardnerville

FY15-16

Gardnerville	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (1)	Capital Projects (1)	Debt Service (1)	Total (4)
Resources							
Beginning Fund Balance/Reserves	-	402,480	-	448,398	111,261	-	962,139
Current Revenue							
Property Taxes	-	1,102,393	-	-	-	-	1,102,393
State Consolidated Tax	-	265,723	-	-	-	-	265,723
Gaming	-	18,000	-	-	-	-	18,000
Intergovernmental	-	-	-	-	45,883	-	45,883
Charges for Service	-	5,000	-	924,000	-	-	929,000
Total Current Revenue	-	1,391,116	-	924,000	45,883	-	2,360,999
Total Resources	-	1,793,596	-	1,372,398	157,144	-	3,323,138
Requirements							
Operating							
Personnel Services	-	529,492	-	429,545	-	-	959,037
Services & Supplies	-	761,870	-	418,288	-	-	1,180,158
Total Operating	-	1,291,362	-	847,833	-	-	2,139,195
Non-Operating							
Capital Outlay/Projects	-	356,406	-	72,916	85,000	-	514,322
Contingency	-	38,715	-	-	-	-	38,715
Depreciation	-	-	-	50,000	-	-	50,000
Total Non-Operating	-	395,121	-	122,916	85,000	-	603,037
Ending Fund Balance/Reserves	-	107,113	-	401,649	72,144	-	580,906
Total Requirements	-	1,793,596	-	1,372,398	157,144	-	3,323,138

Genoa
FY15-16

Genoa	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (0)	Total (3)
Resources							
Beginning Fund Balance/Reserves	-	53,560	-	-	56,060	-	109,620
Current Revenue							
Property Taxes	-	40,698	-	-	-	-	40,698
State Consolidated Tax	-	10,000	-	-	-	-	10,000
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	-	-	-	1,630	-	1,630
Charges for Service	-	20,000	-	-	-	-	20,000
Miscellaneous	-	379,400	-	-	100	-	379,500
Total Current Revenue	-	450,638	-	-	1,730	-	452,368
Total Resources	-	504,198	-	-	57,790	-	561,988
Requirements							
Operating							
Personnel Services	-	131,052	-	-	-	-	131,052
Services & Supplies	-	322,770	-	-	-	-	322,770
Total Operating	-	453,822	-	-	-	-	453,822
Non-Operating							
Contingency	-	12,708	-	-	-	-	12,708
Total Non-Operating	-	12,708	-	-	-	-	12,708
Ending Fund Balance/Reserves	-	37,668	-	-	57,790	-	95,458
Total Requirements	-	504,198	-	-	57,790	-	561,988

Minden

FY15-16

Minden	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (3)	Capital Projects (2)	Debt Service (0)	Total (6)
Resources							
Beginning Fund Balance/Reserves	-	143,764	-	4,269,114	914,723	-	5,327,601
Current Revenue							
Property Taxes	-	881,280	-	-	-	-	881,280
State Consolidated Tax	-	300,000	-	-	-	-	300,000
Gaming	-	50,000	-	-	-	-	50,000
Intergovernmental	-	-	-	-	357,369	-	357,369
Charges for Service	-	-	-	2,771,622	-	-	2,771,622
Miscellaneous	-	33,000	-	13,000	3,000	-	49,000
Transfers In	-	200,000	-	-	-	-	200,000
Depreciation	-	-	-	510,000	-	-	510,000
Total Current Revenue	-	1,464,280	-	3,294,622	360,369	-	5,119,271
Total Resources	-	1,608,044	-	7,563,736	1,275,092	-	10,446,872
Requirements							
Operating							
Personnel Services	-	495,331	-	925,301	-	-	1,420,632
Services & Supplies	-	949,453	-	1,411,523	70,000	-	2,430,976
Total Operating	-	1,444,784	-	2,336,824	70,000	-	3,851,608
Non-Operating							
Capital Outlay/Projects	-	-	-	1,997,000	390,199	-	2,387,199
Transfers Out	-	-	-	200,000	-	-	200,000
Contingency	-	43,343	-	-	-	-	43,343
Depreciation	-	-	-	510,000	-	-	510,000
Total Non-Operating	-	43,343	-	2,707,000	390,199	-	3,140,542
Ending Fund Balance/Reserves	-	119,917	-	2,719,912	614,893	-	3,454,722
Total Requirements	-	1,608,044	-	7,763,736	1,075,092	-	10,446,872

Capital Budget

Totaling \$12,305,579, the FY15-16 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY15-16 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 the East Fork Fire Protection District and the Towns are included in this presentation.

Please review the FY16-20 CIP document for more detailed information about the FY16-20 capital budget, the planning process, and the individual projects, including operating cost impacts

The FY15-16 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 FY15-16 Capital Budget is \$12,305,579.

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 County 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.

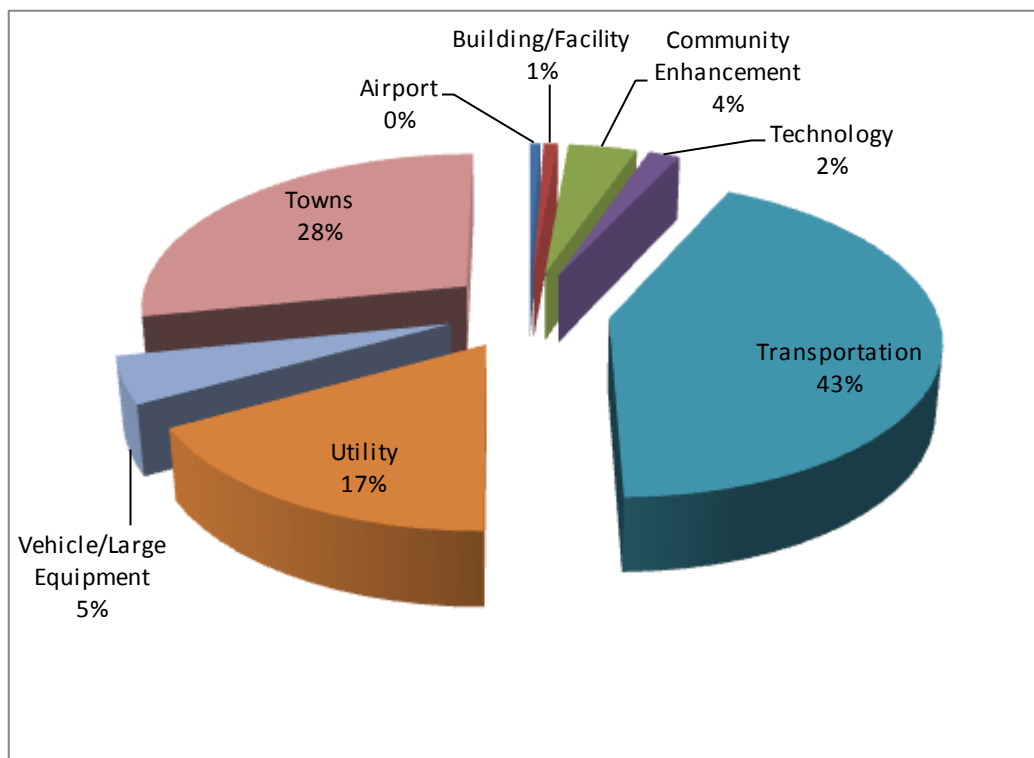
Capital Outlay Defined

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 \$10,000 with a life expectancy beyond one or two years, or \$5,000 if using grant funds. This definition is a recommended practice from the Government Finance Officer's Association (GFOA). The purchase of vehicles or equipment under \$50,000 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 \$50,000. 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 2015-16 Budget
Airport:	
Master Plan Update	73,081
Total Airport Projects	73,081
County Building/Facility Projects	
Carpet Replacement at County Facilities	25,000
County Facility Parking Lots Maintenance	25,000
Minden Inn Rooftop HVAC Replacement	50,000
Total County Building/Facility Projects	100,000
County Leisure/Community Enhancement Projects	
Parks & Recreation Maintenance Projects	249,088
Zephyr Cove Multi-Use Trail Extension	230,000
Total Leisure/Community Enhancement Projects	479,088
County Technology Projects	
IT Projects	200,000
Server	20,000
Total County Technology Projects	\$220,000
County Transportation Projects	
Road Seals and Overlays	700,000
Toler Lane Reconstruction	1,010,700
Buckeye Lane Reconstruction	1,263,360
Jacks Valley Road Reconstruction	828,800
Waterloo Lane Reconstruction	830,000
Pioneer Trail Area Road Rehabilitation	100,000
Centerville Lane Culvert Replacement	350,000
Fredericksburg Road Drainage Improvements	90,000
Lengthen Culverts	60,000
Public Right-Of-Way Access Improvements (ADA)	30,000
Total County Transportation Projects	\$5,262,860
County Utility (Water/Sewer) Projects	
Sierra Country Estates Water System Improvements	394,000
Water & Wastewater Utility SCADA Upgrade	112,000
Clear Creek Waterway	1,000,000
Tank Mixing	60,000
Meridian Lift Station Rehabilitation	228,000
North Valley WWTP Upgrades	312,333
Total Utility (Water/Sewer) Projects	\$2,106,333
County Vehicle/Large Equipment (Capital Outlay)	
County Motor Pool Vehicle Replacement	206,018
Sheriff Vehicle Replacement	305,000
Town of Gardnerville - Replacement of Vehicles	85,000
Total Capital Outlay	\$596,018

Town Projects	
Town of Minden - County Road Streetscape 8th-10th Street	390,199
Town of Minden - Alley Line Replacement 10th to 8th	145,000
Town of Minden -Alley Line Replacement 9th to 7th	145,000
Town of Minden -Bently Faciltiy Piping Loop Extension	295,000
Town of Minden - Gardnerville-Minden Water Intertie	15,000
Town of Minden - Well #1 Dedication and Equipping	60,000
Town of Minden - Well #11	930,000
Town of Minden - Well #11 Test Well	82,000
Town of Minden - Waterline Well #2 to 1st Street Alley Replacement	325,000
Town of Minden - Hwy 88 Hazard Mitigation	40,000
Town of Minden - Valley Vision Fund Contribution	35,000
Town of Minden - Maintenance Street Program	90,000
Town of Minden - Street Sealing	107,000
Town of Minden - Sidewalks and Pathways	60,000
Town of Minden - Street Rehabilitation	310,000
Town of Gardnerville - Storm Drain Maintenance and Repair	25,000
Town of Gardnerville - Street Maintenance and Major Repair	214,000
Town of Gardnerville - Road Maintenance	50,000
Town of Gardnerville - Sidewalk ADA Ramp Upgrades	15,000
Town of Gardnerville - Gardnerville Station	50,000
Town of Gardnerville - Vehicle Replacement	85,000
Total Town Projects	\$3,468,199
Total CIP	12,305,579



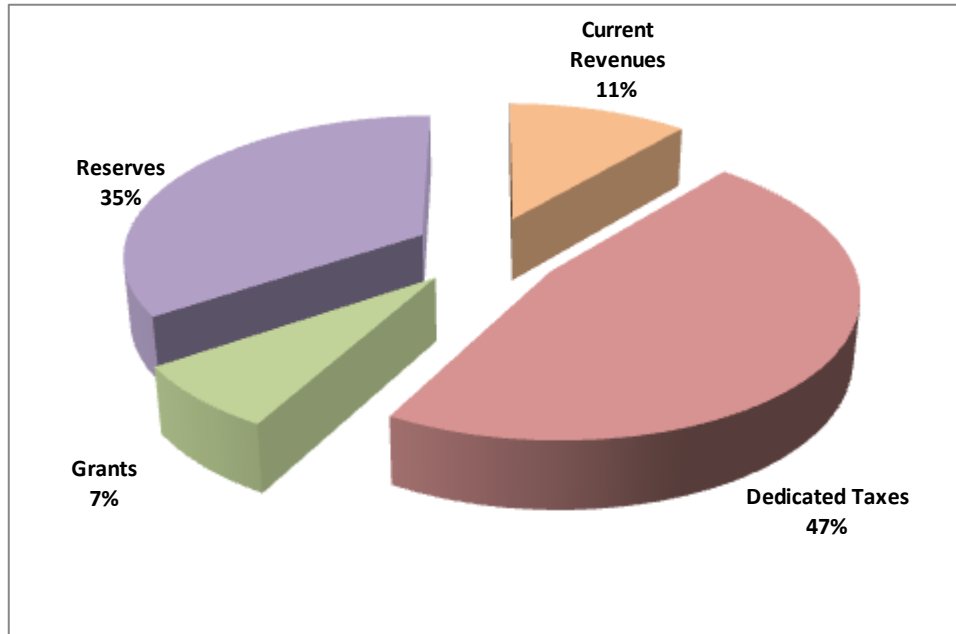
The County uses several different funds to account for capital projects. The revenues received in each of the funds are restricted for specific purposes. Many of these funds have individual 5-year capital improvement plans to address short and long-term capital needs.

Capital Projects by Fund	FY 2015-16 Budget	Total Operating Budget Impact FY15/16 - FY19/20 Cost/(Savings)
General Fund		
Sheriff Vehicle Replacement	305,000	n/a
Special Revenue Funds		
Master Plan Update	73,081	n/a
Parks & Recreation Maintenance Projects	249,088	n/a
Zephyr Cove Multit-Use Trail	230,000	n/a
Server	20,000	n/a
	572,169	-
Enterprise Funds		
Sewer Infrastructure Assessment	312,333	n/a
Water & Wastewater Utility SCADA Upgrade	112,000	n/a
Tank Mixing	60,000	14,000
Sierra Country Estates System Improvements	394,000	15,000
Meridian Lift Station Rehabilitation	228,000	n/a
Clear Creek Waterway	1,000,000	4,000
County Motor Pool Vehicle Replacement	206,018	n/a
	2,312,351	33,000
Construction Funds		
Carpet Replacement at County Facilities	25,000	n/a
County Facility Parking Lots Maintenance	25,000	n/a
Minden Inn Rooftop HVAC Replacement	50,000	(25,000)
IT Projects	200,000	n/a
Road Seal and Overlays	700,000	n/a
Toler Lane Reconstruction	1,010,700	n/a
Buckeye Lane Reconstruction	1,263,360	n/a
Jacks Valley Road Reconstruction	828,800	n/a
Waterloo Lane Reconstruction	830,000	n/a
Pioneer Trail Area Road Rehabilitation	100,000	n/a
Centerville Lane Culvert Replacement	350,000	n/a
Fredricksburg Road Drainage Improvements	90,000	n/a
Lengthen Culverts	60,000	n/a
Public Right-Of-Way Access Improvements (ADA)	30,000	n/a
	5,562,860	(25,000)

Towns		
Town of Minden - Bently Facility Piping Loop Extension	295,000	n/a
Town of Minden - County Road Streetscape 8th-10th Street	390,199	n/a
Town of Minden - Alley Line Replacement 10th to 8th	145,000	n/a
Town of Minden - Alley Line Replacement 9th to 7th	145,000	n/a
Town of Minden - Gardnerville-Minden Water Intertie	15,000	n/a
Town of Minden - Well #1 Dedication and Equipping	60,000	n/a
Town of Minden - Well #11	930,000	n/a
Town of Minden - Well #11 Test Well	82,000	n/a
Town of Minden - Waterline Well #2 to 1st Street Alley Line	325,000	n/a
Town of Minden - Hwy 88 Hazard Mitigation	40,000	n/a
Town of Minden - Valley Vision Fund Contribution	35,000	n/a
Town of Minden - Maintenance Street Program	90,000	n/a
Town of Minden - Street Sealing	107,000	n/a
Town of Minden - Sidewalks and Pathways	60,000	n/a
Town of Minden - Street Rehabilitation	310,000	n/a
Town of Gardnerville - Replacement of Vehicles	170,000	n/a
Town of Gardnerville - Storm Drain Maintenance & Repair	25,000	n/a
Town of Gardnerville - Street Maintenance and Major Repair	214,000	n/a
Town of Gardnerville - Road Maintenance	50,000	n/a
Town of Gardnerville - Sidewalk ADA Ramp Upgrades	15,000	n/aq
Town of Gardnerville - Gardnerville Station	50,000	7,500
	3,553,199	7,500
Total 2015/2016 CIP	12,305,579	15,500

Project Financing

Funding for projects in the FY15-16 Capital Budget come from a variety of sources:

**Current Revenues:**

Funds from operating activities: \$1,386,000

Dedicated Taxes:

Funds received from dedicated taxes such as Ad Valorem: \$5,761,948

Grants:

Funds received from Federal/State grants: \$916,280

Reserves:

Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years: \$4,241,351

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 2015-16 of \$2,659,900,426, the County is limited to general obligation indebtedness in the aggregate amount of \$273,102,291. The County has \$32,278,391 of general obligation debt outstanding as of June 30, 2015.

The following table presents a record of the County's outstanding general obligation indebtedness with respect to its statutory debt limitation.

Actual Fiscal Year Ended June 30	Assessed Valuation	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
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
2015	2,731,022,914	273,102,291	32,278,391	240,823,900

Source:

Douglas County Debt Management Policy, prepared July 2015 for August 2015 requirements

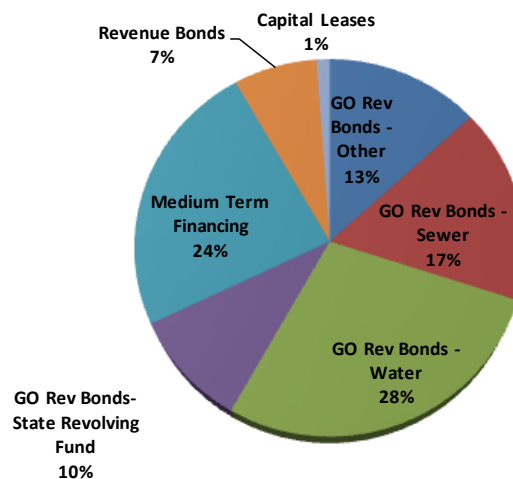
The County may issue general obligation bonds by means of authority granted to it by its electorate or the State Legislature or, under certain circumstances, without an election as provided in existing statutes.

FY15-16 Debt Service by Type

Debt Service by Type (Douglas County Only)

Type	Budget
GO Rev Bonds -Other	589,838
GO Rev Bonds -Sewer	751,455
GO Rev Bonds -Water	1,261,012
GO Rev Bonds- State Revolving Fund	435,918
Medium Term Financing	1,064,900
Revenue Bonds	320,060
Capital Leases	49,979
Total	4,473,162

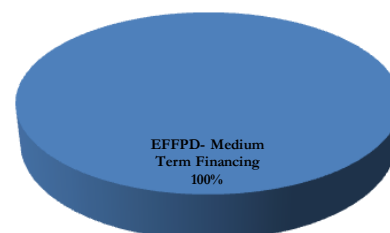
Debt Service by Type (County Funds Only)



Debt Service by Type (Other Funds)

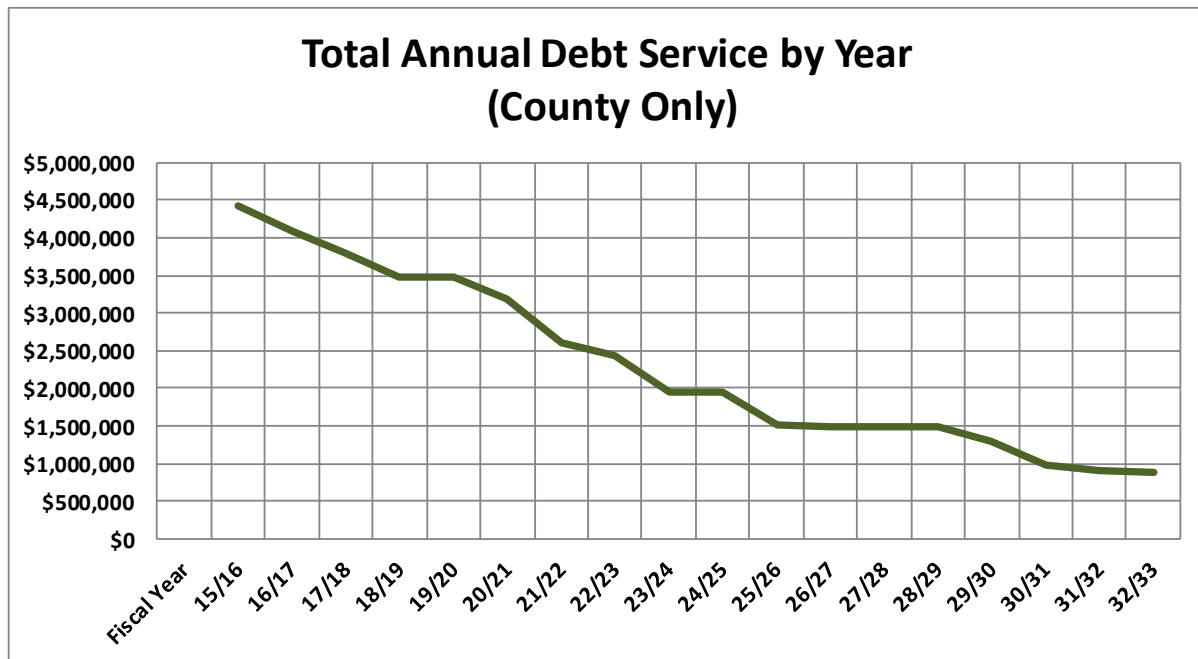
Debt Service by Type (Other Funds)

Type	Budget
EFFPD- Medium Term Financing	148,786
Total	148,786



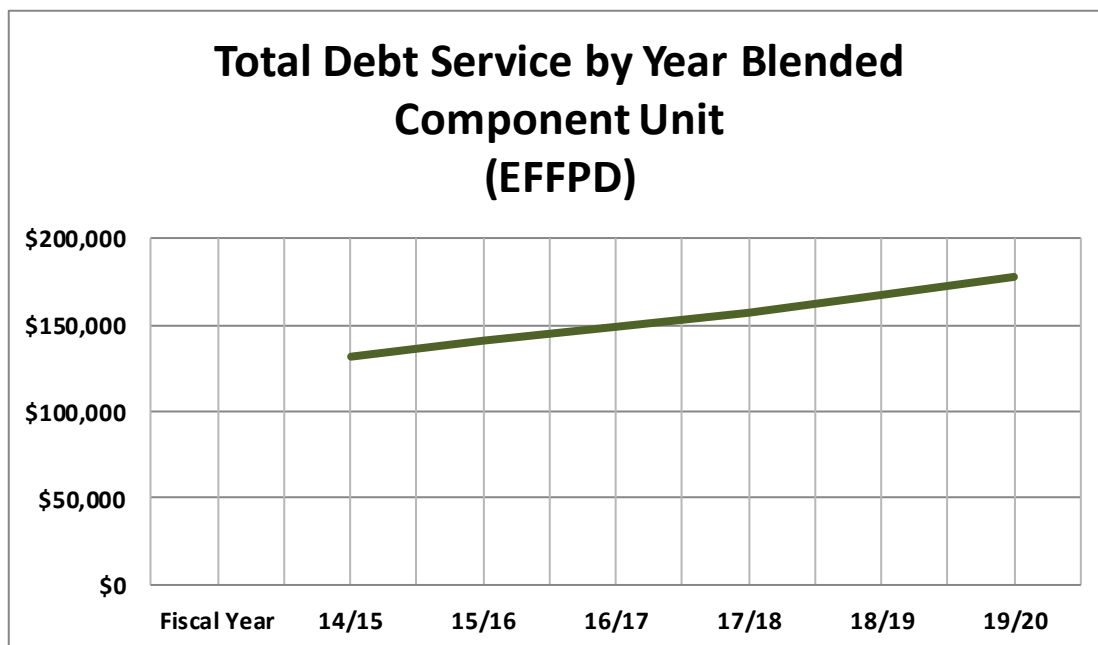
Total Debt Service by Year
Douglas County (County Only)

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
	\$ 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	398,524	1,473,875	238,418	5,483,935
15/16	589,838	751,455	1,261,012	435,918	1,064,900	320,060	4,423,183
16/17	587,378	536,841	1,103,633	471,223	1,066,348	317,367	4,082,788
17/18	488,283	533,606	860,483	527,488	1,067,385	319,172	3,796,416
18/19	488,531	535,170	855,634	527,324	1,068,013		3,474,672
19/20	487,666	545,158	858,900	527,156	1,068,230		3,487,110
20/21	197,194	539,680	865,816	526,982	1,068,038		3,197,710
21/22	197,194	225,400	582,783	526,803	1,067,435		2,599,615
22/23	197,194	224,558	432,388	526,618	1,066,423		2,447,180
23/24	734,019	224,027	460,758	526,428			1,945,233
24/25	737,369	228,623	451,750	526,231			1,943,973
25/26	740,119		276,775	500,956			1,517,850
26/27	742,269		273,525	475,694			1,491,487
27/28	748,744		264,850	475,503			1,489,097
28/29	749,544		260,700	475,305			1,485,549
29/30	754,669		251,125	294,016			1,299,810
30/31	763,528			216,296			979,824
31/32	766,106			143,832			909,938
32/33	772,350			107,092			879,442
	\$ 12,840,313	\$ 5,785,314	\$ 11,484,331	\$ 8,590,946	\$ 11,474,363	\$ 1,419,549	\$ 51,594,815



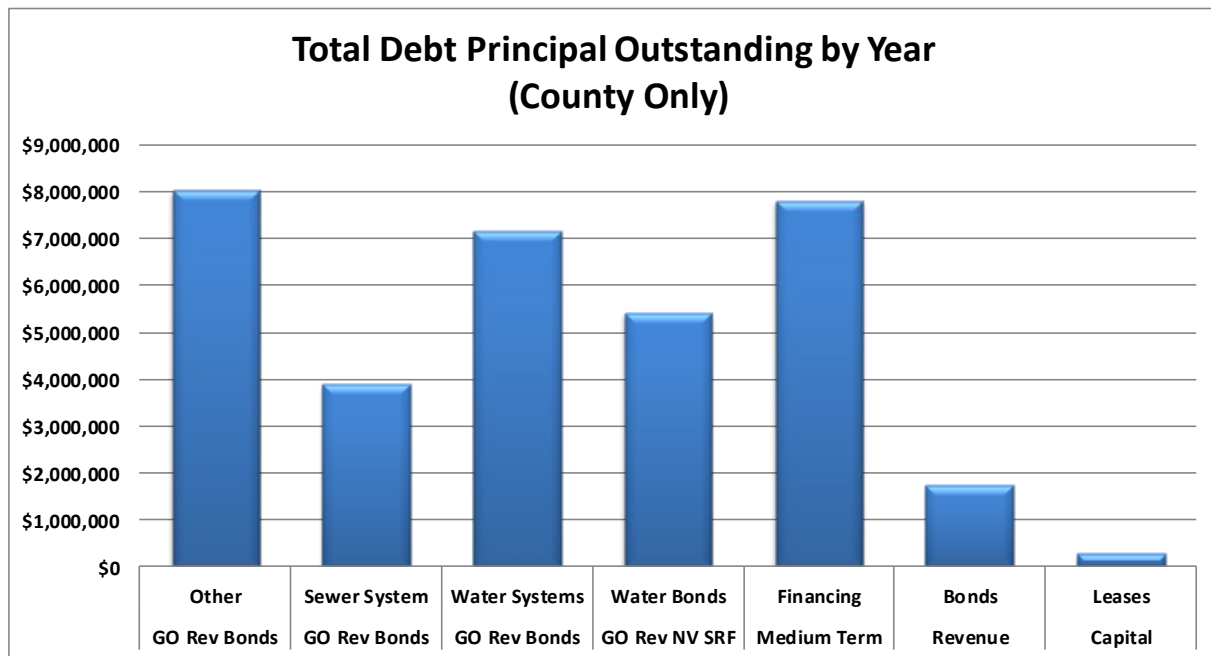
Total Debt Service by Year
Douglas County (Blended Component Units)

Fiscal Year	EFFPD Term Financing	Medium Term Financing
14/15	\$	131,653
15/16	\$	140,472
16/17	\$	148,786
17/18	\$	157,554
18/19	\$	167,736
19/20	\$	178,272



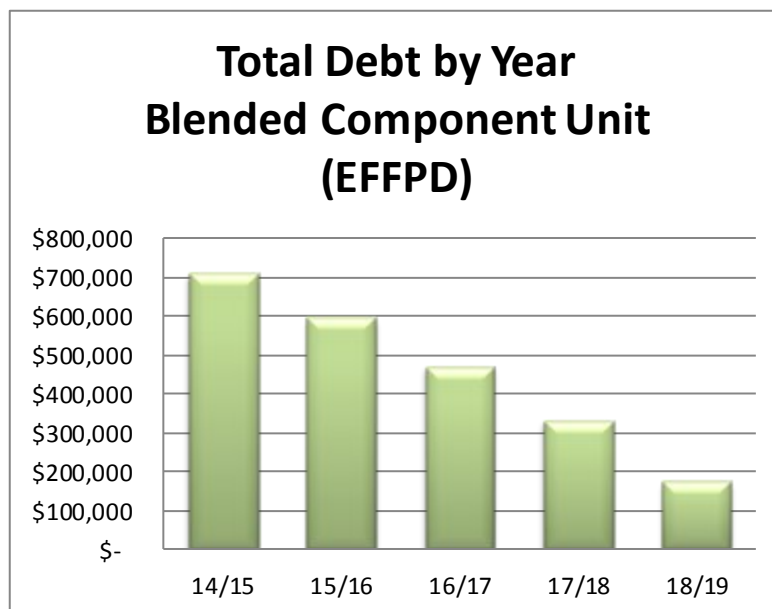
Total Debt by Year
Douglas County (County Only)

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	Capital Leases	Total
13/14	9,208,000	4,490,000	8,035,000	5,419,574	9,070,000	1,905,000		\$ 38,127,574
14/15	8,020,000	3,895,000	7,155,000	5,408,390	7,800,000	1,710,000	272,331	\$ 34,260,721
15/16	7,659,000	3,246,000	6,190,000	5,638,720	6,895,000	1,442,000	230,043	\$ 31,070,720
16/17	7,292,000	2,797,000	5,345,000	5,821,281	5,970,000	1,167,000	186,561	\$ 28,392,281
17/18	7,017,000	2,339,000	4,715,000	5,456,293	5,025,000		141,850	\$ 24,552,293
18/19	6,736,000	1,866,000	4,065,000	5,080,390	4,060,000		95,877	\$ 21,807,390
19/20	6,450,000	1,368,000	3,385,000	4,693,242	3,075,000		48,606	\$ 18,971,242
20/21	6,450,000	859,000	2,670,000	4,294,508	2,070,000			\$ 16,343,508
21/22	6,450,000	654,000	2,215,000	3,883,839	1,045,000			\$ 14,247,839
22/23	6,450,000	444,000	1,895,000	3,460,873				\$ 12,249,873
23/24	5,905,000	228,000	1,530,000	3,025,237				\$ 10,688,237
24/25	5,340,000		1,155,000	2,576,548				\$ 9,071,548
25/26	4,755,000		940,000	2,139,865				\$ 7,834,865
26/27	4,150,000		715,000	1,715,925				\$ 6,580,925
27/28	3,520,000		485,000	1,279,278				\$ 5,284,278
28/29	2,870,000		245,000	829,537				\$ 3,944,537
29/30	2,195,000			551,933				\$ 2,746,933
30/31	1,490,000	-	-	345,846				\$ 1,835,846
31/32	760,000	-	-	208,192				\$ 968,192



Total Debt by Year
Douglas County (Blended Component Units)

Fiscal Year	EFFPD Medium Term Financing
14/15	\$ 708,000
15/16	\$ 595,000
16/17	\$ 469,000
17/18	\$ 329,000
18/19	\$ 173,000



Revenue Bonds - Douglas County

Douglas County - Revenue Bonds										
	Highway Revenue Impr & Refunding - 2003				Airport Revenue Bonds - Series 2014				Total Combined	
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance	Principal Balances	Annual Debt Service
Issue				\$ 3,145,000				\$ 1,075,000		
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				1,075,000	1,905,000	224,533
14/15	222,650	27,650	195,000	635,000	15,768	15,768		1,075,000	1,710,000	238,418
15/16	225,348	20,348	205,000	430,000	94,713	31,713	63,000	1,012,000	1,442,000	320,060
16/17	222,513	12,513	210,000	220,000	94,854	29,854	65,000	947,000	1,167,000	317,367
17/18	224,235	4,235	220,000	-	94,937	27,937	67,000	880,000	880,000	319,172
18/19					94,960	25,960	69,000	811,000	811,000	94,960
19/20					94,925	23,925	71,000	740,000	740,000	94,925
20/21					94,830	21,830	73,000	667,000	667,000	94,830
21/22					94,677	19,677	75,000	592,000	592,000	94,677
22/23					94,464	17,464	77,000	515,000	515,000	94,464
23/24					95,192	15,192	80,000	435,000	435,000	95,192
24/25					94,833	12,833	82,000	353,000	353,000	94,833
25/26					94,414	10,414	84,000	269,000	269,000	94,414
26/27					94,936	7,936	87,000	182,000	182,000	94,936
27/28					95,369	5,369	90,000	92,000	92,000	95,369
28/29					94,714	2,714	92,000	-	-	94,714
Totals	\$ 3,950,283	\$ 805,283	\$ 3,145,000		\$ 1,343,583	\$ 268,583	\$ 1,075,000			\$ 5,293,866

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									
Totals	\$ 1,549,700	\$ 589,700	\$ 960,000	\$ 710,000		\$ 2,192,101	\$ 183,101	\$ 2,009,000	

G.O. Revenue Bonds - Other (continued)

	GO Rev - Community Center Bonds Fund 541 - Dept 883 - 2012 Issue				Total Combined				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Year End 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
Totals	\$ 9,906,250	\$ 3,156,250	\$ 6,750,000						\$ 14,358,052

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

G.O. Revenue Bonds - Water

GO Rev - Water Bonds Fund 318 - Dept 847 2004A Issue (Partially Refunded by 2012A Issue)						GO Rev - Water Refunding Bonds - Lake System 316-840 75.6165% 319-855 9.5874% 320-860 14.7961% 2005A Issue			
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue					\$ 2,065,000				\$ 1,190,000
04/05	74,370	74,370	-		2,065,000	7,071	7,071	-	1,190,000
05/06	85,811	85,811	-		2,065,000	57,850	57,850	-	1,190,000
06/07	85,811	85,811	-		2,065,000	57,850	57,850	-	1,190,000
07/08	85,811	85,811	-		2,065,000	165,604	55,604	110,000	1,080,000
08/09	182,832	82,832	100,000		1,965,000	165,646	50,646	115,000	965,000
09/10	179,468	79,468	100,000		1,865,000	164,750	44,750	120,000	845,000
10/11	175,978	75,978	100,000		1,765,000	163,604	38,604	125,000	720,000
11/12	147,309	47,309	100,000	1,360,000	305,000	162,208	32,208	130,000	590,000
12/13	108,644	8,644	100,000		205,000	160,563	25,563	135,000	455,000
13/14	104,665	4,665	100,000		105,000	163,521	18,521	145,000	310,000
14/15	105,361	361	105,000		-	161,125	11,125	150,000	160,000
15/16	-	-			-	163,333	3,333	160,000	-
16/17	-	-			-				
17/18	-	-			-				
18/19	-	-			-				
19/20	-	-			-				
20/21	-	-			-				
21/22	-	-			-				
22/23	-	-			-				
23/24	-	-			-				
24/25	-	-			-				
25/26									
26/27									
27/28									
28/29									
29/30									
Totals	\$ 1,336,060	\$ 631,060	\$ 705,000			\$ 403,125	\$ 1,190,000		

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

G.O. Revenue Bonds - Water (continued)

GO Rev - Water Refunding Bonds - Valley Systems 315 -835 1.3% 317- 845 1.22% 318-847 97.48% 2005C Issue					GO Rev - Water Improvement Bonds (TRZEDB) Funds 317-845 & 318-847 2010A Issue			
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 1,785,000				\$ 1,570,000
04/05	10,908	10,908	-	1,785,000				
05/06	89,250	89,250	-	1,785,000				
06/07	89,250	89,250	-	1,785,000				
07/08	89,250	89,250	-	1,785,000				
08/09	244,583	84,583	160,000	1,625,000				
09/10	246,292	76,292	170,000	1,455,000				
10/11	247,500	67,500	180,000	1,275,000	78,500	78,500		1,570,000
11/12	248,208	58,208	190,000	1,085,000	94,200	94,200		1,570,000
12/13	248,417	48,417	200,000	885,000	94,200	94,200		1,570,000
13/14	243,271	38,271	205,000	680,000	94,200	94,200		1,570,000
14/15	242,729	27,729	215,000	465,000	94,200	94,200		1,570,000
15/16	241,688	16,688	225,000	240,000	94,200	94,200		1,570,000
16/17	245,000	5,000	240,000	-	94,200	94,200		1,570,000
17/18					94,200	94,200		1,570,000
18/19					94,200	94,200		1,570,000
19/20					94,200	94,200		1,570,000
20/21					94,200	94,200		1,570,000
21/22					94,200	94,200		1,570,000
22/23					94,200	94,200		1,570,000
23/24					292,025	87,025	205,000	1,365,000
24/25					284,550	74,550	210,000	1,155,000
25/26					276,775	61,775	215,000	940,000
26/27					273,525	48,525	225,000	715,000
27/28					264,850	34,850	230,000	485,000
28/29					260,700	20,700	240,000	245,000
29/30					251,125	6,125	245,000	-
Totals		\$ 701,346	\$ 1,785,000			\$ 1,542,450	\$ 1,570,000	

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

G.O. Revenue Bonds - Water (continued)

	GO Rev - Water Improvement & Refunding Bonds Funds 317-845, 318-847 & 321-858 2010B Issue				GO Rev - Water Refunding Bonds Funds 318-847 & 319-855 2012A Issue				Total Combined	
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Year End Principal Balances	Debt Service
Issue				\$ 3,970,000				\$ 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	248,050	113,050	135,000	3,835,000					9,165,000	913,632
11/12	312,750	132,750	180,000	3,655,000	25,974	25,974	-	2,485,000	9,690,000	990,650
12/13	447,517	127,517	320,000	3,335,000	148,717	93,717	55,000	2,430,000	8,880,000	1,208,057
13/14	449,075	119,075	330,000	3,005,000	157,050	92,050	65,000	2,365,000	8,035,000	1,211,781
14/15	449,001	109,001	340,000	2,665,000	160,000	90,000	70,000	2,295,000	7,155,000	1,212,416
15/16	448,625	98,625	350,000	2,315,000	313,167	83,167	230,000	2,065,000	6,190,000	1,261,012
16/17	450,733	85,733	365,000	1,950,000	313,700	73,700	240,000	1,825,000	5,345,000	1,103,633
17/18	450,783	70,783	380,000	1,570,000	315,500	65,500	250,000	1,575,000	4,715,000	860,483
18/19	450,234	55,234	395,000	1,175,000	311,200	56,200	255,000	1,320,000	4,065,000	855,634
19/20	453,967	38,967	415,000	760,000	310,733	45,733	265,000	1,055,000	3,385,000	858,900
20/21	452,016	22,016	430,000	330,000	319,600	34,600	285,000	770,000	2,670,000	865,816
21/22	170,650	10,650	160,000	170,000	317,933	22,933	295,000	475,000	2,215,000	582,783
22/23	173,188	3,188	170,000	-	165,000	15,000	150,000	325,000	1,895,000	432,388
23/24	-			-	168,733	8,733	160,000	165,000	1,530,000	460,758
24/25	-			-	167,200	2,200	165,000	-	1,155,000	451,750
25/26	-			-	-			-	940,000	276,775
26/27	-			-	-			-	715,000	273,525
27/28	-			-	-			-	485,000	264,850
28/29	-			-	-			-	245,000	260,700
29/30	-			-	-			-	-	251,125
Totals		\$ 986,589	\$ 3,970,000		\$ 3,194,507	\$ 709,507	\$ 2,485,000			\$ 16,679,076

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	Principal 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	-
16/17									
17/18									
18/19									
19/20									
20/21									
21/22									
22/23									
23/24									
24/25									
Totals	\$ 2,139,423	\$ 1,079,423	\$ 1,060,000	\$ 1,940,000		\$ 2,064,163	\$ 524,163	\$ 1,540,000	

G.O. Revenue Bonds - Sewer (continued)

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
04/05								
05/06	-		-		-		-	
06/07	-				-			
07/08	-				-			
08/09	-				-			
09/10	-				-			
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	-
Totals	\$ 2,999,038	\$ 579,038	\$ 2,420,000		\$ 2,295,506	\$ 285,506	\$ 2,010,000	

G.O. Revenue Bonds - Sewer (continued)

Fiscal Year	Total Combined				
	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
		-	-		-
Totals		\$ 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 Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
	Issue 12/30/05									
03/09/06				127,338	127,338					-
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	172,264	64,405	107,859		1,942,402
15/16	50,342	12,789	37,553		418,273	182,195	64,318	117,877	112,666	1,937,191
16/17	50,325	11,641	38,684		379,588	182,131	60,368	121,763		1,815,428
17/18	50,308	10,458	39,850		339,739	182,065	56,288	125,777		1,689,651
18/19	50,290	9,240	41,050		298,689	181,998	52,074	129,924		1,559,727
19/20	50,271	7,985	42,287		256,402	181,928	47,721	134,207		1,425,520
20/21	50,252	6,692	43,560		212,842	181,856	43,224	138,632		1,286,888
21/22	50,233	5,360	44,873		167,969	181,781	38,579	143,202		1,143,686
22/23	50,213	3,988	46,224		121,745	181,704	33,781	147,923		995,763
23/24	50,192	2,575	47,617		74,128	181,624	28,824	152,800		842,963
24/25	50,170	1,119	49,051		25,077	181,541	23,704	157,837		685,126
25/26	25,077	-	25,077		0	181,456	18,416	163,040		522,086
26/27	-					181,368	12,953	168,415		353,671
27/28						181,278	7,310	173,968		179,703
28/29						181,183	1,480	179,703		0
29/30										
30/31										
31/32										
32/33										
33/34										
34/35										
	901,663	227,121	674,542	674,542	8,085,866	3,192,347	827,309	2,365,038	2,365,038	25,838,830

Note: Numbers for the SRF loan for the Cave Rock Water & Skyland Water Systems (Funds 319 & 320) are preliminary only. Draws through 6/30/11 total \$1,703,238.46. Interest maturing in FY11/12 is an estimate and will change.

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

Fiscal Year	2010 SRF - Fund 321					2011 SRF - Fund 316				
	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
03/09/06					-					-
05/06	-		-		-					-
06/07	-				-					-
07/08	-				-					-
08/09	-				-					-
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		-
31/32										
32/33										
33/34										
34/35										
	1,495,346	345,346	1,150,000	1,150,000	12,522,257	1,348,542	348,542	1,000,000	1,000,000	10,978,064

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

	2012 SRF - Fund 316					2014 SRF - Fund 326					Total Combined	
Fiscal Year	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance	Total Payment	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	-	54,582.84	54,583					-	325,916	4,792,796
13/14	7,917	7,917	-	857,487.99	912,071					-	381,556	5,419,574
14/15	25,000	25,000		112,951.18	1,025,022				113,840	113,840	398,524	5,408,390
15/16	49,605	25,201	24,404	-	1,000,618	2,917	2,917	-	394,000	507,840	435,918	5,638,720
16/17	73,694	23,971	49,723		950,895	14,258	14,258	-	492,160	1,000,000	471,223	5,821,281
17/18	73,679	22,711	50,968		899,927	70,667	24,720	45,947		954,053	527,488	5,456,293
18/19	73,663	21,419	52,244		847,683	70,651	23,521	47,130		906,923	527,324	5,080,390
19/20	73,647	20,095	53,552		794,131	70,636	22,291	48,345		858,578	527,156	4,693,242
20/21	73,630	18,737	54,893		739,238	70,620	21,030	49,590		808,988	526,982	4,294,508
21/22	73,613	17,346	56,267		682,971	70,604	19,736	50,868		758,120	526,803	3,883,839
22/23	73,596	15,920	57,676		625,295	70,586	18,408	52,178		705,942	526,618	3,460,873
23/24	73,578	14,458	59,120		566,175	70,570	17,047	53,523		652,419	526,428	3,025,237
24/25	73,559	12,959	60,600		505,575	70,552	15,650	54,902		597,517	526,231	2,576,548
25/26	73,540	11,423	62,117		443,458	70,533	14,217	56,316		541,201	500,956	2,139,865
26/27	73,520	9,848	63,672		379,786	70,515	12,748	57,767		483,434	475,694	1,715,925
27/28	73,500	8,234	65,266		314,520	70,496	11,241	59,255		424,179	475,503	1,279,278
28/29	73,481	6,580	66,901		247,619	70,476	9,694	60,782		363,397	475,305	829,537
29/30	73,460	4,884	68,576		179,043	70,456	8,108	62,348		301,049	294,016	551,933
30/31	73,438	3,146	70,292		108,751	70,436	6,482	63,954		237,095	216,296	345,846
31/32	73,417	1,365	72,052		36,699	70,415	4,813	65,602		171,493	143,832	208,192
32/33	36,699	-	36,699		0	70,393	3,101	67,292		104,201	107,092	104,201
33/34						70,370	1,344	69,026		35,175	70,370	35,175
34/35						35,175	-	35,175		-	35,175	-
	1,298,754	273,732	1,025,022	1,025,022	11,314,060	1,251,326	251,326	1,000,000	1,000,000		9,487,979	79,137,182

Medium Term Financing Douglas County

	Medium Term Parking Garage -2004 Fund 541				Medium Term Parking Garage - 2005 Fund 541			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 2,780,000				\$ 3,220,000
03/04								
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	-
15/16								
16/17								
17/18								
18/19								
19/20								
20/21								
21/22								
22/23								
Totals	\$ 3,732,605	\$ 952,605	\$ 2,780,000		\$ 4,158,129	\$ 938,129	\$ 3,220,000	

**Medium Term Financing
Douglas County (continued)**

	Medium Term Community & Senior Center - 2013 Fund 541				Total Combined	
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Principal Balances	Annual Debt Service
Issue				\$ 7,800,000		
03/04					-	-
04/05					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 **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

Capital Lease Douglas County

Douglas County - Capital Lease				
Installment Purchase Agreement - 2014				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 320,000
14/15	49,979	2,310	47,669	272,331
15/16	49,979	7,691	42,288	230,043
16/17	49,979	6,497	43,482	186,561
17/18	49,979	5,269	44,710	141,850
18/19	49,979	4,006	45,973	95,877
19/20	49,979	2,708	47,271	48,606
20/21	49,979	1,373	48,606	-
21/22	-			-
22/23	-			-
23/24	-			-
24/25	-			-
25/26	-			-
26/27	-			-
27/28	-			-
28/29	-			-
Totals	\$ 349,853	\$ 29,853	\$ 320,000	

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 \$2,678,207,114 for FY15-16. 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. FY15-16 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire Protection District, and the Towns is estimated at \$36,234,139.

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, dental and life insurance, 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 \$10,000 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 FY15-16. 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.

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, for example, if the goods or services have not been received by fiscal year end. 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 ensure 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 October primarily covers purchase orders and projects 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. FY15-16 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.

FY15-16 Transfers			
FROM	TO	PURPOSE	TOTAL
County Funds:			
General Fund	Room Tax Fund	To support operations/cover revenue shortfall	\$935,655
	Room Tax Fund	Health Inspector	\$2,000
	Road Operating	To cover revenue shortfall	214,343
	China Spring Fund	To cover property tax revenue shortfall	12,926
	Erosion Control	Warrior Way maintenance	5,000
	Senior Services Fund	Transportation services	433,052
	Senior Services Fund	Cost Allocation (non-grant reimbursed)	83,724
	Lake Tahoe Water Utility	To cover rate shortfall for Cave Rock	98,984
	Lake Tahoe Water Utility	To cover rate shortfall for Skyland	13,516
	Co. Construction	To fund Radio User Fees Reserves	50,000
	Regional Transportation	To improve road infrastructure	<u>1,136,729</u>
			\$2,985,929
Airport	County Debt/Other Fund	Revenue Bonds Debt Service	\$77,739
Social Services	Room Tax Fund	Payment for grounds maintenance	\$3,500
Road Operating	County Debt/Other Fund	2014 Capital Lease	\$49,979
Room Tax	General Fund	Economic Vitality	75,000
	Senior Services	Utility Operator Fees	287,434
	County Debt/Other Fund	Kahle Park bonds Phase II 1998 Debt Service	<u>80,000</u>
			\$442,434
Tahoe-Douglas Trans. Dist.	County Debt/Other Fund	Transportation Bonds 2012 Debt Service	287,218
	Senior Services	Tahoe Transportation Grant	<u>30,000</u>
			\$317,218
Regional Water Fund	Carson Valley Water Utility Fund	2010 A&B Bonds Debt Service	\$125,000
Ad Val Capital Projects	County Debt/Other Fund	2013 Community Center Debt Service	\$1,042,500
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond Debt Service	227,915
	Road Operating	To support operations	<u>200,000</u>
			\$427,915
Total County Funds			\$5,472,214
Redevelopment Agency Funds:			
Administration Fund	Capital Projects Fund	Future capital projects	\$1,804,876
Total Redevelopment Agency Funds			\$1,804,876
Town Funds:			
Minden Capital Equip/Const	Town of Minden General Fund	Road Rehab Project	\$200,000
Total Town Funds			\$200,000
East Fork Fire Protection District Funds:			
EF Fire Administration	East Fork Fire Debt Service	Medium Term Bond, Series 2010 Debt Service	\$141,472
Total East Fork Fire & Paramedic District Funds			\$141,472
Total All Funds			\$7,618,562

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 or to meet unanticipated increases in service delivery costs. Like the fund balance, contingency is also exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events. Contingency balances 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	4,013,452	2,814,197	753,669
Stabilization	-	361,113	-
Nevada Cooperative Extension	28,179	-	7,465
Airport	67,717	1,084,159	24,476
Do. Co. Water District	3,050	-	1,102
Solid Waste	31,677	-	9,787
Medical Assistance to Indigents	-	3,231,633	-
Social Services	109,693	640,808	39,648
Law Library	2,078	-	655
Road Operating	130,563	-	47,191
Room Tax	487,772	-	141,581
Tahoe-Douglas Trans. Dist.	13,010	-	4,702
Justice Court Admin. Assess.	4,399	6,327	1,590
China Spring Youth Camp	250,000	-	-
WNRYS	40,490	528,621	-
911 Emergency Services	152,146	351,921	54,993
Senior Services	101,170	-	22,633
Risk Management	-	4,149,140	-
Dental Insurance	-	854,159	-
Motor Pool/Veh Maint	-	852,921	-
Ridgeview Water	-	13,704	-
Carson Valley Water Utility	-	3,363,513	-
Regional Water	-	526,946	-
Sewer Utility	-	2,779,209	-
Lake Tahoe Water Utility	-	2,150,929	-
Extraordinary Maintenance	-	646,272	-
Ad Valorem Capital Projects	-	3,452,801	-
County Construction	-	1,564,589	-
Regional Transportation	-	1,398,724	-
Co. Debt/Other Resources	-	1,440,624	-
Total County	5,435,396	32,212,310	1,109,492

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

Redevelopment Agency	8.3% Fund Balance	Reserves	Contingency
DC Redevelopment Admin	-	19,974	4,128
DC Redevelopment Capital	-	3,495,147	-
Total Redevelopment	-	3,515,121	4,128
Fire Protection District	8.3% Fund Balance	Reserves	Contingency
East Fork Fire	953,025	110,000	172,233
Total Fire Protection	953,025	110,000	172,233
Town Funds	8.3% Fund Balance	Reserves	Contingency
Gardnerville Town	107,113	-	38,715
G'ville Health/Sanitation	-	401,649	-
G'ville Ad Val Cap Proj	-	72,144	-
Genoa Town	37,668	-	12,708
Genoa Ad Val Cap Proj	-	13,035	-
Genoa Constr Reserve	-	44,755	-
Minden Town	119,917	-	43,343
Minden Ad Val Cap Proj	-	111,015	-
Minden Trash	-	562,274	-
Minden Cap Equip/Constr	-	503,878	-
Minden Wholesale Water	-	1,233,219	-
Minden Water	-	924,419	-
Total Towns	264,698	3,866,388	94,766
Total All Funds	6,653,119	39,703,819	1,380,619

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	11-12 Amended	12-13 Adopted	13-14 Adopted	14-15 Adopted	15-16 Adopted	15-16 Change
Assessor	9.00	9.00	9.00	9.00	9.00	-
Clerk-Treasurer	11.64	11.92	12.04	11.76	11.76	-
County Commissioners	0.50	-	-	-	-	-
District Attorney	21.60	21.60	21.60	21.96	22.46	0.50
Total Constable	5.31	5.98	6.34	6.55	6.55	-
Alternative Sentencing	4.48	4.48	4.48	4.48	4.95	0.48
East Fork Justice Court	6.00	6.00	6.00	6.00	6.48	0.48
Tahoe Justice Court	4.00	4.00	5.00	5.00	5.00	-
Recorder	8.00	8.00	8.00	8.00	7.50	(0.50)
Sheriff	122.18	118.20	118.03	122.55	122.55	-
District Courts	10.38	9.96	11.23	11.23	12.70	1.48
Juvenile Probation	10.00	10.00	10.00	10.00	10.00	-
Juvenile Detention	6.94	6.95	6.95	5.95	5.48	(0.48)
Court Computer	1.00	1.00	1.00	1.00	1.00	-
County Manager	19.44	21.05	20.26	21.53	22.53	1.00
Community Development	20.29	19.29	19.35	20.25	22.25	2.00
Community Services	8.17	9.17	9.07	9.15	9.65	0.50
Public Works	2.17	3.17	3.15	2.66	2.60	(0.06)
Technology Services	16.60	18.20	18.20	16.45	16.45	-
Total General Fund	287.70	287.97	289.70	293.52	298.91	5.39

* 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	11-12 Amended*	12-13 Adopted	13-14 Adopted	14-15 Adopted	15-16 Adopted	15-16 Change
Elected Offices						
Assessor	9.00	9.00	9.00	9.00	9.00	-
Clerk-Treasurer						
Civil Clerk	4.06	4.24	4.36	3.24	3.24	-
Tahoe General Services	3.35	3.15	3.15	3.15	3.15	-
Treasurer	4.23	4.53	4.53	5.38	5.38	-
Clerk-Treasurer	11.64	11.92	12.04	11.76	11.76	-
County Commissioners	0.50	-	-	-	-	-
District Attorney						
Civil/Criminal	17.10	17.10	17.10	17.71	18.21	0.50
Family Support	4.50	4.50	4.50	4.25	4.25	-
District Attorney	21.60	21.60	21.60	21.96	22.46	0.50
Constable						
Constable	2.73	3.35	3.85	3.85	3.85	-
Security	2.58	2.63	2.49	2.70	2.70	-
Total Constable	5.31	5.98	6.34	6.55	6.55	-
Alternative Sentencing	4.48	4.48	4.48	4.48	4.95	0.48
East Fork Justice Court	6.00	6.00	6.00	6.00	6.48	0.48
Tahoe Justice Court	4.00	4.00	5.00	5.00	5.00	-
Recorder						
Recorder	6.00	6.00	6.00	6.00	5.50	(0.50)
Records Management	2.00	2.00	2.00	2.00	2.00	-
Recorder	8.00	8.00	8.00	8.00	7.50	(0.50)
Sheriff						
Administration	3.88	3.90	4.25	4.25	4.25	-
Administration Services	7.30	7.30	4.30	4.83	4.83	-
Records	7.00	7.00	7.00	7.00	7.00	-
Jail	33.00	33.00	34.00	34.00	34.00	-
COPS Grant	1.00	1.00	1.00	2.00	2.00	-
General Investigating	14.00	12.00	13.00	13.00	13.00	-
Patrol/Traffic	6.00	5.00	3.00	6.00	6.00	-
Grants	1.00	1.00	1.00	1.00	1.00	-
Operations/Patrol	47.00	46.00	46.00	46.00	46.00	-
Tri-Net	1.00	1.00	1.00	1.00	1.00	-
Baliff	1.00	1.00	3.48	3.48	3.48	-
Sheriff	122.18	118.20	118.03	122.55	122.55	-
Total Elected Offices	192.71	189.18	190.49	195.31	196.26	0.95
Ninth Judicial District Court						
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	1.75	1.75	1.75	-
Court Clerks	4.90	4.48	5.48	5.48	4.95	(0.52)
Judicial Services	-	-	-	-	2.00	2.00
District Courts	10.38	9.96	11.23	11.23	12.70	1.48
China Spring Youth Camp	33.00	38.50	36.50	42.60	45.00	2.40
Juvenile Probation	10.00	10.00	10.00	10.00	10.00	-
Juvenile Detention	6.94	6.95	6.95	5.95	5.48	(0.48)
Court Computer	1.00	1.00	1.00	1.00	1.00	-
Total Ninth Judicial District Court	61.32	66.41	65.68	70.78	74.18	3.40

FTE by Department – All Funds (continued)

All County by Classification and Department	11-12 Amended*	12-13 Adopted	13-14 Adopted	14-15 Adopted	15-16 Adopted	15-16 Change
Directed Departments						
East Fork Fire & Paramedic District	72.53	72.53	72.53	72.53	73.00	0.47
Library	14.30	14.30	14.30	14.93	14.98	0.05
University of Nevada Cooperative Extension	2.05	2.05	2.05	1.53	1.53	-
Total Directed Departments	88.88	88.88	88.88	88.98	89.50	0.52
County Manager Departments						
County Manager						
County Manager	3.21	3.79	4.85	5.85	5.85	-
Finance	9.78	9.65	8.80	8.90	8.90	-
Economic Vitality	0.50	1.00	1.00	1.00	1.00	-
General Services	0.94	1.26	1.26	1.43	1.43	-
Human Resources	4.01	4.35	4.35	4.35	4.35	-
Project Management	1.00	1.00	-	-	1.00	1.00
Risk Management	0.85	0.90	0.85	0.85	0.85	-
County Manager	20.29	21.95	21.11	22.38	23.38	1.00
Community Development						
Administration	4.79	4.04	4.10	3.00	4.00	1.00
Building	5.00	5.00	5.00	6.00	7.00	1.00
Engineering	4.50	4.25	4.25	5.25	5.25	-
Planning/Code Enforcement	6.00	6.00	6.00	6.00	6.00	-
Community Development	20.29	19.29	19.35	20.25	22.25	2.00
Community Services						
Animal Care Services	4.07	4.07	4.07	4.15	4.15	-
Parks	11.19	11.54	11.82	7.15	7.15	-
Recreation	28.63	29.22	29.95	36.18	40.28	4.10
Senior Services	13.39	13.40	14.03	16.11	19.35	3.24
Social Services	7.00	8.32	8.37	9.08	9.35	0.27
Weed Control	4.10	5.10	5.00	5.00	5.50	0.50
Community Services	68.38	71.65	73.24	77.67	85.78	8.11
Public Works						
Building and Fleet Services	1.56	2.56	2.56	2.56	2.50	(0.06)
Engineering	0.61	0.61	0.59	0.10	0.10	-
Motor Pool	5.82	5.82	6.02	6.12	6.19	0.07
Transportation	11.20	10.20	9.90	11.04	11.36	0.32
Utilities	17.23	17.73	18.93	18.64	20.50	1.86
Public Works	36.42	36.92	38.00	38.46	40.65	2.19
Technology Services						
Communications	3.60	3.45	3.45	-	-	-
Geographic Information Systems	3.35	5.25	5.25	9.00	9.00	-
Information Technology	9.65	9.50	9.50	7.45	7.45	-
Technology Services	16.60	18.20	18.20	16.45	16.45	-
911 Emergency Services	19.95	19.80	19.80	20.05	20.03	(0.03)
Total County Manager Departments	181.93	187.81	189.70	195.26	208.53	13.27
Redevelopment Agency	0.18	0.15	0.15	0.34	0.34	-
Town of Gardnerville	12.00	11.95	14.00	14.50	16.00	1.50
Town of Genoa	2.60	2.62	2.62	2.08	2.08	-
Town of Minden	14.43	14.95	14.95	17.38	19.85	2.48
Total All Funds	554.05	561.95	566.47	584.60	606.72	22.12

* 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	11-12 Amended*	12-13 Adopted	13-14 Adopted	14-15 Adopted	15-16 Adopted	15-16 Change
General Fund	287.70	287.97	289.70	293.52	298.91	5.39
University of Nevada Cooperative Extension	2.05	2.05	2.05	1.53	1.53	-
Douglas County Water District	0.56	0.56	0.49	0.31	-	(0.31)
Solid Waste Management	0.51	0.51	0.49	0.51	0.55	0.04
Social Services	7.00	8.32	8.37	9.08	9.35	0.27
Road Operating	8.95	8.95	8.65	9.65	9.73	0.07
Room Tax	54.12	55.06	56.07	58.25	62.40	4.15
Tahoe Douglas Transportation District	0.10	0.10	0.10	0.12	0.14	0.02
China Spring Youth Camp	33.00	38.50	36.50	42.60	45.00	2.40
911 Emergency Services	19.95	19.80	19.80	20.05	20.03	(0.03)
Senior Services	13.39	13.40	14.03	16.11	19.35	3.24
Risk Management	0.85	0.90	0.85	0.85	0.85	-
Motor Pool/Vehicle Maintenance	5.82	5.82	6.02	6.12	6.19	0.07
Zephyr Water Utility District	1.90	1.90	1.89	1.87	-	(1.87)
Cave Rock/Uppaway Water Systems	2.11	2.11	2.10	1.89	-	(1.89)
Skyland Water System	1.38	1.38	1.37	1.18	-	(1.18)
Regional Water Fund	-	0.25	0.43	0.44	0.53	0.09
Sewer Utility	4.36	4.61	5.22	5.28	5.22	(0.07)
Carson Valley Water Utility	-	6.92	6.94	7.18	8.77	1.60
Lake Tahoe Water Utility					5.44	5.44
Regional Transportation	2.15	1.15	1.15	1.27	1.50	0.23
Total County Funds	445.90	460.26	462.22	477.79	495.46	17.67
Redevelopment Agency	0.18	0.15	0.15	0.34	0.34	-
Gardnerville Town	12.00	11.95	14.00	14.50	16.00	1.50
Genoa Town	2.60	2.62	2.62	2.08	2.08	-
Minden Town	14.43	14.95	14.95	17.38	19.85	2.48
East Fork Fire & Paramedic Districts	72.53	72.53	72.53	72.53	73.00	0.47
Total All Funds	547.64	562.46	566.47	584.60	606.72	22.12

* 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 District Courts Departments, Community Development, the District Attorney's Office and Alternative Sentencing. China Spring Youth Camp increased in FTE 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 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 \$2,678,207,114 for the fiscal year ending June 30, 2015. This represents a 2.84% increase over FY14-15's assessed valuation of \$2,604,338,881. Property assessments are adjusted annually by a formula, and property is physically reappraised for assessment purposes every five years, with a portion of the property physically reappraised every year. State law requires that property be assessed at 35% of taxable value. This percentage may be adjusted upward or downward by the State Legislature.

"Taxable value" is the full cash value in the case of land and the replacement cost, less straight-line depreciation, for improvements to land. Taxable personal property is valued less depreciation in accordance with the regulations of the Nevada Tax Commission, but in no case in excess of the full cash value. Depreciation of improvements to real property is calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of fifty years. Adjusted age is actual age adjusted for any addition or replacement made valued at ten percent or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is seventy-five percent of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted. The following table provides a recent record of the assessed valuation in the county.

REAL PROPERTY ANNUAL ASSESSED VALUATION		
Fiscal Year	Valuation	Percent Change
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%
15-16	2,678,207,114	2.84%

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

Fiscal Year Ended 6/30	Net Levy Roll	Current Tax Collected	% of Levy Collected	Delinquent Tax Collected	Total Taxes Collected as % of Net Levy Roll
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	67,656,118	67,038,862	99.09%	630,415	100.02%
2015*	70,290,700	69,398,098	98.73%	690,933	99.71%

* 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 Monday's 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 FY15-16. 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 - FY15-16

Taxpayer	Type of Business	Assessed Value	% of County Assessed Value
Caesar's Entertainment	Resort/Casino	\$54,829,439	1.99
Park Cattle Company	Resort/Casino	20,603,836	0.75
Harich Tahoe Development	Time Share Development	18,396,033	0.67
Bentley Nevada LLC (GE)	Manufacturer	13,003,104	0.47
Starbucks	Manufacturer	12,205,838	0.44
Bentley Family LTD Partnership	Residential/Agricultural	11,544,044	0.42
Wal-Mart Real Estate Bus. Trust	Retail	10,515,722	0.38
Carson Valley Center LLC	Shopping Center	9,860,208	0.36
Tranquil Investments	Homeowner	9,426,683	0.34
Sierra Sunset LLC	Homeowner	8,615,664	0.31
TOTAL		\$169,000,571	6.15%

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:

1. The assessed value of property is differentiated between property existing on the assessment rolls in the prior year (old property) and new property.
2. 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.
3. The tax rate is then applied against all taxable property to produce allowable property tax revenues.

This cap operates to limit property tax revenue dependent upon changes in the value of old property and the growth and value of new property. A local government may exceed this property tax revenue cap if the proposal is approved by its electorate at a general or special election, or by the Nevada Tax Commission for short-term public safety debt service. In addition, the Executive Director of the Department of Taxation will add to the maximum allowed revenue from Ad Valorem taxes the amount approved by the legislature for the costs to a local government of any substantial programs or expenses required by legislative enactment. In the event sales tax estimates from the Nevada Department of Taxation exceed actual revenues available to local governments, Nevada local governments receiving such sales tax may levy a property tax to make up the revenue shortfall.

State statutes permit counties to levy a capital improvements property tax, which is exempt from the Ad Valorem revenue limitation, discussed above. This tax is limited to 5 cents per \$100 of assessed valuation. Douglas County is levying this tax. School districts levy \$0.75 per \$100 of assessed valuation for operating purposes. School districts are also allowed an additional levy for voter-approved pay-as-you-go tax rates and voter-approved debt service. The Nevada Tax Commission monitors the impact of tax legislation on local government services.

NEVADA COUNTIES/STATEWIDE AVERAGE OVERLAPPING TAX RATES

Fiscal Year Ended June 30	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Eureka	1.9429	1.9421	1.9413	1.9408	1.7770	1.7767	1.7767	1.7772	1.7790	1.7782
Humboldt	2.8988	2.7135	2.7016	2.7546	2.6409	2.5923	2.5405	2.4850	2.5526	2.5462
Elko	3.0040	3.0030	2.9750	2.9780	2.9437	2.9078	2.9010	2.8958	2.8969	2.9093
Churchill	2.9341	3.0364	3.0749	3.0556	3.0172	2.9974	2.9969	3.0220	3.0305	3.0190
Esmeralda	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195
Lincoln	3.0766	3.0726	3.0745	3.1242	3.1611	3.1382	3.0941	3.0776	3.0650	3.0608
Clark	3.1029	3.1141	3.1271	3.1849	3.0719	3.0568	3.0631	3.0554	3.0562	3.0806
Pershing	3.1077	3.1533	3.1558	3.1563	3.1559	3.2466	3.2335	3.2018	3.2305	3.1770
Douglas	2.9742	2.9831	3.0582	3.0762	3.0956	3.1296	3.1428	3.1436	3.1648	3.1893
Nye	3.2151	3.1322	3.1354	3.1621	3.1800	3.3145	3.3145	3.3350	3.2986	3.3317
Lyon	3.0316	3.0320	3.0319	3.0328	3.0896	3.1672	3.2192	3.3553	3.3617	3.3393
Lander	3.3675	3.3657	3.3675	3.3651	3.3587	3.3573	3.3573	3.3576	3.3597	3.3598
Storey	3.4903	3.4930	3.4607	3.4607	3.4607	3.4607	3.4607	3.4607	3.4604	3.4601
Washoe	3.5554	3.5607	3.5826	3.5767	3.5767	3.5593	3.5794	3.5689	3.4959	3.4943
Carson City	3.0004	2.9936	3.2602	3.2928	3.1680	3.2055	3.5556	3.5435	3.5230	3.5039
Mineral	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6229	3.6600
White Pine	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
Average Statewide Rate	3.1471	3.1526	3.1727	3.2162	3.1320	3.1320	3.1304	3.1212	3.1232	3.1360

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 FY15-16, we will abate \$6,078,884 in secure taxes for Douglas County as a whole.

DOUGLAS COUNTY ABATED TAXES FY 15-16, SECURE TAXES

Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	30,425,048	6,078,884	19.98%
Douglas County Redevelopment Agency	2,109,579	109,904	5.21%
East Fork Fire Protection District	7,462,158	699,532	9.37%
Town of Gardnerville	1,125,931	118,082	10.49%
Town of Genoa	52,736	12,804	24.28%
Town of Minden	976,993	73,395	7.51%
State of Nevada	4,439,318	355,192	8.00%
Special Districts	36,787,607	4,836,335	13.15%
Total	83,379,370	12,284,128	14.73%

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 2015 at 22,323, of which 8.0% were unemployed. Employment rates change with the tourist seasons.

AVERAGE ANNUAL LABOR FORCE SUMMARY

Douglas County, Nevada

Calendar Year	2007	2008	2009	2010	2011	2012	2013	2014
Total Labor Force	22,190	22,406	22,666	22,672	22,533	21,634	21,350	22,323
Unemployment	1,118	1,750	2,711	3,308	3,147	2,599	2,250	1,758
Unemployment Rate	5.0%	7.8%	12.0%	14.6%	14.0%	12.0%	10.5%	8.0%
Total Employment	21,072	20,656	19,955	19,364	19,386	19,035	19,100	20,565

Source:

State of Nevada - Department of Employment, Training, and Rehabilitation - www.nevadanworkforce.com

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

ESTABLISHMENT BASED INDUSTRIAL EMPLOYMENT^{1,2}

Douglas County, Nevada

Calendar Year	2007	2008	2009	2010	2011	2012	2013	2014
Total All Industries	21,540	20,450	18,160	17,190	17,270	17,270	17,776	17,956
Natural Resources and Mining	-	-	-	-	-	-	135	138
Construction	1,900	1,420	1,020	780	770	750	808	991
Manufacturing	1,920	2,030	1,840	1,670	1,690	1,780	1,652	1,678
Trade, Transportation and Utilities	2,790	2,640	2,420	2,360	2,340	2,400	2,693	2,795
Information	-	-	-	-	-	-	127	139
Financial Activities	820	800	760	720	760	750	725	709
Professional and Business Services	1,670	1,640	1,480	1,500	1,500	1,460	1,593	1,597
Educational and Health Services	1,170	1,220	1,250	1,250	1,300	1,350	1,416	2,525
Leisure and Hospitality	8,230	7,690	6,460	6,000	6,090	5,910	6,006	6,064
Other Services	380	390	360	350	370	440	400	400
Government	2,370	2,390	2,390	2,380	2,320	2,270	2,208	2,216

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 4th Quarter, 2014)

Employer	Type of Business	Number of Employees
Harrah's	Casino Hotels	1,000-1,499
Douglas County School District	Government	900-999
Montbleu Resort	Casino Hotels	600-699
Bently, NV	Industrial Process	600-699
Douglas County	Government	600-699
Harvey's	Casino Hotels	500-599
Wal-Mart	Retail	500-599
Carson Valley Inn	Casino Hotels	300-399
Lakeside Inn & Casino	Casino Hotels	300-399
Carson Valley Medical Center	Medical/Surgical Hospital	300-399
Full Systems Services Corp	Janitorial Services	200-299
Ridge Resorts/ Resorts West	Hotels and Motels	200-299

Source:

State of Nevada, Department of Employment, Training & Rehabilitation, Employment Security Department

Retail Sales

Retail sales in Douglas County for FY13-14 registered an increase of 1.1% from FY12-13.

TAXABLE SALES

Douglas County, Nevada

Douglas County				
Fiscal Year	Total	% Change	State Total	% Change
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
2014	599,622,888	1.1	47,440,345,167	4.9

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

1.75% Supplemental City County Relief Tax

All Counties. The State disperses collections to all counties through a formula. SCCRT revenues are a

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 ¹		New Commercial		Other ²		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 ³	418	105,146,681	39	23,308,488	1,509	37,558,846	1,972	166,014,015
2007 ⁴	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
2014	156	56,185,007	6	1,589,077	1,309	75,365,039	1,471	133,139,123

1 Includes single and multi-family dwellings, new mobile homes and duplexes.

2 Includes permits issued for the purpose of remodeling, construction additions, rehabilitation, rebuilding and all other permits required by codes adopted by Douglas County

3 2006 corrected to exclude septic permits in the residential totals and total permits.

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

Source:

Douglas County - Community Development Department

Gaming

The economy of the county is substantially dependent on the tourist industry, which is primarily based on legalized gambling and related forms of entertainment. The following table shows the gross taxable revenue from gaming in the county as compared to the State. Over the last five years, an average of 2% of the State's total gross taxable gaming revenue has been generated from the Douglas County South Shore area.

GROSS TAXABLE GAMING REVENUE AND GAMING TAXES¹

Douglas County, Nevada

Calendar Year, Ending Dec. 31,	<i>Gross Taxable Gaming Revenue²</i>			<i>State Gaming Collection³</i>		
	Douglas County South Shore of		% Change	Douglas County South Shore of		% Change
	State Total	Lake Tahoe ⁴		State Total	Lake Tahoe ⁴	
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%
2014	10,340,235,592	192,100,764	-0.8%	909,880,214	16,291,669	2.7%

1 The figures shown in prior periods are subject to adjustments due to amended tax filings, fines and penalties.

2 The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).

3 Cash receipts of the State from all sources relating to gaming (General Fund and other revenues) including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections. A portion of collections is deposited to State funds other than the State's General Fund.

4 The Gaming Control Board provides information by geographic location. Therefore, this information does not include revenues from the Carson Valley portion of Douglas County.

Source:

State of Nevada - Gaming Control Board, 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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