

DOUGLAS COUNTY NEVADA



Adopted Operating & Capital Budget

Fiscal Year 2016-2017

On the Cover

Photos and Cover Design by Kathy Kaiser, Finance Division



FY 2016-17 Adopted Budget



BOARD OF COMMISSIONERS

1594 Esmeralda Avenue, Minden, Nevada 89423

Lawrence A. Werner
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 2016-17 (FY16-17) Adopted Budget. The budget is a financial plan to allocate resources needed to accomplish the strategic goals and objectives of Douglas County. The FY16-17 Budget is the product of months of work by the Board of County Commissioners, elected officials, department directors and staff, as well as members of the community, businesses and other local public agencies. In the development of the FY16-17 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 continues to work collaboratively with other special taxing districts and other regional entities to provide various services that meet the needs of our community in the most cost effective way.

Douglas County became the first county in the nation to implement **Priority Based Budgeting (PBB)** in 2013, 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 its 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 local elected officials are faced with, 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**" exercise, an on-line forum in which residents allocate a limited mock budget amongst the County's priorities. Over the past 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 public information to ensure Douglas County's local government is as transparent to residents as possible. In addition to the budget document, several other important sources of information are also available, including the five-year Capital Improvement Plan, 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 (775) 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 16-17 budget. Thank you for taking the time to review this important piece of public information.

Sincerely,

Lawrence A. Werner, County Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Douglas County
Nevada**

For the Fiscal Year Beginning

July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Douglas County, NV for its adopted operating budget for the fiscal year beginning July 1, 2015 (FY15-16). In order to receive this award, a governmental unit must publish a budget document that reflect the guidelines established by the National Advisory Council on State and Local Budgeting, incorporate the GFOA's best practices on budgeting, and meet the program criteria. Douglas County has received the Budget Award for nineteen consecutive years. We believe our current budget continues to conform to program requirements and are submitting the Douglas County, NV FY2016-17 Adopted Operating and Capital Budget Document to GFOA for consideration of the Distinguished Budget Presentation Award.

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Introduction

General information about Douglas County, NV to provide its history and current state as well as a brief view of the budget.

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 fiscal year 2016-17 (FY16-17) beginning July 1, 2016 and ending June 30, 2017. Each major section of the document is outlined below to assist in finding information.

Introduction:

General County information, an organization chart, list of officials, and a description of the various County boards and commissions.

Budget Message:

A message explaining the principal budget items, revenue and appropriation highlights summarizing major issues affecting the budget, and outlining challenges Douglas County faces.

Budget Overview:

An overview of the annual budget development process including budget guidelines, strategic goals, budget directives, and an explanation of County financial policies. Also included are an evaluation of the County's financial condition and a concise portrayal of the FY16-17 adopted budget by Agency.

County Services:

An overview of each County department, including each department's mission statement, organization chart, staffing and operating budget, programs offered for FY16-17, accomplishments from the prior fiscal year, and goals and objectives for the current fiscal year.

Capital Budget:

An overview of the capital projects planned and their financing source for FY16-17. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY17-21 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.

Fund Summaries:

A summary of the estimated resources and requirements for each of the 56 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.

Appendix:

A resource for additional statistical information on budget related items including personnel, transfers, fund balances, reserves, and contingencies.

Glossary:

Alphabetical list of terms and acronyms used within this document and their corresponding definitions.

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

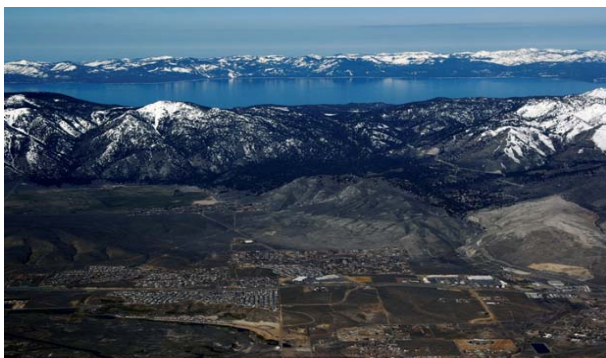
Douglas County is a political subdivision of the State of Nevada, operating under provisions of Title 20 of *Nevada Revised Statutes* (NRS). On November 25, 1861, Douglas County became one of the first nine counties established by the first Nevada Territorial Legislature, with the County seat located in the town of Genoa. The County was retained when the territory became a state on October 31, 1864. Douglas County is named after 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.

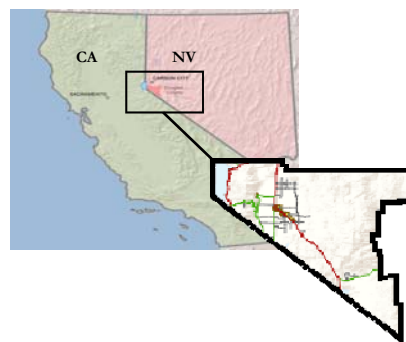
Geographic Information

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 9,595 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



Douglas County line, bordering CA

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 11 parks and a wide variety of recreational activities to enjoy. Parks include: Kahle Community Park, Zephyr Cove Park, George Brautovich Park, Johnson Lane Park, Lake Tahoe Multi-use Park, Lampe Park, Lincoln Park, Ranchos Aspen Park, Ranchos Birch Park, Ranchos Conifer Park, School Site Park, Topaz Lake Campground, Topaz Ranch Estates Park and Stodick Park. Additional parks are supported by the towns and General Improvement Districts.

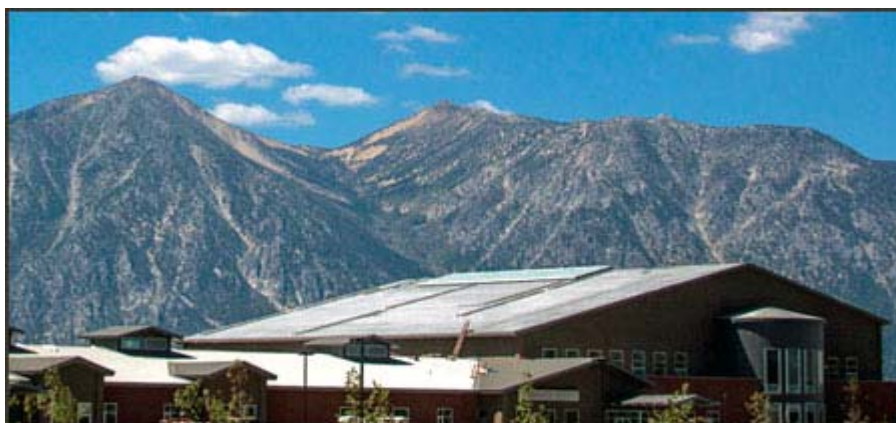
The primary program of the Parks & Recreation Department is Kids Club, a day care service for school aged children. This program is operated at every elementary school in the County. During school breaks, the department operates all day camps with trips to destinations that include Lake Tahoe, hiking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

Youth sports programs are very popular and include flag football, basketball and volleyball. Adult sports programs include flag football, softball and volleyball. 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 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 a rodeo arena with chutes and pens, a practice arena, 1500 seat grandstand, announcer booth, pavilion, horse barns, concession/restroom buildings, a tree farm, and a staging area. A Model Airplane Complex, 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 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 State of Nevada Department of Taxation's *Population of Nevada's Counties and Incorporations 2015 Governor's Certified Series Publication*, Douglas County's estimated population was 48,223 in 2015. Douglas County population has decreased 6.85% between 2006 and 2015. Although the population has declined, 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
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%
2015	2,897,584	1.9%	48,223	-0.7%

Source: State of Nevada Department of Taxation, *Population of Nevada's Counties and Incorporations 2015 Governor's Certified Series Publication*

Education

Douglas County School District (DCSD) seeks to provide excellent educational opportunities to residents of Gardnerville, Minden, Genoa and parts of Lake Tahoe (from Glenbrook to Stateline) of 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 members work together to provide quality education. Our mission is to ensure that all students achieve excellence in education, character and citizenship, in partnership with parents and the 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. For more information, visit <http://dcsd.k12.nv.us/> and click on the link titled "Schools" on the top banner.

To meet the educational needs of Nevadans living throughout the Western Nevada College's (WNC) five-county, 8,049-square-mile area, Western Nevada College operates three campus locations and several rural instructional centers. One of WNC campuses is located in Douglas County, at Bentley Hall in Minden. The college offers a variety of classes in the arts and sciences, technology, 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 teaching certification. WNC 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. The Library offers 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, eAudiobooks, and eMagazines. Book drops are located in Minden, Zephyr Cove Park, Topaz Ranch Estates retail center, Sunridge, Indian Hills, and Kahle Community Park.

Taxes

Nevada Revised Statutes (NRS) limits the ad valorem tax rate to \$3.64 on each \$100 of assessed value; however, legislature has provided exceptions to that limit. The State has implemented a rate of \$0.02 outside the \$3.64 rate which gives the effective limit in Douglas County of \$3.66 per \$100 of assessed valuation. Because Douglas County has many different districts, this rate ranges from \$2.67 to \$3.66. Assessed value is 35 percent of the property's current Taxable Value, not to exceed Full Cash Value (market value). The county assessor is responsible for establishing the value of all property within their jurisdiction with the exception of property of an interstate or intercounty nature. Valuations of interstate or intercounty property is established by the Nevada Tax Commission. Examples of these properties include public utilities, airlines and railroads.

Douglas County 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 for 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 Board"), the governing body of the County, is comprised of five members who are elected at-large by the 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. 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 and 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.

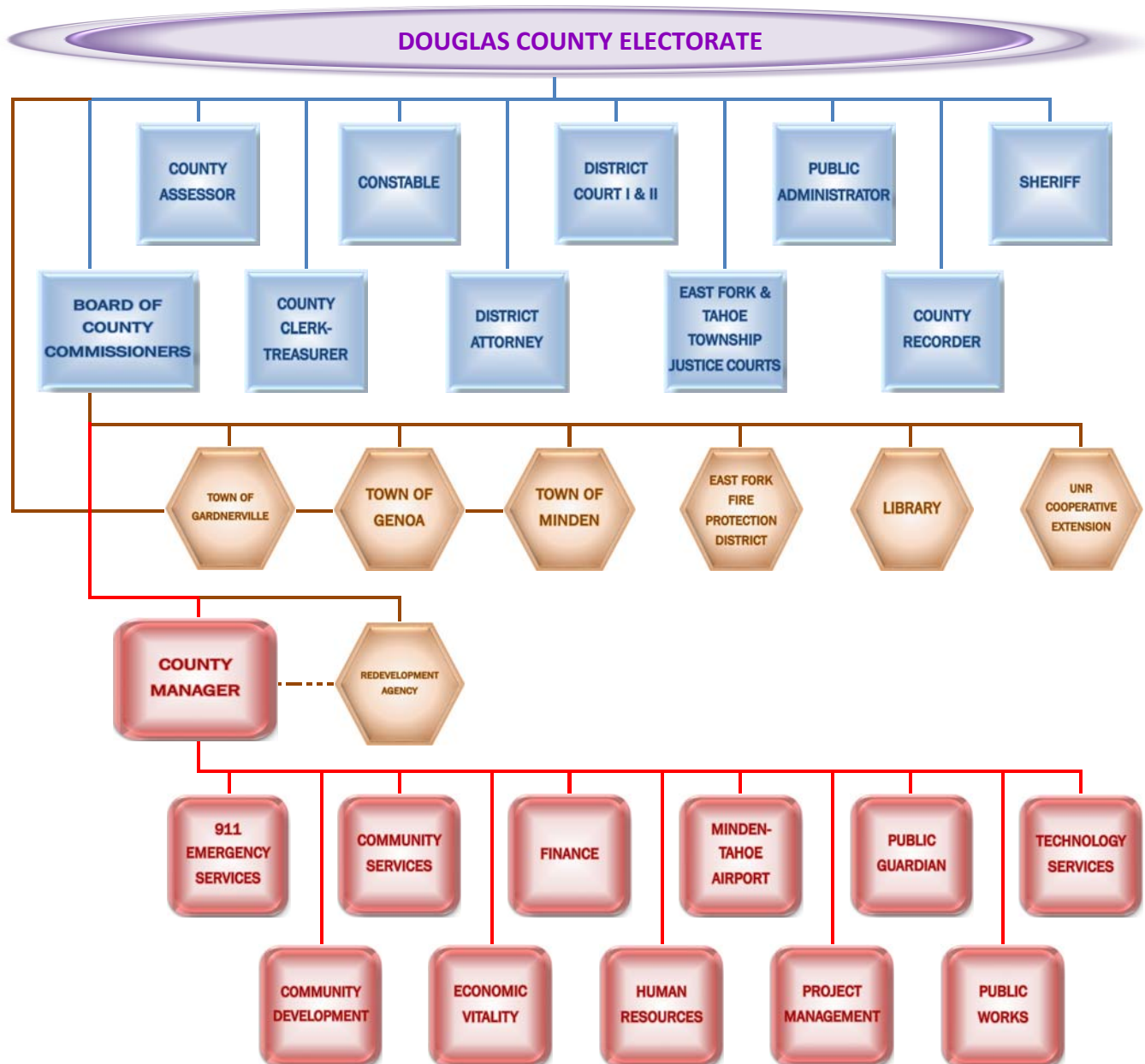
The Board of Commissioners also presides as the Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Regional Transportation Commission, Redevelopment Agency Board, and the East Fork Fire Protection District Board. The County Commissioners hold meetings as a 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 the Douglas County Transportation Center in Stateline, Nevada. Special meetings are scheduled as needed. Other community and public meetings are held throughout the year to obtain public input on specific matters and projects proposed within the County. Agendas for all meetings are posted at several locations, including: the Historic County Courthouse, the Minden Inn, the Judicial/Law Enforcement Building, the Douglas County Libraries, Douglas County Administration Building, Tahoe Transportation Center, the post offices in Gardnerville and Minden and the Douglas County website at <http://www.douglascountynv.gov>.

The unincorporated Towns of Gardnerville, Genoa, and Minden are governed by their own separate elected boards in those areas for which authority has been granted to them by Douglas County. The Douglas County Library is governed by a Board of Trustees and administered by an appointed Library Director. An appointed Fire Chief oversees the East Fork Fire 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 which has a separate elected Board

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

- ◇ Airport
- ◇ Animal Care and Services
- ◇ Assessor
- ◇ 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 Organization Chart



Douglas County Officials

Board of County Commissioners (Elected)

Doug N. Johnson

Chairman, District 3

Greg Lynn

Commissioner, District 1

Steve Thaler

Commissioner, District 2

Nancy McDermid

Vice Chairwoman, District 4

Barry Penzel

Commissioner, District 5

County Elected Officials

Doug Sonnemann

County Assessor

Paul Gilbert

Constable

Tod Young

District Judge, District Court I

Thomas Perkins

Justice Judge, East Fork Township

Claudette Springmeyer

Public Administrator

Kathy Lewis

County Clerk-Treasurer

Mark B. Jackson

District Attorney

Thomas W. Gregory

District Judge, District Court II

Richard Glasson

Justice Judge, Tahoe Township

Karen Ellison

County Recorder

Ron Pierini

Sheriff

County Appointed Officials

Larry Werner

County Manager

Christine Vuletich

Assistant County Manager/Chief Financial Officer

Bobbi Thompson

Minden-Tahoe Airport Manager

Amy Dodson

Library Director

Carl Ruschmeyer

Public Works Director

Mimi Moss

Community Development Director

Scott Morgan

Community Services Director

Tod Carlini

East Fork Fire Protection District Chief

Ron Sagen

911 Emergency Services Manager

Sherri McGee

Chief Technology Officer

Boards and Commissions

Citizen participation on various Douglas County boards and commissions serve 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 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 for additional information about serving Douglas County in this capacity or 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 ongoing 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 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.

Committees within the County structure that serve in an advisory capacity to the Board 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 River drainage area. 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 fishing seasons, 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 and 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.

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

- ◇ Financial Stability
- ◇ Safe Community
- ◇ Economic Vitality
- ◇ Infrastructure
- ◇ Natural Environment, Cultural Heritage and Quality of Life
- ◇ Organizational Sustainability

Strategic Goals

Financial Stability

Financial strength and integrity of organization

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

- ◇ Develop strategies to address long-term financial stability
- ◇ Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services, privatization and shared services
- ◇ Utilize Priority Based Budgeting Program for on-going financial and budget decision making
- ◇ Develop a technology plan to address the County's current and future technology needs
- ◇ Develop a facilities plan to address the County's future facility needs, including a long-term strategy for the Minden Inn

Safe Community

Safe environment for residents, businesses and visitors

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

- ◇ Develop a comprehensive Continuity of Operations Plan (COOP) for Douglas County and encourage the participation of all special districts within the County
- ◇ Revise the Douglas County Emergency Operations Plan to include elements of the recently adopted FEMA-approved Hazard Mitigation Plan Update and incorporate necessary changes in the application of the Emergency Response Plan
- ◇ Initiate a septic systems conversion program throughout the County
- ◇ Conduct EOC-related training on a regular basis
- ◇ Implement "After Action Review" recommendations for all emergency/disaster events that may occur throughout County

Organizational Sustainability

Create and maintain a motivated, efficient and effective staff to maximize our level of service to the community

Objective: Douglas County will value their employees and create an optimal workforce to serve our

- ◇ Develop an implementation plan for the Comp and Class study
- ◇ Refine and enhance the County's employee recognition program
- ◇ 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
- ◇ Expand the County's current new-employee orientation program to better infuse the appropriate culture into our workforce
- ◇ Work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe (within Douglas County)

Strategic Goals

Economic Vitality

Thriving economy that respects the County's natural assets and provides jobs, products and services for residents

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

- ◊ Work with Tahoe Stakeholders to identify viable options to implement South Shore Vision
- ◊ Implement Economic Vitality priority projects to best meet the needs of local business and identify/initiate additional tourism events/opportunities in the County
- ◊ Examine and revise Title 20, Division 11 (appeal process) and Engineering Design Standards
- ◊ Work with the Towns of Minden and Gardnerville and other stakeholders to finalize Valley Vision priority projects and leverage funds for implementation
- ◊ Work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe (within Douglas County)

Infrastructure

Construct, operate and maintain the infrastructure necessary to meet the current and future needs of the community

Objective: Douglas County will provide for the maintenance and infrastructure necessary to meet current

- ◊ Working in partnership with residents and businesses, develop long term solutions to fund preventative road maintenance
- ◊ Identify funding to support the continuation of the east-side improvements at the Airport
- ◊ Complete the Countywide stormwater master plan including development of a long-term funding strategy
- ◊ 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
- ◊ 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

Objective: Douglas County will preserve the County's natural environment, cultural heritage and other

- ◊ Secure passage of the Douglas County Conservation Act
- ◊ Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resources to assist in oversight
- ◊ Advocate for the educational assets of the County including public library and local colleges
- ◊ Perform the 20-year update to the County's master plan
- ◊ Initiate a Countywide recycling program

Budget Message

A message explaining the principal budget items, revenue and appropriation highlights summarizing major issues affecting the budget, and outlining challenges Douglas County faces.

Douglas County Budget Message

Overview

The adopted budget for fiscal year 2016-2017, 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 56 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 2016-17 adopted budgets for all agencies total is \$179,543,437, including depreciation, fund balances and reserves.

Total Budget By Organization	2016-17 Adopted
Douglas County	142,018,227
Redevelopment Agency	7,915,514
Town of Gardnerville	3,441,092
Town of Genoa	571,272
Town of Minden	11,276,530
East Fork Fire Protection District	14,320,802
Total	179,543,437

Priority Based Budgeting

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 included development of long-range financial forecasts, a comprehensive review of the entire organization, identification of specific programs and the associated costs, and an evaluation of 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
- ◇ Managed Growth and Development
- ◇ Organizational Sustainability

Priority Based Budgeting is a 360 degree tool used year round by all levels of the County. It is used by the County Commissioners during preparation of the budget, by Management throughout the year to analyze departmental programs, by the Finance staff when presenting financial information about County and community programs.

Priority Based Budgeting has enabled Douglas County to reduce structural budget deficits and improve its bond rating. During economic conditions resulting from the Great Recession and the slow recovery that

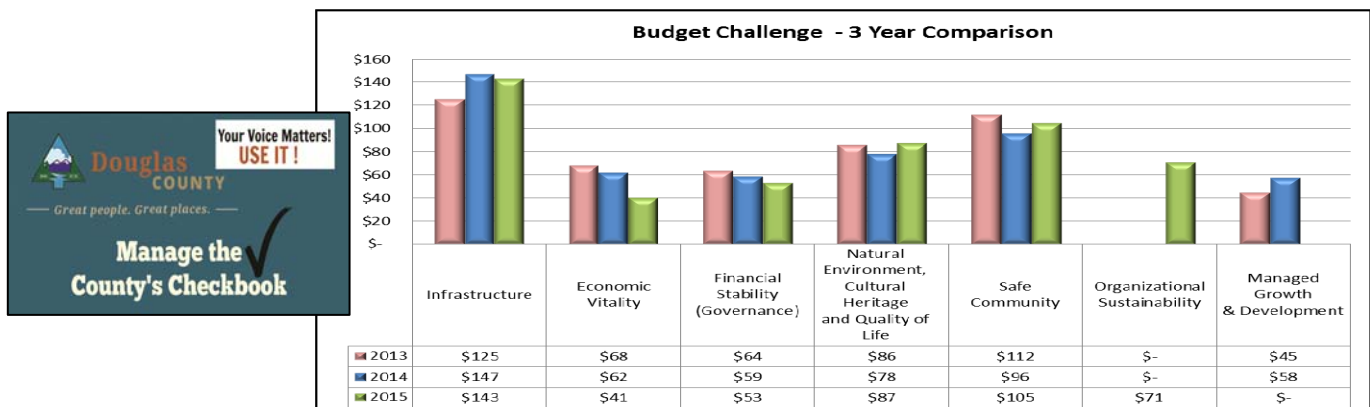
followed, the County was faced with many difficult financial decisions. Although “across the board cuts” have provided temporary results, they did not offer a solution or plan for financial management and sustained financial stability. Priority Based Budgeting allowed the County’s Board, elected officials, and staff to focus on programs and costs in relation to the County’s goals and community values and make targeted, more beneficial and worthwhile decisions while improving the method of communicating the budget.

The process of Priority Based Budgeting begins by identifying the organization’s strategic priorities and establishing the desired goals for each objective, which are used to develop *Community Results* that define the outcomes that indicate how the County’s strategic goals are achieved. Each department then identifies its programs, and scores them in relation to basic attributes and how strongly each program influences the achievement of the community results. Finally the cost of each program and any offsetting program revenues to recover costs are established. Based on all the information, each program is assigned a quartile ranking, which identifies the program’s relevance to achieving the County’s mission. Programs in the first two quartiles most strongly influence the achievement of the community results. This analysis is factored in when developing the budget to better align the community’s resources with what its leaders and residents value the most and to determine what program spending should be reevaluated. More information about County programs is provided in the departmental sections of this document.

With alternate methods of budgeting, the connection between funding departments and programs to community values are not always apparent and can be geared more toward “spending within limits” by line item instead of funding priorities and goals. Priority Based Budgeting allows a more focused method which enables us to ask targeted questions and refine how we allocate resources to better meet the county’s mission and strategic priorities.

Community Engagement

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**” online forum which allows residents to allocate a mock budget with limited dollars amongst the County’s strategic priorities. There has been a consistent increase in the number of residents who participate in the forum and provide input on what is most important to the community. All results are presented to the Board of County Commissioners where the residents’ inputs are discussed and addressed in regard to the budget process. 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. Infrastructure was ranked the highest priority by residents, via the checkbook exercise, for three consecutive years. Based on this input, Douglas County shifted funding from lower priority programs towards road maintenance.

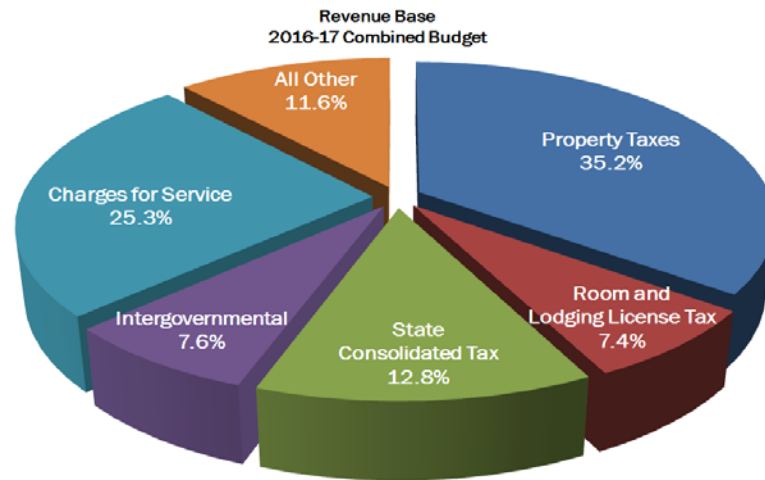


Summary of the 2016-17 Budgets (All Funds)

In this budget document you will find summarized and detailed reports highlighting both resources (revenues) and appropriations (expenses) across all funds and agencies. 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.

All Funds Combined	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes	36,885,385	36,234,139	38,170,235	1,936,096	5.3%
Room Taxes	5,702,169	5,640,989	5,795,391	154,402	2.7%
Transient Lodging License Tax	2,182,709	2,158,993	2,206,354	47,361	2.2%
Other Taxes (Gas/Road/Res.Constr)	1,049,146	1,235,097	2,212,240	977,143	79.1%
State Consolidated Tax	13,303,617	13,405,352	13,901,891	496,539	3.7%
Sales Taxes (P.A.L.S.)	1,614,104	1,671,846	1,705,283	33,437	2.0%
Licenses & Permits	4,821,958	3,961,500	4,189,655	228,155	5.8%
Gaming	1,294,477	1,203,540	1,231,800	28,260	2.3%
Intergovernmental	9,187,834	9,312,785	8,249,960	(1,062,825)	-11.4%
Charges for Service	30,680,696	26,733,358	27,432,590	699,232	2.6%
Fines & Forfeitures	1,305,071	1,221,300	1,221,825	525	0.0%
Miscellaneous	3,086,501	1,950,222	2,056,233	106,011	5.4%
Contributed Capital	5,916,039	125,000	-	(125,000)	n/a
Total Operating Revenue	117,029,707	104,854,121	108,373,457	3,519,336	3.4%
Non-Operating					
Transfers In	23,560,614	7,618,562	8,084,757	466,195	6.1%
Transfers In (Room Tax/TOT/other)	1,138,815	-	25,000	25,000	n/a
Other Financing Sources	1,767,624	667,095	1,786,295	1,119,200	167.8%
Depreciation	-	3,524,392	4,184,085	659,693	18.7%
Total Non-Operating Revenue	26,467,053	11,810,049	14,080,137	2,270,088	19.2%
Total Revenue	143,496,759	116,664,170	122,453,594	5,789,424	5.0%
Appropriations					
Operating Expenses					
Personnel Services	52,973,888	55,495,982	57,684,409	2,188,427	3.9%
Services & Supplies	36,823,260	33,443,858	33,537,935	94,077	0.3%
Miscellaneous	5,130,034	5,186,834	5,255,813	68,979	1.3%
Other	360	91,641	-	(91,641)	n/a
Total Operating Expenses	94,927,542	94,218,315	96,478,157	2,259,842	2.4%
Non-Operating Expenses					
Capital Outlay/Projects	7,499,669	14,630,638	19,057,479	4,426,841	30.3%
Debt Service	4,230,934	4,637,969	4,434,526	(203,443)	-4.4%
Distrib.-other districts	954,239	-	102,029	102,029	n/a
Transfers Out	23,560,614	7,618,562	8,109,757	491,195	6.4%
Depreciation	3,637,993	3,574,392	4,234,085	659,693	18.5%
Total Non-Operating Expenses	39,883,449	30,461,561	35,937,876	5,476,315	18.0%
Total Appropriations	134,810,991	124,679,876	132,416,033	7,736,157	6.2%
Net Change in Fund Balance	8,685,768	(8,015,706)	(9,962,439)		
Beginning Fund Balance/Reserves	69,678,594	55,878,321	57,089,843	1,211,522	2.2%
Contingency	-	1,380,619	1,346,997	(33,622)	-2.4%
Ending Fund Balance/Reserves	78,364,362	46,481,996	45,780,407	(701,589)	-1.5%

Revenue Highlights



A stable and diversified revenue base is necessary to ensure the County has the resources to provide continued quality public services. The fiscal year 2016-17 Budget consists of operating and non-operating revenues totaling \$122,453,594. Of all operating revenue, 73.3% comes from three sources: Property Tax (35.2%), Charges for Service (25.3%), and State Consolidated Taxes (12.8%). 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 all public policy decisions and public services. The ability to pay for public infrastructure and services without overburdening the taxpayer is a constant challenge and the County is continually working to further strengthen and diversify its revenue base.

The County based its revenue estimates for the 2016-17 budget on information provided by the Nevada State Department of Taxation, Department Directors, Elected Officials the Finance Division, economic conditions, and historical trends. As the economic recovery continues, County revenues have stabilized in most areas, and we expect an increase of 3.4% in operating revenue in total across all funds and agencies.

In the State of Nevada, annual growth in property taxes is capped by a formula tied to the consumer price index and rolling average changes in assessed values. For fiscal year 2016-17, growth in property taxes on existing residential and commercial properties are capped at 0.2%. Newly constructed properties are not subject to the cap the first year they are placed on the tax roll. Overall, property taxes are projected to increase 5.3% based on this combination of existing and new property. In the General Fund property tax revenue is budgeted to increase 2.6% in FY 2016-17. The Towns of Minden and Genoa are budgeted to see increases of 5.3% and 4.0%, respectively. The Town of Gardnerville is budgeted to see a decrease of 1.9%, in property taxes. Property taxes for the Douglas County Redevelopment Agency will increase by 12.3%, largely due to the addition of a new Redevelopment Plan Area in the Lake Tahoe area of Douglas County.

Other Taxes are budgeted to increase by \$977,143 or 79.1% from prior year due to Ordinance No. 2015-1446, increasing the excise tax on motor vehicle fuel sold, distributed or used within the County by \$0.05.

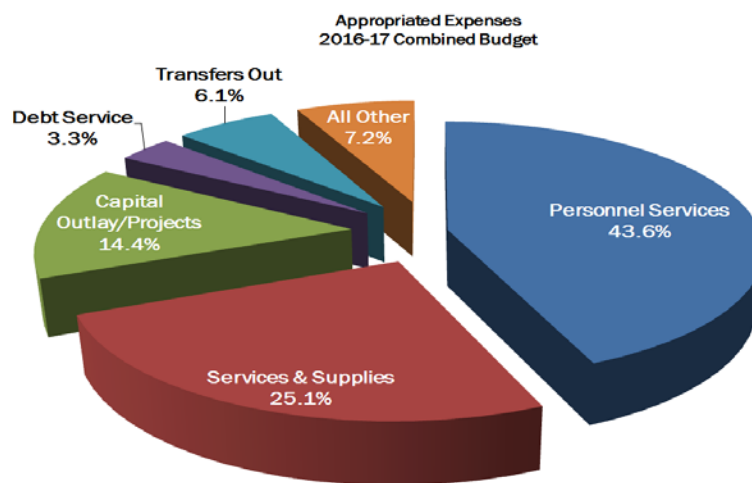
State Consolidated taxes are projected to increase 3.7% per the State of Nevada's allocation, which is calculated using a formula based on tiers, rural guarantees, stabilizing factors, consumer price index and other factors. Sales tax dedicated to parks, airport, library and seniors (P.A.L.S) are budgeted to increase 2.0%, to bring this budgeted revenue in line with the State's projections.

Intergovernmental revenues are projected to decrease by 11.4% overall due to non-recurring grants received in the prior year.

Room taxes are expected to increase 2.7%, and Transient Lodging License Taxes (TLLT) are projected to increase 2.2% to bring these budgeted revenues in line with actual trends. Gaming revenues are projected to increase by 2.3%, which is slightly up from recent years.

Other Financing Sources are projected to increase 167.8%; primarily due to loan proceeds that will be used to fund capital improvement projects in various utility funds. There is a budgeted increase in inter-fund transfers due to new funding allocations and a change the budgeting of transfers between the Community Services Department's funds.

Appropriation Highlights



Total appropriations in the 2016-17 Budget equal \$132,413,033, excluding 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 needed infrastructure improvements to roads, utility systems, storm water drainage and flood control, as well as the revitalization of Main Streets in the 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 \$57,684,409 or 43.5% of total expenditures, representing an increase of \$2,188,427 or 3.9% over the prior year.

This increase is due to several factors. Per direction from the Board of County Commissioners, the County has focused on organizational sustainability during budget development for the last two fiscal years. The County conducted 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 during fiscal year 2015-16 as part of a phased-in approach, received a final increase in order to reach the minimum in the beginning of fiscal year 2016-17. Another factor is labor contracts for the three Douglas County labor groups, which are currently in negotiation. The County built in a salary adjustment in anticipation of new agreements.

There were 6.01 additions to Full Time Equivalents (FTE) — including restoration of positions held vacant in prior years due to the economic down turn — in some departments in the General Fund including the Clerk/Treasurer, Sheriff, Human Resources and Weed Control. Most of these additions were funded by reallocating existing resources. In the Community Services Department FTE's increased by 23.20 in departments such as the Library, Senior Services and Social Services.

Services & Supplies

The Services and Supplies budget totals \$33,537,935 or 25.3% 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 \$94,077, or 0.3% over the prior year. The small increase is the net effect of small increases and small decreases in various funds. In some instances, existing funds were re-allocated from services and supplies to personnel to cover new positions.

Non-Operating Expenses

Capital Outlay/Projects

The Capital Outlay/Projects Budget totals \$19,057,479 or 14.4% of total appropriations, an increase of \$4,426,841 or 30.3%. The increase is due to funding for capital improvement projects, including critical facility improvements and equipment replacements, in some cases with the use of reserves. Some of the larger projects that are being funded include replacement of the HVAC System at the Lake Tahoe Administration Building, replacement of the generator at the Judicial and Law Enforcement Building and upgrades to the gymnasium restroom facility at China Spring Youth Camp. There are also multiple transportation and utility projects that are funded in the 2016-17 capital budget.

Debt Service

Debt service payments total \$4,434,526 of total appropriations. Debt service decreased by \$203,443 due to payoff of the County's Water Refunding Bonds, Series 2005A and Sewer Refunding Bonds, Series 2005B in fiscal year 2015-16.

Transfers Out

Transfers Out payments total \$8,109,757, or 6.1% of total appropriations. Transfers Out represent amounts distributed from one fund to finance activities in another fund. Transfers Out increased by a net \$491,195 or 6.4% due to an increase in funding from the Assistance to Indigents Fund to support the Public Guardian services to indigent in the General Fund, and to the Senior Services Fund. The funding was budgeted as a distribution in the prior year budget but was changed to an inter-fund transfer for better transparency.

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 \$4,234,085 for 2016-17.

Contingency

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 budgets contingency to meet the costs of unforeseen events such as equipment failures or in response to emergencies that may occur during the fiscal year. A total of \$1,346,997 is budgeted for contingency in 2016-17.

Fund Balance/Reserves

Budgeted ending fund balance and reserves for 2016-17 totals \$45,780,407. This represents a decrease of \$701,589, or 1.5% which is mostly due to the use of reserves to fund critical capital projects.

Reserves must be included when discussing total appropriations. Reserves are accounted for in two ways: appropriated reserves and ending fund balance. 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 if the full cost of the project is often not known at the time of budget preparation. This is the largest category of reserves, totaling \$37,796,755 in the 2016-17 Budget.

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 set by policy 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 2016-17 totals \$7,983,652.

Summary of the Douglas County Funds

Overall expenses, including contingency, for all County funds, excluding the Towns, East Fork Fire Protection District and the Redevelopment Agency, are predicted to increase by \$8,05,0442, or 6.4% for the 2016-17 fiscal year primarily due to planned capital improvements in the enterprise and capital construction funds.

Total Expenses By Fund Type	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
General Fund	42,674,544	44,236,671	1,562,127	3.7%
Special Revenue Funds	49,798,293	51,657,923	1,859,630	3.7%
Internal Service Funds	5,019,450	5,009,638	(9,812)	-0.2%
Enterprise Funds	18,151,881	20,716,535	2,564,654	14.1%
Capital Construction Funds	7,900,770	9,970,505	2,069,735	26.2%
Debt Service Funds	2,167,650	2,171,758	4,108	0.2%
Total Expenses	125,712,588	133,763,030	8,050,442	6.4%

** Expenses include Contingency*

General Fund

The General Fund is the largest single County fund, with an operating budget of \$44.2 million in fiscal year 2016-17. The General Fund accounts for the financial resources required to provide a variety of public services including public safety and law enforcement, judicial and courts services, property assessments, clerk, treasury and elections, public documents and records, planning, building and planning services, administration and financial management and other important public services. The County's goal continues to be to ensure structural balance and long-term financial stability in the General Fund so that ongoing revenues are sufficient to pay for the cost of these services. For 2016-17, General Fund revenues are budgeted to increase by \$1,092,187, or 2.6%.

Challenges in developing the fiscal year 2016-17 General Fund Budget included:

- ◇ Funding investment in employees including negotiation of new labor contracts
- ◇ Funding new requests submitted by departments
- ◇ Funding investment in infrastructure (roads and facility maintenance)

General Fund Solutions:

- ◇ Budgeted \$1,036,830, or 95% of the total growth in General Fund revenues for investment in employees:
 - Funded new and restored positions totaling 6.01 FTE
 - Set funding aside for projected salary increases for all employees including both represented and non-represented groups
- ◇ Funded departmental requests using Priority Based Budgeting to reallocate resources
- ◇ Continued to invest in infrastructure, maintaining transfer out for road improvements
- ◇ Balanced the General Fund Budget for 2016-17 with structurally balanced budgets projected over the next five years

Special Revenue Funds

Special revenue funds budgeted in 2016-17 total \$51.6 million. These budgets include a variety of funds used to account for programs paid for by legally restricted revenue sources that can only be utilized for

specified purposes, such as social services, 911 emergency dispatch services, tourism promotion, senior services, recreation, parks, library, airport, redevelopment and road maintenance.

Proprietary Funds

The 2016-17 budgets for the Proprietary Funds total \$25.7 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.

Capital Project Funds

Capital Project funds budgets in 2016-17 total \$9.9 million. These budgets 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. Several critical capital projects have been funded in FY16-17 using reserves from the Ad Valorem Capital Projects Fund.

Debt Service Fund

The 2016-17 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.

Conclusion

County agencies and departments have worked collaboratively to develop a balanced fiscal year 2016-17 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.

Budget Overview

An overview of the annual budget development process including budget guidelines, strategic goals, budget directives, and an explanation of County financial policies. Also included are an evaluation of the County's financial condition and a concise portrayal of the FY16-17 adopted budget by Agency.

Budget Overview

The Budget Overview provides a concise portrayal of the fiscal year 2016-17 Douglas County budget. This section provides 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 understanding the budget.

The Budget: A Policy & Planning Guide

The budget is the County's financial plan for the year ahead. It is a planning tool that matches the services and programs desired by residents with the resources needed to provide those services. Although it is important to express the budget in monetary terms for common denominator purposes, a budget should also 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 departments, Priority Based Budget programs, and community needs within 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 56 funds. Douglas County's funds are described in detail in the Fund Summaries section.

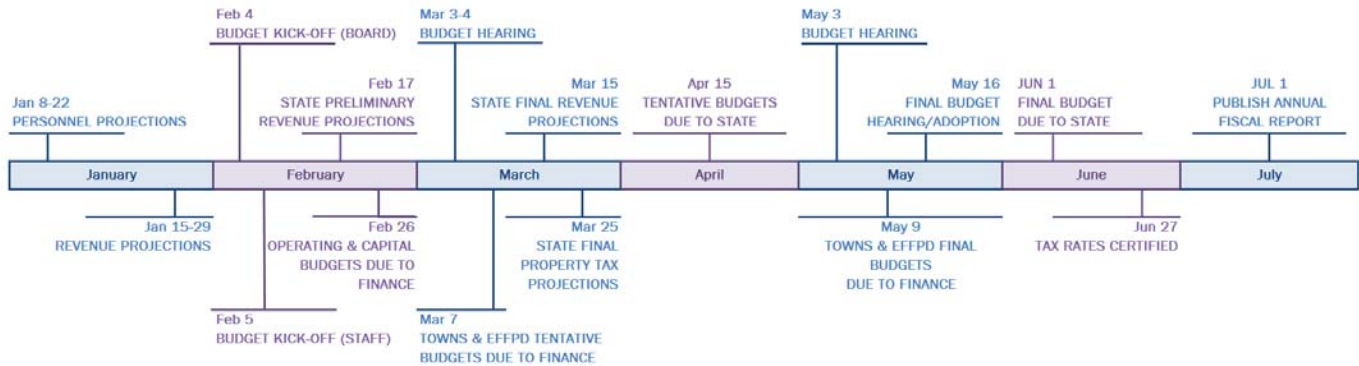
Developing the Budget

Budget development begins by preparing estimates of incoming revenues and beginning fund balances for the next fiscal year. Accurately estimating revenues is very important in order to properly account for anticipated expenditures for the next fiscal year. 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 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 adopted budget to the State on or before June 1. The Nevada Tax Commission certifies the property tax rates on June 27.

Below is the implementation calendar for Douglas County's FY16-17 budget.



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 at any point, 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. If unforeseen expenditures arise planned activities may be postponed or cancelled, transfer of monies from other expenditure accounts may be required, or contingency accounts maybe used, as the County cannot 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.

FY16-17 Budget Directives

The 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 Fund 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

- ◇ County will maximize its General Fund (operating) Property Tax Rate
- ◇ County will continue to recover General Fund costs for services provided from the Towns and Federal grants where feasible through its Cost Allocation Plan
- ◇ 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
 - Budgets are to remain at or below FY15-16 authorized personnel unless approved by the Board
 - All personnel requests are due to County Manager by February 26, 2016
- ◇ County staff who are being compensated at a rate under the minimum of the new range based on the compensation study will receive an increase to minimum if financially feasible
- ◇ Personnel budgets will be based on county labor contract agreements or resolutions approved by the Board
- ◇ The County will evaluate health insurance premiums in conjunction with efforts to reduce and stabilize health insurance costs
- ◇ The County's costs toward the State's retiree health insurance plan are to be borne by the fund from which the retiree was paid while an employee of the County

Services and Supplies (Operating Budget)

- ◇ No increase in total departmental Services and Supplies budgets from the current year (FY15-16) total adopted budget should be included in budgets
 - Requests for authorization to increase the total adopted budget above the FY15-16 adopted amount are due to the County Manager by February 26, 2016
- ◇ Departments should review line items that have been historically over budgeted and under expended
- ◇ Departments should review Priority Based Budgeting model for possible cost savings or revenue maximization

Capital Outlay/Projects

- ◇ Capital outlay/projects are assets acquired for use in operations and have an estimated life of longer than a year.
- ◇ Do not include capital outlay items in operating budget within the General Fund
- ◇ Provide a detailed explanation in the narrative portion of the budget and complete a Capital Improvement form and submit to the Finance as outlined in the Capital Improvement Plan Manual.

General

- ◇ Departments are to review and update their department programs, strategic goals and objectives as they are preparing their budgets
- ◇ Develop a plan to fund asset replacement and maintenance in order to address increasing equipment and facility needs

General Fund 5-Year 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.

General Fund	2015-16 Adopted	2016-17 Adopted	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Revenue:						
Property Tax	19,160,925	19,665,282	19,245,174	19,581,965	19,973,604	20,423,010
State Consolidated Taxes	11,135,187	11,516,243	11,804,149	12,099,253	12,401,734	12,711,777
Licenses & Permits	3,501,200	3,707,900	3,694,440	3,768,329	3,843,695	3,920,569
Gaming	835,000	855,000	855,000	855,000	855,000	855,000
Intergovernmental	1,293,660	1,180,830	1,180,830	1,180,830	1,180,830	1,180,830
Charges for Service	4,424,532	4,476,482	4,534,285	4,602,299	4,671,333	4,741,403
Fines & Forfeitures	1,168,300	1,168,825	1,186,357	1,204,146	1,222,209	1,240,548
Miscellaneous	202,013	217,500	642,000	651,630	661,405	671,316
Other Financing Sources	75,000	225,000	75,000	75,000	75,000	75,000
One-Time Resources	125,058	-	-	-	-	-
Total Budgeted Revenue	\$41,920,875	\$43,013,062	\$43,217,235	\$44,018,452	\$44,884,810	\$45,819,453
Appropriations:						
Operating Expenses:						
Personnel Services	29,802,006	30,838,836	31,122,248	31,775,815	32,538,434	33,269,960
Services & Supplies	8,702,882	8,888,546	8,981,197	9,128,847	9,232,586	9,435,703
Total Operating Expenses	38,504,888	39,727,382	40,103,445	40,904,662	41,771,020	42,705,663
Non-Operating Expenses:						
Capital Outlay	305,000	305,000	305,000	305,000	305,000	305,000
Board Designated Capital Projects	125,058	414,540	-	-	-	-
Transfers Out	2,985,929	3,035,680	2,808,790	2,808,790	2,808,790	2,808,790
Total Non-Operating Expenses	3,415,987	3,755,220	3,113,790	3,113,790	3,113,790	3,113,790
Total Budgeted Appropriations	\$41,920,875	\$43,482,602	\$43,217,235	\$44,018,452	\$44,884,810	\$45,819,453
Net Change in Fund Balance	-	(469,540)	-	-	-	-
Beginning Fund Balance/Reserves	\$ 7,706,376	\$ 8,324,445	\$ 8,269,445	\$ 8,269,445	\$ 8,269,445	\$ 8,269,445
Contingency	753,669	754,069	761,207	776,415	792,859	810,600
Ending Fund Balance/Reserves	\$ 6,827,649	\$ 7,100,836	\$ 8,269,445	\$ 8,269,445	\$ 8,269,445	\$ 8,269,446

Note: Ending fund balance for FY 2016 reflects the "adopted budget", and does not match the beginning fund balance for FY 2017, which has been adjusted to reflect subsequent to the adopted budget.

A five-year General Fund projection model is prepared in order to get a clear picture of the County's future fiscal condition. The fiscal projections are not designed to be exact, but to give a realistic picture of what we may be facing. Looking forward five years, there are a number of unknowns that may impact the budget. The projections are useful in identifying potential future problems and allowing time to take the necessary corrective actions. In other words, effectively plan for and manage 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 FY16-17 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 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. The model is a very useful budgetary planning tool.

General Fund Projections

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.

General Fund	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenues					
Current Revenue					
Property Taxes and Penalties	18,963,443	19,160,925	19,665,282	504,357	2.6%
State Consolidated Taxes	11,004,377	11,135,187	11,516,243	381,056	3.4%
Licenses & Permits	4,340,204	3,501,200	3,707,900	206,700	5.9%
Gaming	891,899	835,000	855,000	20,000	2.4%
Intergovernmental	1,458,506	1,293,660	1,180,830	(112,830)	-8.7%
Charges for Service	4,895,809	4,424,532	4,476,482	51,950	1.2%
Fines & Forfeitures	1,146,689	1,168,300	1,168,825	525	0.0%
Miscellaneous	626,517	202,013	217,500	15,487	7.7%
Transfers In	75,000	75,000	225,000	150,000	200.0%
Other Financing Sources	103,520	125,058	-	(125,058)	n/a
Total Revenues	43,505,964	41,920,875	43,013,062	1,092,187	2.6%
Appropriations					
Operating Expenses					
Personnel Services	28,670,547	29,802,006	30,838,836	1,036,830	3.5%
Services & Supplies	8,916,287	8,702,882	8,888,546	185,664	2.1%
Other	360	-	-	-	n/a
Total Operating Expenses	37,587,194	38,504,888	39,727,382	1,222,494	3.2%
Non-Operating Expenses					
Capital Outlay/Projects	719,893	430,058	719,540	289,482	67.3%
Transfers Out	3,560,765	2,985,929	3,035,680	49,751	1.7%
Total Non-Operating Expenses	4,280,658	3,415,987	3,755,220	339,233	9.9%
Total Appropriations	41,867,851	41,920,875	43,482,602	1,561,727	3.7%
Net Change in Fund Balance	1,638,112	-	(469,540)		
Beginning Fund Balance/Reserves	10,237,581	7,706,376	8,324,445	618,069	8.0%
Contingency	-	753,669	754,069	400	0.1%
Ending Fund Balance/Reserves	11,875,693	6,827,649	7,100,836	273,187	4.0%

Assessed Valuation for Douglas County is estimated at \$2,818,434,535 for FY16-17 and property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire Protection District, and the Towns is estimated at \$38,170,235. Ad valorem property tax revenues are capped at 0.02% growth for the residential, commercial, industrial and multifamily. Property tax revenue growth exceeding the cap is abated. Our forecast assumes an increase of 2.6% in property tax collections in FY16-17. Ad valorem property tax revenue growth for fiscal year 2017 through fiscal year 2021 is projected to increase at an average rate of 2.0% annually.

State Consolidated Tax (CTX) revenues are estimated to increase by 3.4% in FY16-17. An average growth rate of 2.7% is estimated in future fiscal years. Each component of State Consolidated Tax is outlined as follows.

- ◇ **Basic City County Relief Tax (BCCRT)** – This tax is ½% of the 6.85% statewide sales/use tax rate. In-state sales are distributed to the county where the sale was made and out-of-state sales are distributed to the counties and cities based on a population formula.
- ◇ **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 6.85% 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 and Other Tobacco Products Tax Revenue** – This tax made up of 40 mills per cigarette and 30% of other tobacco products manufacturers wholesale price. Of this, 5 mills per cigarette is distributed to eligible local governments (less administrative fee). Cigarette Tax and Liquor Tax revenue is estimated to increase during FY16-17.
- ◇ **Liquor Tax Revenue** – This tax is made up of a tax charged by the content volume and other fees. Liquor tax is estimated to increase due to past trends.
- ◇ **Real Property Transfer Tax (RPPT)** – This tax is \$1.95 per every \$500 of value on real property transfers.
- ◇ **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. The fee is 10% of lease charges.

Gaming Revenue is estimated to increase by 2.4% in FY16-17, a minimal increase of 0.5% average for the next four years. These revenues are based on licensing of machines, not gaming wins or revenue.

Overall Licenses & Permit revenues will incur a 5.9% increase in FY16-17, and continue to increase at an average rate of 2.8% annually. In FY14-15 the County went through a revision of the liquor license code. increased building activity has led to an increase in building permits, which are projected to continue.

Charges for Service will increase by 1.2%, then remain constant at an increase of 1.4% through FY20-21.

Fines and Forfeitures revenue are mostly driven by court operations. Fines and Forfeitures anticipated to remain constant for FY16-17 and increase at an average of 1.2% annually for FY2017 - 2020.

Miscellaneous revenue will increase in 7.7% due to increased investment earnings. Interest revenue is the biggest source of revenue in Miscellaneous revenue.

Transfers in will have an increase of 200% due to transfers to fund the Public Guardian Division which was separated from Public Administrator Department in FY16-17 and included in General Fund.

Personnel Services expense forecast is based on the adjustment of the County's pay grades and corresponding increases to wages as a result of a compensation and classification study. Another factor is labor contracts for the three Douglas County labor groups. The County built in a salary adjustment in anticipation of new agreements. Personnel Services expense is budgeted to increase 3.5% for FY16-17.

Services and Supplies expense forecast is based on the State impacts passed down to the County for Rural Child Protective Services. Services and Supplies is estimated to have a average minimal increase of 1.2% annually and 2.1% for FY16-17.

Capital Outlay and Projects will see a significant increase in FY16-17 amount to 67.3% due to the number of planned projects and maintenance that will take place during the year. Funding for these projects are via various sources including fund reserves. Please refer to the Capital Budget section for a detailed breakdown.

The General Fund budget includes funding for the purchase of vehicles for the Sheriff's Department totaling \$305,000 annually for the County Sheriff's department, accounted for in Capital Outlay/Projects.

The General Fund budget also includes contingency of 1.90% and a Fund Balance of 10.79% of operating expense.

The FY16-17 Budget

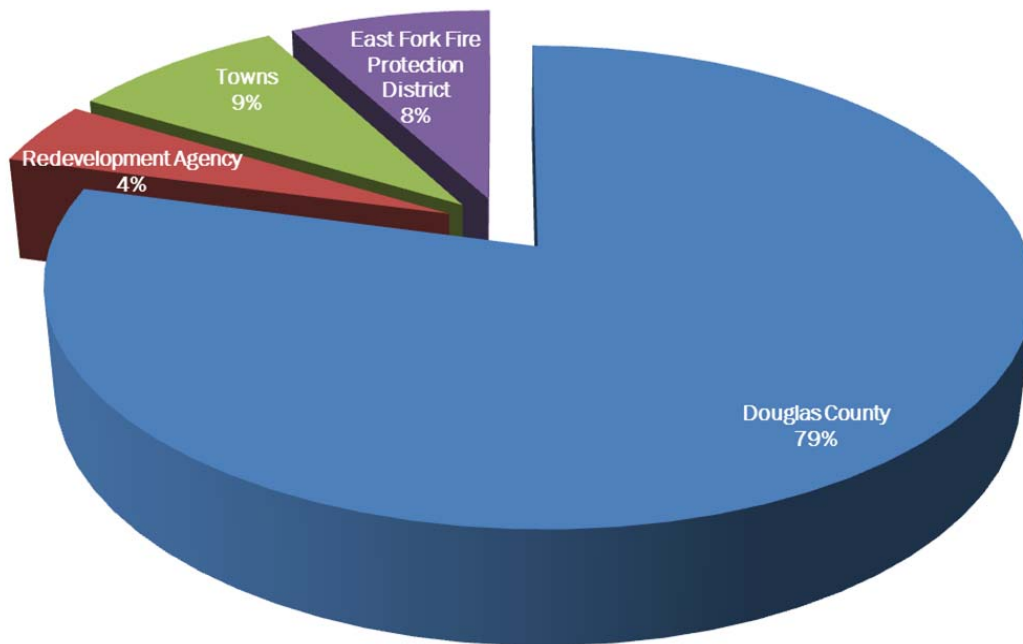
This section provides a general financial overview of the FY16-17 Douglas County budget through the use of charts and graphs. The Fund Summaries section provides historical financial information on every fund included in the budget.

Budget by Agency

(including beginning and ending fund balance/reserves)

Agency Break-down	2015-16 Adopted
Douglas County	142,018,227
Redevelopment Agency	7,915,514
Towns	15,288,894
East Fork Fire Protection District	14,320,802
Total	179,543,437

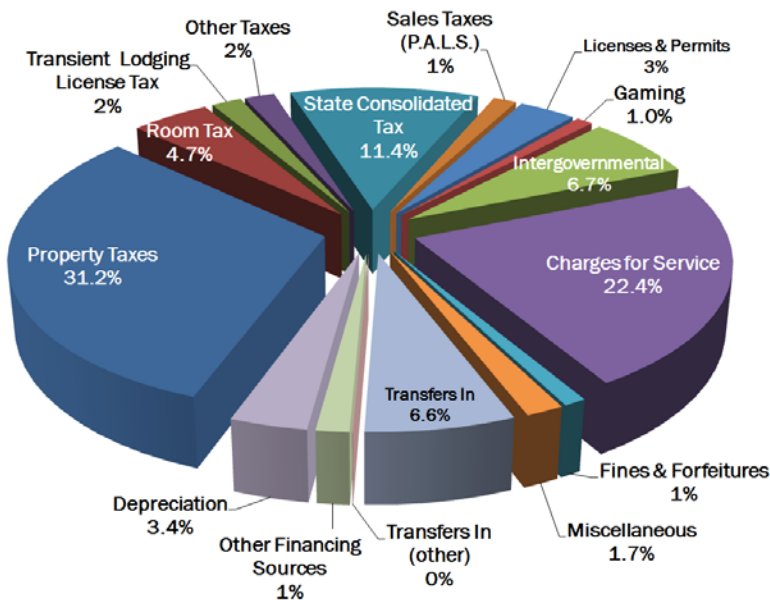
Douglas County funds of \$142,018,227, equal to 79%, make up the majority of the overall FY16-17 budget. Douglas County fund consists of 36 of the 56 total funds comprising of General Fund, Special Revenue Funds, Internal Service Funds, Enterprise Funds, Capital Project Funds and Debt Service Funds.



All Funds (County, Towns, Redevelopment, East Fork)

Resources & Appropriations

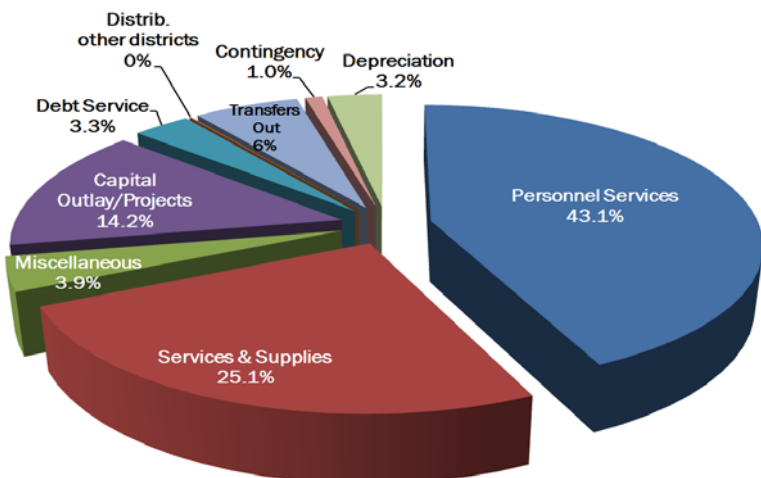
(amounts do not include beginning or ending funds or reserves)



Resources	2016-17 Adopted
Property Taxes	38,170,235
Room Taxes	5,795,391
Transient Lodging License Tax	2,206,354
Other Taxes (Gas/Road/Res.Constr)	2,212,240
State Consolidated Tax	13,901,891
Sales Taxes (P.A.L.S.)	1,705,283
Licenses & Permits	4,189,655
Gaming	1,231,800
Intergovernmental	8,249,960
Charges for Service	27,432,590
Fines & Forfeitures	1,221,825
Miscellaneous	2,056,233
Transfers In	8,084,757
Transfers In (Room Tax/TOT/other)	25,000
Other Financing Sources	1,786,295
Depreciation	4,184,085
Total Resources	122,453,594

As shown in the table and chart above, the majority of resources available to all funds are composed of Property Taxes (31.2%), Charges for Services (22.4%) and State Consolidates Taxes (11.4%).

Appropriations	2016-17 Adopted
Personnel Services	57,684,409
Services & Supplies	33,537,935
Miscellaneous	5,255,813
Capital Outlay/Projects	19,057,479
Debt Service	4,434,526
Distrib.-other districts	102,029
Transfers Out	8,109,757
Contingency	1,346,997
Depreciation	4,234,085
Total Appropriations	133,763,030



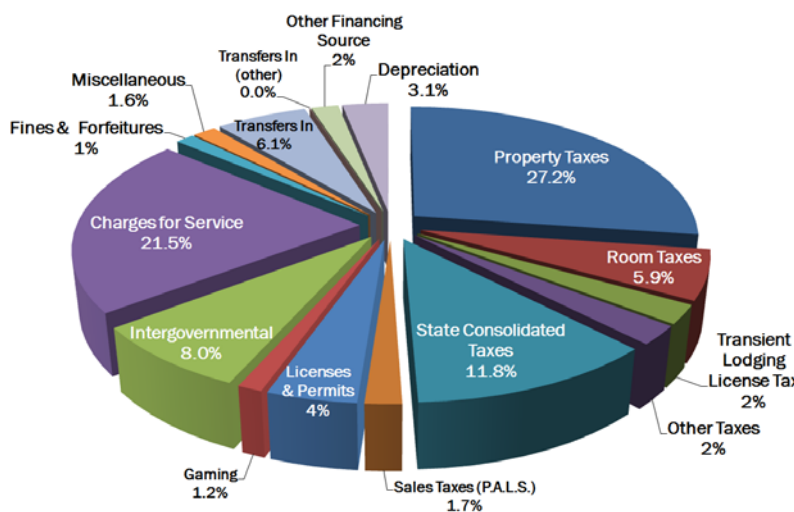
The majority costs for all funds are Personnel Services (43.1 %), Services and Supplies (25.1%) and Capital Outlay/Projects (14.2%). As the County is a service providing organization, it is natural for Personnel to be the greatest expense. This expense has been steady with a minimal 3.9% increase from prior year. Services and Supplies had been kept constant as part of the Board directives with a 0.3% increase from prior year.

All County Funds

Resources & Appropriations

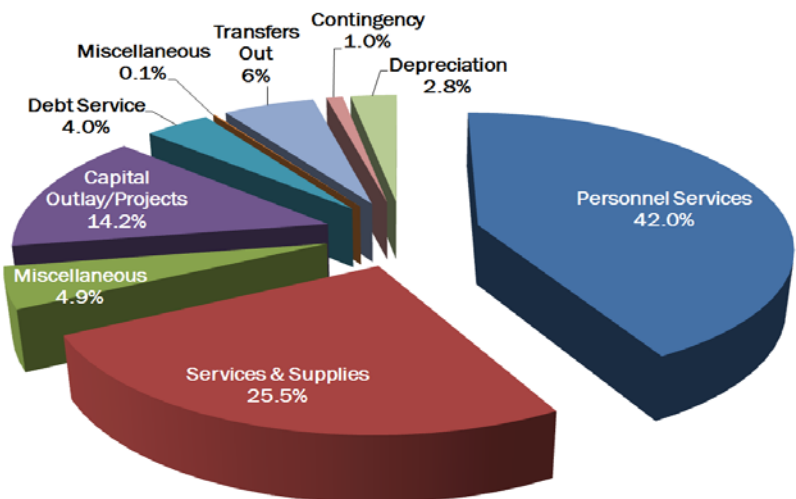
(amounts do not include beginning or ending funds or reserves)

The County funds are made up of the General Fund, 20 Special Revenue Funds, 3 Internal Service Funds, 5 Enterprise Funds, 6 Capital Project Funds, and 1 Debt Service Fund; totaling 36 funds. The General Fund is the biggest of all these funds contributing \$43,013,062, equivalent to 43.9%, of the total County Funds resources and \$44,236,671 or 41.0% of the expenses.



Resources	2016-17 Adopted
Property Taxes	26,678,036
Room Taxes	5,795,391
Transient Lodging License Tax	2,206,354
Other Taxes (Gas/Road/Res.Constr)	2,212,240
State Consolidated Taxes	11,516,243
Sales Taxes (P.A.L.S.)	1,705,283
Licenses & Permits	4,189,655
Gaming	1,155,000
Intergovernmental	7,819,749
Charges for Service	21,075,390
Fines & Forfeitures	1,221,825
Miscellaneous	1,526,824
Transfers In	5,976,249
Transfers In (Room Tax/TOT/other)	25,000
Other Financing Sources	1,786,295
Depreciation	3,024,085
Total Resources	97,913,619

Appropriations	2016-17 Adopted
Personnel Services	45,333,247
Services & Supplies	27,476,037
Miscellaneous	5,255,813
Capital Outlay/Projects	15,302,251
Debt Service	4,285,240
Miscellaneous	102,029
Transfers Out	6,001,249
Contingency	1,075,696
Depreciation	3,024,085
Total Appropriations	107,855,647



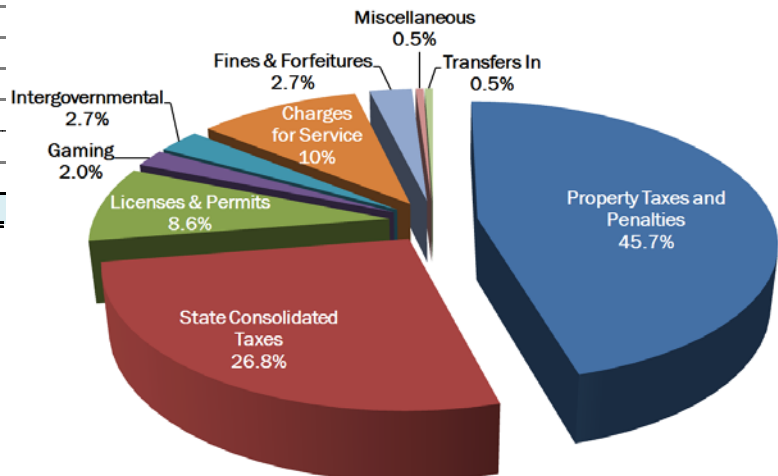
County General Fund

Resources & Appropriations

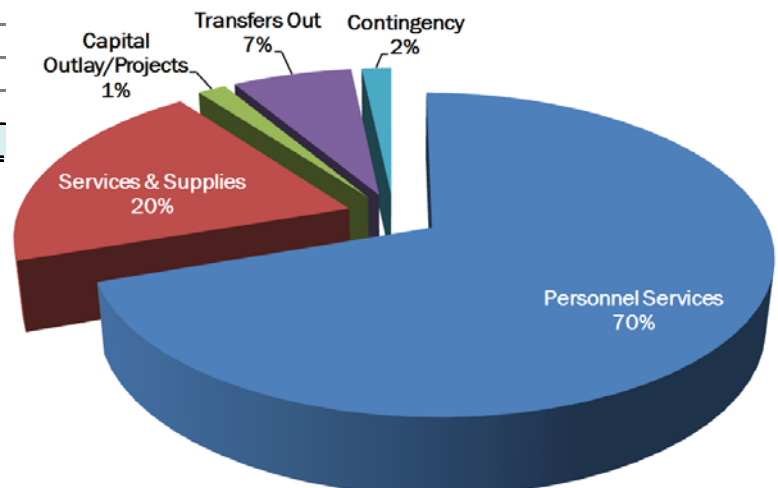
(amounts do not include beginning or ending funds or reserves)

The Douglas County General Fund is made up of various departments working to provide services to the community and meet the County's goals. These departments include County Manager's office, County Assessor, County Clerk/Treasurer, Constable, Community Development, Community Services, District Attorney, District Courts, Economic Vitality, Finance, Human Resources, Justice Courts, Project Management, Public Guardian, Public Works, County Recorder, County Sheriff, and Technology Services.

Resources	2016-17 Adopted
Property Taxes and Penalties	19,665,282
State Consolidated Taxes	11,516,243
Licenses & Permits	3,707,900
Gaming	855,000
Intergovernmental	1,180,830
Charges for Service	4,476,482
Fines & Forfeitures	1,168,825
Miscellaneous	217,500
Transfers In	225,000
Total Resources	43,013,062



Appropriations	2016-17 Adopted
Personnel Services	30,838,836
Services & Supplies	8,888,546
Capital Outlay/Projects	719,540
Transfers Out	3,035,680
Contingency	754,069
Total Appropriations	44,236,671



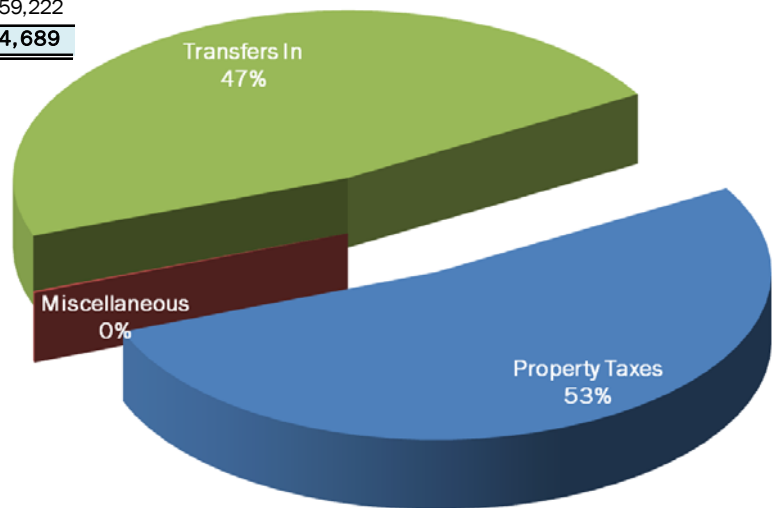
Redevelopment Agency

Resources & Appropriations

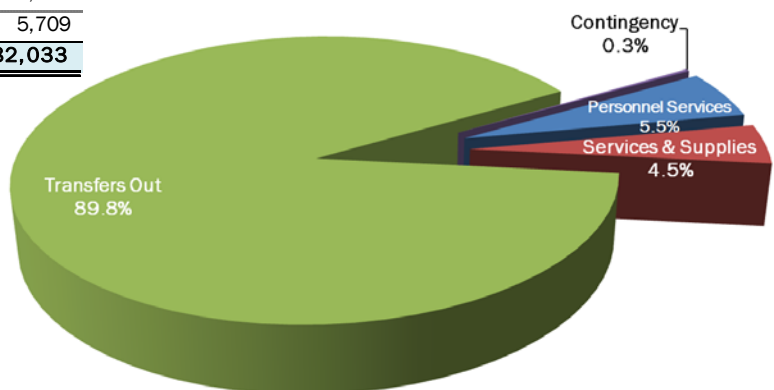
(amounts do not include beginning or ending funds or reserves)

Douglas County Redevelopment Agency Plan Area 1 covers areas in Walley's Hot Springs, Genoa, Genoa Lakes, Little Mondeaux, Ridgeview, and North County. Plan Area 2 was established in 2016 to include area in Lake Tahoe/Stateline region of the county. Redevelopment Agency revenues are comprised of property tax increment, which is primarily expended for transfers for capital projects which meet the requirements set by NRS.

Resources	2016-17 Adopted
Property Taxes	2,178,467
Miscellaneous	7,000
Transfers In	1,959,222
Total Resources	4,144,689



Appropriations	2016-17 Adopted
Personnel Services	119,200
Services & Supplies	97,902
Transfers Out	1,959,222
Contingency	5,709
Total Appropriations	2,182,033



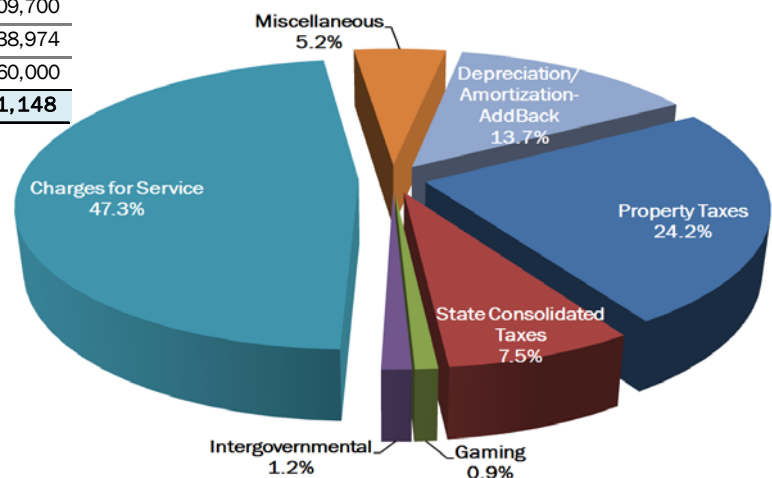
Town Funds

Resources & Appropriations

(amounts do not include beginning or ending funds or reserves)

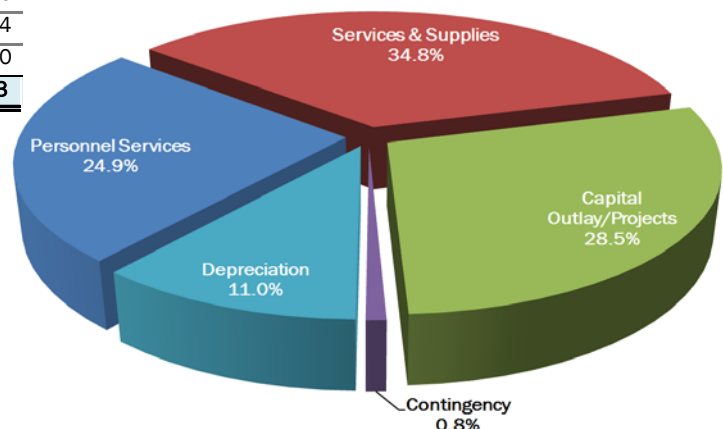
The town funds consists of three towns, Gardnerville, Genoa and Minden. Minden's resources total \$5,568,235, equal to 65.7% of the three towns' combined total resources. Gardnerville's resources total \$2,439,921 or 28.8%, and Genoa's resources total \$462,992 or the remaining 5.5%.

Resources	2016-17 Adopted
Property Taxes	2,051,649
State Consolidated Taxes	633,054
Gaming	76,800
Intergovernmental	100,971
Charges for Service	4,009,700
Miscellaneous	438,974
Depreciation/Amortization-AddBack	1,160,000
Total Resources	8,471,148



The town expenses are made up of \$7,622,948 from the Town of Minden, \$2,923,303 from the Town of Gardnerville and \$481,412 from Town of Genoa.

Appropriations	2016-17 Adopted
Personnel Services	2,745,008
Services & Supplies	3,837,385
Capital Outlay/Projects	3,143,206
Contingency	92,064
Depreciation	1,210,000
Total Appropriations	11,027,663



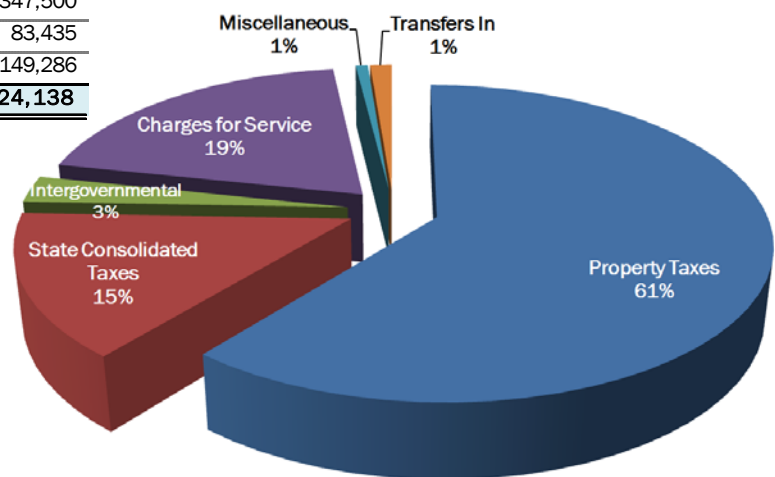
East Fork Fire Protection District Funds

Resources & Appropriations

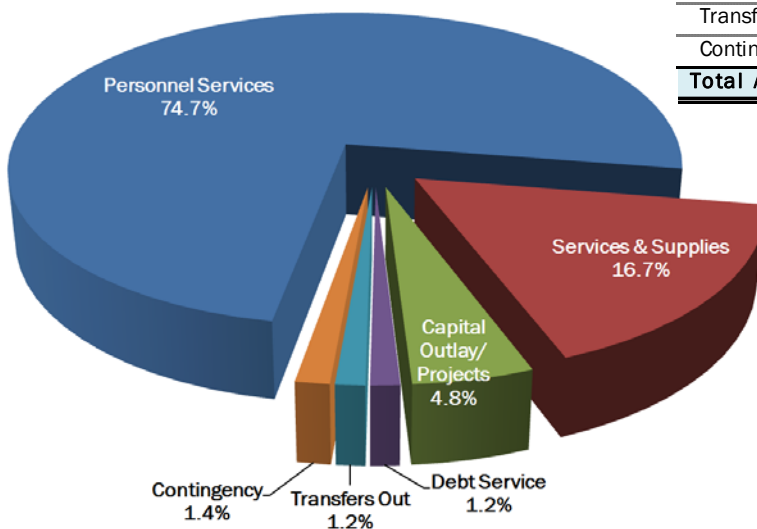
(amounts do not include beginning or ending funds or reserves)

The East Fork Fire Protection District consists of East Fork General Operations Funds, Emergency Fund and Debt Services Fund.

Resources	2016-17 Adopted
Property Taxes	7,262,083
State Consolidated Taxes	1,752,594
Intergovernmental	329,240
Charges for Service	2,347,500
Miscellaneous	83,435
Transfers In	149,286
Total Resources	11,924,138



Appropriations	2016-17 Adopted
Personnel Services	9,486,954
Services & Supplies	2,126,611
Capital Outlay/Projects	612,022
Debt Service	149,286
Transfers Out	149,286
Contingency	173,528
Total Appropriations	12,697,687



Douglas County Budget Policies

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

- ◇ 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.
- ◇ Enhance the policy-making ability of the County Commissioners by providing accurate information on program costs.
- ◇ Assist sound management of the County by providing accurate and timely information on the County's financial condition.
- ◇ Provide sound principles to guide the important decisions of the County Commissioners and of management which have significant fiscal impact.
- ◇ Set forth operational principles which minimize the cost of government and financial risk.
- ◇ 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.
- ◇ Provide essential public facilities and maintain the County's infrastructure.
- ◇ Protect and enhance the county's credit rating and prevent default on any debt issue of the County.
- ◇ 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:

- ◇ Identify areas where the County is already reasonably strong in terms of protecting its financial condition;
- ◇ Identify existing or emerging problems in revenue sources, management practices, infrastructure conditions, and future funding needs
- ◇ 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
- ◇ Review management actions taken during the last budget cycle;
- ◇ 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.

Section 1. Fund Balance

- ◇ To maintain the County's credit rating and meet seasonal cash flow needs, the budget shall target a designated ending 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, and 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 budgeted for the following types of expenditures and uses:
 - Designated reserves and contingency accounts; see Section 2. Contingency and “Reserves Policy”
 - One-time capital expenditures which do not significantly increase ongoing County costs;
 - Other one-time expenditures such as employee lump sum payments, services, supplies and capital outlay; and
 - 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:
 - Cash flow requirements to support operating expenses;
 - Relative rate stability from year to year for enterprise funds;
 - Susceptibility to emergency or unanticipated expenditure;
 - Credit worthiness and capacity to support debt service requirements;
 - Legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
 - Reliability of outside revenues.

If, at the end of a fiscal year, the fund balance falls below 8.3% of budgeted operating expenditures 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.

Section 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 capital expenditures. Any unused contingency shall be carried 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 estimated annual operating expenditures, 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 .

Section 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.

Section 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.

Section 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 EF Fire and Paramedic District.

- ◇ 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.

Section 6. Grants

- ◇ The County shall 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 shall notify the CFO for evaluation of each grant offer and make their recommendation to the County Manager after considering:
 - The amount of the matching funds required and available;
 - In-kind services that are to be provided;
 - Length of grant and consequential disposition of service (i.e., is the County obliged to continue the service after the grant has ended); and
 - The related operating expenses including, administration, record keeping, and auditing expenses
- ◇ The Board of County Commissioners shall approve acceptance of grants. Only grants that have been awarded and accepted by the Board of County Commissioners shall be included in the annual adopted budget. Grants awarded and accepted by the Board of County Commissioners after the adoption of the annual budget may be augmented into the budget by providing notification to Finance.

- ◇ Once the grant has been accepted and approved by the Board of County Commissioners it is the responsibility of the department to ensure:
 - Compliance with grant regulations in accordance to the Office of Management & Budget (OMB) Circular A-133, OMB Circular A-87, and Cost Principles of State, local and Indian Tribal Governments.
 - Copies of all reimbursement requests are sent to Finance
 - Finance is notified of all reimbursement requests including any pending requests for grant expenditures by July 25th for the previous fiscal year ending June 30th in preparation of the "Single Audit".

Section 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 of real property or equipment must be approved by the Board of County Commissioners.
- ◇ 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 Elected Official, Department Head, or related advisory board before execution by county staff.
- ◇ Gifts, donations and bequests shall be audited in accordance with County accounting principles.

Section 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.

Section 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 Policy

Statements dealing the expenditures of the operating budget.

Section 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 or replacements of capital assets.
- ◇ Property taxes are an example of recurring revenue, while a settlement from a lawsuit or certain grants are examples 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.

Section 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 service costs. The Cost Allocation Plan will be updated annually during budget development.
- ◇ Costs attributable to the mandates of other governmental agencies shall be included in the annual budget.

Section 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.

Section 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

Section 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.

Section 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 to 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 program 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.

Section 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 in an account appropriation is needed, departments 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.

Section 8. Capital Outlay/Projects

- ◇ Capital asset acquisitions and/or projects are to be budgeted in the Capital Outlay/Projects budget line items and the five-year Capital Improvement Plan as follows:

<u>Asset Type</u>	<u>Threshold</u>	<u>Budget Account #</u>
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:

<u>Budget Account Name</u>	<u>Budget Account #</u>
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:

<u>Budget Account Name</u>	<u>Budget Account #</u>
Repairs & Maintenance-Major	532-118

Section 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 investment 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.

Section 10. Budget Management

The Budget will be managed in accordance to 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 354.400-354.600).

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 Augmentations for Grants-In-Aid, Gifts or Bequests: 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.
- ◇ Budget Amendments Due to Legislative Action: 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: 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: 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.
- ◇ Budget Appropriations: Budget appropriations shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated per NRS 354.620. Exceptions include encumbered budget for carryover purchase orders and/or carryover projects.

Capital Improvements Policy

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

Section 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

Section 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.

Section 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.

Section 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

Section 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 Policy

Policies relating to any procurement of supplies, services and equipment

Section 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.

Section 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.

Section 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 Policy

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

Section 1. Accounting System, Standards, and Financial Reporting

- ◇ The County's accounting and reporting system shall demonstrate the following characteristics:
 - Reliability, accuracy, consistency, timeliness, efficiency, responsiveness
 - Be in conformance with all legal requirements.
- ◇ The County's accounting system and its financial reporting practices shall be maintained in such a way 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 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:
- An explanation of the nature of the reporting entity,
 - A management's discussion of the financial results of the activities conducted by the County,
 - Comparison of actual activity to adopted budget,
 - An explanation of the County's fiscal capacity,
 - Disclosure of short and long term liabilities of the County,
 - Capital assets reporting,
 - Cash policies and compliance reporting, and
 - Accounting policies, controls and management responsibilities.
 - 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.

Section 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 Policy : Existing Reserves

Section 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

Section 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, Special Revenue Funds

Section 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

Section 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

Section 5. Loss Provision Reserves

- ◇ These reserves are for claims in excess of the County's property and liability coverage and/or uncovered claims and settlements. The recommended level for these reserves is 5 -7 years' worth of deductible and non-covered claims.

Funds: Risk Management Fund

Section 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.

Funds: Risk Management Fund

Section 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.

Funds: Risk Management Fund

Section 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, Self- Insurance Dental, Vehicle Maintenance/Motor Pool Fund

Section 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.

Funds: Vehicle Maintenance/Motor Pool Fund

Section 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.

Funds: Ad Valorem Capital Projects Fund and other funds when debt is issued

Section 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.

Funds: Extra-ordinary Maintenance Fund

Section 12. Stabilization Fund Reserves

- ◇ This reserve is set aside only for expenses incurred because 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

Section 13. Eastside Reserves

- ◇ This reserve is set aside for the development of the eastside of the airport and as a debt service reserve.

Funds: Airport Fund

Section 14. Parts Tires/ 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.

Funds: 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.

Section 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. 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:
 - 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.
 - Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., ten (10) years or greater.
 - 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).

Section 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.

Section 1. General Policies

- ◇ It shall be the policy of Douglas County to establish enterprise funds for all County owned utilities and, to the extent possible given rate considerations, fully recover all direct and indirect costs under its control through user fees, connection fees and related charges. The goal is for each utility to establish water user rates, connections fees and related charges sufficient to provide for payment of general operations and maintenance expenses, capital improvements, annual depreciation, annual debt service, and to establish and maintain reserves necessary to ensure the financial stability of each fund. The Board may utilize other available funding sources in accordance State law to assist the enterprise funds with operating and capital needs to keep rates at levels deemed acceptable to the Board.
- ◇ Cash reserves are a necessary and appropriate part of prudent utility management practices. The County maintains separate accounting for operating, capital, and other cash reserves, as described below. Reserve levels are established for each type of reserve.

Section 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.

Section 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.

Section 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.

Section 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.

Section 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).

Section 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.

Section 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.

Section 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.

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County Services

Douglas County provides a variety of services to residents, business and visitors through numerous departments. Most departments are comprised of two or more divisions, which account for particular activities or programs. The section is divided into four categories: Elected Offices, Ninth Judicial District Court, County Commissioner Directed Departments, and County Manager Departments.

The County Services section presents each Department/Division of Douglas County in the following format:

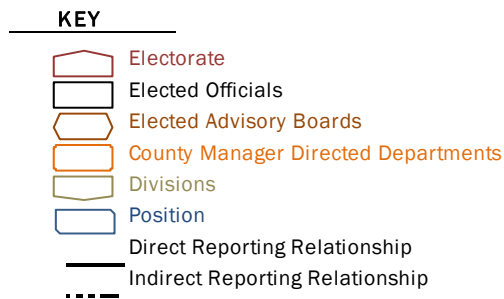
Mission Statement

A brief representation of the Department's overall goal, ethics and culture.

Organization Chart

A diagram illustrating the reporting relationship within each department, broken down by division and positions.

All the organization charts will follow the key provided below:



Staffing and Budget

A table of the Department's FY 2016-17 budget, displayed by Division and expense.

Programs

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. 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 and/or contract employees. Additionally the PBB model does not allocate administrative costs for certain programs.

Major Accomplishments

Major accomplishments achieved by the department and/or division during FY 2015-16.

Strategic Objectives

Long-term, continuous strategic focus areas that move the organization closer to achieving the County's vision.

Annual Goals

Short-term goals that convert the strategic objectives into specific performance targets during the year.

Elected Offices

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

COUNTY COMMISSIONERS

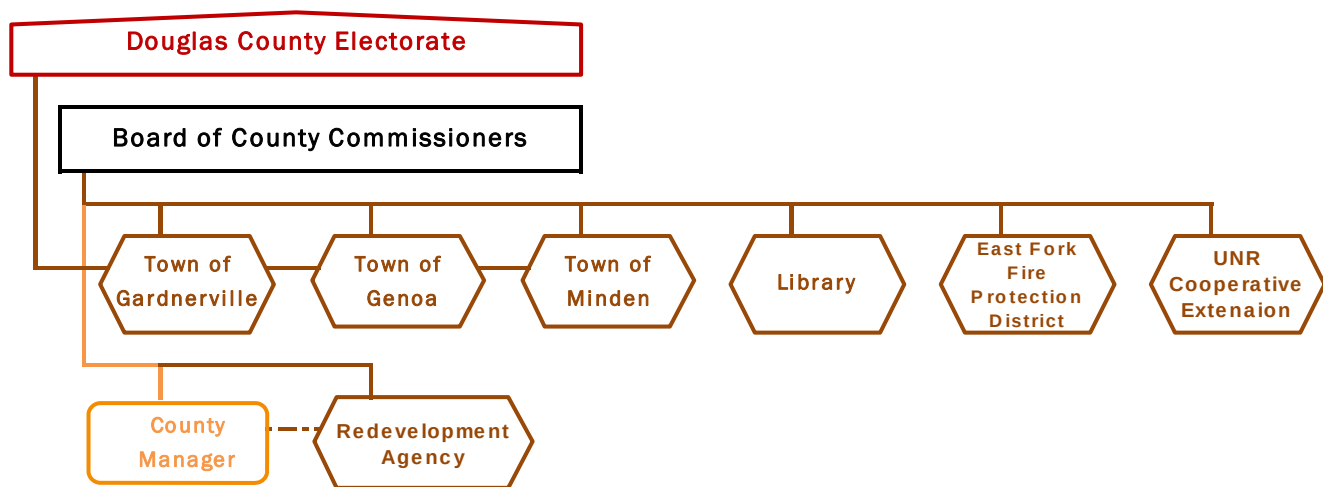
Vision Statement

"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.

Organization Chart



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. The five members of the Board reside in different districts throughout the County, but are elected at-large and represent the entire 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. In addition to its overall County policy making role, the 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 General Fund provides full funding for the Board.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
COUNTY COMMISSIONERS				
Salaries & Wages	146,162	150,551	4,389	3.0%
Employee Benefits	115,119	115,492	373	0.3%
Services & Supplies	194,829	249,829	55,000	28.2%
Total	\$ 456,110.00	\$ 515,872.00	\$ 59,762.00	13.1%
Funding Source: General Fund				

FY 15-16 Major Accomplishments

Major Accomplishments
-- COUNTY COMMISSIONERS --
Established the New Redevelopment Agency Plan Area 2 at Lake Tahoe.
Adopted 5-year transportation plan and major road reconstruction funding source.
Implemented electronic agenda system and review process.

Strategic Objectives

Strategic Objectives	Related County Goal
-- COUNTY COMMISSIONERS --	
Initiate a Countywide storm water master plan and develop a funding strategy for drainage infrastructure.	Infrastructure
Develop a strategy to fund critical road reconstruction, maintenance, repairs and long-term transportation needs as identified in the County wide Transportation Plan.	Infrastructure
Work with Tahoe Stakeholders to identify viable options to implement the South Shore Vision.	Economic Vitality
Develop strategies to address long-term financial stability.	Financial Stability
Identify opportunities for more cost-effective services for our residents through regional partnerships, consolidation of services and privatization.	Financial Stability

Annual Goals

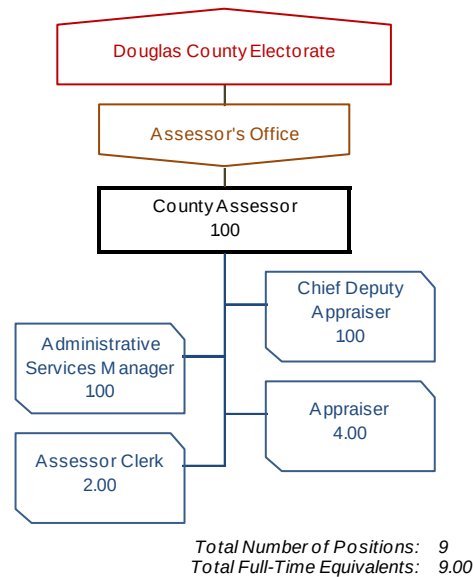
Annual Goals
-- COUNTY COMMISSIONERS --
Develop Lake Tahoe TMDL management plan, coordinate TMDL cooperative with GIDs and Nevada Department of Transportation, and identify County resources to assist in oversight.
Consider a funding strategy and project plan to address the long-term storm water drainage needs of the County.
Initiate the review, update, and development, where necessary, of County policies and procedures.
Establish an Internal Finance Committee, under the County Manager, to look for internal efficiencies and effectiveness.

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.

Organization Chart

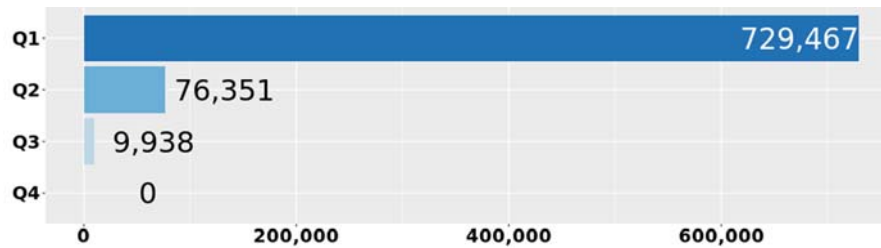


The Assessor's office is located in the Historic Old Courthouse at 1616 Eighth Street in Minden. Hours of operation are Monday through Friday, 8:00 a.m. to 5:00 p.m.

Staffing and Budget

The Assessor is an elected department head. For FY16-17 there will be 9 full-time equivalent staff positions; there is no FTE or position change within the Assessor's office for FY16-17. The County Assessor's office is funded within the General Fund.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
ASSESSOR				
Salaries & Wages	484,849	517,945	33,096	6.8%
Employee Benefits	252,057	261,910	9,853	3.9%
Services & Supplies	39,625	35,900	(3,725)	-9.4%
Total	\$ 776,531.00	\$ 815,755.00	\$ 39,224.00	5.1%
Funding Source: General Fund				
FTE	9.00	9.00	-	

Programs OfferedCounty Assessor FY2016-17 Allocated Budget by PBB Program Quartile Ranking

Program	Description	FTE	Cost	Quartile Ranking
-- ASSESSOR --				
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	58,163	1
Assessment Roll	Publish Assessment Roll in newspaper	0.09	9,418	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	7,918	1
Exemptions	Maintain records of Exemptions and valuations thereof including Veterans, Surviving Spouse, Blind, Disability, Low-Income Housing, Charitable, Public Ownership, etc.	0.10	7,393	1
Office Hours	Maintain office hours of no less than 40 hours per week	1.11	76,607	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	78,894	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	213,307	1
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	213,843	1
Property Information	Maintain ownership records of all property for billing and public information purposes.	0.59	44,699	1
Reports	Prepare reports for use in budgeting and financial planning.	0.21	19,225	1
Internet Information	Provide assessment information on the internet. Providing internet service also serves to reduce staffing requirements.	0.33	28,397	2

Program	Description	FTE	Cost	Quartile Ranking
-- ASSESSOR cont ... --				
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.	0.20	18,311	2
Valuation Data	Maintain records of all property sales and transfers in Douglas County.	0.40	29,643	2
Appraiser Certifications	Establish and maintain the educational and certification requirements of the appraisal staff.	0.06	9,938	3
		9.00	815,756	

FY 15-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- ASSESSOR --	
Finalized the FY 16-17 assessment roll.	Property Appraisal
Processed and billed approximately 3,400 unsecured accounts for FY 15-16, including commercial accounts, manufactured homes, and aircraft.	Personal Property Appraisal
Prepared and presented information and documentation for appeals of assessed values to the County Board of Equalization.	Appeals
Created computerized drawings and digital photographs based on new construction inspections and valuations	Property Appraisal – Improvements
Provided the necessary reports of valuations that are used statewide in the budgeting process.	Property Information Valuation Data Reports

Strategic Objectives

Strategic Objectives	Related County Goal
-- ASSESSOR --	
Continue to work with our internet providers and the Information Technology Department to upgrade and enhance our technological usage and ability.	Infrastructure
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.	Infrastructure
Continue to provide the most updated and accurate information possible with maximum accessibility to the public.	Economic Vitality
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.	Organizational Sustainability
Provide current and accurate databases that become the basis for other county needs such as for the Sheriff, Fire/Paramedic and Dispatch to keep our community safe.	Safe Community

Annual Goals

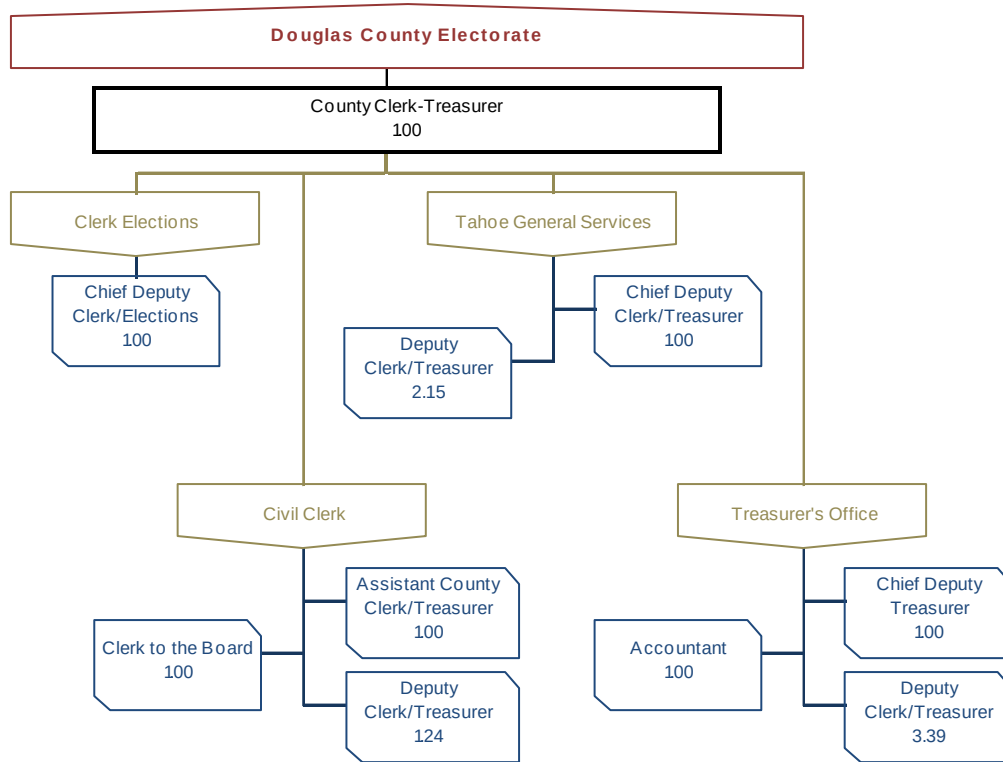
Annual Goals	Related PBB Program(s)
-- ASSESSOR --	
Explore any possible options to enhance productivity. Utilize the expertise of other assessor's offices to enhance efficiency and effectiveness.	All Programs
Implement the statutory changes directed by the 2015 Legislature that relate to property assessment.	All Programs
Participate in any hearings as directed by the Nevada Tax Commission to provide input and receive direction for any new administrative code changes.	All Programs
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

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.

Organization Chart



Total Number of Positions: 18
Total Full-Time Equivalents: 13.78

The Clerk's main office is located in the Historic Old Courthouse' on 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

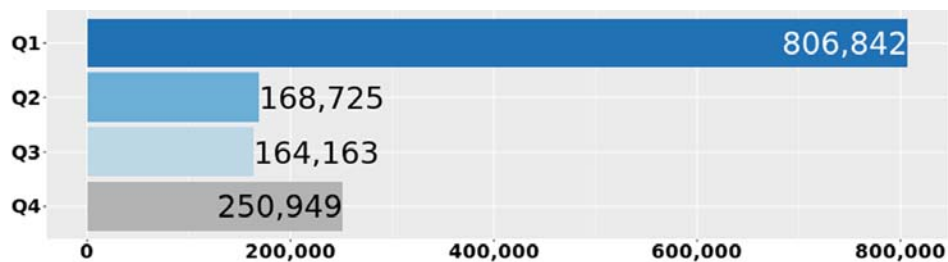
The Clerk-Treasurer is an elected position that is chosen by the electorate of Douglas County every four years. The Clerk-Treasurer's Office is comprised of four separate divisions and budgets including the Civil Clerk, Clerk Elections, Treasurer, and Tahoe General Services. The duties of these divisions vary greatly and are mandated by Federal and State Statutes, County Ordinances and are outlined in the sections below. Additional information is available on the Clerk/Treasurer's website at <http://cltr.co.douglas.nv.us>.

All Clerk-Treasurer divisions are funded within the General Fund. They generate revenue through fees for specific items such as marriage licenses, fictitious firm name filing (FFN) property tax tapes, etc., and through internal service charges as identified in the Cost Allocation and Recovery Plan. For FY16-17, authorized General Fund staffing for the combined Clerk-Treasurer's Office totals 13.78 FTE, this includes an increase of one full-time accountant position and a reorganization of the Clerk to the Board position from County Manager's Office.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
CIVIL CLERK				
Salaries & Wages	194,346	255,878	61,532	31.7%
Employee Benefits	89,843	119,400	29,557	32.9%
Services & Supplies	16,130	16,130	-	0.0%
CLERK ELECTIONS				
Salaries & Wages	26,000	26,000	-	0.0%
Employee Benefits	3,900	3,900	-	0.0%
Services & Supplies	77,300	77,300	-	0.0%
TAHOE GENERAL SERVICES				
Salaries & Wages	168,700	175,915	7,215	4.3%
Employee Benefits	77,889	80,150	2,261	2.9%
Services & Supplies	7,900	7,900	-	0.0%
TREASURER				
Salaries & Wages	308,778	372,249	63,471	20.6%
Employee Benefits	145,262	181,064	35,802	24.6%
Services & Supplies	74,793	74,793	-	0.0%
Total	1,190,841	1,390,679	199,838	16.8%
Funding Source: General Fund				
FTE	11.76	13.78	2.02	

Programs Offered

County Clerk-Treasurer FY2016-17 Allocated Budge by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- CIVIL CLERK --				
Conduct Elections	Conduct ALL elections for Douglas County residents	0.85	206,146	1
Clerk to Board of Commissioners, Public requests on meetings	Clerk BOCC meetings including workshops and work sessions. Includes preparing agendas with back up information, public information requests and records retention.	1.10	87,209	2
Fictitious Firm Name Filings	Issue FFN's for the County.	0.26	19,233	2

Program	Description	FTE	Cost	Quartile Ranking
-- CIVIL CLERK cont...--				
Voter Registration, County & Statewide Database; Candidate Filing	Maintain voter database for Douglas County residents including processing voter applications and updating the database with information from DMV, SOS, other counties and states, vital records, federal government and the Military	0.24	20,333	2
Dog Licenses	Provide satellite site for issuance of dog licenses	0.24	17,785	3
Marriage Licenses & Minister Certificates	Issue marriage licenses and certifications of ministers for the County.	0.55	42,197	3
Notary Bonds	Process filings of notaries oaths and bonds	0.37	34,318	3
Outdoor Festival Permits	Coordinate the outdoor festival permit process for the County and present to BOCC for consideration.	0.10	8,288	3
Child Support Collection	Provide collection site outside of court system for payment of court ordered child support payments	0.13	8,853	4
Passport Processing	Process passport applications as an authorized agency for the Federal Government Department of State	0.99	85,425	4
		4.81	529,786	
-- CLERK ELECTIONS --				
Conduct Elections	Conduct ALL elections for Douglas County residents	0.04	3,645	1
Voter Registration, County & Statewide Database; Candidate Filing	Maintain voter database for Douglas County residents including processing voter applications and updating the database with information from DMV, SOS, other counties and states, vital records, federal government and the Military	0.40	41,950	2
		0.44	45,595	
-- TAHOE GENERAL SERVICES --				
DMV Vehicle Title and Registration	Contract with State to perform vehicle title and registration services on behalf of the DMV	1.60	132,501	4
Fingerprinting	Provide fingerprinting services at Lake Tahoe location	0.27	24,170	4
		1.87	156,671	
-- TREASURER --				
County Revenue Collection and Banking Relations	Manage the central revenue collection function for the county including coordinating all bank account reconciliations. Manage banking relationships	3.87	408,801	1
Investments	Manage investments for the County	0.25	32,904	1
Property Tax Billing and Collections	Testing, billing, collection and apportioning property taxes.	1.75	155,346	1
Room Tax Collections	Process room tax payments, delinquencies and correspondence;	0.79	61,574	3
Unclaimed Monies	Process, track, audit and remit unclaimed public funds to correct State entities, 204 accounts	-	-	4
		6.66	658,626	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- CLERK-TREASURER --	
Reconciled the County's main bank account	County Revenue Collection
Successfully conducted the Primary election for 2016	Conduct Elections
Conducted two property tax sales	Property Tax Billing and
Launched a new and improved website	All Programs
Changed Property Tax collection procedures to accept partial payments, streamlining the process and saving staff time.	Property Tax Billing and

Strategic Objectives

Strategic Objectives	Related County Goal
-- CLERK-TREASURER --	
Be considered a leader in the Clerk and Treasury functions within the State of Nevada	Financial Stability
Ensure all County funds are properly and safely accounted and reconciled	Financial Stability
Ensure the safety and integrity of County process (including Elections) is maintained	Ogranizational Sustainability
Use Technology to provide better customer service and improve efficiencies	Financial Stability
Train and cross-train employees for staff development and to provide efficiencies in the office	Ogranizational Sustainability

Annual Goals

Annual Goals	Related PBB Program(s)
-- CLERK-TREASURER --	
Successfully prepare and conduct the General Election	Conduct Elections
Select and implement a new cash receipting system	County Revenue Collection Banking Relations
Implement new Marriage License Application Program	Marriage Licenses Minister Certificates
Consolidate Property Taxing Districts	Property Tax Billing and Collections
Provide training for employees	All Programs

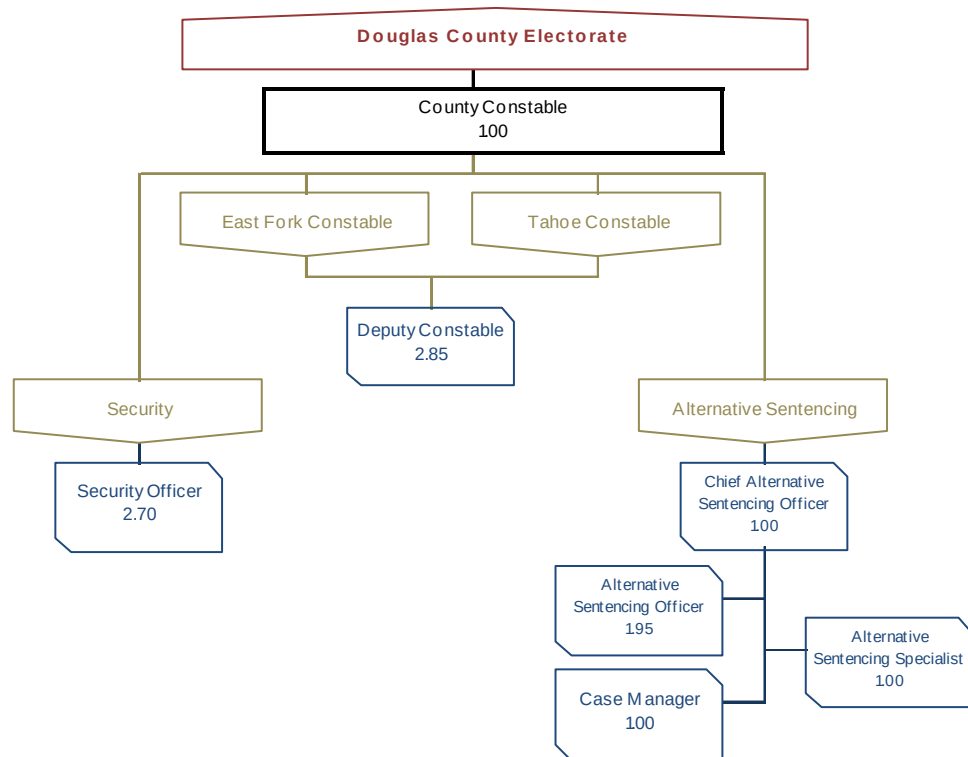
CONSTABLE

Mission Statement

CONSTABLE OFFICE: To provide the best service and assistance possible, instilling trust and promoting a positive attitude toward the Constable's offices and the community served.

ALTERNATIVE SENTENCING: 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.

Organization Chart



Total Number of Positions: 21

Total Full-Time Equivalents: 11.50

The County Constable's Office is comprised of four divisions: East Fork Constable, Tahoe Constable, Security and Alternative Sentencing. The Constable and Alternative Sentencing offices are located in the Douglas County Sheriff's Station at 1038 Buckeye Rd, Minden, NV 89423. Hours of operation are Monday through Friday 8:00 a.m. to 5:00 p.m., excluding holidays.

Staffing and Budget

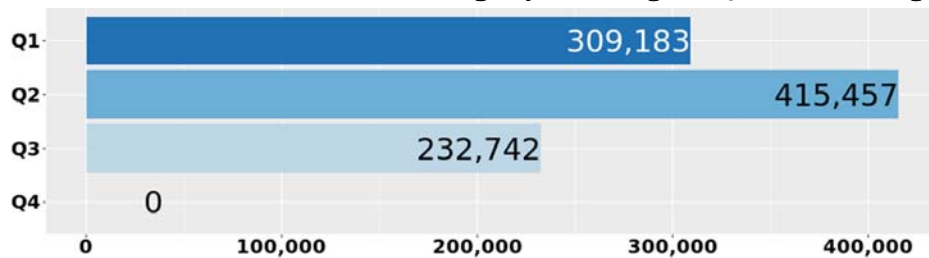
The Constable is a locally elected position. Douglas County pays all costs for Constable services. The Constable Office receives assistance from part-time Deputy Constables and on-call personnel, not included in FTE calculations. The Chief Alternative Sentencing Officer reports directly to the Constable. The Constable's Offices and Alternative Sentencing are supported entirely by the County's General Fund.

For FY16-17 authorized staffing for the combined Constable's office totals 11.50 FTE. There were no position changes for the Constable for FY16-17.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
ALTERNATIVE SENTENCING				
Salaries & Wages	279,797	302,117	22,320	8.0%
Employee Benefits	129,906	134,468	4,562	3.5%
Services & Supplies	176,292	160,792	(15,500)	-8.8%
EAST FORK CONSTABLE				
Salaries & Wages	103,480	111,395	7,915	7.6%
Employee Benefits	43,661	45,760	2,099	4.8%
Services & Supplies	2,425	1,875	(550)	-22.7%
SECURITY				
Salaries & Wages	100,360	102,977	2,617	2.6%
Employee Benefits	30,756	15,676	(15,080)	-49.0%
Services & Supplies	1,175	1,175	-	0.0%
TAHOE CONSTABLE				
Salaries & Wages	145,499	151,042	5,543	3.8%
Employee Benefits	21,062	22,201	1,139	5.4%
Services & Supplies	2,360	2,360	-	0.0%
Total	1,036,773	1,051,838	15,065	1.5%
Funding Source: General Fund				
FTE	11.50	11.50	-	

Programs Offered

Constable FY2016-17 Allocated Budget by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- ALTERNATIVE SENTENCING --				
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.	1.30	116,386	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.	0.45	37,762	2

Program	Description	FTE	Cost	Quartile Ranking
-- ALTERNATIVE SENTENCING --				
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.	0.45	85,756	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.	0.35	32,177	2
Administration	Plans, organizes, and manages functions, duties of the department.	0.82	47,072	3
Court Services	Responsible for court interactions, compiles reports, interacts with defendants in court setting, and interviews defendants to access compliance needs.	0.74	63,966	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.	0.84	121,704	3
		4.95	504,823	
-- EAST FORK CONSTABLE --				
Court Security	Provide court security East Fork Justice Center	0.79	66,097	1
Process Service	Serve all process out of Justice Court	0.98	79,740	2
		1.78	145,837	
-- SECURITY --				
Building Security	Provide building security for Courthouse	3.00	158,529	1
		3.00	158,529	
-- TAHOE CONSTABLE --				
Court Security	Provide court security Tahoe Justice Center	1.08	84,557	1
Process Service	Serve all process out of Justice Court	0.70	63,636	2
		1.78	148,193	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- ALTERNATIVE SENTENCING --	
Hired a fully trained, part time employee with P.O.S.T. certification	All Programs
Approved full time employee position for DUI Diversion Caseworker/Lab Technician through Douglas County. This position was formerly grant funded through the Office of Traffic and Safety	DUI Diversion Court
With the addition of the part time position, all officers in the field are now supported by an officer at all times while performing field compliance checks	All Programs
Approval was granted to include all department vehicles into the county motor pool system to provide vehicle replacement costs, insurance, gas, oil and maintenance	All Programs
Secured funding increase for standby/on-call personnel due to a county policy change that had a direct financial impact on the department budget	All Programs

Strategic Objectives

Strategic Objectives	Related County Goal
-- CONSTABLE --	
Keep employees and citizens of Douglas County safe in the court facilities	Safe Community
Rapid and effective service of both civil and criminal process	Safe Community
-- ALTERNATIVE SENTENCING --	
To hire a full time officer to assist with field supervision, urine collection and enforcement responsibilities	Safe Community
Sustain the full time DUI Caseworker/Alternative Sentencing Clerk position for the DUI Diversion Court through funding secured by the BOCC without grant support	Safe Community
Ensure that field supervision officers are supported with back-up at all times while conducting probation checks	Safe Community
Secure ongoing funding from the County to support inclusion of all department vehicles into Motor Pool which provides vehicle replacement, insurance, gas, oil and maintenance	Organizational Sustainability
Secure ongoing funding from the County to support a new stand-by policy adopted by the County which has a direct financial impact on our department	Financial Stability

Annual Goals

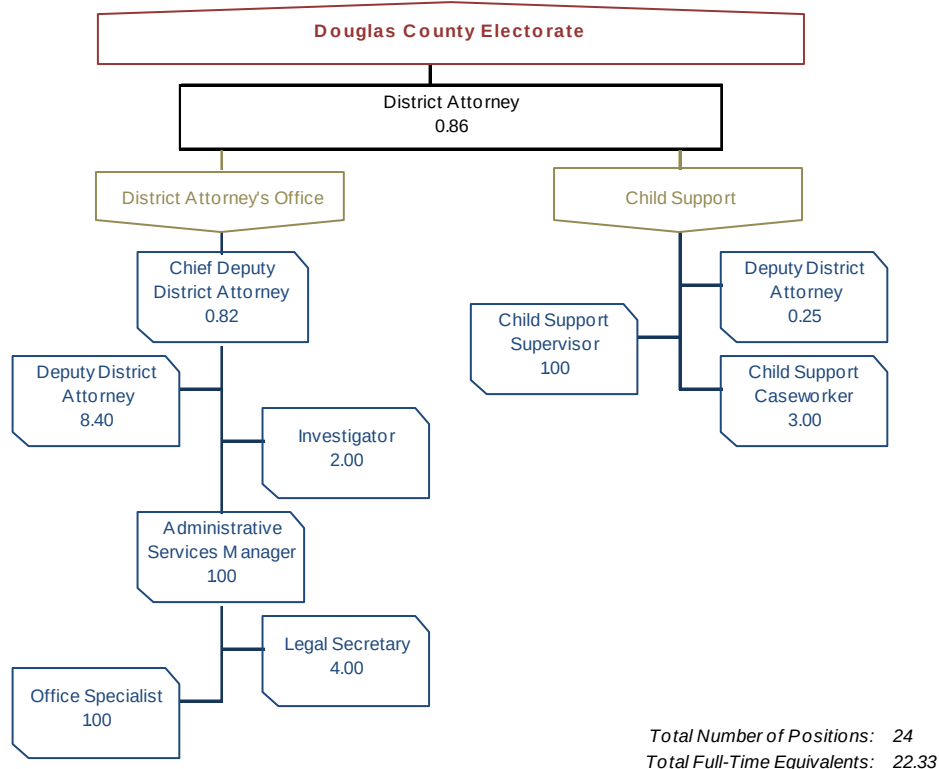
Annual Goals	Related PBB Program(s)
-- ALTERNATIVE SENTENCING --	
To hire and adequately train a part time officer to assist with field supervision, urine collection and enforcement responsibilities	Various Programs
Create and effectively manage a field supervision schedule that does not conflict with required court appearances and drug testing	Various Programs
Effectively promote the JustWare system to each Court as an effective and efficient system in which to adequately manage the number of cases within the Douglas County Courts and District Attorney's Office	Various Programs
Increase oversight of pretrial and sentenced defendants in the field	Various Programs
Provide adequate training to all personnel to ensure that department methodology is state of the art	Various Programs
-- CONSTABLE --	
Keep people in a safe and comfortable court environment	Court & Building Security

DISTRICT ATTORNEY'S OFFICE

Mission Statement

The mission of the 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.

Organization Chart



The District Attorney's office consists of: Child Support Division which represent the best interest of the children involved in cases, Civil Division which provides legal guidance and support for the Board of County Commissioners, elected officials, departments, and boards and commissions pertinent to conducting the business of Douglas County, Criminal Division which prosecutes felonies, gross misdemeanor and misdemeanor crimes committed within the jurisdictional boundaries of Douglas County and the Investigation Division which provide prosecution support to the Deputy District Attorneys assigned to prosecute crimes committed within the jurisdictional boundaries of Douglas County

The District Attorney's Carson Valley office is located in the Douglas County Judicial and Law Enforcement Building at 1038 Buckeye Road, Minden, NV and the Lake Tahoe office is located in the Douglas County Administration Building at 175 Highway 50, Stateline, NV.

The initial recommendation from the National Advisory Commission on Criminal Justice Standards and Goals is: “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. In calendar year 2015, The District Attorney’s Office prosecuted a total of 2768 cases. Equal to an average of 461 cases per prosecutor to the detriment the health, safety and welfare of the citizens of Douglas County.

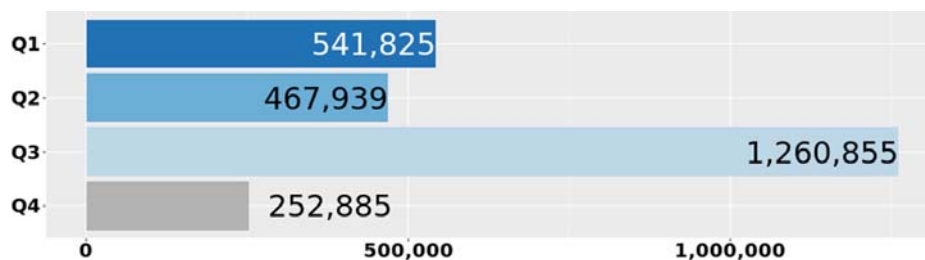
Staffing and Budget

The District Attorney (DA) is an elected position. Staffing for the DA’s office includes 22.33 full-time equivalent staff positions and is funded within the General Fund. There is a minimal decrease in FTE due to reallocation of the District Attorney’s position to the Redevelopment Agency.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
DISTRICT ATTORNEY				
Salaries & Wages	1,450,286	1,399,816	(50,470)	-3.5%
Employee Benefits	644,106	612,158	(31,948)	-5.0%
Services & Supplies	188,152	188,152	-	0.0%
CHILD SUPPORT				
Salaries & Wages	198,424	202,508	4,084	2.1%
Employee Benefits	95,042	96,591	1,549	1.6%
Services & Supplies	24,581	24,581	-	0.0%
Total	2,600,591	2,523,806	(76,785)	-3.0%
Funding Source: General Fund				
FTE	22.46	22.33	(0.13)	

Programs Offered

District Attorney FY2016-17 Allocated Budge by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- CHILD SUPPORT --				
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.	1.61	125,958	3

Program	Description	FTE	Cost	Quartile Ranking
-- CHILD SUPPORT cont... --				
Child Support Hearings	Assist attorney in establishing, enforcing and prosecuting Title IV-D cases in court proceedings before a magistrate and/or district court judge.	1.04	79,259	3
Collections	Process all undistributed collections pursuant to federal regulations	0.16	11,572	3
Data Input	Input Title IV-D child support orders and accurate balances into the statewide computer system (LOTW) as well as enter case information, participant information into statewide computer system (NOMADS).	0.68	51,670	4
Medical Support	Establishment and 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	0.37	26,856	3
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	0.35	25,462	3
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	0.04	2,601	3
		4.25	323,378	
-- CIVIL --				
Code Enforcement	Enforce safety, building and health codes - DCC Title 20	0.02	3,290	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.	0.57	95,883	1
Public Works	Provide legal representation and advice to Public Works Department on issues related to engineering, water, sewer, roads, etc.	0.22	37,485	1
Litigation	Defend suits against the county and commence litigation to assert County's legal rights including appearances before state and federal administrative bodies and participating in appellate practice as necessary. NRS 252.110(2).	0.73	110,092	1
Nuisance Abatement	Bring all actions on behalf of the county for abatement of nuisances - NRS 252.110(5)	-	-	1
Other Legal Services	Perform such other duties as required by NRS 252.110(6)	0.36	55,811	1

Program	Description	FTE	Cost	Quartile Ranking
-- CIVIL cont... --				
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; Redevelopment Agency; and Debt Management Commission. Provide legal services to: Animal Control; Airport; Assessor's Office; Clerk's Office; Community Development; Community Services; China Spring/Aurora Pines; Constable; County Manager; East Fork Fire Protection District; Finance Department; Human Resources; Information Systems; Justice Courts (East Fork and Tahoe); Juvenile Probation; Library; 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; child support; provide legislative support; and enforce open meeting and ethics in government laws.	1.49	239,263	1
Children Protective Services	Prosecute actions where children are in need of protection as a result of abuse or neglect - NRS Chapter 432B	0.44	48,038	2
Case Management - DA	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; update county code as needed; answer telephones and route calls; perform all other general legal secretarial duties.	0.45	39,906	2
Juvenile Proceedings	Prepare for and attend juvenile petition hearings and fact finding hearings - NRS Chapters 62A et. seq.	0.47	55,401	3
Labor Negotiations	Negotiate labor agreements with general employees and public safety personnel to ensure the County remains competitive for skilled and experienced employees while ensuring fiscal responsibility.	0.11	17,781	3
		4.85	702,950	

Program	Description	FTE	Cost	Quartile Ranking
-- CRIMINAL --				
Case Management - DA	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; update county code as needed; answer telephones and route calls; perform all other general legal secretarial duties.	4.11	312,528	2
Appellate	Perform appellate work, including legal research and drafting of appellate briefs and oral argument before the Supreme Court	0.45	68,515	3
Charge Cases	Prepare Complaints / Information; draw all indictments for Grand Jury when in session - NRS Chapters 171, 172 and 173; NRS 252.110(1)	1.38	190,029	3
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)	1.26	173,505	3
Extradition	Prepare detainers and extraditions - NRS Chapters 178 and 179	0.08	10,190	3
Extraordinary Writs	Prosecute habeas corpus and post conviction relief - NRS Chapter 34	0.33	55,800	3
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	1.08	148,718	3
Pretrial Motions	Conduct legal research and draft pretrial motions, oppositions - NRS Chapters 174	0.64	88,283	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	0.30	25,984	3
Trial	Prepare for and conduct traffic trials, bench trials and jury trials, including interviewing and meeting with victims and witnesses - NRS Chapter 175	0.45	68,515	3
Warrants	Prepare arrest warrants and search warrants - NRS Chapters 171 and 179	0.48	66,097	3
On-Call	Perform after hour duties as 'On-Call' deputy district attorney	0.10	17,733	4
		10.65	1,225,898	

Program	Description	FTE	Cost	Quartile Ranking
-- INVESTIGATIONS --				
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	67,468	2
Bad Check Program	Oversee bad check recovery unit program	0.04	4,381	3
Court Testimony	Testify in court	0.11	13,494	3
Internal Investigations	Conduct internal investigations of allegations of misconduct by county personnel	0.02	2,453	3
Asset Forfeitures	Assist in asset forfeitures	0.05	6,133	4
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	124,336	4
Justware Administration	Create and maintain tables, documents, and reports; implement new functions and provide employee training associated with New Dawn Technologies Justware case management system.	0.55	53,012	4
		2.57	271,278	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- CRIMINAL --	
Prosecution of 2175 misdemeanors, 69 gross misdemeanors and 513 felony (non-traffic) crimes cases and resolved 1,801 traffic citations through pre-trial conferences and/or trials.	Charge Cases Court Hearings Pre-Trial Conferences Trials
-- CIVIL --	
Provided exemplary legal services as county counsel to the board of commissioners, elected county and township officers, county departments and agencies and successfully defended represented the county in litigation cases.	County Counsel Community Development Public Works Other Legal Services Litigation

Major Accomplishments	Related PBB Program(s)
-- INVESTIGATIONS --	
The Special Victims Response Team investigations continued to increase the safety and well-being of victims of domestic violence, sexual assault and stalking and the protocols resulted in a high level of offender accountability through convictions.	Special Victims Response Team Court Testimony
-- CHILD SUPPORT --	
Collected in excess of \$2,000,000 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

Strategic Objectives

Strategic Objectives	Related County Goal
-- CRIMINAL --	
Assure in the midst of an increasing case load that the Criminal Division maintains the appropriate standards in charging decisions and case resolution.	Safe Community
-- CIVIL --	
Provide exemplary legal advice, opinions and representation in all matters, and fulfill the civil statutory responsibilities in a professional manner.	Organizational Sustainability
-- INVESTIGATIONS --	
Provide exemplary investigations through interaction with victims/witnesses of crimes, interviews, warrants, victim/witness protection, reports and testimony.	Safe Community
-- CHILD SUPPORT --	
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

Annual Goals

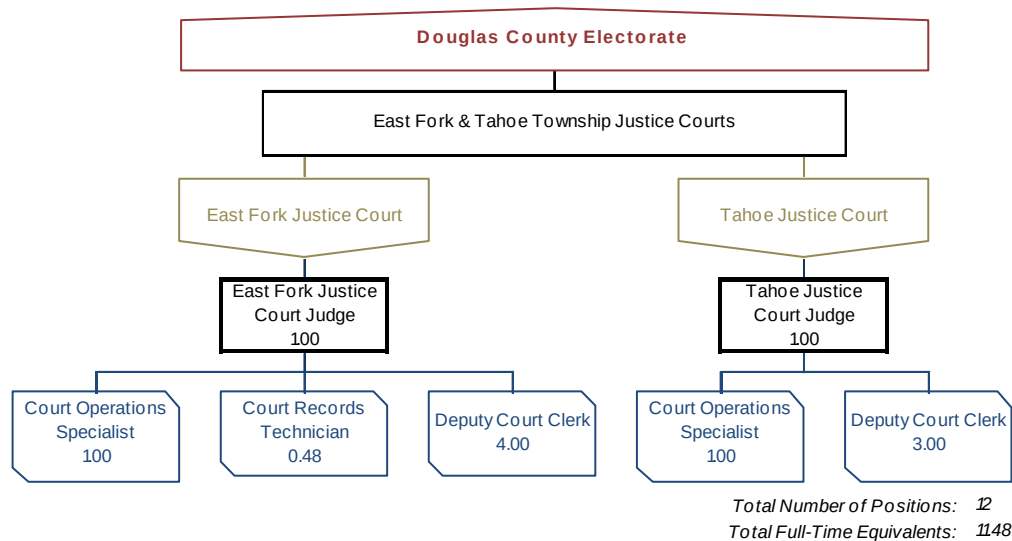
Annual Goals	Related PBB Program(s)
-- CRIMINAL --	
Utilizing JustWare case management system, assess the manner in which criminal cases are processed and maximize the time prosecutors have available to devote to high priority cases.	JustWare Administration, Case Management, Submissions, Charge Cases, Warrants
-- CIVIL --	
Cooperatively work with the various boards, advisory committees and departments to ensure that the county continues to operate in an open and transparent manner and in compliance with Nevada's Open Meeting and Ethics Laws.	County Counsel
-- INVESTIGATIONS --	
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.	General Investigations, Internal Investigations, Special Victims Response Team
-- CHILD SUPPORT --	
Increase collections of ongoing support and arrears by 3% per year.	Collections

EAST FORK & TAHOE TOWNSHIP JUSTICE COURTS

Mission Statement

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

Organization Chart



The East Fork Justice Court office is located in the Douglas County Sheriff's Station at 1038 Buckeye Rd, Minden, NV 89423. Hours of operation are Monday through Friday 8:00 a.m. to 5:00 p.m. The Tahoe Justice Court is located at 175 Hwy. 50, Stateline, NV 89449. Hours of operation at Monday through Friday 9:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m.

Staffing and Budget

Judge Thomas Perkins and Judge Richard Glasson are the Justice Court Judges for East Fork Justice Court and Tahoe Justice Court, respectively. The Justice Courts are supported by the County's General Fund. There were no position or FTE changes in the Justice Courts.

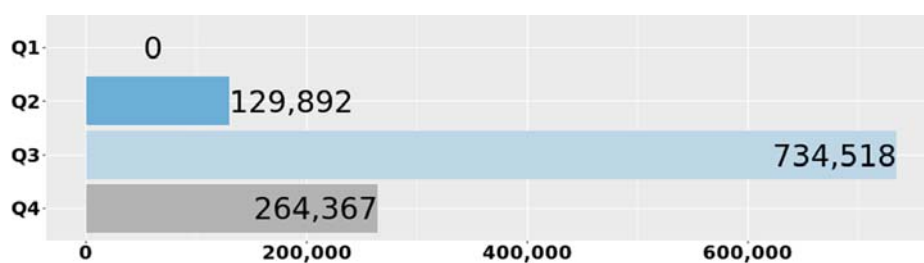
Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
EAST FORK JUSTICE COURT				
Salaries & Wages	353,859	380,080	26,221	7.4%
Employee Benefits	178,745	179,716	971	0.5%
Services & Supplies	72,425	66,548	(5,877)	-8.1%
Contingency	795	829	34	4.3%
TAHOE JUSTICE COURT				
Salaries & Wages	305,508	335,270	29,762	9.7%
Employee Benefits	149,768	158,611	8,843	5.9%
Services & Supplies	52,675	63,798	11,123	21.1%
Contingency	795	829	34	4.3%
Total	1,114,570	1,185,681	71,111	6.4%
Funding Source: General Fund				
FTE	11.48	11.48	-	

In addition to finding from the General Fund, the Justice Courts have three Justice Court Administrative Assessment Funds which 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.

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.

Programs Offered

Justice Courts FY2016-17 Allocated Budget by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- EAST FORK JUSTICE COURT --				
Court Docketing & Pleadings	Filing, scanning, maintenance;	0.47	32,785	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	8,004	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	0.54	52,035	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	0.35	36,921	3

Program	Description	FTE	Cost	Quartile Ranking
-- EAST FORK JUSTICE COURT cont... --				
Judgments	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions	0.12	14,540	3
Misdemeanor Treatment Specialty Court	A specialty court program that will hold participating defendants accountable for the treatment and the consequences of their conduct. This provides treatment to address the root cause of the criminal activity .	0.11	13,685	3
Orders, Writs & Execution thereof	Issuance as required;	0.15	16,361	3
Prepares Records for Retention	Prepares records for retention pursuant to State Retention Schedule and NRS.	0.30	21,619	3
Protective Orders	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, and for the protection of children	0.52	47,421	3
Public & Attorney Inquiries, Phone calls & emails / Public Counter & Help Desk	Varied responds as necessary, CLTR policy.	0.52	36,961	3
Record Searches	As requested by Courts, attorneys and the public	0.37	22,960	3
Traffic Court	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.	0.62	57,156	3
Website	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/database searches	0.19	20,510	3
Civil Court	Receive, manage and adjudicate civil claims; \$10,000 or less	0.44	42,035	4
Collect, Receipt & Disburse Bail, Bonds and Restitution	Account Reconciliation, State & County Audits;	0.14	11,116	4
Collect, Receipt & Disburse Court Fees & Monies	Collection of Pmts., mail, counter, electronic, balance, audit & publications;	0.10	10,005	4
Court Administration	The Justice Court is required by law to strictly manage and account for funds under its control, report statistics to various public agencies, report convictions to various agencies, keep docket entries on the various kinds of cases it handles and manage its records.	0.44	49,847	4
Daily Reconciliation of Bank Deposits	Bank Deposit Reconciliation, State & County Audits;	0.13	10,903	4
Evictions & Remedies	Includes evictions and post judgment remedies prescribed by law	0.47	45,756	4
Evidence & Exhibits	Maintain up through destruction	0.12	14,540	4
Small Claims Court	Receive, manage, adjudicate small claims; \$7,500 or less, by statute; includes issuance of process for execution of judgment	0.29	32,452	4
		6.44	597,610	

Program	Description	FTE	Cost	Quartile Ranking
-- TAHOE JUSTICE COURT --				
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	60,701	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, hearings and bindovers to the district court for adjudicatory proceedings	0.38	41,328	2
Protective Orders	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, stalking and/or harassment in the workplace and for the protection of children	0.20	27,863	2
Court Docketing & Pleadings	Filing, scanning, maintenance	0.17	13,132	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.	0.59	64,977	3
Civil Court	Receive, manage and adjudicate civil claims; \$10,000 or less	0.27	33,084	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	8,784	3
Evictions & Remedies	Includes evictions and post judgment remedies prescribed by law	0.17	25,877	3
Judgments	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions	0.22	23,108	3
Orders, Writs & Execution thereof	Issuance as required;	0.13	16,587	3
Prepares Records for Retention	Prepares records for retention pursuant to State Retention Schedule and NRS.	0.25	22,185	3
Public & Attorney Inquiries, Phone calls & emails / Public Counter & Help Desk	Varied responds as necessary, CLTR policy.	0.25	26,503	3
Record Searches	As requested by Courts, attorneys and the public	0.17	13,132	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	30,339	3

Program	Description	FTE	Cost	Quartile Ranking
-- TAHOE JUSTICE COURT cont... --				
Orders, Writs & Execution thereof	Issuance as required;	0.13	16,587	3
Prepares Records for Retention	Prepares records for retention pursuant to State Retention Schedule and NRS.	0.25	22,185	3
Public & Attorney Inquiries, Phone calls & emails / Public Counter & Help Desk	Varied responds as necessary, CLTR policy.	0.25	26,503	3
Record Searches	As requested by Courts, attorneys and the public	0.17	13,132	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	30,339	3
Traffic Court	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.	0.60	55,873	3
Website	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/database searches	0.16	19,982	3
Collect, Receipt & Disburse Bail, Bonds and Restitution	Account Reconciliation, State & County Audits;	0.11	10,005	4
Collect, Receipt & Disburse Court Fees & Monies	Collection of Pmts., mail, counter, electronic, balance, audit & publications;	0.11	10,005	4
Daily Reconciliation of Bank Deposits	Bank Deposit Reconciliation, State & County Audits;	0.11	10,005	4
Evidence & Exhibits	Maintain up through destruction	0.13	16,587	4
		5.00	530,056	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- EAST FORK JUSTICE COURT --	
Received Specialty Court grant from the AOC and implemented a Sobriety Court for alcohol and drug addicted offenders.	Administrative Functions
Staff training and completion of file conversion for court technology project.	All Programs
-- TAHOE JUSTICE COURT --	
Continued development of electronic data exchange with County and State Justice partners.	All Programs
Continuation of staff cross training.	Court Administration

Strategic Objectives

Strategic Objectives	Related County Goal
-- EAST FORK JUSTICE COURT --	
Remodel courtroom to increase seating and efficiencies.	Safe Community
Continue Specialty Court for Sobriety for alcohol and drug addicted offenders with successful completion of participants.	Safe Community
Facilitates planning for eventual Justice Court expansion to 2 departments and Neighborhood Justice Center.	Safe Community
Work with District Court to develop plan for mental health court for mentally ill offenders.	Safe Community
Creation of Mediation Program.	Safe Community
-- TAHOE JUSTICE COURT --	
Evaluate and communicate the effectiveness of the collaborative courts.	Safe Community
Expand and enhance interactions with justice partners, attorneys, and within the court.	Safe Community
Enhance existing policy forums with justice partners. Enhance efficient and beneficial use of court services.	Safe Community
Facilities planning for eventual Justice Court expansion to 2 departments and Neighborhood Justice Center.	Safe Community
Creation of Mediation Program.	Safe Community

Annual Goals

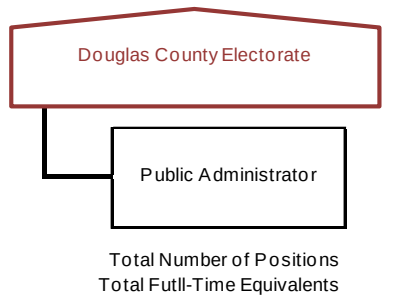
Annual Goals	Related PBB Program(s)
-- EAST FORK JUSTICE COURT --	
Continuing training of staff related to court technology project.	Court Administration
Complete digital interface with the District Attorney's office and the Douglas County Sheriff's office.	Court Administration Criminal Traffic Court
Improve staffing levels in the Dept of Alternative Sentencing to address their caseload.	Court Administration Criminal Traffic Court
Cross train staff.	Court Administration
-- TAHOE JUSTICE COURT --	
Report the outcomes of the evaluations and make modifications and improvements, as appropriate.	Court Administration
Develop electronic data exchanges with county and state justice partners and improve visibility and flow of case information.	Court Administration Criminal Traffic Court
Implement new and expanded process and technical innovations. Actively pursue new programs.	All Programs
Cross train staff.	Court Administration

PUBLIC ADMINISTRATOR

Mission Statement

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

Organization Chart



Staffing & Budget

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. In FY2015-16 the Public Administrator Department was funded within the General Fund.

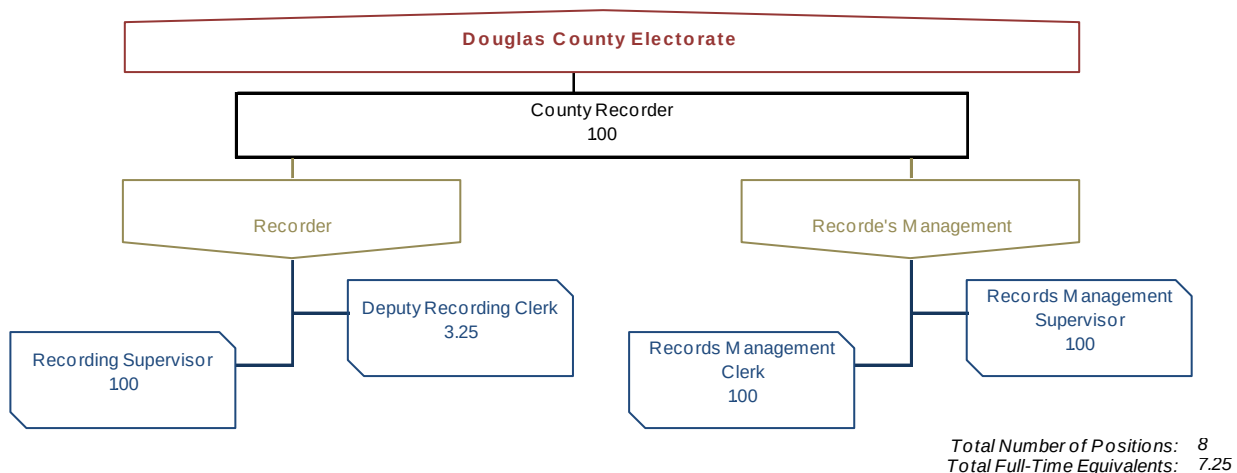
Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
PUBLIC ADMINISTRATOR				
Salaries & Wages	-	-	-	n/a
Employee Benefits	-	19,000	19,000	n/a
Services & Supplies	-	3,990	3,990	n/a
Total	-	22,990	22,990	n/a
Funding Source: General Fund				
Total	-	-	-	

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 customers and users with prompt and courteous service in recording, researching, and retrieving records using responsive, well-trained people and updated technology.

Organization Chart

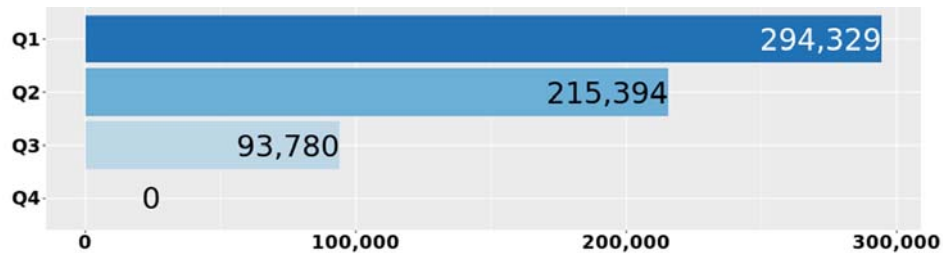


The County Recorder oversees the Recorder's Office and Records Management Division. The Recorder's office is located in the Historic 'Old Courthouse' on 1616 8th Street, Minden. Hours of operation are Monday through Friday, 8:00 a.m. to 5:00 p.m.

Staffing and Budget

The County Recorder is an elected position. The Recorder's office is comprised of the Recorder and Records Management Divisions. The Recorder's office is funded within the General Fund. Approved personnel for the combined divisions is 7.25, a minimal decrease from last fiscal year due to a reducing of Deputy Recording Clerk hours.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
RECORDER				
Salaries & Wages	270,036	271,977	1,941	0.7%
Employee Benefits	145,110	147,252	2,142	1.5%
Services & Supplies	18,260	17,910	(350)	-1.9%
RECORDS MANAGEMENT				
Salaries & Wages	92,050	91,626	(424)	-0.5%
Employee Benefits	41,798	41,791	(7)	0.0%
Services & Supplies	32,595	32,945	350	1.1%
Total	599,849	603,501	3,652	0.6%
Funding Source: General Fund				
FTE	7.50	7.25	(0.25)	

Programs OfferedCounty Recorder FY2016-17 Allocated Budget by PBB Program Quartile Ranking

Program	Description	FTE	Cost	Quartile Ranking
-- RECORDER --				
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.	1.18	102,625	1
Document Recording (Review of documents, E-record, Collection & Disposition of fees, Real Property Transfer Tax)	Record each document in the order in which it is received; maintenance and public inspection of records of transactions. Uniform Real Property Electronic Recording Act - Review and record documents submitted electronically. Prepare daily and monthly reports of fees collected for submittal to County and State of Nevada. Audit for State of Nevada Taxation Dept. collection of RPTT, allocation of revenue, and analysis of appropriateness of fees collected	1.85	139,305	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	52,399	1
Sale of public documents	Provide paper copy or digital image of recorded documents upon request from nationwide public. Original document Return.	0.58	49,033	2
Marriage Certificates (Record & Retrieve)	Recording of marriage license, replacement, corrections, and reproduction of certified abstracts.	1.05	93,780	3
		5.25	437,141	
-- RECORDS MANAGEMENT --				
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.	0.30	27,519	2
Public Records Document Imaging	Preparing, scanning, validating, indexing and exporting public records to current electronic document management system (ApplicationXtender). Entering and maintaining data in current system. Managing settings	0.80	62,520	2

Program	Description	FTE	Cost	Quartile Ranking
-- RECORDS MANAGEMENT cont... --				
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.	0.90	76,322	2
		2.00	166,361	

FY 15-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- RECORDER --	
Availability to search the data base of marriage certificates recorded 1960 to present and pay for requested copies via a secure connection on the Recorder's web site.	Marriage Certificates Customer Service & Inspection
Implementation of the Helion recording suite to include the recording of Marriage Certificates along with official records.	Recording Marriage Certificates
Maps recorded in 1874 through present date are available to search and access digital images on the Recorder's web site.	Customer Service & Public Inspection
Name index and images for historical documents recorded 1979-1980 now available on the Recorder's web site.	Customer Service & Public Inspection
-- RECORDS MANAGEMENT --	
Scanning projects: completed scanning of EFJC Criminal cases 2006-2007; 150 Public Works maps; Employee timecards 2005-2012	Public Records Document Imaging
New scanning project designed and implemented: BOCC minutes 1964-2008.	Public Records Document Imaging
Sought & gained approval to destroy selected older DA Civil files, eliminating over 90 boxes from warehouse storage and bringing space use down from 90% to 88%.	Public Records Disposition
Records & Information Management software research and selection of Zasio Professional for possible acquisition.	Public Records Storage & Retrieval Public Records Disposition
Compiled and wrote records statistics analysis 2005-2015	All Programs

Strategic Objectives

Strategic Objectives	Related County Goal
-- RECORDER --	
Provide access to all deed record indexes online to the Public via the Recorder's website.	Infrastructure
Digitize historical records housed in the Recorder's office for accessibility to the general public which have not previously been digitized.	Infrastructure
Remain diligent in the preservation and care of all permanent records recorded since 1865.7	Infrastructure
-- RECORDS MANAGEMENT --	
Utilize warehouse space efficiently by any means possible.	Organizational Sustainability
Find and apply potential efficiencies in areas of records management	Financial Stability
Seek interaction with DC departments to address issues of records life cycle management	Organizational Sustainability
Seek staff training opportunities to keep abreast of industry changes & best practices.	Organizational Sustainability

Annual Goals

Annual Goals	Related PBB Program(s)
-- RECORDER --	
Continue conversion of 1860-1972 historical database index to the Recorder's website.	All Programs
Continuous indexing of historical data recorded 1972-1979 to current software recording system resulting in data and images being available on Recorder's website.	All Programs
Aid in the conversion of marriage data from Clerk's office to the recording software application for marriage licensing in Recorder's office resulting in far more efficiency for both offices.	All Programs
Index Section, Township & Range on all recorded maps available on the website for searching capability.	All Programs
-- RECORDS MANAGEMENT --	
Complete scanning EFJC CR 2007 cases.	Records Storage & Retrieval Records Disposition Records Document Imaging
Design and start scanning project for Commissioner's Minutes/Agenda (scope: 1/1/1964-6/30/2013).	Records Storage & Retrieval Records Disposition Records Document Imaging
Select & Implement warehouse box management program based on pre-determined criteria.	Records Storage & Retrieval Records Disposition Records Document Imaging
Develop Records Management Intranet site.	Records Disposition Records Document Imaging

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

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

Organization Chart

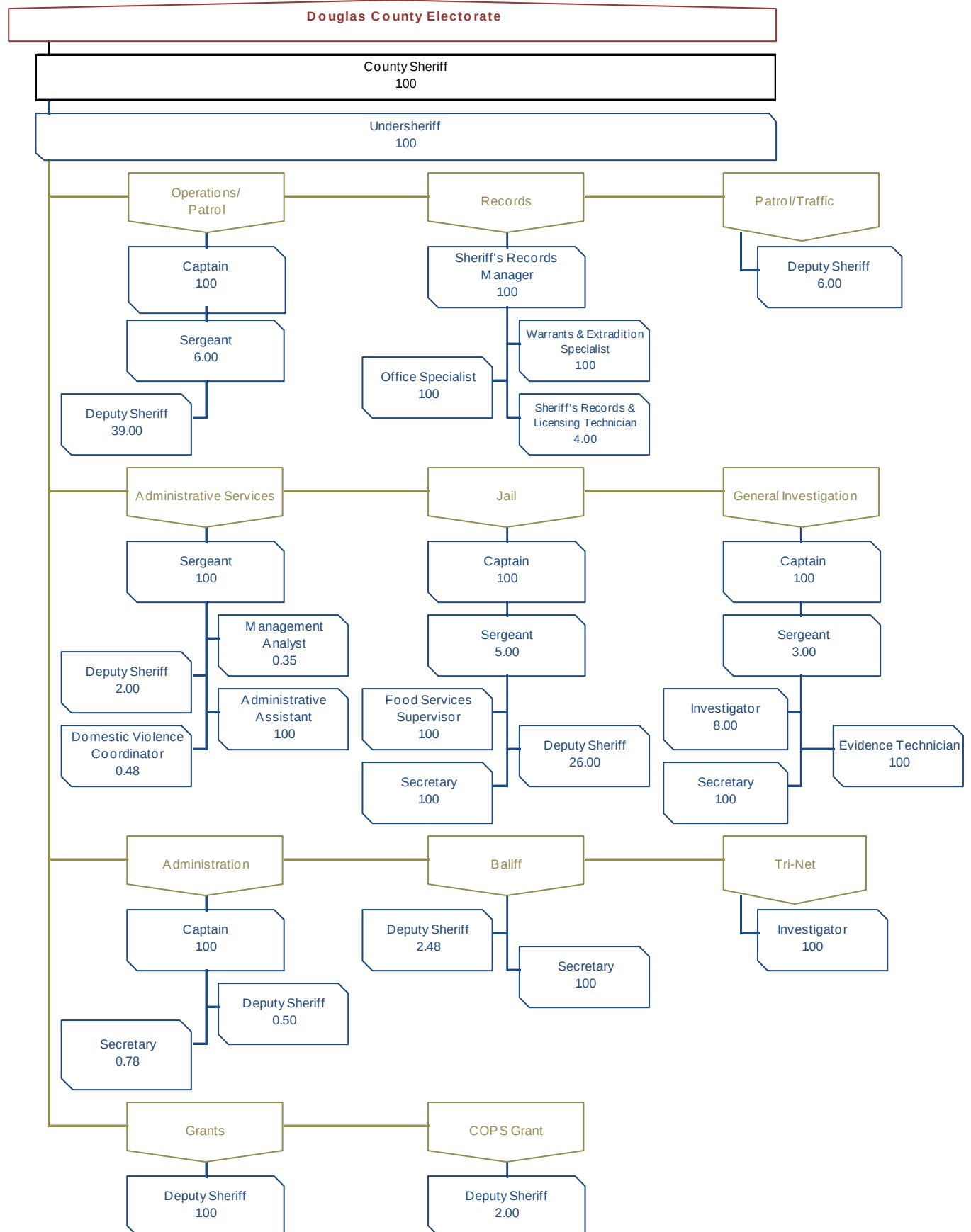
The County Sheriff is an elected position and oversees all of the Sheriff's Divisions. The Sheriff's Office is comprised of the following divisions: Administration, Administrative Services, Bailiff, COPS Grant, General Investigation, Grants, Jail, Operations-Patrol, Patrol-Traffic, Records and Tri-Net. 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.

County 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. Captain Daniel Coverley is the current Division Commander of the Administrative Division and oversees all administrative programs and staff. Karis Drake is the current Manager of the Sheriff's Records division and oversees all staff and programs for this division. Captain James Halsey oversees the Jail Division and all 34 staff and programs. Captain Daniel Britton oversees the General Investigation Division and staff of the Sheriff's Department. Captain Joseph Duffy is the current Division Commander of the Patrol Division staff and programs.

The Sheriff's department is located in Douglas County Judicial and Law Enforcement Building at 1038 Buckeye Road, Minden, NV. The Douglas County Sheriff's Office Sub-Station is located in Lake Tahoe Law Enforcement Building at 175 Hwy 50, Stateline, NV. Office hours of operations are Monday — Friday 9:00 a.m. — 5:00 p.m.

The Sheriff's office also has the following Satellite stations, located strategically throughout Douglas County:

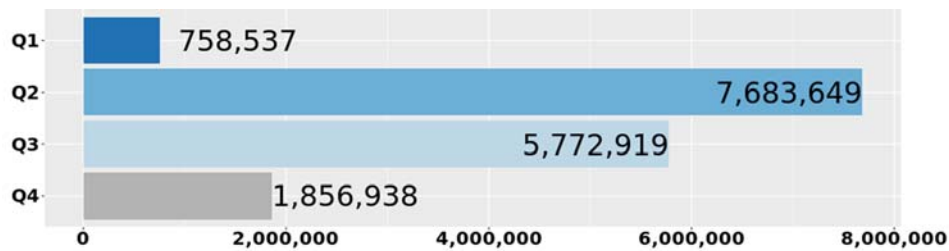
- ◇ North Valley: 3587 N. Sunridge Dr., Minden, NV
- ◇ South County: 1476 Albite Dr., Wellington, NV
- ◇ Gardnerville Ranchos: 1281 Kimmerling Rd, Unit-9, Gardnerville, NV



Staffing and Budget

The Sheriff's office is funded within the General Fund. The FY16-17 budget for the combined Sheriff's Office is \$16,467,190; this consists of 123.55 FTE, including an additional of one approved Investigator positions,

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
ADMINISTRATION				
Salaries & Wages	397,262	403,186	5,924	1.5%
Employee Benefits	227,936	250,168	22,232	9.8%
Services & Supplies	453,942	453,941	(1)	0.0%
ADMINISTRATIVE SERVICES				
Salaries & Wages	311,364	311,920	556	0.2%
Employee Benefits	171,600	171,659	59	0.0%
Services & Supplies	612,244	636,153	23,909	3.9%
BALIFF				
Salaries & Wages	189,011	202,524	13,513	7.1%
Employee Benefits	122,933	123,927	994	0.8%
COPS GRANT				
Salaries & Wages	133,255	139,526	6,271	4.7%
Employee Benefits	77,136	81,035	3,899	5.1%
CORONER				
Services & Supplies	102,500	102,500	-	0.0%
GENERAL INVESTIGATIONS				
Salaries & Wages	1,045,203	1,122,454	77,251	7.4%
Employee Benefits	593,246	631,541	38,295	6.5%
Services & Supplies	18,000	18,000	-	0.0%
GRANTS				
Salaries & Wages	71,030	70,851	(179)	-0.3%
Employee Benefits	46,341	45,138	(1,203)	-2.6%
JAIL				
Salaries & Wages	2,164,415	2,259,736	95,321	4.4%
Employee Benefits	1,375,603	1,430,965	55,362	4.0%
Services & Supplies	477,000	483,000	6,000	1.3%
OPERATIONS/PATROL				
Salaries & Wages	3,248,450	3,263,967	15,517	0.5%
Employee Benefits	1,957,215	2,005,862	48,647	2.5%
Services & Supplies	30,000	30,000	-	0.0%
PATROL/TRAFFIC				
Salaries & Wages	389,348	399,730	10,382	2.7%
Employee Benefits	242,907	258,695	15,788	6.5%
Services & Supplies	2,000	2,000	-	0.0%
RECORDS				
Salaries & Wages	315,853	324,826	8,973	2.8%
Employee Benefits	165,656	169,590	3,934	2.4%
TRI-NET				
Salaries & Wages	77,182	80,681	3,499	4.5%
Employee Benefits	44,073	51,077	7,004	15.9%
Services & Supplies	12,000	12,000	-	0.0%
VEHICLES				
Services & Supplies	625,538	625,538	-	0.0%
Capital Outlay/Projects	305,000	305,000	-	0.0%
Total	16,005,243	16,467,190	461,947	2.9%
Funding Source: General Fund				
FTE	122.55	123.55	1.00	

Programs Offered**County Sheriff FY2016-17 Allocated Budget by PBB Program Quartile Ranking**

Program	Description	FTE	Cost	Quartile Ranking
-- ADMINISTRATION --				
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	2.60	622,786	1
Liquor/Gaming Licensing Fee Collection and Billing	Billing and collections	0.75	62,671	3
Professional Standards Unit	Personnel investigations/complaints/discipline/risk management/internal audits	0.10	27,066	3
Citizens Patrol/Volunteers	Non-Criminal police duties	-	-	4
Homeland Security Liaison Officer/NTAC	U.S. Department of Homeland Security Mandates	-	-	4
Reserves	Assist DCSO with Patrol/Jail functions, special events, and extraditions	0.10	14,927	4
TRIAD/Care Track Program	Community Relations	-	-	4
		3.55	727,450	

-- ADMINISTRATIVE SERVICES --				
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	1.35	135,751	1
Search and Rescue	Search and Rescue as mandated by NRS 248.092	0.10	26,171	2
Professional Standards Unit	Personnel investigations/complaints/discipline/risk management/internal audits	0.10	18,368	3
Citizens Patrol/Volunteers	Non-Criminal police duties	-	-	4
Homeland Security Liaison Officer/NTAC	U.S. Department of Homeland Security Mandates	-	-	4

Program	Description	FTE	Cost	Quartile Ranking
-- ADMINISTRATIVE SERVICES cont... --				
Public Affairs Officer	Media Relations/Liquor Board Investigations/Neighborhood Watch/New Hire Testing/Supervises Youth Services/Supervises Civilian Volunteers	0.80	119,833	4
Vehicle Maintenance/Purchases	Provide funding for purchase of new Sheriff vehicles as well as maintenance and fuel	-	-	4
Youth Services	DARE/Great Programs/Explorers/Fighting Chance/Assist TRIAD	2.00	222,118	4
		4.35	522,240	
-- BAILIFF --				
Civil & Bailiff	Mandated by NRS 248.100 / provide bailiff services for all District Court proceedings Serve all subpoenas, garnishments, attachments, etc. from District Court	3.28	326,038	3
		3.28	326,038	
-- COLLATERAL --				
Bomb Squad	Response to explosives and incendiary devices	0.20	28,860	3
Crisis Negotiations Team	Negotiates with barricaded and mentally disturbed subjects	1.30	180,491	3
P.O.S.T. Mandated Training & Certification	N.A.C. and N.R.S. Mandated Training and Certification required for Nevada Peace Officers	-	-	3
Special Weapons and Tactics Unit	S.W.A.T. is a specialized group of personnel trained and equipped for high risk law enforcement operations.	2.30	319,426	3
Chaplains	Volunteer chaplains for crisis intervention and support	-	-	4
Explorers	Youth law enforcement cadet corps	-	750	4
Honor Guard	Ceremonial protocol for funerals and official functions	0.80	112,517	4
K-9	Patrol and narcotic detection dogs and handlers	0.50	72,344	4
Posse	Volunteer group that provides support to SAR, traffic control, and evacuation of large animals during emergencies/natural disasters	-	750	4
Range Staff	Firearms training, standards and safety	0.90	127,884	4
Secret Witness Program	Manage Secret Witness Program, process tips, promote program	-	-	4
		6.00	843,022	
-- COPS GRANT --				
School Resource Officer (SRO)	Deputy Sheriff assigned to work Douglas County Schools	1.90	216,292	3
		1.90	216,292	
-- CORONER --				
Coroner	Sheriff-Coroner duties pursuant to Chapter 259 of N.R.S.	1.00	222,410	3
		1.00	222,410	

Program	Description	FTE	Cost	Quartile Ranking
-- GENERAL INVESTIGATIONS --				
Criminal Investigations	Felony, misdemeanor and narcotic investigations	11.90	1,548,970	2
Store and Manage Evidence	Store and manage all evidence, found property, and safekeeping property for Sheriff's Office and District Attorney.	1.00	87,591	3
		12.90	1,636,561	
-- GRANTS --				
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	136,694	2
Domestic Violence Intervention	Conduct follow-up with victims of domestic violence/provide assistance to families of DV and assist with court process	0.48	40,558	3
		1.48	177,252	
-- JAIL --				
Incarceration of inmates	Mandated by NRS 211.030 / incarceration and care, custody and supervision of inmates	33.10	4,243,148	3
		33.10	4,243,148	
-- OPERATIONS/PATROL --				
Marine Unit	Provides law enforcement and water rescue on Lake Tahoe and Topaz Lake	0.50	43,061	2
Patrol Response to Calls for Service	Response and Initial Investigation of assigned public safety calls	9.40	1,333,055	2
Preventive Patrol	General Crime Suppression & Preventive Patrol	32.40	3,787,026	2
		42.30	5,163,142	
-- PATROL/TRAFFIC				
Traffic	Traffic enforcement, safety educations, & accident investigations.	5.70	661,458	2
		5.70	661,458	
-- RECORDS --				
Records Management - Sheriff	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	6.00	473,827	4
Warrants and Extraditions	Enter and maintain warrants and arrange extraditions	1.00	86,449	4
		7.00	560,276	

Program	Description	FTE	Cost	Quartile Ranking
-- TRI_NET --				
Tri-Net Narcotics Taskforce	Participate in tri-county narcotics taskforce headquartered in Carson City	1.00	147,213	2
		1.00	147,213	
-- VEHICLES --				
Vehicle Maintenance/Purchases	Provide funding for purchase of new Sheriff vehicles as well as maintenance and fuel	-	625,538	4
		-	625,538	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- ADMINISTRATION --	
Upgraded Spillman to version 6.2	Records Management
Trained and Implemented AB579, sex offender tier and frequency of registration, palm prints and DNA swab	Records Management
New Marine Patrol boat went operational. Multiple boater assists throughout the summer.	Marine Unit
Implemented Isilon Digital Evidence Vault	Store and Manage Evidence
-- JAIL --	
a. Passed NCCHC Accreditation (Aug 2015)	
b. No Deaths in Custody	Incarceration of inmates
c. No Escapes from Custody	
Retrofitted outdated analog video surveillance system in both Valley & Lake Jails with new cameras and digital recording systems.	Incarceration of inmates
Improved facility & personnel security with audible alarms installed on 6 ingress/egress doors in Valley Jail, and instituted body-worn panic alarms for nursing staff & visiting attorneys.	Incarceration of inmates
Expanded mental health counseling services of incarcerated inmates via FASTT program to outpatient mental health counseling services via MOST program.	Preventive Patrol
Conducted 80 hour Nevada P.O.S.T accredited Field Training Officer School in Aug 2015.	P.O.S.T. Mandated Training & Certification
-- GENERAL INVESTIGATION --	
Utilizing the SMART grant, DCSO Investigators along with Nevada P&P, US Marshall's Service and the Nevada Attorney General's Office, have conducted numerous home visits on local Sex Offenders/	Criminal Investigations
Successfully investigated two officer involved shootings and two homicides along with hundreds of other criminal cases.	Criminal Investigations
From July 1, 2015 through April 30, 2016, the DCSO Street Enforcement Team seized 651.9 grams of marijuana, 94.2 grams of cocaine, 3,820.8 grams of methamphetamine and arrested 87 drug dealers.	Criminal Investigations

Major Accomplishments	Related PBB Program(s)
-- GENERAL INVESTIGATION --	
Formalized MOU with CCSO and NDI on Officer Involved Shooting Investigations, which will now be a collaborative effort to ensure thorough and transparent investigations involving OIS's.	Criminal Investigations
The Investigations Division clearance rate is 32.07% compared to the State of Nevada clearance rate of 21.07% and the national clearance rate of 25.40%.	Criminal Investigations
-- PATROL --	
Addition of a Motor Certified officer to the traffic unit.	Preventive Patrol
Purchase new K-9 to replace retiring K-9	Patrol Response to Calls for Service
DCSO K-9 seized the following amount of narcotics and drug paraphernalia: Drug Paraphernalia Pieces: 476, Heroin: 4g Marijuana: 7.72 Lbs, Methamphetamine: 1.4 Lbs, Hash 12g, Cocaine 25.3g,	Patrol Response to Calls for Service
a.) Acquired Mine Resistant Ambush Protective Vehicle (MRAP) for SWAT Team. b.) Acquired 40mm less than lethal launcher for SWAT Team.	Patrol Response to Calls for Service
a.) Acquired Individual First Aid Kits (IFAC) for all patrol dep's. b.) Acquired rifle resistant plate carrier vests for all patrol dep's. c.) Acquired new handheld and vehicle radars.	Patrol Response to Calls for Service

Strategic Objectives

Strategic Objectives	Related County Goal
-- ADMINISTRATION --	
Strategically govern and guide the agency to provide professional law enforcement services to the citizens of Douglas County.	Safe Community
Maintain a high level of training and certification that meets and/or exceeds state and federal mandates.	Safe Community
Maintain operations and personnel costs within fiscal boundaries.	Safe Community
-- GENERAL INVESTIGATION --	
Conduct professional, comprehensive criminal investigations using the latest forensic technology and techniques available.	Safe Community
Seek continual improvements in the management and control of evidence and property.	Safe Community
Continue staffing and participating in the regional proactive investigative units Tri-Net, SET and Tri-County Gang Unit.	Safe Community
-- JAIL --	
Provide safe and secure incarceration facilities that provide proper care and rehabilitation of inmates, and security of the community.	Safe Community
Provide professional court room security and bailiff functions that maintain a secure environment for judges, attorneys, court staff and the public.	Safe Community
Provide professional Civil Process Services to the community via well trained and skilled Civil Deputies.	Safe Community
Provide staff training that meets or exceeds State and Federal mandates.	Safe Community

Annual Goals

Annual Goals	Related PBB Program(s)
-- ADMINISTRATION --	
Implement new sex offender registration guidelines and procedures per Assembly Bill 579.	Records Management Criminal Investigations
Upgrade Spillman RMS software to version 6.3	Administration and Governance of Agency
Update Sheriff's Website.	Public Affairs Officer
-- GENERAL INVESTIGATION --	
Increase personnel budget to return one Investigator FTE to SET.	Tri-Net Narcotics Taskforce
Formalize inter-agency agreement with CCSO and NDI on Officer Involved Shooting Investigations.	Criminal Investigations
Conduct additional sex offender compliance checks using grant funding provided by the State Attorney General's Office.	Criminal Investigations
Conduct an annual evidence inventory and continue to purge pre-Spillman evidence.	Store and Manage Evidence
Implement crime mapping to compliment weekly crime intelligence report.	Criminal Investigations
-- JAIL --	
Attain and utilize modernized suspect fingerprinting system (MorphoTrak Livescan) from Nevada Department of Public Safety.	Incarceration of inmates
Obtain increase of \$14,160 in annual medical staff budget to equitably compensate contracted jail medical staff for their services based upon the market standard.	Incarceration of inmates
Obtain increase of \$2,500 in annual jail division training budget to provide sufficient funding for jail division staff to attend advanced officer training. .	P.O.S.T. Mandated Training & Certification
Conduct Nevada P.O.S.T. accredited FTO School.	P.O.S.T. Mandated Training & Certification

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 COURTS

The Ninth Judicial District Court ("the Court") is comprised of two departments with two District Judges, two Judicial Executive Assistants, a Senior Law Clerk and a Law Clerk. The District Court judges, Judge Young and Judge Gregory, 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, 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 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 \$15,000) 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 District Court Clerk's office is supported by the County's General Fund. The Clerk's support two district court departments, Drug and DUI court, the arbitration program, and provide case management for Civil, Probate, Juvenile, Child Support, Paternity, Divorce, Criminal Felony and Gross Misdemeanor, and Adoption cases filed in the Ninth Judicial District Court. The Clerk's office is responsible for jury management, records retention, case management, document imaging and clerking of hearings and trials for the District Court Judges of Douglas County. They currently manage 4,347 active open cases, are actively scanning cases from 1933 to the present and maintain all cases ever filed in Douglas County.

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:

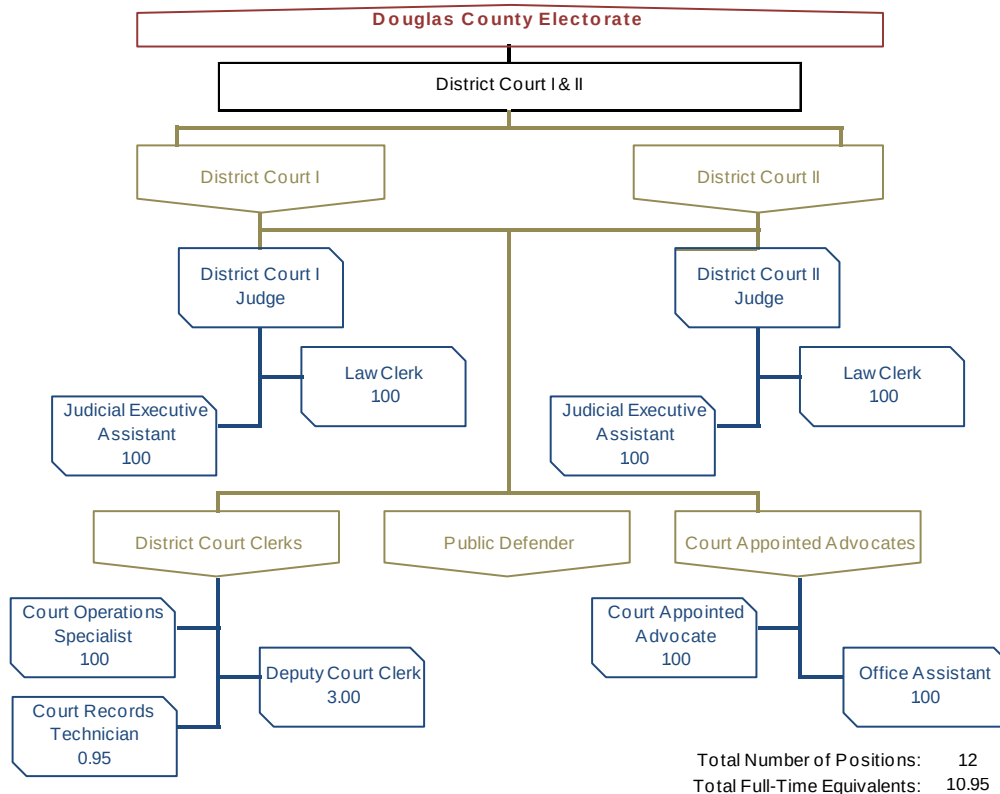
- ◇ Counseling and defending the person at every stage of the proceedings, including revocation of probation or parole;
- ◇ Conducting interviews;
- ◇ Performing or supervising the performance of necessary investigations;
- ◇ Conducting necessary preparation;
- ◇ Appearing at all Court hearings concerning 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;
- ◇ 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).

Mission Statement

COURTS: Our mission is to provide a fair and impartial system of justice while:

- ◇ Providing quality customer service
- ◇ Ensuring access to justice
- ◇ Supporting the judicial process with pride, honesty and integrity
- ◇ Promoting the public trust and confidence in the judicial system

PUBLIC DEFENDER: 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 District Court Clerks Office is located at 1038 Buckeye Road, Minden NV. Filing office hours are Monday through Friday 8:00 a.m. – 5:00 p.m.

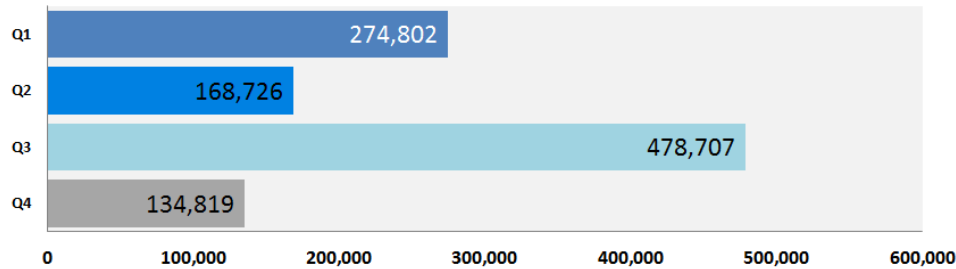
Staffing and Budget

Judge Tod Young and Judge Thomas Gregory 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.

District Court I has a staff consisting of 2 employees, including a Judicial Executive Assistant and a Senior Law Clerk for a total of 2.00 FTE. District Court II has a staff consisting of 2 employees, including a Judicial Executive Assistant and a Law Clerk for a total of 2.00 FTE. In FY16-17, the Courts recently developed the Court Appointed Advocates division to include both CASA and SAFE programs as one division, which involved a reclassification of staff to two full time position and contract services and resulted in an additional 0.25 FTE increase within the Court Appointed Advocates' Division.

The Public Defender program is provided on a contractual basis by four private attorneys pursuant to the provisions of Chapter 260 of the Nevada Revised Statutes. The Public Defender program also utilizes conflict attorneys. Cases are assigned to the contracting attorneys on a rotating basis. The Board of County Commissioners awards public defender contracts based on recommendations from the District Court Judges and the District Attorney's Office. The FY16-17 budget is supported entirely by the General Fund.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
DISTRICT COURT I				
Salaries & Wages	155,885	162,844	6,959	4.5%
Employee Benefits	63,195	64,953	1,758	2.8%
Services & Supplies	48,300	50,300	2,000	4.1%
DISTRICT COURT II				
Salaries & Wages	166,394	153,077	(13,317)	-8.0%
Employee Benefits	65,003	60,689	(4,314)	-6.6%
Services & Supplies	66,500	68,500	2,000	3.0%
DISTRICT COURT CLERKS				
Salaries & Wages	180,924	205,131	24,207	13.4%
Employee Benefits	91,722	99,512	7,790	8.5%
Services & Supplies	13,002	15,002	2,000	15.4%
CASA				
Services & Supplies	53,000	55,246	2,246	4.2%
Other Financing Uses	1,590	1,658	68	4.3%
JUSTICE COURT ADMINISTRATION ASSESS				
Salaries & Wages	82,930	104,678	21,748	26.2%
Employee Benefits	44,222	54,485	10,263	23.2%
Services & Supplies	1,000	20,000	19,000	1900.0%
SAFE				
Salaries & Wages	32,000	-	(32,000)	n/a
PUBLIC DEFENDER				
Services & Supplies	828,334	828,334	-	0.0%
Total	1,894,001	1,944,409	50,408	2.7%
Funding Source: General Fund & State Funding (Judge Salaries)				
FTE	10.70	10.95	0.25	

Programs OfferedDistrict Court FY2016-17 Allocated Budge by PBB Program Quartile Ranking

Program	Description	FTE	Cost	Quartile Ranking
-- DISTRICT COURT I --				
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	0.63	77,188	1
Court Proceedings - Criminal	Preside over all in-court proceedings and all other out-of-court matters related to criminal felony and gross misdemeanors	0.48	58,905	1
Arbitration Program/Special Master	Contract	0.02	2,450	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	0.60	73,504	2
Court Proceedings - Probate	Preside over all in-court proceedings and all other out-of-court matters related probate	0.10	12,251	2
Court Reporting and Transcription Reproduction	NA	0.03	3,650	3
Indigent Interpreter Services	Provides interpreters for indigent defendants, juveniles	0.01	1,217	3
Indigent psychiatric and counseling services	NA	0.01	1,217	3
Court Proceedings - Appeals	Appeals from lower courts or administrative bodies, judicial reviews, grand jury	0.02	2,450	4
		1.90	232,831	

-- DISTRICT COURT II --				
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	0.94	110,294	1
Court Proceedings - Criminal	Preside over all in-court proceedings and all other out-of-court matters related to criminal felony and gross misdemeanors	0.23	28,415	1

Program	Description	FTE	Cost	Quartile Ranking
-- DISTRICT COURT II cont... --				
Arbitration Program/Special Master	Contract	0.01	1,265	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	0.60	71,801	2
Court Proceedings - Probate	Preside over all in-court proceedings and all other out-of-court matters related probate	0.06	7,454	2
Court Reporting and Transcription Reproduction	NA	0.03	3,796	3
Indigent Interpreter Services	Provides interpreters for indigent defendants, juveniles	0.01	1,265	3
Indigent psychiatric and counseling services	NA	0.01	1,265	3
Court Proceedings - Appeals	Appeals from lower courts or administrative bodies, judicial reviews, grand jury	0.02	2,393	4
		1.91	227,950	

-- DISTRICT COURT CLERKS --				
Judgments including Foreign	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions	0.19	13,040	3
District Court Docketing & Pleadings	Filing, scanning, maintenance;	0.44	26,693	3
Document Redaction & Scanning - 'backward' completion by 2013	Douglas County Courts scanning and redacting all filings and public documents	0.60	30,535	3
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 including state reporting of sex offenders, persons with Mental Illness, Preemptory challenge fee, wards not eligible to own firearms, adult guardianships, medical malpractice, USJR.	0.74	56,104	3
Website - Court Clerks	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/database searches	0.11	7,686	3
Clerk for Drug Court/ DUI Court	Clerk of the Court, receiving; recording; transcribing; indexing, filing; custodian and maintenance of cases and exhibits;	0.26	17,093	3
Clerk for Grand Jury	Mandated when empaneled	0.01	613	3
Juvenile Record Processing, Probation Fines & Fees	As Court directs, varied duties and necessary up through maintenance of records, sealing, storage	0.16	9,269	3
Motions and Arbitration Pleadings	Tracking and maintenance;	0.22	14,958	3

Program	Description	FTE	Cost	Quartile Ranking
-- DISTRICT COURT CLERKS cont... --				
Orders, Writs & Execution thereof - Court Clerks	Issuance as required;	0.20	13,679	3
Appeals to Supreme Court - Fast Track and Full	As required	0.12	8,924	4
Collect, Receipt & Disburse Bail, Bonds and Restitution - Court Clerks	Account Reconciliation, Maintain registration of bail agents, State & County Audits;	0.18	11,489	4
Collect, Receipt & Disburse Court Fees & Monies - Court Clerks	Collection of Pmts./mail/counter/electronic/balance/audit & publications;	0.27	18,025	4
Daily Reconciliation of Bank Deposits - Court Clerks	Fund & Bank Reconciliation, State & County Audits;	0.31	20,085	4
Evidence & Exhibits - Court Clerks	Maintain up through destruction	0.11	7,686	4
Jury Manager	Designate/Impanel/Maintain Trial Juries, records;	0.11	7,686	4
Prepares Records for Retention	Prepares records for retention pursuant to State retention schedule and NRS	0.05	3,067	4
Public & Attorney Inquiries, Phone calls & emails / Public Counter & Help Desk - Court Clerks	Varied responds as necessary, CLTR policy; last available call count 18,416 yr.	0.54	33,901	4
Record Searches - Court Clerks	As requested by Courts, attorneys and the public	0.31	19,113	4
		4.95	319,644	
-- COURT APPOINTED ADVOCATES (CASA & SAFE) --				
Court Appointed Special Advocates Program	Court Appointed Special Advocates (CASA) are volunteers who are appointed by the Court to (a) to promote the best interest of abused, neglected, and vulnerable children who are wards of the court, using trained, committed volunteers advocating for each child's timely return to a safe, nurturing, and permanent home; and (b) to promote community responsibility for reduction of child abuse and neglect. The CASA is a neutral party who assists the Court when making decisions about what is in the best interest of the child/children	1.00	131,043	3

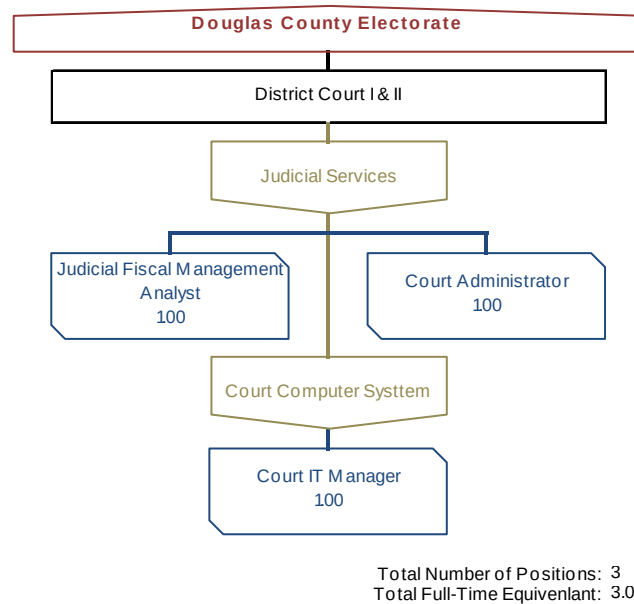
Program	Description	FTE	Cost	Quartile Ranking
-- COURT APPOINTED ADVOCATES (CASA & SAFE) cont... --				
Special Advocates for Elders	Special Advocates for the Elderly (SAFE) is a program that supports the District Court's objective of maximizing the safety, dignity and independence of the elderly person 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	1.11	138,141	3
		2.11	269,183	
-- PUBLIC DEFENDER --				
Public Defenders	Contract	0.06	7,446	3
		0.06	7,446	

JUDICIAL SERVICES & COURT COMPUTER SYSTEMS

Mission Statement

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

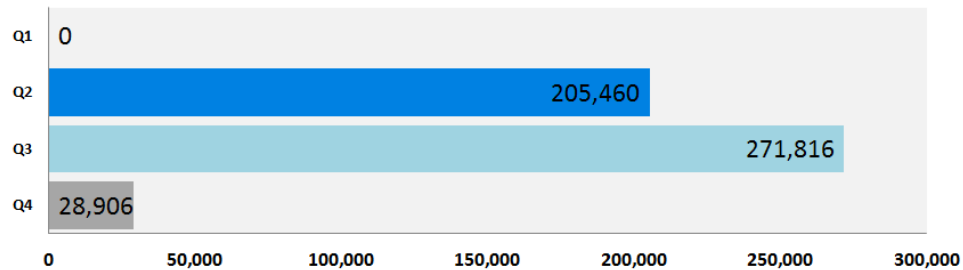
Organization Chart



Staffing & Budget

The Judicial Services Department is comprised of a Judicial Fiscal Management Analyst and a Court Administrator, for a total of 2.00 FTE. The Court Computer program includes a Court IT Manager for a total of 1.00 FTE. The FY16-17 budget is supported by the County's General Fund. There was no FTE or position change in the Judicial Services Division in FY16-17.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
JUDICIAL SERVICES				
Salaries & Wages	167,534	174,189	6,655	4.0%
Employee Benefits	71,057	73,203	2,146	3.0%
Services & Supplies	1,965	1,965	-	0.0%
COURT COMPUTER SYSTEMS				
Salaries & Wages	97,375	100,642	3,267	3.4%
Employee Benefits	40,884	41,939	1,055	2.6%
Services & Supplies	114,242	114,244	2	0.0%
Total	493,057	506,182	13,125	2.7%
Funding Source: General Fund				
FTE	3.00	3.00	-	

Programs OfferedJudicial Services FY2016-17 Allocated Budget by PBB Program Quartile Ranking

Program	Description	FTE	Cost	Quartile Ranking
-- JUDICIAL SERVICES --				
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	29,100	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	18,012	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	12,473	3
Monthly Reconciliation of Disbursement Accounts for Bail, Bond and Restitution	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	12,473	3
Audits	Maintains compliance with minimum accounting standards, internal and external audits, Douglas County Code, Legislative Requirements, Federal, State and Local regulations.	0.07	9,141	3
Budgets	Prepares and presents oral and written justification for budget proposals. Oversees the development of revenue and expenditure forecasts.	0.21	24,665	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	9,141	3

Program	Description	FTE	Cost	Quartile Ranking
-- JUDICIAL SERVICES cont... --				
Court Development	Conducts Research, Evaluates Results, ID and Develops Goals, Policies, Procedures and Standards. Implements Courts directives and Court Strategic Plan.	0.15	19,392	3
Court Operations	Plans, Organizes, Manages and Administers Court Operations. Document timekeeping for payroll purposes.	0.15	19,392	3
Grants	Grant writing and reporting relevant to Judicial Services operations.	0.06	8,033	3
Judicial Compliance	Ensures compliance with USJR statistical reporting, State and Federal judicial reporting requirements	0.15	19,392	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	6,924	3
Legislation	Ensures compliance with legislative updates, filing fees, traffic fines, assessed costs and other legislative mandates.	0.07	9,141	3
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	12,473	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	13,848	3
Physician Reports to Court Administration and State Boards	As required;	0.02	2,770	3
Technology	Oversees the development and enhancement of automated systems. Coordinates activities, programs, equipment and software acquisition. Arranges for security	0.05	6,924	3
Staff Development	Creates opportunities for improved performance, learning and development of staff.	0.05	6,924	4
Website Maintenance	Maintain website order and functionality.	0.07	9,141	4
		2.00	249,357	

-- COURT COMPUTER SYSTEM --				
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	59,070	2
User Support / Workstation Administration	Desktop and Operating User Support, Desktop Printer Support, Application Support, Desktop Administration, Desktop Replacement, Software Updates, User Training,	0.55	141,254	2

Program	Description	FTE	Cost	Quartile Ranking
-- COURT COMPUTER SYSTEM cont... --				
Software Development	Modifies and Programs Software for Federal and State Compliance	0.02	5,137	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	0.15	38,524	3
Project Administration / Management	Project Design, Project Review, Project Oversight, Introduction of New Technologies	0.05	12,841	4
		1.00	256,825	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- COURT COMPUTER --	
Implemented New Courts Password Policy	User Support
Installed a New VMWare Server	Database Server Administration
Upgraded to Windows 10 on desktops where appropriate	User Support
Installed New Report Server	Database Server Administration
Installed new POE switches to prepare for future VoIP Phones at Tahoe and JLEC	Network Administration

Strategic Objectives

Strategic Objectives	Related County Goal
-- COURT COMPUTER --	
Continue to provide high level of customer support.	Financial Stability
Use new technology as it emerges and evaluate if it would better the service Court IT provides to its customers.	Financial Stability
Continue to upgrade the networking infrastructure so users can better do their work.	Financial Stability

Annual Goals

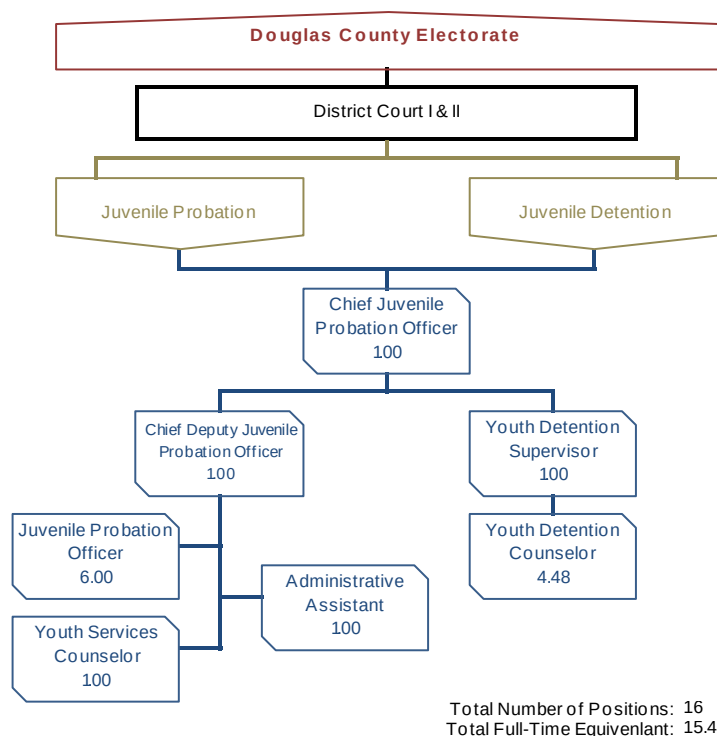
Annual Goals	Related PBB Program(s)
-- COURT COMPUTER --	
Work with the new Court Administrator to provide a new case management system for the District Court Clerk's office.	Project Administration
Use VMWare Mirage to its full extent. It currently provides backup of all court user PC's, but it has the ability to do much more.	All Programs
Administration of EFJC case management system and creation of reports.	Project Administration
Work with Point and Pay to become PCI complaint for credit card payments.	All Programs
Test Windows 10 to see what applications will work with it and if it can be deployed to the users.	All Programs

JUVENILE PROBATION & JUVENILE DETENTION SERVICES

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. 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.

Organization Chart



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.

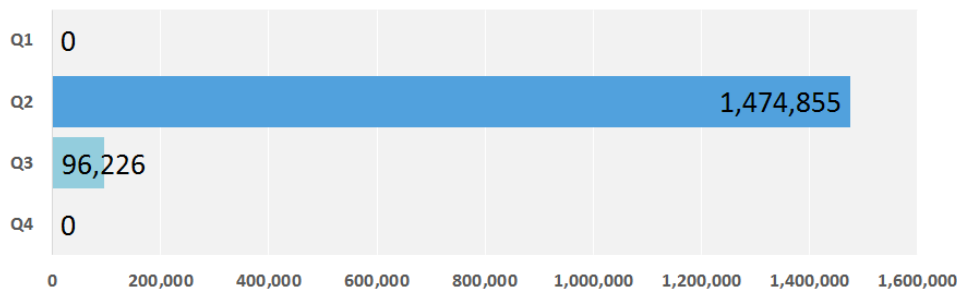
The juvenile probation department delivers a strength based accountability driven probation system while offering support and assistance to youth and families at any level of concern

Staffing and Budget

The Juvenile Probation Office Juvenile Detention Facility is supervised by the Chief Juvenile Probation Officer who reports to the Ninth Judicial District Court Judges. The Department has 10 FTEs for FY16-17. The FY16-17 budget 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.

The Juvenile Probation Division is supervised by the Chief Juvenile Probation Officer who reports to the District Judges. The budgeted FTE for FY16-17 is 15.48 with no FTE or position changes for FY16-17. The total budget for FY16-17 is funded by the General Fund.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
JUVENILE PROBATION				
Salaries & Wages	710,404	712,097	1,693	0.2%
Employee Benefits	365,343	367,647	2,304	0.6%
Services & Supplies	146,949	146,682	(267)	-0.2%
JUVENILE DETENTION				
Salaries & Wages	321,898	333,080	11,182	3.5%
Employee Benefits	130,275	134,398	4,123	3.2%
Services & Supplies	18,950	18,950	-	0.0%
Total	1,693,819	1,712,854	19,035	1.1%
Funding Source: General Fund				
FTE	15.48	15.48	-	

Programs Offered**Juvenile Probation FY2016-17 Allocated Budge by PBB Program Quartile Ranking**

Program	Description	FTE	Cost	Quartile Ranking
-- JUVENILE PROBATION --				
Administration - JPO	Budget oversight, augmentation, and development	0.85	-	2
Case Review	Weekly Case review and Report review pending Disposition and other Court Action	0.10	14,133	2
Citations/Fines and Fees	The processing and administration of juvenile citations, and collections of court ordered fines and fees	0.25	18,258	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	22,529	2

Program	Description	FTE	Cost	Quartile Ranking
-- JUVENILE PROBATION cont... --				
Community Education and Out reach	Community involvement with the schools, services clubs, and other organizations.	0.05	8,147	2
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.	0.37	30,389	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	12,602	2
Data Collection and Distribution	Routine daily oversight of Federal, State and County juvenile data collections and distribution.	0.30	39,323	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	81,629	2
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	32,904	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	64,408	2

Program	Description	FTE	Cost	Quartile Ranking
-- JUVENILE PROBATION cont... --				
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.	0.85	82,195	2
Government and Legislative	State and Local involvement with Legislative bodies and government officials.	0.10	16,543	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	32,904	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	64,408	2
Juvenile Court	Juvenile Probation Officers in Juvenile Court presenting petitions, adjudications, detention hearings, progress reviews.	0.60	63,008	2
Juvenile Transportation	Juvenile Probation Officer transportation of juveniles to and from Juvenile Detention for Court, Medical, Acute Mental Health, Arrest, Visitation. Regional Transportation of Juveniles for appointments programming and mental health services..	0.30	35,104	2
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	63,008	2
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	31,504	2

Program	Description	FTE	Cost	Quartile Ranking
-- JUVENILE PROBATION cont... --				
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.	0.10	14,133	2
Operations - Juvenile Probation	Routine oversight of probation department and juvenile detention daily operations	0.75	134,898	2
Policy and Procedures	Compliance, revision	0.10	14,133	2
Records Management - Juvenile Probation	Routine daily oversight over juvenile records including filing, distribution and sealing of juvenile records.	0.25	21,177	2
Reports, Documentation, Data Entry	Juvenile Probation Officers completing and submitting Court Probation Reports, Reviews, Routine Weekly Documentation and Data Entry into JCMS Data Base.	0.60	63,008	2
Residential Placement Review	Juvenile Probation Officers completing in person placement reviews, interviews, and staffing of juveniles in residential placement programs.	0.30	31,504	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	12,602	2
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	12,602	2
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	12,602	3
		10.00	1,029,652	
-- MENTAL HEALTH --				
Crisis Intervention and Mental Health Triage	Psychologist responds to suicidal ideation cases and other acute mental health cases on an on call basis	-	-	2
Juvenile Probation Staffing	Psychologist participates in weekly staffing of juveniles on probation and in residential placement	-	-	2

Program	Description	FTE	Cost	Quartile Ranking
-- MENTAL HEALTH cont... --				
Court Expert Witness Testimony	Psychologist testifies on juvenile, child welfare, family custody and mental disposition cases in the Ninth Judicial District Court	-	-	3
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.	-	15,000	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.	-	15,000	3
Individual Counseling	Individual counseling is assigned delinquent youth using evidence based Cognitive Behavioral Therapy to intervene with and change risk behavior.	-	15,000	3
Mental Health /Psychological Evaluations	Psychologist completes mental health/psychological evaluations as needed by juvenile probation officers and the district court judges	-	10,000	3
School Based Intervention	Psychologist participates in staffing and intervention of juveniles in the school setting. Working on behavior agreements, Individual Education Programs and over all academic education risk factors..	-	-	3
		-	55,000	
-- JUVENILE DETENTION --				
Detention Booking Operations	Intake, Booking, Releases, Assessment, Searches, Interviewing of juveniles entering and exiting the juvenile detention facility,	0.50	41,533	2
Detention Education	Daily Weekday School Schedule	0.27	23,374	2
Detention Food Service	Daily meal and snack service	0.27	33,124	2
Detention Laundry	Daily and Weekly exchange of detention clothing and bedding	0.27	23,874	2
Detention Physical Education	Daily Physical Education and Recreation Sessions	0.27	23,374	2
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.	3.61	312,526	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	0.27	28,624	3
		5.48	486,428	

Strategic Objectives

Strategic Objectives	Related County Goal
-- JUVENILE PROBATION --	
Improve High School graduation, enrollment, and attendance rates for youth on various levels of juvenile probation	Safe Community
Sustain successful probation termination numbers by reducing primary risk factors.	Safe Community
Maintain tangible community service assignments assisting local service organizations, Douglas County agencies, roads and parks, public lands, faith based organizations.	Safe Community
Reduce juvenile referrals by sustaining front end programming.	Safe Community
Maintain a high level of routine juvenile probation officer contacts for youth on all levels of probation; walk ins, residential placement.	Safe Community
-- JUVENILE DETENTION --	
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
To ensure compliance with all Federal, State requirements for juvenile detention facilities in Nevada. Including requirements for co-located facilities.	Safe Community
To ensure all staff meet yearly training requirements including but not limited to Jireh, PREA and CPR, First Aid etc...	Safe Community
To provide for the academic, mental health, medical, and social needs of youth in the juvenile detention facility	Safe Community
Sustain juvenile detention services with in budget or under budget based on population and staffing ratio requirements.	Financial Stability

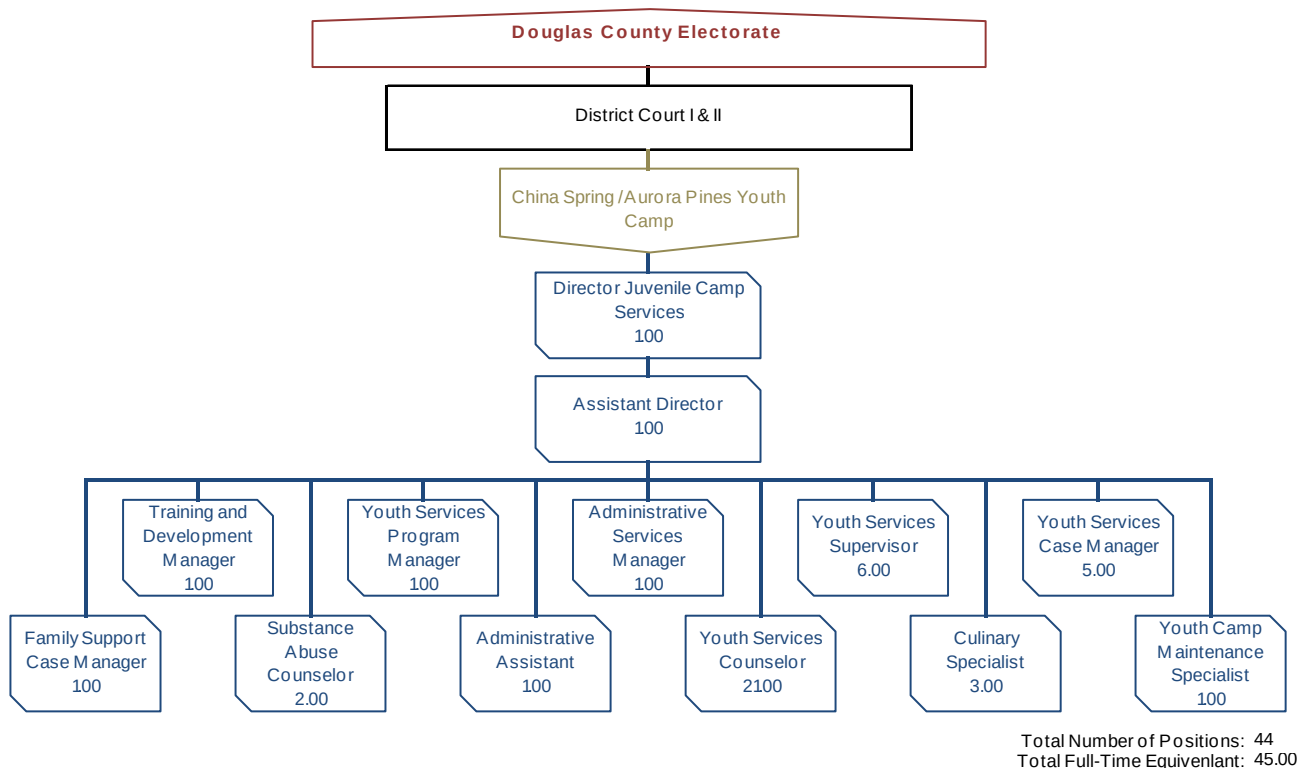
Annual Goals

Annual Goals	Related PBB Program(s)
-- JUVENILE PROBATION --	
Actively pursue grant funding to support strategic juvenile services	All levels of supervision Mental Health Day and Evening Reporting
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
To refine and streamline Caseload Pro juvenile probation case management data base system.	Administration
To improve aftercare strategies and outcomes for juveniles transitioning into the community from residential placement	Formal and Intensive Supervision School based Interventions
Evaluate and revise or maintain current evidence based juvenile programs that produce reduce recidivism, increase protective facors and reduce risk factors.	All levels of supervision Mental Health Day and Evening Reporting
-- JUVENILE DETENTION --	
To continue to operate the juvenile detention facility sustaining positive outcomes in the area of health, safety and welfare for detainees.	Detention Operations Secure Custody Administration
To develop and implement detention program assignments for all juveniles placed in the facility.	Detention Operations Detention Training Administration
To achieve full compliance with PREA , and LCB requirements including facility procedures and staff training.	Detention Operations Detention Training Administration
Work toward staying under budget in all areas of expense.	Administration Detention Operations
Continue to develop juvenile detention alternatives that will reduce the necessity for secure juvenile detention.	Administration

CHINA SPRING/AURORA PINES

Mission Statement

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.



Organization Chart

Staffing and Budget

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
CHINA SPRING YOUTH CAMP				
Salaries & Wages	2,185,094	2,265,705	80,611	3.7%
Employee Benefits	1,098,340	1,160,368	62,028	5.6%
Services & Supplies	953,945	939,710	(14,235)	-1.5%
Total	4,237,379	4,365,783	128,404	3.0%
Funding Source: China Spring Fund				
FTE	45.00	45.00	-	

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 a staff equivalent to 45 FTE. The Department is a Non-General Fund department. The following is a breakdown of funding sources:

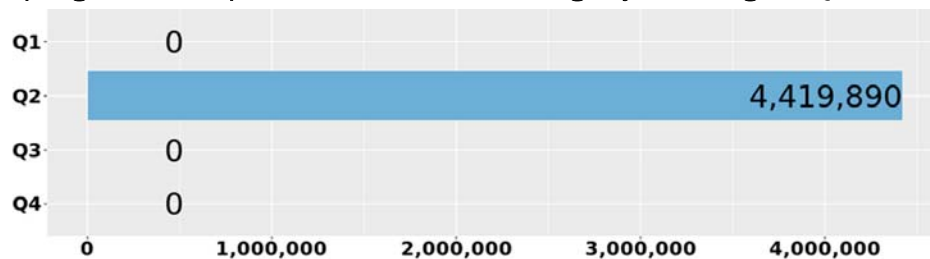
- The Nevada State Legislature approves the budget for the China Spring Youth Camp and Aurora Pines Girls Facility.

- Starting FY13-14, the State of Nevada during the current biennium began providing 34.4% of funding for CSYC and APGF. This is down from 36.2%
- Grant funding for the Camp totals \$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 FY16-17 is \$4,365,783 with no FTE or position changes.

Programs Offered

China Spring Youth Camp FY2016-17 Allocated Budge by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- CHINA SPRING YOUTH CAMP --				
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	9.70	1,225,252	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	0.50	45,876	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	15.30	1,399,074	2
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	17.80	1,415,824	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	-	-	2

Program	Description	FTE	Cost	Quartile Ranking
-- CHINA SPRING YOUTH CAMP cont... --				
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	-	265,669	2
Treatment Team	Discusses and resolves issues relating to treatment events / counseling issues / population counts / resident concerns / resident intervention / resident advancements / releases / quality improvement	0.70	68,194	2
		44.00	4,419,890	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- CHINA SPRING YOUTH CAMP --	
Targeted Case Management added to the list of services provided to the Counties we serve. This service targets the families of the youth. Funding received through SAPTA	Juvenile Services
Qualified for Dual Diagnosis.	Juvenile Services
Qualified and began restructure to add Behavioral Health Services.	Juvenile Services
Prison Rape Elimination Audit completed.	Treatment Team
Jacobsen Hall Repaired	Facility Restoration

Strategic Objectives

Strategic Objectives	Related County Goal
-- CHINA SPRING YOUTH CAMP --	
Move Camp in the Behavioral Health Model of treatment.	Safe Community
Repair Camp Building and Grounds	Infrastructure
Work with State & Counties to address stability in Funding	Financial Stability
Prison Rape Elimination Act (PREA) Compliance	Safe Community

Annual Goals

Annual Goals	Related PBB Program(s)
-- CHINA SPRING YOUTH CAMP --	
Train all staff in behavioral health model, dual diagnosis and client centered care	All Programs
Reach 1:8 federal (PREA) ratio by 2017	All Programs
Install retaining walls in areas affected and prone to flooding.	All Programs
Increase Grant access to support Behavioral Health Model	All Programs

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County Commissioners - Directed Departments

The departments here are directed jointly by the Board of County Commissioners and the County Manager. The Board of County Commissioners serve as the Governing Body over the departments included in this section, with the exception of the Library. The Library Board of Trustees, appointed by the Board of County Commissioners, is the governing authority for the Douglas County Library.

EAST FORK FIRE PROTECTION DISTRICT

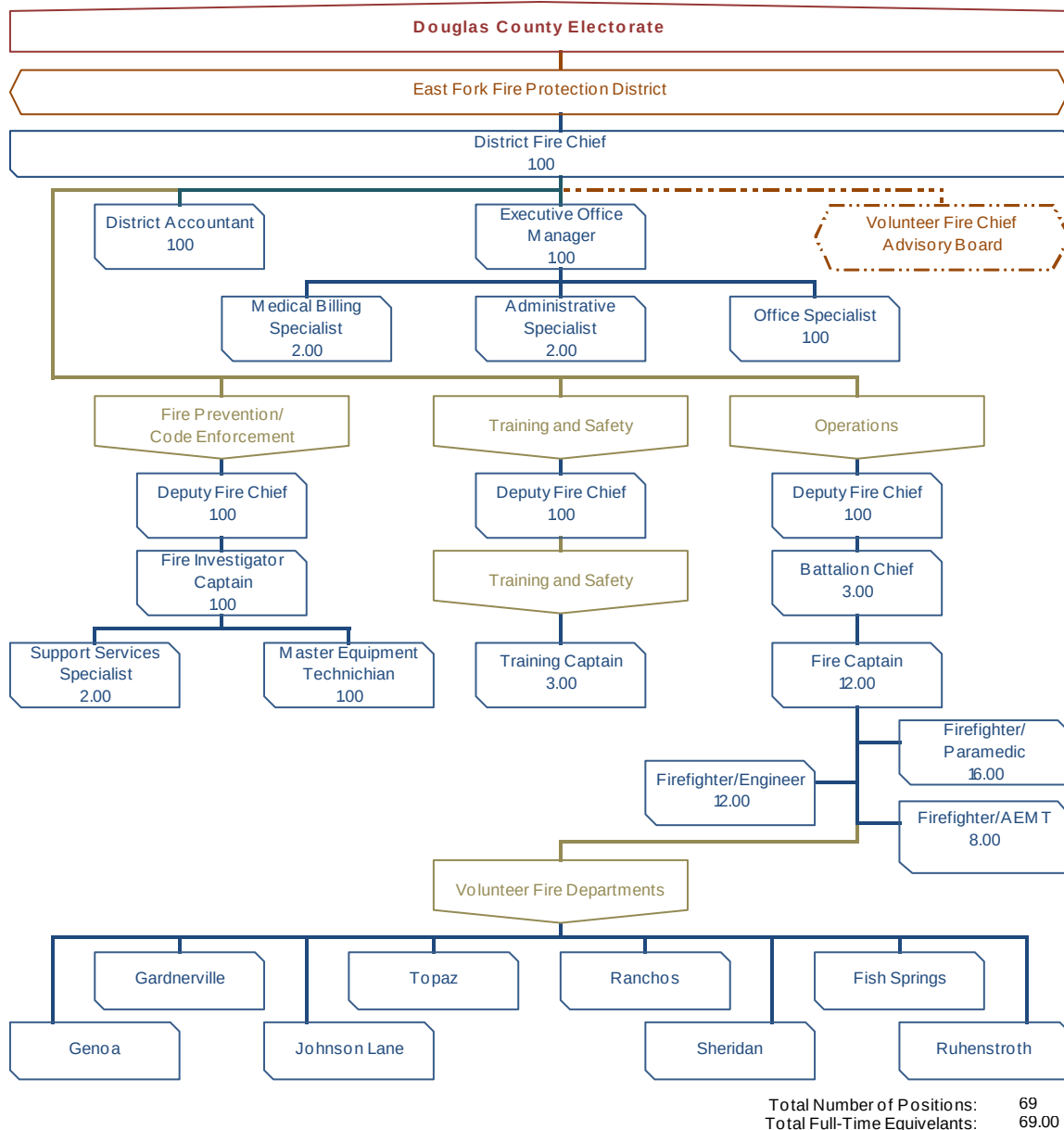
Plan – Prepare- Respond- Recover

Mission Statement

Serving the Fire and Life Safety Needs of Our Community.

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.

Organization Chart



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 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. 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

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 as well as 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. As of January 1, 2017, East Fork Fire Protection District will no longer be a component unit of Douglas County.

Fire Prevention/Support Services

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

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 Soroptimist, 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

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 firefighting, hazardous materials, apparatus operator, tactics and strategy, supervisory, rescue, live burn and instructor training programs.

The Training and Safety Division concurrently serves as the Emergency Management Training and Safety Division, providing classes to various NGO's, local and state government employees on emergency management. These classes include the incident command system, damage assessment, and EOC interface and policy group management.

Emergency Management

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

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.

Staffing and Budget

The total East Fork Fire Protection District adopted operating budget for FY16-17 is \$12,697,68; funded entirely from the East Fork Funds including Administration Fund, Debt Service Fund, Emergency Fund, Fire Protection Fund, East Fork Fire Suppression Fund, and Training Fund. For FY16-17 East Fork Fire Protection District held a reorganization of the department in preparation of separating from Douglas County and no longer being a component unit; this resulted in a decrease of 4.00 FTE.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
ADMINISTRATION				
Salaries & Wages	6,096,738.00	5,925,667.00	(171,071)	-2.8%
Employee Benefits	3,380,509.00	3,561,287.00	180,778	5.3%
Services & Supplies	640,349.00	462,881.00	(177,468)	-27.7%
Capital Outlay/Projects	99,794.00	260,000.00	160,206	160.5%
Other Financing Uses	313,705.00	322,814.00	9,109	2.9%
DEBT SERVICE				
Debt Service	141,472.00	149,286.00	7,814	5.5%
EMERGENCY FUND				
Services & Supplies	-	45,000.00	45,000	n/a
Capital Outlay/Projects	317,690.00	179,022.00	(138,668)	-43.6%
FIRE PRECENTION				
Services & Supplies	15,000.00	14,000.00	(1,000)	-6.7%
FIRE SUPPRESSION				
Services & Supplies	1,272,133.00	1,512,730.00	240,597	18.9%
Capital Outlay/Projects	-	173,000.00	173,000	n/a
TRAINING				
Services & Supplies	77,500.00	92,000.00	14,500	18.7%
Total	12,354,890	12,697,687	342,797	2.8%
Funding Source: East Fork Fire Protection Fund				
FTE	73.00	69.00	(4.00)	

FY 2015-16 Major Accomplishments**Major Accomplishments****-- EAST FORK FIRE PROTECTION DISTRICT --**

Purchased and upgraded 12 Lead Cardiac Monitors and trained all personnel in their use

Implemented EPCR (Electronic Patient Care Report) System and trained all personnel. Significant levels of efficiency are expected

Filled 12 Apparatus/Engineer Positions with internal personnel and complied with Labor Contract requirements regarding the filling of the positions

Approval of a balance budget for FY16/17 including a 13.1% ending fund balance, critical to creating a financial stability

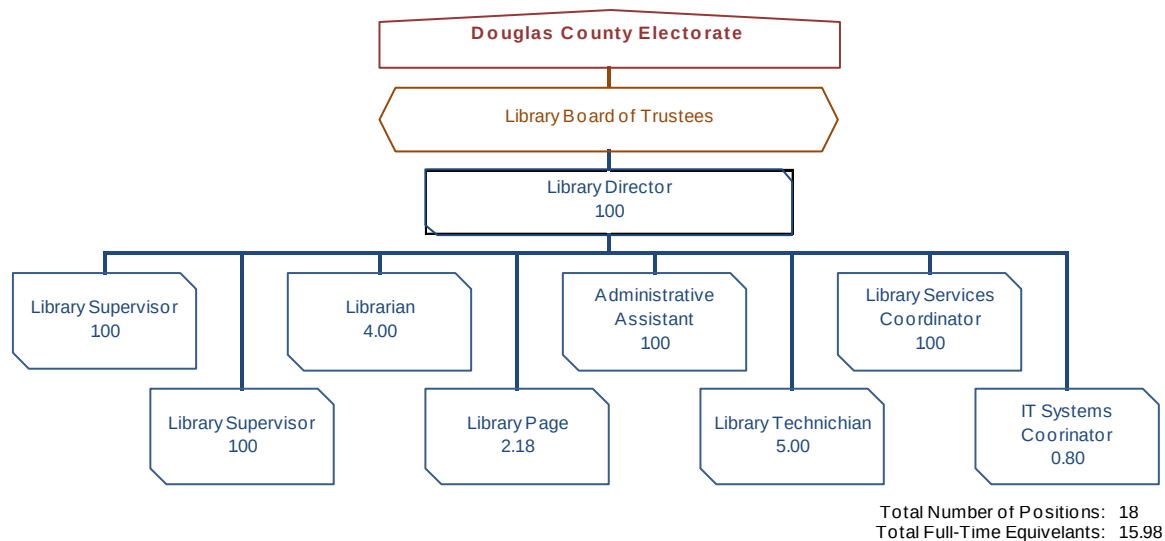
Implemented a stand-alone payroll system via a third party provider (ADP)

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.

Organization Chart



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

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

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
LIBRARY				
Salaries & Wages	701,823	792,494	90,671	12.9%
Employee Benefits	348,481	388,232	39,751	11.4%
Services & Supplies	426,317	339,943	(86,374)	-20.3%
Total	1,476,621	1,520,669	44,048	3.0%
Funding Source: Room Tax/Sales Tax Fund				
FTE	14.98	15.98	1.00	

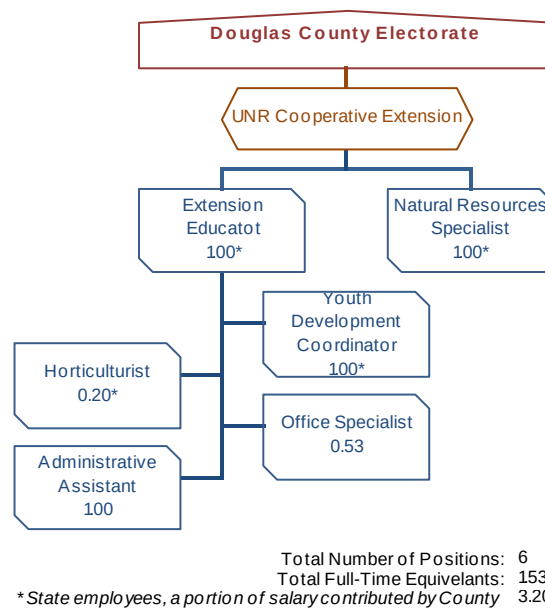
The Library is governed by a five-member Library Board of Trustees appointed by the Board of County Commissioners. The Library Director reports to the Board of Trustees. For FY16-17, the Library is staffed by 15.98 FTE, which includes an approved of one full-time Librarian position. The Library FY16-17 budget of \$1,520,699 is funded from the Room Tax (TOT)/Sales Tax fund.

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.

Organization Chart

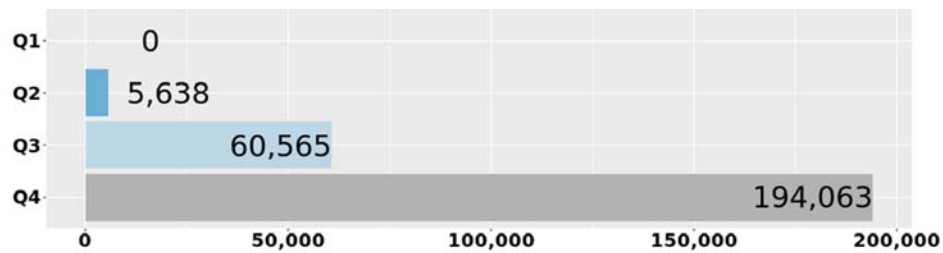


The Douglas County Cooperative Extension Office, in partnership with Federal, State, and local entities, is responsible for identifying, prioritizing and documenting needs, developing and conducting educational programs and measuring the impact of these projects. Educational programs have been designed to address Agriculture, Horticulture and Natural Resources; Children, Youth and Families; and Community Leadership in Douglas County.

Staffing and Budget

In addition to the County and State employees, the UNR Cooperative Extension has 45 part-time volunteer staff. There was no change in positions or FTE for FY16-17.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
UNR COOPERATIVE EXTENSION				
Salaries & Wages	69,543	71,223	1,680	2.4%
Employee Benefits	31,861	32,553	692	2.2%
Services & Supplies	147,421	147,421	-	0.0%
Capital Outlay/Projects	137,753	147,292	9,539	6.9%
Other Financing Uses	7,465	8,059	594	8.0%
Total	394,043	406,548	12,505	3.2%
Funding Source: General Fund				
FTE	1.53	1.53	-	

Programs OfferedUNR Cooperative Extension FY2016-17 Allocated Budget by PBB Program Quartile Ranking

Program	Description	FTE	Cost	Quartile Ranking
-- UNR COOPERATIVE EXTENSION --				
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.	-	-	2
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	5,638	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.	-	-	2
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.	-	-	2
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.	-	-	2

Program	Description	FTE	Cost	Quartile Ranking
-- UNR COOPERATIVE EXTENSION cont... --				
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."	-	-	2
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	0.09	17,026	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	5,505	3
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.	0.02	2,171	3
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.	0.03	4,248	3
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.	0.15	15,378	3

Program	Description	FTE	Cost	Quartile Ranking
-- UNR COOPERATIVE EXTENSION cont... --				
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.	0.14	16,239	3
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	This program assists Indian farmers and ranchers in identifying and accessing available USDA programs.	-	-	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.	-	-	4
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.	-	-	4
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.	0.19	19,965	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.	0.37	45,838	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.	0.05	6,516	4
Sage Grouse Conservation	Facilitation of working groups to implement conservation measures to enhance sage grouse habitats and increase population levels.	0.05	5,548	4

Program	Description	FTE	Cost	Quartile Ranking
-- UNR COOPERATIVE EXTENSION cont... --				
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.	0.02	3,129	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.	0.02	3,129	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.	0.03	7,393	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.	0.26	96,290	4
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.	0.02	3,129	4

Program	Description	FTE	Cost	Quartile Ranking
-- UNR COOPERATIVE EXTENSION cont... --				
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.	0.02	3,128	4
		1.53	260,266	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- UNR COOPERATIVE EXTENSION --	
Wildfire Awareness – Nevada Wildfire Awareness Month activities and Nevada Network of Fire Adapted Communities Annual Conference produced more fire resilient communities.	Safe Community
Sage-grouse – A no-listing decision for both the Greater and the Bi-State Sage-grouse by US Fish & Wildlife Service – a major win for the local cooperative conservation approach.	Preservation of Natural Environment
4-H – Developed practical life skills, community service, public speaking, civic engagement and record keeping in 200 youth through 14 projects, camp and state events.	Economic Vitality
Agriculture – Increased the know-how of small acreage agriculture landowners to optimize their land use potential and minimize negative impacts on environmental health.	Preservation of Natural Environment
Horticulture – Contacts 2,344. Master gardeners active with adopt a pot, hanging baskets, Heritage Park Community Gardens and Dangberg Home Ranch Historic Park.	Preservation of Natural Environment

Strategic Objectives

Strategic Objectives	Related County Goal
-- UNR COOPERATIVE EXTENSION --	
Remain focused on the six program areas, which include; agriculture; natural resources; horticulture; health and nutrition; community development; and children, youth and family.	Natural Environment
Conduct needs assessments through formal and informal approaches to provide direction on critical community needs on which to address.	Organizational Sustainability

Strategic Objectives	Related County Goal
-- UNR COOPERATIVE EXTENSION cont... --	
Bring research (knowledge) generated from land grant institutions and other credible sources to bare on community needs.	Safe Community
Measure outcomes of educational efforts and report impacts to all accountability sources.	Financial Stability

Annual Goals

Annual Goals	Related PBB Program(s)
-- UNR COOPERATIVE EXTENSION --	
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
To increase awareness of wildfire hazards and encourage residents to reduce fuels and improve defensible space around their homes and businesses.	Natural Resources
To promote radon testing in homes and encourage mitigation if needed.	Health & Nutrition Community Development
To inventory the locations and amount of alluvial fan floodplain in the Carson River Watershed	Natural Resources

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 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.

COUNTY MANAGER'S OFFICE: 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.

ECONOMIC VITALITY: Working in partnership with the county and private sector champions to provide the leadership to implement eight priority projects to promote economic diversification and the prosperity.

FINANCE: To provide professional accounting and financial reporting, 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.

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

HUMAN RESOURCES: 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.

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

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

Overview

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. Countywide printing, postage and county memberships are also provided through General Services.

The Human Resources Manager oversees major components of the County's Self Insurance and Risk Management programs, including Worker's Compensation administration, return to work program, and policies and procedures. Various positions within the Human Resources Division as well as the County Manager and Chief Deputy District Attorney are paid with the Self Insurance and Risk Management programs budget.

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

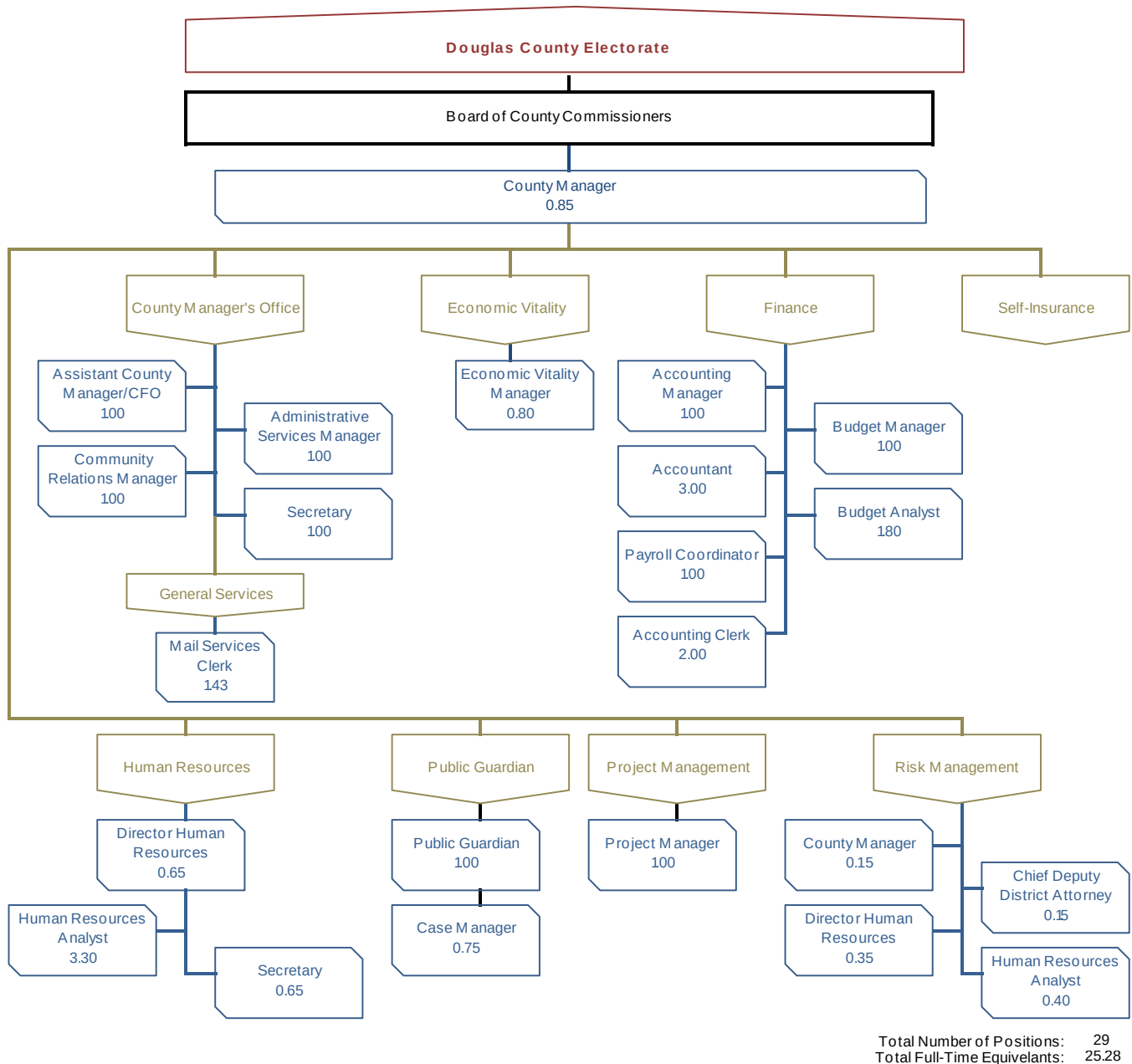
Working with other economic development partners is key to the County's ability to provide the level of service needed in the community. Included in the list of partnership organizations are:

- ◇ 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

The County started the in house project management in 1999. 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 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.

The Public Guardian Division is appointed by the Board of Commissioners. The In FY2015-16 the role of Public Guardian and Public Administrator were separated. This process was made possible at the request of the Public Guardian and through Priority Based Budgeting.

Organization Chart

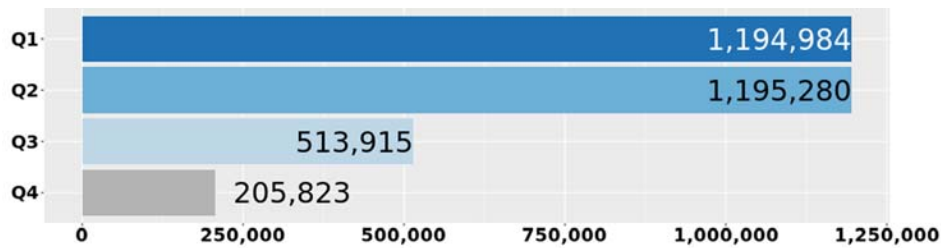


County Manager offices are located at the historical Minden in at 1594 Esmeralda Ave., Minden, NV. Hours of operation are Monday–Friday, 8:00 a.m.–5:00 p.m.

Staffing and Budget

The County Manager's Office, General Services, Finance, Human Resources, Economic Vitality, Program Management, Public Guardian, Risk Management and Self-Insurance program are all funded within the General Fund. A Secretary position was approved to be added to the Human Resources Department in FY16-17. Although The only position change was the addition of the Human Resources Secretary, there was a 1.90 FTE change in the County Manager's Department, this is due to reallocation of the Clerk to Board position to Clerk-Treasurer's Division and reallocation of FTE's for various positions to Redevelopment Agency, Rick Management and Public Works.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
COUNTY MANAGER				
Salaries & Wages	472,207	406,537	(65,670)	-13.9%
Employee Benefits	200,075	169,638	(30,437)	-15.2%
Services & Supplies	510,586	481,890	(28,696)	-5.6%
ECONOMIC VITALITY				
Salaries & Wages	85,945	70,851	(15,094)	-17.6%
Employee Benefits	36,644	30,004	(6,640)	-18.1%
Services & Supplies	88,000	103,000	15,000	17.0%
FINANCE				
Salaries & Wages	551,698	571,203	19,505	3.5%
Employee Benefits	252,472	273,010	20,538	8.1%
Services & Supplies	141,900	141,900	-	0.0%
GENERAL SERVICES				
Salaries & Wages	28,156	28,432	276	1.0%
Employee Benefits	374,228	409,103	34,875	9.3%
Services & Supplies	1,418,705	1,486,705	68,000	4.8%
HUMAN RESOURCES				
Salaries & Wages	276,253	285,248	8,995	3.3%
Employee Benefits	125,425	125,312	(113)	-0.1%
Services & Supplies	200,876	179,976	(20,900)	-10.4%
PROJECT MANAGEMENT				
Salaries & Wages	87,006	87,049	43	0.0%
Employee Benefits	36,964	37,052	88	0.2%
Services & Supplies	2,850	2,850	-	0.0%
PUBLIC GUARDIAN				
Salaries & Wages	-	106,958	106,958	n/a
Employee Benefits	19,369	42,998	23,629	122.0%
Services & Supplies	108,192	42,195	(65,997)	-61.0%
RISK MANAGEMENT				
Salaries & Wages	71,521	97,368	25,847	36.1%
Employee Benefits	29,828	42,539	12,711	42.6%
Services & Supplies	2,887,322	2,845,535	(41,787)	-1.4%
SELF-INSURED DENTAL INSURANCE				
Services & Supplies	436,051	415,790	(20,261)	-4.6%
Total	8,442,273	8,483,143	40,870	0.5%
Funding Source: General Fund				
FTE	23.38	25.28	1.90	

Programs OfferedCounty Manager FY2016-17 Allocated Budget by PBB Program Quartile Ranking

Program	Description	FTE	Cost	Quartile Ranking
-- COUNTY MANAGER --				
Board Administration	Guidance, leadership and coordination with five elected commissioners	0.64	156,050	2
Budget	Annual budget development administration and labor negotiations	0.48	130,742	2
Internal and External Communications	Newsletter, public access TV, website, social media, respond to residents	0.75	164,825	2
Leadership and Organizational Development	Lead and manage County Manager directed departments and work with Elected Officials	0.43	124,584	2
Partnerships with Community Groups	Chamber, DCBC, non-profits, citizen advocacy groups, visitors authorities	0.15	34,303	2
Regional Cooperation/ Intergovernmental Relations	Towns, GIDs, legislative, state, and federal government, NNDA	0.21	47,240	2
Document Review and Approval	Review and approve contracts, policies, procedures, franchise agreements	0.08	24,532	3
Office Management/ Administration	Claims, phones, filing, payroll, scheduling, public information	1.60	294,497	3
Strategic Planning and Implementation	Plan and implement various strategic goals established by the Board	0.18	47,895	3
		4.52	1,024,667	
-- ECONOMIC VITALITY --				
Conservation/Lands 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.	0.02	3,026	3
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 & Minden, Nevada Industry Excellence, and Town Revitalization program	0.03	75,909	3

Program	Description	FTE	Cost	Quartile Ranking
-- ECONOMIC VITALITY --				
Economic Vitality Plan Implementation	Coordinating, facilitating, communicating and leveraging resources to support the County's 8 Economic Vitality Projects	0.74	124,921	2
		0.80	203,856	
-- FINANCE --				
Accounts Payable	Process payments for goods and services, purchased by Douglas County. Vendor payment processing and printing checks per NRS 244.1505.	2.27	177,106	1
Budget Management	Manage budget development across the organization. Prepare revenue and expense analysis and projections. Monitor budget throughout the year and manage department adjustments including budget transfers and augments. Provide reporting to State, BOCC, County Manager, Elected Officials and Directors. Complete the annual property tax certification.	1.85	172,725	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	0.15	13,000	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.	1.58	153,454	1
General Accounting	Processing of journal entries 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, managing capital assets, and analyzing financial position of the County.	1.98	257,835	1
Grant Management	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.	0.29	24,089	1
Payroll	Process all County employee payments for services, wages, and benefits, including bank and other transfers (direct deposits).	1.45	118,969	1
Room Taxes Administration	Analysis of Room Taxes revenue for Douglas County. Process disbursements of Room Taxes to outside entities.	0.10	8,392	1

Program	Description	FTE	Cost	Quartile Ranking
-- FINANCE cont... --				
Strategic Planning	Provide strategic planning support to the Board of County Commissioners. Facilitate 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.	0.13	12,877	2
		9.80	938,447	
-- HUMAN RESOURCES --				
Recruitment and Selection	Ensures compliance with fair selection standards that reduce risks of exposure to negligent and discriminatory selection practices.	1.01	109,069	1
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.	0.21	23,528	2
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 maintaining job descriptions, maintaining policies and procedures.	0.29	28,438	2
Labor Relations	Required by State and Federal law: includes labor negotiations, contract administration, discipline, investigations, and administration of policy and code.	0.50	66,450	2
Records Management	Meet federal, state and local records management and retention requirements.	0.15	15,178	2
Salary and Benefits Administration	Required by Fair Labor Standards Act and other State and Federal law: includes benefit plan administration, competitive salary/pay plan maintenance and data entry into payroll database.	0.78	87,257	2
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).	0.12	12,305	3
Performance Management and System Maintenance, Performance Evaluation Notification	Required by labor contracts and policy/code, beneficial to ensure annual documentation and feedback to employees specific to their individual performance.	0.20	21,988	3
Temporary Staff and Volunteer Program	Required by State Law, includes investigating backgrounds to protect liability and safety.	1.01	12,150	3
Training and Development	Includes Federal and State mandated trainings, training proactively reduces risk and liability, safety, and awareness, as well as best practice including all aspects of efficient and effective performance. (Revised)	0.20	21,613	3

Program	Description	FTE	Cost	Quartile Ranking
-- HUMAN RESOURCES cont... --				
Equal Employment Opportunity	Tracking and reporting of statistical data as required by Federal Law.	0.13	13,279	2
Temporary Staff and Volunteer Program	Required by State Law, includes investigating backgrounds to protect liability and safety. (Revised)	0.12	12,150	3
Training and Development	Includes Federal and State mandated trainings, training proactively reduces risk and liability, safety, and awareness, as well as best practice including all aspects of efficient and effective performance.	0.22	21,613	3
Employee Recognition	Best Practices. Includes various employee recognition programs for excellent service and years of service, employee appreciation events.	0.08	13,672	4
		3.81	412,621	
-- RISK MANAGEMENT --				
Equal Employment Opportunity	Tracking and reporting of statistical data as required by Federal Law.	0.72	13,279	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.	0.12	97,964	2
Liability	Required by State and Federal Law (self-funded through POOL PACT). Includes all aspects of County Liability program for County.	0.12	12,964	2
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.	0.16	18,602	2
		1.12	142,810	
-- SELF-INSURANCE --				
Workers Compensation	Required by State Law (self-funded through POOL PACT). Includes all aspects of workers compensation management.	0.43	36,079	2
		0.43	36,079	
-- PROJECT MANAGEMENT --				
Special Projects	Research, analysis, and planning on various issues	1.25	160,345	1
Project Management	Provides Project Management on various construction projects for County, School District, & Swim District	-	-	3
		1.25	160,345	

Program	Description	FTE	Cost	Quartile Ranking
-- PUBLIC GUARDIAN --				
Public Guardian	Provides guardianship services as mandated in NRS, Chapter 253 and Douglas County Code, Chapter 2.22, and as directed by the District Court Judges	1.75	192,151	4
		1.75	192,151	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- COUNTY MANAGER cont... --	
Implemented live streaming of Board of Commissioner Meetings and Planning Commission Meetings.	Special Projects
Implemented an electronic agenda system for Board of County Commissioner Meetings.	Special Projects
Implemented a New-hire Orientation Program.	Organizational Development
Approval of balanced sustainable budget.	Budget
Board approval of \$.05 gas tax fully funding Regional Road Maintenance and future needs for the US 50 South Shore Community Revitalization Project	Strategic Plan Implementation
-- ECONOMIC VITALITY --	
Board approval of \$.05 gas tax fully funding Regional Road Maintenance and future needs for the US 50 South Shore Community Revitalization Project	Economic Vitality Program Implementation
Redevelopment approval and installation of a mesh WiFi Network for the Town of Genoa	Economic Vitality Program Implementation
11% growth in the Manufacturing Sector from 2010 - 2015	Economic Vitality Program Implementation
Provided continued support and assistance to the Main Street Gardnerville Program which has resulted in the creation of a net 59 new businesses since 2008	Economic Vitality Services Support
\$99,000 in State Catalyst funds approved for Bently Heritage Estate Distillery resulting in the creation of 15 jobs.	Economic Vitality Program Implementation
-- FINANCE --	
Acquired and began implementation of new Human Resources/Payroll software to replace current system originally implemented in 1998. New software will fully integrate into existing ERP system to provide greater reliability, efficiency and automation of currently manual Payroll and Human Resources processes, as well as position control and budgeting capabilities.	All Programs
Successfully recruited and filled several vacant positions, and provided training to all Finance Division employees.	All Programs
Completed bond issuance to finance the North County Waste Water Treatment Plant upgrade and expansion project.	Debt Management
Continued development of the five-year financial plan to include forecasts for additional major funds for use in financial decision-making and budget development.	Strategic Planning Budget Management

Major Accomplishments	Related PBB Program(s)
-- HUMAN RESOURCES --	
Implementation of classification and compensation system which addresses County needs and creates sustainable compensation system.	Classification & Compensation
Implementation of wellness program and initiatives.	Benefit Administration
Successfully negotiate labor contracts with each bargaining unit.	Labor Relations
Conduct training, particularly for supervisors in key legal topics. Trainings this year include FMLA/ADA/Work Comp; conducting performance evaluations; and more.	Training Labor Relations
Evaluated voluntary benefit offerings and refined the program for employee effectiveness and organizational sustainability.	Benefit Administration
-- PUBLIC GUARDIAN --	
Implemented new care management software.	Public Guardian
Implemented monthly visitation of wards.	Public Guardian
Increased client care.	Public Guardian
Approval of balanced sustainable budget.	Public Guardian
Moved clients to appropriate living circumstances for their level of care.	Public Guardian

Strategic Objectives

Strategic Objectives	Related County Goal
-- COUNTY MANAGER --	
Maintain long-range financial stability	Financial Stability
Identify solutions to meet critical infrastructure needs	Infrastructure
Address needs identified in Countywide Connectivity plan	Infrastructure
Partner with public/private stakeholders to enhance economic vitality, efficiencies, and quality services	Economic Vitality
Invest in a high-performing workforce	Organizational Sustainability
-- ECONOMIC VITALITY --	
Improve the business climate.	Economic Vitality
Attract businesses that are unique and marketable.	Economic Vitality
Maintain the exceptional quality of life.	Economic Vitality
Enhance education and workforce.	Economic Vitality
Preserve the natural environment and improve infrastructure.	Economic Vitality

Strategic Objectives	Related County Goal
-- FINANCE --	
Continue to develop long-term financial strategies to support financial stability of the organization	Financial Stability
Expand and enhance the use of technology systems to achieve greater efficiency in operations and provide better customer service.	Financial Stability
Enhance financial reporting both internally and externally to improve communications and transparency.	Financial Stability
Develop financing strategies for infrastructure, capital improvements, equipment replacement and facilities maintenance.	Financial Stability
Continue to refine Priority Based Budgeting model and utilize in financial decision making when possible.	Financial Stability
-- HUMAN RESOURCES --	
Closely monitor and study health care utilization and implement cost control measures while retaining quality coverage.	Financial Stability
Position Douglas County as the employer of choice among current employees, work-force residents of Douglas County, and within the region.	Organizational Sustainability
Promote wellness among workforce, enable a more productive and healthy workforce.	Organizational Sustainability
Continue to evaluate worker's compensation program to ensure program effectiveness and cost efficiency.	Financial Stability
Maintain quality labor relations and employee recognition programs.	Organizational Sustainability
-- PUBLIC GUARDIAN --	
To protect the social well being of wards.	Safe Community
To protect the economic well being of wards.	Safe Community
To protect the dignity of wards while ensuring services are provided with integrity and accountability.	Safe Community
To create a client centered care system that streamlines productivity and provides for care of wards.	Safe Community
To advocate for partners in the community that bring awareness, support and resources for our elderly and disabled.	Safe Community

Annual Goals

Annual Goals	Related PBB Program(s)
-- COUNTY MANAGER --	
Continue to maintain long-term financial stability through the utilization of Priority Based Budgeting and long-term financial forecasts	Budget
Develop solutions to fund local road maintenance including public education and outreach regarding the fuel revenue indexing ballot measure	Strategic Planning and Implementation
Implement solutions to stabilize water rates at Lake Tahoe	Strategic Planning and Implementation
Secure passage of the Douglas County Conservation Act (Lands Bill)	Conservation - Land Bill
Enhance employee wellness and recognition programs	Employee Development and Training and Risk

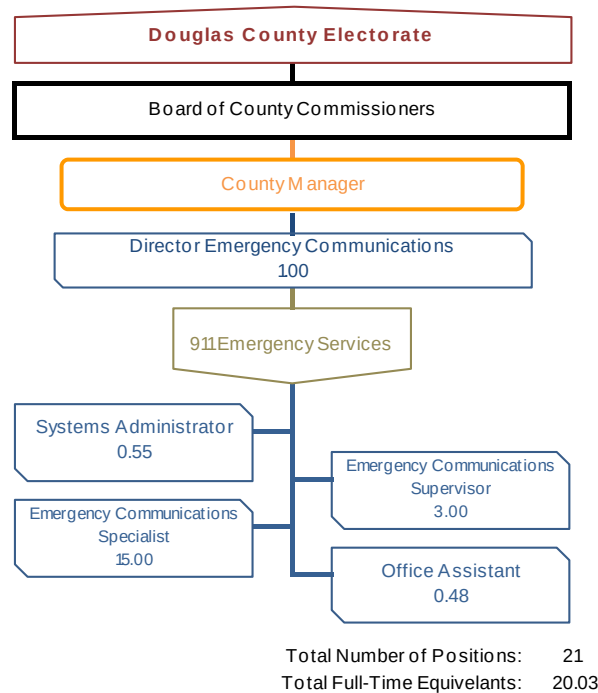
Annual Goals	Related PBB Program(s)
-- ECONOMIC VITALITY --	
Evaluate Certified Sites Program for possible implementation.	Economic Vitality
Showcase and communicate project achievements since program implementation.	Economic Vitality
Review and update goals, objectives and initiatives of each project.	Economic Vitality
Secure passage of the Douglas County Conservation Act.	Economic Vitality
Participate in public education and outreach regarding the 2016 Fuel Revenue Indexing ballot measure.	Economic Vitality
-- FINANCE --	
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
Provide Finance Division employees with training and support to become successful in their positions.	All Programs
Strengthen grant policies and procedures and provide training to staff who manage grants. Begin grant software implementation and training.	Grant Management
Complete financing plans for infrastructure improvements, equipment replacement and facilities maintenance.	Debt Management
Continue to develop five-year financial plan and forecast for all major funds for use in financial decision-making and budget development	Operating and Capital Budget Development and Monitoring
-- HUMAN RESOURCES --	
Conduct labor negotiations with efficiency and effectiveness.	Labor Relations
Develop and implement employee development strategies, including employee and supervisor training and development.	Training and Development
Refine background screening process for employees and volunteers to ensure efficiency, cost effectiveness, and legal requirement.	Recruitment & Selection Volunteer Program
Conduct successful County Manager recruitment as directed by Board of County Commissioners.	Recruitment & Selection
Implement HRIS/Payroll system as part of an overall Enterprise Resource Planning system.	Salary & Benefits Reporting Compliance
-- PUBLIC GUARDIAN --	
Adequately train staff to provide proper care to wards.	Douglas County Public Guardian
Create and administer a documentation system for case management.	Douglas County Public Guardian
Create a monthly visitation plan to assure quality of care. Provide oversight, time lines, and goals for reporting and overview of care of wards.	Douglas County Public Guardian
Community education to improve insight and clarity into guardianship.	Douglas County Public Guardian
Advocate for community resources that assist Guardian's in caring for wards.	Douglas County Public Guardian

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.

Organization Chart



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 a total of 20.03 FTE, with no position of FTE change for FY16-17. 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 Protection District 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.

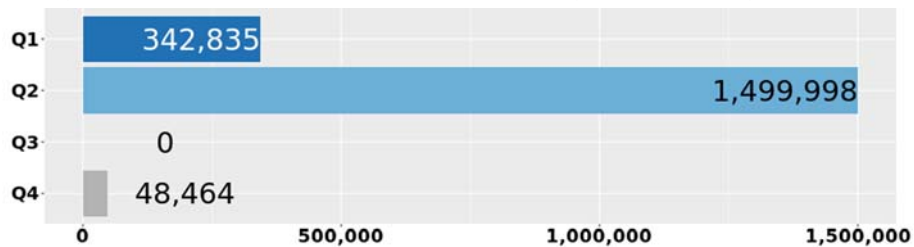
Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
911 EMERGENCY SERVICES				
Salaries & Wages	1,029,520	1,061,879	32,359	3.1%
Employee Benefits	495,765	515,483	19,718	4.0%
Services & Supplies	307,800	317,800	10,000	3.2%
Capital Outlay/Projects	22,951	47,758	24,807	108.1%
Other Financing Uses	54,993	57,226	2,233	4.1%

There were no position or FTE changes within the 911 Emergency Services Department for FY16-17.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
911 SURCHARGE				
Services & Supplies	220,772	220,772	-	0.0%
Total	2,131,801	2,220,918	89,117	4.2%
Funding Source: Various (please see description)				
FTE	20.03	20.03	-	

Programs Offered

911 Emergency Services FY2016-17 Allocated Budge by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- 911 EMERGENCY SERVICES --				
911 Dispatch - East Fork Fire & Paramedic Districts	Providing both emergency and non-emergency call processing and radio dispatching.	3.85	274,397	1
Public Safety Warning Point	Utilizing the Reverse 911 system, and all other means of public notifications for local, regional or national disasters or emergencies.	0.70	68,438	1
911 Dispatch - Alpine County Sheriff's Office	Providing both emergency and non-emergency call processing and radio dispatching.	1.03	85,829	2
911 Dispatch - Douglas County Sheriff's Office	Providing both emergency and non-emergency call processing and radio dispatching.	4.95	356,254	2
911 Dispatch - Eastern Alpine Fire Department and Kirkwood Fire Department	Providing both emergency and non-emergency call processing and radio dispatching.	1.00	83,088	2
911 Dispatch - Tahoe Douglas Fire Protection District	Providing both emergency and non-emergency call processing and radio dispatching.	1.74	134,066	2
911 Dispatch - Washoe Tribe Police	Providing both emergency and non-emergency call processing and radio dispatching.	1.48	116,364	2

Program	Description	FTE	Cost	Quartile Ranking
-- 911 EMERGENCY SERVICES cont... --				
911 Dispatch (overall)	Emergency and non-emergency call in-take, processing and radio dispatching service. Provide all dispatch services for three 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.	4.83	724,396	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.	0.35	34,671	4
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.	0.10	13,793	4
		20.03	1,891,296	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- 911 EMERGENCY SERVICES --	
Upgraded the HydroLynx monitoring system to the cloud based software; this allows Emergency Management & 911 the ability to monitor our reporting sites in real-time - anywhere access capability.	911 Dispatch (overall)
Installation of the Pictometry software interface to Spillman CAD. This allows staff access to numerous geospatial tools to assist responding agencies.	911 Dispatch (overall)
Center is on target to achieve 100% staffing level by end of June. Through aggressive recruitment and training we have significantly reduced the loss rate in personnel.	911 Dispatch (overall)
Spillman CAD system upgraded to the latest version, allowing for the installation of the GIS Syntrix mapping module, increasing the efficiency of receiving and updating mapping data from GIS.	911 Dispatch (overall)
Completed the installation of the Nevada Dispatch Interoperability Project (NDIP); this system allows the regional communications center direct radio contact with each other.	911 Dispatch (overall)

Strategic Objectives

Strategic Objectives	Related County Goal
-- 911 EMERGENCY SERVICES --	
Maintain accreditation levels in the Medical Dispatch Program	Safe Community
Address chronic staffing shortages	Safe Community
Replace current 9-1-1 system with VESTA	Infrastructure
Work towards accreditation in the Fire Dispatch Program	Safe Community
Create virtual servers to ensure redundancy	Infrastructure

Annual Goals

Annual Goals	Related PBB Program(s)
-- 911 EMERGENCY SERVICES --	
Ensure staff are completing the monthly required training and quality assurance processes are being adhered to.	911 Dispatch (overall)
Continue to address the chronic staffing shortages; reduce the amount of time between vacancy and recruitment start.	911 Dispatch (overall)
Current 9-1-1 system (hardware/software) are due for replacement, expected to upgrade to the new VESTA service this FY.	911 Dispatch (overall)
Fire protocol compliance to ensure accreditation levels are above minimum in order to apply for accreditation in this program.	911 Dispatch - EFFPD 911 Dispatch - TDF
Creating virtual servers will ensure the public safety servers are always in a redundant state and ensures maximum efficiency and up-time.	911 Dispatch (overall)

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.

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.

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.

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.

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.

Organization Chart

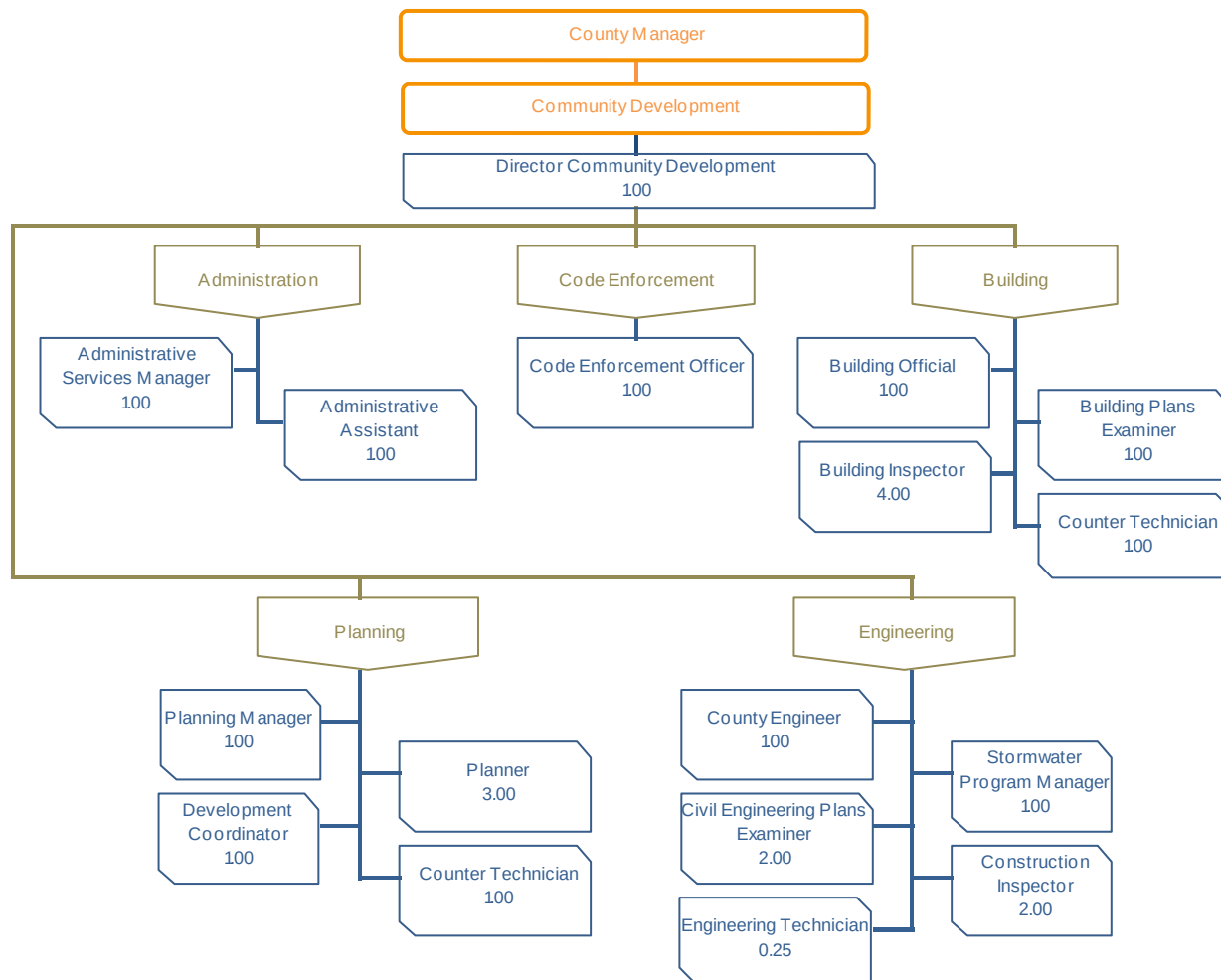
The Community Development Department facilitates land use and development processes that sustain the community's vision through planning and development services. The Department contributes to the health, well being, and convenience of citizens, visitors, business, and industry by operating and maintaining the transportation and drainage systems for Douglas County.

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

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.

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

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.



Total Number of Positions: 24
Total Full-Time Equivalents: 23.25

The Community Development Offices are located at the Historic Minden Inn at 1594 Esmeralda Ave, Minden, NV. Public county hours of operation are Monday - Thursday 8:00 a.m. to 3:00 p.m. and Friday 8:00 a.m. – noon.

Staffing and Budget

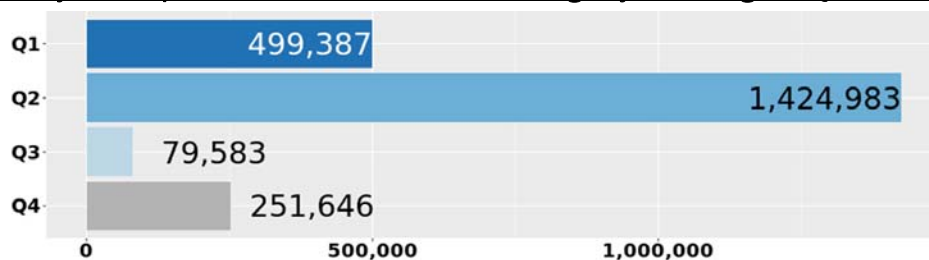
The Department is managed by the Community Development Director who reports to the County Manager. An additional Building Inspector position was funded for FY16-17 as a result of an increase in License Fees.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
ADMINISTRATION				
Salaries & Wages	258,006	262,032	4,026	1.6%
Employee Benefits	118,100	118,793	693	0.6%
Services & Supplies	56,854	56,854	-	0.0%
BUILDING				
Salaries & Wages	394,722	408,073	13,351	3.4%
Employee Benefits	186,514	191,046	4,532	2.4%
Services & Supplies	13,400	13,400	-	0.0%

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
PLANNING				
Salaries & Wages	367,978	365,007	(2,971)	-0.8%
Employee Benefits	170,992	172,422	1,430	0.8%
Services & Supplies	21,050	21,050	-	0.0%
ENGINEERING				
Salaries & Wages	373,657	428,799	55,142	14.8%
Employee Benefits	166,430	195,461	29,031	17.4%
Services & Supplies	17,700	17,700	-	0.0%
EROSION CONTROL				
Services & Supplies	5,000	5,000	-	0.0%
Total	2,150,403	2,255,637	105,234	4.9%
Funding Source: General Fund and Erosion Control				
FTE	22.25	23.25	1.00	

Programs Offered

Community Development FY2016-17 Allocated Budget by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- ADMINISTRATION --				
Director Services	Management of four s; grant administration; flood plain administrator	1.16	187,147	1
Code Enforcement	Enforce zoning codes	0.99	79,583	3
Administrative Support	Accounting and clerical support for director and department; grant assistance	1.85	170,950	4
		4.00	437,679	
-- BUILDING --				
Building Inspection	Inspection of building construction consistent with adopted codes	3.50	284,699	2
Building Official Services	Management of building division services	0.75	80,954	2
Building Plan Review	Review plans according to adopted codes	1.80	166,169	2
Building Public Counter	Customer service; accept, track, issue & archive permits	0.95	80,696	4
		7.00	612,518	

Program	Description	FTE	Cost	Quartile Ranking
-- ENGINEERING --				
Construction Inspection & Management	Inspection of public and private infrastructure consistent with adopted codes	2.27	197,376	2
County Engineer Services	Management of engineering services; grant administration	0.81	96,278	2
Site Improvement Permitting	Review plans according to adopted codes & design manual	2.11	239,829	2
Stormwater Program Management	Ensure compliance with Federal and State mandated Storm Water Management Regulations including Lake Tahoe TMDL, MS4 Permits, and FEMA CRS	1.06	108,478	2
		6.25	641,962	
-- PLANNING --				
Master Plan Amendments & Code Implementation	Process updates /amendments to the master plan & code	0.85	95,842	1
Project/Development Review - Community Development	Review development applications per code and master plan	2.30	216,399	1
Planning Manager Services	Management of planning division services	0.35	57,938	2
Planning Public Counter	Customer service: Provide zoning, flood zone, and other planning-related services	1.30	94,011	2
Planning Staff & Clerical Support	Administrative support for planning manager and department staff	1.20	99,249	2
		6.00	563,439	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- COMMUNITY DEVELOPMENT --	
Completed land and easement acquisition for the Burke Creek Water Quality Improvement Project with cooperation from owners	County Engineering Services
Received FEMA approval of LOMR's for the Johnson Lane & Buckbrush Washes, Buckeye Creek and Lake Tahoe	County Engineering Services
Adopted the 2012 International Energy Conservation Code which maintains consistency with all Northern Nevada jurisdictions	Building Official Services
Adopted Code amendment for Solar Photovoltaic uses after completing 10 community workshops and 3 public hearings	Master Plan Code Implementation
Solicited direction from the PC and BOCC and hired Consultant for 20-year update to the Master Plan	Director Planning Manager Services

Strategic Objectives

Strategic Objectives	Related Conty Goal
-- ADMINISTRATION --	
Begin the 20-year update to the Master Plan	Economic Vitality
Coordinate and complete the update to the Transportation Plan	Infrastructure
Pursue the establishment of a Stormwater and/or Flood Control Program	Infrastructure
Pursue grants to assist with flood and stormwater projects	Economic Vitality
Pursue new permit tracking system for all divisions	Financial Stability
-- BUILDING --	
Work with Washoe and Carson to develop permitting software.	Organizational Sustainability
Cross train staff at counter for better public service.	Organizational Sustainability
Provide professional training for inspectors in house.	Safe Community
Explore electronic building permit submittal and reviews.	Economic Vitality
Train to ensure consistency among building inspectors.	Safe Community
-- ENGINEERING --	
Continue to enforce development standards relating to design and construction of public and private development.	Infrastructure
Pursue grant funding opportunities for water quality, flood control, and community development purposes.	Financial Stability
Coordinate with NTCD and NDEP for the continued implementation of the TMDL and for future water quality projects.	Preservation of Natural Environment, Cultural Heritage and Quality of Life
Work with FEMA to ensure that floodplain maps within the County are technically correct and floodplain limits are accurately shown.	Preservation of Natural Environment, Cultural Heritage and Quality of Life
Work with other Federal, State, utility providers, GID's, Towns and agencies to promote quality development and reduce a duplication of efforts.	Infrastructure
-- PLANNING --	
Update the Master Plan (20-year review)	Preservation of Natural Environment, Cultural Heritage and Quality of Life
Work with TRPA to complete the Tahoe Douglas Area Plan	Preservation of Natural Environment, Cultural Heritage and Quality of Life
Update Title 20 as necessary to implement the updated Master Plan	Preservation of Natural Environment, Cultural Heritage and Quality of Life
Work with other divisions to develop a coordinated tracking system for permits.	Financial Stability
Provide training and other resources for employees to meet their job goals as well as goals of the department.	Organizational Sustainability

Annual Goals

Annual Goals	Related PBB Program(s)
-- ADMINISTRATION --	
Complete the update to the 20-year Master Plan	Director Services Administrative Support
Complete the adoption of the Tahoe Douglas Area Plan and associated documents	Director Services Administrative Support
Evaluate the cost of services and adjust fees accordingly	Director Services
Continue to train staff to purge and scan permit documents	Director Services Administrative Support
Provide outreach to citizens on the new FEMA mapping	Administrative Support
-- BUILDING --	
Implement the enforcement of the 2012 IECC.	Building Official Services
Cross train Building and Planning for permit issuance.	Building Public Counter
Counter Technician to add additional plan review duties.	Building Plan Review
Develop a more efficient inspection request system.	Building Official Services
Provide 16 hours of in house training per inspector.	Building Inspection
-- ENGINEERING --	
Complete the update to the Douglas County Master Plan, Transportation Element	County Engineer Services
Complete construction of the Burke Creek Stream restoration and water quality improvement project.	Storm Water Program Management
Complete written procedures for easement abandonments, connection permits, and floodplain review.	County Engineer Services
Work with NDOT on: easement acquisitions for Martin Slough Trail, final ILA to complete Martin Slough/US395 Culvert, and begin design of the Ste Rt 88/Cottonwood Slough Culvert.	County Engineer Services/ Storm Water Program Management
Update engineering permit fees, including floodplain development review.	County Engineer Services
-- PLANNING --	
Complete the environmental analysis of the Tahoe-Douglas Area Plan; coordinate with TRPA for adoption; hold public hearings with Planning Commission and Board of County Commissioners.	Master Plan Amendment and Code Amendment
Implement the Memorandum of Understanding (MOU) with TRPA, and train staff on the permitting process.	Planning Manager Services
Update background data and conduct community meetings as part of the Master Plan update. Draft new text for portions of the plan that require updating.	Master Plan Amendment & Code Implementation
Review development permit fees and make adjustments as necessary.	Planning Manager Services

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.

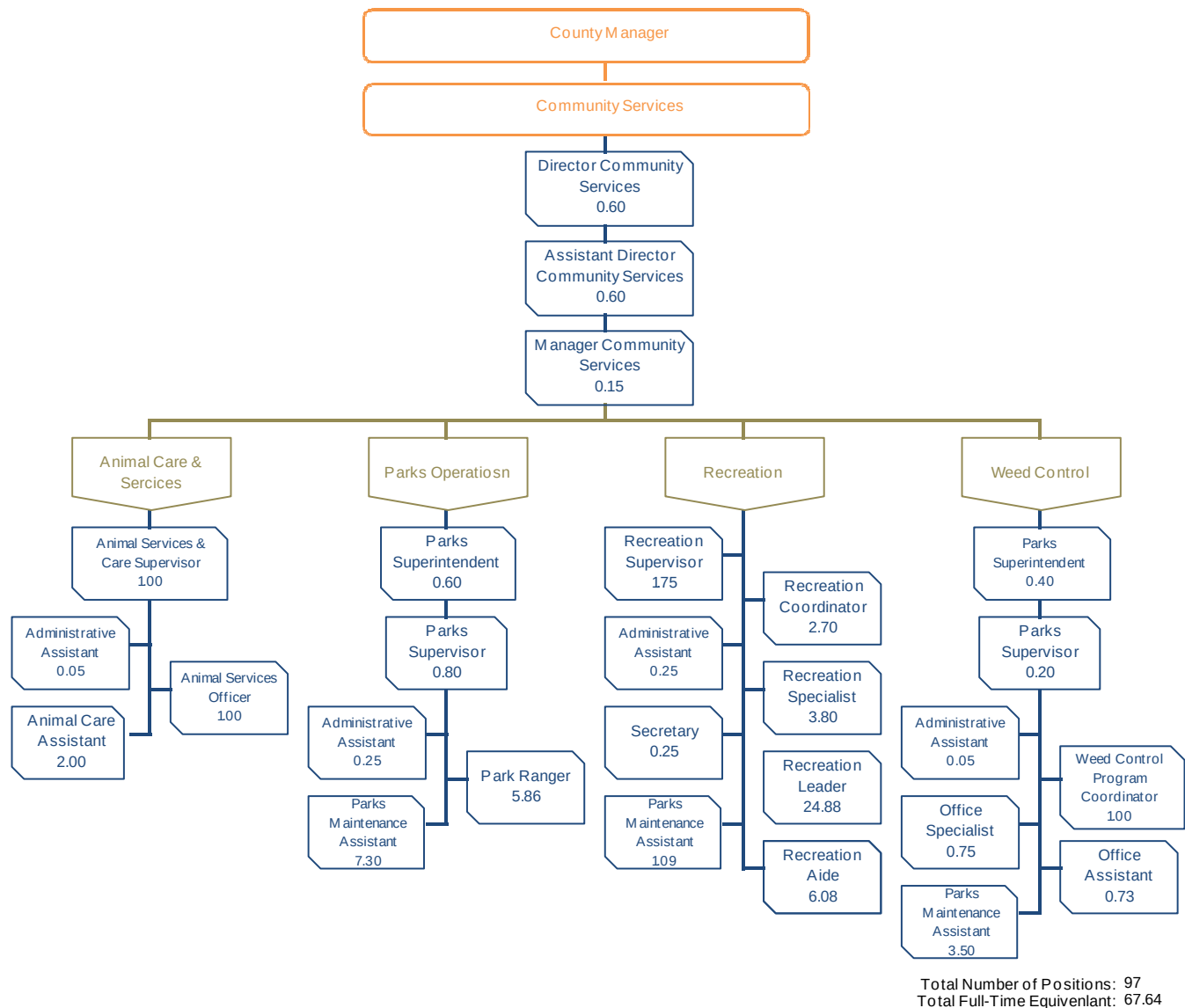
PARKS OPERATIONS: Continue to create and preserve quality Parks and Recreation opportunities, serving people of all ages and interests that positively affect the community and enrich life. We provide leadership in guiding the organization to improve performance, productivity and quality customer service. 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.

ANIMAL SERVICES: 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.

Organization Chart

The Community Services Department is made up of Parks Operation, Recreation, which includes Valley Fitness Center, and Kahle Community Center), Animal Care and Services and Weed Control Division. Senior Services, Social Services and Community Health Nurse are also Community Services Departments; however, these departments are separated out for the purposes of this document. The Recreation division provides many activities, services and programs for people of all ages, handles reservations for all Douglas County parks and facilities under its jurisdiction including Topaz Lake Park campground. The Weed Control Division Weed Control provides noxious weed control, education, support services and chemical sales.

The Community Services Departments are located in the new Douglas County Community and Senior Center located on 1329 Waterloo Lane, Gardnerville, NV. Hours of operation vary based on the programs provided; however office hours are Monday through Friday 8:00 a.m. to 5:00 p.m.



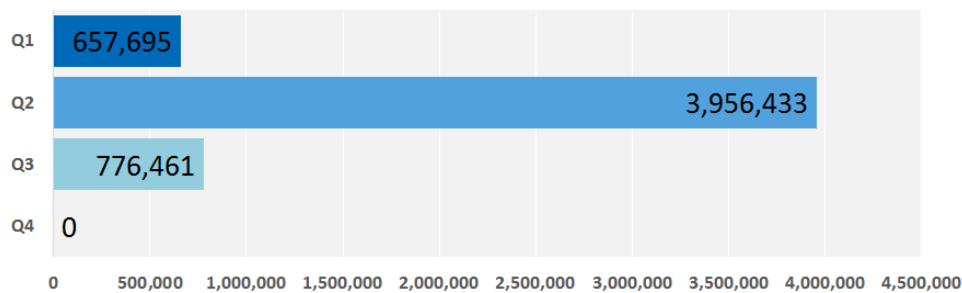
Staffing and Budget

The new Community and Senior Center was funded in FY 2015-16 and has been working successfully to provide a variety of services for the community. Additional staff have been approved in the FY16-17 that are shared amongst the Community Services departments in order to support the new Center and all the additional services offered and facilities available. A total of 67.64 FTE are authorized for FY16-17, excluding Senior Services, Social Services and the Community Health Nurse Departments. There is a significant increase in positions and FTE for Community Services to staff all the programs and maintain the facilities of the new Community and Senior Center; these positions are shared with Senior and Social Services. The department utilizes 7 funds with FY16-17 operating and capital budgets. Animal Care and Services and Weed Control are funded by the General Fund. Parks Operations and Recreation are funded by the Room Tax Fund and various grants.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
ROOM TAX ADMINISTRATION				
Services & Supplies	560,338	543,929	(16,409)	-2.9%
Other Financing Uses	584,015	507,834	(76,181)	-13.0%
ANIMAL CARE & SERVICES				
Salaries & Wages	187,620	190,211	2,591	1.4%
Employee Benefits	95,937	96,960	1,023	1.1%
Services & Supplies	23,600	27,100	3,500	14.8%
PARKS OPERATIONS				
Salaries & Wages	602,447	591,459	(10,988)	-1.8%
Employee Benefits	246,991	287,844	40,853	16.5%
Services & Supplies	636,503	637,001	498	0.1%
Capital Outlay/Projects	249,088	250,000	912	0.4%
RECREATION				
Salaries & Wages	1,321,527	1,465,721	144,194	10.9%
Employee Benefits	450,218	501,942	51,724	11.5%
Services & Supplies	927,914	835,481	(92,433)	-10.0%
WEED CONTROL				
Salaries & Wages	218,055	252,318	34,263	15.7%
Employee Benefits	74,952	116,384	41,432	55.3%
Services & Supplies	317,800	337,800	20,000	6.3%
Total	6,497,005	6,641,984	144,979	2.2%
Funding Source: General Fund, Room Tax Fund				
FTE	57.08	67.64	10.56	

Programs Offered

Community Services FY16-17 Allocated Budge by PBB Program Quartile



Program	Description	FTE	Cost	Quartile Ranking
-- ANIMAL CARE & SERVICES --				
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	42,249	2

Program	Description	FTE	Cost	Quartile Ranking
-- ANIMAL CARE & SERVICES cont... --				
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 and free micro chipping.	0.30	26,946	3
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. *There is no longer an On call/after hours response for these violations due to loss of 1 Full-Time Animal Services Officer in 2008.	1.15	109,669	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	19,268	3
Pet Adoption Program	Adoption services for dogs and cats, including vaccinations and low cost sterilization. Volunteers (Vol. FTE) organize 8 adoption events a year, take adoptable animals to Pet-co once a month, and also staff the shelter on Sundays for adoption services. *Our previous staff reduction in 2008 required the shelter to be closed on Sundays.	1.40	77,065	3
Rescuing Abandoned or Lost animals	Animal Service Officers impound dogs at large in violation of Douglas County Code 6.16.010 and rescue animals per Douglas County Code 6.24.005 *There is no longer an On call/after hours response for these services due to the reduction of 1 Full -Time Animal Services Officer in 2008.	0.45	39,074	3
		4.15	314,271	
-- PARKS --				
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. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.72	52,216	1
Grounds Maintenance-Parks	Maintenance of all park infrastructure not tied to buildings, pavement or turf. Pruning, fertilizing, mulching, etc. trees/shrubs/planter beds. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	1.95	199,962	1

Program	Description	FTE	Cost	Quartile Ranking
-- PARKS cont... --				
Irrigation Repair and Maintenance	Maintenance of all infrastructure associated with water resources necessary to irrigate all plant materials including turf, trees, shrubs, etc. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.81	159,954	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. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.96	69,512	1
Turf Maintenance- Parks	Maintenance of park turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	1.04	92,729	1
Athletic Field/Arena/Campsite Maintenance	Routine maintenance activities to ensure these areas are safe for use by the public. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	1.49	126,463	2
Building Repair and Maintenance	Maintenance of all park building infrastructure. Painting, plumbing, minor electrical, roofing, etc.. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.80	144,255	2
Equipment Maintenance	Maintain the equipment necessary for all infrastructure maintenance. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.77	59,389	2
Litter Control- Parks	Litter control of all park infrastructure. Includes daily emptying all waste receptacles and picking up loose litter. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.95	73,036	2
Pavement Maintenance - CS	Regular public safety maintenance of all park pavement infrastructure. Parking lots, pathways, tennis courts, boat ramp, skate park, model airstrip. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.56	63,025	2
Playground Inspection and Maintenance	Document weekly safety inspections, augment fall protection material, implement repairs to ensure systems are safe for children. Previously cut 9 FTE's and had no capital equipment budgeted in 9 years.	0.59	49,445	2
Reservations/Special Events	Preparation before, assistance during, and cleanup after all reservations and special tourism or community events. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.72	70,502	2

Program	Description	FTE	Cost	Quartile Ranking
-- PARKS cont... --				
Restroom/Building Custodial Services	Clean restrooms, and other indoor infrastructure. Cleaning toilets, sinks, countertops, partitions; mopping, waxing, stripping floors; restocking paper products. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.87	74,414	2
Snow Removal - CS	Removing snow from walks and parking lots at County buildings so they are safe for use by public and staff alike. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.55	44,423	2
Support of Youth Sports	Utilities associated with lighting fields, concessions, special uses. Rent free use of fields, concession areas, and other buildings. Previously cut 9 FTE's and had no capital equipment budgeted in 9 years.	0.52	116,481	2
Water Systems Maintenance	Maintenance of small public water systems infrastructure at Lampe Complex and Topaz Lake Recreation Area to ensure public safety. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.04	6,361	2
Weed Control- Parks	Weed Control of park infrastructure. Includes pre- and post-emergent chemical treatment, as well as mechanical removal and burning. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	0.66	59,062	2
Fee Collection/Rule Enforcement	Enforce public safety rules so that parks are safe to use by all. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.	1.32	102,548	3
		15.31	1,563,776	
-- RECREATION --				
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.	3.95	233,591	2
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.	3.47	346,162	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	1,062,158	2

Program	Description	FTE	Cost	Quartile Ranking
-- RECREATION cont... --				
Discovery Center Preschool	Public / private partnership - contract with Preschool Director to provide a part time preschool program focusing on the developmental needs of children.	0.01	13,762	2
Farmer's Market	Public / private partnership - contract with Farmer's Market Coordinator to provide seasonal market at Lampe Park.	0.04	9,663	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.	11.44	477,187	2
Roots and Wings Preschool	Roots and Wings Preschool at the lake. Maintaining standards as set by accreditation authority.	1.97	114,170	2
Youth Sports	Includes revenue producing Recreational Opportunities in Basketball, Flag Football and Volleyball throughout the year at valley and lake locations.	1.02	142,648	2
Adaptive Programs	ADA Compliance for serving youth with disabilities. Often requires one-on-one attention.	0.71	37,001	3
Adult Sports	Includes revenue producing Recreational Opportunities in Basketball, Softball, Flag Football and Volleyball throughout the year at valley and lake locations.	0.76	97,052	3
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.	0.35	104,913	3
Facility Reservations	Scheduling and permitting of reservable park amenities, facilities and camp sites. Revenue collected exceeds \$114,000. Also the annual review of policies and procedures that supports the collection of fees for parks and recreation services.	0.23	20,752	3
GE Family Concert Series	Seasonal series held at Minden Park. Involves working relationship with Town of Minden, concert committee and sponsors.	0.10	14,550	3
Promotion	Seasonal development and distribution of division activity guide and regular submittals to the press. The \$1,169,500 in revenue generated through recreation programs is a significant return on the investment of promotion dollars.	0.31	38,835	3
Special Events - Community Services	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.	1.17	85,293	3

Program	Description	FTE	Cost	Quartile Ranking
-- RECREATION cont... --				
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.	0.03	3,497	3
		41.45	2,801,234	
-- WEED CONTRAOL --				
Intergovernmental Weed Spraying	Pre and post emergent spray services on publicly owned lands. Includes bidding, scheduling, and invoicing.	0.99	83,322	1
Chemical Sales	Cash and carry sale of herbicides and related substances and equipment.	0.56	90,636	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.	0.36	56,055	2
Equipment Rentals	Rental of county owned equipment to residents allowing them to treat their own property.	0.25	24,293	2
Equipment Repair and Maintenance	Repair and maintenance of specialized equipment used by staff and available to rent by residents.	0.23	27,717	2
Private Agricultural Weed Spraying	Pre and post emergent spray services on private agricultural lands. Includes bidding, scheduling, and invoicing.	1.18	186,872	2
Private Non-Agricultural Weed Spraying	Pre and post emergent spray services on private residential/commercial properties. Includes bidding, scheduling, and invoicing.	3.16	242,416	2
		6.72	711,310	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- ANIMAL CARE & SERVICES --	
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
Coordinated with China Springs Youth Camp to develop a program using juveniles housed at the camp to train and socialize hard to adopt dogs.	Pet Adoption Program
Investigated and provided mandated quarantines for 135 reported animal bites.	Rabies Control
Responded to 1429 calls for service which included submitting 52 animal code violation cases to the District Attorneys office for prosecution, 260 warning notices, and impounded 421 dogs at large.	Animal Code Enforcement
Provided mandatory updated volunteer safety training which included classes with a certified dog trainer.	Animal Sheltering
-- PARKS OPERATION/WEED CONTRAOL --	
Johnson Lane Park Improvements - Completed the removal of existing and outdated play structure and replaced with new inclusive play system that will accommodate kids of all ages and abilities.	Park Development
Topaz Ranch Estates Community Park - Completed construction of new parking lot and community center accessibility.	Park Development
Completed renovation/remodel of vacated recreation office to house Parks, Weed Control and Public Health allowing for enhanced customer service and staff accommodations.	All Programs
Augment and update noxious weed information on the county Web Site.	Education/Outreach
Herbig Park - Completed phase one of irrigation and landscape improvements.	Park Development
-- RECREATION --	
Reviewed current operations plan and business model for the new Douglas County Community and Senior Center. Prepared quarterly reports to track ongoing expenses and revenue streams.	Facility Operations
Coordinated a recruitment for and development of valley preschool program.	Valley Preschool
Reviewed existing janitorial services under contract and developed a consistent, department wide plan for services.	Facility Maintenance
Reviewed the Programs and Facilities Manual. Conducted a public review process and submitted suggested changes to the Board of County Commissioners.	All Programs
Coordinated a recruitment for and development of valley Farmer's Market.	Farmer's Market

Strategic Objectives

Strategic Objectives	Related County Goal
-- ANIMAL CARE & SERVICES --	
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
Coordinating with DAWG to continue to facilitate the Feral Cat Trap and Release program by securing funding through grants and charities. Sterilizing and vaccinating feral cats in Douglas County will control and eventually reduce the feral cat population.	Safe Community
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
Continue to expand our networking with local shelters, rescues, and other agencies in order to increase our successful placement of adoptable animals.	Safe Community
Protect the health and welfare of Douglas County's citizens and visitors through rabies control.	Safe Community
-- PARKS OPERATIONS/WEED CONTROL --	
Develop new and improve existing facilities to meet the demands of a growing and ever-changing community.	Infrastructure
As the County recovers from economic downturn, restore the appearance of county parks to their previous high standards.	Safe Community
As the County recovers from economic downturn, slowly restore personnel levels and replace worn and fatigued equipment.	Organizational Sustainability
Educate and expand the number of residents served with the weed control service, while at the same time increasing revenues to the County.	Natural Environment
Monitor for and pro actively initiate control/abatement measures for noxious weeds identified by the Nevada Department of Agriculture as Early Detection/Rapid Response.	Natural Environment
-- RECREATION --	
Continue development of programs and maintain an operations plan for the Douglas County Community & Senior Center	Organizational Sustainability
Review of services under contract and preparation of an operation plan for a valley Farmers' Market	Economic Vitality
Utilize county website and Recreation Management Software to enhance service to customers through on-line features.	Infrastructure
Maintain an annual public review process to review the department's fee schedule for programs and facilities	Financial Stability
Work with the Community Services Foundation to update the comprehensive list of prioritized equipment needs for the DCCSC	Financial Stability

Annual Goals

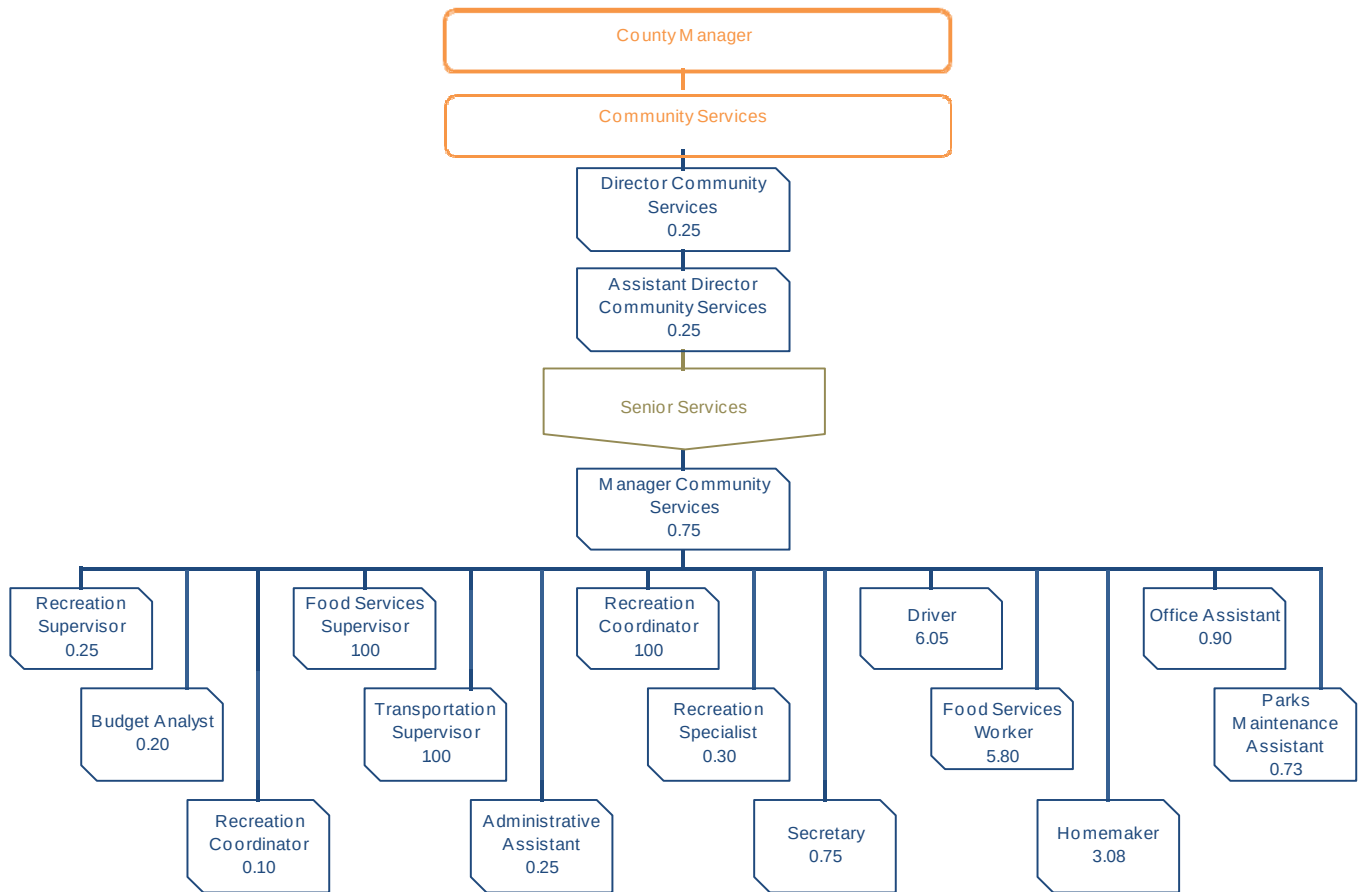
Annual Goals	Related PBB Program(s)
-- ANIMAL CARE & SERVICES --	
Continue to be the primary source of contact for citizens trapping feral cats for rabies and sterilization procedures.	Rabies Control Program
Continue to dedicate Animal Services Officer time to proactive enforcement of Douglas County Animal codes by patrolling and posting notices regarding the dog license requirement.	Dog License Program Animal Code Enforcement and Investigations Program
Coordinate with Carson Valley Chamber of Commerce to provide community service hours assigned to defendants by Douglas County Justice Court.	Animal Care and Sheltering
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
Provide informational and educational presentations regarding pet care, responsible pet ownership and dog safety, to local community groups and schools.	Pet Adoption Program
-- PARKS OPERATIONS/WEED CONTROL --	
Install new play system and restroom building at Johnson Lane Park.	Park Development
Initiate design/build protocol and begin construction on phase II improvements at Johnson Lane Park.	Park Development
Renovate/remodel Fairgrounds Pavilion restroom facilities to meet accessibility requirements.	Park Development
Initiate design of new play system/systems for Ranchos Aspen Park to replace current worn and fatigued equipment.	Park Development and Safe Community
Augment and update noxious weed information on the web.	Community Education and Outreach, Enforcement.
-- RECREATION --	
Review operations plan for the Community & Senior Center. Prepare quarterly reports to track ongoing expenses and revenues.	Community Center Facility Operations
Participate in a recruitment for a valley Farmers' Market Manager.	Farmers' Market
Update the content of the Community Services Department web pages. Introduce on-line registration and facility schedules.	Kids Club Facility Reservations
Review the Programs & Facilities Manual. Conduct a public review process and submit suggested changes to the BOCC.	All Programs
Continue with departmental fundraising efforts generating at least \$30,000 in Gift Catalog and fundraising event contributions.	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.

Organization Chart



Total Number of Positions: 34
Total Full-Time Equivalent: 22.66

Douglas County Senior Services provide the following services:

- ◇ Douglas County Senior Center
- ◇ North County Nutrition Program
- ◇ Topaz Ranch Estate Community Center
- ◇ Tahoe Senior Center (All Volunteer Program)
- ◇ Health and Nutrition Services
- ◇ Senior Recreation and Wellness
- ◇ Volunteer and Training
- ◇ Independent Living Programs
- ◇ DART Transportation

The Senior Services offices are located in the new Community and Senior Center located at 1329 Waterloo Lane, Gardnerville, NV. Hours of operation are Monday through Friday 8:00 a.m. to 5:00 p.m.

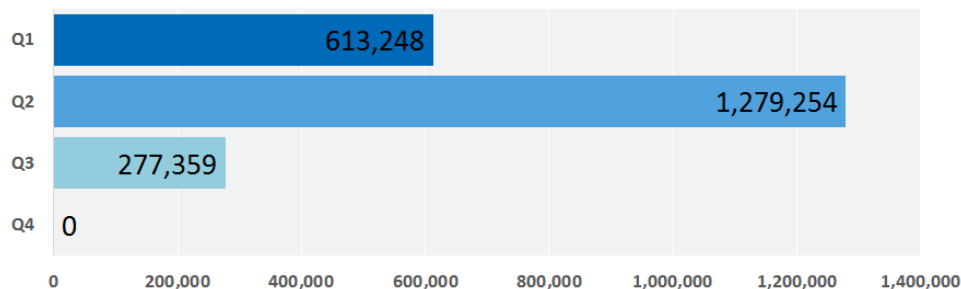
Staffing and Budget

The Director and Assistant Director of Community Services oversee all its divisions including Senior Services. The Community Services Manager oversees all the Senior Services. Staff for Community Services are shared amongst the divisions and FTE's are allocated accordingly. Senior Services has an increase FTE of 3.31 for FY16-17 to support the programs and maintenance of the new Community and Senior Center.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
SENIOR SERVICES				
Salaries & Wages	715,955	844,784	128,829	18.0%
Employee Benefits	367,442	434,846	67,404	18.3%
Services & Supplies	939,061	890,232	(48,829)	-5.2%
Other Financing Uses	22,633	20,254	(2,379)	-10.5%
Total	2,045,091	2,190,116	145,025	7.1%
Funding Source: Room Tax Fund				
FTE	19.35	22.66	3.31	

Programs Offered

Senior Services FY2016-17 Allocated Budget by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- SENIOR SERVICES --				
Senior and Public Transportation	Grant Funded, FTA 5311 and CAMPO, Indigent Funds, 5309 funds, \$473,569 and Aging and Disability Services Division in the amount of \$53,044. 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, 50% workforce Reduction in 2008-2009. County spends \$.41 on the \$1.00 for senior and public transit. Restructure of DART positions approved by BOCC on 5/3/11 & 9/2/11 to: Reduction in Senior Office Assistant FTE and DART Driver 1.00 FTE to .48 FTE	8.289	613,248	1

Program	Description	FTE	Cost	Quartile Ranking
-- SENIOR SERVICES cont... --				
Home Deliver Meals Program	Grant Funded, Title III-C-2 \$86,308, 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 \$3.00. Reduction of Volunteer Coordinator in 2007	2.76	387,467	2
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 and due to part-time homemakers we have 10 seniors on a waiting list. 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 \$4.00/hr./. Part time Homemakers receive no insurance coverage from Douglas County. Reduction of Homemaker Coordinator in 2007.	3.33	237,871	2
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 \$3.00 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	0.99	108,800	2
Nutrition and Health Services	Grant funded, Title III-C1 \$72,708, 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. Reduction of Volunteer Coordinator in 2007	3.43	428,862	2

Program	Description	FTE	Cost	Quartile Ranking
-- SENIOR SERVICES cont... --				
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 \$3.00 for anyone 60 or older. The cost for those under 60 is \$3.50. Reduction of Volunteer Coordinator in 2007	1.19	116,255	2
Personal Emergency Response Systems	The PERS system program is self supporting. 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.	0.25	26,086	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 \$10,000 annually as a community event. Reduction from a Recreation Coordinator to a Part time shared Recreation Specialist between Parks and Recreation and Senior Services in 2007.	1.35	140,706	3
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. Reduction from a Recreation Coordinator to a Part time shared Recreation Specialist between Parks and Recreation and Senior Services in 2007.	1.06	110,567	3
		22.65	2,169,861	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- SENIOR SERVICES --	
By September 2016, Develop an Emergency Action Plan to along with staff training to be implemented in 2016/2017	All Programs
By August 2016, Create a Carson Valley Transportation document which is location specific to be utilized by the business community for visitors and the Chamber.	All Programs

Strategic Objectives

Strategic Objectives	Related County Goal
-- SENIOR SERVICES --	
Increase Senior and ADA accessibility through public transit and Independent living programs.	Safe Community
Improve Senior Safety and reduce Senior victimization through the creation of independent community response safety teams with TRIAD.	Safe Community
Develop Comprehensive Policies and Procedures utilized by Senior Services, DART Transportation and Recreation Divisions.	Financial Stability
Create Educational and Awareness Opportunities which promote health, fitness and partnership with the medical community.	Safe Community
Create a unified transportation document for visitors to Douglas County increase access to its resources and services.	Infrastructure

Annual Goals

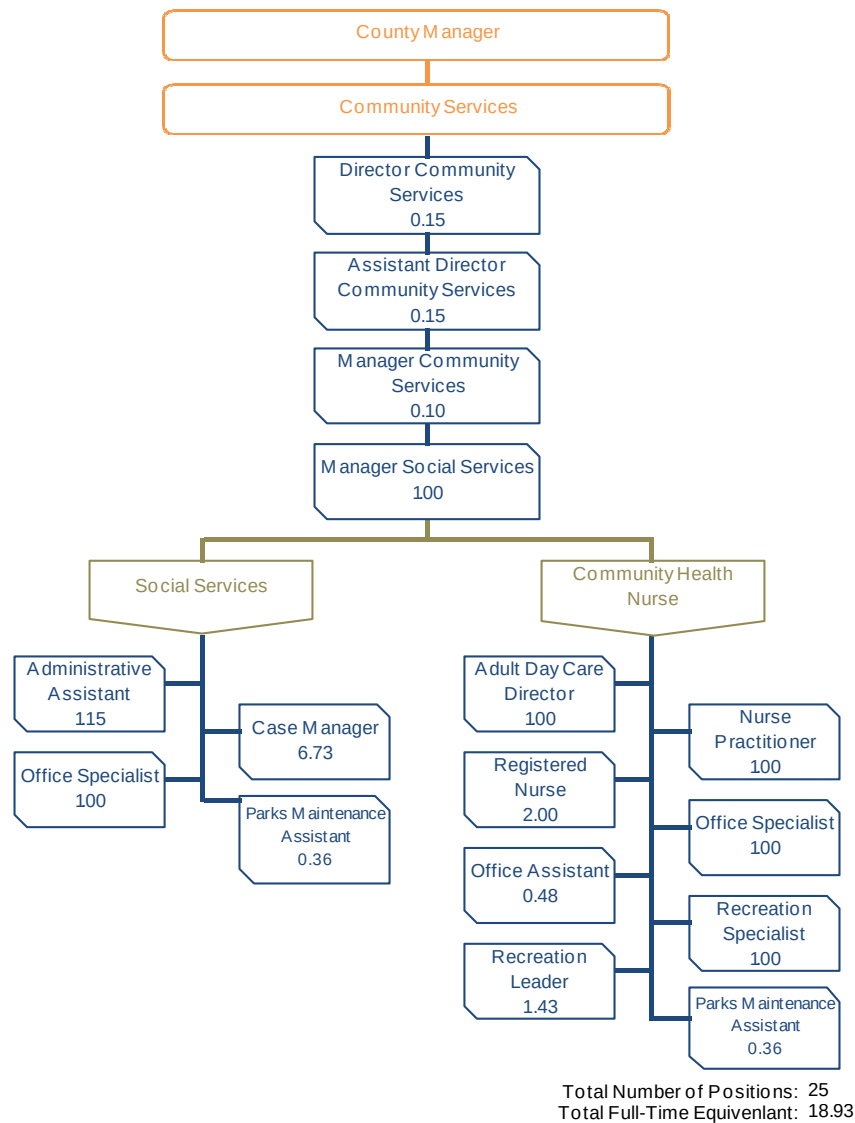
Annual Goals	Related PBB Program(s)
-- SENIOR SERVICES --	
By October 2016, Develop and present with Douglas County TRIAD a Senior Education Seminar which addresses Mental Health, Senior Sustainability, Senior Fraud and over all well being from professionals.	Creating Awareness Policy Update Improve Senior Safety Reduce Victimization
By September 2016, Develop an Emergency Action Plan to along with staff training to be implemented in 2016/2017	Safe Community Creating Awareness Policy Update Reduce Victimization
By August 2016, Create a Carson Valley Transportation document which is location specific to be utilized by the business community for visitors and the Chamber.	Infrastructure Promote Economic Vitality Create Partnerships Improve Communication

SOCIAL SERVICES

Mission Statement

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

Organization Chart



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.

Staffing and Budget

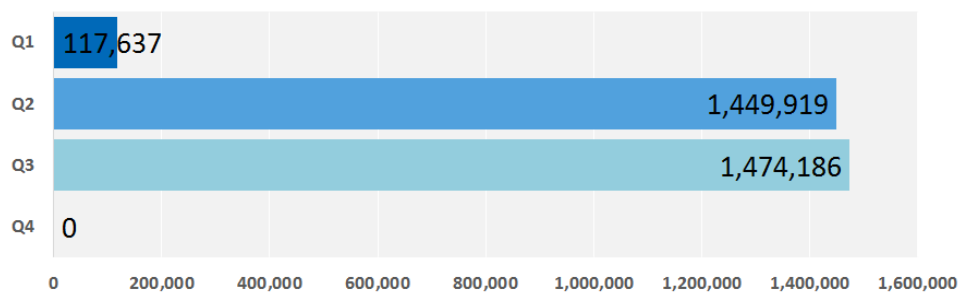
Community Health mandates were provided via partnerships with Carson City and contract services. In FY16–17 the development of the in-house Community Health Nurse Division was approved within Social Services; of the 9.58 FTE increase in Social Services, 8.27 is approved for recruiting positions to fill the new division.

The Division is funded by dedicated Ad Valorem taxes and the Room Tax Fund.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
SOCIAL SERVICES				
Salaries & Wages	438,880	461,030	22,150	5.0%
Employee Benefits	234,360	235,145	785	0.3%
Services & Supplies	842,826	851,576	8,750	1.0%
Other Financing Uses	43,148	43,121	(27)	-0.1%
COMMUNITY HEALTH NURSE				
Services & Supplies	666,914	651,914	(15,000)	-2.2%
STATE MOTOR VEHICLE ACCIDENT INDIGENT				
Miscellaneous	376,091	380,926	4,835	1.3%
ASSISTANCE TO INDIGENTS				
Services & Supplies	1,049,583	804,504	(245,079)	-23.4%
Capital Outlay/Projects	20,000	1,000,000	980,000	4900.0%
Miscellaneous	250,725	250,000	(725)	-0.3%
Other Financing Uses	-	497,000	497,000	n/a
Total	3,922,527	5,175,216	1,252,689	31.9%
Funding Source: Room Tax Fund				
FTE	9.35	18.93	9.58	1.02

Programs Offered

Social Services FY2016-17 Allocated Budge by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- MEDICAL ASSISTANCE TO INDIGENT --				
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.	0.63	116,557	2

Program	Description	FTE	Cost	Quartile Ranking
-- MEDICAL ASSISTANCE TO INDIGENT --				
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.	0.66	122,483	3
Child Developmental Services	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care.	0.22	41,133	3
Indigent Prisoner Medical Care	NRS 211.140 ...medical care of prisoners . The Division is funded by dedicated Ad Valorem taxes.	0.46	90,585	3
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.	1.43	213,475	3
Medical Assistance - Supplemental Fund	NRS 428.175 Fund for Hospital Care to Indigent Persons. The Division is funded by dedicated Ad Valorem taxes.	1.43	211,223	3
Sexual Assault Fund	NRS 217.290 County to provide for counseling and medical treatment of victims.	0.27	49,940	3
		5.10	845,396	
-- STATE MOTOR VEHICLE ACCIDENT INDIGENT --				
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.	0.09	18,331	3
		0.09	18,331	
-- SOCIAL SERVICES --				
Emergency housing and transitional housing	Funded through various grants to assist homeless Douglas County residents with housing and short and long term case management.	0.62	117,637	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.	0.37	70,077	2
General Assistance - Food, Shelter, Utilities, Transportation	NRS 428.010 Duty of county to provide aid and relief to indigents The Division is funded by dedicated Ad Valorem taxes.	1.24	232,507	2
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.	0.63	116,130	2

Program	Description	FTE	Cost	Quartile Ranking
-- SOCIAL SERVICES --				
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.	1.41	190,310	2
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.	1.39	185,912	2
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.	0.79	150,569	2
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.	1.35	181,753	2

Program	Description	FTE	Cost	Quartile Ranking
-- SOCIAL SERVICES --				
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.	1.48	206,104	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.	0.44	82,192	3
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.	0.26	48,521	3
Indigent Prisoner Medical Care	NRS 211.140 ...medical care of prisoners . The Division is funded by dedicated Ad Valorem taxes.	0.46	90,585	3
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.	1.61	244,728	3
Medical Assistance - Supplemental Fund	NRS 428.175 Fund for Hospital Care to Indigent Persons. The Division is funded by dedicated Ad Valorem taxes.	1.45	214,620	3
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	46,371	3
		13.73	2,178,016	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- SOCIAL SERVICES --	
Relocated Community Health Clinic and WIC services to community center with minimal interruption in clinic activity	Women's Health and Family Planning Immunizations
Expanded funding options for housing stabilization for those residents at risk of homelessness	Emergency and Transitional Housing
Educated jail medical staff on insurance billing, cost savings for inmate medical spending	Indigent Prisoner Medical Care
Expanded utility assistance programs using grant monies and no indigent funds	General Assistance
Dedicated grant funding to DART transportation to facilitate transportation for residents and non-residents	Trans/Emergency Assistance to Residents and Non-Residents

Strategic Objectives

Strategic Objectives	Related Strategic Objective
-- SOCIAL SERVICES --	
Provide assistance to all clients in need, mandated by Nevada Revised Statutes and Douglas County policy; direct assistance, counseling, case management, referrals, and goal planning and monitoring.	Safe Community
Provide direct services and programs and improved access to community supports for low-income residents in a fiscally responsible manner	Financial Stability
Meet grantor requirements and improve case management documentation, tracking, and reporting by expanding use of updated client software program	Financial Stability
Develop and implement new programs to address barriers to self-sufficiency as identified by clients	Economic Vitality
Monitor programs legislatively transferred from the State to the County in the most fiscally and programmatically prudent manner.	Financial Stability

Annual Goals

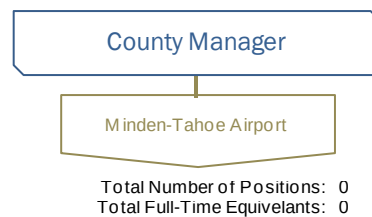
Annual Goals	Related PBB Program(s)
-- SOCIAL SERVICES --	
Refine case management, goal planning and accountability criteria for delivery of general assistance from new guidelines and Service Delivery Model standards set by Dept. of Health and Human Services.	All Programs
Maintain full oversight for 50/50 Match, Developmental Services, and Child Protective Services to strengthen customer service and communication with facilities, state offices, families and consumers.	All Programs
Aggressively expand health services to county residents through increased scope of work and community connections with Community Health Nursing, Adult Day Care, WIC, and Public Health Officer.	All Programs
Lead the multi-disciplinary team for vulnerable adults in our community in partnership with EFPD, DCSO, DHHS, local hospitals and faith based organizations, and affiliated social service agencies.	All Programs
Aggressively pursue all grant opportunities to maintain and expand existing programs to meet the community's needs. Perform within grant parameters and successfully pass grant monitoring and audits.	Workforce Development Emergency & Transitional Housing

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

Organization Chart

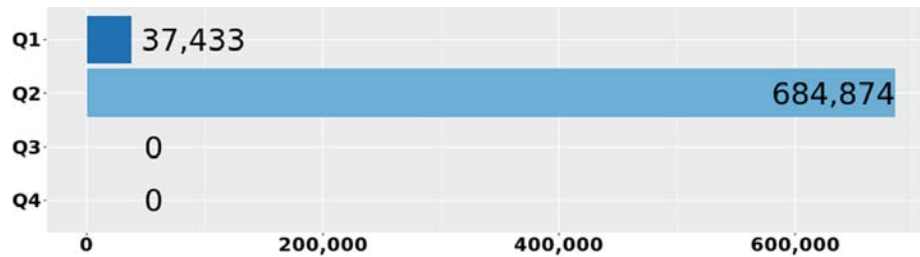


The Minden-Tahoe Airport is a premiere general aviation community airport that supports a wide variety of aviation activities, including small aircraft and sport aviation. The Airport represents an important part of our community's economic vitality, outdoor recreation focus and emergency service needs. 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 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.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
MINDEN-TAHOE AIRPORT				
Services & Supplies	826,372	722,307	(104,065)	-12.6%
Capital Outlay/Projects	1,146,264	270,275	(875,989)	-76.4%
Other Financing Uses	102,215	102,194	(21)	0.0%
Total	2,074,851	1,094,776	(980,075)	-47.2%
Funding Source: Federal Grants and Service Fees				
FTE	-	-	-	

Programs OfferedMinden-Tahoe Airport FY2016-17 Allocated Budge by PBB Program Quartile Ranking

Program	Description	FTE	Cost	Quartile Ranking
-- MINDEN-TAHOE AIRPORT --				
Capital Projects	Airport Grant Projects	-	3,983	1
Maintenance - Air	Runway, Taxiway and ramp maintenance	-	33,450	1
Airport Administration	Business, records management, historical data, and finance	-	522,424	2
Maintenance - Land	Parking , grounds, and building maintenance	-	56,700	2
Promoting/ Community Relations	Air shows, community events and tourism	-	30,000	2
Property / Lease Management	Land Leases, Hanger Leases, Tiedowns and Facilities leases (over 200)	-	75,750	2
		-	722,307	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- MINDE-TAHOE AIRPORT --	
Completed work on three taxiways. Included reconstruction and rehabilitation.	Maintenance Air
65% complete adding utilities to East side of airport	Maintenance Land
Aviation Roundup Air Show	Promoting Community Relations
Added six more land leases	Property Lease Management
Airport Master Plan 70% complete	Capital Project

Strategic Objectives

Strategic Objectives	Related County Goal
-- MINDEN-TAHOE AIRPORT --	
Ongoing coordinated efforts to maximize our grant funding for projects. Over \$3.6 million in grant funding allocated for Summer of 2016.	Infrastructure
Continued meetings and negotiations with BLM for a significant presence at the airport for a multi-year investment.	Safe Community
Expansion of two commercial businesses on the airport and the addition of a new aeronautical business. Development concepts for smart utilization of non-aeronautical lands.	Economic Vitality
Sixty-five percent complete with the installation of utilities on airport east side and discussions with commercial enterprises for infrastructure development once utilities are completed.	Infrastructure
Appraisals and market rent studies to maintain competitive airport rates and fees.	Organizational Sustainability

Annual Goals

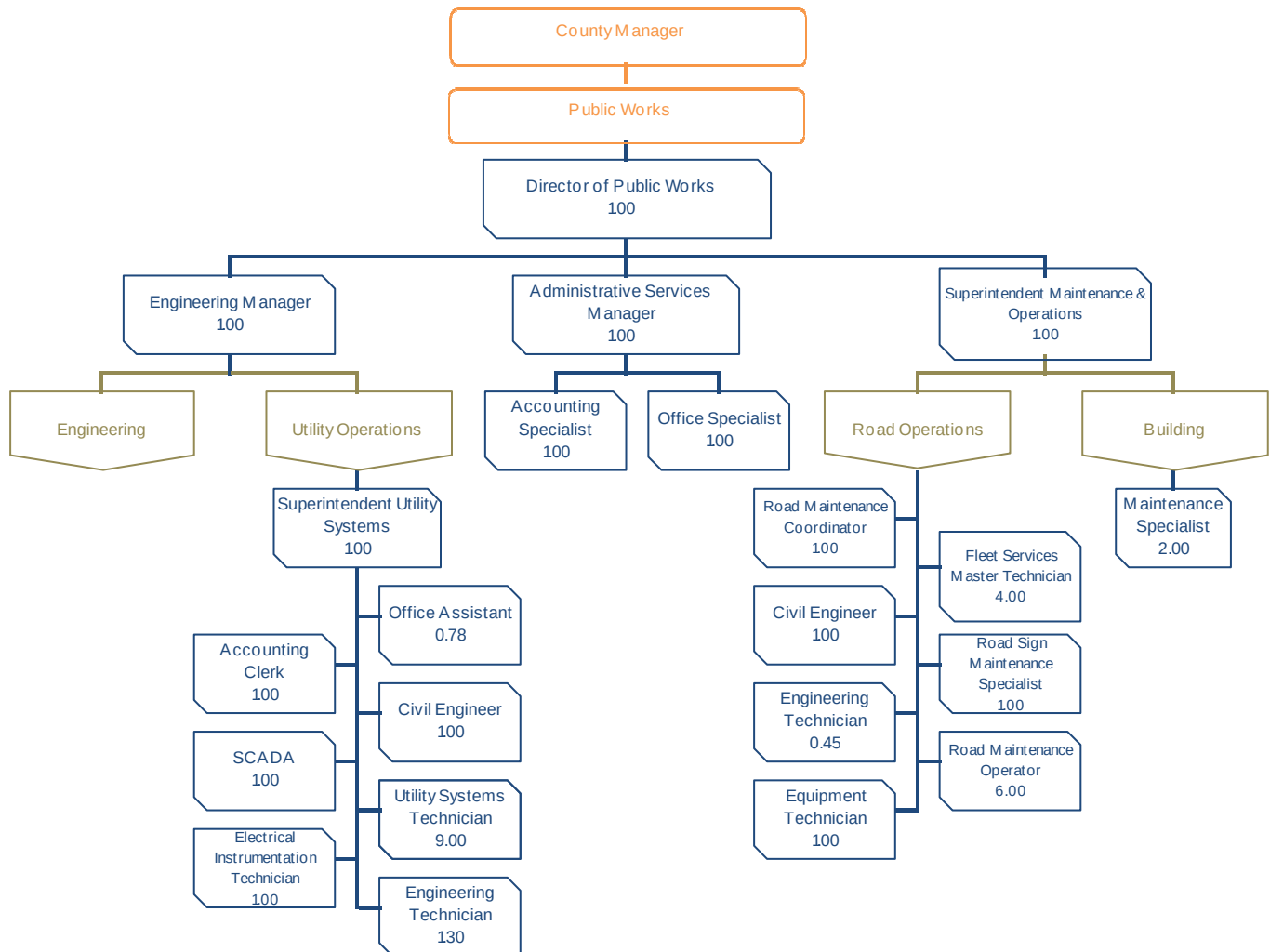
Annual Goals	Related PBB Program(s)
-- MINDEN-TAHOE AIRPORT --	
Improvements to airfield lighting; design, engineering and construction. Total project cost of \$586,667. Project has received FAA approval for completion in 2016.	Capital Projects Maintenance Land
Update Airport Master Plan including new aeronautical surveys. FAA funding approved for 2015/2016.	Maintenance Air
Airport Manager will be the Chair for the Carson Valley Chamber of Commerce.	Promoting Community Relations
Planning and organization for 2017 Aviation Roundup to include USAF Thunderbirds.	Capital Projects
Complete work on East side utilities.	

PUBLIC WORKS

Mission Statement

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

Organization Chart



Total Number of Positions: 39
Total Full-Time Equivalent: 38.53

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

The 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.

Budget and Staffing

The Public Works Department is funded within the following funds: General Fund, Carson Valley Water Utility Fund, Lake Tahoe Water Utility Fund, Motor Pool/Vehicle Maintenance Fund, Regional Water Fund, Regional Transportation Fund, Road Operating Fund, Sewer Utility Fund, Solid Waste Management Fund, Douglas County Water District, Tahoe-Douglas Transportation District Fund, and Ridgeview Water Fund. Public Works eliminated 2.12 FTE for FY16-17 due to elimination of a paid intern position, a Fleet Services Master Technician and hour adjustment for staff in training.

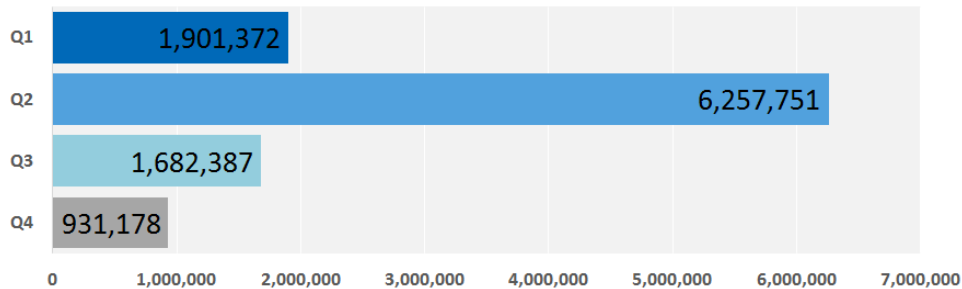
Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
BUILDING SERVICES				
Salaries & Wages	153,689	160,364	6,675	4.3%
Employee Benefits	65,969	66,496	527	0.8%
Services & Supplies	685,750	685,750	-	0.0%
ENGINEERING				
Salaries & Wages	11,274	12,685	1,411	12.5%
Employee Benefits	4,474	4,870	396	8.9%
DOUGLAS COUNTY WATER DISTRICT				
Services & Supplies	36,743	65,827	29,084	79.2%
Capital Outlay/Projects	74,327	8,616	(65,711)	-88.4%
Other Financing Uses	1,102	1,975	873	79.2%
SOLID WASTE MANAGEMENT				
Salaries & Wages	51,239	37,684	(13,555)	-26.5%
Employee Benefits	21,198	15,691	(5,507)	-26.0%
Services & Supplies	293,806	302,615	8,809	3.0%
Capital Outlay/Projects	1,723,617	2,003,887	280,270	16.3%
Other Financing Uses	9,787	9,480	(307)	-3.1%
ROAD OPERATING				
Salaries & Wages	531,323	566,994	35,671	6.7%
Employee Benefits	270,465	264,576	(5,889)	-2.2%
Services & Supplies	771,258	773,583	2,325	0.3%
Capital Outlay/Projects	617,244	614,842	(2,402)	-0.4%
Other Financing Uses	97,170	99,633	2,463	2.5%
TAHOE DOUGLAS TRANSPORTATION DISTRICT				
Salaries & Wages	11,067	35,602	24,535	221.7%
Employee Benefits	4,763	9,632	4,869	102.2%
Services & Supplies	140,913	139,744	(1,169)	-0.8%
Capital Outlay/Projects	407,453	245,907	(161,546)	-39.6%
Other Financing Uses	321,920	324,233	2,313	0.7%
MOTOR POOL/VEHICLE MAINTENANCE				
Salaries & Wages	339,319	335,851	(3,468)	-1.0%
Employee Benefits	165,725	165,797	72	0.0%
Services & Supplies	717,666	757,714	40,048	5.6%
Capital Outlay/Projects	206,018	196,044	(9,974)	-4.8%
Depreciation	166,000	153,000	(13,000)	-7.8%

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
RIDGEVIEW WATER SYSTEM				
Services & Supplies	20	20	-	0.0%
Debt Service	3,142	3,209	67	2.1%
REGIONAL WATER				
Salaries & Wages	26,959	27,236	277	1.0%
Employee Benefits	13,578	13,564	(14)	-0.1%
Services & Supplies	966,558	1,134,204	167,646	17.3%
Capital Outlay/Projects	125,000	125,000	-	0.0%
Other Financing Uses	465,000	481,000	16,000	3.4%
SEWER UTILITY				
Salaries & Wages	309,924	312,578	2,654	0.9%
Employee Benefits	136,856	135,917	(939)	-0.7%
Services & Supplies	863,323	1,454,700	591,377	68.5%
Debt Service	751,455	655,091	(96,364)	-12.8%
Capital Outlay/Projects	250,400	972,000	721,600	288.2%
Depreciation	800,000	864,000	64,000	8.0%
Amortization	26,378	19,869	(6,509)	-24.7%
CARSON VALLEY WATER UTILITY				
Salaries & Wages	433,879	448,800	14,921	3.4%
Employee Benefits	204,535	206,870	2,335	1.1%
Services & Supplies	815,351	936,926	121,575	14.9%
Debt Service	1,075,396	1,081,001	5,605	0.5%
Capital Outlay/Projects	1,120,816	549,000	(571,816)	-51.0%
Depreciation	815,000	749,000	(66,000)	-8.1%
Amortization	31,641	24,753	(6,888)	-21.8%
SIERRA COUNTY ESTATES				
Salaries & Wages	34,884	23,557	(11,327)	-32.5%
Employee Benefits	13,728	8,532	(5,196)	-37.8%
Services & Supplies	50,574	42,005	(8,569)	-16.9%
Debt Service	1,340	47,360	46,020	3434.3%
Capital Outlay/Projects	394,000	1,487,180	1,093,180	277.5%
NORTH VALLEY SEWER SYSTEM				
Salaries & Wages	317,372	308,585	(8,787)	-2.8%
Employee Benefits	140,434	133,849	(6,585)	-4.7%
Services & Supplies	570,222	566,084	(4,138)	-0.7%
Debt Service	586,778	448,142	(138,636)	-23.6%
Capital Outlay/Projects	28,784	66,820	38,036	132.1%
Depreciation	420,000	398,000	(22,000)	-5.2%
Amortization	10,373	5,463	(4,910)	-47.3%
LAKE TAHOE WATER UTILITY				
Salaries & Wages	309,924	312,578	2,654	0.9%
Employee Benefits	136,856	135,917	(939)	-0.7%
Services & Supplies	863,323	1,454,700	591,377	68.5%
Debt Service	751,455	655,091	(96,364)	-12.8%
Capital Outlay/Projects	250,400	972,000	721,600	288.2%
Depreciation	800,000	864,000	64,000	8.0%
Amortization	26,378	19,869	(6,509)	-24.7%

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
REGIONAL TRANSPORTATION				
Salaries & Wages	119,632	120,320	688	0.6%
Employee Benefits	50,511	50,259	(252)	-0.5%
Services & Supplies	888,421	534,710	(353,711)	-39.8%
Capital Outlay/Projects	4,432,860	4,076,640	(356,220)	-8.0%
Other Financing Uses	427,915	422,513	(5,402)	-1.3%
Total	28,762,654	31,408,004	2,645,350	9.2%
Funding Source: General Fund, Utility Funds, Transportation Funds				
FTE	40.65	38.53	(2.12)	

Programs Offered

Public Works FY2016-17 Allocated Budget by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-- BUILDING SERVICES --				
Building Energy Management	Operate Alerton computerized energy operations system (heating, cooling, etc.)	0.37	84,641	2
Building Operations and Maintenance	Routine operations and building maintenance (service equipment, painting, electrical, HVAC, etc.)	1.00	364,290	2
Vehicle Maintenance	Ongoing and routine maintenance (oil changes, tire rotations, etc.)	0.14	32,514	2
Emergency Generators	Contract services for maintenance of emergency generators	0.07	21,853	3
Project Management and Inspection	Procure and manage private contracts for major building repairs and expansions	0.18	44,414	3
Auction	Storage and delivery of items to annual auction	0.10	20,337	4
Backflow Prevention	Prevention of cross-connection control - annual testing	0.18	36,316	4
Building Custodial Services	Contract with Sunwest for custodial services	0.22	259,783	4
Motor Pool	Supply vehicles to County departments	0.14	29,859	4
Warehouse	Operate Warehouse (storage, etc.)	0.09	18,603	4
		2.49	912,610	

Program	Description	FTE	Cost	Quartile Ranking
- ENGINEERING -				
Plan and Development Review	Engineering and comment review on development projects	0.11	17,555	2
		0.11	17,555	
-- MOTOR POOL --				
Vehicle and Equipment Repair	Major repairs (body work, engine/transmission repairs, etc.)	0.16	125,065	2
Fleet Replacement	Manages vehicle/equipment purchasing and replacement	0.10	17,007	3
Fleet Vehicle/Equipment Preparation	Preparation of vehicles/equipment for Maintenance Operations	0.09	23,668	3
Fuels Management	Procure fuels, manage contract, operate and repair fueling stations	0.13	135,260	3
Sheriff Vehicle Preparation	Prepare and equip sheriff vehicles	0.00	10,116	3
Welding and Fabrication	Welding and fabrication for special projects within County	0.00	116	4
		0.48	311,232	
-- REGIONAL TRANSPORTATION --				
Engineering and Facilities Planning, Design & Construction	Providing engineering services for existing and new roads	0.72	341,003	2
Five Year Transportation Plan	Annual transportation CIP	0.43	207,234	2
Pavement Management	Maintenance of MicroPaver pavement management program	0.33	157,051	2
		1.48	705,289	
-- ROAD OPERATING --				
Drainage and Culvert Maintenance	Clean ditches, culverts and other road drainage facilities including MS4 compliance	1.00	178,671	2
Painting and Markings	Install, repair and replace regulator road markings	0.94	145,184	2
Pavement Maintenance	Crack sealing, paving, oil rejuvenation, etc.	1.01	161,755	2
Pavement Repair	Pothole repair	0.96	149,634	2
Snow Removal	Plowing snow, sanding, etc.	0.95	148,529	2
Street Signs	Install, repair and replace regulator traffic signs	0.95	156,683	2
Traffic Signals and Street Light Maintenance	Contract Services with Carson City	0.99	214,523	2
Non-paved Road Repairs	Repair of non-paved roads (gravel, dirt and grindings)	0.96	148,904	3
Non-paved Road Maintenance	Maintenance of non-paved roads (gravel, dirt and grindings)	0.98	154,355	3

Program	Description	FTE	Cost	Quartile Ranking
-- ROAD OPERATING cont... --				
Street Sweeping	Mechanized sweeping and removal of sand and debris from roads and gutters	0.94	144,599	3
		9.68	1,602,837	

-- SOLID WASTE MANAGEMENT --				
Engineering and Project Management	Regulatory reporting	0.11	31,755	4
Franchise Agreements & Rates	Administration and review of annual solid waste rates	0.10	241,102	4
Landfill Maintenance and Repairs	Landfill cap inspection and repairs	0.20	83,132	4
		0.41	355,990	

-- TAHOE-DOUGLAS TRANSPORTATION DISTRICT --				
BlueGo Bus Service	Allocated cost for contract transit service in the Tahoe Basin	0.07	65,428	3
Contract and Project Management	Engineering and management of transit projects	0.15	118,546	3
		0.22	183,974	

-- UTILITIES: WASTEWATER --				
Wastewater Effluent Storage and Reuse	Maintenance of storage facility and managing effluent reuse	0.67	283,566	1
Wastewater Treatment	Operations and maintenance of treatment facility	0.99	377,331	1
Engineering and Facilities Planning, Design & Construction - PW Utilities	Providing engineering services for existing and new water/sewer facilities	0.57	109,793	2
Wastewater Collections and Pumping Facilities Maintenance and Repairs	Maintaining sewer lift stations, force mains and gravity sewer mains	1.60	982,976	2
Backflow Prevention	Prevention of cross-connection control - annual testing	-	-	3
Emergency Generators	Contract services for maintenance of emergency generators	0.06	20,341	3
Pretreatment	Permits and Inspections	0.16	33,528	3
Utility Billing	Water and sewer monthly billing	0.52	53,605	3
Water and Wastewater Rates	Rate modeling and setting	0.03	5,349	3
Landscape Maintenance	Contract services for maintenance of landscaping at water and wastewater facilities	0.03	9,049	4
Utility Connection Permits	Water and sewer connection permits	0.15	17,535	4
		4.78	1,893,073	

Program	Description	FTE	Cost	Quartile Ranking
-- UTILITIES: WATER cont... --				
Water Quality and Testing	Monitoring of drinking water supply for regulatory compliance	1.41	326,379	1
Water Supply and Treatment	Water supply treatment of public drinking water systems	1.24	914,095	1
Engineering and Facilities Planning, Design & Construction - PW Utilities	Providing engineering services for existing and new water/sewer facilities	1.39	364,139	2
Fire Hydrant Maintenance and Repairs	Routine maintenance and repairs	0.24	61,446	2
Meter Reading - Customers	Monthly customer meter reads	1.04	181,642	2
Meter Reading - Supply	Monthly water supply state regulatory reads	0.33	150,632	2
Water Distribution and Pumping Facilities Maintenance and Repairs	Routine maintenance and repairs	3.23	939,027	2
Water Storage Tanks Maintenance and Repairs	Routine maintenance and repairs	1.38	281,966	2
Backflow Prevention	Prevention of cross-connection control - annual testing	0.42	77,504	3
Emergency Generators	Contract services for maintenance of emergency generators	0.61	127,911	3
Regional Water Resources Studies	Cooperative studies with regional partners	0.04	10,239	3
Utility Billing	Water and sewer monthly billing	1.02	198,200	3
Water and Wastewater Rates	Rate modeling and setting	0.11	30,254	3
Water Rights Acquisition and Management	Administer County water rights	0.15	41,649	3
Landscape Maintenance	Contract services for maintenance of landscaping at water and wastewater facilities	0.26	49,083	4
Utility Connection Permits	Water and sewer connection permits	0.42	87,833	4
		13.29	3,841,998	
-- VEHICLE MAINTENANCE --				
Vehicle and Equipment Repair	Major repairs (body work, engine/transmission repairs, etc.)	3.75	701,799	2
Fleet Replacement	Manages vehicle/equipment purchasing and replacement	0.39	43,038	3

Program	Description	FTE	Cost	Quartile Ranking
-- VEHICLE MAINTENANCE --				
Fleet Vehicle/Equipment Preparation	Preparation of vehicles/equipment for Maintenance Operations	0.58	76,969	3
Fuels Management	Procure fuels, manage contract, operate and repair fueling stations	0.18	21,464	3
Sheriff Vehicle Preparation	Prepare and equip sheriff vehicles	0.28	58,185	3
Welding and Fabrication	Welding and fabrication for special projects within County	0.43	46,673	4
		5.61	948,130	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- PUBLIC WORKS --	
Completed the Preliminary Engineering Report for the North Valley Wastewater Facility Capacity Analysis.	Engineering & Design
Awarded the design contract for the North Valley Wastewater Facility Expansion Project	Engineering & Design
Adopted Ordinances 2015- 438 and 2015-1439 amending Title 20 Appendix D "Sewer Facilities" and Appendix F "Water Facilities"	Engineering & Design
Submitted an SOQ and evaluated the proposals for the development of an Asset Management Plan	Engineering & Design
Adopted a Resolution amending and consolidating the schedule of miscellaneous administrative fees and charges for services provided by Public Works.	Water & Sewer Rates

Strategic Objectives

Strategic Objectives	Related County Goal
-- PUBLIC WORKS --	
Pursue Collaboration to effectively maintain public infrastructure	Infrastructure
Implement a Public Works asset management plan	Infrastructure
Continuous updates to codes, policies and procedures	Financial Stability
Facilitate effective communications with stakeholders	Financial Stability
Identify and secure funding to maintain a quality infrastructure network	Infrastructure

Annual Goals

Annual Goals	Related PBB Program(s)
-- PUBLIC WORKS --	
Complete and present the Lake Tahoe Water Systems Preliminary Engineering Report(s)	Engineering and Facilities Planning
Complete the design of the North Valley Wastewater Treatment Facility Expansion Project	Engineering, Design & Construction
Bid and construct the Sierra Country Estates Water System Improvement Project	Engineering, Design & Construction
Award and complete the Public Works Asset Management Plan needs assessment and gap analysis	Reliable, Well Maintained Infrastructure
Bid and construct Jacks Valley Road Phase 1	Engineering, Design & Construction

TECHNOLOGY SERVICES

Mission Statement

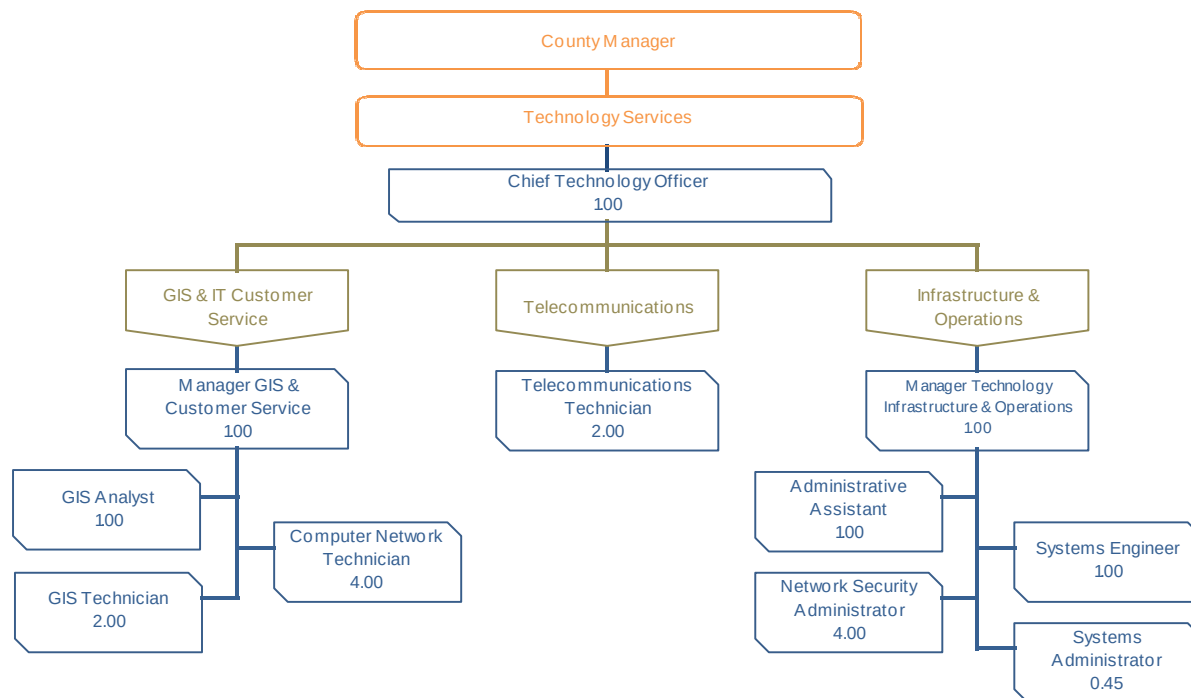
The Douglas County Technology Services Department is dedicated to being a leader in providing innovative, high quality and responsive technology services that meet the business needs of Douglas County departments and residents.

GEOGRAPHIC INFORMATION SYSTEMS & CUSTOMER SERVICE: The Douglas County GIS & IT Customer Service Division is dedicated to providing responsive customer solutions to its GIS customers and IT customers Countywide.

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

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

Organization Chart



Total Number of Positions: 16
Total Full-Time Equivalents: 15.45

Overview

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.

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.

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.

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.

Staffing and Budget

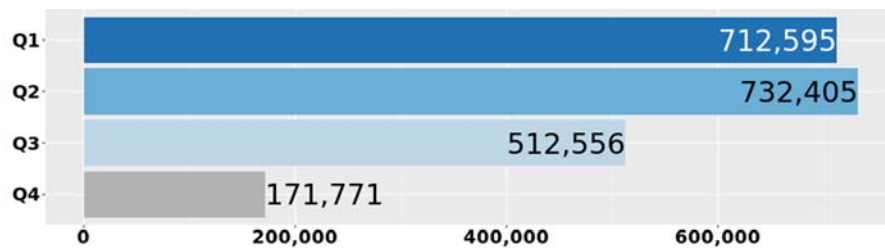
The Department reports to the Assistant County Manager/CFO. The Department has 15.45 FTE a decrease of 1.00 FTE due to the elimination of one GIS technician. The FY16-17 total operating budget is \$2,121,947 for all divisions.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
GIS & CUSTOMER SERVICE				
Salaries & Wages	473,254	435,851	(37,403)	-7.9%
Employee Benefits	227,696	210,240	(17,456)	-7.7%
Services & Supplies	154,368	105,000	(49,368)	-32.0%
TELECOMMUNICATIONS				
Salaries & Wages	-	2,000	2,000	n/a
Services & Supplies	65,040	57,240	(7,800)	-12.0%

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
INFRASTRUCTURE & OPERATIONS				
Salaries & Wages	527,255	538,475	11,220	2.1%
Employee Benefits	232,768	242,846	10,078	4.3%
Services & Supplies	501,286	530,295	29,009	5.8%
Total	2,181,667	2,121,947	(59,720)	-2.7%
Funding Source: General Fund				
FTE	16.45	15.45	(1.00)	

Programs Offered

Technology Services FY2016-17 Allocated Budge by PBB Program Quartile Ranking



Program	Description	FTE	Cost	Quartile Ranking
-GIS & IT CUSTOMER SERVICE --				
Internal Web Applications	The GIS Division provides Douglas County staff with access to GIS data and spatial tools via the County's Intranet.	0.09	14,203	1
Operations - GIS & CS	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.	0.64	101,903	1
Spillman Computer-Aided Dispatch Support	The GIS 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.	0.14	15,521	1
Disaster and COOP Preparation	The GIS Division is a fully participating partner in the County's efforts to plan and prepare for contingencies, emergencies, and continuous operations.	0.04	4,090	2
EOC/Public Safety Support	The GIS Division supports four Emergency Operation Centers (EOCs) plus the state EOC for large-scale regional events.	0.05	10,662	2
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.	0.32	31,527	2

Program	Description	FTE	Cost	Quartile Ranking
-GIS & IT CUSTOMER SERVICE CONT.. --				
Internal Asset Management Hosting & Support	The GIS Division will host the newly selected 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.	0.16	17,479	2
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.	0.30	30,957	2
MOU-Based GIS Services	Via MOU, we serve as the GIS Department for Carson City, Storey Co, and Lyon Co. We provide separate scopes of services to each entity and generate \$330K in revenue from each contract.	1.30	116,009	2
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.	0.04	6,954	2
PC and Peripheral Support	Installation and maintenance of PC's, Laptops, Peripherals including software, hardware, drivers, data destruction, and PC patching	2.17	173,027	2
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.	0.32	30,537	2
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.	0.46	41,940	2
Web-GIS Applications	The GIS Division provides Douglas County public with access to GIS data and spatial tools via the Internet.	0.09	14,793	2
Help Desk Services	Provide centralized HelpDesk support including problem tracking system, workflow processes, change management, and asset management.	1.79	138,386	3
Field Data Collection (Non-Survey Grade)	GIS staff utilize resource-grade GPS equipment to collect locational data in the field when called upon. This could be anything from a storm drain for Public Works to evidence for DCSO.	0.09	10,801	4
		8.00	758,788	

Program	Description	FTE	Cost	Quartile Ranking
-- INFRASTRUCTURE & OPERATIONS --				
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. Keyless card access system for security in data center, evidence vaults and network closets.	1.00	175,413	1
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.	0.71	168,982	1
Business Application and Database Support	Support Service Costs for software and database applications including Microsoft Exchange (Email), eDiscovery, SQL Server Databases throughout the County	0.44	159,802	2
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	0.44	56,224	2
Cell Phone, smartphone, tablets and WiFi services	Manage wireless services from commercial service providers, cell phone, smartphone and WIFI hot spot.	0.24	38,404	2
County Analog and Digital Telephone/ Voice Administration	County owned legacy Nortel and Shoretel VOIP telephone system-700 DID phone lines, long distance contract, copper infrastructure, voicemail, Key systems, OPX and PRI circuits, circuits , T-1 services	0.54	180,123	3
Fire panel and security alarms, smoke and heat detection, halon suppression systems	Manage fire panels and early warning devices, annual inspections for compliance to ensure life safety and protection of property in County owned facilities.	0.21	28,271	3
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.	0.63	112,237	3
Audio and Visual media. Accela; community access to live streaming video of meetings.	Live streaming of Board of County Commission meetings. Audio and visual equipment used for remote site meetings.	0.13	28,763	4

Program	Description	FTE	Cost	Quartile Ranking
-- INFRASTRUCTURE & OPERATIONS -CONT... -				
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.	0.24	39,001	4
		4.58	987,220	

-- TELECOMMUNICATIONS --				
911 Dispatch	Maintenance for Centracom Elite consoles for 911			
Centracom Infrastructure	Dispatch Center, NDIP gateway channels, paging, leased radio circuits, UHF links, scanner radios, DOIT microwave and Stancil Recording equipment.	0.52	59,023	1
Public Safety two-way radio system	VHF two-way analog radio system for law enforcement, fire districts and Washoe Tribe.	1.27	177,550	1
FCC license coordination and compliance.	License and facilitate all FCC frequencies for Douglas County including School District	0.17	17,963	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 FCC audio quality standards and mandates.	0.32	35,576	3
Communication leased tower sites and co-location facilities.	Oversee lease rental sites of communications and cellular towers on County owned facilities	0.17	18,881	4
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.	0.42	74,325	4
		2.87	383,318	

FY 2015-16 Major Accomplishments

Major Accomplishments	Related PBB Program(s)
-- GIS & IS CUSTOMER SERVICE --	
Facilitated the creation and implementation of a fully automated process to handle all incoming 911 phone calls from the Spillman (Dispatch/SO) interface to FireRMS (East Fork Fire) interface. This automated process freed up valuable time for East Fork Fire staff.	PC and Peripheral Support
Worked with Community Development and TRPA to update data for Lake Tahoe zoning and land-use implementation.	MOU based- GIS Services

Major Accomplishments	Related PBB Program(s)
-- GIS & IS CUSTOMER SERVICE cont... --	
Worked with Emergency Management in creating the Douglas County Flood Management Guide and flood mitigation plan.	EOC/Public Safety Support
Assisted in implementation of new software program, MinuteTraq, simplifying business processes for County staff members. MinuteTraq eliminated the need for staff to print and interoffice mail Board Me	PC and Peripheral Support
Created and implemented a new process using KACE to fully automate security patching for all County computers. KACE patches computers to protect our systems, locking down weaknesses that are exploited	Help Desk Services
-- INFRASTRUCTURE & OPERATIONS --	
Installed Dell AppAssure backup and recovery to recover and restore electronic data files.	Server and Network Administration
Enhanced network security by implementing redundant firewalls and new password policy.	Network Security
Installed Solutions II electronic evidence vault for storing critical electronic data for the Sheriff's office.	Public Safety Network
Through cooperative agreements with NDOT and East Fork Fire we utilized our 6 strands of Praxis fiber in the North County at East Fork Fire Station 12.	Fiber and Broadband Service
Migrated the Minden Tahoe Airport and Kahle Community Center to Shoretel VOIP telephone system.	Telephone Communications
--TELECOMMUNICATIONS --	
Completed maintenance on 620 mobile and portable radios for FCC compliance.	Public Safety Radio
Installed 26 new mobile data terminals in Sheriff vehicles.	Public Safety Radio
Facilitated maintenance and repairs to Leviathan mountaintop repeater site.	Public Safety Radio
Facilitated maintenance and repairs to Leviathan mountaintop repeater site.	Public Safety Radio
Connected Nevada Dispatch Interoperability (NDIP) channels into Quad-County Interconnect network.	Public Safety Radio
Installed UHF link to Bliss State Park to increase radio communications reliability for Tahoe Douglas Fire District	Public Safety Radio

Strategic Objectives

Strategic Objectives	Related County Goal
-- GIS & IS CUSTOMER SERVICE --	
Provide IT HelpDesk services that meet or exceed Service Level Agreements 99% of the time	Organizational Sustainability
Leverage Douglas County's investment in GIS technology to provide the staff and general public of Douglas County with an ever-expanding complement of online geospatial tools and data	Financial Stability
Ensure that staff time is being utilized in highest and best uses at all times to maximize department efficiency	Organizational Sustainability
Provide Douglas County with an up-to-date, comprehensive, and appropriate catalog of geospatial data and internal services in order to facilitate highly effective County operations	Organizational Sustainability

Strategic Objectives	Related County Goal
-- INFRASTRUCTURE & OPERATIONS --	
Develop Disaster Recovery plans that ensure continuity of business for County services during emergencies and disasters.	Organizational Sustainability
Provide reliable business communications utilizing both voice and data technology.	Infrastructure
Utilize Technology Steering Committee stakeholders to solicit technology projects that enhance business processes.	Financial Stability
Utilize Technology Steering Committee stakeholders to solicit technology projects that enhance business processes.	Financial Stability
Utilize Technology Steering Committee stakeholders to solicit technology projects that enhance business processes.	Safe Community

Annual Goals

Annual Goals	Related PBB Program(s)
-- GIS & IT CUSTOMER SERVICE --	
Complete HelpDesk re-structure to include the creation of a catalog of services, service level agreements, and a formalized approach	Help Desk Services
Upgrade all Flex-based GIS Web-applications to the newer HTML5/Java-based platform and adopt the new best practice of more specialized applications instead of fewer multi-functional	Web-GIS Applications
Identify, acquire, and implement a new help ticketing system and affect required changes to the existing implantation of KACE to facilitate regular patching	Help Desk Services
Migrate GIS operations from the physical to the virtual environment and in so doing move all current Spatial Data Exchange (SDE) data into the new virtual SQL Server farm	Spatial Data Repository
-- INFRASTRUCTURE & OPERATIONS --	
Implement policies to address electronic data storage.	Strategic Planning and Project Management
Migrate off-site servers into primary data center located in the Historic Courthouse	Server and Network Administration
Implement VOIP for remote County facilities. Animal Control, Records Management and Vehicle Maintenance.	County Analog and Digital Telephone/ Voice Administration
Consolidate contracts for management of fire panels, fire sprinklers and fire suppression systems for fiscal efficiencies.	Fire panel and security alarms, smoke and heat detection, halon suppression systems
Create business application and database inventory to manage contracts for vendor supported applications.	Business Application and Database Support

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REDEVELOPMENT AGENCY

Mission Statement

The Douglas County Redevelopment Agency is focused on the implementation of the Redevelopment Plan to enhance opportunities to expand the economic base of the County and working cooperatively with property owners to revitalize the Redevelopment area.

Programs Offered

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

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

- ◇ 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.
- ◇ The assembly of land into parcels suitable for modern, integrated development with improved pedestrian and vehicular circulation in the Redevelopment Area.
- ◇ The re-planning, redesign and development of undeveloped areas which are stagnant or improperly utilized.
- ◇ The strengthening of the economic base of the Redevelopment Area by the installation of needed site improvements to stimulate new commercial development.
- ◇ The expansion of employment opportunities.
- ◇ The preservation of the public health and safety and the maintaining of adequate public services, utilities and recreational facilities.
- ◇ The provision of opportunities for participation by owners in the improvement of their properties.
- ◇ The provision of adequate land for parking and open spaces.

The goals of the Redevelopment Agency plan include the following:

- ◇ Promote new, and replacement of deficient, public improvements to complement and invite private development, which are modern and cost effective to maintain.
- ◇ 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.

- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ Improve the outdoor environment with greater access to public lands to increase opportunities for enhanced outdoor activities and improvement of park facilities.
- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ Encourage the provision of sufficient office, retail and other business uses to enhance the Redevelopment Area's attractiveness and economic viability for private development.
- ◇ Promote the removal of conditions endangering life, safety, public health, welfare and economic viability of the Redevelopment Area.
- ◇ 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.
- ◇ Promote participation by the community in the continued improvement of the Redevelopment Area.
- ◇ 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 FY16-17 is \$2,182,033. The County Manager has responsibility over the management of this Agency. The Board of County Commissioner serves as the Agency Board. There was an FTE change of 0.20 for FY16-17 for reallocation of FTE in the County Manager's office.

Expense Categories	2015-16 Adopted	2016-17 Adopted	\$ Chng	% Chng
PLAN AREA 1: ADMIN				
Salaries & Wages	34,885	42,471	7,586	21.7%
Employee Benefits	13,812	17,129	3,317	24.0%
Services & Supplies	88,910	91,166	2,256	2.5%
Other Financing Uses	1,809,004	1,905,770	96,766	5.3%
PLAN ARE 1: CAPITAL				
Services & Supplies	91	1,736	1,645	1807.7%
PLAN AREA 2: ADMIN				
Salaries & Wages	-	42,471	42,471	n/a
Employee Benefits	-	17,129	17,129	n/a
Services & Supplies	-	5,000	5,000	n/a
Other Financing Uses	-	59,161	59,161	n/a
Total	1,946,702	2,182,033	235,331	12.1%
Funding Source: General Fund				
FTE	0.34	0.54	0.20	

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Capital Budget

The Capital Budget section includes important definitions and graphs showing capital projects by type, fund, and financing sources.

Please review the FY17-21 CIP document for more detailed information about the County's 5-Year Capital Improvement Program (CIP), the planning process, and the individual projects, including operating cost impacts and requirements.

The FY16-17 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 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 Plan (CIP). The total FY16-17 Capital Budget is \$10,261,634.

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 FY2017-20 total CIP budget is \$19,383,101.

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

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:

- ◇ New and expanded facilities for the community (e.g. Sewer plant expansion).
- ◇ Large-scale rehabilitation or replacement of existing facilities (e.g. Road Rehabilitation).
- ◇ Equipment for any public facility or improvement when first constructed or acquired (e.g. fire engines/ambulances).
- ◇ The cost of engineering or architectural studies and services relative to the project. (e.g. Judicial/Law Enforcement Building).
- ◇ The acquisition of land for a community facility such as a park, road, sewer line, etc.
- ◇ 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

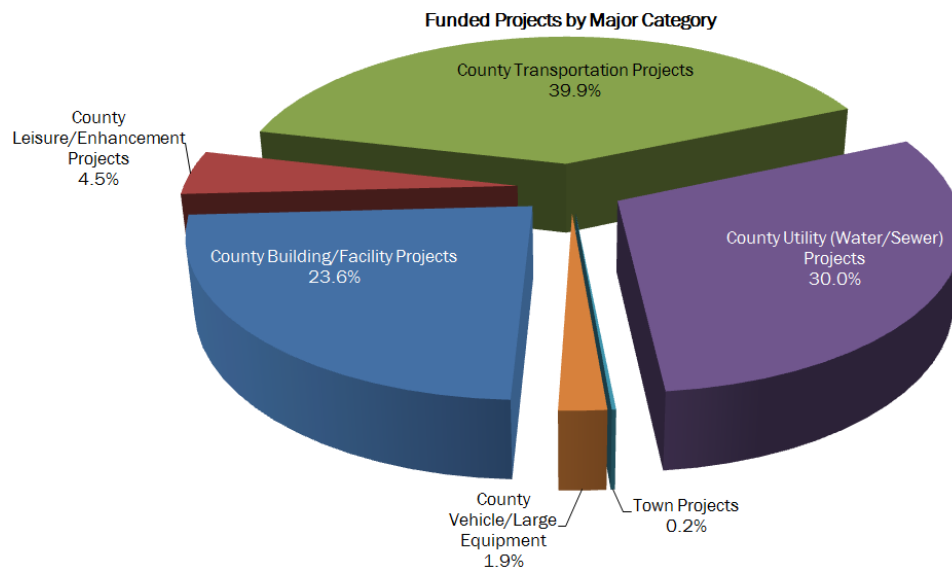
Capital outlay, within the County's operating budget, includes such things as furniture, equipment, vehicles, and motorized equipment needed to support the operation of the County's programs. Generally, a capital outlay item may be defined as an item valued more than \$10,000 with a life expectancy beyond 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 Improvement Program FY 2016-17 Budget

The FY16-17 Capital Improvement Plan Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community.



Douglas County types of capital projects in the following categories:

- ◇ Airport Projects
- ◇ Building/Facility Projects
- ◇ Leisure/Enhancement Projects
- ◇ Flood Control/Storm Drainage
- ◇ Technology Projects
- ◇ Transportation Projects
- ◇ Utility (Water/Sewer) Projects
- ◇ Vehicle/Large Equipment
- ◇ Town Projects

A total of 23 capital projects are budgeted for 2016-17 amounting to \$10,261,634. Six of the projects are planned for County Transportation varying from road reconstruction to road drainage improvements. A budget of \$4,090,140 (39.9%) is planned for all County Transportation projects for FY16-17. a sum of \$2,422,950 is budgeted for County Building/Facility to complete six planned projects including replacement of HVAC systems, generators and a fire panel.

The following table provides a list by major category of all the capital projects, it's FY16-17 budgeted cost, and the quartile ranking of how the project related to the County's Strategic Goals. A PBB quartile ranking off 1 related closest to County strategic goals. Any additional impact on operating costs or possible cost savings each project will have once completed is also shows below.

Project Type and Description	PBB Quartile	FY 16-17	FY16-17 Annual Operating Budget Impact
County Building/Facility Capital Improvement Projects:			
China Spring Gymnasium Restroom Facility	1	170,000	n/a
Carpet Replacement within County Facilities	1	25,000	n/a
County Facility Parking Lots Maintenance	1	25,000	n/a
Lake Tahoe Administration Building HVAC System Replacement	1	1,500,000	(10,000)
Generator Replacement JLEC Building	1	650,000	n/a
Replace Fire Panel Historic Courthouse Building	4	52,950	800
Total Building/Facility Projects		2,422,950	
County Leisure/Enhancement Capital Improvement Projects:			
Aspen Park Asphalt/Playground	1	180,000	n/a
Brautovich Park Renovation/Dog Park	1	30,000	(10,000)
TLLT Maint. And Cap. Improvements	1	250,000	n/a
Total Leisure/Community Enhancement Projects		460,000	
County Transportation Capital Improvement Projects:			
Portable Barrier Rail and Impact Attenuators	2	50,000	n/a
Portable Message Boards	2	50,000	n/a
Buckeye Lane Reconstruction	2	1,636,640	n/a
Fredericksburg Road Drainage Improvements	2	90,000	n/a
Martin Slough Trailhead	2	13,500	1,000
Mottsville Lane Reconstruction	2	2,250,000	n/a
Total County Transportation Projects		4,090,140	
County Utility (Water/Sewer) Capital Improvement Projects:			
James Canyon Water Line Upgrade	2	269,000	n/a
North Valley Wastewater Treatment Plant Upgrades	1	920,000	n/a
Sierra Country Estates Water System Improvements	1	1,476,000	n/a
Water and Wastewater SCADA Upgrades	1	260,000	n/a
West Valley Water Distribution Improvements	1	90,000	n/a
Electric Supply for Upper Montana Tank	1	60,000	n/a
Total Utility (Water/Sewer) Projects		3,075,000	
County Vehicle/Large Equipment (Capital Outlay)			
County Motor Pool Vehicle Replacement	3	196,044	n/a
Total Capital Outlay		196,044	
Town Capital Improvement Projects:			
Genoa Town Office Roof		17,500	n/a
Total Town Projects		17,500	
Total Capital Improvement Program Budget		\$ 10,261,634	

The Lake Tahoe Administration Building HVAC System Replacement will result in an estimated annual cost savings of \$10,000 annually. The newer and more efficiently working unit will results in less energy usage and maintenance costs.

Replacement of the Fire Panel for the Historic Courthouse will result in more costly annually maintenance required; however will provide a more healthy and safe environment, which is necessary as this is a public building that houses employees and citizens doing business with the County. An estimated additional cost of

building that houses employees and citizens doing business with the County. An estimated additional cost of \$800 annually for additional maintenance is anticipated for this project.

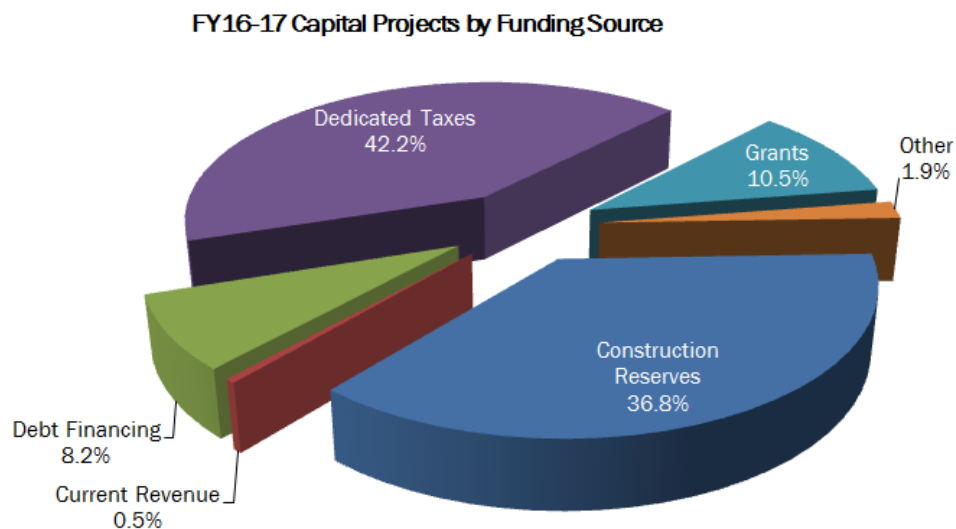
Brautovich Park Renovation/Dog Park is estimated to have an annual savings of \$10,000 due to a reduction in utility expense.

The Martin Slough Trailhead project will provide a trailhead, amenities, ADA access and parking area for accessing the Martin Slough Multi Modal Trail. Completion of this project will require an estimated additional annual cost of \$1,000 to maintain the trail including removing trash, weeds and regular maintenance.

Project Financing

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.

Funding for projects in the Capital Budget come from the variety of sources below:



The majority of funding for 2016-17 projects will be funded by dedicated taxes and reserves.

Current Revenues:	Funds from operating activities	\$ 50,000	0.5%
Dedicated Taxes:	Funds received from dedicated taxes such as Ad Valorem	\$ 4,326,640	42.2%
Grants:	Funds received from Federal/State grants	\$ 1,073,905	10.5%
Reserves:	Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years	\$ 3,772,950	36.8%
Debt Financing:	A loan with a promise to repay based on agreed terms	\$ 842,095	8.2%
Other:	Additional source of funding including Motor Pool User Fees	\$ 196,044	1.9%

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Debt Service

The Debt Service section provides an overview of the County's outstanding debt and schedule of debt repayment.

Summary of Indebtedness

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 2016-17 of \$2,799,874,465, the County is limited to general obligation indebtedness in the aggregate amount of \$279,987,447. The County has \$29,302,400 of general obligation debt outstanding as of June 30, 2016.

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

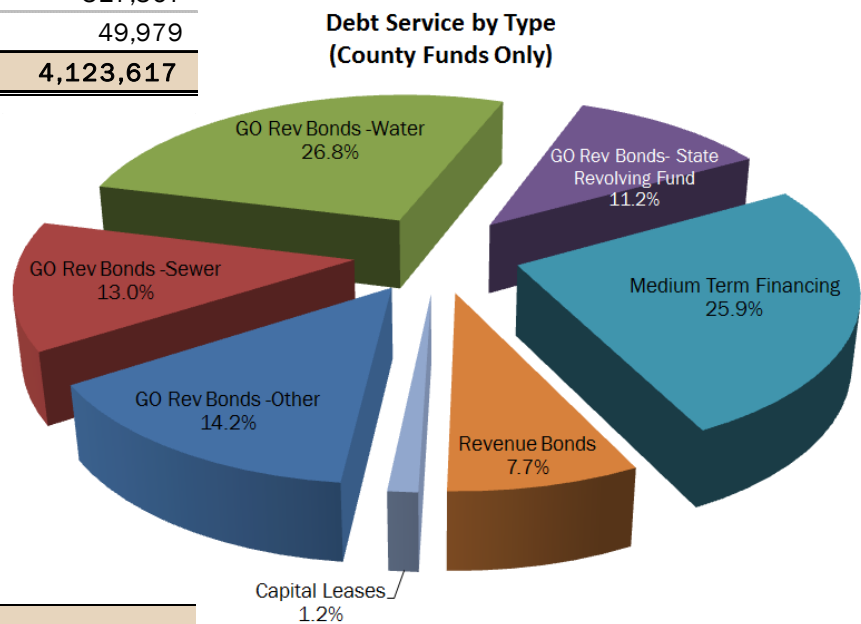
STATUTORY DEBT LIMITATION				
Douglas County, Nevada				
Fiscal Year Ended June 30	Assessed Valuation	Debt Limit	Outstanding G.O. Debt	Additional Statutory Debt Capacity
2007	2,971,417,791	297,141,779	24,339,554	272,802,225
2008	3,304,227,702	330,422,770	22,837,831	307,584,939
2009	3,492,523,590	349,252,359	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
2016	2,799,874,465	279,987,447	29,302,400	250,685,047

Source Douglas County Debt Management Policy, prepared July 2016 for FY2016-17

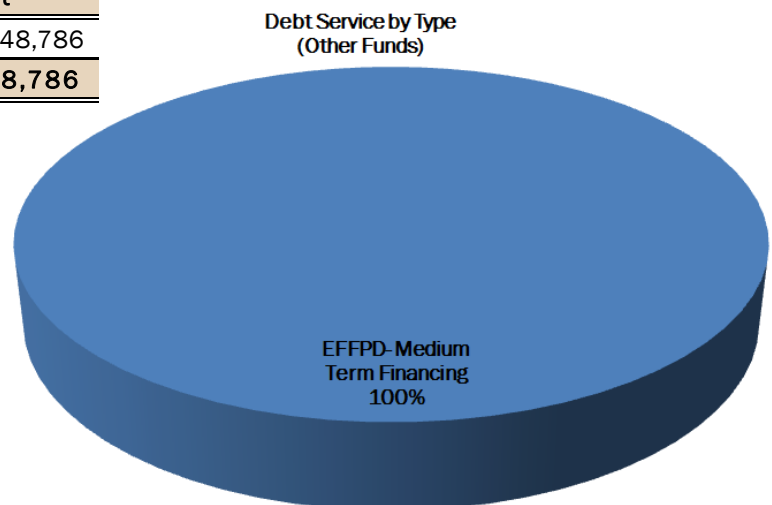
FY16-17 Debt Service by Type

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.

Debt Service by Type County Only	
Type	Budget
GO Rev Bonds -Other	587,378
GO Rev Bonds -Sewer	536,841
GO Rev Bonds -Water	1,103,633
GO Rev Bonds- State Revolving Fund	462,072
Medium Term Financing	1,066,348
Revenue Bonds	317,367
Capital Leases	49,979
Total	4,123,617

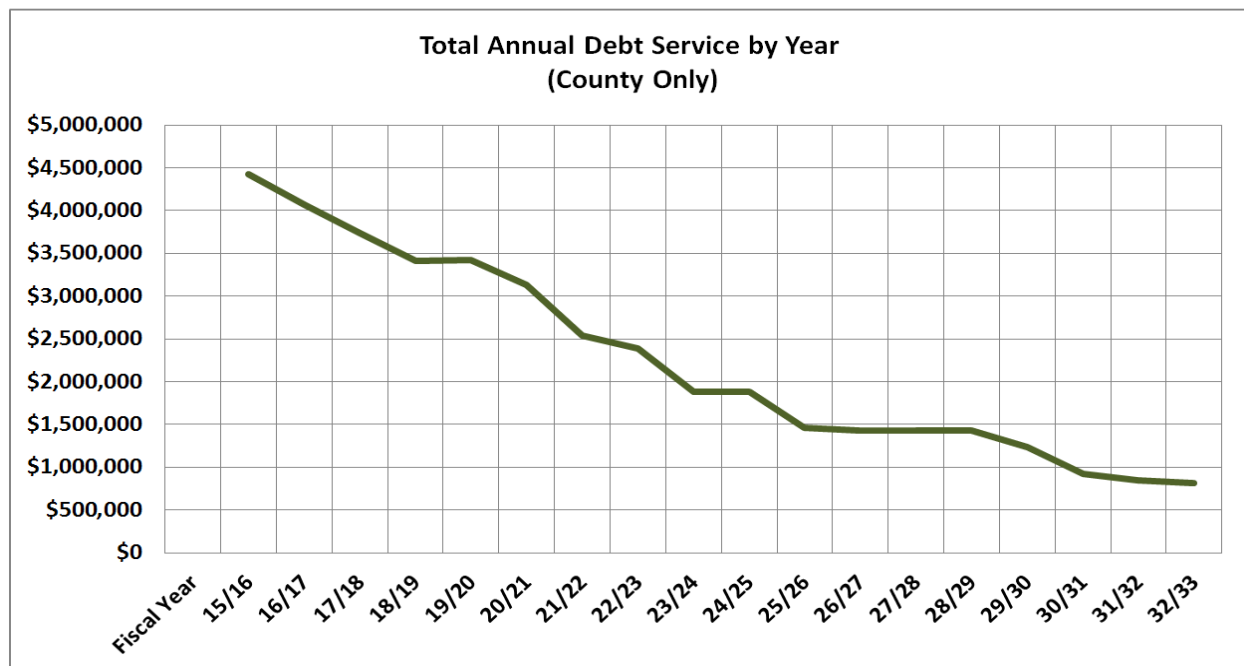


Debt Service by Type Component Units	
Type	Budget
EFFPD- Medium Term Financing	148,786
Total	148,786



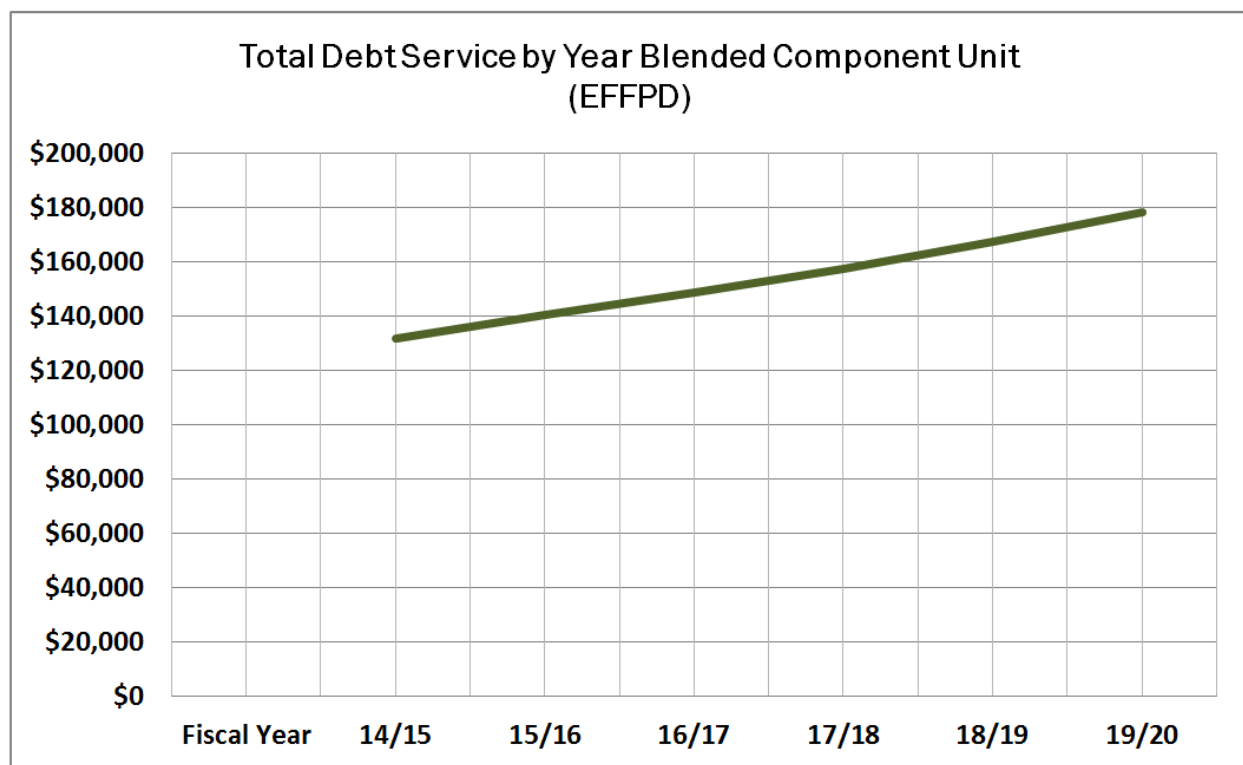
Total Debt Service by Year County Only

Total Debt Service by Year 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	398,305	1,473,875	238,418	5,483,715
15/16	589,838	751,455	1,261,012	433,517	1,064,900	320,060	4,420,782
16/17	587,378	536,841	1,103,633	462,072	1,066,348	317,367	4,073,638
17/18	488,283	533,606	860,483	465,967	1,067,385	319,172	3,734,895
18/19	488,531	535,170	855,634	465,837	1,068,013		3,413,185
19/20	487,666	545,158	858,900	465,661	1,068,230		3,425,615
20/21	197,194	539,680	865,816	465,501	1,068,038		3,136,229
21/22	197,194	225,400	582,783	465,336	1,067,435		2,538,148
22/23	197,194	224,558	432,388	465,166	1,066,423		2,385,729
23/24	734,019	224,027	460,758	464,991			1,883,795
24/25	737,369	228,623	451,750	464,810			1,882,552
25/26	740,119		276,775	439,552			1,456,446
26/27	742,269		273,525	414,306			1,430,099
27/28	748,744		264,850	414,131			1,427,725
28/29	749,544		260,700	413,951			1,424,194
29/30	754,669		251,125	232,444			1,238,238
30/31	763,528			154,742			918,270
31/32	766,106			82,295			848,402
32/33	772,350			45,148			817,498
	12,840,313	5,785,314	11,484,331	7,595,287	11,474,363	1,419,549	50,599,156

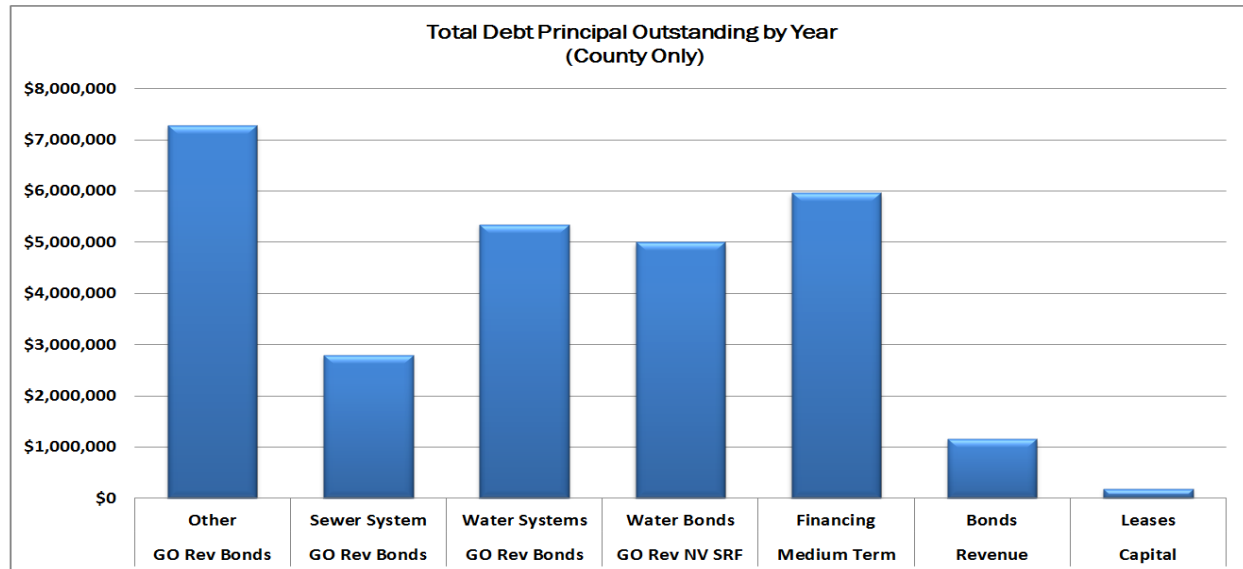


Total Debt Service by Year Component Units

Total Debt Service by Year Component Units	
EFFPD	
FY	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



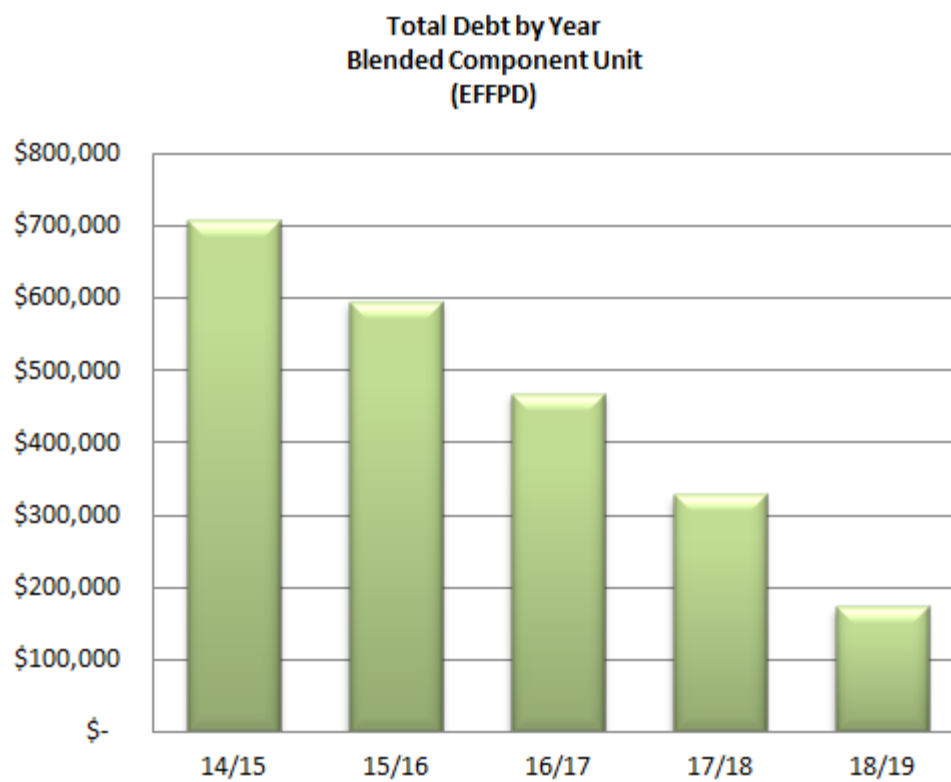
Total Outstanding Debt by Year County Only



Total Debt Principal Outstanding by Year 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	5,408,480	7,800,000	1,710,000	272,331	34,260,810
15/16	7,659,000	3,246,000	6,190,000	5,312,399	6,895,000	1,442,000	230,043	30,744,399
16/17	7,292,000	2,797,000	5,345,000	5,002,061	5,970,000	1,167,000	186,561	27,573,061
17/18	7,017,000	2,339,000	4,715,000	4,677,028	5,025,000		141,850	23,773,028
18/19	6,736,000	1,866,000	4,065,000	4,342,109	4,060,000		95,877	21,069,109
19/20	6,450,000	1,368,000	3,385,000	3,994,344	3,075,000		48,606	18,272,344
20/21	6,450,000	859,000	2,670,000	3,636,021	2,070,000			15,685,021
21/22	6,450,000	654,000	2,215,000	3,266,817	1,045,000			13,630,817
22/23	6,450,000	444,000	1,895,000	2,886,397				11,675,397
23/24	5,905,000	228,000	1,530,000	2,494,419				10,157,419
24/25	5,340,000		1,155,000	2,090,526				8,585,526
25/26	4,755,000		940,000	1,699,805				7,394,805
26/27	4,150,000		715,000	1,323,027				6,188,027
27/28	3,520,000		485,000	934,771				4,939,771
28/29	2,870,000		245,000	534,684				3,649,684
29/30	2,195,000			308,269				2,503,269
30/31	1,490,000	-	-	154,706				1,644,706
31/32	760,000	-	-	70,947				830,947

Total Outstanding Debt by Year Component Units

Total Outstanding Debt by Year Component Units EFFPD FY 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 County Only

Highway Revenue Impr & Refunding 04.01.2003 - 12.01.2017				
FY	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 3,145,000
03/04	263,779	108,779	155,000	2,990,000
04/05	319,168	89,168	230,000	2,760,000
05/06	314,568	84,568	230,000	2,530,000
06/07	314,624	79,624	235,000	2,295,000
07/08	313,980	73,980	240,000	2,055,000
08/09	317,543	67,543	250,000	1,805,000
09/10	315,280	60,280	255,000	1,550,000
10/11	223,480	53,480	170,000	1,380,000
11/12	222,443	47,443	175,000	1,205,000
12/13	226,143	41,143	185,000	1,020,000
13/14	224,533	34,533	190,000	830,000
14/15	222,650	27,650	195,000	635,000
15/16	225,348	20,348	205,000	430,000
16/17	222,513	12,513	210,000	220,000
17/18	224,235	4,235	220,000	-
Totals	\$ 3,950,283	\$ 805,283	\$ 3,145,000	

Airport Revenue Bonds - Series 12.02.2014 - 06.01.2029				
FY	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 1,075,000
13/14				1,075,000
14/15	15,768	15,768	-	1,075,000
15/16	94,713	31,713	63,000	1,012,000
16/17	94,854	29,854	65,000	947,000
17/18	94,937	27,937	67,000	880,000
18/19	94,925	23,925	71,000	740,000
19/20	94,830	21,830	73,000	667,000
20/21	94,677	19,677	75,000	592,000
21/22	94,464	17,464	77,000	515,000
22/23	95,193	15,193	80,000	435,000
23/24	94,833	12,833	82,000	353,000
24/25	94,414	10,414	84,000	269,000
25/26	94,936	7,936	87,000	182,000
26/27	95,369	5,369	90,000	92,000
27/28	94,714	2,714	92,000	-
28/29	-	-	-	-
Totals	\$ 1,343,583	\$ 268,583	\$ 1,075,000	

**Revenue Bonds
County Only cont.**

Total Combined				
FY	Principal Balances	Interest Portion	Principal Portion	Annual Debt Service
Issue				
03/04	2,990,000	108,779	155000	263778.75
04/05	2,760,000	89,168	230000	319167.5
05/06	2,530,000	84,568	230000	314567.5
06/07	2,295,000	79,624	235000	314623.75
07/08	2,055,000	73,980	240000	313980
08/09	1,805,000	67,543	250000	317542.5
09/10	1,550,000	60,280	255000	315280
10/11	1,380,000	53,480	170000	223480
11/12	1,205,000	47,443	175000	222442.5
12/13	1,020,000	41,143	185000	226142.5
13/14	1,905,000	34,533	190000	224532.5
14/15	1,710,000	43,418	195000	238418.16
15/16	1,442,000	52,060	268000	320060
16/17	1,167,000	42,367	275000	317366.5
17/18	880,000	32,172	287000	319171.5
18/19	740,000	23,925	71000	94924.5
19/20	667,000	21,830	73000	94830
20/21	592,000	19,677	75000	94676.5
21/22	515,000	17,464	77000	94464
22/23	435,000	15,193	80000	95192.5
23/24	353,000	12,833	82000	94832.5
24/25	269,000	10,414	84000	94413.5
25/26	182,000	7,936	87000	94935.5
26/27	92,000	5,369	90000	95369
27/28	-	2,714	92000	94714
28/29	-	-	0	0
Totals	\$	333,328	\$	1,905,000
			\$	5,293,866

G.O. Revenue Bonds - Other

GO Rev - Solid Waste Refunding Bonds Fund 541 - Dept 876 - 2004 Issue County Debt/Other Resources Fund					
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Defeased	Principal Balance
Issue					1,670,000
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
13/14	161,000	41,000	120,000		830,000
14/15	139,150	19,150	120,000	710,000	-
15/16					
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					
30/31					
31/32					
32/33					
Totals	\$ 1,549,700	\$ 589,700	\$ 960,000	\$ 710,000	

G.O. Revenue Bonds - Other cont.

GO Rev - Transportation Refunding Bonds Fund 541 - Dept 884 - 2012 Issue County Debt/Other Resources				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,009,000
04/05				
05/06				
06/07				
07/08				
08/09				
09/10				
10/11				
11/12				
12/13	165,092	33,092	132,000	1,877,000
13/14	286,752	37,752	249,000	1,628,000
14/15	290,531	32,531	258,000	1,370,000
15/16	288,144	27,144	261,000	1,109,000
16/17	288,684	21,684	267,000	842,000
17/18	291,089	16,089	275,000	567,000
18/19	291,338	10,338	281,000	286,000
19/20	290,472	4,472	286,000	-
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	\$ 2,192,101	\$ 183,101	\$ 2,009,000	

G.O. Revenue Bonds - Other cont.

Community Center Bonds Fund 541 - Dept 883 - 08.02.2012 - 08.02.2032 County Debt/Other Resources Fund				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				6,750,000
04/05				
05/06				
06/07				
07/08				
08/09				
09/10				
10/11				
11/12				
12/13	103,097	103,097	-	6,750,000
13/14	206,194	206,194	-	6,750,000
14/15	304,694	204,694	100,000	6,650,000
15/16	301,694	201,694	100,000	6,550,000
16/17	298,694	198,694	100,000	6,450,000
17/18	197,194	197,194	-	6,450,000
18/19	197,194	197,194	-	6,450,000
19/20	197,194	197,194	-	6,450,000
20/21	197,194	197,194	-	6,450,000
21/22	197,194	197,194	-	6,450,000
22/23	197,194	197,194	-	6,450,000
23/24	734,019	189,019	545,000	5,905,000
24/25	737,369	172,369	565,000	5,340,000
25/26	740,119	155,119	585,000	4,755,000
26/27	742,269	137,269	605,000	4,150,000
27/28	748,744	118,744	630,000	3,520,000
28/29	749,544	99,544	650,000	2,870,000
29/30	754,669	79,669	675,000	2,195,000
30/31	763,528	58,528	705,000	1,490,000
31/32	766,106	36,106	730,000	760,000
32/33	772,350	12,350	760,000	-
Totals	\$ 9,906,250	\$ 3,156,250	\$ 6,750,000	

G.O. Revenue Bonds - Other cont.

Total Combined					
Fiscal Year	Year End Principal Balances	Interest	Principal	Principal Defeased	Total Debt Service
Issue					
04/05	1,670,000	51,163	-		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	9,577,000	182,332	247,000		429,332
13/14	9,208,000	284,946	369,000		653,946
14/15	8,020,000	256,375	478,000	710,000	1,444,375
15/16	7,659,000	228,838	361,000		589,838
16/17	7,292,000	220,378	367,000		587,378
17/18	7,017,000	213,283	275,000		488,283
18/19	6,736,000	207,531	281,000		488,531
19/20	6,450,000	201,666	286,000		487,666
20/21	6,450,000	197,194	-		197,194
21/22	6,450,000	197,194	-		197,194
22/23	6,450,000	197,194	-		197,194
23/24	5,905,000	189,019	545,000		734,019
24/25	5,340,000	172,369	565,000		737,369
25/26	4,755,000	155,119	585,000		740,119
26/27	4,150,000	137,269	605,000		742,269
27/28	3,520,000	118,744	630,000		748,744
28/29	2,870,000	99,544	650,000		749,544
29/30	2,195,000	79,669	675,000		754,669
30/31	1,490,000	58,528	705,000		763,528
31/32	760,000	36,106	730,000		766,106
32/33	-	12,350	760,000		772,350
Totals		\$ 3,929,052	\$ 9,719,000	\$ 710,000	\$ 14,358,052

G.O. Revenue Bonds - Water

GO Rev - Water Bonds Fund 318 (East Valley Water) - Dept 847 2004A Issue (Partially Refunded by 2012A Issue)					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					\$ 2,065,000
04/05	74,370	74,370	-		2,065,000
05/06	85,811	85,811	-		2,065,000
06/07	85,811	85,811	-		2,065,000
07/08	85,811	85,811	-		2,065,000
08/09	182,832	82,832	100,000		1,965,000
09/10	179,468	79,468	100,000		1,865,000
10/11	175,978	75,978	100,000		1,765,000
11/12	147,309	47,309	100,000	1,360,000	305,000
12/13	108,644	8,644	100,000		205,000
13/14	104,665	4,665	100,000		105,000
14/15	105,361	361	105,000		-
15/16	-	-			-
16/17	-	-			-
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	\$ 1,360,000	

* Fund 318 is no longer active

G.O. Revenue Bonds - Water cont.

GO Rev - Water Refunding Bonds - Lake Systems 316-840 75.6165% 319-855 9.5874% 320-860 14.7961% (Utility Funds) 2005A Issue				
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 1,190,000
04/05	7,071	7,071	-	1,190,000
05/06	57,850	57,850	-	1,190,000
06/07	57,850	57,850	-	1,190,000
07/08	165,604	55,604	110,000	1,080,000
08/09	165,646	50,646	115,000	965,000
09/10	164,750	44,750	120,000	845,000
10/11	163,604	38,604	125,000	720,000
11/12	162,208	32,208	130,000	590,000
12/13	160,563	25,563	135,000	455,000
13/14	163,521	18,521	145,000	310,000
14/15	161,125	11,125	150,000	160,000
15/16	163,333	3,333	160,000	-
16/17				
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	\$ 1,593,125	\$ 403,125	\$ 1,190,000	

G.O. Revenue Bonds - Water cont.

GO Rev - Water Refunding Bonds - Valley Systems 315 -835 1.3% 317- 845 1.22% 318-847 97.48% (Utility Funds) 2005C Issue				
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 1,785,000
04/05	10,908	10,908	-	1,785,000
05/06	89,250	89,250	-	1,785,000
06/07	89,250	89,250	-	1,785,000
07/08	89,250	89,250	-	1,785,000
08/09	244,583	84,583	160,000	1,625,000
09/10	246,292	76,292	170,000	1,455,000
10/11	247,500	67,500	180,000	1,275,000
11/12	248,208	58,208	190,000	1,085,000
12/13	248,417	48,417	200,000	885,000
13/14	243,271	38,271	205,000	680,000
14/15	242,729	27,729	215,000	465,000
15/16	241,688	16,688	225,000	240,000
16/17	245,000	5,000	240,000	-
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	\$ 2,486,346	\$ 701,346	\$ 1,785,000	

G.O. Revenue Bonds - Water cont.

GO Rev - Water Improvement Bonds (TRZEDB) Funds 317-845 & 318-847 (Utility Funds) 2010A Issue				
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 1,570,000
04/05				
05/06				
06/07				
07/08				
08/09				
09/10				
10/11	78,500	78,500		1,570,000
11/12	94,200	94,200		1,570,000
12/13	94,200	94,200		1,570,000
13/14	94,200	94,200		1,570,000
14/15	94,200	94,200		1,570,000
15/16	94,200	94,200		1,570,000
16/17	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	\$ 3,112,450	\$ 1,542,450	\$ 1,570,000	

G.O. Revenue Bonds - Water cont.

GO Rev - Water Improvement & Refunding Bonds Funds 317-845, 318-847 & 321-858 (Utility Funds) 2010B Issue				
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 3,970,000
04/05				
05/06				
06/07				
07/08				
08/09				
09/10				
10/11	248,050	113,050	135,000	3,835,000
11/12	312,750	132,750	180,000	3,655,000
12/13	447,517	127,517	320,000	3,335,000
13/14	449,075	119,075	330,000	3,005,000
14/15	449,001	109,001	340,000	2,665,000
15/16	448,625	98,625	350,000	2,315,000
16/17	450,733	85,733	365,000	1,950,000
17/18	450,783	70,783	380,000	1,570,000
18/19	450,234	55,234	395,000	1,175,000
19/20	453,967	38,967	415,000	760,000
20/21	452,016	22,016	430,000	330,000
21/22	170,650	10,650	160,000	170,000
22/23	173,188	3,188	170,000	-
23/24	-			-
24/25	-			-
25/26	-			-
26/27	-			-
27/28	-			-
28/29	-			-
29/30	-			-
Totals	\$ 4,956,589	\$ 986,589	\$ 3,970,000	

G.O. Revenue Bonds - Water cont.

GO Rev - Water Refunding Bonds Funds 318-847 & 319-855 (Utility Funds) 2012A Issue				
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 2,485,000
04/05				
05/06				
06/07				
07/08				
08/09				
09/10				
10/11				
11/12	25,974	25,974	-	2,485,000
12/13	148,717	93,717	55,000	2,430,000
13/14	157,050	92,050	65,000	2,365,000
14/15	160,000	90,000	70,000	2,295,000
15/16	313,167	83,167	230,000	2,065,000
16/17	313,700	73,700	240,000	1,825,000
17/18	315,500	65,500	250,000	1,575,000
18/19	311,200	56,200	255,000	1,320,000
19/20	310,733	45,733	265,000	1,055,000
20/21	319,600	34,600	285,000	770,000
21/22	317,933	22,933	295,000	475,000
22/23	165,000	15,000	150,000	325,000
23/24	168,733	8,733	160,000	165,000
24/25	167,200	2,200	165,000	-
25/26	-			-
26/27	-			
27/28	-			
28/29	-			
29/30	-			
Totals	\$ 3,194,507	\$ 709,507	\$ 2,485,000	

G.O. Revenue Bonds - Water cont.

Total Combined					
Fiscal Year	Year End Principal Balances	Interest Maturing	Principal Portion	Principal Defeased	Debt Service
Issue					
04/05	5,040,000	92,349	-	-	92,349
05/06	5,040,000	232,911	-	-	232,911
06/07	5,040,000	232,911	-	-	232,911
07/08	4,930,000	230,665	110,000	-	340,665
08/09	4,555,000	218,061	375,000	-	593,061
09/10	4,165,000	200,509	390,000	-	590,509
10/11	9,165,000	373,632	540,000	-	913,632
11/12	9,690,000	390,650	600,000	1,360,000	990,650
12/13	8,880,000	398,057	810,000	-	1,208,057
13/14	8,035,000	366,781	845,000	-	1,211,781
14/15	7,155,000	332,416	880,000	-	1,212,416
15/16	6,190,000	296,012	965,000	-	1,261,012
16/17	5,345,000	258,633	845,000	-	1,103,633
17/18	4,715,000	230,483	630,000	-	860,483
18/19	4,065,000	205,634	650,000	-	855,634
19/20	3,385,000	178,900	680,000	-	858,900
20/21	2,670,000	150,816	715,000	-	865,816
21/22	2,215,000	127,783	455,000	-	582,783
22/23	1,895,000	112,388	320,000	-	432,388
23/24	1,530,000	95,758	365,000	-	460,758
24/25	1,155,000	76,750	375,000	-	451,750
25/26	940,000	61,775	215,000	-	276,775
26/27	715,000	48,525	225,000	-	273,525
27/28	485,000	34,850	230,000	-	264,850
28/29	245,000	20,700	240,000	-	260,700
29/30	-	6,125	245,000	-	251,125
	-	-	-	-	-
Totals	107,245,000	4,974,076	11,705,000	11,705,000	\$ 16,679,076

G.O. Revenue Bonds - Sewer

GO Rev - Sewer Bonds Fund 325 (Sewer Utility Fund) - Dept 865 2004B Issue					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					\$ 3,000,000
07/08	237,143	122,143	115,000		2,885,000
08/09	237,958	117,958	120,000		2,765,000
09/10	238,311	113,311	125,000		2,640,000
10/11	238,302	108,302	130,000		2,510,000
11/12	237,933	102,933	135,000		2,375,000
12/13	237,349	97,349	140,000		2,235,000
13/14	201,193	56,193	145,000	1,940,000	150,000
14/15	150,516	516	150,000		-
15/16					
16/17					
17/18					
18/19					
19/20					
20/21					
21/22					
22/23					
23/24					
24/25					
Totals	\$ 1,778,704	\$ 718,704	\$ 1,060,000	\$ 1,940,000	

G.O. Revenue Bonds - Sewer cont.

GO Rev - Sewer Refunding Bonds Fund 325 (Sewer Utility Fund) - Dept 865 2005B Issue (Refunded 1996A Sewer)				
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 1,540,000
07/08	212,042	72,042	140,000	1,400,000
08/09	210,771	65,771	145,000	1,255,000
09/10	213,229	58,229	155,000	1,100,000
10/11	210,333	50,333	160,000	940,000
11/12	212,042	42,042	170,000	770,000
12/13	208,396	33,396	175,000	595,000
13/14	209,354	24,354	185,000	410,000
14/15	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	\$ 1,905,208	\$ 365,208	\$ 1,540,000	

G.O. Revenue Bonds - Sewer cont.

GO Rev - Sewer Refunding Bonds Fund 325 (Dewer Utility Fund) - Dept 865 2010C Issue (Fully Refunded 2005E Issue)				
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 2,420,000
07/08	-			
08/09	-			
09/10	-			
10/11	84,950	69,950	15,000	2,405,000
11/12	103,617	83,617	20,000	2,385,000
12/13	310,767	80,767	230,000	2,155,000
13/14	309,738	74,738	235,000	1,920,000
14/15	312,513	67,513	245,000	1,675,000
15/16	314,988	59,988	255,000	1,420,000
16/17	310,733	50,733	260,000	1,160,000
17/18	310,100	40,100	270,000	890,000
18/19	309,067	29,067	280,000	610,000
19/20	317,400	17,400	300,000	310,000
20/21	315,167	5,167	310,000	-
21/22	-			
22/23				
23/24				
24/25				
Totals	\$ 2,999,038	\$ 579,038	\$ 2,420,000	

G.O. Revenue Bonds - Sewer cont.

GO Rev - Sewer Refunding Bonds Fund 325 (Sewer Utility) - Dept 865 2014 Issue (Fully Refunded 2004N Issue)				
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 2,010,000
07/08	-			
08/09	-			
09/10	-			
10/11	-			2,010,000
11/12				2,010,000
12/13				2,010,000
13/14	4,185	4,185		2,010,000
14/15	38,632	38,632		2,010,000
15/16	222,092	38,092	184,000	1,826,000
16/17	226,107	37,107	189,000	1,637,000
17/18	223,506	35,506	188,000	1,449,000
18/19	226,103	33,103	193,000	1,256,000
19/20	227,758	29,758	198,000	1,058,000
20/21	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	\$ 2,295,506	\$ 285,506	\$ 2,010,000	

G.O. Revenue NV State Revolving Loan

2005D SRF Fund 322 - Utility Fund					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue				\$ 127,338	\$ 127,338
04/05				158,497	285,835
05/06	2,700	2,700	-	-	285,835
06/07	12,877	12,877		211,936	497,771
07/08	20,724	20,724		176,771	674,542
08/09	35,306	19,939	15,367		659,175
09/10	50,434	19,006	31,427		627,747
10/11	50,420	18,045	32,374		595,373
11/12	50,405	17,056	33,349		562,024
12/13	50,390	16,036	34,354		527,669
13/14	50,375	14,986	35,389		492,281
14/15	50,359	13,904	36,455		455,826
15/16	50,342	12,789	37,553		418,273
16/17	50,325	11,641	38,684		379,588
17/18	50,308	10,458	39,850		339,739
18/19	50,290	9,240	41,050		298,689
19/20	50,271	7,985	42,287		256,402
20/21	50,252	6,692	43,560		212,842
21/22	50,233	5,360	44,873		167,969
22/23	50,213	3,988	46,224		121,745
23/24	50,192	2,575	47,617		74,128
24/25	50,170	1,119	49,051		25,077
25/26	25,077	-	25,077		-
26/27	-				-
27/28					
28/29					
29/30					
30/31					
31/32					
32/33					
33/34					
34/35					
Totals	\$ 901,663	\$ 227,121	\$ 674,542	\$ 547,204	

G.O. Revenue NV State Revolving Loan cont.

2009 SRF Fund 319 & 320 - Utility Funds					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					
04/05					-
05/06	-		-		-
06/07	-				-
07/08	-				-
08/09	2,064	2,064		266,129	266,129
09/10	19,296	19,296	-	915,358	1,181,486
10/11	50,610	50,610		521,752	1,703,238
11/12	63,027	63,027		399,994	2,103,233
12/13	168,658	70,964	97,694	149,139	2,154,677
13/14	172,321	67,904	104,417		2,050,261
14/15	172,264	64,405	107,859		1,942,402
15/16	179,150	63,776	115,373	112,666	1,939,695
16/17	182,367	60,446	121,921		1,817,774
17/18	182,301	56,361	125,940		1,691,834
18/19	182,233	52,141	130,092		1,561,742
19/20	182,163	47,782	134,381		1,427,362
20/21	182,090	43,280	138,811		1,288,551
21/22	182,016	38,629	143,387		1,145,164
22/23	181,938	33,824	148,114		997,050
23/24	181,858	28,861	152,997		844,053
24/25	181,776	23,735	158,041		686,012
25/26	181,691	18,440	163,251		522,761
26/27	181,603	12,970	168,633		354,128
27/28	181,512	7,319	174,192		179,935
28/29	181,418	1,483	179,935		-
29/30					-
30/31					
31/32					
32/33					
33/34					
34/35					
Totals	\$ 3,192,354	\$ 827,317	\$ 2,365,037	\$ 2,365,037	

G.O. Revenue NV State Revolving Loan cont.

2010 SRF Fund 321 - Utility Fund					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					
04/05					-
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
11/12	78,078	31,674	46,404		1,103,596
12/13	78,059	30,328	47,731		1,055,866
13/14	78,039	28,943	49,096		1,006,770
14/15	78,019	27,519	50,500		956,270
15/16	77,999	26,054	51,945		904,325
16/17	77,978	24,547	53,430		850,895
17/18	77,956	22,998	54,958		795,936
18/19	77,934	21,403	56,530		739,406
19/20	77,911	19,764	58,147		681,259
20/21	77,887	18,077	59,810		621,449
21/22	77,863	16,342	61,521		559,928
22/23	77,838	14,557	63,281		496,647
23/24	77,812	12,722	65,091		431,557
24/25	77,786	10,833	66,952		364,604
25/26	77,758	8,891	68,867		295,737
26/27	77,730	6,894	70,837		224,900
27/28	77,702	4,839	72,863		152,037
28/29	77,672	2,725	74,947		77,091
29/30	77,642	551	77,091		-
30/31					-
31/32					
32/33					
33/34					
34/35					
Totals	\$ 1,495,346	\$ 345,346	\$ 1,150,000	\$ 1,150,000	

G.O. Revenue NV State Revolving Loan cont.

2011 SRF Fund 316 - Utility Fund					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					
04/05					-
05/06					-
06/07					-
07/08					-
08/09					-
09/10					-
10/11	1,027	1,027	-	185,399	185,399
11/12	12,920	12,920	-	254,773	440,173
12/13	26,291	26,291	-	559,827	1,000,000
13/14	72,904	31,096	41,808	-	958,192
14/15	72,882	29,722	43,161	-	915,031
15/16	72,860	28,303	44,557	-	870,474
16/17	72,837	26,838	45,999	-	824,474
17/18	72,813	25,325	47,488	-	776,987
18/19	72,788	23,764	49,024	-	727,963
19/20	72,763	22,152	50,611	-	677,352
20/21	72,737	20,488	52,248	-	625,104
21/22	72,709	18,771	53,939	-	571,165
22/23	72,681	16,997	55,684	-	515,481
23/24	72,653	15,167	57,486	-	457,995
24/25	72,623	13,277	59,346	-	398,649
25/26	72,592	11,326	61,266	-	337,383
26/27	72,560	9,311	63,249	-	274,134
27/28	72,527	7,232	65,295	-	208,839
28/29	72,493	5,085	67,408	-	141,430
29/30	72,458	2,869	69,589	-	71,841
30/31	72,422	581	71,841	-	-
31/32					
32/33					
33/34					
34/35					
Totals	\$ 1,348,542	\$ 348,542	\$ 1,000,000	\$ 1,000,000	

G.O. Revenue NV State Revolving Loan cont.

2012 SRF Fund 316 - Utility Fund					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					
04/05					-
05/06					-
06/07					-
07/08					-
08/09					-
09/10					-
10/11	-	-	-	-	-
11/12	-	-	-	-	-
12/13	2,518	2,518	-	191,775	191,775
13/14	7,917	7,917	-	720,296	912,071
14/15	23,873	23,873	-	112,951	1,025,022
15/16	50,184	25,366	24,818	12,089	1,012,293
16/17	74,554	24,251	50,303		961,990
17/18	74,538	22,976	51,562		910,428
18/19	74,542	21,689	52,853		857,574
19/20	74,506	20,329	54,177		803,398
20/21	74,489	18,956	55,533		747,864
21/22	74,472	17,548	56,924		690,941
22/23	74,454	16,105	58,349		632,592
23/24	74,436	14,626	59,810		572,783
24/25	74,417	13,110	61,307		511,476
25/26	74,398	11,556	62,842		448,634
26/27	74,379	9,963	64,415		384,219
27/28	74,358	8,330	66,028		318,191
28/29	74,338	6,657	67,681		250,509
29/30	74,317	4,941	69,376		181,134
30/31	74,295	3,183	71,113		110,021
31/32	74,273	1,380	72,893		37,128
32/33	37,128		37,128		-
33/34					
34/35					
Totals	\$ 1,312,388	\$ 275,277	\$ 1,037,111	\$ 1,037,111	

G.O. Revenue NV State Revolving Loan cont.

2014 SRF Fund 326 - Utility Fund					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					
04/05					
05/06					
06/07					
07/08					
08/09					
09/10					
10/11					
11/12					
12/13					
13/14					
14/15	907	907		113,930	113,930
15/16	2,982	2,982			113,930
16/17	2,917	2,917			113,930
17/18	8,051	2,816	5,235		108,695
18/19	8,049	2,680	5,370		103,325
19/20	8,047	2,540	5,508		97,817
20/21	8,046	2,396	5,650		92,168
21/22	8,044	2,248	5,795		86,372
22/23	8,042	2,097	5,945		80,428
23/24	8,040	1,942	6,098		74,330
24/25	8,038	1,783	6,255		68,075
25/26	8,036	1,620	6,416		61,659
26/27	8,034	1,452	6,581		55,078
27/28	8,032	1,281	6,751		48,327
28/29	8,029	1,104	6,925		41,402
29/30	8,027	924	7,103		34,299
30/31	8,025	738	7,286		27,012
31/32	8,022	548	7,474		19,538
32/33	8,020	353	7,667		11,872
33/34	8,017	153	7,864		4,008
34/35	4,008		4,008		-
Totals	\$ 147,412	\$ 33,482	\$ 113,930	\$ 113,930	

G.O. Revenue NV State Revolving Loan cont.

2016 SFR Utility Fund					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					
04/05					-
05/06					-
06/07					-
07/08					-
08/09					-
09/10					-
10/11					-
11/12					-
12/13					-
13/14					-
14/15					-
15/16	134	134		53,410	53,410
16/17	1,095	1,095			53,410
17/18	1,095	1,095			53,410
18/19	1,095	1,095			53,410
19/20	3,710	1,054	2,655		50,754
20/21	3,709	999	2,710		48,044
21/22	3,708	942	2,766		45,278
22/23	3,708	885	2,823		42,455
23/24	3,707	826	2,881		39,574
24/25	3,707	766	2,941		36,633
25/26	3,706	705	3,001		33,632
26/27	3,705	642	3,063		30,569
27/28	3,705	579	3,126		27,443
28/29	3,704	514	3,191		24,252
29/30	3,703	447	3,256		20,996
30/31	3,703	379	3,323		17,673
31/32	3,702	310	3,392		14,281
32/33	3,701	240	3,462		10,819
33/34	3,701	168	3,533		7,286
34/35	3,700	94	3,606		3,680
	3,699	19	3,680		-
Totals	\$ 66,397	\$ 12,988	\$ 53,410	\$ 53,410	

G.O. Revenue NV State Revolving Loan cont.

Total Combined					
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Defeased	Principal Balance
Issue					
04/05	-	-	-	158,497	285,835
05/06	2,700	2,700	-	-	285,835
06/07	12,877	12,877	-	211,936	497,771
07/08	20,724	20,724	-	176,771	674,542
08/09	37,370	22,003	15,367	266,129	925,303
09/10	70,318	38,891	31,427	969,342	1,863,218
10/11	117,153	84,779	32,374	1,803,167	3,634,010
11/12	204,430	124,677	79,753	654,768	4,209,025
12/13	325,916	146,137	179,779	900,741	4,929,987
13/14	381,556	150,847	230,709	720,296	5,419,574
14/15	398,305	160,330	237,975	226,881	5,408,480
15/16	433,651	159,405	274,246	178,164	5,312,399
16/17	462,072	151,735	310,337	-	5,002,061
17/18	467,062	142,029	325,033	-	4,677,028
18/19	466,931	132,012	334,919	-	4,342,109
19/20	469,371	121,606	347,765	-	3,994,344
20/21	469,210	110,887	358,323	-	3,636,021
21/22	469,045	99,840	369,204	-	3,266,817
22/23	468,874	88,455	380,420	-	2,886,397
23/24	468,698	76,719	391,979	-	2,494,419
24/25	468,517	64,624	403,893	-	2,090,526
25/26	443,258	52,537	390,721	-	1,699,805
26/27	418,011	41,233	376,778	-	1,323,027
27/28	417,836	29,580	388,256	-	934,771
28/29	417,655	17,568	400,087	-	534,684
29/30	236,147	9,732	226,415	-	308,269
30/31	158,445	4,882	153,563	-	154,706
31/32	85,998	2,239	83,759	-	70,947
32/33	48,849	593	48,256	-	22,691
33/34	11,718	321	11,397	-	11,294
34/35	7,708	94	7,614	-	3,680
					-
Totals	\$ 8,460,403	\$ 2,070,054	\$ 6,390,349	\$ 6,266,691	

Medium Term Financing County Only

	Medium Term Parking Garage -2004 Fund 541 County Debt/Other Resources				Medium Term Parking Garage - 2005 Fund 541 County Debt/Other Resources			
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Total Debt Service	Interest Maturing	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
County Only cont.**

	Community & Senior Center 03.19.2013 - 03.01.2023 Fund 541				Total Combined			
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue	\$ 7,800,000							
03/04					-	-	-	-
04/05	-	-	-	3,220,000	6,000,000	62,788	-	62,788
05/06	269,641	124,641	145,000	3,075,000	5,855,000	248,821	145,000	393,821
06/07	275,988	120,988	155,000	2,920,000	5,700,000	246,563	155,000	401,563
07/08	271,338	116,338	155,000	2,765,000	5,545,000	241,913	155,000	396,913
08/09	271,688	111,688	160,000	2,605,000	5,385,000	237,263	160,000	397,263
09/10	381,888	106,888	275,000	2,330,000	4,850,000	225,963	535,000	760,963
10/11	383,638	98,638	285,000	2,045,000	4,100,000	199,588	750,000	949,588
11/12	392,238	87,238	305,000	1,740,000	3,310,000	164,438	790,000	954,438
12/13	395,038	75,038	320,000	1,420,000	10,290,000	127,613	820,000	947,613
13/14	757,238	62,238	695,000	725,000	9,070,000	243,718	1,220,000	1,463,718
14/15	759,438	34,438	725,000	-	7,800,000	203,875	1,270,000	1,473,875
15/16					6,895,000	159,900	905,000	1,064,900
16/17					5,970,000	141,348	925,000	1,066,348
17/18					5,025,000	122,385	945,000	1,067,385
18/19					4,060,000	103,013	965,000	1,068,013
19/20					3,075,000	83,230	985,000	1,068,230
20/21					2,070,000	63,038	1,005,000	1,068,038
21/22					1,045,000	42,435	1,025,000	1,067,435
22/23					-	21,423	1,045,000	1,066,423
					-	-	-	-
Totals	\$ 4,158,129	\$ 938,129	\$ 3,220,000		\$ 96,045,000	\$ 2,939,309	\$ 13,800,000	

Medium Term Financing Component Units

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	
10/01/10	51,387	11,387	40,000	1,075,000	
04/01/11	52,715	21,715	31,000	1,044,000	104,102
10/01/11	55,089	21,089	34,000	1,010,000	
04/01/12	55,402	20,402	35,000	975,000	110,491
10/01/12	57,695	19,695	38,000	937,000	
04/01/13	58,927	18,927	40,000	897,000	116,622
10/01/13	62,119	18,119	44,000	853,000	
04/01/14	62,231	17,231	45,000	808,000	124,350
10/01/14	65,322	16,322	49,000	759,000	
04/01/15	66,332	15,332	51,000	708,000	131,653
10/01/15	70,302	14,302	56,000	652,000	
04/01/16	70,170	13,170	57,000	595,000	140,472
10/01/16	74,019	12,019	62,000	533,000	
04/01/17	74,767	10,767	64,000	469,000	148,786
10/01/17	78,474	9,474	69,000	400,000	
04/01/18	79,080	8,080	71,000	329,000	157,554
10/01/18	83,646	6,646	77,000	252,000	
04/01/19	84,090	5,090	79,000	173,000	167,736
10/01/19	88,495	3,495	85,000	88,000	
04/01/20	89,778	1,778	88,000	-	178,272
	\$ 1,380,038	\$ 265,038	\$ 1,115,000		\$ 1,380,038

Capital Lease County Only

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	-			-
Totals	\$ 349,853	\$ 29,853	\$ 320,000	

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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.

Funds: General 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.

Funds: 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, East Fork Fire Protection General Operations, East Fork Fire Protection Emergency, General Operations, Gardnerville, Administration, Genoa Administration, Minden Administration

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.

Funds: Risk Management, Dental Insurance, Motor Pool/Vehicle Maintenance

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.

Funds: 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

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).

Funds: 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

Debt Service Fund

Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Funds: 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

Restricted Fund

Funds may be implemented by County ordinance, policy, State statute, and/or Federal law or regulation.

Funds: County Debt/Other Resources, Gardnerville Debt Service, East Fork Debt Service

All Funds

The following table summarizes the resources and requirements for the thirty five County funds with adopted budgets for FY16-17, the two Redevelopment Agency funds, the three funds of the Fire and Paramedic Districts, and the thirteen Town funds.

All Funds Combined	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	36,885,385	36,234,139	38,170,235	1,936,096	5.3%
Room Taxes	5,702,169	5,640,989	5,795,391	154,402	2.7%
Transient Lodging License Tax	2,182,709	2,158,993	2,206,354	47,361	2.2%
Other Taxes (Gas/Road/Res.Constr)	1,049,146	1,235,097	2,212,240	977,143	79.1%
State Consolidated Tax	13,303,617	13,405,352	13,901,891	496,539	3.7%
Sales Taxes (P.A.L.S.)	1,614,104	1,671,846	1,705,283	33,437	2.0%
Licenses & Permits	4,821,958	3,961,500	4,189,655	228,155	5.8%
Gaming	1,294,477	1,203,540	1,231,800	28,260	2.3%
Intergovernmental	9,187,834	9,312,785	8,249,960	(1,062,825)	-11.4%
Charges for Service	30,680,696	26,733,358	27,432,590	699,232	2.6%
Fines & Forfeitures	1,305,071	1,221,300	1,221,825	525	0.0%
Miscellaneous	3,086,501	1,950,222	2,056,233	106,011	5.4%
Contributed Capital	5,916,039	125,000	-	(125,000)	n/a
Total Operating Revenue	117,029,707	104,854,121	108,373,457	3,519,336	3.4%
Non-Operating					
Transfers In	23,560,614	7,618,562	8,084,757	466,195	6.1%
Transfers In (Room Tax/TOT/other)	1,138,815	-	25,000	25,000	n/a
Other Financing Sources	1,767,624	667,095	1,786,295	1,119,200	167.8%
Depreciation	-	3,524,392	4,184,085	659,693	18.7%
Total Non-Operating Revenue	26,467,053	11,810,049	14,080,137	2,270,088	19.2%
Total Revenue	143,496,759	116,664,170	122,453,594	5,789,424	5.0%
Appropriations					
Operating					
Personnel Services	52,973,888	55,495,982	57,684,409	2,188,427	3.9%
Services & Supplies	36,823,260	33,443,858	33,537,935	94,077	0.3%
Miscellaneous	5,130,034	5,186,834	5,255,813	68,979	1.3%
Other	360	91,641	-	(91,641)	n/a
Total Operating Expenses	94,927,542	94,218,315	96,478,157	2,259,842	2.4%
Non-Operating					
Capital Outlay/Projects	7,499,669	14,630,638	19,057,479	4,426,841	30.3%
Debt Service	4,230,934	4,637,969	4,434,526	(203,443)	-4.4%
Distrib.-other districts	954,239	-	102,029	102,029	n/a
Transfers Out	23,560,614	7,618,562	8,109,757	491,195	6.4%
Depreciation	3,637,993	3,574,392	4,234,085	659,693	18.5%
Total Non-Operating Expenses	39,883,449	30,461,561	35,937,876	5,476,315	18.0%
Total Appropriations	134,810,991	124,679,876	132,416,033	7,736,157	6.2%
Net Change in Fund Balance	8,685,768	(8,015,706)	(9,962,439)		
Beginning Fund Balance/Reserves	69,678,594	55,878,321	57,089,843	1,211,522	2.2%
Contingency	-	1,380,619	1,346,997	(33,622)	-2.4%
Ending Fund Balance/Reserves	78,364,362	46,481,996	45,780,407	(701,589)	-1.5%

* Includes Tax Penalties & Interest In Property taxes.

County Funds Only

The following table summarizes the thirty five funds with adopted budgets for FY16-17 (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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	25,865,605	25,050,235	26,678,036	1,627,801	6.5%
Room Taxes	5,702,169	5,640,989	5,795,391	154,402	2.7%
Transient Lodging License Tax	2,182,709	2,158,993	2,206,354	47,361	2.2%
Other Taxes (Gas/Road/Res.Constr)	1,049,146	1,235,097	2,212,240	977,143	79.1%
State Consolidated Tax	11,004,377	11,135,187	11,516,243	381,056	3.4%
Sales Taxes (P.A.L.S.)	1,614,104	1,671,846	1,705,283	33,437	2.0%
Licenses & Permits	4,821,958	3,961,500	4,189,655	228,155	5.8%
Gaming	1,191,899	1,135,000	1,155,000	20,000	1.8%
Intergovernmental	8,012,923	8,851,903	7,819,749	(1,032,154)	-11.7%
Charges for Service	20,597,733	20,875,236	21,075,390	200,154	1.0%
Fines & Forfeitures	1,305,071	1,221,300	1,221,825	525	0.0%
Miscellaneous	2,404,581	1,441,187	1,526,824	85,637	5.9%
Contributed Capital	5,534,625	125,000	-	(125,000)	n/a
Total Operating Revenue	91,286,899	84,503,473	87,101,990	2,598,517	3.1%
Non-Operating					
Transfers In	20,950,860	5,472,214	5,976,249	504,035	9.2%
Transfers In (Room Tax/TOT/other)	44,941	-	25,000	25,000	n/a
Other Financing Sources	1,510,466	667,095	1,786,295	1,119,200	167.8%
Depreciation	-	3,014,392	3,024,085	9,693	0.3%
Total Non-Operating Revenue	22,506,267	9,153,701	10,811,629	1,657,928	18.1%
Total Revenue	113,793,166	93,657,174	97,913,619	4,256,445	4.5%
Appropriations					
Operating					
Personnel Services	41,032,470	43,459,317	45,333,247	1,873,930	4.3%
Services & Supplies	27,486,410	27,415,971	27,476,037	60,066	0.2%
Miscellaneous	5,130,034	5,186,834	5,255,813	68,979	1.3%
Other	360	91,641	-	(91,641)	n/a
Total Operating Expenses	73,649,274	76,153,763	78,065,097	1,911,334	2.5%
Non-Operating					
Capital Outlay/Projects	5,881,524	11,311,633	15,302,251	3,990,618	35.3%
Debt Service	3,976,299	4,496,497	4,285,240	(211,257)	-4.7%
Distrib.-other districts	890,739	-	102,029	102,029	n/a
Transfers Out	20,900,860	5,472,214	6,001,249	529,035	9.7%
Depreciation	2,919,620	3,014,392	3,024,085	9,693	0.3%
Total Non-Operating Expenses	34,569,042	24,294,736	28,714,854	4,420,118	18.2%
Total Appropriations	108,218,316	100,448,499	106,779,951	6,331,452	6.3%
Net Change in Fund Balance	5,574,850	(6,791,325)	(8,866,332)		
Beginning Fund Balance/Reserves	55,728,524	45,673,581	44,104,608	(1,568,973)	-3.4%
Contingency	-	1,109,492	1,075,696	(33,796)	-3.0%
Ending Fund Balance/Reserves	61,303,374	37,772,764	34,162,580	(3,610,184)	-9.6%

* Includes Tax Penalties & Interest in Property taxes.

General Fund

General Fund	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes	18,963,443	19,160,925	19,665,282	504,357	2.6%
State Consolidated Tax	11,004,377	11,135,187	11,516,243	381,056	3.4%
Licenses & Permits	4,340,204	3,501,200	3,707,900	206,700	5.9%
Gaming	891,899	835,000	855,000	20,000	2.4%
Intergovernmental	1,458,506	1,293,660	1,180,830	(112,830)	-8.7%
Charges for Service	4,895,809	4,424,532	4,476,482	51,950	1.2%
Fines & Forfeitures	1,146,689	1,168,300	1,168,825	525	0.0%
Miscellaneous	626,517	202,013	217,500	15,487	7.7%
Total Operating Revenue	43,327,444	41,720,817	42,788,062	1,067,245	2.6%
Non-Operating					
Transfers In	75,000	75,000	225,000	150,000	200.0%
Other Financing Sources	103,520	125,058	-	(125,058)	n/a
Total Non-Operating Revenue	178,520	200,058	225,000	24,942	12.5%
Total Revenue	43,505,964	41,920,875	43,013,062	1,092,187	2.6%
Appropriations					
Operating					
Personnel Services	28,670,547	29,802,006	30,838,836	1,036,830	3.5%
Services & Supplies	8,916,287	8,702,882	8,888,546	185,664	2.1%
Other	360	-	-	-	n/a
Total Operating Expenses	37,587,194	38,504,888	39,727,382	1,222,494	3.2%
Non-Operating					
Capital Outlay/Projects	719,893	430,058	719,540	289,482	67.3%
Transfers Out	3,560,765	2,985,929	3,035,680	49,751	1.7%
Total Non-Operating Expenses	4,280,658	3,415,987	3,755,220	339,233	9.9%
Total Appropriations	41,867,851	41,920,875	43,482,602	1,561,727	3.7%
Net Change in Fund Balance	1,638,112	-	(469,540)		
Beginning Fund Balance/Reserves	10,237,581	7,706,376	8,324,445	618,069	8.0%
Contingency	-	753,669	754,069	400	0.1%
Ending Fund Balance/Reserves	11,875,693	6,952,707	7,100,836	148,129	2.1%

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function

General Government	14,724,301	15,422,202	16,150,480	728,278	4.7%
Public Safety	16,083,753	16,000,456	16,455,010	454,554	2.8%
Judicial	8,968,315	9,162,136	9,352,554	190,418	2.1%
Public Works	1,403,805	1,478,943	1,572,125	93,182	6.3%
Health and Sanitation	687,677	610,807	706,502	95,695	15.7%
Total Non-Operating Expenses	41,867,851	42,674,544	44,236,671	1,562,127	3.7%

* Major Function Expenditures Include Contingency

General Fund Revenue Detail

Revenue Category	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Property Taxes and Penalties					
Ad Valorem Taxes	18,446,669	18,743,700	19,240,282	496,582	2.6%
Tax Penalties & Interest	516,774	417,225	425,000	7,775	1.9%
Personal Property Delinq	9,954	-	-		
Tax Penalties And Int	506,820	417,225	425,000		
Total Property Taxes	18,963,443	19,160,925	19,665,282	504,357	2.6%
State Consolidated Tax	11,004,377	11,135,187	11,516,243	381,056	3.4%
Licenses & Permits					
Animal License	23,699	25,000	25,000	-	0.0%
Building Permits	1,213,327	800,000	900,000	100,000	12.5%
Franchise Fees	1,098,543	740,000	785,000	45,000	6.1%
Marriage License	18,858	25,000	20,000	(5,000)	-20.0%
Liquor License	297,218	280,000	305,000	25,000	8.9%
School Residential Const Priviledge Tax	2,240	1,200	2,000	800	66.7%
Utility Operator Fee	1,653,119	1,600,000	1,640,000	40,000	2.5%
Miscellaneous Licenses & Permits	33,200	30,000	30,900	900	3.0%
Total Licenses & Permits	4,340,204	3,501,200	3,707,900	206,700	5.9%
Local Gaming					
Gaming Table Tax	139,297	145,000	145,000	-	0.0%
NRS County Gaming License	548,167	550,000	540,000	(10,000)	-1.8%
Local County Gaming License	204,436	140,000	170,000	30,000	21.4%
Total Gaming	891,899	835,000	855,000	20,000	2.4%
Intergovernmental					
Federal Grants	600,310	574,360	466,730	(107,630)	-18.7%
Federal Pay in Lieu of Tax	590,170	600,000	600,000	-	0.0%
Other Federal Revenue	38,799	-	-	-	n/a
State Grants	93,089	-	14,750	14,750	n/a
Miscellaneous Intergovernmental	136,139	119,300	99,350	(19,950)	-16.7%
Total Intergovernmental	1,458,506	1,293,660	1,180,830	(112,830)	-8.7%
Charges for Service					
Administration & Overhead	1,644,104	1,775,697	1,936,686	160,989	9.1%
Alternative Sentencing Fees	167,952	156,000	133,000	(23,000)	-14.7%
Animal Care Fees	2,830	3,000	3,200	200	6.7%
Assessors Commission	144,564	150,000	150,000	-	0.0%
Assessor's Fees	50,489	2,000	2,000	-	0.0%
Community Development Fees	534,041	293,500	346,500	53,000	18.1%
Community Service Fees	484,261	400,000	499,000	99,000	24.8%
Constable Fees	68,123	32,500	32,500	-	0.0%
District Attorney Fees	1,153	-	1,000	1,000	n/a
District Court Fees	109,734	125,000	99,500	(25,500)	-20.4%
GIS Service	360,873	360,000	110,000	(250,000)	-69.4%
Guardian Fees	8,561	15,000	12,500	(2,500)	-16.7%
Justice Court Fees	17,109	-	-	-	n/a

General Fund Revenue Detail cont.

Revenue Category	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Charges for Service cont...					
Mediation Fees	19,830	-	-	-	n/a
Motor Vehicle Tax/License	79,055	74,000	80,000	6,000	8.1%
Project Management Fee	-	126,820	126,820	-	0.0%
Recorder Fees	417,243	339,400	339,400	-	0.0%
School District Reimbursement	140,000	160,000	160,000	-	0.0%
Sheriff Fees	153,214	144,500	150,000	5,500	3.8%
Treasurer Fees	119,975	67,500	97,500	30,000	44.4%
Miscellaneous Charges for Service	369,393	197,615	195,876	(1,739)	-0.9%
Total Charges for Service	4,895,809	4,424,532	4,476,482	51,950	1.2%
Fines and Forfeitures					
Animal Control Fines	14,506	12,000	12,500	500	4.2%
District Court Fines and Fees	340	300	325	25	8.3%
Justice Court Fines	1,065,929	1,100,000	1,100,000	-	0.0%
Juvenile Detention Fees	53,817	52,500	52,500	-	0.0%
Sheriff Fines	12,088	3,500	3,500	-	0.0%
Miscellaneous Fines and Forfeitures	10	-	-	-	n/a
Total Fines & Forfeitures	1,146,689	1,168,300	1,168,825	525	0.0%
Miscellaneous Revenue					
Donations	13,435	-	-	-	n/a
Reimbursements	69,520	50,000	52,000	2,000	4.0%
Other Revenue/Financing Sources	443,125	62,000	65,500	3,500	5.6%
Total Miscellaneous Revenues	626,517	202,013	217,500	15,487	7.7%
Transfers In	75,000	75,000	225,000	150,000	200.0%
Other Financing Sources					
Sale of Property	103,520	125,058	-	(125,058)	n/a
Total Financing Sources	103,520	125,058	-	(125,058)	n/a
Total Revenue	43,505,964	41,920,875	43,013,062	1,092,187	2.6%
Beginning Fund Balance	6,293,082	4,767,125	5,280,633	513,508	10.8%
Beginning Reserves	3,944,499	2,939,251	3,043,812	104,561	3.6%
Total Fund Balance/Transfers	10,237,581	7,706,376	8,324,445	618,069	8.0%
Total Resources	53,743,545	49,627,251	51,337,507	1,710,256	3.4%

General Fund Expense Detail

Expense by Major Function	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
General Government					
County Commissioners	457,305	456,110	515,872	59,762	13.1%
County Manager	1,022,462	1,182,868	1,058,065	(124,803)	-10.6%
Project Management	-	126,820	126,951	131	0.1%
Economic Development	294,226	210,589	203,855	(6,734)	-3.2%
GIS & Customer Service	794,541	855,318	751,091	(104,227)	-12.2%
Assessor	799,987	776,531	815,755	39,224	5.1%
Finance/Comptroller	875,874	946,070	986,113	40,043	4.2%
Recorder	546,469	433,406	437,139	3,733	0.9%
Clerk	257,227	300,319	391,408	91,089	30.3%
Clerk-Elections	76,302	107,200	107,200	-	0.0%
Tahoe Gen'l Services	267,241	254,489	263,965	9,476	3.7%
Treasurer	532,114	528,833	628,106	99,273	18.8%
Telecommunications	68,102	65,040	59,240	(5,800)	-8.9%
General Services	1,852,395	1,821,089	1,924,240	103,151	5.7%
Infrastructure & Operations	1,257,639	1,261,309	1,311,616	50,307	4.0%
Human Resources	527,402	602,554	590,536	(12,018)	-2.0%
Records Management	157,884	166,443	166,362	(81)	0.0%
Community Dev.-Admin.	342,580	432,960	437,679	4,719	1.1%
Community Dev-Bldg.Dept.	568,844	594,636	612,519	17,883	3.0%
Community Dev-Planning	464,945	560,020	558,479	(1,541)	-0.3%
Non-Departmental	3,560,765	3,739,598	4,204,289	464,691	12.4%
Total General Government	14,724,301	15,422,202	16,150,480	728,278	4.7%
Judicial					
Court Clerks	586,937	285,648	319,645	33,997	11.9%
Judicial Services	-	240,556	249,357	8,801	3.7%
District Court I	337,255	267,380	278,097	10,717	4.0%
District Court II	290,994	297,897	282,266	(15,631)	-5.2%
CASA	142,426	128,152	179,163	51,011	39.8%
SAFE	110,300	32,000	-	(32,000)	n/a
Public Guardian	118,983	127,561	192,151	64,590	50.6%
Public Administrator	-	-	22,990	22,990	n/a
Bailiff	297,159	311,944	326,451	14,507	4.7%
District Attorney	2,163,647	2,282,544	2,200,126	(82,418)	-3.6%
D.A.- Child Support	321,126	318,047	323,680	5,633	1.8%
Public Defender	800,631	828,334	828,334	-	0.0%
Juvenile Probation	1,134,048	1,222,696	1,226,426	3,730	0.3%
Jpo Detention Center	427,343	471,123	486,428	15,305	3.2%
Court Computer System	267,491	252,501	256,825	4,324	1.7%
East Fork Justice Court	582,829	570,529	598,721	28,192	4.9%
Tahoe Justice Court	465,800	488,451	530,056	41,605	8.5%
Alternative Sentencing	519,827	585,995	597,377	11,382	1.9%
East Fork Constable	143,902	149,566	159,030	9,464	6.3%
Tahoe Constable	120,342	168,921	175,603	6,682	4.0%
Security	137,274	132,291	119,828	(12,463)	-9.4%
Total Judicial	8,968,315	9,162,136	9,352,554	190,418	2.1%

General Fund Expense Detail cont.

Expense by Major Function	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Public Safety					
Sheriff Administration	1,091,508	1,079,140	1,107,295	28,155	2.6%
Sheriff Admin. Services	1,436,977	1,095,208	1,119,732	24,524	2.2%
Sheriff-Records	454,327	481,509	494,416	12,907	2.7%
Sheriff-Jail	4,236,808	4,017,018	4,173,701	156,683	3.9%
Sheriff-Cops Grant	210,291	210,391	220,561	10,170	4.8%
Sheriff-Gen'l Investig.	1,642,985	1,656,449	1,771,995	115,546	7.0%
Sheriff-Patrol/Traffic	449,888	634,255	660,425	26,170	4.1%
Sheriff-Vehicles	868,417	930,538	930,538	-	0.0%
Sheriff-Grants	115,204	117,371	115,989	(1,382)	-1.2%
Sheriff-Coroner	95,615	102,500	102,500	-	0.0%
Sheriff-Operations/Patrol	5,030,770	5,235,665	5,299,829	64,164	1.2%
Tri-Net	127,736	133,255	143,758	10,503	7.9%
Animal Care & Services	323,226	307,157	314,271	7,114	2.3%
Total Public Safety	16,083,753	16,000,456	16,455,010	454,554	2.8%
Public Works					
Community Dev-Engineering	518,677	557,787	641,960	84,173	15.1%
Pub.Works-Bldg Services	859,386	905,408	912,610	7,202	0.8%
Public Works-Roads	425	-	-	-	n/a
Public Works-Utilities	9,559	-	-	-	n/a
Public Works-Engineering	15,758	15,748	17,555	1,807	11.5%
Total Public Works	1,403,805	1,478,943	1,572,125	93,182	6.3%
Health & Sanitaion					
Weed Control	687,677	610,807	706,502	95,695	15.7%
Total Health & Sanitaion	687,677	610,807	706,502	95,695	15.7%
Total Appropriations	41,867,851	42,674,544	44,236,671	1,562,127	3.7%

Special Revenue Funds

Special Revenue funds account for proceeds of specific revenue sources that are legally restricted to expend for specific purposes.

All Special Revenue Funds	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	4,383,736	4,442,960	4,448,170	5,210	0.1%
Room Tax/TOT	5,702,169	5,640,989	5,795,391	154,402	2.7%
Transient Lodging License Tax (TLLT)	2,182,709	2,158,993	2,206,354	47,361	2.2%
Other Taxes (Gas/Road/Res.Constr)	202,342	195,527	222,985	27,458	14.0%
Sales Taxes (P.A.L.S.)	1,614,104	1,671,846	1,705,283	33,437	2.0%
Licenses & Permits	481,755	460,300	481,755	21,455	4.7%
Intergovernmental	6,341,521	6,137,735	6,407,429	269,694	4.4%
Charges for Service	3,259,450	4,064,225	3,871,393	(192,832)	-4.7%
Fines & Forfeitures	158,357	53,000	53,000	-	0.0%
Miscellaneous	1,360,942	1,147,574	1,089,624	(57,950)	-5.0%
Total Operating Revenue	25,687,085	25,973,149	26,281,384	308,235	1.2%
Non-Operating					
Transfers In	2,597,692	2,207,634	2,506,621	298,987	13.5%
Transfers In (Room Tax/TOT/other)	44,941	-	-	-	n/a
Other Financing Sources	328,241	-	-	-	n/a
Total Non-Operating Revenue	2,970,874	2,207,634	2,506,621	298,987	13.5%
Total Revenue	28,657,959	28,180,783	28,788,005	607,222	2.2%
Appropriations					
Operating					
Personnel Services	10,325,754	11,248,626	12,062,789	814,163	7.2%
Services & Supplies	10,057,432	10,261,326	9,646,403	(614,923)	-6.0%
Miscellaneous	5,130,034	5,186,834	5,255,813	68,979	1.3%
Total Operating Expenses	25,513,219	26,696,786	26,965,005	268,219	1.0%
Non-Operating					
Capital Outlay/Projects	4,159,953	4,398,697	4,588,577	189,880	4.3%
Debt Service	5,136	-	-	-	n/a
Distrib.-other districts	1,179	-	-	-	n/a
Transfers Out	1,944,032	890,870	1,351,708	460,838	51.7%
Total Non-Operating Expenses	6,110,300	5,289,567	5,940,285	650,718	12.3%
Total Appropriations	31,623,519	31,986,353	32,905,290	918,937	2.9%
Net Change in Fund Balance	(2,965,561)	(3,805,570)	(4,117,285)		
Beginning Fund Balance/Reserves	18,591,639	11,787,919	11,384,280	(403,639)	-3.4%
Contingency	-	355,823	321,627	(34,196)	-9.6%
Ending Fund Balance/Reserves	15,626,078	7,626,526	6,945,368	(681,158)	-8.9%

*Includes Tax Penalties & Interest and Property taxes.

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	1,788	400	800	400	100.0%
Total Operating Revenue	1,788	400	800	400	100.0%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	1,788	400	800	400	100.0%
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	-	-	-	-	n/a
Net Change in Fund Balance	1,788	400	800		
Beginning Fund Balance/Reserves	360,313	360,713	362,501	1,788	0.5%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	362,101	361,113	363,301	2,188	0.6%

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	247,534	256,419	259,947	3,528	1.4%
Intergovernmental	28	-	-	-	n/a
Miscellaneous	1,365	300	1,000	700	233.3%
Total Operating Revenue	248,927	256,719	260,947	4,228	1.6%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	248,927	256,719	260,947	4,228	1.6%
Appropriations					
Operating					
Personnel Services	102,823	101,404	103,776	2,372	2.3%
Services & Supplies	147,681	147,421	147,421	-	0.0%
Total Operating Expenses	250,504	248,825	251,197	2,372	1.0%
Non-Operating					
Capital Outlay/Projects	-	137,753	147,292	9,539	6.9%
Total Non-Operating Expenses	-	137,753	147,292	9,539	6.9%
Total Appropriations	250,504	386,578	398,489	11,911	3.1%
Net Change in Fund Balance	(1,577)	(129,859)	(137,542)		
Beginning Fund Balance/Reserves	224,332	165,503	167,897	2,394	1.4%
Contingency	-	7,465	8,059	594	8.0%
Ending Fund Balance/Reserves	222,755	28,179	22,296	(5,883)	-20.9%

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function					
Community Support:					
UNR Cooperative Extension	250,504	394,043	406,548	12,505	3.2%
Total Non-Operating Expenses	250,504	394,043	406,548	12,505	3.2%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Intergovernmental	60,383	10,000	17,000	7,000	70.0%
Charges for Service	44,769	40,750	42,750	2,000	4.9%
Miscellaneous	898,225	942,500	871,500	(71,000)	-7.5%
Total Operating Revenue	1,003,377	993,250	931,250	(62,000)	-6.2%
Non-Operating					
Other Financing Sources	4,821	-	-	-	n/a
Total Non-Operating Revenue	4,821	-	-	-	n/a
Total Revenue	1,008,198	993,250	931,250	(62,000)	-6.2%
Appropriations					
Operating					
Services & Supplies	629,056	826,372	722,307	(104,065)	-12.6%
Total Operating Expenses	629,056	826,372	722,307	(104,065)	-12.6%
Non-Operating					
Capital Outlay/Projects	811,174	1,146,264	270,275	(875,989)	-76.4%
Transfers Out	316,130	77,739	86,945	9,206	11.8%
Total Non-Operating Expenses	1,127,304	1,224,003	357,220	(866,783)	-70.8%
Total Appropriations	1,756,361	2,050,375	1,079,527	(970,848)	-47.3%
Net Change in Fund Balance	(748,162)	(1,057,125)	(148,277)		
Beginning Fund Balance/Reserves	2,308,572	2,233,477	1,330,833	(902,644)	-40.4%
Contingency	-	24,476	15,249	(9,227)	-37.7%
Ending Fund Balance/Reserves	1,560,410	1,151,876	1,167,307	15,431	1.3%

Expenditures by Major Function

Culture & Recreation:					
Minden-Taheo Airport	1,756,361	2,074,851	1,094,776	(980,075)	-47.2%
Total Non-Operating Expenses	1,756,361	2,074,851	1,094,776	(980,075)	-47.2%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	331			-	n/a
Total Operating Revenue	331	-	-	-	n/a
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	331	-	-	-	n/a
Appropriations					
Operating					
Personnel Services	44,699	-	-	-	n/a
Services & Supplies	35,372	36,743	65,827	29,084	79.2%
Total Operating Expenses	80,071	36,743	65,827	29,084	79.2%
Non-Operating					
Capital Outlay/Projects	-	74,327	8,616	(65,711)	-88.4%
Total Non-Operating Expenses	-	74,327	8,616	(65,711)	-88.4%
Total Appropriations	80,071	111,070	74,443	(36,627)	-33.0%
Net Change in Fund Balance	(79,740)	(111,070)	(74,443)		
Beginning Fund Balance/Reserves	198,364	115,222	81,882	(33,340)	-28.9%
Contingency	-	1,102	1,975	873	79.2%
Ending Fund Balance/Reserves	118,624	3,050	5,464	2,414	79.1%

Expenditures by Major Function

Public Works:	80,071	112,172	76,418	(35,754)	-31.9%
Utilities					
Total Non-Operating Expenses	80,071	112,172	76,418	(35,754)	-31.9%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Licenses & Permits	481,755	460,300	481,755	21,455	4.7%
Miscellaneous	60,238	55,000	55,000	-	0.0%
Total Operating Revenue	541,993	515,300	536,755	21,455	4.2%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	541,993	515,300	536,755	21,455	4.2%
Appropriations					
Operating					
Personnel Services	62,390	72,437	53,375	(19,062)	-26.3%
Services & Supplies	217,420	293,806	302,615	8,809	3.0%
Total Operating Expenses	279,811	366,243	355,990	(10,253)	-2.8%
Non-Operating					
Capital Outlay/Projects	-	1,723,617	2,003,887	280,270	16.3%
Transfers Out	690,909	-	-	-	n/a
Total Non-Operating Expenses	690,909	1,723,617	2,003,887	280,270	16.3%
Total Appropriations	970,720	2,089,860	2,359,877	270,017	12.9%
Net Change in Fund Balance	(428,727)	(1,574,560)	(1,823,122)		
Beginning Fund Balance/Reserves	2,141,025	1,616,024	1,862,149	246,125	15.2%
Contingency	-	9,787	9,480	(307)	-3.1%
Ending Fund Balance/Reserves	1,712,298	31,677	29,547	(2,130)	-6.7%
Expenditures by Major Function					
Health & Sanitation:	970,720	2,099,647	2,369,357	269,710	12.8%
Public Works (Utilities)					
Total Non-Operating Expenses	970,720	2,099,647	2,369,357	269,710	12.8%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	20,428	20,324	20,324	-	0.0%
Total Operating Revenue	20,428	20,324	20,324	-	0.0%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	20,428	20,324	20,324	-	0.0%
Appropriations					
Operating					
Personnel Services	7,626	20,324	20,324	-	0.0%
Services & Supplies	7,600	-	-	-	n/a
Total Operating Expenses	15,227	20,324	20,324	-	0.0%
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	15,227	20,324	20,324	-	0.0%
Net Change in Fund Balance	5,202	-	-	-	n/a
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	5,202	-	-	-	n/a
Expenditures by Major Function					
Health & Sanitation:					
Community Services (Parks)	15,227	20,324	20,324	-	0.0%
Total Non-Operating Expenses	15,227	20,324	20,324	-	0.0%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	371,307	376,091	380,926	4,835	1.3%
Intergovernmental	41	-	-	-	n/a
Miscellaneous	670	-	-	-	n/a
Total Operating Revenue	372,018	376,091	380,926	4,835	1.3%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	372,018	376,091	380,926	4,835	1.3%
Appropriations					
Operating					
Miscellaneous	368,944	376,091	380,926	4,835	1.3%
Total Operating Expenses	368,944	376,091	380,926	4,835	1.3%
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	368,944	376,091	380,926	4,835	1.3%
Net Change in Fund Balance	3,074	-	-	-	n/a
Beginning Fund Balance/Reserves	678	-	-	-	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves	3,752	-	-	-	n/a

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function

Welfare:					
Community Services (Social Services)	368,944	376,091	380,926	4,835	1.3%
Total Non-Operating Expenses	368,944	376,091	380,926	4,835	1.3%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	1,303,108	1,316,308	1,333,237	16,929	1.3%
Intergovernmental	145	-	-	-	n/a
Miscellaneous	24,167	4,000	4,000	-	0.0%
Total Operating Revenue	1,327,419	1,320,308	1,337,237	16,929	1.3%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	1,327,419	1,320,308	1,337,237	16,929	1.3%
Appropriations					
Operating					
Services & Supplies	1,184,943	1,049,583	804,504	(245,079)	-23.4%
Miscellaneous	246,454	250,725	250,000	(725)	-0.3%
Total Operating Expenses	1,431,397	1,300,308	1,054,504	(245,804)	-18.9%
Non-Operating					
Capital Outlay/Projects	73,259	20,000	1,000,000	980,000	4900.0%
Transfers Out	-	-	497,000	497,000	n/a
Total Non-Operating Expenses	73,259	20,000	1,497,000	1,477,000	7385.0%
Total Appropriations	1,504,656	1,320,308	2,551,504	1,231,196	93.3%
Net Change in Fund Balance	(177,237)	-	(1,214,267)	-	0.0%
Beginning Fund Balance/Reserves	4,342,451	3,231,633	3,231,633	-	n/a
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	4,165,214	3,231,633	2,017,366	(1,214,267)	-37.6%

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function					
Welfare:					
Community Services (Social Services)	1,504,656	1,320,308	2,551,504	1,231,196	93.3%
Total Non-Operating Expenses	1,504,656	1,320,308	2,551,504	1,231,196	93.3%

* Major Function Expenditures Include Contingency

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 FY16-17 tax rate is \$0.0337.

216 - Social Services	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	759,642	772,065	784,526	12,461	1.6%
Intergovernmental	248,856	357,609	358,783	1,174	0.3%
Charges for Service	462,679	1,063,894	1,058,755	(5,139)	-0.5%
Miscellaneous	2,293	1,000	1,000	-	0.0%
Total Operating Revenue	1,473,469	2,194,568	2,203,064	8,496	0.4%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	1,473,469	2,194,568	2,203,064	8,496	0.4%
Appropriations					
Operating					
Personnel Services	554,475	673,240	696,175	22,935	3.4%
Services & Supplies	864,989	1,509,740	1,503,490	(6,250)	-0.4%
Total Operating Expenses	1,419,464	2,182,980	2,199,665	16,685	0.8%
Non-Operating					
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating Expenses	3,500	3,500	3,500	-	0.0%
Total Appropriations	1,422,964	2,186,480	2,203,165	16,685	0.8%
Net Change in Fund Balance	50,505	8,088	(101)		
Beginning Fund Balance/Reserves	716,227	782,061	790,149	8,088	1.0%
Contingency	-	39,648	39,621	(27)	-0.1%
Ending Fund Balance/Reserves	766,732	750,501	750,427	(74)	0.0%

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function					
Welfare:					
Community Services (Social Services)	1,422,964	2,226,128	2,242,786	16,658	0.7%
Total Non-Operating Expenses	1,422,964	2,226,128	2,242,786	16,658	0.7%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	21,657	22,000	22,000	-	0.0%
Miscellaneous	267	50	100	50	100.0%
Total Operating Revenue	21,924	22,050	22,100	50	0.2%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	21,924	22,050	22,100	50	0.2%
Appropriations					
Operating					
Services & Supplies	20,331	21,840	22,281	441	2.0%
Total Operating Expenses	20,331	21,840	22,281	441	2.0%
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	20,331	21,840	22,281	441	2.0%
Net Change in Fund Balance	1,592	210	(181)		
Beginning Fund Balance/Reserves	51,005	2,523	2,733	210	8.3%
Contingency	-	655	668	13	2.0%
Ending Fund Balance/Reserves	52,597	2,078	1,884	(194)	-9.3%
Expenditures by Major Function					
Judicial:					
Ninth Judicial District Court (District Court I)	20,331	22,495	22,949	454	2.0%
Total Non-Operating Expenses	20,331	22,495	22,949	454	2.0%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Room Taxes	89,555	78,115	80,769	2,654	3.4%
Other Taxes (Gas/Road/Res.Constr)	202,342	195,527	222,985	27,458	14.0%
Intergovernmental	947,651	914,355	992,761	78,406	8.6%
Charges for Service	3,747	-	-	-	n/a
Miscellaneous	6,323	2,000	2,000	-	0.0%
Total Operating Revenue	1,249,617	1,189,997	1,298,515	108,518	9.1%
Non-Operating					
Transfers In	844,690	414,343	414,343	-	0.0%
Other Financing Sources	320,380	-	-	-	n/a
Total Non-Operating Revenue	1,165,070	414,343	414,343	-	0.0%
Total Revenue	2,414,687	1,604,340	1,712,858	108,518	6.8%
Appropriations					
Operating					
Personnel Services	755,696	801,788	831,570	29,782	3.7%
Services & Supplies	1,220,518	771,258	773,583	2,325	0.3%
Total Operating Expenses	1,976,214	1,573,046	1,605,153	32,107	2.0%
Non-Operating					
Capital Outlay/Projects	322,422	617,244	614,842	(2,402)	-0.4%
Debt Service	5,136	-	-	-	n/a
Transfers Out	49,979	49,979	49,979	-	0.0%
Total Non-Operating Expenses	377,537	667,223	664,821	(2,402)	-0.4%
Total Appropriations	2,353,751	2,240,269	2,269,974	29,705	1.3%
Net Change in Fund Balance	60,936	(635,929)	(557,116)		
Beginning Fund Balance/Reserves	864,872	813,683	792,596	(21,087)	-2.6%
Contingency	-	47,191	49,654	2,463	5.2%
Ending Fund Balance/Reserves	925,808	130,563	185,826	55,263	42.3%

Expenditures by Major Function					
Public Works:					
Transportation	2,353,751	2,287,460	2,319,628	32,168	1.4%
Total Non-Operating Expenses	2,353,751	2,287,460	2,319,628	32,168	1.4%

* Major Function Expenditures Include Contingency

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/TOT	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Room Taxes	5,109,746	5,057,105	5,193,273	136,168	2.7%
Transient Lodging License Tax	2,182,709	2,158,993	2,206,354	47,361	2.2%
Sales Taxes (P.A.L.S.)	1,614,104	1,671,846	1,705,283	33,437	2.0%
Intergovernmental	11,608	-	-	-	n/a
Charges for Service	1,433,865	1,574,000	1,560,500	(13,500)	-0.9%
Miscellaneous	173,098	71,000	56,000	(15,000)	-21.1%
Total Operating Revenue	10,525,130	10,532,944	10,721,410	188,466	1.8%
Non-Operating					
Transfers In	963,897	941,155	941,155	-	0.0%
Total Non-Operating Revenue	963,897	941,155	941,155	-	0.0%
Total Revenue	11,489,027	11,474,099	11,662,565	188,466	1.6%
Appropriations					
Operating					
Personnel Services	3,285,682	3,671,487	4,029,270	357,783	9.7%
Services & Supplies	2,411,992	2,551,072	2,356,354	(194,718)	-7.6%
Miscellaneous	4,514,636	4,560,018	4,624,887	64,869	1.4%
Total Operating Expenses	10,212,311	10,782,577	11,010,511	227,934	2.1%
Non-Operating					
Capital Outlay/Projects	2,531,370	249,088	250,000	912	0.4%
Transfers Out	392,434	442,434	395,600	(46,834)	-10.6%
Total Non-Operating Expenses	2,923,804	691,522	645,600	(45,922)	-6.6%
Total Appropriations	13,136,114	11,474,099	11,656,111	182,012	1.6%
Net Change in Fund Balance	(1,647,087)	-	6,454		
Beginning Fund Balance/Reserves	3,584,786	629,353	629,353	-	0.0%
Contingency	-	141,581	112,234	(29,347)	-20.7%
Ending Fund Balance/Reserves	1,937,699	487,772	523,573	35,801	7.3%

*Room Tax/TOT passed through to other entities.

Expenditures by Major Function					
Culture & Recreation:					
Community Services (Recreation)	13,136,114	11,615,680	11,768,345	152,665	1.3%
Total Non-Operating Expenses	13,136,114	11,615,680	11,768,345	152,665	1.3%

Library Gift Fund

The Library Gift Tax Fund is a fund dedicated to all donations made to the Library and therefore not budgeted.

235 - Library Gift Fund	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	20,361	-	-	-	n/a
Total Operating Revenue	20,361	-	-	-	n/a
Non-Operating					
Transfers In (Room Tax/TOT/other)	44,941			-	n/a
Total Non-Operating Revenue	44,941	-	-	-	n/a
Total Revenue	65,302	-	-	-	n/a
Appropriations					
Operating					
Services & Supplies	28,021			-	n/a
Total Operating Expenses	28,021	-	-	-	n/a
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	28,021	-	-	-	n/a
Net Change in Fund Balance	37,281	-	-		
Beginning Fund Balance/Reserves	44,942			-	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves	82,223			-	n/a
Expenditures by Major Function					
Culture & Recreation	28,021	-	-	-	n/a
Total Non-Operating Expenses	28,021	-	-	-	n/a

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Room Taxes	502,868	505,769	521,349	15,580	3.1%
Miscellaneous	1,985	1,000	1,000	-	0.0%
Total Operating Revenue	504,853	506,769	522,349	15,580	3.1%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	504,853	506,769	522,349	15,580	3.1%
Appropriations					
Operating					
Personnel Services	13,695	15,830	45,234	29,404	185.7%
Services & Supplies	100,131	140,913	139,744	(1,169)	-0.8%
Total Operating Expenses	113,826	156,743	184,978	28,235	18.0%
Non-Operating					
Capital Outlay/Projects	-	407,453	245,907	(161,546)	-39.6%
Transfers Out	301,080	317,218	318,684	1,466	0.5%
Total Non-Operating Expenses	301,080	724,671	564,591	(160,080)	-22.1%
Total Appropriations	414,906	881,414	749,569	(131,845)	-15.0%
Net Change in Fund Balance	89,947	(374,645)	(227,220)		
Beginning Fund Balance/Reserves	355,369	392,357	248,122	(144,235)	-36.8%
Contingency	-	4,702	5,549	847	18.0%
Ending Fund Balance/Reserves	445,316	13,010	15,353	2,343	18.0%
Expenditures by Major Function					
Public Works:					
Transportation	414,906	886,116	755,118	(130,998)	-14.8%
Total Non-Operating Expenses	414,906	886,116	755,118	(130,998)	-14.8%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	7,925	-	-	-	n/a
Fines & Forfeitures	158,357	53,000	53,000	-	0.0%
Miscellaneous	3,595	1,000	2,500	1,500	150.0%
Total Operating Revenue	169,878	54,000	55,500	1,500	2.8%
Non-Operating					
Transfers In	5,000	-	-	-	n/a
Total Non-Operating Revenue	5,000	-	-	-	n/a
Total Revenue	174,878	54,000	55,500	1,500	2.8%
Appropriations					
Operating					
Services & Supplies	55,735	53,000	55,246	2,246	4.2%
Total Operating Expenses	55,735	53,000	55,246	2,246	4.2%
Non-Operating					
Capital Outlay/Projects	102,272	-	-	-	n/a
Total Non-Operating Expenses	102,272	-	-	-	n/a
Total Appropriations	158,007	53,000	55,246	2,246	4.2%
Net Change in Fund Balance	16,871	1,000	254		
Beginning Fund Balance/Reserves	703,707	11,316	12,316	1,000	8.8%
Contingency	-	1,590	1,658	68	4.3%
Ending Fund Balance/Reserves	720,578	10,726	10,912	186	1.7%
Expenditures by Major Function					
Judicial:					
Justice Courts	158,007	54,590	56,904	2,314	4.2%
Total Non-Operating Expenses	158,007	54,590	56,904	2,314	4.2%

* Major Function Expenditures Include Contingency

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 FY16-17 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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	92,467	92,197	92,197	-	0.0%
Intergovernmental	4,239,846	4,124,756	4,254,339	129,583	3.1%
Charges for Service	1,887	2,500	2,500	-	0.0%
Miscellaneous	21,535	5,000	5,000	-	0.0%
Total Operating Revenue	4,355,735	4,224,453	4,354,036	129,583	3.1%
Non-Operating					
Transfers In	14,895	12,926	11,747	(1,179)	-9.1%
Other Financing Sources	3,040	-	-	-	n/a
Total Non-Operating Revenue	17,935	12,926	11,747	(1,179)	-9.1%
Total Revenue	4,373,670	4,237,379	4,365,783	128,404	3.0%
Appropriations					
Operating					
Personnel Services	3,112,404	3,283,434	3,426,073	142,639	4.3%
Services & Supplies	1,181,208	953,945	939,710	(14,235)	-1.5%
Total Operating Expenses	4,293,612	4,237,379	4,365,783	128,404	3.0%
Non-Operating					
Capital Outlay/Projects	145,343	-	-	-	n/a
Transfers Out	190,000	-	-	-	n/a
Total Non-Operating Expenses	335,343	-	-	-	n/a
Total Appropriations	4,628,955	4,237,379	4,365,783	128,404	3.0%
Net Change in Fund Balance	(255,285)	-	-		
Beginning Fund Balance/Reserves	956,760	250,000	250,000	-	0.0%
Contingency				-	n/a
Ending Fund Balance/Reserves	701,475	250,000	250,000	-	0.0%

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function

Judicial:					
Ninth Judicial District Court - CSYC	4,628,955	4,237,379	4,365,783	128,404	3.0%
Total Non-Operating Expenses	4,628,955	4,237,379	4,365,783	128,404	3.0%

* Major Function Expenditures Include Contingency

Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRYS) was created in FY01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. The counties have a dedicated county-wide property tax rate to provide funding to the center in order to support operations. The amount each county pays is based on a formula of the average of the three most recent years: 35% prior year bed usage and 65% school district enrollment. Prior to FY06-07, revenues collected from the tax rate were passed-through to WNRYS via a Trust & Agency Fund. A Special Revenue fund was created in FY06-07 to better account for the collection and distribution of the tax proceeds. The FY16-17 tax rate is \$0.02.

244 - WNRYS	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	433,875	438,937	391,078	(47,859)	-10.9%
Intergovernmental	55	-	-	-	n/a
Total Operating Revenue	433,930	438,937	391,078	(47,859)	-10.9%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	433,930	438,937	391,078	(47,859)	-10.9%
Appropriations					
Operating					
Services & Supplies	416,297	433,000	379,517	(53,483)	-12.4%
Total Operating Expenses	416,297	433,000	379,517	(53,483)	-12.4%
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	416,297	433,000	379,517	(53,483)	-12.4%
Net Change in Fund Balance	17,633	5,937	11,561		
Beginning Fund Balance/Reserves	598,433	563,174	622,003	58,829	10.4%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	616,066	569,111	633,564	64,453	11.3%

*Includes Tax Penalties & Interest and Property taxes.

*Property Taxes pass through to WNRYS

Expenditures by Major Function					
Judicial:					
County Manager (Finance)*	416,297	433,000	379,517	(53,483)	-12.4%
Total Non-Operating Expenses	416,297	433,000	379,517	(53,483)	-12.4%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	42,948	-	-	-	n/a
Total Operating Revenue	42,948	-	-	-	n/a
Non-Operating					
Transfers In	5,000	5,000	5,000	-	0.0%
Total Non-Operating Revenue	5,000	5,000	5,000	-	0.0%
Total Revenue	47,948	5,000	5,000	-	0.0%
Appropriations					
Operating					
Services & Supplies	32,115	5,000	5,000	-	0.0%
Total Operating Expenses	32,115	5,000	5,000	-	0.0%
Non-Operating					
Capital Outlay/Projects	43,057	-	-	-	n/a
Miscellaneous	1,179	-	-	-	n/a
Total Non-Operating Expenses	44,235	-	-	-	n/a
Total Appropriations	76,350	5,000	5,000	-	0.0%
Net Change in Fund Balance	(28,402)	-	-		
Beginning Fund Balance/Reserves	306,523	-	179,292	179,292	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves	278,121	-	179,292	179,292	n/a
Expenditures by Major Function					
Public Works:					
Community Dev (Engineering)	76,350	5,000	5,000	-	0.0%
Total Non-Operating Expenses	76,350	5,000	5,000	-	0.0%

* Major Function Expenditures Include Contingency

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. 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.

255 - 911 Emergency Services	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	1,175,803	1,190,943	1,206,259	15,316	1.3%
Intergovernmental	131	-	-	-	n/a
Charges for Service	913,660	943,081	997,388	54,307	5.8%
Miscellaneous	2,579	500	500	-	0.0%
Total Operating Revenue	2,092,172	2,134,524	2,204,147	69,623	3.3%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	2,092,172	2,134,524	2,204,147	69,623	3.3%
Appropriations					
Operating					
Personnel Services	1,383,464	1,525,285	1,577,362	52,077	3.4%
Services & Supplies	529,865	528,572	538,572	10,000	1.9%
Total Operating Expenses	1,913,329	2,053,857	2,115,934	62,077	3.0%
Non-Operating					
Capital Outlay/Projects	-	22,951	47,758	24,807	108.1%
Total Non-Operating Expenses	-	22,951	47,758	24,807	108.1%
Total Appropriations	1,913,329	2,076,808	2,163,692	86,884	4.2%
Net Change in Fund Balance	178,843	57,716	40,455		
Beginning Fund Balance/Reserves	612,392	501,344	697,018	195,674	39.0%
Contingency	-	54,993	57,226	2,233	4.1%
Ending Fund Balance/Reserves	791,235	504,067	680,247	176,180	35.0%

*Includes Tax Penalties & Interest and Property taxes.

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

Expenditures by Major Function					
Public Safety	1,913,329	2,131,801	2,220,918	89,117	4.2%
Total Non-Operating Expenses	1,913,329	2,131,801	2,220,918	89,117	4.2%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Intergovernmental	832,778	731,015	784,546	53,531	7.3%
Charges for Service	369,261	418,000	187,500	(230,500)	-55.1%
Miscellaneous	78,747	43,500	68,900	25,400	58.4%
Total Operating Revenue	1,280,787	1,192,515	1,040,946	(151,569)	-12.7%
Non-Operating					
Transfers In	764,210	834,210	1,134,376	300,166	36.0%
Total Non-Operating Revenue	764,210	834,210	1,134,376	300,166	36.0%
Total Revenue	2,044,997	2,026,725	2,175,322	148,597	7.3%
Appropriations					
Operating					
Personnel Services	1,002,799	1,083,397	1,279,630	196,233	18.1%
Services & Supplies	974,157	939,061	890,232	(48,829)	-5.2%
Total Operating Expenses	1,976,956	2,022,458	2,169,862	147,404	7.3%
Non-Operating					
Capital Outlay/Projects	131,056	-	-	-	n/a
Total Non-Operating Expenses	131,056	-	-	-	n/a
Total Appropriations	2,108,012	2,022,458	2,169,862	147,404	7.3%
Net Change in Fund Balance	(63,015)	4,267	5,460		
Beginning Fund Balance/Reserves	220,888	119,536	123,803	4,267	3.6%
Contingency	-	22,633	20,254	(2,379)	-10.5%
Ending Fund Balance/Reserves	157,873	101,170	109,009	7,839	7.7%

Expenditures by Major Function

Community Services:	2,108,012	2,045,091	2,190,116	145,025	7.1%
Senior Services					
Total Non-Operating Expenses	2,108,012	2,045,091	2,190,116	145,025	7.1%

* Major Function Expenditures Include Contingency

Proprietary Funds:

Internal Service

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

All Internal Service Funds

All Internal Service Funds	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	246,866	192,725	196,462	3,737	1.9%
Intergovernmental	5,528	-	-	-	n/a
Charges for Service	4,968,236	4,587,035	4,652,746	65,711	1.4%
Miscellaneous	129,975	18,000	20,000	2,000	11.1%
Total Operating Revenue	5,350,604	4,797,760	4,869,208	71,448	1.5%
Non-Operating					
Transfers In (Room Tax/TOT/other)	-	-	25,000	25,000	n/a
Other Financing Sources	3,705	25,000	24,200	(800)	-3.2%
Depreciation	-	166,000	153,000	(13,000)	-7.8%
Total Non-Operating Revenue	3,705	191,000	202,200	11,200	5.9%
Total Revenue	5,354,309	4,988,760	5,071,408	82,648	1.7%
Appropriations					
Operating					
Personnel Services	554,447	606,393	641,555	35,162	5.8%
Services & Supplies	4,511,081	4,041,039	4,019,039	(22,000)	-0.5%
Total Operating Expenses	5,065,528	4,647,432	4,660,594	13,162	0.3%
Non-Operating					
Capital Outlay/Projects	-	206,018	196,044	(9,974)	-4.8%
Miscellaneous	800,000	-	-	-	n/a
Depreciation	157,115	166,000	153,000	(13,000)	-7.8%
Total Non-Operating Expenses	957,115	372,018	349,044	(22,974)	-6.2%
Total Appropriations	6,022,642	5,019,450	5,009,638	(9,812)	-0.2%
Net Change in Fund Balance	(668,333)	(30,690)	61,770		
Beginning Fund Balance/Reserves	5,414,492	5,886,910	4,669,496	(1,217,414)	-20.7%
Contingency				-	n/a
Ending Fund Balance/Reserves	4,746,159	5,856,220	4,731,266	(1,124,954)	-19.2%

*Includes Tax Penalties & Interest and Property taxes.

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	246,866	192,725	196,462	3,737	1.9%
Intergovernmental	5,528	-	-	-	n/a
Charges for Service	3,233,261	2,801,209	2,826,209	25,000	0.9%
Miscellaneous	123,868	3,000	10,000	7,000	233.3%
Total Operating Revenue	3,609,523	2,996,934	3,032,671	35,737	1.2%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	3,609,523	2,996,934	3,032,671	35,737	1.2%
Appropriations					
Operating					
Personnel Services	92,840	101,349	139,907	38,558	38.0%
Services & Supplies	3,219,587	2,887,322	2,845,535	(41,787)	-1.4%
Total Operating Expenses	3,312,426	2,988,671	2,985,442	(3,229)	-0.1%
Non-Operating					
Miscellaneous	800,000	-	-	-	n/a
Total Non-Operating Expenses	800,000	-	-	-	n/a
Total Appropriations	4,112,426	2,988,671	2,985,442	(3,229)	-0.1%
Net Change in Fund Balance	(502,904)	8,263	47,229		
Beginning Fund Balance/Reserves	3,759,237	4,140,877	3,161,841	(979,036)	-23.6%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	3,256,333	4,149,140	3,209,070	(940,070)	-22.7%

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function					
General Government:					
County Manager (Human Resources)	4,112,426	2,988,671	2,985,442	(3,229)	-0.1%
Total Non-Operating Expenses	4,112,426	2,988,671	2,985,442	(3,229)	-0.1%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	360,522	424,000	405,790	(18,210)	-4.3%
Miscellaneous	3,590	15,000	10,000	(5,000)	-33.3%
Total Operating Revenue	364,112	439,000	415,790	(23,210)	-5.3%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	364,112	439,000	415,790	(23,210)	-5.3%
Appropriations					
Operating					
Services & Supplies	402,431	436,051	415,790	(20,261)	-4.6%
Total Operating Expenses	402,431	436,051	415,790	(20,261)	-4.6%
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	402,431	436,051	415,790	(20,261)	-4.6%
Net Change in Fund Balance	(38,319)	2,949	-		
Beginning Fund Balance/Reserves	851,210	851,210	815,841	(35,369)	-4.2%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	812,891	854,159	815,841	(38,318)	-4.5%
Expenditures by Major Function					
General Government:					
County Manager (Human Resources)	402,431	436,051	415,790	(20,261)	-4.6%
Total Non-Operating Expenses	402,431	436,051	415,790	(20,261)	-4.6%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	1,374,453	1,361,826	1,420,747	58,921	4.3%
Miscellaneous	2,516	-	-	-	n/a
Total Operating Revenue	1,376,969	1,361,826	1,420,747	58,921	4.3%
Non-Operating					
Transfers In	-	-	25,000	25,000	n/a
Other Financing Sources	3,705	25,000	24,200	(800)	-3.2%
Depreciation	-	166,000	153,000	(13,000)	-7.8%
Total Non-Operating Revenue	3,705	191,000	202,200	11,200	5.9%
Total Revenue	1,380,674	1,552,826	1,622,947	70,121	4.5%
Appropriations					
Operating					
Personnel Services	461,608	505,044	501,648	(3,396)	-0.7%
Services & Supplies	889,063	717,666	757,714	40,048	5.6%
Total Operating Expenses	1,350,670	1,222,710	1,259,362	36,652	3.0%
Non-Operating					
Capital Outlay/Projects	-	206,018	196,044	(9,974)	-4.8%
Depreciation	157,115	166,000	153,000	(13,000)	-7.8%
Total Non-Operating Expenses	157,115	372,018	349,044	(22,974)	-6.2%
Total Appropriations	1,507,785	1,594,728	1,608,406	13,678	0.9%
Net Change in Fund Balance	(127,111)	(41,902)	14,541		
Beginning Fund Balance/Reserves	804,045	894,823	691,814	(203,009)	-22.7%
Contingency				-	n/a
Ending Fund Balance/Reserves	676,934	852,921	706,355	(146,566)	-17.2%

Expenditures by Major Function

Motor Poo:					
Public Works (Motor Pool/Veh Maint)	1,507,785	1,594,728	1,608,406	13,678	0.9%
Total Non-Operating Expenses	1,507,785	1,594,728	1,608,406	13,678	0.9%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Intergovernmental	142,075	42,390	231,490	189,100	446.1%
Charges for Service	7,474,238	7,799,444	8,074,769	275,325	3.5%
Fines & Forfeitures	25	-	-	-	n/a
Miscellaneous	229,772	50,900	176,700	125,800	247.2%
Contributed Capital	5,534,625	125,000	-	(125,000)	n/a
Total Operating Revenue	13,380,734	8,017,734	8,482,959	465,225	5.8%
Non-Operating					
Transfers In	13,663,809	237,500	200,000	(37,500)	-15.8%
Other Financing Sources	-	517,037	1,762,095	1,245,058	240.8%
Depreciation	-	2,848,392	2,871,085	22,693	0.8%
Total Non-Operating Revenue	13,663,809	3,602,929	4,833,180	1,230,251	34.1%
Total Revenue	27,044,543	11,620,663	13,316,139	1,695,476	14.6%
Appropriations					
Operating					
Personnel Services	1,333,766	1,632,149	1,619,488	(12,661)	-0.8%
Services & Supplies	2,612,132	3,266,048	4,133,939	867,891	26.6%
Total Operating Expenses	3,945,897	4,898,197	5,753,427	855,230	17.5%
Non-Operating					
Capital Outlay/Projects	-	1,794,000	3,075,000	1,281,000	71.4%
Debt Service	676,532	2,471,719	2,264,168	(207,551)	-8.4%
Transfers Out	13,513,809	125,000	125,000	-	0.0%
Depreciation	2,762,505	2,848,392	2,871,085	22,693	0.8%
Total Non-Operating Expenses	16,952,846	7,239,111	8,335,253	1,096,142	15.1%
Total Appropriations	20,898,744	12,137,308	14,088,680	1,951,372	16.1%
Net Change in Fund Balance	6,145,800	(516,645)	(772,541)		
Beginning Fund Balance/Reserves	9,539,634	9,350,946	10,797,546	1,446,600	15.5%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	15,685,434	8,834,301	10,025,005	1,190,704	13.5%

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	99	20	20	-	0.0%
Total Operating Revenue	99	20	20	-	0.0%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	99	20	20	-	0.0%
Appropriations					
Operating					
Services & Supplies	1	20	20	-	0.0%
Total Operating Expenses	1	20	20	-	0.0%
Non-Operating					
Debt Service	360	3,142	3,209	67	2.1%
Total Non-Operating Expenses	360	3,142	3,209	67	2.1%
Total Appropriations	361	3,162	3,229	67	2.1%
Net Change in Fund Balance	(263)	(3,142)	(3,209)		
Beginning Fund Balance/Reserves	20,001	16,846	13,802	(3,044)	-18.1%
Contingency				-	n/a
Ending Fund Balance/Reserves	19,738	13,704	10,593	(3,111)	-22.7%
Expenditures by Major Function					
Water:					
Public Works: Utilities	361	3,162	3,229	67	2.1%
Total Non-Operating Expenses	361	3,162	3,229	67	2.1%

* Major Function Expenditures Include Contingency

Regional Water Fund

324 - Regional Water Fund	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	997,005	1,151,537	1,290,608	139,071	12.1%
Miscellaneous	126,314	500	125,500	125,000	25000.0%
Contributed Capital	199,061	125,000	-	(125,000)	n/a
Total Operating Revenue	1,322,379	1,277,037	1,416,108	139,071	10.9%
Non-Operating					
Depreciation	-	465,000	481,000	16,000	3.4%
Total Non-Operating Revenue	-	465,000	481,000	16,000	3.4%
Total Revenue	1,322,379	1,742,037	1,897,108	155,071	8.9%
Appropriations					
Operating					
Personnel Services	17,947	40,537	40,800	263	0.6%
Services & Supplies	831,618	966,558	1,134,204	167,646	17.3%
Total Operating Expenses	849,565	1,007,095	1,175,004	167,909	16.7%
Non-Operating					
Transfers Out	125,000	125,000	125,000	-	0.0%
Depreciation	459,105	465,000	481,000	16,000	3.4%
Total Non-Operating Expenses	584,105	590,000	606,000	16,000	2.7%
Total Appropriations	1,433,670	1,597,095	1,781,004	183,909	11.5%
Net Change in Fund Balance	(111,291)	144,942	116,104		
Beginning Fund Balance/Reserves	110,060	382,004	536,367	154,363	40.4%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	(1,231)	526,946	652,471	125,525	23.8%
Expenditures by Major Function					
Water:					
Public Works: Utilities	1,433,670	1,597,095	1,781,004	183,909	11.5%
Total Non-Operating Expenses	1,433,670	1,597,095	1,781,004	183,909	11.5%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	1,915,053	1,952,392	2,015,552	63,160	3.2%
Miscellaneous	22,625	7,000	7,000	-	0.0%
Contributed Capital	3,634,475	-	-	-	n/a
Total Operating Revenue	5,572,152	1,959,392	2,022,552	63,160	3.2%
Non-Operating					
Other Financing Sources	-	-	955,195	955,195	n/a
Depreciation	-	826,378	883,869	57,491	7.0%
Total Non-Operating Revenue	-	826,378	1,839,064	1,012,686	122.5%
Total Revenue	5,572,152	2,785,770	3,861,616	1,075,846	38.6%
Appropriations					
Operating					
Personnel Services	410,064	446,780	448,495	1,715	0.4%
Services & Supplies	404,895	863,323	1,454,700	591,377	68.5%
Total Operating Expenses	814,958	1,310,103	1,903,195	593,092	45.3%
Non-Operating					
Capital Outlay/Projects	-	250,400	972,000	721,600	288.2%
Debt Service	121,677	751,455	655,091	(96,364)	-12.8%
Depreciation	844,977	826,378	883,869	57,491	7.0%
Total Non-Operating Expenses	966,654	1,828,233	2,510,960	682,727	37.3%
Total Appropriations	1,781,612	3,138,336	4,414,155	1,275,819	40.7%
Net Change in Fund Balance	3,790,541	(352,566)	(552,539)		
Beginning Fund Balance/Reserves	3,543,084	3,131,775	3,569,290	437,515	14.0%
Contingency				-	n/a
Ending Fund Balance/Reserves	7,333,625	2,779,209	3,016,751	237,542	8.5%
Expenditures by Major Function					
Sewer:					
Public Works: Utilities	1,781,612	3,138,336	4,414,155	1,275,819	40.7%
Total Non-Operating Expenses	1,781,612	3,138,336	4,414,155	1,275,819	40.7%

* Major Function Expenditures Include Contingency

Carson Valley Water Utility

326 - Carson Valley Water Utility	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Intergovernmental	142,075	42,390	231,490	189,100	446.1%
Charges for Service	2,864,970	3,038,863	3,115,091	76,228	2.5%
Miscellaneous	36,681	10,000	10,000	-	0.0%
Contributed Capital	1,606,155	-	-	-	n/a
Total Operating Revenue	4,649,881	3,091,253	3,356,581	265,328	8.6%
Non-Operating					
Transfers In	125,000	125,000	125,000	-	0.0%
Other Financing Sources	-	394,000	806,900	412,900	104.8%
Depreciation	-	846,641	825,753	(20,888)	-2.5%
Total Non-Operating Revenue	125,000	1,365,641	1,757,653	392,012	28.7%
Total Revenue	4,774,881	4,456,894	5,114,234	657,340	14.7%
Appropriations					
Operating					
Personnel Services	550,037	687,026	687,759	733	0.1%
Services & Supplies	791,923	865,925	978,931	113,006	13.1%
Total Operating Expenses	1,341,960	1,552,951	1,666,690	113,739	7.3%
Non-Operating					
Capital Outlay/Projects	-	1,514,816	2,036,180	521,364	34.4%
Debt Service	388,500	1,076,736	1,128,361	51,625	4.8%
Depreciation	802,862	846,641	825,753	(20,888)	-2.5%
Total Non-Operating Expenses	1,191,363	3,438,193	3,990,294	552,101	16.1%
Total Appropriations	2,533,323	4,991,144	5,656,984	665,840	13.3%
Net Change in Fund Balance	2,241,558	(534,250)	(542,750)		
Beginning Fund Balance/Reserves	3,791,634	3,897,763	3,981,529	83,766	2.1%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	6,033,192	3,363,513	3,438,779	75,266	2.2%
Expenditures by Major Function					
Water:					
Public Works: Utilities	2,533,323	4,991,144	5,656,984	665,840	13.3%
Total Non-Operating Expenses	2,533,323	4,991,144	5,656,984	665,840	13.3%

* Major Function Expenditures Include Contingency

Lake Tahoe Water Utility

Zephyr Water Utility District, Cave Rock Water Utility and Skyland Water Utility District funds were consolidated into the Lake Tahoe Water Utility Fund beginning in FY15/16.

327 - Lake Tahoe Water Utility	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	1,697,210	1,656,652	1,653,518	(3,134)	-0.2%
Fines & Forfeitures	25	-	-	-	n/a
Miscellaneous	44,054	33,380	34,180	800	2.4%
Contributed Capital	94,934	-	-	-	n/a
Total Operating Revenue	1,836,223	1,690,032	1,687,698	(2,334)	-0.1%
Non-Operating					
Transfers In	13,538,809	112,500	75,000	(37,500)	-33.3%
Other Financing Sources	-	123,037	-	(123,037)	n/a
Depreciation	-	710,373	680,463	(29,910)	-4.2%
Total Non-Operating Revenue	13,538,809	945,910	755,463	(190,447)	-20.1%
Total Revenue	15,375,032	2,635,942	2,443,161	(192,781)	-7.3%
Appropriations					
Operating					
Personnel Services	355,718	457,806	442,434	(15,372)	-3.4%
Services & Supplies	583,695	570,222	566,084	(4,138)	-0.7%
Total Operating Expenses	939,413	1,028,028	1,008,518	(19,510)	-1.9%
Non-Operating					
Capital Outlay/Projects	-	28,784	66,820	38,036	132.1%
Debt Service	165,995	640,386	477,507	(162,879)	-25.4%
Transfers Out	13,388,809	-	-	-	n/a
Depreciation	655,561	710,373	680,463	(29,910)	-4.2%
Total Non-Operating Expenses	14,210,364	1,379,543	1,224,790	(154,753)	-11.2%
Total Appropriations	15,149,777	2,407,571	2,233,308	(174,263)	-7.2%
Net Change in Fund Balance	225,255	228,371	209,853		
Beginning Fund Balance/Reserves	2,074,855	1,922,558	2,696,558	774,000	40.3%
Contingency				-	n/a
Ending Fund Balance/Reserves	2,300,110	2,150,929	2,906,411	755,482	35.1%

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

Expenditures by Major Function

Water:					
Public Works: Utilities	15,149,777	2,407,571	2,233,308	(174,263)	-7.2%
Total Non-Operating Expenses	15,149,777	2,407,571	2,233,308	(174,263)	-7.2%

** Major Function Expenditures Include Contingency*

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	2,271,560	1,253,625	2,368,122	1,114,497	88.9%
Other Taxes (Gas/Road/Res.Constr)	846,804	1,039,570	1,989,255	949,685	91.4%
Gaming	300,000	300,000	300,000	-	0.0%
Intergovernmental	65,293	1,378,118	-	(1,378,118)	n/a
Miscellaneous	55,993	22,700	23,000	300	1.3%
Total Operating Revenue	3,539,649	3,994,013	4,680,377	686,364	17.2%
Non-Operating					
Transfers In	1,924,705	1,186,729	1,250,159	63,430	5.3%
Other Financing Sources	1,075,000	-	-	-	n/a
Total Non-Operating Revenue	2,999,705	1,186,729	1,250,159	63,430	5.3%
Total Revenue	6,539,354	5,180,742	5,930,536	749,794	14.5%
Appropriations					
Operating					
Personnel Services	147,956	170,143	170,579	436	0.3%
Services & Supplies	1,383,360	1,143,276	786,710	(356,566)	-31.2%
Other	-	91,641	-	(91,641)	n/a
Total Operating Expenses	1,531,317	1,405,060	957,289	(447,771)	-31.9%
Non-Operating					
Capital Outlay/Projects	1,001,678	4,482,860	6,723,090	2,240,230	50.0%
Debt Service	68,883	-	-	-	n/a
Distrib.-other districts	89,561	-	102,029	102,029	n/a
Transfers Out	1,882,254	1,470,415	1,488,861	18,446	1.3%
Total Non-Operating Expenses	3,042,376	5,953,275	8,313,980	2,360,705	39.7%
Total Appropriations	4,573,693	7,358,335	9,271,269	1,912,934	26.0%
Net Change in Fund Balance	1,965,661	(2,177,593)	(3,340,733)		
Beginning Fund Balance/Reserves	9,477,349	9,239,979	7,486,852	(1,753,127)	-19.0%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	11,443,010	7,062,386	4,146,119	(2,916,267)	-41.3%

*Includes Tax Penalties & Interest and Property taxes.

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	2,937	700	1,000	300	42.9%
Total Operating Revenue	2,937	700	1,000	300	42.9%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	2,937	700	1,000	300	42.9%
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Transfers Out	245,215	-	-	-	n/a
Total Non-Operating Expenses	245,215	-	-	-	n/a
Total Appropriations	245,215	-	-	-	n/a
Net Change in Fund Balance	(242,278)	700	1,000		
Beginning Fund Balance/Reserves	644,972	645,572	653,394	7,822	1.2%
Contingency				-	n/a
Ending Fund Balance/Reserves	402,694	646,272	654,394	8,122	1.3%
Expenditures by Major Function					
General Government:					
County Manager (Finance)	245,215	-	-	-	n/a
Total Non-Operating Expenses	245,215	-	-	-	n/a

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	1,237,687	1,253,625	1,299,747	46,122	3.7%
Intergovernmental	138	-	-	-	n/a
Miscellaneous	17,116	10,000	10,000	-	0.0%
Total Operating Revenue	1,254,940	1,263,625	1,309,747	46,122	3.6%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	1,254,940	1,263,625	1,309,747	46,122	3.6%
Appropriations					
Operating					
Other	-	91,641	-	(91,641)	n/a
Total Operating Expenses	-	91,641	-	(91,641)	n/a
Non-Operating					
Capital Outlay/Projects	-	-	2,372,950	2,372,950	n/a
Distrib.-other districts	89,561	-	102,029	102,029	n/a
Transfers Out	1,311,112	1,042,500	1,066,348	23,848	2.3%
Total Non-Operating Expenses	1,400,673	1,042,500	3,541,327	2,498,827	239.7%
Total Appropriations	1,400,673	1,134,141	3,541,327	2,407,186	212.2%
Net Change in Fund Balance	(145,732)	129,484	(2,231,580)		
Beginning Fund Balance/Reserves	3,486,811	3,323,317	3,470,563	147,246	4.4%
Contingency				-	n/a
Ending Fund Balance/Reserves	3,341,079	3,452,801	1,238,983	(2,213,818)	-64.1%

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function					
General Government:					
County Manager (Finance)	1,400,673	1,134,141	3,541,327	2,407,186	212.2%
Total Non-Operating Expenses	1,400,673	1,134,141	3,541,327	2,407,186	212.2%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Gaming	300,000	300,000	300,000	-	0.0%
Intergovernmental	65,000	-	-	-	n/a
Miscellaneous	10,100	2,000	2,000	-	0.0%
Total Operating Revenue	375,100	302,000	302,000	-	0.0%
Non-Operating					
Transfers In	631,644	50,000	50,000	-	0.0%
Total Non-Operating Revenue	631,644	50,000	50,000	-	0.0%
Total Revenue	1,006,744	352,000	352,000	-	0.0%
Appropriations					
Operating					
Services & Supplies	695,156	252,000	252,000	-	0.0%
Total Operating Expenses	695,156	252,000	252,000	-	0.0%
Non-Operating					
Capital Outlay/Projects	634,421	50,000	63,500	13,500	27.0%
Total Non-Operating Expenses	634,421	50,000	63,500	13,500	27.0%
Total Appropriations	1,329,577	302,000	315,500	13,500	4.5%
Net Change in Fund Balance	(322,833)	50,000	36,500		
Beginning Fund Balance/Reserves	2,130,774	1,514,589	997,080	(517,509)	-34.2%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	1,807,941	1,564,589	1,033,580	(531,009)	-33.9%
Expenditures by Major Function					
General Government:					
County Manager (Finance)	1,329,577	302,000	315,500	13,500	4.5%
Total Non-Operating Expenses	1,329,577	302,000	315,500	13,500	4.5%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Other Taxes (Gas/Road/Res.Constr)	41,500	3,473	210,000	206,527	5946.6%
Miscellaneous	2,338	-	-	-	n/a
Total Operating Revenue	43,838	3,473	210,000	206,527	5946.6%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	43,838	3,473	210,000	206,527	5946.6%
Appropriations					
Operating					
Services & Supplies	-	2,855	-	(2,855)	n/a
Total Operating Expenses	-	2,855	-	(2,855)	n/a
Non-Operating					
Capital Outlay/Projects	53,923	-	210,000	210,000	n/a
Total Non-Operating Expenses	53,923	-	210,000	210,000	n/a
Total Appropriations	53,923	2,855	210,000	207,145	7255.5%
Net Change in Fund Balance	(10,085)	618	-		
Beginning Fund Balance/Reserves	(618)	(618)	-	618	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves	(10,703)	-	-	-	n/a
Expenditures by Major Function					
Culture & Recreation:					
Community Services (Parks)	53,923	2,855	210,000	207,145	7255.5%
Total Non-Operating Expenses	53,923	2,855	210,000	207,145	7255.5%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	1,033,873	-	1,068,375	1,068,375	n/a
Other Taxes (Gas/Road/Res.Constr)	805,304	1,036,097	1,779,255	743,158	71.7%
Intergovernmental	155	1,378,118	-	(1,378,118)	n/a
Miscellaneous	23,188	10,000	10,000	-	0.0%
Total Operating Revenue	1,862,520	2,424,215	2,857,630	433,415	17.9%
Non-Operating					
Transfers In	1,017,578	1,136,729	1,200,159	63,430	5.6%
Total Non-Operating Revenue	1,017,578	1,136,729	1,200,159	63,430	5.6%
Total Revenue	2,880,098	3,560,944	4,057,789	496,845	14.0%
Appropriations					
Operating					
Personnel Services	147,956	170,143	170,579	436	0.3%
Services & Supplies	688,205	888,421	534,710	(353,711)	-39.8%
Total Operating Expenses	836,161	1,058,564	705,289	(353,275)	-33.4%
Non-Operating					
Capital Outlay/Projects	137,304	4,432,860	4,076,640	(356,220)	-8.0%
Transfers Out	325,927	427,915	422,513	(5,402)	-1.3%
Total Non-Operating Expenses	463,231	4,860,775	4,499,153	(361,622)	-7.4%
Total Appropriations	1,299,392	5,919,339	5,204,442	(714,897)	-12.1%
Net Change in Fund Balance	1,580,705	(2,358,395)	(1,146,653)		
Beginning Fund Balance/Reserves	3,139,664	3,757,119	2,365,815	(1,391,304)	-37.0%
Contingency				-	n/a
Ending Fund Balance/Reserves	4,720,369	1,398,724	1,219,162	(179,562)	-12.8%

*Includes Tax Penalties & Interest and Property taxes.

Expenditures by Major Function					
Public Works:					
Transportation	1,299,392	5,919,339	5,204,442	(714,897)	-12.1%
Total Non-Operating Expenses	1,299,392	5,919,339	5,204,442	(714,897)	-12.1%

* Major Function Expenditures Include Contingency

Capital Projects Debt Financed

440 - Capital Projects Debt Financed	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	314	-	-	-	n/a
Total Operating Revenue	314	-	-	-	n/a
Non-Operating					
Transfers In	275,483	-	-	-	n/a
Other Financing Sources	1,075,000	-	-	-	n/a
Total Non-Operating Revenue	1,350,483	-	-	-	n/a
Total Revenue	1,350,797	-	-	-	n/a
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects	176,030	-	-	-	n/a
Debt Service	68,883	-	-	-	n/a
Total Non-Operating Expenses	244,913	-	-	-	n/a
Total Appropriations	244,913	-	-	-	n/a
Net Change in Fund Balance	1,105,884	-	-	-	n/a
Beginning Fund Balance/Reserves	75,746	-	-	-	n/a
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	1,181,630	-	-	-	n/a
Expenditures by Major Function					
General Government:					
County Manager (Finance)	244,913	-	-	-	n/a
Total Non-Operating Expenses	244,913	-	-	-	n/a

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	1,383	-	-	-	n/a
Total Operating Revenue	1,383	-	-	-	n/a
Non-Operating					
Transfers In	2,689,654	1,765,351	1,794,469	29,118	1.6%
Total Non-Operating Revenue	2,689,654	1,765,351	1,794,469	29,118	1.6%
Total Revenue	2,691,037	1,765,351	1,794,469	29,118	1.6%
Appropriations					
Operating					
Services & Supplies	6,119	1,400	1,400	-	0.0%
Total Operating Expenses	6,119	1,400	1,400	-	0.0%
Non-Operating					
Debt Service	3,225,747	2,024,778	2,021,072	(3,706)	-0.2%
Total Non-Operating Expenses	3,225,747	2,024,778	2,021,072	(3,706)	-0.2%
Total Appropriations	3,231,866	2,026,178	2,022,472	(3,706)	-0.2%
Net Change in Fund Balance	(540,829)	(260,827)	(228,003)		
Beginning Fund Balance/Reserves	2,467,829	1,701,451	1,441,989	(259,462)	-15.2%
Contingency				-	n/a
Ending Fund Balance/Reserves	1,927,000	1,440,624	1,213,986	(226,638)	-15.7%
Expenditures by Major Function					
Debt Service	3,231,866	2,026,178	2,022,472	(3,706)	-0.2%
Total Non-Operating Expenses	3,231,866	2,026,178	2,022,472	(3,706)	-0.2%

* Major Function Expenditures Include Contingency

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	2,062,827	1,940,483	2,178,467	237,984	12.3%
Miscellaneous	14,104	4,000	7,000	3,000	75.0%
Total Operating Revenue	2,076,931	1,944,483	2,185,467	240,984	12.4%
Non-Operating					
Transfers In	2,007,010	1,804,876	1,959,222	154,346	8.6%
Total Non-Operating Revenue	2,007,010	1,804,876	1,959,222	154,346	8.6%
Total Revenue	4,083,941	3,749,359	4,144,689	395,330	10.5%
Appropriations					
Operating					
Personnel Services	40,917	48,697	119,200	70,503	144.8%
Services & Supplies	41,039	89,001	97,902	8,901	10.0%
Total Operating Expenses	81,956	137,698	217,102	79,404	57.7%
Non-Operating					
Capital Outlay/Projects	406,707	-	-	-	n/a
Transfers Out	2,007,010	1,804,876	1,959,222	154,346	8.6%
Total Non-Operating Expenses	2,413,717	1,804,876	1,959,222	154,346	8.6%
Total Appropriations	2,495,673	1,942,574	2,176,324	233,750	12.0%
Net Change in Fund Balance	1,588,268	1,806,785	1,968,365		
Beginning Fund Balance/Reserves	1,286,883	1,712,464	3,770,825	2,058,361	120.2%
Contingency	-	4,128	5,709	1,581	38.3%
Ending Fund Balance/Reserves	2,875,151	3,515,121	5,733,481	2,218,360	63.1%

*Includes Tax Penalties & Interest and Property taxes.

Redevelopment Agency Administration (Plan Area 2)

600-DC Redevel. Area 2 - Administration	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	-	-	128,079	128,079	n/a
Total Operating Revenue	-	-	128,079	128,079	n/a
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	-	-	128,079	128,079	n/a
Appropriations					
Operating					
Personnel Services	-	-	59,600	59,600	n/a
Services & Supplies	-	-	5,000	5,000	n/a
Total Operating Expenses	-	-	64,600	64,600	n/a
Non-Operating					
Transfers Out	-	-	57,600	57,600	n/a
Total Non-Operating Expenses	-	-	57,600	57,600	n/a
Total Appropriations	-	-	122,200	122,200	n/a
Net Change in Fund Balance	-	-	5,879		
Beginning Fund Balance/Reserves				-	n/a
Contingency	-	-	1,561	1,561	n/a
Ending Fund Balance/Reserves	-	-	4,318	4,318	n/a

*Includes Tax Penalties & Interest and Property taxes.

Redevelopment Agency Capital Projects (Plan Area 2)

601-DC Redevel. Area 2 - Capital Projects	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Total Operating Revenue	-	-	-	-	n/a
Non-Operating					
Transfers In	-	-	57,600	57,600	n/a
Total Non-Operating Revenue	-	-	57,600	57,600	n/a
Total Revenue	-	-	57,600	57,600	n/a
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	-	-	-	-	n/a
Net Change in Fund Balance	-	-	57,600		
Beginning Fund Balance/Reserves				-	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves				-	n/a

Redevelopment Agency Administration (Plan Area 1)

605-DC Redvlpmt - Administration	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	2,062,827	1,940,483	2,050,388	109,905	5.7%
Miscellaneous	6,906	2,000	2,000	-	0.0%
Total Operating Revenue	2,069,734	1,942,483	2,052,388	109,905	5.7%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	2,069,734	1,942,483	2,052,388	109,905	5.7%
Appropriations					
Operating					
Personnel Services	40,917	48,697	59,600	10,903	22.4%
Services & Supplies	41,039	88,910	91,166	2,256	2.5%
Total Operating Expenses	81,956	137,607	150,766	13,159	9.6%
Non-Operating					
Transfers Out	2,007,010	1,804,876	1,901,622	96,746	5.4%
Total Non-Operating Expenses	2,007,010	1,804,876	1,901,622	96,746	5.4%
Total Appropriations	2,088,966	1,942,483	2,052,388	109,905	5.7%
Net Change in Fund Balance	(19,232)	-	-		
Beginning Fund Balance/Reserves	260,531	24,102	24,102	-	0.0%
Contingency	-	4,128	4,148	20	0.5%
Ending Fund Balance/Reserves	241,299	19,974	19,954	(20)	-0.1%

*Includes Tax Penalties & Interest and Property taxes.

Redevelopment Agency Capital Projects (Plan Area 1)

606-DC Redvlpmt - Capital Projects	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	7,197	2,000	5,000	3,000	150.0%
Total Operating Revenue	7,197	2,000	5,000	3,000	150.0%
Non-Operating					
Transfers In	2,007,010	1,804,876	1,901,622	96,746	5.4%
Total Non-Operating Revenue	2,007,010	1,804,876	1,901,622	96,746	5.4%
Total Revenue	2,014,207	1,806,876	1,906,622	99,746	5.5%
Appropriations					
Operating					
Services & Supplies	-	91	1,736	1,645	1807.7%
Total Operating Expenses	-	91	1,736	1,645	1807.7%
Non-Operating					
Capital Outlay/Projects	406,707	-	-	-	n/a
Total Non-Operating Expenses	406,707	-	-	-	n/a
Total Appropriations	406,707	91	1,736	1,645	1807.7%
Net Change in Fund Balance	1,607,500	1,806,785	1,904,886		
Beginning Fund Balance/Reserves	1,026,352	1,688,362	3,746,723	2,058,361	121.9%
Contingency				-	n/a
Ending Fund Balance/Reserves	2,633,852	3,495,147	5,651,609	2,156,462	61.7%

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	1,975,443	2,024,371	2,051,649	27,278	1.3%
State Consolidated Tax	624,776	575,723	633,054	57,331	10.0%
Gaming	102,578	68,540	76,800	8,260	12.1%
Intergovernmental	264,266	404,882	100,971	(303,911)	-75.1%
Charges for Service	3,767,041	3,720,622	4,009,700	289,078	7.8%
Miscellaneous	539,392	428,500	438,974	10,474	2.4%
Contributed Capital	381,414	-	-	-	n/a
Total Operating Revenue	7,654,910	7,222,638	7,311,148	88,510	1.2%
Non-Operating					
Transfers In	472,364	200,000	-	(200,000)	n/a
Other Financing Sources	241,483	-	-	-	n/a
Depreciation	-	510,000	1,160,000	650,000	127.5%
Total Non-Operating Revenue	713,847	710,000	1,160,000	450,000	63.4%
Total Revenue	8,368,757	7,932,638	8,471,148	538,510	6.8%
Appropriations					
Operating					
Personnel Services	2,213,371	2,510,721	2,745,008	234,287	9.3%
Services & Supplies	3,154,858	3,933,904	3,837,385	(96,519)	-2.5%
Total Operating Expenses	5,368,230	6,444,625	6,582,393	137,768	2.1%
Non-Operating					
Capital Outlay/Projects	981,052	2,901,521	3,143,206	241,685	8.3%
Debt Service	122,982	-	-	-	n/a
Distrib.-other districts	63,500	-	-	-	n/a
Transfers Out	522,364	200,000	-	(200,000)	n/a
Depreciation	718,373	560,000	1,210,000	650,000	116.1%
Total Non-Operating Expenses	2,408,271	3,661,521	4,353,206	691,685	18.9%
Total Appropriations	7,776,500	10,106,146	10,935,599	829,453	8.2%
Net Change in Fund Balance	592,257	(2,173,508)	(2,464,451)		
Beginning Fund Balance/Reserves	9,704,920	6,399,360	6,817,746	418,386	6.5%
Contingency	-	94,766	92,064	(2,702)	-2.9%
Ending Fund Balance/Reserves	10,297,177	4,131,086	4,261,231	130,145	3.2%

*Includes Tax Penalties & Interest and Property taxes.

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 FY16-17 property tax rate is \$0.6677.

All Gardnerville Funds

All Gardnerville Funds	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	1,035,942	1,102,393	1,080,959	(21,434)	-1.9%
State Consolidated Tax	264,256	265,723	276,717	10,994	4.1%
Gaming	16,493	18,000	26,000	8,000	44.4%
Intergovernmental	82,547	45,883	46,001	118	0.3%
Charges for Service	1,002,838	929,000	985,000	56,000	6.0%
Miscellaneous	19,312	-	25,244	25,244	n/a
Total Operating Revenue	2,421,387	2,360,999	2,439,921	78,922	3.3%
Non-Operating					
Transfers In	122,364	-	-	-	n/a
Other Financing Sources	2,500	-	-	-	n/a
Total Non-Operating Revenue	124,864	-	-	-	n/a
Total Revenue	2,546,250	2,360,999	2,439,921	78,922	3.3%
Appropriations					
Operating					
Personnel Services	904,851	959,037	1,111,217	152,180	15.9%
Services & Supplies	1,143,972	1,180,158	1,202,744	22,586	1.9%
Total Operating Expenses	2,048,823	2,139,195	2,313,961	174,766	8.2%
Non-Operating					
Capital Outlay/Projects	171,971	514,322	519,706	5,384	1.0%
Debt Service	122,982	-	-	-	n/a
Distrib.-other districts	3,500	-	-	-	n/a
Transfers Out	122,364	-	-	-	n/a
Depreciation	52,271	50,000	50,000	-	0.0%
Total Non-Operating Expenses	473,087	564,322	569,706	5,384	1.0%
Total Appropriations	2,521,911	2,703,517	2,883,667	180,150	6.7%
Net Change in Fund Balance	24,340	(342,518)	(443,746)		
Beginning Fund Balance/Reserves	1,289,910	962,139	1,001,171	39,032	4.1%
Contingency	-	38,715	39,636	921	2.4%
Ending Fund Balance/Reserves	1,314,250	580,906	517,789	(63,117)	-10.9%

*Includes Tax Penalties & Interest and Property taxes.

Gardnerville General Administration Fund

610 - Gardnerville Administration	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	1,035,942	1,102,393	1,080,959	(21,434)	-1.9%
State Consolidated Tax	264,256	265,723	276,717	10,994	4.1%
Gaming	16,493	18,000	26,000	8,000	44.4%
Intergovernmental	37,706	-	1	1	n/a
Charges for Service	4,784	5,000	5,000	-	0.0%
Miscellaneous	9,372	-	25,244	25,244	n/a
Total Operating Revenue	1,368,552	1,391,116	1,413,921	22,805	1.6%
Non-Operating					
Other Financing Sources	2,500	-	-	-	n/a
Total Non-Operating Revenue	2,500	-	-	-	n/a
Total Revenue	1,371,052	1,391,116	1,413,921	22,805	1.6%
Appropriations					
Operating					
Personnel Services	494,815	529,492	651,513	122,021	23.0%
Services & Supplies	681,929	761,870	706,350	(55,520)	-7.3%
Total Operating Expenses	1,176,744	1,291,362	1,357,863	66,501	5.1%
Non-Operating					
Capital Outlay/Projects	172,859	356,406	474,706	118,300	33.2%
Transfers Out	122,364	-	-	-	n/a
Total Non-Operating Expenses	295,223	356,406	474,706	118,300	33.2%
Total Appropriations	1,471,967	1,647,768	1,832,569	184,801	11.2%
Net Change in Fund Balance	(100,914)	(256,652)	(418,648)		
Beginning Fund Balance/Reserves	605,949	402,480	567,942	165,462	41.1%
Contingency	-	38,715	39,636	921	2.4%
Ending Fund Balance/Reserves	505,035	107,113	109,658	2,545	2.4%

*Includes Tax Penalties & Interest and Property taxes.

Gardnerville Health and Sanitation Fund

611 - Gardnerville Health & Sanitation	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	998,053	924,000	980,000	56,000	6.1%
Miscellaneous	9,318	-	-	-	n/a
Total Operating Revenue	1,007,371	924,000	980,000	56,000	6.1%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	1,007,371	924,000	980,000	56,000	6.1%
Appropriations					
Operating					
Personnel Services	410,037	429,545	459,704	30,159	7.0%
Services & Supplies	462,043	418,288	496,394	78,106	18.7%
Total Operating Expenses	872,079	847,833	956,098	108,265	12.8%
Non-Operating					
Capital Outlay/Projects	(3,500)	72,916		(72,916)	n/a
Distrib.-other districts	3,500	-	-	-	n/a
Depreciation	52,271	50,000	50,000	-	0.0%
Total Non-Operating Expenses	52,271	122,916	50,000	(72,916)	-59.3%
Total Appropriations	924,350	970,749	1,006,098	35,349	3.6%
Net Change in Fund Balance	83,022	(46,749)	(26,098)		
Beginning Fund Balance/Reserves	573,469	448,398	361,085	(87,313)	-19.5%
Contingency				-	n/a
Ending Fund Balance/Reserves	656,491	401,649	334,987	(66,662)	-16.6%

Gardnerville Debt Service Fund

613 - Gardnerville Debt	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Total Operating Revenue	-	-	-	-	n/a
Non-Operating					
Transfers In	122,364	-	-	-	n/a
Total Non-Operating Revenue	122,364	-	-	-	n/a
Total Revenue	122,364	-	-	-	n/a
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Debt Service	122,982	-	-	-	n/a
Total Non-Operating Expenses	122,982	-	-	-	n/a
Total Appropriations	122,982	-	-	-	n/a
Net Change in Fund Balance	(618)	-	-	-	n/a
Beginning Fund Balance/Reserves	618			-	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a

Gardnerville Ad Valorem Capital Projects Fund

614 - G'Ville Ad Val Capital Projects	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Intergovernmental	44,842	45,883	46,000	117	0.3%
Miscellaneous	621	-	-	-	n/a
Total Operating Revenue	45,463	45,883	46,000	117	0.3%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	45,463	45,883	46,000	117	0.3%
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects	2,612	85,000	45,000	(40,000)	-47.1%
Total Non-Operating Expenses	2,612	85,000	45,000	(40,000)	-47.1%
Total Appropriations	2,612	85,000	45,000	(40,000)	-47.1%
Net Change in Fund Balance	42,851	(39,117)	1,000		
Beginning Fund Balance/Reserves	109,874	111,261	72,144	(39,117)	-35.2%
Contingency				-	n/a
Ending Fund Balance/Reserves	152,725	72,144	73,144	1,000	1.4%

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 FY16-17 property tax rate is \$0.5856.

All Genoa Funds

All Genoa Funds	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	39,639	40,698	42,325	1,627	4.0%
State Consolidated Tax	10,834	10,000	11,337	1,337	13.4%
Gaming	1,575	540	800	260	48.1%
Intergovernmental	6,593	1,630	11,800	10,170	623.9%
Charges for Service	13,808	20,000	16,000	(4,000)	-20.0%
Miscellaneous	385,659	379,500	380,730	1,230	0.3%
Total Operating Revenue	458,108	452,368	462,992	10,624	2.3%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	458,108	452,368	462,992	10,624	2.3%
Appropriations					
Operating					
Personnel Services	123,625	131,052	144,206	13,154	10.0%
Services & Supplies	282,692	322,770	307,070	(15,700)	-4.9%
Total Operating Expenses	406,317	453,822	451,276	(2,546)	-0.6%
Non-Operating					
Capital Outlay/Projects	-	-	17,500	17,500	n/a
Total Non-Operating Expenses	-	-	17,500	17,500	n/a
Total Appropriations	406,317	453,822	468,776	14,954	3.3%
Net Change in Fund Balance	51,792	(1,454)	(5,784)		
Beginning Fund Balance/Reserves	92,259	109,620	108,280	(1,340)	-1.2%
Contingency	-	12,708	12,636	(72)	-0.6%
Ending Fund Balance/Reserves	144,051	95,458	89,860	(5,598)	-5.9%

*Includes Tax Penalties & Interest and Property taxes.

Genoa General Administration Fund

620-Genoa Administration	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	39,639	40,698	42,325	1,627	4.0%
State Consolidated Tax	10,834	10,000	11,337	1,337	13.4%
Gaming	1,575	540	800	260	48.1%
Intergovernmental	5,000	-	-	-	n/a
Charges for Service	13,808	20,000	16,000	(4,000)	-20.0%
Miscellaneous	385,423	379,400	380,530	1,130	0.3%
Total Operating Revenue	456,279	450,638	450,992	354	0.1%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	456,279	450,638	450,992	354	0.1%
Appropriations					
Operating					
Personnel Services	123,625	131,052	144,206	13,154	10.0%
Services & Supplies	282,692	322,770	307,070	(15,700)	-4.9%
Total Operating Expenses	406,317	453,822	451,276	(2,546)	-0.6%
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	406,317	453,822	451,276	(2,546)	-0.6%
Net Change in Fund Balance	49,963	(3,184)	(284)		
Beginning Fund Balance/Reserves	37,914	53,560	50,376	(3,184)	-5.9%
Contingency	-	12,708	12,636	(72)	-0.6%
Ending Fund Balance/Reserves	87,877	37,668	37,456	(212)	-0.6%

*Includes Tax Penalties & Interest and Property taxes.

Genoa Ad Valorem Capital Projects Fund

622-Genoa Ad Val Capital Projects	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Intergovernmental	1,593	1,630	11,800	10,170	623.9%
Miscellaneous	52	-	-	-	n/a
Total Operating Revenue	1,644	1,630	11,800	10,170	623.9%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	1,644	1,630	11,800	10,170	623.9%
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects	-	-	17,500	17,500	n/a
Total Non-Operating Expenses	-	-	17,500	17,500	n/a
Total Appropriations	-	-	17,500	17,500	n/a
Net Change in Fund Balance	1,644	1,630	(5,700)		
Beginning Fund Balance/Reserves	9,790	11,405	13,064	1,659	14.5%
Contingency				-	n/a
Ending Fund Balance/Reserves	11,434	13,035	7,364	(5,671)	-43.5%

Genoa Construction Reserve Fund

624-Genoa Construction Reserve	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	185	100	200	100	100.0%
Total Operating Revenue	185	100	200	100	100.0%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	185	100	200	100	100.0%
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Total Non-Operating Expenses	-	-	-	-	n/a
Total Appropriations	-	-	-	-	n/a
Net Change in Fund Balance	185	100	200		
Beginning Fund Balance/Reserves	44,555	44,655	44,840	185	0.4%
Contingency				-	n/a
Ending Fund Balance/Reserves	44,740	44,755	45,040	285	0.6%

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 FY16-17 property tax rate is \$0.6677.

All Minden Funds

All Minden Funds	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	899,861	881,280	928,365	47,085	5.3%
State Consolidated Tax	349,686	300,000	345,000	45,000	15.0%
Gaming	84,510	50,000	50,000	-	0.0%
Intergovernmental	175,126	357,369	43,170	(314,199)	-87.9%
Charges for Service	2,750,396	2,771,622	3,008,700	237,078	8.6%
Miscellaneous	134,421	49,000	33,000	(16,000)	-32.7%
Contributed Capital	381,414	-	-	-	n/a
Total Operating Revenue	4,775,415	4,409,271	4,408,235	(1,036)	0.0%
Non-Operating					
Transfers In	350,000	200,000	-	(200,000)	n/a
Other Financing Sources	238,983	-	-	-	n/a
Depreciation	-	510,000	1,160,000	650,000	127.5%
Total Non-Operating Revenue	588,983	710,000	1,160,000	450,000	63.4%
Total Revenue	5,364,398	5,119,271	5,568,235	448,964	8.8%
Appropriations					
Operating					
Personnel Services	1,184,895	1,420,632	1,489,585	68,953	4.9%
Services & Supplies	1,728,195	2,430,976	2,327,571	(103,405)	-4.3%
Total Operating Expenses	2,913,090	3,851,608	3,817,156	(34,452)	-0.9%
Non-Operating					
Capital Outlay/Projects	809,081	2,387,199	2,606,000	218,801	9.2%
Distrib.-other districts	60,000	-	-	-	n/a
Transfers Out	400,000	200,000	-	(200,000)	n/a
Depreciation	666,102	510,000	1,160,000	650,000	127.5%
Total Non-Operating Expenses	1,935,183	3,097,199	3,766,000	668,801	21.6%
Total Appropriations	4,848,273	6,948,807	7,583,156	634,349	9.1%
Net Change in Fund Balance	516,125	(1,829,536)	(2,014,921)		
Beginning Fund Balance/Reserves	8,322,751	5,327,601	5,708,295	380,694	7.1%
Contingency	-	43,343	39,792	(3,551)	-8.2%
Ending Fund Balance/Reserves	8,838,876	3,454,722	3,653,582	198,860	5.8%

*Includes Tax Penalties & Interest and Property taxes.

Minden General Administration Fund

630 - Minden Administration	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	899,861	881,280	928,365	47,085	5.3%
State Consolidated Tax	349,686	300,000	345,000	45,000	15.0%
Gaming	84,510	50,000	50,000	-	0.0%
Charges for Service	11,670	-	-	-	n/a
Miscellaneous	80,156	33,000	33,000	-	0.0%
Total Operating Revenue	1,425,884	1,264,280	1,356,365	92,085	7.3%
Non-Operating					
Transfers In	50,000	200,000	-	(200,000)	n/a
Total Non-Operating Revenue	50,000	200,000	-	(200,000)	n/a
Total Revenue	1,475,884	1,464,280	1,356,365	(107,915)	-7.4%
Appropriations					
Operating					
Personnel Services	441,401	495,331	517,465	22,134	4.5%
Services & Supplies	603,344	949,453	808,934	(140,519)	-14.8%
Total Operating Expenses	1,044,745	1,444,784	1,326,399	(118,385)	-8.2%
Non-Operating					
Capital Outlay/Projects	44,237	-	-	-	n/a
Transfers Out	300,000	-	-	-	n/a
Total Non-Operating Expenses	344,237	-	-	-	n/a
Total Appropriations	1,388,982	1,444,784	1,326,399	(118,385)	-8.2%
Net Change in Fund Balance	86,902	19,496	29,966		
Beginning Fund Balance/Reserves	569,064	143,764	119,917	(23,847)	-16.6%
Contingency	-	43,343	39,792	(3,551)	-8.2%
Ending Fund Balance/Reserves	655,966	119,917	110,091	(9,826)	-8.2%

*Includes Tax Penalties & Interest and Property taxes.

Minden Health and Sanitation Fund

631 - Minden Ad Val Capital Projects	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Intergovernmental	43,126	43,170	43,170	-	0.0%
Miscellaneous	350	-	-	-	n/a
Total Operating Revenue	43,476	43,170	43,170	-	0.0%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	43,476	43,170	43,170	-	0.0%
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects	25,311	-	105,000	105,000	n/a
Total Non-Operating Expenses	25,311	-	105,000	105,000	n/a
Total Appropriations	25,311	-	105,000	105,000	n/a
Net Change in Fund Balance	18,165	43,170	(61,830)		
Beginning Fund Balance/Reserves	54,348	67,845	111,015	43,170	63.6%
Contingency				-	n/a
Ending Fund Balance/Reserves	72,513	111,015	49,185	(61,830)	-55.7%

Minden Trash Fund

635 - Minden Trash	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	626,445	628,000	628,000	-	0.0%
Miscellaneous	3,132	-	-	-	n/a
Contributed Capital	-	60,000	60,000	-	0.0%
Total Operating Revenue	629,576	688,000	688,000	-	0.0%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	629,576	688,000	688,000	-	0.0%
Appropriations					
Operating					
Personnel Services	239,975	317,444	327,938	10,494	3.3%
Services & Supplies	246,535	304,050	282,250	(21,800)	-7.2%
Total Operating Expenses	486,510	621,494	610,188	(11,306)	-1.8%
Non-Operating					
Capital Outlay/Projects	-	-	500,000	500,000	n/a
Transfers Out	50,000	-	-	-	n/a
Depreciation	22,478	60,000	60,000	-	0.0%
Total Non-Operating Expenses	72,478	60,000	560,000	500,000	833.3%
Total Appropriations	558,988	681,494	1,170,188	488,694	71.7%
Net Change in Fund Balance	70,588	6,506	(482,188)		
Beginning Fund Balance/Reserves	530,768	555,768	655,906	100,138	18.0%
Contingency				-	n/a
Ending Fund Balance/Reserves	601,356	562,274	173,718	(388,556)	-69.1%

Minden Capital Equipment/Construction Fund

636 - Minden Capital Equip/Constr	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Intergovernmental	132,000	314,199	-	(314,199)	n/a
Miscellaneous	7,260	3,000	-	(3,000)	n/a
Total Operating Revenue	139,260	317,199	-	(317,199)	n/a
Non-Operating					
Transfers In	300,000	-	-	-	n/a
Total Non-Operating Revenue	300,000	-	-	-	n/a
Total Revenue	439,260	317,199	-	(317,199)	n/a
Appropriations					
Operating					
Services & Supplies	29,925	70,000	30,000	(40,000)	-57.1%
Total Operating Expenses	29,925	70,000	30,000	(40,000)	-57.1%
Non-Operating					
Capital Outlay/Projects	739,532	390,199	500,000	109,801	28.1%
Transfers Out	50,000	200,000	-	(200,000)	n/a
Total Non-Operating Expenses	789,532	590,199	500,000	(90,199)	-15.3%
Total Appropriations	819,457	660,199	530,000	(130,199)	-19.7%
Net Change in Fund Balance	(380,197)	(343,000)	(530,000)		
Beginning Fund Balance/Reserves	1,887,948	846,878	1,164,751	317,873	37.5%
Contingency				-	n/a
Ending Fund Balance/Reserves	1,507,751	503,878	634,751	130,873	26.0%

Minden Wholesale Water Fund

639 - Minden Wholesale Water Utility	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	1,084,410	1,250,622	1,455,700	205,078	16.4%
Miscellaneous	19,757	1,000	-	(1,000)	n/a
Total Operating Revenue	1,104,168	1,251,622	1,455,700	204,078	16.3%
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	1,104,168	1,251,622	1,455,700	204,078	16.3%
Appropriations					
Operating					
Personnel Services	265,685	330,710	357,851	27,141	8.2%
Services & Supplies	469,666	588,389	638,187	49,798	8.5%
Total Operating Expenses	735,351	919,099	996,038	76,939	8.4%
Non-Operating					
Capital Outlay/Projects	-	-	886,000	886,000	n/a
Depreciation	393,706	200,000	750,000	550,000	275.0%
Total Non-Operating Expenses	393,706	200,000	1,636,000	1,436,000	718.0%
Total Appropriations	1,129,057	1,119,099	2,632,038	1,512,939	135.2%
Net Change in Fund Balance	(24,890)	132,523	(1,176,338)		
Beginning Fund Balance/Reserves	578,140	900,696	1,255,818	355,122	39.4%
Contingency				-	n/a
Ending Fund Balance/Reserves	553,250	1,233,219	829,480	(403,739)	-32.7%

Minden Water Fund

640 - Minden Water	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Charges for Service	1,027,871	893,000	925,000	32,000	3.6%
Miscellaneous	23,766	12,000	-	(12,000)	n/a
Contributed Capital	381,414	-	-	-	n/a
Total Operating Revenue	1,433,051	905,000	925,000	20,000	2.2%
Non-Operating					
Other Financing Sources	238,983	-	-	-	n/a
Depreciation	-	250,000	350,000	100,000	40.0%
Total Non-Operating Revenue	238,983	250,000	350,000	100,000	40.0%
Total Revenue	1,672,034	1,155,000	1,275,000	120,000	10.4%
Appropriations					
Operating					
Personnel Services	237,834	277,147	286,331	9,184	3.3%
Services & Supplies	378,725	519,084	568,200	49,116	9.5%
Total Operating Expenses	616,560	796,231	854,531	58,300	7.3%
Non-Operating					
Capital Outlay/Projects	-	1,997,000	615,000	(1,382,000)	-69.2%
Distrib.-other districts	60,000	-	-	-	n/a
Depreciation	249,918	250,000	350,000	100,000	40.0%
Total Non-Operating Expenses	309,918	2,247,000	965,000	(1,282,000)	-57.1%
Total Appropriations	926,477	3,043,231	1,819,531	(1,223,700)	-40.2%
Net Change in Fund Balance	745,557	(1,888,231)	(544,531)		
Beginning Fund Balance/Reserves	4,702,483	2,812,650	2,400,888	(411,762)	-14.6%
Contingency				-	n/a
Ending Fund Balance/Reserves	5,448,040	924,419	1,856,357	931,938	100.8%

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 FY16-17 tax rate is \$0.4874.

All East Fork Fire Protection District Funds

All EFFPD Funds	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	6,981,510	7,219,050	7,262,083	43,033	0.6%
State Consolidated Tax	1,674,465	1,694,442	1,752,594	58,152	3.4%
Intergovernmental	910,645	56,000	329,240	273,240	487.9%
Charges for Service	6,315,922	2,137,500	2,347,500	210,000	9.8%
Miscellaneous	128,425	76,535	83,435	6,900	9.0%
Total Operating Revenue	16,010,967	11,183,527	11,774,852	591,325	5.3%
Non-Operating					
Transfers In	130,380	141,472	149,286	7,814	5.5%
Transfers In (Room Tax/TOT/other)	1,093,874	-	-	-	n/a
Other Financing Sources	15,675	-	-	-	n/a
Total Non-Operating Revenue	1,239,929	141,472	149,286	7,814	5.5%
Total Revenue	17,250,896	11,324,999	11,924,138	599,139	5.3%
Appropriations					
Operating					
Personnel Services	9,687,130	9,477,247	9,486,954	9,707	0.1%
Services & Supplies	6,140,953	2,004,982	2,126,611	121,629	6.1%
Total Operating Expenses	15,828,083	11,482,229	11,613,565	131,336	1.1%
Non-Operating					
Capital Outlay/Projects	230,386	417,484	612,022	194,538	46.6%
Debt Service	131,653	141,472	149,286	7,814	5.5%
Transfers Out	130,380	141,472	149,286	7,814	5.5%
Total Non-Operating Expenses	492,419	700,428	910,594	210,166	30.0%
Total Appropriations	16,320,502	12,182,657	12,524,159	341,502	2.8%
Net Change in Fund Balance	930,394	(857,658)	(600,021)		
Beginning Fund Balance/Reserves	2,958,267	2,092,916	2,396,664	303,748	14.5%
Contingency	-	172,233	173,528	1,295	0.8%
Ending Fund Balance/Reserves	3,888,661	1,063,025	1,623,115	560,090	52.7%

*Includes Tax Penalties & Interest and Property taxes.

East Fork General Operations Fund

650 - East Fork General Ops	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Property Taxes *	6,981,510	7,219,050	7,262,083	43,033	0.6%
State Consolidated Tax	1,674,465	1,694,442	1,752,594	58,152	3.4%
Intergovernmental	910,645	56,000	329,240	273,240	487.9%
Charges for Service	6,315,922	2,137,500	2,347,500	210,000	9.8%
Miscellaneous	126,745	76,535	83,435	6,900	9.0%
Total Operating Revenue	16,009,287	11,183,527	11,774,852	591,325	5.3%
Non-Operating					
Transfers In (Room Tax/TOT/other)	1,093,874			-	n/a
Other Financing Sources	15,675	-	-	-	n/a
Total Non-Operating Revenue	1,109,549	-	-	-	n/a
Total Revenue	17,118,836	11,183,527	11,774,852	591,325	5.3%
Appropriations					
Operating					
Personnel Services	9,687,130	9,477,247	9,486,954	9,707	0.1%
Services & Supplies	6,119,610	2,004,982	2,081,611	76,629	3.8%
Total Operating Expenses	15,806,740	11,482,229	11,568,565	86,336	0.8%
Non-Operating					
Capital Outlay/Projects	230,386	99,794	433,000	333,206	333.9%
Transfers Out	130,380	141,472	149,286	7,814	5.5%
Total Non-Operating Expenses	360,766	241,266	582,286	341,020	141.3%
Total Appropriations	16,167,506	11,723,495	12,150,851	427,356	3.6%
Net Change in Fund Balance	951,330	(539,968)	(375,999)		
Beginning Fund Balance/Reserves	2,622,039	1,775,226	2,172,642	397,416	22.4%
Contingency	-	172,233	173,528	1,295	0.8%
Ending Fund Balance/Reserves	3,573,369	1,063,025	1,623,115	560,090	52.7%

*Includes Tax Penalties & Interest and Property taxes.

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	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	1,674	-	-	-	n/a
Total Operating Revenue	1,674	-	-	-	n/a
Non-Operating					
Total Non-Operating Revenue	-	-	-	-	n/a
Total Revenue	1,674	-	-	-	n/a
Appropriations					
Operating					
Services & Supplies	21,343	-	45,000	45,000	n/a
Total Operating Expenses	21,343	-	45,000	45,000	n/a
Non-Operating					
Capital Outlay/Projects	-	317,690	179,022	(138,668)	-43.6%
Total Non-Operating Expenses	-	317,690	179,022	(138,668)	-43.6%
Total Appropriations	21,343	317,690	224,022	(93,668)	-29.5%
Net Change in Fund Balance	(19,668)	(317,690)	(224,022)		
Beginning Fund Balance/Reserves	333,690	317,690	224,022	(93,668)	-29.5%
Contingency				-	n/a
Ending Fund Balance/Reserves	314,022	-	-	-	n/a

East Fork Fire Debt Service Fund

657 - EFFPD Debt Service	2014-15 Actual	2015-16 Adopted	2016-17 Adopted	\$ Chg	% Chg
Revenue					
Operating					
Miscellaneous	5	-	-	-	n/a
Total Operating Revenue	5	-	-	-	n/a
Non-Operating					
Transfers In	130,380	141,472	149,286	7,814	5.5%
Total Non-Operating Revenue	130,380	141,472	149,286	7,814	5.5%
Total Revenue	130,385	141,472	149,286	7,814	5.5%
Appropriations					
Operating					
Total Operating Expenses	-	-	-	-	n/a
Non-Operating					
Debt Service	131,653	141,472	149,286	7,814	5.5%
Total Non-Operating Expenses	131,653	141,472	149,286	7,814	5.5%
Total Appropriations	131,653	141,472	149,286	7,814	5.5%
Net Change in Fund Balance	(1,269)	-	-	-	n/a
Beginning Fund Balance/Reserves	2,538	-	-	-	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves	1,269	-	-	-	n/a

Summary of Financial Sources and Uses

All Funds with Adopted Budgets by Fund Type

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (27)	Internal Service (3)
Resources			
Beginning Fund Balance/Reserves	8,324,445	14,543,281	4,669,496
Current Revenue			
Property Taxes	19,665,282	15,940,369	196,462
Room Taxes	-	5,795,391	-
Transient Lodging License Tax	-	2,206,354	-
Other Taxes (Gas/Road/Res.Constr)	-	222,985	-
State Consolidated Tax	11,516,243	2,385,648	-
Sales Taxes (P.A.L.S.)	-	1,705,283	-
Licenses & Permits	3,707,900	481,755	-
Gaming	855,000	76,800	-
Intergovernmental	1,180,830	6,736,670	-
Charges for Service	4,476,482	6,239,893	4,652,746
Fines & Forfeitures	1,168,825	53,000	-
Miscellaneous	217,500	1,613,833	20,000
Transfers In	225,000	2,506,621	-
Transfers In (Room Tax/TOT/other)	-	-	25,000
Other Financing Sources	-	-	24,200
Depreciation-AddBack	-	-	153,000
Total Current Revenue	43,013,062	45,964,602	5,071,408
Total Resources	51,337,507	60,507,883	9,740,904
Requirements			
Operating			
Personnel Services	30,838,836	22,982,127	641,555
Services & Supplies	8,888,546	13,691,534	4,019,039
Miscellaneous	-	5,255,813	-
Total Operating	39,727,382	41,929,474	4,660,594
Non-Operating			
Capital Outlay/Projects	719,540	5,675,305	196,044
Debt Service	-	-	-
Miscellaneous	-	-	-
Transfers Out	3,035,680	3,460,216	-
Contingency	754,069	592,928	-
Depreciation	-	-	153,000
Total Non-Operating	4,509,289	9,728,449	349,044
Ending Fund Balance/Reserves	7,100,836	9,107,165	4,731,266
Total Requirements	51,337,507	60,765,088	9,740,904

Summary of Financial Sources and Uses cont.

All Funds by Group (# of Funds)	Enterprise (9)	Capital Projects (13)	Debt Service (3)	Total (56)
Resources				
Beginning Fund Balance/Reserves	15,471,243	12,639,389	1,441,989	57,089,843
Current Revenue				
Property Taxes	-	2,368,122	-	38,170,235
Room Taxes	-	-	-	5,795,391
Transient Lodging License Tax	-	-	-	2,206,354
Other Taxes (Gas/Road/Res.Constr)	-	1,989,255	-	2,212,240
State Consolidated Tax	-	-	-	13,901,891
Sales Taxes (P.A.L.S.)	-	-	-	1,705,283
Licenses & Permits	-	-	-	4,189,655
Gaming	-	300,000	-	1,231,800
Intergovernmental	231,490	100,970	-	8,249,960
Charges for Service	12,063,469	-	-	27,432,590
Fines & Forfeitures	-	-	-	1,221,825
Miscellaneous	176,700	28,200	-	2,056,233
Transfers In	200,000	3,209,381	1,943,755	8,084,757
Transfers In (Room Tax/TOT/other)	-	-	-	25,000
Other Financing Sources	1,762,095	-	-	1,786,295
Depreciation-AddBack	4,031,085	-	-	4,184,085
Total Current Revenue	18,464,839	7,995,928	1,943,755	122,453,594
Total Resources	33,936,082	20,635,317	3,385,744	179,543,437
Requirements				
Operating				
Personnel Services	3,051,312	170,579	-	57,684,409
Services & Supplies	6,118,970	818,446	1,400	33,537,935
Miscellaneous	-	-	-	5,255,813
Total Operating	9,170,282	989,025	1,400	96,478,157
Non-Operating				
Capital Outlay/Projects	5,076,000	7,390,590	-	19,057,479
Debt Service	2,264,168	-	2,170,358	4,434,526
Miscellaneous	-	102,029	-	102,029
Transfers Out	125,000	1,488,861	-	8,109,757
Contingency	-	-	-	1,346,997
Depreciation	4,081,085	-	-	4,234,085
Total Non-Operating	11,546,253	8,981,480	2,170,358	37,284,873
Ending Fund Balance/Reserves	16,414,089	11,474,296	1,213,986	50,041,638
Total Requirements	37,130,624	21,444,801	3,385,744	183,804,668

County Funds by Fund Type

County Funds	General Fund (1)	Special Revenue (20)	Internal Service (3)
Resources			
Beginning Fund Balance/Reserves	8,324,445	11,384,280	4,669,496
Current Revenue			
Property Taxes	19,665,282	4,448,170	196,462
Room Taxes	-	5,795,391	-
Transient Lodging License Tax	-	2,206,354	-
Other Taxes (Gas/Road/Res.Constr)	-	222,985	-
State Consolidated Tax	11,516,243	-	-
Sales Taxes (P.A.L.S.)	-	1,705,283	-
Licenses & Permits	3,707,900	481,755	-
Gaming	855,000	-	-
Intergovernmental	1,180,830	6,407,429	-
Charges for Service	4,476,482	3,871,393	4,652,746
Fines & Forfeitures	1,168,825	53,000	-
Miscellaneous	217,500	1,089,624	20,000
Contributed Capital	-	-	-
Transfers In	225,000	2,506,621	-
Transfers In (Room Tax/TOT/other)	-	-	25,000
Contributed Capital	-	-	-
Other Financing Sources	-	-	24,200
Depreciation-AddBack	-	-	153,000
Total Current Revenue	43,013,062	28,788,005	5,071,408
Total Resources	51,337,507	40,172,285	9,740,904
Requirements			
Operating			
Personnel Services	30,838,836	12,062,789	641,555
Services & Supplies	8,888,546	9,646,403	4,019,039
Miscellaneous	-	5,255,813	-
Other	-	-	-
Total Operating	39,727,382	26,965,005	4,660,594
Non-Operating			
Capital Outlay/Projects	719,540	4,588,577	196,044
Capital Asset Disposal	-	-	-
Debt Service	-	-	-
Miscellaneous	-	-	-
Transfers Out	3,035,680	1,351,708	-
Contingency	754,069	321,627	-
Depreciation	-	-	153,000
Total Non-Operating	4,509,289	6,261,912	349,044
Ending Fund Balance/Reserves	7,100,836	6,945,368	4,731,266
Total Requirements	51,337,507	40,172,285	9,740,904

County Funds by Fund Type cont.

County Funds	Enterprise (5)	Capital Projects (6)	Debt Service (1)	Total (36)
Resources				
Beginning Fund Balance/Reserves	10,797,546	7,486,852	1,441,989	44,104,608
Current Revenue				
Property Taxes	-	2,368,122	-	26,678,036
Room Taxes	-	-	-	5,795,391
Transient Lodging License Tax	-	-	-	2,206,354
Other Taxes (Gas/Road/Res.Constr)	-	1,989,255	-	2,212,240
State Consolidated Tax	-	-	-	11,516,243
Sales Taxes (P.A.L.S.)	-	-	-	1,705,283
Licenses & Permits	-	-	-	4,189,655
Gaming	-	300,000	-	1,155,000
Intergovernmental	231,490	-	-	7,819,749
Charges for Service	8,074,769	-	-	21,075,390
Fines & Forfeitures	-	-	-	1,221,825
Miscellaneous	176,700	23,000	-	1,526,824
Contributed Capital	-	-	-	-
Transfers In	200,000	1,250,159	1,794,469	5,976,249
Transfers In (Room Tax/TOT/other)	-	-	-	25,000
Contributed Capital	-	-	-	-
Other Financing Sources	1,762,095	-	-	1,786,295
Depreciation-AddBack	2,871,085	-	-	3,024,085
Total Current Revenue	13,316,139	5,930,536	1,794,469	97,913,619
Total Resources	24,113,685	13,417,388	3,236,458	142,018,227
Requirements				
Operating				
Personnel Services	1,619,488	170,579	-	45,333,247
Services & Supplies	4,133,939	786,710	1,400	27,476,037
Miscellaneous	-	-	-	5,255,813
Other	-	-	-	-
Total Operating	5,753,427	957,289	1,400	78,065,097
Non-Operating				
Capital Outlay/Projects	3,075,000	6,723,090	-	15,302,251
Capital Asset Disposal	-	-	-	-
Debt Service	2,264,168	-	2,021,072	4,285,240
Miscellaneous	-	102,029	-	102,029
Transfers Out	125,000	1,488,861	-	6,001,249
Contingency	-	-	-	1,075,696
Depreciation	2,871,085	-	-	3,024,085
Total Non-Operating	8,335,253	8,313,980	2,021,072	29,790,550
Ending Fund Balance/Reserves	10,025,005	4,146,119	1,213,986	34,162,580
Total Requirements	24,113,685	13,417,388	3,236,458	142,018,227

Redevelopment Agency

Redevelopment Agency	Special Revenue (2)	Capital Projects (2)	Total (4)
Resources			
Beginning Fund Balance/Reserves	24,102	3,746,723	3,770,825
Current Revenue			
Property Taxes	2,178,467	-	2,178,467
Miscellaneous	2,000	5,000	7,000
Transfers In	-	1,959,222	1,959,222
Total Current Revenue	2,180,467	1,964,222	4,144,689
Total Resources	2,204,569	5,710,945	7,915,514
Requirements			
Operating			
Personnel Services	119,200	-	119,200
Services & Supplies	96,166	1,736	97,902
Total Operating	215,366	1,736	217,102
Non-Operating			
Transfers Out	1,959,222	-	1,959,222
Contingency	5,709	-	5,709
Total Non-Operating	1,964,931	-	1,964,931
Ending Fund Balance/Reserves	24,272	5,709,209	5,733,481
Total Requirements	2,204,569	5,710,945	7,915,514

Towns
(Gardnerville, Genoa, Minden)

Gardnerville Debt Fund has no budget for FY16-17; however is included in the document to show the prior year's history.

Town Funds	Special Revenue (3)	Enterprise (4)	Capital Projects (5)	Debt Service (1)	Total (13)
Resources					
Beginning Fund Balance/Reserves	738,235	4,673,697	1,405,814	-	6,817,746
Current Revenue					
Property Taxes	2,051,649	-	-	-	2,051,649
State Consolidated Tax	633,054	-	-	-	633,054
Gaming	76,800	-	-	-	76,800
Intergovernmental	1	-	100,970	-	100,971
Charges for Service	21,000	3,988,700	-	-	4,009,700
Miscellaneous	438,774	-	200	-	438,974
Depreciation-AddBack	-	1,160,000	-	-	1,160,000
Total Current Revenue	3,221,278	5,148,700	101,170	-	8,471,148
Total Resources	3,959,513	9,822,397	1,506,984	-	15,288,894
Requirements					
Operating					
Personnel Services	1,313,184	1,431,824	-	-	2,745,008
Services & Supplies	1,822,354	1,985,031	30,000	-	3,837,385
Total Operating	3,135,538	3,416,855	30,000	-	6,582,393
Non-Operating					
Capital Outlay/Projects	474,706	2,001,000	667,500	-	3,143,206
Contingency	92,064	-	-	-	92,064
Depreciation	-	1,210,000	-	-	1,210,000
Total Non-Operating	566,770	3,211,000	667,500	-	4,445,270
Ending Fund Balance/Reserves	257,205	3,194,542	809,484	-	4,261,231
Total Requirements	3,959,513	9,822,397	1,506,984	-	15,288,894

Gardnerville

Gardnerville	Special Revenue (1)	Enterprise (1)	Capital Projects (1)	Debt Service (1)	Total (4)
Resources					
Beginning Fund Balance/Reserves	567,942	361,085	72,144	-	1,001,171
Current Revenue					
Property Taxes	1,080,959	-	-	-	1,080,959
State Consolidated Tax	276,717	-	-	-	276,717
Gaming	26,000	-	-	-	26,000
Intergovernmental	1	-	46,000	-	46,001
Charges for Service	5,000	980,000	-	-	985,000
Miscellaneous	25,244	-	-	-	25,244
Total Current Revenue	1,413,921	980,000	46,000	-	2,439,921
Total Resources	1,981,863	-	118,144	-	2,100,007
Requirements					
Operating					
Personnel Services	651,513	459,704	-	-	1,111,217
Services & Supplies	706,350	496,394	-	-	1,202,744
Total Operating	1,357,863	956,098	-	-	2,313,961
Non-Operating					
Capital Outlay/Projects	474,706	-	45,000	-	519,706
Contingency	39,636	-	-	-	39,636
Depreciation	-	50,000	-	-	50,000
Total Non-Operating	514,342	50,000	45,000	-	609,342
Ending Fund Balance/Reserves	109,658	334,987	73,144	-	517,789
Total Requirements	1,981,863	1,341,085	118,144	-	3,441,092

Genoa

Genoa	Special Revenue (1)	Capital Projects (2)	Total (3)
Resources			
Beginning Fund Balance/Reserves	50,376	57,904	108,280
Current Revenue			
Property Taxes	42,325	-	42,325
State Consolidated Tax	11,337	-	11,337
Gaming	800	-	800
Intergovernmental	-	11,800	11,800
Charges for Service	16,000	-	16,000
Miscellaneous	380,530	200	380,730
Total Current Revenue	450,992	12,000	462,992
Total Resources	501,368	69,904	571,272
Requirements			
Operating			
Personnel Services	144,206	-	144,206
Services & Supplies	307,070	-	307,070
Total Operating	451,276	-	451,276
Non-Operating			
Capital Outlay/Projects	-	17,500	17,500
Contingency	12,636	-	12,636
Total Non-Operating	12,636	17,500	30,136
Ending Fund Balance/Reserves	37,456	52,404	89,860
Total Requirements	501,368	69,904	571,272

Minden

Minden	Special Revenue (1)	Enterprise (3)	Capital Projects (2)	Total (6)
Resources				
Beginning Fund Balance/Reserves	119,917	4,312,612	1,275,766	5,708,295
Current Revenue				
Property Taxes	928,365	-	-	928,365
State Consolidated Tax	345,000	-	-	345,000
Gaming	50,000	-	-	50,000
Intergovernmental	-	-	43,170	43,170
Charges for Service	-	3,008,700	-	3,008,700
Miscellaneous	33,000	-	-	33,000
Depreciation-AddBack	-	1,160,000	-	1,160,000
Total Current Revenue	1,356,365	4,168,700	43,170	5,568,235
Total Resources	1,476,282	-	1,318,936	2,795,218
Requirements				
Operating				
Personnel Services	517,465	972,120	-	1,489,585
Services & Supplies	808,934	1,488,637	30,000	2,327,571
Total Operating	1,326,399	2,460,757	30,000	3,817,156
Non-Operating				
Capital Outlay/Projects	-	2,001,000	605,000	2,606,000
Contingency	39,792	-	-	39,792
Depreciation	-	1,160,000	-	1,160,000
Total Non-Operating	39,792	3,161,000	605,000	3,805,792
Ending Fund Balance/Reserves	110,091	2,859,555	683,936	3,653,582
Total Requirements	1,476,282	8,481,312	1,318,936	11,276,530

East Fork Fire Protection District

East Fork Fire	Special Revenue (2)	Debt Service (1)	Total (3)
Resources			
Beginning Fund Balance/Reserves	2,396,664	-	2,396,664
Current Revenue			
Property Taxes	7,262,083	-	7,262,083
State Consolidated Tax	1,752,594	-	1,752,594
Intergovernmental	329,240	-	329,240
Charges for Service	2,347,500	-	2,347,500
Miscellaneous	83,435	-	83,435
Transfers In	-	149,286	149,286
Total Current Revenue	11,774,852	149,286	11,924,138
Total Resources	14,171,516	149,286	14,320,802
Requirements			
Operating			
Personnel Services	9,486,954	-	9,486,954
Services & Supplies	2,126,611	-	2,126,611
Total Operating	11,613,565	-	11,613,565
Non-Operating			
Capital Outlay/Projects	612,022	-	612,022
Debt Service	-	149,286	149,286
Transfers Out	149,286	-	149,286
Contingency	173,528	-	173,528
Total Non-Operating	934,836	149,286	1,084,122
Ending Fund Balance/Reserves	1,623,115	-	1,623,115
Total Requirements	14,171,516	149,286	14,320,802

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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.

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 \$2,818,535 for FY16-17. 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. FY16-17 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire Protection District, and the Towns is estimated at \$38,059,155.

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. Funds are allocated to local governments on the basis of State Statute mandated formula.

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 FY16-17. 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. FY16-17 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.

FY16-17 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	11,747
	Erosion Control	Warrior Way maintenance	5,000
	Senior Services Fund	Transportation services	83,724
	Senior Services Fund	Cost Allocation (non-grant reimbursed)	433,052
	Motor Pool/Vehicle Maintenance	Vehicle Purchase for the Engineering Division	25,000
	Lake Tahoe Water Utility	To cover rate shortfall	75,000
	Co. Construction	To fund Radio User Fees Reserves	50,000
	Regional Transportation	To improve road infrastructure	1,200,159
			<u>\$ 3,035,680</u>
Airport	County Debt/Other Fund	Revenue Bonds	86,945
			<u>\$ 86,945</u>
Assistance to Indigents	General Fund	Public Guardian & Jail Medical Contract	150,000
	Senior Services	Indigent Repay	347,000
			<u>\$ 497,000</u>
Social Services	Room Tax Fund	Payment for grounds maintenance	3,500
			<u>\$ 3,500</u>
Road Operating	County Debt/Other Fund	2014 Vac Con Truck Lease	49,979
			<u>\$ 49,979</u>
Tahoe Douglas Trans Dist.	County Debt/Other Fund	Transportation bonds 2000	
	County Debt/Other Fund	Transportation bonds 2005	
			<u>\$ -</u>
Room Tax	General Fund	Economic Vitality	75,000
	Senior Services	Utility Operator Fees	240,600
	County Debt/Other Fund	Kahle Park bonds Phase II 1998	80,000
			<u>\$ 395,600</u>
Tahoe-Douglas Transportation	County Debt/Other Fund	Transportation bonds 2012	288,684
	Senior Services	Tahoe Transportation Grant	30,000
			<u>\$ 318,684</u>
Regional Water	Carson Valley Water Utility Fund	2010 A&B bonds	125,000
			<u>\$ 125,000</u>
Ad Val Capital Projects	County Debt/Other Fund	2013 Community Center MTF	1,066,348
			<u>\$ 1,066,348</u>
Regional Transportation	County Debt/Other Fund	Highway revenue bond repayment	222,513
	Road Operating	To support operations	200,000
			<u>\$ 422,513</u>
Total County Funds			<u>\$ -</u>

FY16-17 Transfers			
FROM	TO	PURPOSE	TOTAL
Redevelopment Agency Funds:			
Plan Area 1 Administration	District 1 Capital Projects Fund	Future capital projects	1,901,622
Plan Area 2 Administration	District 2 Capital Projects Fund	Future capital projects	57,600
Total Redevelopment Agency Funds			\$ 1,959,222
Town Funds:			
Minden Capital Equip/Const	Town of Minden General Fund	Road Rehab Project	-
Total Town Funds			\$ -
East Fork Fire Protection District Funds:			
EF Fire Administration	East Fork Fire Debt Service	Medium Term Bond, Series 2010	-
Total East Fork Fire Protection District Funds			\$ -
Total All Funds			\$ 1,959,222

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	4,286,639	2,814,197	754,069
Stabilization	-	363,301	-
Nevada Cooperative Extension	22,296	-	8,059
Airport	83,148	1,084,159	15,249
Do. Co. Water District	5,464	-	1,975
Solid Waste	29,547	-	9,480
Medical Assistance to Indigents	-	2,017,366	-
Social Services	109,619	640,808	39,621
Law Library	1,884	-	668
Road Operating	185,826	-	49,654
Room Tax	523,573	-	112,234
Tahoe-Douglas Trans. Dist.	15,353	-	5,549
Justice Court Admin. Assess.	4,585	6,327	1,658
China Spring Youth Camp	250,000	-	-
WNRVC	40,490	593,074	-
Erosion Control	-	179,292	-
911 Emergency Services	158,326	521,921	57,226
Senior Services	109,009	-	20,254
Risk Management	-	3,209,070	-
Dental Insurance	-	815,841	-
Motor Pool/Veh Maint	-	706,355	-
Ridgeview Water	-	10,593	-
Carson Valley Water Utility	-	3,438,779	-
Regional Water	-	652,471	-
Sewer Utility	-	3,016,751	-
Lake Tahoe Water Utility	-	2,906,411	-
Extraordinary Maintenance	-	654,394	-
Ad Valorem Capital Projects	-	1,238,983	-
County Construction	-	1,033,580	-
Regional Transportation	-	1,219,162	-
Co. Debt/Other Resources	-	1,213,986	-
Total County	5,825,759	28,336,821	1,075,696

Fund Balances, Reserves, and Contingencies by Fund

Redevelopment Agency	8.3% Fund Balance	Reserves	Contingency
DC Redevelopment Admin	19,954	-	4,148
DC Redevelopment Admin A2	4,318	-	1,561
DC Redevelopment Capital	-	5,651,609	-
DC Redevelopment Capital A2	-	57,600	-
Total Redevelopment	24,272	5,709,209	5,709
Fire Protection District	8.3% Fund Balance	Reserves	Contingency
East Fork Fire	1,513,115	110,000	173,528
Total Fire Protection	1,513,115	110,000	173,528
Town Funds	8.3% Fund Balance	Reserves	Contingency
Gardnerville Town	109,658	-	39,636
G'ville Health/Sanitation	-	334,987	-
G'ville Ad Val Cap Proj	-	73,144	-
Genoa Town	37,456	-	12,636
Genoa Ad Val Cap Proj	-	7,364	-
Genoa Constr Reserve	-	45,040	-
Minden Town	110,091	-	39,792
Minden Ad Val Cap Proj	-	49,185	-
Minden Trash	-	173,718	-
Minden Cap Equip/Constr	-	634,751	-
Minden Wholesale Water	-	829,480	-
Minden Water	-	1,856,357	-
Total Towns	257,205	4,004,026	92,064
Total All Funds	7,620,351	38,160,056	1,346,997

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

All General Fund Departments	14-15 Adopted	15-16 Adopted	16-17 Adopted	16-17 Change
ELECTED OFFICIALS				
County Commissioners	-	-	-	-
Assessor	9.00	9.00	9.00	-
Clerk-Treasurer	11.76	11.76	13.78	2.02
Constable	11.03	11.50	11.50	-
District Attorney	21.96	22.46	22.33	(0.13)
East Fork Justice Court	6.00	6.48	6.48	-
Tahoe Justice Court	5.00	5.00	5.00	-
Recorder	8.00	7.50	7.25	(0.25)
Sheriff	122.55	122.55	123.55	1.00
NINTH JUDICIAL DISTRICT COURT				
District Courts	11.23	10.70	10.95	0.25
Judicial Services	1.00	3.00	3.00	-
Juvenile Probation	15.95	15.48	15.48	-
COUNTY MANAGER DEPARTMENTS				
County Manager	22.38	23.38	25.28	1.90
Community Development	20.25	22.25	23.25	1.00
Community Services				
Animal Care & Services	4.50	4.15	4.15	-
Weed Control	5.00	5.50	6.73	1.23
Public Works				
Building & Fleet Services	2.56	2.50	2.50	
Engineering	0.10	0.10	0.10	
Technology Services	16.45	16.45	15.45	(1.00)
				-
Total General Fund Departments	294.72	299.77	305.78	6.01

FTE by Department – All Funds

All County by Classification and Department	14-15 Adopted	15-16 Adopted	16-17 Adopted	16-17 Chg
Elected Offices				
County Commissioners	-	-	-	-
Assessor	9.00	9.00	9.00	-
Clerk-Treasurer				
Civil Clerk	3.24	3.24	4.24	1.00
Tahoe General Services	3.15	3.15	3.15	-
Treasurer	5.38	5.38	6.39	1.01
Clerk-Treasurer	11.76	11.76	13.78	2.01
Constable				
Constable	3.85	3.85	3.85	-
Security	2.70	2.70	2.70	-
Alternative Sentencing	4.48	4.95	4.95	-
Constable	11.03	11.50	11.50	-
District Attorney				
Civil/Criminal	17.71	18.21	18.08	(0.13)
Family Support	4.25	4.25	4.25	-
District Attorney	21.96	22.46	22.33	(0.13)
East Fork and Tahoe Justice Court				
East Fork Justice Court	6.00	6.48	6.48	-
Tahoe Justice Court	5.00	5.00	5.00	-
East Fork and Tahoe Justice Court	11.00	11.48	11.48	-
Recorder				
Recorder	6.00	5.50	5.25	(0.25)
Records Management	2.00	2.00	2.00	-
Recorder	8.00	7.50	7.25	(0.25)
Sheriff				
Administration	4.25	4.25	4.25	-
Administration Services	4.83	4.83	4.83	-
Records	7.00	7.00	7.00	-
Jail	34.00	34.00	34.00	-
COPS Grant	2.00	2.00	2.00	-
General Investigating	13.00	13.00	14.00	1.00
Patrol/Traffic	6.00	6.00	6.00	-
Grants	1.00	1.00	1.00	-
Operations/Patrol	46.00	46.00	46.00	-
Tri-Net	1.00	1.00	1.00	-
Baliff	3.48	3.48	3.48	-
Sheriff	122.55	122.55	123.55	1.00
Total Elected Offices	195.31	196.26	198.89	2.63

FTE by Department – All Funds continued

All County by Classification and Department	14-15 Adopted	15-16 Adopted	16-17 Adopted	16-17 Chg
Ninth Judicial District Court				
District Courts				
District Court I	2.00	2.00	2.00	-
District Court II	2.00	2.00	2.00	-
Court Appointed Advocates	1.75	1.75	2.00	0.25
Court Clerks	5.48	4.95	4.95	-
District Courts	11.23	10.70	10.95	0.25
Judicial Services				
Judicial Services	-	2.00	2.00	-
Court Computer Systems	1.00	1.00	1.00	-
Judicial Services	1.00	3.00	3.00	-
Juvenile Probation				
Juvenile Probation	10.00	10.00	10.00	-
Juvenile Detention	5.95	5.48	5.48	-
Juvenile Probation	15.95	15.48	15.48	-
China Spring Youth Camp	42.60	45.00	45.00	-
Total Ninth Judicial District Court	70.78	74.18	74.43	0.25
Directed Departments				
East Fork Fire & Paramedic District	72.53	73.00	69.00	(4.00)
Library	14.93	14.98	15.98	1.00
University of Nevada Cooperative Extension	1.53	1.53	1.53	-
Total Directed Departments	88.98	89.50	86.50	(3.00)
County Manager Departments				
County Manager				
County Manager	5.85	5.85	4.85	(1.00)
Economic Development	1.00	1.00	0.80	(0.20)
Finance	8.90	8.90	9.80	0.90
General Services	1.43	1.43	1.43	-
Human Resources	4.35	4.35	4.60	0.25
Risk Management	0.85	0.85	1.05	0.20
Project Management	-	1.00	1.00	-
Public Guardian	-	-	1.75	1.75
County Manager	22.38	23.38	25.28	1.90
911 Emergency Services	20.05	20.03	20.03	-
Community Development				
Administration	3.00	4.00	4.00	-
Building	6.00	7.00	7.00	-
Engineering	5.25	5.25	6.25	1.00
Planning/Code Enforcement	6.00	6.00	6.00	-
Community Development	20.25	22.25	23.25	1.00
Community Services				
Animal Care Services	4.15	4.15	4.15	-
Parks	7.15	7.15	15.31	8.16
Recreation	36.18	40.28	41.44	1.16
Weed Control	5.00	5.50	6.73	1.23
Community Services	52.48	57.08	67.63	10.55
Senior Services	16.11	19.35	22.65	3.30
Social Services	9.08	9.35	18.93	9.58

FTE by Department – All Funds continued

All County by Classification and Department	14-15 Adopted	15-16 Adopted	16-17 Adopted	16-17 Change
Minden-Tahoe Airport	-	-	-	-
Public Works				
Building and Fleet Services	2.56	2.50	2.50	-
Engineering	0.10	0.10	0.10	-
Motor Pool	6.12	6.19	6.09	(0.10)
Transportation	11.04	11.36	11.36	-
Utilities	18.65	20.51	18.48	(2.03)
Public Works	38.47	40.66	38.53	(2.13)
Technology Services				
GIS & IT Customer Service	9.00	9.00	8.00	(1.00)
Infrastructure & Operations	7.45	7.45	7.45	-
Telecommunications	-	-	-	-
Technology Services	16.45	16.45	15.45	(1.00)
Total County Manager Departments	195.27	208.55	231.75	23.20
Redevelopment Agency	0.34	0.34	0.54	0.20
Town of Gardnerville	14.50	16.00	14.98	(1.03)
Town of Genoa	2.08	2.08	2.05	(0.03)
Town of Minden	17.38	19.85	15.43	(4.43)
Total All Funds	584.64	606.76	624.57	17.81

FTE by Fund – All Funds

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.

All County by Fund	14-15 Adopted	15-16 Adopted	16-17 Adopted	16-17 Change
General Fund	287.97	289.70	294.72	299.77
Room Tax	55.06	56.07	58.26	62.41
Senior Services	13.40	14.03	16.11	19.35
Social Services	8.32	8.37	9.08	9.35
911 Emergency Services	19.80	19.80	20.05	20.03
Airport	-	-	-	-
China Spring Youth Camp	38.50	36.50	42.60	45.00
University of Nevada Cooperative Extension	2.05	2.05	1.53	1.53
Motor Pool/Vehicle Maintenance	5.82	6.02	6.12	6.19
Regional Transportation	1.15	1.15	1.27	1.50
Road Operating	8.95	8.65	9.65	9.73
Tahoe Douglas Transportation District	0.10	0.10	0.12	0.14
Douglas County Water District	0.56	0.49	0.31	-
Solid Waste Management	0.51	0.49	0.51	0.55
Zephyr Water Utility District	1.90	1.89	1.87	-
Cave Rock/Uppaway Water Systems	2.11	2.10	1.89	-
Skyland Water System	1.38	1.37	1.18	-
Regional Water Fund	0.25	0.43	0.44	0.53
Sewer Utility	4.61	5.22	5.28	5.22
Carson Valley Water Utility	6.92	6.94	7.18	8.77
Lake Tahoe Water Utility	-	-	-	5.44
Lake Tahoe Water Utility	-	-	-	5.44
Total County Funds	477.83	495.50	522.59	27.09
Redevelopment Agency	0.34	0.34	0.54	0.20
Gardnerville Town	14.50	16.00	14.98	(1.03)
Genoa Town	2.08	2.08	2.05	(0.03)
Minden Town	17.38	19.85	15.43	(4.43)
East Fork Fire & Paramedic Districts	72.53	73.00	69.00	(4.00)
Total All Funds	584.64	606.76	624.58	17.81

*Zephyr Water, Cave Rock/Uppaway Water and Skland Water were combined into Lake Tahoe Water Utility fund as of FY 15-16

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 \$2,818,434,535 for the fiscal year ending June 30, 2016. This represents a 5.24% increase over FY15-16's assessed valuation of \$2,678,207,114. 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
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%
16-17	2,818,434,535	5.24%

Source: FY11-12 - FY14-15 Estimate from Douglas County Assessor's Office

FY05-06 - FY10-11 Final Certified Assessed Valuation 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%
2016*	71,095,242	70,592,469	99.29%	584,503	100.11%

*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 FY16-17. 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.

Property Tax Limitations

TEN LARGEST PROPERTY OWNERS			
Douglas County, NV - FY16-17			
Taxpayer	Type of Business	Assessed Value	% of County Assessed Value
Caesar's Entertainment	Resort/Casino	\$70,788,476	1.99
Edgewood Company	Resort/Casino	43,932,797	0.75
Harich Tahoe Development	Time Share Development	18,198,942	0.67
Bentley Nevada LLC (GE)	Manufacturer	13,272,833	0.47
Starbucks	Manufacturer	12,603,957	0.44
Bentley Family LTD Partnership	Residential/Agricultural	12,597,530	0.42
Wal-Mart Real Estate Bus. Trust	Retail	10,816,542	0.38
Carson Valley Center LLC	Shopping Center	9,945,472	0.36
Tranquil Investments	Homeowner	9,424,849	0.34
Sierra Sunset LLC	Homeowner	8,888,781	0.31
TOTAL		\$210,470,179	6.15%

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	2008	2009	2010	2011	2012	2013	2014	2015	2016
Eureka	1.9421	1.9413	1.9408	1.7770	1.7767	1.7767	1.7772	1.7790	1.7782
Humboldt	2.7135	2.7016	2.7546	2.6409	2.5923	2.5405	2.4850	2.5526	2.5462
Elko	3.0030	2.9750	2.9780	2.9437	2.9078	2.9010	2.8958	2.8969	2.9093
Churchill	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
Lincoln	3.0726	3.0745	3.1242	3.1611	3.1382	3.0941	3.0776	3.0650	3.0608
Clark	3.1141	3.1271	3.1849	3.0719	3.0568	3.0631	3.0554	3.0562	3.0806
Pershing	3.1533	3.1558	3.1563	3.1559	3.2466	3.2335	3.2018	3.2305	3.1770
Douglas	2.9831	3.0582	3.0762	3.0956	3.1296	3.1428	3.1436	3.1648	3.1893
Nye	3.1322	3.1354	3.1621	3.1800	3.3145	3.3145	3.3350	3.2986	3.3317
Lyon	3.0320	3.0319	3.0328	3.0896	3.1672	3.2192	3.3553	3.3617	3.3393
Lander	3.3657	3.3675	3.3651	3.3587	3.3573	3.3573	3.3576	3.3597	3.3598
Storey	3.4930	3.4607	3.4607	3.4607	3.4607	3.4607	3.4607	3.4604	3.4601
Washoe	3.5607	3.5826	3.5767	3.5767	3.5593	3.5794	3.5689	3.4959	3.4943
Carson City	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	3.6229	3.6600
White Pine	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
Average Statewide Rate	3.1526	3.1727	3.2162	3.1320	3.1320	3.1304	3.1212	3.1232	3.1360

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 FY16-17, we will abate \$7,178,392 in secure taxes for Douglas County as a whole.

DOUGLAS COUNTY ABATED TAXES FY 16-17, SECURE TAXES			
Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	31,913,334	7,178,392	22.49%
Douglas County Redevelopment Agency	2,484,910	197,565	7.95%
East Fork Fire Protection District	7,723,580	867,627	11.23%
Town of Gardnerville	1,195,610	183,563	15.35%
Town of Genoa	55,931	15,762	28.18%
Town of Minden	1,040,433	120,590	11.59%
State of Nevada	4,658,053	523,156	11.23%
Special Districts	38,719,863	6,316,902	16.31%
Total	87,791,713	15,403,557	17.55%

Assessed Value and Property Tax Rates

Douglas County	2012-13	2013-14	2014-15	2015-16	2016-17	% Chg
Valuation	2,563,080,699	2,469,601,313	2,604,338,881	2,678,417,112	2,818,434,535	5%
Tax Rates:						
General Fund *	0.8690	0.8687	0.8690	0.8716	0.8746	0%
Road Maint	-	0.0425	0.0563	0.0563	0.0563	0%
Cooperative Extension	0.0100	0.0100	0.0100	0.0100	0.0100	0%
State Motor Vehicle	0.0150	0.0150	0.0150	0.0150	0.0150	0%
Medical Assistance	0.1000	0.0575	0.0525	0.0525	0.0525	0%
Social Services **	0.0337	0.0337	0.0337	0.0337	0.0337	0%
China Spring Youth Camp**	0.0040	0.0043	0.0040	0.0039	0.0039	0%
9 1 1	0.0475	0.0475	0.0475	0.0475	0.0475	0%
Self Insurance Reserve *	0.0100	0.0100	0.0100	0.0075	0.0075	0%
Ad Valorem Capital Projects *	0.0500	0.0500	0.0500	0.0500	0.0500	0%
Western Nevada	0.0288	0.0288	0.0200	0.0200	0.0170	-15%
Total	1.1680	1.1680	1.1680	1.1680	1.1680	0%
Towns						
Gardnerville						
Valuation	142,247,070	138,905,688	153,246,737	168,610,074	179,038,465	6%
Tax Rate *	0.6677	0.6677	0.6677	0.6677	0.6677	0%
Genoa						
Valuation	10,994,851	11,050,746	11,529,527	11,925,676	11,858,037	-1%
Tax Rate *	0.5133	0.5133	0.5548	0.5856	0.6226	6%
Minden						
Valuation	133,526,278	124,530,140	136,117,843	146,316,730	155,815,957	6%
Tax Rate *	0.6677	0.6677	0.6677	0.6677	0.6677	0%
East Fork Fire Protection District						
Valuation	1,482,668,889	1,423,227,518	1,528,087,771	1,400,559,100	1,450,731,816	4%
Tax Rates: *						
Fire	0.3282	0.3282	0.3282	0.3282	0.3282	0%
Paramedic	0.1592	0.1592	0.1592	0.1592	0.1592	0%
Total	0.4874	0.4874	0.4874	0.4874	0.4874	0%

* 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		2012-13	2013-14	2014-15	2015-16	2016-17	% Chg
Douglas County School	Valuation	2,563,080,699	2,469,601,313	2,604,338,881	2,678,417,112	2,818,434,535	5%
	Tax Rate **	0.7500	0.7500	0.7500	0.7500	0.7500	0%
School Debt Service	Valuation	2,563,080,699	2,469,601,313	2,604,338,881	2,678,417,112	2,818,434,535	5%
	Tax Rate	0.1000	0.1000	0.1000	0.1000	0.1000	0%
State	Valuation	2,563,080,699	2,469,601,313	2,604,338,881	2,678,417,112	2,818,434,535	5%
	Tax Rate	0.1700	0.1700	0.1700	0.1700	0.1700	0%
Tahoe-Douglas Fire	Valuation	1,080,411,810	1,046,373,795	1,076,251,110	1,073,665,499	1,157,477,279	8%
	Tax Rate *	0.5881	0.5881	0.5881	0.5881	0.5881	0%
Tahoe-Douglas Fire Safe	Valuation	1,080,411,810	1,046,373,795	1,076,251,110	1,073,665,499	1,157,477,279	8%
	Tax Rate *	0.0500	0.0500	0.0500	0.0500	0.0500	0%
Tahoe-Douglas Sanitation	Valuation	570,405,840	542,908,078	552,266,251	567,811,617	598,511,714	5%
	Tax Rate *	0.0350	0.0350	0.0350	0.0350	0.0350	0%
Logan Creek GID	Valuation	6,513,833	6,630,946	6,779,032	6,963,285	6,952,481	0%
	Tax Rate *	0.6632	0.6467	0.6554	0.6550	0.6600	1%
Cave Rock GID	Valuation	23,468,674	23,435,054	24,060,613	24,935,133	24,844,789	0%
	Tax Rate *	0.3769	0.3694	0.3746	0.3747	0.3768	1%
Lakeridge GID	Valuation	23,281,548	23,385,346	23,880,914	24,891,780	25,740,779	3%
	Tax Rate *	0.1255	0.1172	0.1216	0.1227	0.1233	0%
Skyland GID	Valuation	70,754,094	70,103,250	71,176,657	72,628,453	77,587,803	7%
	Tax Rate *	0.0731	0.0731	0.0731	0.0731	0.0731	0%
Zephyr Cove GID	Valuation	18,618,542	18,356,330	18,587,727	20,783,859	22,246,497	7%
	Tax Rate *	0.1000	0.1000	0.1000	0.1000	0.1000	0%
Zephyr Heights GID	Valuation	36,599,403	36,137,662	37,137,371	38,044,996	38,553,938	1%
	Tax Rate *	0.2798	0.2798	0.2798	0.2798	0.2798	0%
Zephyr Knolls GID	Valuation	8,210,637	8,144,127	8,369,584	8,596,480	8,617,361	0%
	Tax Rate *	0.5224	0.5190	0.5214	0.5213	0.5237	0%
Elkpoint Sanitary	Valuation	33,033,760	33,259,031	33,875,275	34,742,408	40,628,551	17%
	Tax Rate *	0.0095	0.0095	0.0095	0.0095	0.0095	0%
Oliver Park GID	Valuation	9,255,945	8,630,969	8,845,645	9,265,542	9,814,207	6%
	Tax Rate *	0.5099	0.5523	0.5752	0.5838	0.5996	3%
Carson Water Subconservancy	Valuation	1,546,276,595	1,486,016,589	1,593,089,264	1,673,256,922	1,732,224,173	4%
	Tax Rate *	0.0300	0.0300	0.0300	0.0300	0.0300	0%
Mosquito Abatement	Valuation	1,431,840,042	1,375,567,969	1,474,548,801	1,549,084,988	1,600,911,679	3%
	Tax Rate *	0.0345	0.0345	0.0345	0.0345	0.0345	0%
East Fork Swimming Pool	Valuation	1,482,421,754	1,422,986,683	1,527,843,996	1,604,507,838	1,660,730,281	4%
	Tax Rate *	0.1300	0.1300	0.1300	0.1300	0.1300	0%
Indian Hills GID	Valuation	99,663,905	99,745,601	104,631,478	108,183,293	113,826,074	5%
	Tax Rate *	0.7901	0.7901	0.7901	0.7901	0.7901	0%
Kingsbury GID	Valuation	214,263,363	208,782,199	219,822,956	228,373,079	237,301,705	4%
	Tax Rate *	0.4287	0.4364	0.4461	0.4520	0.4620	2%
Minden/Gardnerville Sanitation	Valuation	275,773,348	263,435,828	289,364,580	314,926,804	334,854,422	6%
	Tax Rate *	0.1224	0.1224	0.1224	0.1224	0.1224	0%
Gardnerville Ranchos GID	Valuation	210,703,601	180,739,436	208,311,298	228,474,734	239,081,301	5%
	Tax Rate *	0.3686	0.3686	0.3686	0.5500	0.5500	0%
Topaz Ranch Estates GID	Valuation	18,249,038	16,620,598	20,153,170	21,084,144	24,603,918	17%
	Tax Rate *	0.8546	0.8546	0.8546	0.8546	0.8546	0%

* 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.

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 2015 at 22,602 of which 6.8% were unemployed. Employment rates change with the tourist seasons.

AVERAGE ANNUAL LABOR FORCE SUMMARY

Douglas County, Nevada

Calendar Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total Labor Force	22,122	22,190	22,406	22,666	22,672	22,533	21,634	21,350	22,323	22,602
Unemployment	1,056	1,118	1,750	2,711	3,308	3,147	2,599	2,250	1,758	1,529
Unemployment Rate	5.4%	5.0%	7.8%	12.0%	14.6%	14.0%	12.0%	10.5%	8.0%	6.8%
Total Employment	21,066	21,072	20,656	19,955	19,364	19,386	19,035	19,100	20,565	21,073

Source: State of Nevada - Department of Employment, Training, and Rehabilitation - www.nevadaworkforce.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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total All Industries	21,850	21,540	20,450	18,160	17,190	17,270	17,270	17,776	17,956	18,634
Natural Resources and Mining	-	-	-	-	-	-	-	135	138	-
Construction	2,090	1,900	1,420	1,020	780	770	750	808	991	1,209
Manufacturing	1,790	1,920	2,030	1,840	1,670	1,690	1,780	1,652	1,678	1,655
Trade, Transportation and Utilities	2,810	2,790	2,640	2,420	2,360	2,340	2,400	2,693	2,795	2,795
Information	-	-	-	-	-	-	-	127	139	143
Financial Activities	790	820	800	760	720	760	750	725	709	645
Professional and Business Services	1,690	1,670	1,640	1,480	1,500	1,500	1,460	1,593	1,597	1,523
Educational and Health Services	1,120	1,170	1,220	1,250	1,250	1,300	1,350	1,416	2,525	2,363
Leisure and Hospitality	8,520	8,230	7,690	6,460	6,000	6,090	5,910	6,006	6,064	6,076
Other Services	400	380	390	360	350	370	440	400	400	436
Government	2,350	2,370	2,390	2,390	2,380	2,320	2,270	2,208	2,216	2,262

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

² Subject to annual revision

*Source is DETR-2009 Nevada Small County Industrial Employment Summary

A large portion of the county work force is employed by the resort industry (hotels, gaming and recreation), which is labor-intensive. This industry comprises a significant number of the largest employers in the county. However, as the following table demonstrates, local government agencies are also major employers in the county. No independent investigation has been made of and consequently no assurances can be given as to the financial condition or stability of the employers listed on the next page or the likelihood that such entities will maintain their status as major employers in the county.

LARGEST EMPLOYERS

Douglas County, Nevada

(As of 3rd Quarter, 2015)

Employer	Type of Business	Number of Employees
Harrah's	Casino Hotels	1,000-1,499
Douglas County School District	Government	900-999
Douglas County	Government	600-699
Bentley, NV	Industrial Process	600-699
Montbleu Resort	Casino Hotels	600-699
Harvey's	Casino Hotels	500-599
Hard Rock Hotel & Casino	Casino Hotels	400-499
Carson Valley Inn	Casino Hotels	400-499
Wal-Mart	Retail	300-399
Lakeside Inn & Casino	Casino Hotels	300-399
Carson Valley Medical Center	Medical/Surgical Hospital	200-299
Wal-Mart	Retail	200-299
Ridge Resorts/ Resorts West	Hotels and Motels	200-299
Edgewood Tahoe Golf Course	Golf Course & Country Club	200-299
Starbucks Manufacturing Corp	Manufacturing	200-299

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

Retail Sales

Retail sales in Douglas County for FY14-15 registered an increase of 8.9% from FY13-14.

TAXABLE SALES

Douglas County, Nevada

Douglas County				
Fiscal Year	Total	% Change	State Total	% Change
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
2015	653,187,566	8.9	50,347,535,591	6.1

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

2.00% Sales Tax Distribution

2.60% Local School Support Tax

0.50% Basic City County Relief Tax

1.75% Supplemental City County Relief Tax

0.25% Parks/Recreation/Airport/Senior Services

Benefiting Agency

State General Fund.

School District in which business is located.

All Counties. The State disperses collections to all counties through a formula. BCCRT revenues are a portion of the State's consolidated tax distribution.

All Counties. The State disperses collections to all counties through a formula. SCCRT revenues are a portion of the State's consolidated tax distribution.

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
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
2015	137	54,779,818	16	26,335,779	1,897	38,877,290	2,050	119,992,887

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,	Gross Taxable Gaming Revenue ²			State Gaming Collection ³		
	Douglas County			Douglas County		
	State Total	South Shore of Lake Tahoe ⁴	% Change Douglas County	State Total	South Shore of Lake Tahoe ⁴	% Change Douglas County
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%
2015	10,589,885,000	203,495,000	5.9%	876,040,147	15,858,170	1.8%

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 sewerred. Wastewater generated in the Tahoe Township is treated by Sewer Improvement District No. 1 and subsequently exported from the basin due to environmental considerations. It is used for irrigation of ranch land in Carson Valley. Wastewater generated in sewerred areas of the East Fork Township is treated and disposed of by the Minden-Gardnerville Sanitation District for the Town of Minden, Town of Gardnerville, and Gardnerville Ranchos subdivision. A plant owned and operated by Douglas County serves the North Valley area. Indian Hills General Improvement District provides wastewater service in the Northwest portion of the Carson Valley. The balance of residential development in Douglas County is served by individual sewage disposal systems.

Power & Telephone - NV Energy Company provides electricity, Southwest Gas provides natural gas service, and telephone service is provided by Frontier Communications for land lines and many providers for cellular service.

Glossary

Alphabetical list of terms and acronyms used within this document and their corresponding definitions.

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.

Adopted Transfers - Planned budget transfers from one fund to another (interfund). Necessary transfers are determined during budget development and are part of the adopted budget.

Appendix: A resource for additional information located at the end of a document.

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.

Basic City County Relief Tax (BCCRT) - This tax is $\frac{1}{2}\%$ of the 6.85% statewide sales/use tax rate. In-state sales are distributed to the county where the sale was made and out-of-state sales are distributed to the counties and cities based on a population formula.

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 Overview: A general review/summary of annual budget development and evaluation process.

Budget Year - The fiscal year for which a budget is adopted. The County's fiscal year is 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.

Cigarette and Other Tobacco Products Tax Revenue - This tax made up of 40 mills per cigarette and 30% of other tobacco products manufacturers wholesale price. Of this, 5 mills per cigarette is distributed to eligible local governments (less administrative fee). Cigarette Tax and Liquor Tax revenue is estimated to increase during FY16-17.

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.

DCSD - Douglas County School District, includes seven elementary schools, three middle schools and two high schools.

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.

Glossary: Alphabetical list of terms defined within a document; a brief dictionary. .

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. The fee is 10% of lease charges.

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.

Liquor Tax Revenue — This tax is made up of a tax charged by the content volume and other fees. Liquor tax is estimated to increase due to past trends.

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.

Manage the County's Checkbook Exercise - An on-line forum in which residents allocate a mock budget amongst set priorities. A method of engaging community in the budget process and getting obtaining community feedback.

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.

Nevada Revised Statutes (NRS) - the current codified laws and governing statutes of the State of Nevada.

N.D.O.T. - Nevada Department of Transportation.

Non-Adopted Transfer— Interfund transfers that are deemed necessary during the fiscal year, included as part of the budget augmentation process.

Non-Restricted Revenues - Revenues received by the county that can be expended for any governmental activity.

NRS - see Nevada Revised Statutes

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.

Quartile Ranking - 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 a closest match to achieving the County's Strategic Goals, while programs in quartile 3 and 4 are considered less likely to match the County's Strategic Goals.

Real Property Transfer Tax (RPPT) – This tax is \$1.95 per every \$500 of value on real property transfers.

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.

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 6.85% 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.

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).