

DOUGLAS COUNTY, NEVADA



great people, great places



Operating and Capital Budget

FISCAL YEAR 2021-2022





Adopted Budget Fiscal Year 2021-22

Douglas County, Nevada Operating and Capital Budget Fiscal Year 2021-22



1594 Esmeralda Avenue
Minden, Nevada 89423
775-782-9821

www.douglascountynv.gov



Douglas County 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.

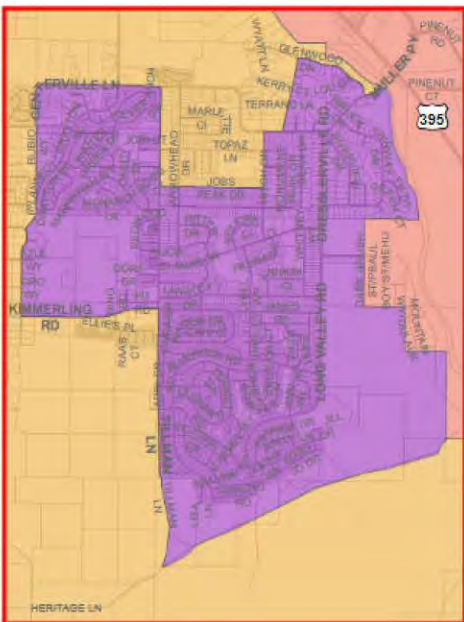
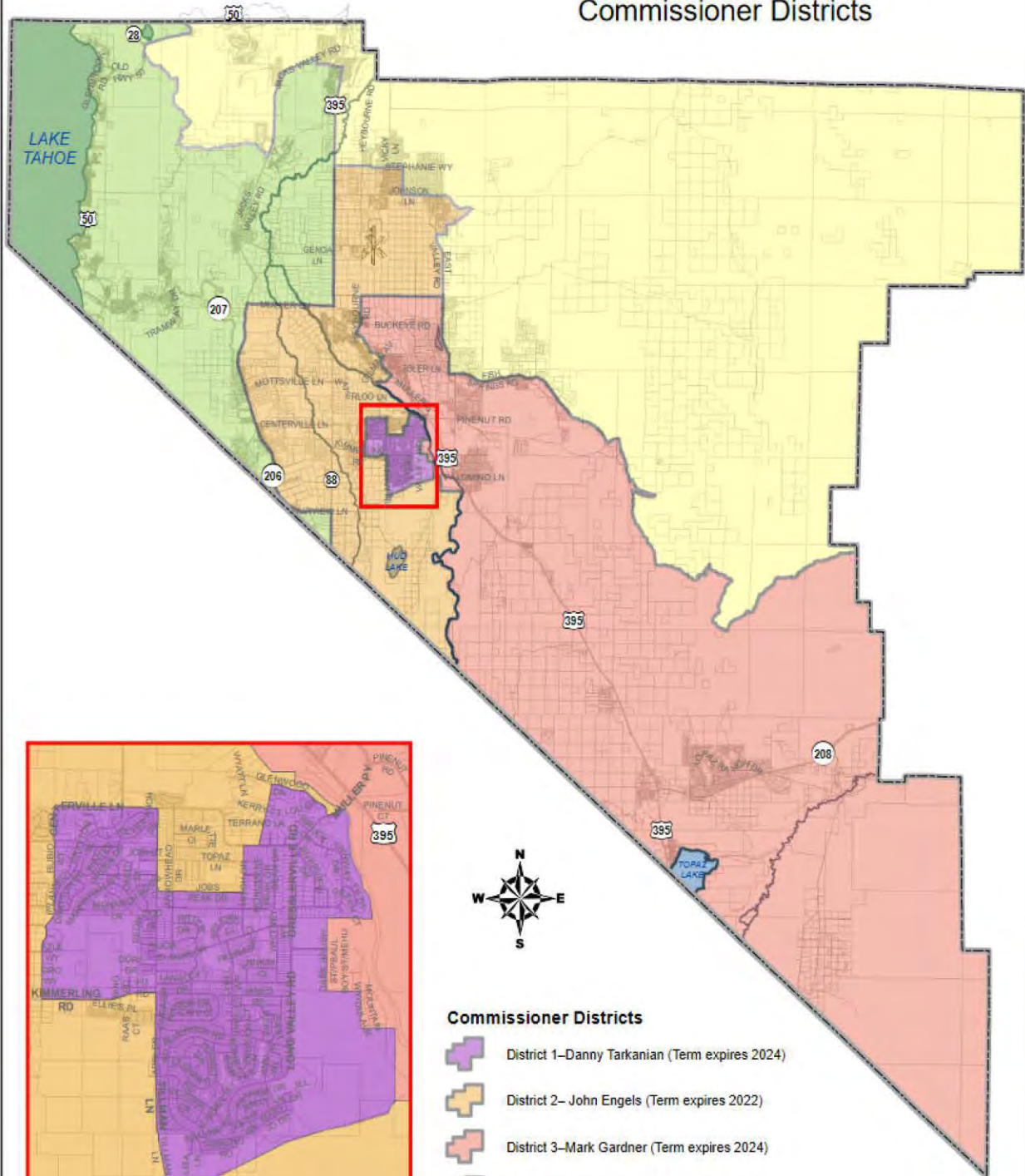
Board of County Commissioners




Board of County Commissioners (left to right): Walt Nowosad, Vice Chairman, Mark Gardner, John Engels, Chairman, Wesley Rice, Danny Tarkanian

Douglas County, NV

Commissioner Districts



- Commissioner Districts**
-  District 1–Danny Tarkanian (Term expires 2024)
 -  District 2– John Engels (Term expires 2022)
 -  District 3–Mark Gardner (Term expires 2024)
 -  District 4–Wesley Rice (Term expires 2022)
 -  District 5–Walt Nowosad (Term expires 2024)

The data contained herein has been compiled on a geographic information system for the use of Douglas County. The data does not represent survey delineation and should not be construed as a replacement for the authoritative source, plat maps, deeds, resurveys, etc. No liability is assumed by Douglas County as to the sufficiency or accuracy of the data.



Contact Information

This document is produced by the Finance Department.
Anyone needing additional information may contact us at:

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Minden, Nevada 89423
(775) 782-6202

County Departments and Elected Officials

County Commissioners

District 1	Danny Tarkanian
District 2	Chairman John Engels
District 3	Mark Gardner
District 4	Wesley Rice
District 5	Vice Chairman Walt Nowosad

Elected Officials

Constable	Paul Gilbert
County Assessor	Trent Tholen
County Clerk/Treasurer	Amy Burgans
County Recorder	Karen Ellison
District Attorney	Mark B. Jackson
District Judge, District Court I	Tod Young
District Judge, District Court II	Thomas W. Gregory
Justice of the Peace East Fork Township	Cassandra Jones
Justice Judge, Tahoe Township	Richard Glasson
Public Administrator	Stephen Walsh
Sheriff	Dan Coverley

Appointed Officials

County Manager	Patrick Cates
Assistant County Manager	Jenifer Davidson
911 Emergency Services Manager	Ron Sagen
Chief Financial Officer	Terri Willoughby
Chief Juvenile Probation Officer	Mike Torres
Community Development Director	Tom Dallaire
Community Services Director	Scott Morgan
Human Resources Director	Wendy Lang
Information Technology	Daniel Johnson
Library Director, Interim	Julia Brown
Minden-Tahoe Airport Manager	Chris Johnson
Public Guardian	Nicole Thomas
Public Works Director	Phil Ritger

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County Manager's Budget Message

August 6, 2021

To the Board of County Commissioners and Citizens of Douglas County:

It is my pleasure to present the fiscal year 2021-2022 operating and capital budget for Douglas County. The budget document presents the overall plan for allocating resources for the fiscal year to programs that reflect the vision and goals of Douglas County. It was prepared using input from County departments, senior management, the Board of County Commissioners, and members of the public.

One of the County's strategic objectives is to promote financial stability through sustainable planning and maintenance of the County's resources. The fiscal year 2021-2022 budget is a key component in the achievement of that objective as we continue to deal with the uncertainty of the economic impact from the COVID-19 virus. Other objectives are:

- Organizational Sustainability
- Economic Vitality
- Natural Resources, Culture, Quality of Life
- Infrastructure
- Safe Community

We have been living with the COVID-19 virus for more than a year and case numbers, hospitalizations, and deaths have declined. As a result, the County's priorities have shifted from restricting spending pending anticipated revenue declines to a conservatively optimistic return to pre-COVID service levels and Capital Improvement Program spending. This is reflected in the fiscal year 2021-2022 budget.

Financial stability remains at the forefront. The \$8.9 million Coronavirus Aid, Relief, and Economic Security (CARES) Act funding in fiscal year 2020-2021 and the anticipated \$9.5 million American Rescue Plan Act (ARPA) funding in fiscal year 2021-2022 have and will continue to greatly aid the County in maintaining financial stability.

County employees worked hard over the past 17 months to adapt to the ever-changing COVID-19 response requirements. Many had to quickly shift from working in the office to working from home, while others maintained critical services within the workplace while practicing social distancing. All were required to figure out new and innovative ways to provide the same or better levels of goods and services. Spending priorities shifted from regular operations to rapid responses, and with the help of our dedicated employees we were able to maintain service levels wherever practicable. Departments were able to manage costs within assigned budgetary authority, which is a testament to their and the Finance department's dedication to financial stability even during crisis.

Adopted Budget Fiscal Year 2021-22

The fiscal year 2021-2022 budget anticipates a return to regular operations while being prepared, as always, for unanticipated events. The recent Tamarack Fire in early fiscal year 2021-2022 temporarily upended spending priorities from regular operations to rapid emergency responses for several departments. Unfortunately, such events must always be a component of fiscal planning and response-readiness. The coming year's priority will be one of returning to a level of regular operations while remaining prepared for the unexpected.

Budget Summary

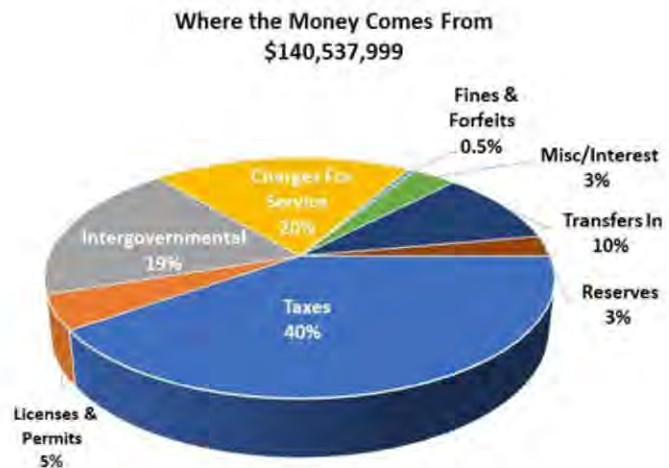
The fiscal year 2021-2022 operating budget amounts to \$126.5 million and is supplemented with \$14 million in capital improvements to provide a total financial program of \$140.5 million.

	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
			Amount	Percent
Operating Budget	107,540,490	126,553,345	19,012,855	17.7%
Capital Outlay/Improvements	4,389,036	13,984,654	9,595,618	218.6%
Total Budget	111,929,526	140,537,999	28,608,473	25.6%

Revenues and Other Sources

The County receives funding from a variety of sources, primarily taxes (40%). Revenues are budgeted at \$136.6 million and are supplemented with \$3.9 million in reserves to balance the total budget.

Revenues are expected to increase by \$26.2 million or 23.7% as compared to the fiscal year 2021 adopted budget. This variance is primarily due to the reductions in projected revenue for COVID-19 uncertainty during the fiscal year 2021 budget build, including a 39% budgeted reduction for transient lodging and occupancy tax revenue and a 5-10% reduction in other revenues. Fortunately, these reductions to revenues were not fully realized during fiscal year 2021.



Taxes, intergovernmental revenue and charges for services account for 80% of the total revenue budget. All other revenue sources increased with the exception of fines and forfeitures.

Fund Balance

Fund balance, or reserves, were utilized to balance several funds. Although the General Fund used over \$2.7 million in reserves, its ending fund balance at June 30, 2022 is projected to be 17% of expenditures. The five-year forecast shows revenues slightly outpacing expenditures with fund balance increasing to 21% in fiscal year 2026.

Adopted Budget Fiscal Year 2021-22

Because revenues in the Room Tax Fund are highly volatile, County policy requires fund balance to be 25% of operating expenditures excluding distributions to visitors' authorities. Fund Balance is projected to be 33% of operating expenditures excluding distributions to visitors' authorities at June 30, 2022. The five-year forecast shows revenues improving with fund balance projected at 30% of net expenditures in fiscal year 2026.

Expenditures and Other Uses

The fiscal year 2021-2022 operating budget increased by over \$13 million due to increases in services and supplies (\$10.5 million), transfers to other funds (\$3.7 million) and salaries and benefits (\$2.2 million). Room tax allocations to tourism agencies were budgeted at \$6.6 million in fiscal year 2021 compared to \$12.3 million in fiscal year 2021-2022, accounting for \$5.7 million of the variance in services and supplies.



Additionally, several items previously budgeted in the capital improvement program (CIP) were determined to be non-capital in nature and were budgeted as Repairs & Maintenance/Services & Supplies in fiscal year 2021-2022.

One-time transfers include a \$2.5 million transfer from the General Fund to the County Construction Fund for design on the proposed Judicial Law Enforcement Building.

The CIP amounts to almost \$14 million in fiscal year 2021-2022. The CIP was put on hold in fiscal year 2021, pending improvement in the County's revenue stream. Once actual fiscal year 2021 revenues were realized, and were not significantly reduced at the County-wide level, the CIP could resume for fiscal year 2021-2022.

Highlights of the Budget

- Two Deputy Sheriffs were added to assist with the vacation home rental program (in addition to two Code Enforcement Officers added to the Community Development Department in fiscal year 2020-2021 for the same purpose); and one position was added in the Technology Services Department.
- Six positions were reduced in the China Spring Youth Camp. The boys camp closed temporarily in June 2021 due to financial and staffing instability. Programs and services were reinstated to fiscal year 2020 levels based on conservative revenue estimates.
- An increase of \$1.7 million in property tax revenues is projected from increases in assessed valuation.
- Approximately \$17.8 million is budgeted in Transient and Occupancy Taxes revenue collection.
- There is a 6% rate increase in Douglas County's Water Utility Fund.

- Almost \$11 million was approved in the CIP for 25 projects including enhancements to the County parks and fairgrounds, stormwater basin projects, water and sewer system improvements, Airport Road reconstruction, Muller Parkway, the Judicial Law Enforcement Center design costs, and the Martin Slough multimodal trail.
- The Towns of Gardnerville and Minden CIP total almost \$3.0 million and include improvements to storm drains, Gardnerville Station, trailheads and parks, street rehabilitations, well rehabilitation and replacements of water pipes, and vehicles.

Challenges Impacting the County

Investment in Infrastructure

Although the CIP was reinstated this budget year, the County has over \$117 million in unfunded projects in the five-year Capital Improvement Program. These projects will require new or enhanced revenue to ensure timely completion.

COVID-19 Delta Variant

The threat of COVID-19 resurgence due to the delta variant remains a possibility for the upcoming year. A resurgence would require adjustments to service levels, a re-prioritizing of spending, a strain on the county's health resources, and economic losses to local businesses. However, based upon our experience over the past 17 months we stand ready to face this challenge.

Acknowledgements

I would like to express my appreciation to the Board of County Commissioners, the management staff and elected officials for their diligent efforts in developing a budget that reflects the needs of Douglas County. Through this process, we have strengthened our understanding of the County and the contributions that everyone provides to its citizenry.

A special note of thanks to our Chief Financial Officer Terri Willoughby and the Finance Department for their excellence in gathering, analyzing and presenting information clearly and accurately. We are confident that this budget document reflects the priorities of the Board of County Commissioners and provides the financial plan for a successful year.

I encourage the public to engage in the Board of County Commissioners meetings, and our social media sites. Please contact the Finance Department Office at (775) 782-6202 or visit our website at www.douglascountynv.gov for additional information about County finances and departments, and local issues.

Sincerely,



Patrick Cates
County Manager

About the County In This Section

This chapter assists the reader in gaining an understanding of Douglas County.

Topics include information about the history and governance of the County, economic and demographics and a discussion on the budget process and how financial policies guide management in developing the budget.



About Douglas County

Douglas County (County) is the fifth most populated county in Nevada with approximately 48,000 residents and seasonal populations that can exceed 65,000 due to its proximity to Lake Tahoe, Reno and Carson City, the State Capital.

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 County 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. Elevations range from a low of 4,625 feet on the valley floor to a high of 9,595 feet at East Peak.

Generally, the climate is arid, with warm summers, moderate winters, and cool evening temperatures year-round. The County's proximity to the Sierra Nevada Mountains creates one of the most comfortable daily temperature ranges in the continental United States.

Governance

The County operates under a commission-manager form of government. Douglas County government includes elected officials, departments, boards, commissions, and committees.

	District	
County Commissioners	Represented	Term
John Engels, Chairman	District 2	2019-2022
Walt Nowosad, Vice Chairman	District 5	2021-2024
Danny Tarkanian	District 1	2021-2024
Mark Gardner	District 3	2021-2024
Wesley Rice	District 4	2019-2022

The Board of County Commissioners (BOCC, Board), the governing body of the County, is comprised of five members elected at-large to serve four-year terms. Terms of office are staggered and elections are held every two years for two or three of the Board members. The Chair of the Board, elected by the five members, presides over public meetings. The Board of Commissioners provides County leadership, develops policies to guide the County in delivering services and achieving community goals and encourages resident awareness and involvement.

The County provides its citizens with public safety protection, water and wastewater systems, parks, libraries, senior and community services, courts, maintenance of rural roads, social welfare, a regional airport and several state-mandated duties. More information on each department can be found in the departmental section of this book.

The unincorporated Towns of Gardnerville, Genoa, and Minden are governed by their own separate elected boards (advisory 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. More information on these entities may be found in the Special Revenue Funds section of the budget book.

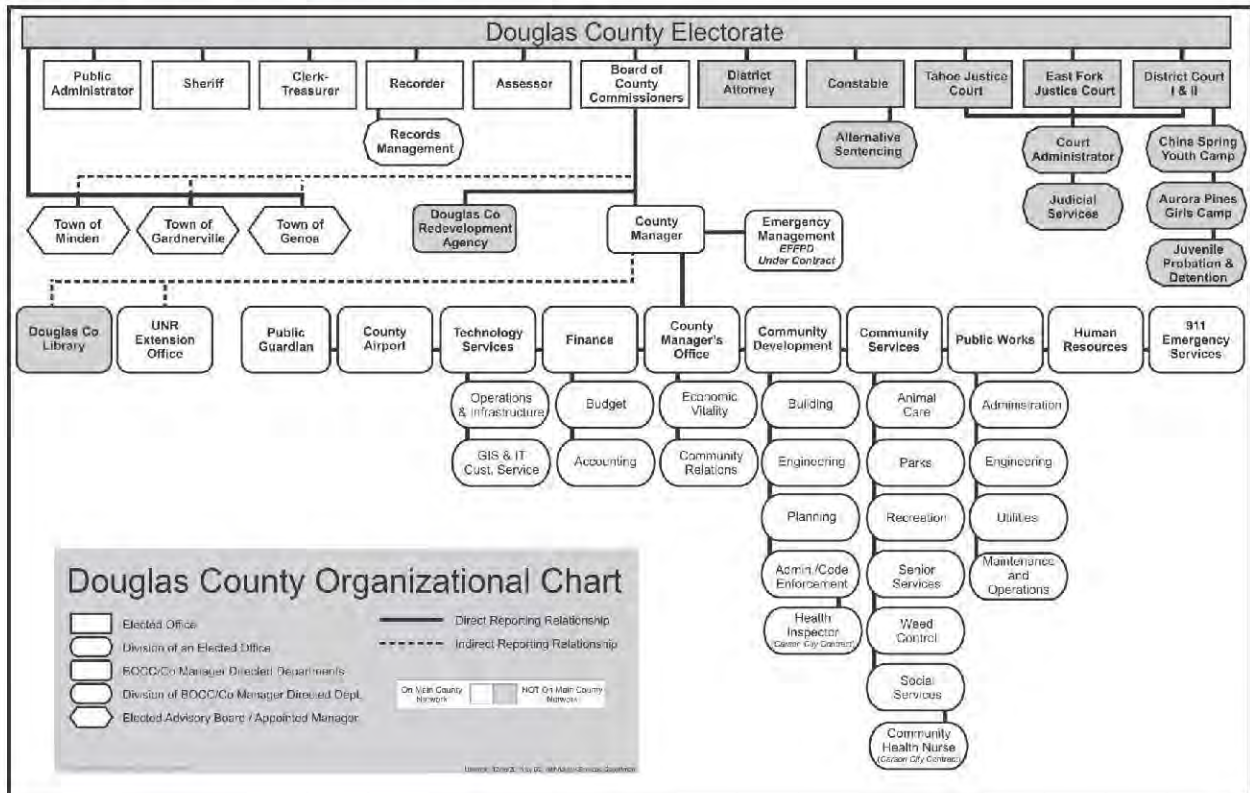
County Management

The County Manager is appointed by and reports to the Board of County Commissioners. The County Manager's administration consists of an Assistant County Manager responsible for administrative functions and 14 departments including: 911 Emergency Services, Community Development, Community Services, Economic Vitality, Finance, Human Resources, Juvenile Probation, Airport, Project Management, Public Guardian, Public Works, Senior Services, Social Services and Technology Services.

Departments are either headed by an appointed official or an elected official. Elected offices are statutorily determined and include the Constable, County Assessor, County Clerk/Treasurer, County Recorder, District Attorney, District Court, Public Administrator and Sheriff.

Other departments such as the UNR Extension Service or the China Spring Youth Camp provide services to the community that are either Federally or State mandated to serve the local population.

Douglas County Organizational Chart



History

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.

Spanish and French Basques played an important role in Northern Nevada history as sheepherders and later as inn and restaurant owners. The Basque people made their way to the Silver State during the mining boom of the 1800’s. Shortly it was discovered they were better off providing meat and wool to the miners, plus Nevada’s open spaces were perfect for their sheep herds. They often stayed in boarding-houses and the group dining rooms of these ‘homes away from home’ marked the beginning of Basque family style dining.

Economic and Demographic Information

Financial Impact of COVID-19 Pandemic

Douglas County, like many others in the nation, was deeply affected by the COVID-19 virus and related health crisis. On March 17, 2020 Governor Sisolak announced a Stay Home Initiative and on March 18 the closure of gaming establishments was enacted. Non-essential business closures followed on March 20, 2020. County operations and services were disrupted or shut down through June 2020. In response to the crisis the County implemented a financial response plan to mitigate the potential impacts. The plan included a hiring freeze, review of all proposed expenditures and a hold on any new capital projects.

Douglas County received \$8.9 million in Federal Coronavirus Relief Act funding. The funds were used to reimburse the County for costs of responding to COVID-19, including Deputy Sheriff salaries and overtime, costs of Personal Protective Equipment (PPE), and costs to enable employees to work remotely. In February 2021, the Governor announced the easing of certain COVID-19 mitigation measures and set a long-term strategy to return the management of COVID-19 to local counties by May 1, 2021.

The county has experienced greater than anticipated revenues in FY21 which has allowed for frozen positions to be filled, capital projects to begin, and budgeted appropriations to revert back to pre-COVID levels.



Employment

The County's unemployment rate was 9.1% as of June 30, 2020, a 5.2% increase from the same period in 2019. This increase can be directly attributed to the effects of the COVID-19 health crisis on the local economy. The unemployment rate in February 2020, prior to the crisis, was 4%. Douglas County's unemployment rate at June 30, 2020 is 2% lower than the national average and 5.2% lower than the state average.

Major Douglas County employers are leaders in the fields of technology, advanced manufacturing, and research. Several dozen technology entrepreneurs and advanced manufacturers are located in the Carson Valley including Baker Hughes, a GE company, North Sails (makers of the America's Cup sails) and Starbucks Roasting Plant and Distribution Center.

The County's top ten taxpayers as of June 30, 2020 are reflected in the adjacent table.

With the proximity to Lake Tahoe, tourism plays a major role in employment. Thirty percent of the workforce is employed in the tourism and leisure industry. Larger resorts at Stateline include Harrah's and Harvey's Casinos, Edgewood, the Hard Rock Hotel & Casino, MontBleu Resort and Heavenly Mountain Resort.

Top Ten Taxpayers	Assessed Valuation
Caesar's Entertainment Corporation	78,803,604
Edgewood Company	49,841,539
Starbucks	31,410,145
Neva One LLC	19,840,335
Harich Tahoe Development	18,934,056
Carson Valley Center LLC	12,141,004
Wal-Mart Real Estate Bus Trust	11,217,459
Lee, Robert M Trustee	10,402,228
Tranquil Investments LLC	9,893,823
Sierra Sunset LLC	9,601,455
Total	252,085,648

Source: 2020 CAFR

Population

The County continues to provide a unique balance between suburban and its rural, agricultural history. Over the past ten years, Douglas County's estimated population grew by 3.0%. The 2020 population of Douglas County is 49,082, a 0.9% decrease as compared to 2019. This is most likely attributed to the impact of COVID-19 on unemployment. The County is expected to grow at an average rate of 1.0% per year.

Demographics

Douglas County is comprised of the unincorporated towns of Gardnerville, Minden and Genoa and rural areas extending north to Carson County and south and west to the California border. Approximately 28% of the County population is over 65 years of age. In 2017, Carson City and the Carson Valley area was selected as a top retirement destination by the only magazine in America geared toward helping people with retirement relocation decisions.¹

Year	Population	% Increase
2011	47,661	-
2012	48,015	0.7%
2013	48,478	1.0%
2014	48,553	0.2%
2015	48,223	-0.7%
2016	48,235	0.0%
2017	48,300	0.1%
2018	49,070	1.6%
2019	49,537	1.0%
2020	49,082	-0.9%
Net Growth	1,421	3.0%

¹ Where to Retire, March/April 2017

The area possesses qualities important to today’s retirees. West-central Nevada is drawing many retirees who have figured out that this area, graced by the Sierra Nevada and low taxes, has lots of lures. Another is its proximity to tech hub Reno and vacationland Lake Tahoe. Carson County, the thriving state capital, is just north of Carson Valley with its three charming cities: Gardnerville, Minden and Genoa.

The racial makeup of Douglas County is 80.2% white, 13.6% Hispanic, 2.6% Native American, 3% Asian and 0.6% Black.

Tourism

Carson Valley sits between the Sierra Nevada range and the Great Basin ranging from the high alpine to the high desert. The valley is guarded on the west by rugged 10,000-foot peaks, the same mountains that cradle Lake Tahoe. Northern Nevada’s most scenic valley is scattered with open space, golf courses, expansive farms and ranches, parks, shops and hotels.

Located between California and Nevada, Lake Tahoe, one of the world’s most famous alpine lakes, is just a 20-minute drive from Carson Valley. High in the Sierra Nevada mountains on the shore of one of America’s most scenic lakes, Lake Tahoe serves as a hub for tourism activities surrounding the lake. At 6,225 feet above sea level, Tahoe is the highest alpine lake in the United States and has long attracted vacationers from around the world. In the summer, adventurers enjoy hiking, windsurfing, golfing, fishing and swimming. The winter season, which starts around Thanksgiving, brings throngs of skiers to area resorts.

Demographics	2019	%
Age Group		
5 to 18 Years of Age	8,885	18.0%
19 to 64 Years of Age	26,904	54.4%
65 Years of Age and Older	13,628	27.6%
Gender		
Males	24,197	49.0%
Females	25,221	51.0%
Race and Ethnicity		
White Not of Hispanic Origin	39,638	80.2%
Black Not of Hispanic Origin	308	0.6%
American Indian, Eskimo, or Aleut Not of Hispanic Origin	1,289	2.6%
Asian or Pacific Islander Not of Hispanic Origin	1,466	3.0%
Hispanic Origin of Any Race	6,717	13.6%

Source: State of Nevada Demographer

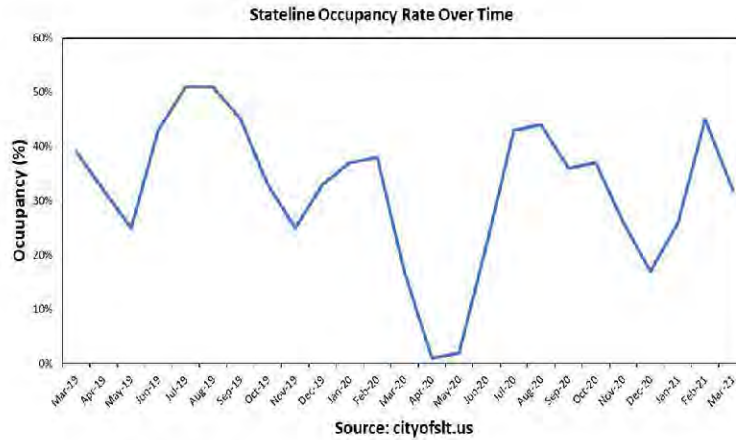
Occupancy Rates – Stateline, Nevada

COVID-19 restrictions had a profound impact on Nevada’s tourism-based economy. New restrictions in November 2020, at the onset of ski season, reduced the capacity limits for high-risk areas including restaurants, bars, gyms, places of worship and casinos.

Casinos and casino hotel properties were closed on March 20, 2020. They reopened in early June 2020 with reduced capacity, mask mandates, and other COVID protocols imposed by Emergency Directives issued by Governor Sisolak. Almost immediately occupancy rates were at 100%, with travelers from the San Francisco Bay Area and other California locations enjoying the beauty of Lake Tahoe after being under stay-at-home orders for months. High occupancy continued throughout the summer.

The adverse financial impact of the pandemic was largely in the County’s Room Tax Fund, which is supported by Transient Occupancy Taxes and recreation fees.

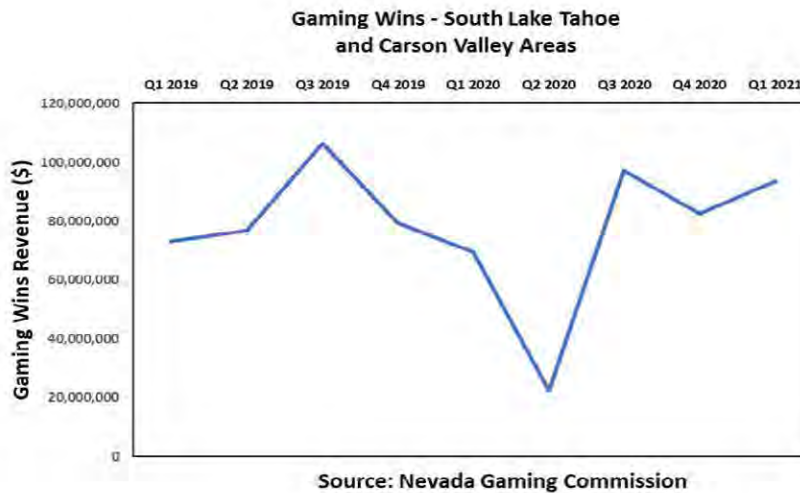
Based on the City of South Lake Tahoe — Stateline area, gross rentals in the hospitality industry decreased by 96% falling from \$4,562,789 to \$188,574 and occupancy decreased by 97% between April 2019 and April 2020. More information can be found in the Special Revenue section of this document.



Gaming – South Lake Tahoe and Carson Valley Areas

Nevada’s Gaming Industry is the largest employer in Nevada and the most important sector in the state’s economy. Although Douglas County does not receive gaming revenue, COVID-19 is still affecting the gaming and tourism industries when it comes to local casinos and resort employment.

State of Nevada gaming revenues in the South Lake Tahoe and Carson Valley Areas were also impacted as a result of the COVID-19 pandemic. Total revenues decreased by 19% from \$335,955,798 in 2019 to \$271,768,602 in 2020.



Personal Income

The median household income in Douglas County is \$66,810 as compared with Nevada (\$60,365) and the United States (\$63,179). (Source: U.S. Census Bureau)

Taxable Sales

In Fiscal 2020, retail sales declined by 0.4% due to Governor Sisolak’s mandatory Covid-19 shutdown.

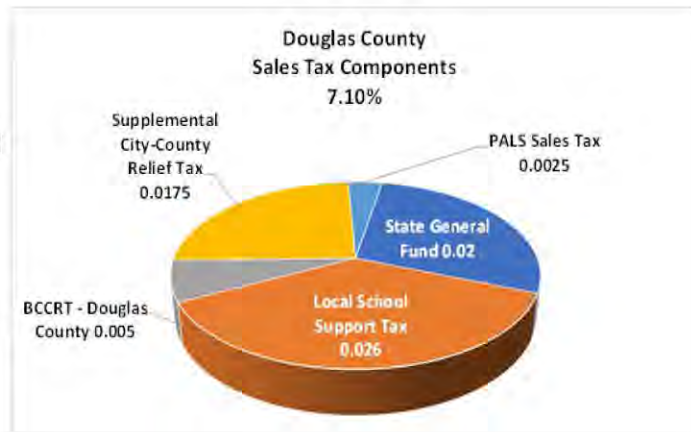
Taxable sales from July through December 2020 actually increased by 13.3% as compared to the prior year due to taxable sales on manufacturing equipment. The sales tax forecast for the remainder of fiscal years 2021 and 2022 is cautiously optimistic.

Fiscal Year Ended June 30	County	
	Total	% Change
2016	663,490,226	-
2017	709,589,648	6.9%
2018	780,078,815	9.9%
2019	802,736,583	2.9%
2020	822,721,374	2.5%
July to December 2019	438,274,510	-
July to December 2020	496,762,236	13.3%

Source: State of Nevada Department of Taxation

How Sales Taxes Are Distributed

In Nevada, sales taxes are not distributed based on point of sale. Instead, sales and use taxes are combined with several other revenues and deposited into the State’s Local Government Tax Distribution Account and then allocated among local governments. This tax is called the Consolidated Tax Distribution or “C-Tax” (CTX). This is a major revenue source for the County. More information on the CTX can be found in the General Fund section of this document.



The tax rate in Douglas County is 7.10%, one of the lowest rates in the State.

Tax Rate Description	Distribution
2.00% Sales Tax	To the State General Fund
2.60% Local School Support Tax	To the school district in which the business is located or to the State Distributive School Funds if the tax return is out-of-state
0.50% Basic City-County Relief Tax	To the county where the sale was made or to counties based on a population formula if the tax return is out-of-state
1.75% Supplemental City-County Relief Tax	To all qualifying local governments based on a statutory formula
6.85% Minimum Statewide Tax Rate	
Special and Local Acts:	
0.25% PALS Sales Tax	Provides for Parks and Recreation, Airport, Library and Senior Citizen Services
7.10% Total Douglas County Sales Tax	

About the Budget

The fiscal 2022 budget is presented as a policy document, an operational tool, a financial planning tool, and a link to the Strategic Plan. In addition, it is also considered a link to the community.

This document will be submitted to the Government Finance Officers Association (GFOA) for review and consideration for the Distinguished Budget Award. The budget includes the financial planning and legal authority to obligate County funds.

Additionally, the budget provides significant policy direction from the Board to County staff.

The budget provides five functions:

1. Policy Document

Decisions made within the budget reflect the general principles or plan that guide the actions taken for the future. As a policy document, the budget links desired goals and policy direction to the actual day-to-day activities of the County. The budget process affords an interesting and challenging opportunity to reassess plans, goals, and the means for accomplishing them.

2. Operational Tool

The budget directs the operation of the County. Activities of each function or department have been formalized and described in the chapter Budget by Department. This process helps maintain an understanding of the various enterprises of the County, how they relate to each other and to the goals and policies of the County and the Board. In this effort, the budget addresses areas that may not be traditional budget document topics. These include policy issues, staffing levels, long-range planning, capital spending plans, and rate setting.

3. Financial Planning Tool

Traditionally, the budget is a financial planning tool, but it is also a requirement. A balanced budget must be adopted and in place, prior to the expense of County funds on July 1. The budget provides the authority to spend County funds. The County's budget is adopted at the fund level so expenses may not exceed appropriations at that level. Revenues are estimated, along with available cash reserves to indicate funds available for spending. The departmental requests for appropriations comprise the disbursement side of the budget.

4. Link to the Strategic Plan

The budget is the County's blueprint and the Strategic Plan is an integral part of that blueprint. The Strategic Plan lays out the direction the County is going and the budget is a link to getting there. The goals and initiatives that were developed as a part of the Strategic Plan, are linked to specific departments and are incorporated and reflected in their goals and budgets.

5. Link with the Community

The budget provides a unique opportunity to allow and encourage public review of County operations. The document describes the activities of the County, the reason or cause for those activities, future implications, and the direct relationship to constituents.

Budget Timeline

January/February

Budget preparation usually starts in January. At that time, the groundwork for the upcoming year is developed. Forms are updated and preliminary revenue estimates are prepared. Each department determines their requirements for the following fiscal year. Internal service charges are finalized. Departments enter budget requests in preparation for meeting with the Internal Review Committee. Finance and Human Resources uploads salaries and benefits to the budget.

March

Tentative budget requests are entered into the system per the IRC direction. The budget presentation to the BOCC is prepared for the March 18 meeting. The cost allocation plan is finalized and final revenue estimates are received from the State for property taxes, CTX and motor vehicle taxes. Finance prepares the State budget forms for the tentative budget.

April

The tentative budget is submitted to the Department of Taxation by April 15. Revenue estimates are finalized and departments are notified of additional funding, if any. CIP and supplemental requests are reviewed and submitted to the IRC. The recommended budget is finalized with all revenues, expenses and supplemental requests entered into the budget system.

May

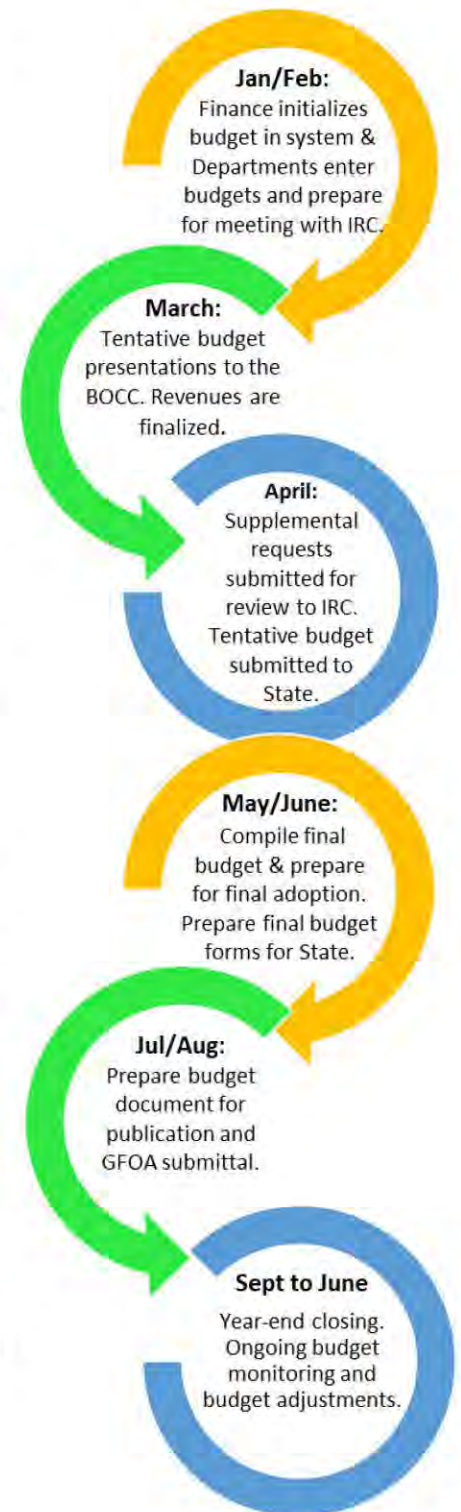
Preparations are made for public hearings and adoption of the final budget on the third Monday in May. The County Manager and Finance Manger presents the final budget to the BOCC. Upon adoption, the final budget is entered into the budget system. The final budget is submitted to the State Department of Taxation with the final tax rates no later than June 1.

June/July/August

The budget document is prepared and published for submittal to the Government Finance Officers Association for consideration of the Distinguished Budget Award. The Finance Department begins preparing for the year-end audit.

September through June

Year-end closing establishes the beginning fund balances for fiscal 2022. Throughout the year, budget amendments and augmentations are prepared for approval by the IRC or BOCC. The Finance Department monitors revenues and expenditures on a monthly basis and posts budget amendments and budget augmentations throughout the year.



Components of the Budget

There are three components of the budget:

1. Base Budget Approach

The base budget approach consists of budget proposals sufficient to maintain the operation of programs authorized in earlier years. Fiscal 2022 budget targets were established at fiscal 2020 actuals as the base levels for all spending.

2. Capital Improvements

The budget includes authorized capital projects scheduled for design and/or construction, during fiscal 2022. The Board approves specific projects up to the funding approved in the budget. Budget amendments are considered if the total cost of the project is expected to exceed the original budget. The County's fiscal 2022 Capital Improvement Budget is being funded primarily through rates, reserves, loans and dedicated property taxes.

3. Supplemental Requests

Departments may request funding above the base budget amount in order to maintain current levels of service, to provide for the expansion of existing programs, or to enable the implementation of new services or programs. These are considered to be supplemental requests. All supplemental funding requests must be thoroughly described and include a concise justification that reflects consideration of reasonable alternatives, particularly, if the request involves addition of full-time personnel.

Tentative and Adopted Budget

One of the key foundations to any budget is a solid projection of reserves, revenues, and expenses. The five-year forecast and projected reserves by fund are updated based on revenue projections and departmental budget requests. A proposed budget is ready for the County Manager's review in March. The tentative budget is prepared in the State prescribed format, and is available for Board and citizen review by April 15th of each year in accordance with NRS. Public input is received during the public hearings held before the Board of County Commissioners in May. The final budget is normally adopted on the third Monday in May and must be certified to the State by June 1.

Amending the Budget

Department directors are responsible for keeping expenditures within budget allocations. Directors may exercise discretion in the administration of the budget to respond to changes in circumstances, by requesting budget amendments between line items within their department in the same fund.

Budget transfers between departments within the same fund, must be approved by the Internal Review Committee (IRC). Any revisions that alter the total of a fund are considered a budget augmentation and must be approved by the Board of County Commissioners.

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 BOCC at a regularly scheduled meeting.

Budget Reporting and Monitoring

The Finance Department and the individual departments monitor the budget, using various reports and accounting controls. Department directors are provided monthly financial reports to monitor and analyze their expenses in relation to their budget. Formal financial reports and analysis comparing actual expenses and revenues against the budget, are generated by the Finance Department.

Budget Basis and Financial Structure

The accounts of the County are organized on the basis of funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses, as appropriate. A fund is considered a separate *accounting* entity with a self-balancing set of accounts that is used to record financial resources and liabilities, as well as operating activities, and which is segregated in order to carry on certain activities. A fund is not a separate *legal* entity.

Funds are used by the County to maintain very tight control over resources, and funds are designed to monitor resource inflows and outflows, with particular attention to the remaining amount of funds available. By segregating resources into multiple funds, the County can more closely monitor revenues and expenditures, thereby minimizing the risk of over-spending.

Funds are divided into departments. Departments are responsible for carrying out a major governmental activity, such as Finance or Public Works services. A department is comprised of one or more unique divisions to further define a service delivery, such as the Engineering Division of the Department of Public Works.

The County appropriates all funds represented in this budget book.

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).

The county uses the same budgetary basis as accounting basis unless otherwise noted.

Financial Policies and Guidelines

Financial policies and guidelines are used to establish similar goals and targets for the County's financial operation, allowing officials to monitor how well it is performing. Formal policies provide for a consistent approach to fiscal strategies, and set forth guidelines to measure financial performance and future budgetary programs.

Policies used in the development of the budget are:

General Financial Goals

- Ensure delivery of County services, by assuring reliance on ongoing resources and maintaining an adequate financial base.
- Ensure the County is in a position to respond to changes in the economy or new service requirements, without an undue amount of financial stress.
- Assure ratepayers and taxpayers that the County is well-managed financially.
- Adhere to the highest accounting and management policies as set by Government Finance Officers Association, Governmental Accounting Standards Board (GASB), and other professional standards for financial reporting and budgeting.

Revenue Guidelines

- Revenues will not be dedicated for specific purposes, unless required by Board action, law, or GAAP.
- Unrestricted revenue will be deposited in the appropriate fund and appropriated by the budget process.
- Current revenues will fund current expenses.
- One-time revenues may be dedicated to one-time expenses or one-time use of funds.
- One-time revenues may be dedicated to funding reserve shortfalls.
- Enterprise user fees and charges will be examined on a cyclical basis, ensuring that they recover all direct and indirect costs of service, and must be approved by the Board.
- Programs financed with grant monies will be budgeted in separate projects within the appropriate fund.

Operating Management and Budget Guidelines

- Revenue and expense forecasts will be prepared to evaluate the County's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated regularly and focus on a five-year outlook.
- Alternative means of service delivery will be evaluated, ensuring that quality services are provided to taxpayers at the most competitive and economical cost.
- The budget process is intended to weigh all requests for resources, within expected fiscal constraints. Requests made outside the budget process are discouraged. Appropriations requested after adoption of the original budget will be approved only after considering County revenues. All additional appropriations require Board approval.
- Budget development will use strategic multi-year fiscal planning and conservative revenue forecasts.
- Based on the County's definition of a balanced budget, current operating expenses will be paid from current revenues and reserves carried forward from the prior year. The County will avoid budgetary and accounting practices that balance the current budget at the expense of future budgets.
- Additional personnel will only be requested to meet program initiatives and policy directives after service needs have been thoroughly examined, and it has been determined that additional staffing will result in increased revenue, enhanced operating efficiencies, or service levels. Personnel cost reductions will be achieved through attrition, to the extent feasible.

Reserve Policy

Goal

The goal of maintaining adequate reserves is to ensure that there are appropriate levels of working capital in the County's funds to mitigate current and future risks (revenue shortfalls and unanticipated expenses) and to ensure stable services and fees.

Properly designed policies send a positive signal to the community of taxpayers, bondholders, rating agencies, and regulatory agencies that the Board is committed to the County's long-term financial health and viability. Prudent financial management and best practices dictate that the County maintain appropriate reserves for emergency use, capital projects, obligations accruing on a current basis that will be paid in the future, and those required as a result of legal or external requirements.

Objectives

- To establish sound formal fiscal reserve policies to ensure strong fiscal management to guide future County decisions.
- To build adequate reserves over time. This action will provide the County with resources to help stabilize the County's finances, and position it more easily to absorb economic downturns or large-scale emergencies.
- To help smooth rates from year-to-year, and to promote equity over the years to ratepayers.
- To provide funding for current and future replacement of existing assets as they reach the end of their useful lives.
- To assist the County in meeting its short-term and long-term obligations and to ensure that the County maintains the highest possible credit rating.

General Fund Balance Policy

The County will maintain a minimum level of unassigned fund balance in the General Fund equivalent to two months of regular, on-going operating expenditures (including transfers out). The County will measure its compliance with this policy as of December 31st each year, as soon as practical after final year-end account information becomes available. During the course of the year, the Finance Department shall closely monitor the County's revenues and expenditures to ensure Reserves are not used beyond what was planned in the adopted budget. For the purposes of this policy, current year's actual expenditures will exclude significant non-recurring items.

If, based on staff's analysis and forecasting, the target level of Reserves is not being met, or are likely to not be met at some point within a five-year time horizon, then during the annual budget process, Fund Balance levels will be provided to the Chairman and Board of County Commissioners. Should the projected year-end Fund Balance be below the minimum Reserve amount established by this policy, a plan to replenish the Reserve would be established based on the requirements outlined in this policy.

Special Revenue Fund Policy

Special Revenue Funds shall target a designated ending fund balance of at least 8.3% of estimated annual operating expenditures (including transfers out). 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.

Room Tax Fund Balance Policy

The County will maintain a minimum level of restricted or committed Fund Balance in the Room Tax Fund equivalent to three months of regular, on-going operating expenditures (including transfers out). Amounts used in this calculation shall not include any amounts allocated for another purpose by the Board of County Commissioners. The County shall measure its compliance with this policy as of December 31, as soon as practical after final year-end account information becomes available.

Other Funds' Fund Balance Policy

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 used to fund assigned reserves (i.e. equipment replacement); one-time capital expenditures which do not significantly increase ongoing County costs; or other one-time costs.

Types of Reserves

1. *Non-spendable* fund balance includes amounts that are not in a spendable form (inventory) or are required to be maintained intact (endowment trust).
2. *Restricted* fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
3. *Committed* fund balance includes amounts that can be used only for the specific purposes determined by a formal action of Board of County Commissioners. Commitments may be changed or lifted only by the County taking the same formal action that originally imposed the constraint.
4. *Assigned* fund balance comprises amounts intended to be used by the County for specific purposes. Intent can be expressed by the BOCC, an official or body to which the BOCC delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. *Unassigned* fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.

Debt Management

The County incurs debt to finance the costs of infrastructure. These needs vary greatly, but can include streets and highways, water and wastewater systems and various public facilities. Various types of securities are used to issue debt. Most of the County’s debt is paid from sources other than property taxes with approximately 59% of the County’s general obligation debt paid from water and sewer system revenues.

Credit Ratings

The probability of repayment is often determined by an independent reviewer, or "rating agency." These agencies are hired by the County to assign a bond rating, which is valuable information to potential bondholders as it helps sell bonds in the primary and secondary markets. In 2016, Standard & Poor’s (S&P) affirmed the County’s general obligation bond rating of A+, with a stable outlook. The rating agency cited the County’s management conditions as very strong with strong financial practices that are well embedded and likely sustainable. In terms of the stable outlook, S&P’s opinion was that the County would continue to manage general fund operations prudently, making the budget adjustments necessary to maintain stable financial operations and reserves. State Revolving Fund loans are issued by the State of Nevada.

General Obligation Bonds

The County issues general obligation bonds for various purposes. These bonds constitute general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest. The County pledges unconditionally to pay the interest and principal on the debt as it comes due. This implies that all unrestricted public revenues will be used to meet the debt service requirements, including whatever level of property tax, subject to the County’s statutory and constitutional limits, is necessary to retire the debt.

General Obligation Medium-Term Bonds As of June 30, 2022

The term of medium-term general obligation bonds cannot exceed 10 years whereas the minimum term of a long-term bond is more than ten years.

Bond Issue	Issue Date	Maturity Date	Amount Issued	Amount Outstanding	Interest Payments to Maturity	Principal Payments to Maturity	Total Payments to Maturity
General Obligation Medium Term Bonds							
Community Center Bonds 2013	3/19/13	03/01/23	7,800,000	1,045,000	21,423	1,045,000	1,066,423

The County currently has \$1,045,000 of outstanding medium-term debt secured by all legally available resources. The County pays principal and interest on the bonds from specific revenue sources. Debt service payments on these bonds are made from revenues received from the levy of a \$.05 tax override (the “Capital Projects Tax”) and resources in the Room Tax Fund, if necessary. These bonds were issued to construct the Community and Senior Center in Gardnerville.

Adopted Budget Fiscal Year 2021-22

**General Obligation Bonds Secured by Consolidated Tax
As of June 30, 2022**

Nevada Revised State Statutes allow for up to 15% of the Consolidated Tax Distribution (CTX) revenue to be pledged as security for payment of principal. The County currently has \$6,450,000 of outstanding general obligation debt secured by a portion of the County's Consolidated Tax. CTX consists of local government revenues from the following sources: Supplemental County/County Relief Tax, Basic County/County Relief Tax, Cigarette Tax, Liquor Tax, Governmental Services Tax and Real Property Transfer Tax. These bonds were issued to construct the Community and Senior Center in Gardnerville.

Bond Issue	Issue Date	Maturity Date	Amount Issued	Amount Outstanding	Interest Payments to Maturity	Principal Payments to Maturity	Total Payments to Maturity
Community Center Bonds 2012	8/1/12	08/01/32	6,750,000	6,450,000	1,440,753	6,450,000	7,890,753

**General Obligation/Revenue Bonds Secured by Water System Pledged Revenues
As of June 30, 2022**

The County currently has \$17,526,143 of outstanding general obligation and revenue bond debt secured by a lien on the net pledged revenues of the water systems of the County.

State Revolving Fund Loans

The County has several State Revolving Fund (SRF) Loans pledged by water system revenue. The SRF program provide low-interest loans to Nevada communities for projects that improve wastewater and drinking water infrastructure. The Program's mission is to provide eligible entities with the lowest interest rates possible on the financing of such projects while protecting public health and the environment. As money is paid back into the state's revolving loan fund, the state makes new loans to other recipients. These recycled repayments of loan principal and interest earnings allow the Program to "revolve" over time. The SRF loans were issued for the purpose of improving water systems County-wide.

The following table details the remaining payments on the County's outstanding water bonds.

Bond Issue	Issue Date	Maturity Date	Amount Issued	Amount Outstanding	Interest Payments to Maturity	Principal Payments to Maturity	Total Payments to Maturity
Water System Revenue Secured Bonds							
SRF Water Bond, Series 2005D	12/30/05	07/01/25	674,542	167,969	10,194	167,969	178,163
SRF Water Bond, Series 2009	03/06/09	07/01/28	2,365,037	1,145,164	145,356	1,145,164	1,290,520
SRF Water Bond, Series 2010	02/11/10	01/01/30	1,150,000	559,928	69,963	559,928	629,891
SRF Water Bond, Series 2011A	04/29/11	01/01/31	1,000,000	571,165	91,012	571,165	662,177
Water Refunding Bonds, Series 2012A	03/22/12	11/01/24	2,485,000	475,000	29,100	475,000	504,100
SRF Water Bond, Series 2012	07/13/12	07/01/32	1,300,000	690,941	98,449	690,941	789,389
SRF Water Improv. Bond, Series 2014	10/29/14	07/01/34	1,000,000	679,633	118,835	679,633	798,468
SRF Water Refunding Bond, Series 2020	09/22/20	12/01/29	1,992,000	1,793,000	83,140	1,793,000	1,876,140
SRF Water Improvement Bond, Series 2021	05/20/21	01/01/41	16,250,000	11,443,343	2,463,175	16,250,000	18,713,175
Total Water Systems Revenue Secured Bonds			28,216,579	17,526,143	3,109,223	22,332,799	25,442,022

**General Obligation/Revenue Bonds Secured by Sewer System Pledged Revenues
As of June 30, 2022**

The County currently has \$5,329,994 of outstanding general obligation debt secured by a lien on the net pledged revenues of the County's sewer systems. There is one State Revolving Fund (SRF) Loan. The following table details the remaining payments on the bonds. The SRF loans were issued for the purpose of improving sewer systems County-wide.

Bond Issue	Issue Date	Maturity Date	Amount Issued	Amount Outstanding	Interest Payments to Maturity	Principal Payments to Maturity	Total Payments to Maturity
Sewer System Revenue Secured Bonds							
Sewer Refunding Bonds, Series 2014	05/22/14	08/01/24	2,010,000	654,000	23,209	654,000	677,209
SRF Sewer Loan, Series 2016 (1)	05/04/16	01/01/36	5,550,000	4,675,994	700,964	4,675,994	5,376,958
Total Sewer Systems Revenue Secured Bonds			9,980,000	5,329,994	724,173	5,329,994	6,054,167

(1) Interest payments are estimates and based on draws

**Short-Term Leases
As of June 30, 2022**

A capital lease with \$125,283 outstanding is paid from the general revenues of the County

Other Debt	Issue Date	Maturity Date	Amount Issued	Amount Outstanding	Interest Payments to Maturity	Principal Payments to Maturity	Total Payments to Maturity
Capital Lease-911 Emergency Console	10/27/16	10/27/23	410,000	125,283	5,251	125,283	130,534

Debt Capacity

The County is limited by state statutes as to the amount of general obligation debt it can have outstanding. The limit is equal to 10 percent of the County's total assessed valuation including the Redevelopment Agency. Based on the projected fiscal year 2022 assessed value, the County's available general obligation debt limit is \$341,159,134.

**General Obligation Debt Limit
Projected as of June 30, 2022**

Douglas County Assessed Value (1)	3,664,516,681
Douglas County Redevelopment Agency Assessed Value	98,652,593
Total Assessed Value	3,763,169,274
General Obligation Debt Limit (10%)	376,316,927
Outstanding General Obligation Debt	35,157,794
Available General Obligation Debt Limit	341,159,134

(1) State Department of Taxation Assessed Value March 15, 2021

Debt Service Coverage

Most revenue bonds are backed by a "net" or "gross" pledge on the enterprise fund's revenue. A gross pledge is a stronger pledge, because it is a pledge on revenues before operating or other expenses. A net pledge is a pledge of revenues after the enterprise pays for operating and other expenses.

Projected Debt Coverage Ratio as of June 30, 2022

Douglas County Water, Sewer and Airport Enterprise Funds	
Operating Revenues	11,469,290
Operating Expenses	7,483,283
Net Income	3,986,007
Annual Debt Service	1,814,520
Debt Coverage	2.20

Adopted Budget Fiscal Year 2021-22

The Debt Service Coverage Ratio measures how well the County can service its debt with its current revenue. The formula is specified in bond covenants and is based on a net pledge less certain exclusions from revenue and expenses such as depreciation and capital outlay.

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 between 1.25 and 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.

The debt coverage ratio for the County’s water, sewer and airport enterprise funds is projected at 2.20 as of June 30, 2022. This means that the adjusted net revenues are over twice the amount of the annual debt service.

Total Outstanding Debt
Projected as of June 30, 2022

Bond Issue	Issue Date	Maturity Date	Amount Issued	Amount Outstanding	Interest Payments to Maturity	Principal Payments to Maturity	Total Payments to Maturity	Funding Source
General Obligation Medium Term Bonds								
Community Center Bonds 2013	03/19/13	03/01/23	7,800,000	1,045,000	21,423	1,045,000	1,066,423	Debt Service
General Obligation Revenue Bonds								
Consolidated Tax Secured Bonds								
Community Center Bonds 2012	08/01/12	08/01/32	6,750,000	6,450,000	1,440,753	6,450,000	7,890,753	Debt Service
Water System Revenue Secured Bonds								
SRF Water Bond, Series 2005D	12/30/05	07/01/25	674,542	167,969	10,194	167,969	178,163	Water Fund
SRF Water Bond, Series 2009	03/06/09	07/01/28	2,365,037	1,145,164	145,356	1,145,164	1,290,520	Water Fund
SRF Water Bond, Series 2010	02/11/10	01/01/30	1,150,000	559,928	69,963	559,928	629,891	Water Fund
SRF Water Bond, Series 2011A	04/29/11	01/01/31	1,000,000	571,165	91,012	571,165	662,177	Water Fund
Water Refunding Bonds, Series 2012A	03/22/12	11/01/24	2,485,000	475,000	29,100	475,000	504,100	Water Fund
SRF Water Bond, Series 2012	07/13/12	07/01/32	1,300,000	690,941	98,449	690,941	789,389	Water Fund
SRF Water Improv. Bond, Series 2014	10/29/14	07/01/34	1,000,000	679,633	118,835	679,633	798,468	Water Fund
SRF Water Refunding Bond, Series 2020	09/22/20	12/01/29	1,992,000	1,793,000	83,140	1,793,000	1,876,140	Water Fund
SRF Water Improvement Bond, Series 2021	05/20/21	01/01/41	16,250,000	11,443,343	2,463,175	16,250,000	18,713,175	Water Fund
Total Water Systems Revenue Secured Bonds			28,216,579	17,526,143	3,109,223	22,332,799	25,442,022	
Sewer System Revenue Secured Bonds								
Sewer Refunding Bonds, Series 2014	05/22/14	08/01/24	2,010,000	654,000	23,209	654,000	677,209	Sewer Fund
SRF Sewer Loan, Series 2016	05/04/16	01/01/36	5,550,000	4,675,994	700,964	4,675,994	5,376,958	Sewer Fund
Total Sewer Systems Revenue Secured Bonds			9,980,000	5,329,994	724,173	5,329,994	6,054,167	
Total General Obligation Debt			52,746,579	30,351,137	5,295,571	35,157,793	40,453,365	
Revenue Bonds								
Airport Revenue Bonds	12/02/14	06/01/29	1,075,000	592,000	71,921	592,000	663,921	Airport Fund
Highway Revenue Bonds, Series 2016A	11/30/16	11/01/36	11,635,000	9,635,000	3,157,019	9,635,000	12,792,019	Debt Service
Total Revenue Bond Debt			12,710,000	10,227,000	3,228,940	10,227,000	13,455,940	
Other Debt								
Capital Lease-911 Emergency Console	10/27/16	10/27/23	410,000	125,283	5,251	125,283	130,534	General Fund
Total Other Debt			730,000	125,283	5,251	125,283	130,534	
Total Outstanding Debt			66,186,579	40,703,420	8,529,762	45,510,076	54,039,838	

Strategic Plan

What is a Strategic Plan?

A Strategic Plan is a tool that defines what is critical to the County's success and the initiatives necessary to guide the County toward achievement of its goals. The County's commitment to this plan puts the organization on the same page and helps focus efforts and energy toward the same objectives. It allows the County to deliver on its mission.

On June 1, 2017, The Board of County Commissioners adopted the fiscal 2018-2022 Strategic Plan.

OVERVIEW OF THE PLANNING PROCESS

The process to develop the strategic roadmap for the organization – guiding decisions for the next five years and beyond. The planning process took place over five months in 2017 as follows:

Jan. 2017 – External and Internal Assessment: External and internal assessment to include input from the Board of County Commissioners (BOCC), Elected Officials, Town Managers and Department Heads, a Citizen Survey with 294 respondents and secondary data collection to establish major community trends.

Early Feb. 2017 – BOCC Retreat: BOCC one-day retreat, including Electeds, Town Managers, Department Heads and citizens, to set the strategic direction and strategic objectives. Total participant count was between 30-40.

Late Feb. 2017 – Electeds, Department Heads and Town Managers Workshop: Electeds, Town Managers, Department Heads developed the draft initiatives, roadmaps and funding requirements for all strategic objectives.

March 2017 – Public Comment: The draft strategic plan was published and sent out to gather feedback from citizens regarding the strategic objectives. Total survey respondents were 102.

April-May 2017: Strategic Plan submitted to the Board for approval and rollout out to staff as well as the community.

The full strategic plan is available at <https://www.douglascountynv.gov/cms/one.aspx?portalId=12493103&pageId=12553252>



Vision Statement... *A community to match the scenery!*

We will achieve our vision by:

- Providing for the maintenance and infrastructure necessary to meet current and future service levels.
- Valuing our employees and work to develop a workforce that serves and is valued by County citizens.
- Ensuring financial stability that allows for sustainable planning and maintenance of the County's resources.
- Partnering to ensure the County's economic vitality.
- Committing to the protection and safety of its citizens through professional public safety and emergency services.
- Preserve the County's natural resources, cultural heritage and other assets to create the ideal destination for residents and visitors alike while ensuring orderly and sustainable development of the community.

Strategic Objectives and Initiatives

1. **Financial Stability:** *Douglas County's financial stability allows for sustainable planning and maintenance of the County's resources.*

Initiatives:

- *County Facility Plan:* Develop facilities plan to address County's future needs, including long-term strategy for all County offices.
- *Impact Fees:* Develop a feasibility study relating to impact fees.
- *Long-term Financial Strategies:* Develop strategies to address long-term financial stability to expend County resources to keep up with demand.
- *Internal Controls:* Become compliant with software licensing and financial internal control requirements.

2. **Infrastructure:** *Douglas County will provide for the maintenance and infrastructure necessary to meet current and future service levels for roads, facilities, County facilities and assets, sewer, water and storm water.*

Initiatives:

- *Stormwater Master Plan:* Complete the Countywide storm water master plan including a long-term funding strategy.
- *Transportation Master Plan:* Complete update of Transportation Master Plan to include identification of future alternative truck & through traffic routes as envisioned in the Valley Vision Plan.
- *Broadband Availability:* Develop and implement a "Dig Once" policy to expand broadband availability throughout the County.
- *Road Maintenance:* Working in partnership with residents and businesses, develop long term solutions to fund preventative road maintenance.
- *Water Rate Structures:* Develop multi-year and equitable water rate structures for the water systems throughout the County in partnership with residents and businesses. *Septic Conversion:* Initiate a septic systems conversion program throughout the County.
- *Septic Conversion:* Initiate a septic systems conversion program throughout the County.

3. **Organizational Sustainability:** *Douglas County values its employees and develops a workforce that serves and is valued by its County citizens.*

Initiatives:

- *Compensation:* Design employee compensation package.
- *Performance Standards:* Align performance standards to strategic priorities.
- *Management Program:* Create/implement supervisory management program to develop internal talent.

4. **Economic Vitality:** *Douglas County will work with partners to ensure the County's Economic Vitality.*

Initiatives:

- *Affordable Housing Development Incentives:* Evaluate the potential of offering affordable housing development incentives through the update of the Housing Element of the Master Plan.
- *Martin Slough Trail:* Complete right-of-way acquisition and construct the Martin Slough Trail.
- *Development Review Process:* Evaluate development review process and staff support to identify opportunities to improve process flow.
- *Redevelopment Program:* Reevaluate the benefits of the Redevelopment Program and if needed identify priority projects and timeline.
- *Pony Express Trail:* Align stakeholders and develop a design for the Pony Express Trail as an additional tourism opportunity.
- *Year-Round Conference Center:* Work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe (within Douglas County).
- *Vacation Rental Ordinance:* Evaluate the need to update the Vacation Rental Ordinance to include changes in on-line vacation rentals (Airbnb, VRBO, etc.).

5. **Safe Community:** *Douglas County will enhance and improve the provision of public safety and related services.*

Initiatives:

- *Emergency Operations Plan:* Revise Emergency Operations Plan and develop incident response guides by incident type.
- *Hazard Mitigation Plan:* Annual update to FEMA required Hazard Mitigation Plan.
- *EOC Training:* Implement EOC-related training to specific EOC Functions.
- *Public Warning Systems & Notification:* Ensure public warning systems & notifications programs are up to date and increase citizen participation overall in programs.
- *Citizens Emergency Response Team:* Continue to engage citizen participation in the Citizens Emergency Response Team program.
- *Body-Worn Cameras:* Implement state mandated body-worn camera programs.
- *Neighborhood Watch Program:* Expand and re-energize Neighborhood Watch Program.
- *Marijuana Impacts:* Prepare strategic responses for impact of recreational marijuana.

6. **Natural Resources, Culture, and Quality of Life:** *Douglas County will preserve the natural environment, cultural heritage, and other assets to create the ideal destination for residents and visitors alike while ensuring orderly and sustainable development of the community.*

Initiatives:

- *County Master Plan:* Perform 20-year update to the County's master plan.
- *Recycling Program:* Initiate a Countywide recycling program. *Use of Local Assets:* Advocate for the usage, understanding and support of assets including public parks, trails, public libraries, local schools and local colleges in the County.
- *Conservation Act:* Secure passage of the Douglas County Conservation Act.

Long-Range Financial Planning and the Strategic Plan

The strategic plan and its related goals are long-term and require a coordination of, and a building upon, efforts year after year. Five-year budgetary forecasts inform long-range financial planning, which forms an essential part of achieving the County's strategic goals. The five-year forecasts provided throughout this budget book form the financial blueprint upon which the strategic plan and its related goals can be accomplished.





All Funds Summary In This Section

This chapter summarizes the County's spending plan and illustrates the change in the total financial condition between fiscal years 2020 actual, 2021 adopted and the 2022 adopted budget.



Adopted Budget Fiscal Year 2021-22

**All Funds Summary
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Years 2020 - 2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	94,256,962	91,894,527	70,207,044	(21,687,483)	-23.6%
Taxes	45,916,893	37,402,661	56,604,696	19,202,035	51.3%
Licenses & Permits	9,886,970	5,468,800	6,544,905	1,076,105	19.7%
Intergovernmental Revenue	27,405,760	25,818,529	26,624,873	806,344	3.1%
Charges For Service	28,682,247	26,737,466	27,452,323	714,857	2.7%
Fines & Forfeits	1,250,756	1,328,532	695,123	(633,409)	-47.7%
Interest Revenue	4,444,029	756,714	1,469,814	713,100	94.2%
Miscellaneous Revenue	3,454,304	2,524,574	3,077,568	552,994	21.9%
Total Revenues and Other Sources	215,297,921	191,931,803	192,676,346	744,543	0.4%
Expenditures and Other Uses					
Salaries & Wages	34,848,985	36,947,143	37,693,300	746,157	2.0%
Employee Benefits	17,308,772	18,206,876	19,679,839	1,472,963	8.1%
Services & Supplies	40,915,374	34,774,814	51,297,851	16,523,037	47.5%
Capital Outlay/Projects	7,559,654	4,389,036	13,984,654	9,595,618	218.6%
Miscellaneous	10,652,256	322,854	196,680	(126,174)	-39.1%
Depreciation/Amortization	5,122,350	1,225,085	-	(1,225,085)	-100.0%
Ending Fund Balance	98,890,531	96,065,995	69,824,022	(26,241,973)	-27.3%
Total Expenditures and Other Uses	215,297,921	191,931,803	192,676,346	744,543	0.4%
Excess Revenues over Expenditures	4,633,569	4,171,468	(383,022)	(4,554,490)	-109.2%
Other Financing Sources/(Uses)					
Contingencies	-	(1,303,416)	(1,146,573)	156,843	-12.0%
Other	4,185,778	125,000	121,000	(4,000)	-3.2%
Debt Service	(3,064,505)	(4,495,306)	(2,520,638)	1,974,668	-43.9%
Operating transfers in	10,577,888	10,264,996	14,018,464	3,753,468	36.6%
Operating transfers (out)	(10,577,888)	(10,264,996)	(14,018,464)	(3,753,468)	36.6%
Total Other Sources/Uses	1,121,273	(5,673,722)	(3,546,211)	2,127,511	161.6%
Increase (Decrease) in Fund Balance	5,754,842	(1,502,254)	(3,929,233)	(2,426,979)	161.6%
Beginning Fund Balance (1)	94,289,278	94,215,074	70,207,044	(24,008,030)	-25.5%
General Fund Restricted Revenues	(2,394,751)	-	-	-	-
Budget Adjustments (2)	-	(22,505,776)	-	22,505,776	-100.0%
Ending Fund Balance, Unassigned	91,894,527	70,207,044	66,277,811	(3,929,233)	-5.6%

(1) Beginning Fund Balance in FY21 varies from CAFR in Proprietary Funds due to budgetary basis

(2) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Adopted Budget Fiscal Year 2021-22

The All-Funds Summary of Revenues, Expenses, and Changes in Fund Balance illustrates the change in the County's total financial condition between fiscal 2020, adopted fiscal 2021, and the adopted fiscal 2022 budget. Revenues are estimated at \$136.6 million and expenditures are budgeted at \$140.5 million in fiscal 2022. Overall, fund balance is expected to decline by \$3.9 million due to the reinstatement of the capital improvement budget.

Revenue Analysis

One of the most important steps in the budget process is an accurate forecast of revenues. Revenues pay for County services and in conjunction with available fund balance, determine the level of appropriations in each fund. The County expects to receive \$136.6 million in revenue in fiscal 2022, an increase of \$26.2 million or 23.7% over the adopted 2021 budget. The variances are largely due to the uncertainty in estimating sales taxes and transient and occupancy (TOT) taxes when establishing the fiscal 2021 budget during the onset of the pandemic.

Revenues by Fund Type

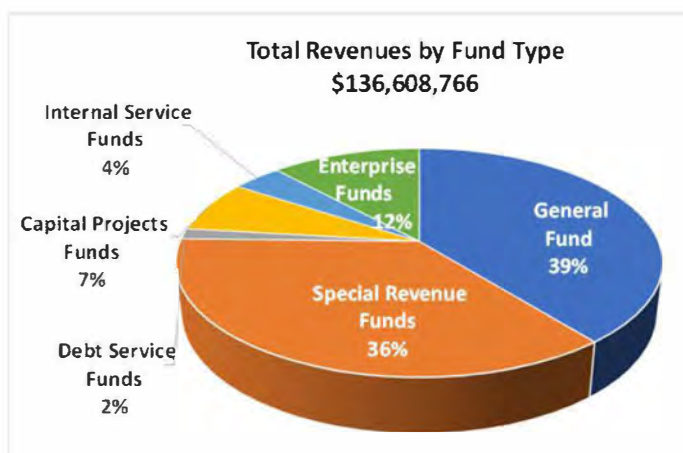
Total Revenues by Fund Type Fiscal Years 2020-2022

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
General Fund	52,257,597	49,315,176	53,595,368	4,280,192	8.7%
Special Revenue Funds	46,939,984	29,470,568	49,359,178	19,888,610	67.5%
Debt Service Funds	2,393,727	2,102,317	2,050,555	(51,762)	-2.5%
Capital Projects Funds	8,264,960	7,568,562	10,060,908	2,492,346	32.9%
Internal Service Funds	5,364,354	5,664,822	5,311,467	(353,355)	-6.2%
Enterprise Funds	20,584,004	16,305,827	16,231,290	(74,537)	-0.5%
Total Revenue	135,804,625	110,427,272	136,608,766	26,181,494	23.7%

The *General Fund* provides a majority of the core services provided to Douglas County and accounts for 39% of the total revenue budget.

Special Revenue Funds account for 36% of the total revenue. Revenues increased significantly in fiscal 2022 due to more certainty in estimating tax revenue.

Special Revenue Funds are restricted for specific purposes either by law or County policy. The Room Tax Fund, accounts for almost \$19.4 million, or 39% of all revenues in the Special Revenue Funds.



Capital Projects Funds accounts for the County’s investment in infrastructure. Revenue sources include ad valorem taxes, debt financing and transfers. Capital Projects Funds account for 7.4% of all revenues.

Revenue sources in the *Debt Service Funds* are used to pay for current principal and interest on governmental debt. Revenues are generated through transfers from other funds. Water and sewer system debt service is accounted for in the enterprise funds.

Internal Service Funds are financed by charges to other departments and/or funds. Revenues are structured to cover the costs of activities in the Risk Management, Dental Self-Insurance and the Motor Pool Funds.

Enterprise Funds, accounting for 12% of all revenue, includes the County airport, its water and sewer systems, and Gardnerville and Minden’s water, sanitation and trash enterprises. Most of the revenue is generated through user charges. Rates and user fees are structured to cover the full cost of each enterprise.

Revenues by Source

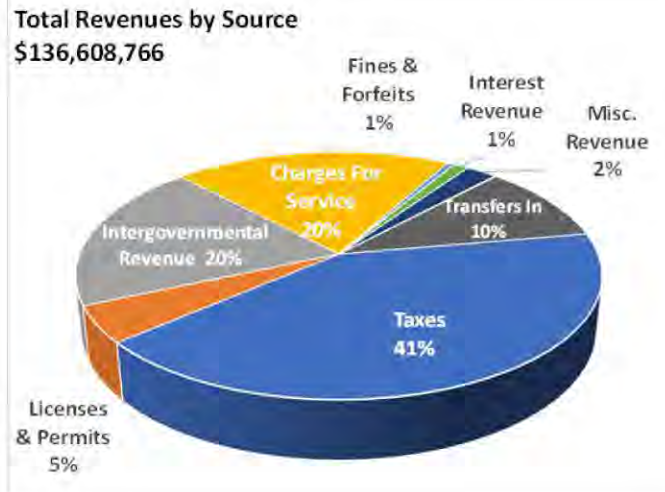
The three largest revenue sources account for over 80% of the total revenue budget and include property taxes, intergovernmental revenue and charges for services. Other sources include licenses and permits, fines and forfeits, interest earnings, miscellaneous revenue, and transfers from other funds.

Property Taxes

Property taxes are estimated at \$38.3 million, or 28% of all County revenue. Total property tax revenue is expected to increase by \$1.7 million, or 4.6%, due to increases in the County’s assessed valuation. In addition to the General Fund, 13 other Funds also levy property taxes in support of their operations.

Additional information on property taxes may be found in the Special Revenue Funds sections of this document.

The General Fund is expected to receive over \$25.7million, or 67% of the total property tax revenue levied for core County services.

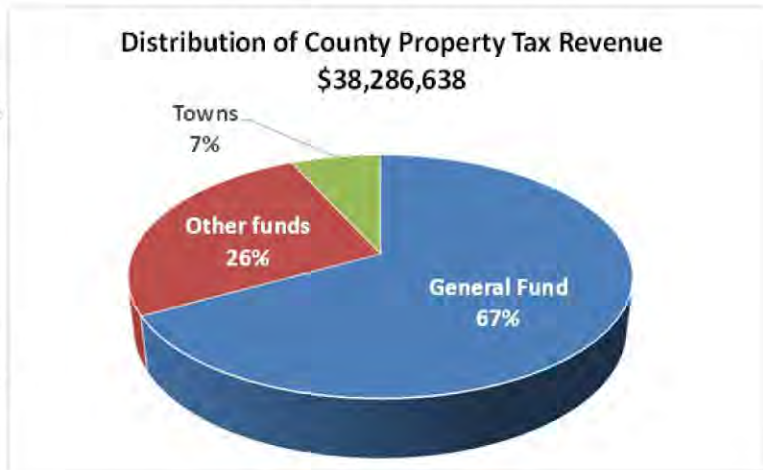


Adopted Budget Fiscal Year 2021-22

Fourteen funds have a separate tax levy with property tax revenues estimated at \$38.3 million. A majority of the tax levies are mandated by the State of Nevada.

The Redevelopment Fund receives property tax increment from revenues within Redevelopment Area #2. Revenues are estimated at \$1.2 million.

The following table depict the tax rates and the distribution of property tax revenue by fund.



**Douglas County Property Tax Revenue and Tax Rates
Fiscal Years 2020 to 2022**

Fund	Tax Rates	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2022 vs Amount	%
General	0.8761	23,078,051	24,438,543	25,659,000	1,220,457	5.0%
Nevada Cooperative Extension	0.0100	297,613	310,188	326,000	15,812	5.1%
State Motor Vehicle Accident Indigent	0.0150	444,789	446,677	468,000	21,323	4.8%
State Medical Assistance to Indigents	0.0600	1,709,539	1,784,240	1,880,000	95,760	5.4%
Social Services	0.0337	931,567	973,446	1,025,000	51,554	5.3%
China Spring Youth Center	0.0039	110,358	109,078	118,000	8,922	8.2%
Western Nevada Regional Youth Center	0.0080	238,298	248,326	260,000	11,674	4.7%
911 Emergency Services	0.0475	1,413,673	1,470,584	1,551,000	80,416	5.5%
Risk Management	0.0075	223,441	233,232	245,000	11,768	5.0%
Ad Valorem Capital Projects	0.0500	1,488,080	1,550,939	1,633,000	82,061	5.3%
Regional Transportation	0.0563	1,227,675	1,174,023	1,281,000	106,977	9.1%
Redevelopment Area II	-	1,086,834	1,253,865	1,215,242	(38,623)	-3.1%
Total County Combined Tax Rate	1.1680	32,249,917	33,993,141	35,661,242	1,668,101	4.9%
Gardnerville Town	0.6677	1,231,775	1,358,336	1,310,000	(48,336)	-3.6%
Genoa Town	0.6277	63,877	59,765	65,396	5,631	9.4%
Minden Town	0.6677	1,178,487	1,200,000	1,250,000	50,000	4.2%
Total		34,724,056	36,611,242	38,286,638	1,675,396	4.6%

Annual Average Growth Rate

5.4%

4.6%

Property Tax Base and Tax Roll Collection

The County's estimated assessed valuation of property for the tax year ending June 30, 2022 is \$3,473,093,940. State law requires that the County Assessor reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). All property is reappraised annually in Douglas County. Additional appraisals may occur when improvements are added, new structures are built, or because of use or zoning changes. State law requires that property be assessed at 35% of taxable value.

Source: State of Nevada Department of Taxation FY2021-22 Proforma Ad Valorem Revenue Projections

Home values in the Carson Valley are at its peak due to record low interest rates, however, assessed value is 35% 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 inter-county nature. Valuations of interstate or inter-county property are established by the Nevada Tax Commission. Examples of these properties include public utilities, airlines and railroads.

Taxes on real property are due on the third Monday in August. However, the taxpayer may elect to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within ten days of the due date. In the event of nonpayment, 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 ten percent 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 other liens that may be in place.

Property Tax Abatements

In its 2005 session, the Nevada Legislature approved two bills (Assembly Bill 489 and Senate Bill 509 - the "Abatement Act") that require reductions (abatements) of ad valorem taxes imposed on property in certain situations. The general impact of the Abatement Act limits increases in ad valorem property tax revenues received by any entity on existing residential property to 3.0% per year, or 8.0% for non-residential and commercial property.



How Property Taxes are Calculated — Douglas County

The table below shows how property taxes are calculated for a Douglas County taxpayer whose home is valued at \$300,000 by the Douglas County Assessor.

<u>How to Calculate Your Property Taxes</u>	
Douglas County Appraised Value (AV)	\$ 300,000
Douglas County Assessed Value (\$300,000 x 35%)	105,000
Assessed Value Divided by 100	1,050
Douglas County Tax Rate	1.168
Annual Property Tax Bill (AV/100 x tax rate)	<u>\$1,226.40</u>
Monthly Property Tax Bill	<u>\$ 102.20</u>
Daily Property Tax Bill	<u>\$ 3.36</u>

1. First, the value is converted to "assessed value" by multiplying \$300,000 by 35%.
2. The assessed value is \$105,000 and becomes the basis for calculating the taxpayer's property tax bill.
3. Divide \$105,000 by \$100 and multiply by the Douglas County tax rate of \$1.168.
4. The product is \$1,226.40 and is the total property tax bill for this Douglas County taxpayer.
5. This amounts to \$102.20 per month or \$3.36 per day for sheriff protection, street maintenance, social and senior services and a variety of County programs.

\$3.36

Compare the services provided by the daily cost of your property tax bill to the cost of:

	Gallon of Gas	\$3.49	
	Gallon of Milk	\$2.97	
	Loaf of Bread	\$2.98	
	Gourmet Coffee	\$3.50	

Adopted Budget Fiscal Year 2021-22

Overlapping Tax Rates

Nevada Revised Statutes (NRS) limited the ad valorem tax rate to \$3.64 on each \$100 of assessed value; however, the legislature provided exceptions to that limit. The State implemented a rate of \$0.02 outside the \$3.64 rate making the effective limit in Douglas County \$3.66 per \$100 of assessed valuation. Because Douglas County has many different districts, this rate ranges from \$2.8356 to \$3.66 per hundred of assessed value.

**Overlapping Tax Rates
Fiscal Year 2021-22**

Taxing Unit	Combined Tax Rate	County Tax	Special Districts	Douglas County School	State of Nevada	Total Property Tax Rate
Douglas County	1.1680	-	0.6819	0.8500	0.1700	2.8699
Douglas County School District	0.8500	-	-	-	-	0.8500
Gardnerville Town	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Genoa Town	0.6277	1.1680	0.6819	0.8500	0.1700	3.4976
Minden Town	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Carson Water Subconservancy District	0.0300	-	-	-	-	0.0300
Cave Rock Estates GID	0.3980	1.1680	0.6731	0.8500	0.1700	3.2591
Douglas County Mosquito Abatement	0.0345	-	-	-	-	0.0345
East Fork Fire Protection District	0.4874	1.1680	0.1945	0.8500	0.1700	2.8699
East Fork Swimming Pool District	0.1300	-	-	-	-	0.1300
Elk Point Sanitation District	0.0095	1.1680	0.6381	0.8500	0.1700	2.8356
Gardnerville Ranchos GID	0.5500	1.1680	0.6819	0.8500	0.1700	3.4199
Indian Hills GID	0.7901	1.1680	0.6819	0.8500	0.1700	3.6600
Kingsbury GID	0.5571	1.1680	0.7026	0.8500	0.1700	3.4477
Lakeridge GID	0.1542	1.1680	0.6731	0.8500	0.1700	3.0153
Logan Creek Estates GID	0.7182	1.1680	0.6731	0.8500	0.1700	3.5793
Marla Bay GID	-	1.1680	0.6731	0.8500	0.1700	2.8611
Minden-Gardnerville Sanitation District	0.1224	-	-	-	-	0.1224
Oliver Park GID	0.8339	1.1680	0.6381	0.8500	0.1700	3.6600
Round Hill GID	0.5525	1.1680	0.6381	0.8500	0.1700	3.3786
Sierra Estates GID	-	1.1680	0.6819	0.8500	0.1700	2.8699
Skyland GID	0.2231	1.1680	0.6731	0.8500	0.1700	3.0842
Tahoe Douglas Fire District	0.6381	1.1680	0.0300	0.8500	0.1700	2.8561
Tahoe Douglas Sewer District	0.0350	1.1680	0.6381	0.8500	0.1700	2.8611
Topaz Ranch Estates GID	0.8546	1.1680	0.6174	0.8500	0.1700	3.6600
Zephyr Cove GID	0.1000	1.1680	0.6731	0.8500	0.1700	2.9611
Zephyr Heights GID	0.2798	1.1680	0.6731	0.8500	0.1700	3.1409
Zephyr Knolls GID	0.5366	1.1680	0.6731	0.8500	0.1700	3.3977

Source: Nevada Department of Taxation Redbook
Property Tax Rates for Local Government's Fiscal Year 2021-22

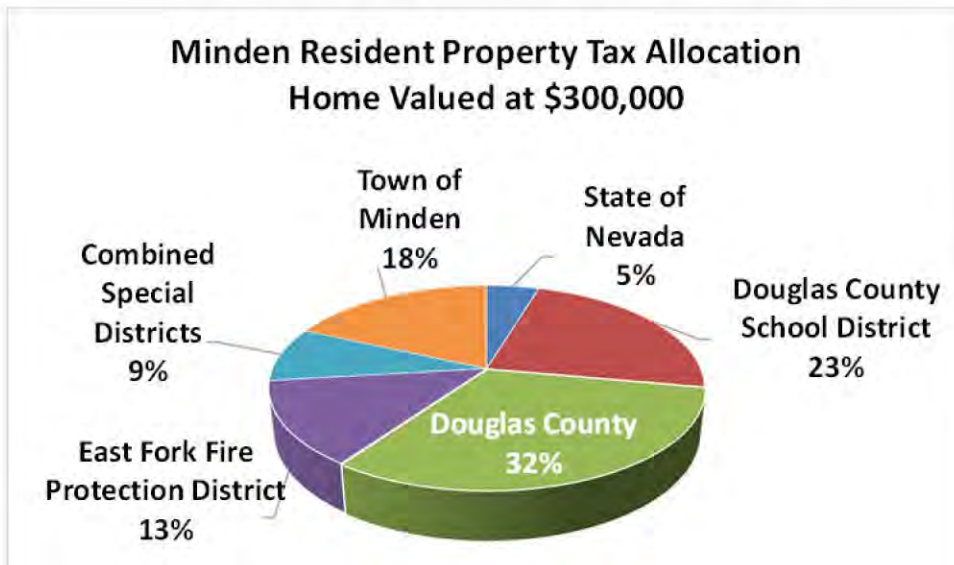
Property Tax Allocation Example – Town of Minden

The overlapping tax rate provides property tax revenue to the County and all taxing jurisdictions that serve Douglas County taxpayers. The 2021 overlapping tax rate for a Douglas County taxpayer living in Minden is \$3.66 per \$100 of assessed valuation. The County's combined tax rate is 32% of the total tax bill.

The following table depicts the total property tax allocation for a Minden resident whose home is valued at \$300,000.

**Property Tax Allocation on a Home Valued at \$300,000
Town of Minden Resident**

Taxing Agency	Tax Rate	Annual Taxes
State of Nevada	0.1700	178.50
Douglas County School District	0.8500	892.50
Douglas County	1.1680	1,226.40
Carson Water Subconservancy District	0.0300	31.50
Douglas County Mosquito Abatement	0.0345	36.23
East Fork Fire Protection District	0.4874	511.77
East Fork Swimming Pool District	0.1300	136.50
Minden-Gardnerville Sanitation District	0.1224	128.52
Minden Town	0.6677	701.09
Total	3.6600	\$ 3,843.00



**Total Revenues and Other Sources
Fiscal Years 2020 - 2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Taxes	45,916,893	37,402,661	56,604,696	19,202,035	51.3%
Licenses & Permits	9,886,970	5,468,800	6,544,905	1,076,105	19.7%
Intergovernmental Revenue	27,405,760	25,818,529	26,624,873	806,344	3.1%
Charges For Service	28,682,247	26,737,466	27,452,323	714,857	2.7%
Fines & Forfeits	1,250,756	1,328,532	695,123	(633,409)	-47.7%
Interest Revenue	4,444,029	756,714	1,469,814	713,100	94.2%
Miscellaneous Revenue	3,454,304	2,524,574	3,077,568	552,994	21.9%
Other	4,185,778	125,000	121,000	(4,000)	-3.2%
Operating Transfers In	10,577,888	10,264,996	14,018,464	3,753,468	36.6%
Total Revenues and Other Sources	135,804,625	110,427,272	136,608,766	26,181,494	23.7%

Other Taxes

Other taxes include room tax, gas tax-county option and park and road residential construction tax. 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.

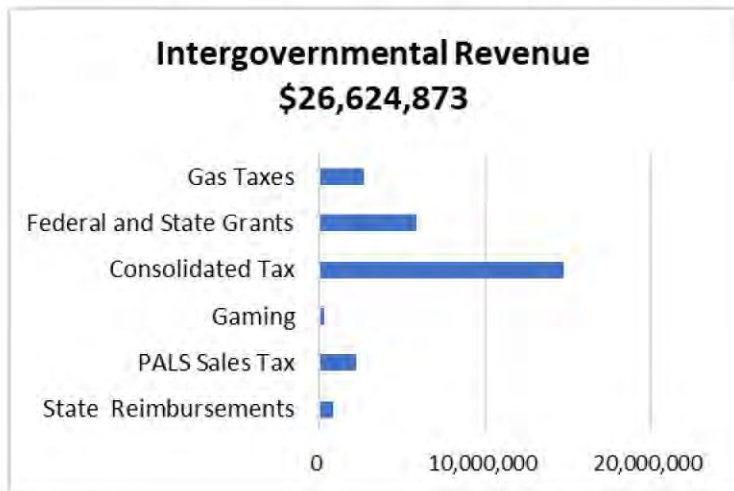
Room taxes for commercial lodging and vacation home rentals are estimated at almost \$17.8 million in fiscal 2022. Although a majority of room taxes are receipted to the Room Tax Fund, over \$1.0 million is accounted for in the Tahoe-Douglas Transportation District Fund. More information on room taxes can be found in the Special Revenue Fund section of this document.

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. Revenues are estimated at \$6.5 million.

Intergovernmental Revenue

Estimated at \$26.6 million, Intergovernmental Revenue includes all revenue received from federal, state, and other local governments in the form of grants or shared revenues. State-shared revenue includes gas taxes, State and County gaming taxes and the Consolidated Tax Distribution (CTX).



Consolidated Tax Distribution

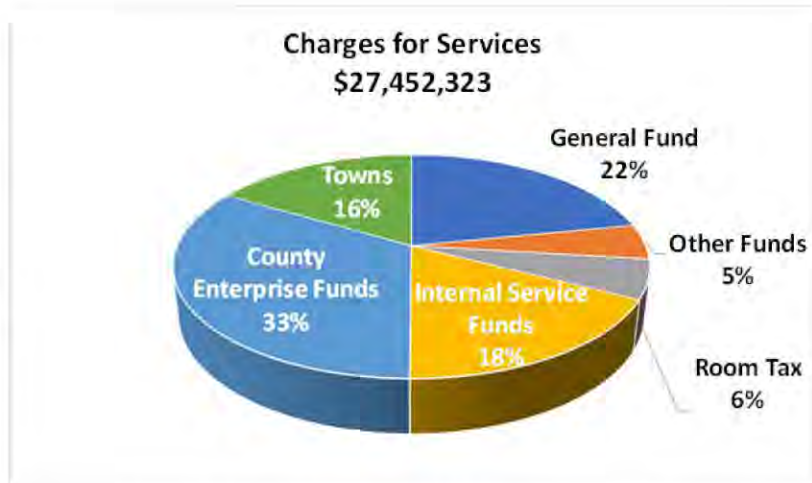
The CTX is a major source of revenue for the County’s General Fund, and the Towns of Gardnerville, Genoa and Minden. CTX is estimated at \$14.8 million. Comprised of six revenue sources, the major component of the CTX are Sales and Use Tax and Basic City/County Relief revenues. A further discussion of CTX is presented in the General Fund section.

Charges for Services

Charges for services accounts for over 20% of the revenue budget and is comprised of a variety of revenues generated by County departments. Budgeted at over \$27.5 million, this category includes all revenues related to services performed whether received from private individuals or other government units.

Charges for water and sewer services are the largest source of revenue in this category, amounting to over \$9.1 million in user fees.

Charges for services also include engineering fees, court fees, County clerk and recorder fees, planning and land development fees, public safety fees, special inspector services, parks and recreation fees, water and sewer rate revenue, utility connection fees, and internal service charges.



Fines and Forfeiture Revenue

Justice Court fines (traffic fines, forfeitures of bail, case-filing fees, and administrative assessment fees) are the primary revenue source in this category. The General Fund receives almost all of this revenue. Fines and forfeiture revenue is budgeted at \$0.7 million.

Miscellaneous Revenue

Miscellaneous revenue is budgeted at \$3.1 million. This revenue source includes court administrative assessments, contributions and donations, reimbursements, and other revenue.

Interest Earnings

Interest earnings, estimated at \$1.5 million, is a function of the relationship between the County’s available cash balances and the interest rate. The County earns interest on its funds through various investment vehicles in accordance with the Nevada Revised Statutes. The County’s investment policy stresses safety above yield and allows investments in U.S. Treasury and Agency obligations, certificates of deposit, commercial paper, banker’s acceptances, money market funds, and the State of Nevada’s Local Government Investment Pool.

Adopted Budget Fiscal Year 2021-22

Transfers from Other Funds

Transfers from other funds amount to \$14 million. Transfers may be recurring or non-recurring in nature and may be used to reimburse other funds for services or to supplement funding.

Transfers from Other Funds

Fiscal Years 2020-2022

Fund	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
General	396,826	287,718	247,005	(40,713)	-14.2%
Social Services Medical	1,317,975	1,074,144	1,074,144	-	0.0%
Library	-	1,679,608	2,017,114	337,506	20.1%
Road Operating	614,343	314,343	100,000	(214,343)	-68.2%
Room Tax	1,148,329	506,473	653,784	147,311	29.1%
China Spring	15,499	-	-	-	0.0%
Stormwater	1,105,000	919,692	1,105,000	185,308	20.1%
Flood Litigation Settlement	-	-	401,250	-	0.0%
Emergency Services	-	-	239,882	239,882	0.0%
Senior Services Program	1,158,450	1,433,504	1,555,367	121,863	8.5%
Motor Pool/Vehide Maintenance	1,000	-	116,858	116,858	0.0%
Regional Water	125,000	-	-	-	0.0%
Douglas County Water Utility	-	125,000	125,000	-	0.0%
County Construction	164,676	-	2,511,167	2,511,167	0.0%
Regional Transportation	1,157,607	1,157,607	1,157,607	-	0.0%
County Debt Service	2,338,238	2,098,907	2,049,913	(48,994)	-2.3%
Gardnerville Debt	51,750	-	-	-	0.0%
Gardnerville Ad Valorem Cap Proj	-	-	59,768	59,768	0.0%
Genoa Ad Valorem Cap Proj	-	-	2,123	2,123	0.0%
Minden	100,000	100,000	-	(100,000)	-100.0%
Minden Ad Valorem Cap Proj	-	-	57,482	-	0.0%
Minden Capital Const	883,195	568,000	545,000	(23,000)	-4.0%
TOTAL	10,577,888	10,264,996	14,018,464	3,294,736	32.1%

Expenditure Analysis

The fiscal 2022 operating budget amounts to \$126.5 million and is supplemented with \$14 million in capital projects to produce a total financial program of \$140.5 million.

Over the past year, the County implemented a financial response plan to mitigate the impacts of the COVID-19 pandemic. The plan included a hiring freeze, review of all proposed expenditures and a hold on any new capital projects. The fiscal 2022 budget increased by \$28.6 million or 25.6%, largely due to increases in the capital improvement program (\$9.6 million) and increases in services and supplies (\$16.5 million).

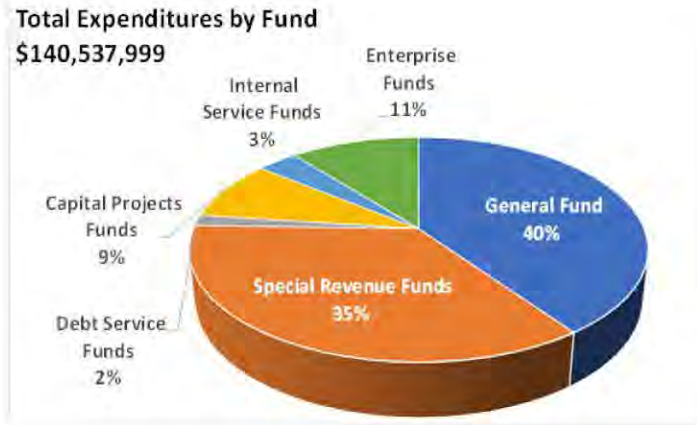
All Funds Expenditure Summary by Fund Type Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
General Fund	48,640,025	48,890,118	56,328,159	7,438,041	15.2%
Special Revenue Funds	46,072,304	35,023,999	49,754,753	14,730,754	42.1%
Debt Service Funds	2,577,005	2,233,740	2,181,658	(52,082)	-2.3%
Capital Projects Funds	8,480,935	4,711,607	12,167,717	7,456,110	158.2%
Internal Service Funds	9,157,023	4,676,379	4,829,416	153,037	3.3%
Enterprise Funds	15,122,492	16,393,683	15,276,296	(1,117,387)	-6.8%
Total Expenditures	130,049,783	111,929,526	140,537,999	28,608,473	25.6%



Expenditures by Fund

The *General Fund* provides a variety of services to the citizens of Douglas County and include the Sheriff, Planning, Public Works, Street Maintenance, Animal Services, Finance, Attorney, Assessor, Treasurer, Courts and other administrative services. The General Fund budget is \$56.3 million and accounts for 40.1% of all County



Special revenue funds account for a variety of program expenditures that are restricted either by law or County policy. The special revenue funds are budgeted at \$49.7 million and account for 35.4% of all County expenditures.

Debt service funds account for the payment of principal, interest, and fiscal agent fees on general obligation bonds and other governmental debt.

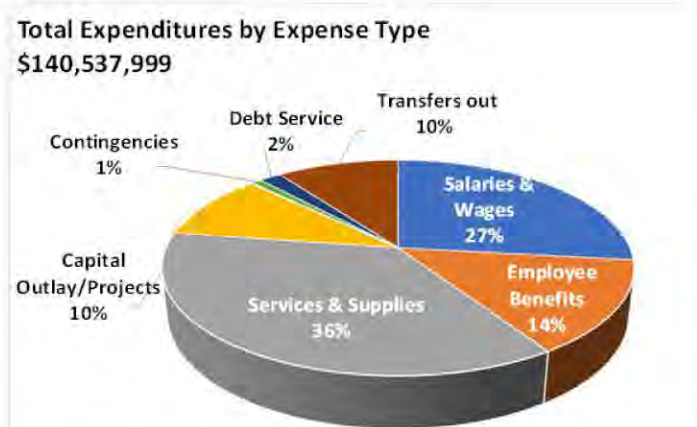
Capital projects deal with the purchase, construction, replacement, addition, or major repair of public facilities and infrastructure. These types of expenditures account for \$12.2 million or 8.7% of the County’s total financial program. The County maintains a five-year Capital Improvement Plan (CIP), which is updated annually during the development of the annual Capital Improvement Program Budget. Infrastructure initiatives were paused during the latter part of fiscal 2020 due to the pandemic. More information can be found in the CIP section of this document.

Internal service funds are used to account for the financing of goods and services provided by one department or fund to other County departments on a cost-reimbursement basis. The County classifies the Risk Management, Self-Insurance Dental and the Motor Pool Funds in this manner. Total appropriations amount to \$4.8 million and accounts for 3.3% of all County expenditures.

Enterprise funds include the County’s water and sewer funds and the Town of Minden and Gardnerville’s water, trash and health and sanitation funds. Water and sewer debt is accounted for in the enterprise funds. Enterprise funds are budgeted at \$15.3 million and account for 10.9% of all County expenditures.

Expenditures by Expense Type

The County’s appropriations are further categorized by type of expense. The largest categories are salaries and benefits and supplies and services amounting to 77% of the total budget.



**All Funds Expenditure Summary by Expense Type
Fiscal Years 2020 - 2022**

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Salaries & Wages	34,848,985	36,947,143	37,693,300	746,157	2.0%
Employee Benefits	17,308,772	18,206,876	19,679,839	1,472,963	8.1%
Services & Supplies	40,915,374	34,774,814	51,297,851	16,523,037	47.5%
Capital Outlay/Projects	7,559,654	4,389,036	13,984,654	9,595,618	218.6%
Miscellaneous	10,652,256	322,854	196,680	(126,174)	-39.1%
Depreciation/Amortization	5,122,350	1,225,085	-	(1,225,085)	-100.0%
Contingencies	-	1,303,416	1,146,573	(156,843)	-12.0%
Debt Service	3,064,505	4,495,306	2,520,638	(1,974,668)	-43.9%
Operating transfers (out)	10,577,888	10,264,996	14,018,464	3,753,468	36.6%
Total Expenditures and Other Uses	130,049,783	111,929,526	140,537,999	28,608,473	25.6%

Salaries and Wages

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. Douglas County has labor agreements with the Employees Association, Sheriff's Protective (Sergeant's) Association, Sheriff's Protective Association and its Non-Represented Employees. Pay-for-performance increases are based on merit and range up to 3.0% per annum. Cost of living increases in fiscal 2022 amount to 2.0%.

A hiring freeze on vacant positions was implemented in fiscal 2021 to mitigate the impacts of the COVID-19 pandemic and almost 23 full time equivalent positions (FTEs) were placed on hold. As revenues improved, the held positions were reappropriated in the fiscal 2022 budget. Overall, staffing levels decreased to 557.01 FTEs in fiscal 2022. Salaries and wages increased by 2.0% and are adjusted based on NVPERS increases in the biennium.

Employee Benefits

Employee benefits are a function of salaries and wages and increased by almost \$1.5 million as compared to the 2021 budget. Benefits include medical, dental and life insurance, unemployment, Medicare, retirement and workers compensation. Employees receive benefits based upon the number of hours worked and years of employment with the County. Health insurance premiums are expected to increase by 9.9% in calendar 2022.

Full-time County employees are enrolled in the Nevada Public Employee Retirement System (NVPERS), in lieu of Social Security. Part-time employees are enrolled in an alternative deferred compensation program. All employees are subject to Medicare.

NVPERS is a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both regular and police/fire members. The authority for establishing and amending the obligation to make contributions and member contribution rates rests with NRS. The County is on the Employer Pay Contribution plan (EPC). Under this plan, the County pays the total PERS contribution on the employees' behalf. In fiscal 2022, the EPC rate is 29.75 percent for regular employees and 44.0 percent for police/fire members. NVPERS is governed by the Public Employees Retirement Board whose seven members are appointed by the governor. The County does not exercise any control over NVPERS. In fiscal 2022, County employees will pay an additional 0.25% out-of-pocket for NVPERS benefits, offset by the 2.0% COLA.

Supplies and Services

This category includes expenditures for a broad variety of items needed by departments to perform planned services. Items include office supplies, postage, fuel, tools, vehicle and equipment maintenance, travel, contractual services, utility charges, software maintenance, computer support, insurance, administration and overhead charges, and many others. Supplies and Services total \$51.3 million, an increase of 47.5%. More detail information may be found in the individual fund chapters of this book.

Capital Outlay and Capital Projects

Capital outlay includes vehicles and equipment having a unit cost of more than \$10,000 and an estimated life of more than one year. Capital projects are large-scale improvements to the County's infrastructure, including utilities, transportation systems, parks, and buildings. Capital projects are capitalized if the accumulated project costs exceed \$50,000. A listing of capital projects is included in the CIP section of this document.

Miscellaneous

This category includes expenses in the Stormwater Fund.

Depreciation

Depreciation is recorded at year-end in the Proprietary Funds and is calculated on a straight-line basis over the useful life of the asset. 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.

Debt Service

Repayment of funds borrowed to finance capital improvement projects is included in this category. Debt service includes principal and interest on debt and amounts to \$2.5 million.

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. The contingency line item in all funds total over \$1.1 million. The maximum amount which may be appropriated is 3% of total expenditures, exclusive of transfers, per NRS 354.608.

Transfers to Other Funds

Transfers may be recurring or non-recurring in nature and may be used to reimburse other funds for services or to supplement funding. Transfers to other funds amount to \$14.0 million.

**Transfers to Other Funds
Fiscal Years 2020-2022**

		2019-20	2020-21	2021-22	2021 vs 2022	
Fund	Actual	Adopted Budget	Adopted Budget	Amount	Percent	
101 General	4,296,948	3,715,187	6,673,285	2,958,098	79.6%	
215 Assistance to Indigents	1,489,980	1,593,149	1,593,149	-	0.0%	
216 Social Services Medical	3,500	-	-	-	0.0%	
220 PALS Sales Tax	-	1,730,040	2,217,494	-	0.0%	
224 Library	-	-	-	-	0.0%	
232 Road Operating	49,979	49,979	-	(49,979)	-100.0%	
234 Room Tax	748,456	255,000	255,000	-	0.0%	
236 Douglas Tahoe Transportation District	269,342	19,000	19,000	-	0.0%	
240 Justice Court Administrative Assessm	-	40,713	-	-	0.0%	
245 Stormwater	1,000	-	401,250	401,250	0.0%	
256 911 Surcharge	65,267	65,267	65,267	-	0.0%	
309 Risk Management	149,221	-	-	-	0.0%	
313 Motor Pool/Vehicle Maintenance	-	-	-	-	0.0%	
324 Regional Water	125,000	125,000	125,000	-	0.0%	
405 Ad Valorem Capital Projects	1,042,500	1,042,500	1,161,873	119,373	11.5%	
430 Regional Transportation	1,261,150	961,161	962,146	985	0.1%	
610 Garderville Administration	52,050	-	-	-	0.0%	
611 Gardnerville Health and Sanitation	300	-	-	-	0.0%	
630 Minden Town	883,195	568,000	545,000	(23,000)	-4.0%	
635 Minden Trash	100,000	100,000	-	(100,000)	-100.0%	
636 Minden Capital Const	40,000	-	-	-	0.0%	
TOTAL	10,577,888	10,264,996	14,018,464	3,306,727	32.2%	

Fund Balance

One important measure of the County’s financial condition is the level of unrestricted fund balance in each fund. Fund balance, often referred to as “reserves”, is the accumulated revenues in excess of expenditures. Every fund may have different reserve levels, as the need is primarily determined by the degree of risk or volatility associated with revenues. As described in this chapter, the Board of County Commissioners has adopted reserve policies to ensure the County’s stable financial condition.

The County maintains a prudent level of financial resources to guard against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures.

The All-Funds Summary on the adjacent page shows the projected available fund balances as of June 30, 2022. Overall, the County’s unrestricted fund balances are expected to decrease by \$3.9 million, or 5.6% in the aggregate. The General Fund budget projects a decrease in fund balance reserves of \$2.7 million, a 22.4% decrease over the June 30, 2021 projected fund balance. Despite the adverse economic impact of the COVID-19 pandemic, General Fund reserves are at 17% of total expenditures.

Using reserves to balance the budget is only considered within the context of a plan to return to a structurally balanced budget over time. The County’s financial policy requires a minimum level of unassigned fund balance in the General Fund equivalent to two months of regular, on-going operating expenditures (including transfers out).

Adopted Budget Fiscal Year 2021-22

The need for a minimum fund balance in other funds is determined primarily by the amount and degree of risk associated with revenues, pay-as-you-go vs. capital financing, and the requirements to fund emergencies or contingencies. The County budgets and strives to maintain a fund balance of at least 8.3% of estimated annual operating expenditures in its Special Revenue Funds, with the exception of the Room Tax Fund. The minimum level of fund balance in the Room Tax Fund is 25% of the operating budget, including transfers.

**All Funds Summary by Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2022**

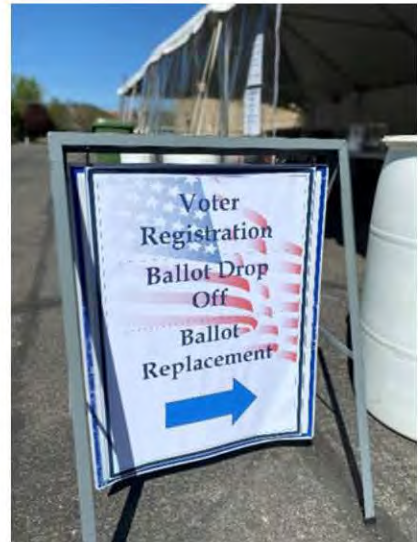
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Internal Service Funds (1)	Enterprise Funds (1)	Totals
Revenues and Other Sources							
Beginning Fund Balance	12,174,468	17,121,695	1,074,704	13,669,258	4,500,842	21,666,077	70,207,044
Taxes	25,659,000	27,432,798	-	3,267,898	245,000	-	56,604,696
Licenses & Permits	5,237,459	1,007,446	-	300,000	-	-	6,544,905
Intergovernmental Revenue	14,844,140	9,989,906	-	1,780,577	-	10,250	26,624,873
Charges For Service	6,006,045	2,905,828	-	-	4,808,576	13,731,874	27,452,323
Fines & Forfeits	643,964	51,159	-	-	-	-	695,123
Interest Revenue	317,818	321,451	642	379,286	135,033	315,584	1,469,814
Miscellaneous Revenue	639,937	504,049	-	-	-	1,933,582	3,077,568
Total Revenues and Other Sources	65,522,831	59,334,332	1,075,346	19,397,019	9,689,451	37,657,367	192,676,346
Expenditures and Other Uses							
Salaries & Wages	22,994,437	11,279,600	-	179,506	702,050	2,537,707	37,693,300
Employee Benefits	12,613,311	5,424,794	-	82,036	328,826	1,230,872	19,679,839
Services & Supplies	12,915,995	25,928,237	850	1,223,989	3,596,118	7,632,662	51,297,851
Capital Outlay/Projects	445,000	1,368,840	-	8,558,167	202,422	3,410,225	13,984,654
Miscellaneous	-	196,680	-	-	-	-	196,680
Depreciation	-	-	-	-	-	-	-
Ending Fund Balance	16,554,088	15,136,181	-	9,353,321	4,860,035	22,845,901	68,749,526
Total Expenditures and Other Uses	65,522,831	59,334,332	850	19,397,019	9,689,451	37,657,367	191,601,850
Excess Revenues over Expenditures	4,379,620	(1,985,514)	(208)	-	359,193	1,179,824	(383,022)
Other Financing Sources/(Uses)							
Contingencies	(686,131)	(460,442)	-	-	-	-	(1,146,573)
Other	-	-	-	-	6,000	115,000	121,000
Debt Service	-	-	(2,180,808)	-	-	(339,830)	(2,520,638)
Operating transfers in	247,005	7,146,541	2,049,913	4,333,147	116,858	125,000	14,018,464
Operating transfers (out)	(6,673,285)	(5,096,160)	-	(2,124,019)	-	(125,000)	(14,018,464)
Total Other Sources/Uses	(7,112,411)	1,589,939	(130,895)	2,209,128	122,858	(224,830)	(3,546,211)
Increase (Decrease) in Fund Balance	(2,732,791)	(395,575)	(131,103)	2,209,128	482,051	954,994	(3,929,233)
Beginning Fund Balance	12,174,468	17,121,695	1,074,704	13,669,258	4,500,842	21,666,077	70,207,044
Ending Fund Balance	9,441,677	16,726,120	943,601	15,878,386	4,982,893	22,621,071	66,277,811
% Increase (Decrease) in Fund Balance	-22.4%	-2.3%	-12.2%	16.2%	10.7%	4.4%	-5.6%

(1) Proprietary Fund expenses such as capital outlay and principal payments on debt are included in the annual budget and are adjusted at year-end to comply with generally accepted accounting principles. Fund Balance reflects current assets less current liabilities.

General Fund

In This Section

The General Fund is the general operating fund of the County. All general tax revenues and other sources that are not required either legally or by generally accepted accounting principles (GAAP) to be accounted for in other funds are accounted for in the General Fund. This section contains tables, graphs and analysis related to the General Fund's fiscal 2022 revenue and expenditures as compared to prior fiscal years.



Adopted Budget Fiscal Year 2021-22

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	12,169,219	9,774,468	12,174,468	2,400,000	24.6%
Taxes	23,078,051	24,438,543	25,659,000	1,220,457	5.0%
Licenses & Permits	4,973,490	4,196,652	5,237,459	1,040,807	24.8%
Intergovernmental Revenue	14,890,118	12,977,128	14,844,140	1,867,012	14.4%
Charges For Service	6,513,787	5,785,948	6,006,045	220,097	3.8%
Fines & Forfeits	1,127,283	1,268,417	643,964	-624,453	-49.2%
Interest Revenue	701,129	50,000	317,818	267,818	535.6%
Miscellaneous Revenue	557,513	310,770	639,937	329,167	105.9%
Total Revenues and Other Sources	64,010,590	58,801,926	65,522,831	6,720,905	11.4%
Expenditures and Other Uses					
Salaries & Wages	22,023,955	22,594,415	22,994,437	400,022	1.8%
Employee Benefits	11,370,011	11,906,908	12,613,311	706,403	5.9%
Services & Supplies	10,446,414	9,906,832	12,915,995	3,009,163	30.4%
Capital Outlay/Projects	502,697	-	445,000	445,000	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	15,786,791	14,393,771	16,554,088	2,160,317	15.0%
Total Expenditures and Other Uses	60,129,868	58,801,926	65,522,831	6,720,905	11.4%
Excess Revenues over Expenditures	7,498,294	4,619,303	4,379,620	(239,683)	-5.2%
Other Financing Sources/(Uses)					
Contingencies	-	(766,776)	(686,131)	80,645	-10.5%
Other	19,400	-	-	-	-
Operating transfers in	396,826	287,718	247,005	(40,713)	-14.2%
Operating transfers (out)	(4,296,948)	(3,715,187)	(6,673,285)	(2,958,098)	79.6%
Total Other Sources/Uses	(3,880,722)	(4,194,245)	(7,112,411)	(2,918,166)	69.6%
Increase (Decrease) in Fund Balance	3,617,572	425,058	(2,732,791)	(3,157,849)	-742.9%
Beginning Fund Balance	12,169,219	9,774,468	12,174,468	2,400,000	24.6%
Assigned to Restricted Revenues	(2,394,751)	-	-	-	-
Budget Adjustments (1)	-	1,974,942	-	(1,974,942)	-
Ending Fund Balance, Unassigned	9,774,468	12,174,468	9,441,677	(2,732,791)	-22.4%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Budget Summary

General Fund revenues and other sources are budgeted at \$53,595,368, and total expenditures and other uses amount to \$56,328,159. Projected unassigned ending fund balance is \$9.4 million, or 17% of total expenditures including transfers.

Departments that are primarily funded by the General Fund include:

General Fund Departments

Assessor	Finance
Clerk-Treasurer	Human Resources
Community Development	Juvenile Probation
Community Services Animal Care Division	Technology Services
Community Services Weed Division	Public Administrator
Constable	Public Guardian
County Commissioners	Public Works Admin, Building and Engineering
County Manager	Recorder
District Attorney	Sheriff
District Court	

The Community Services, County Manager, District Court, Human Resources and the Public Works Departments are also funded by other special revenue, internal service or enterprise funds. Individual departmental budgets are located in the Budget by Department chapter of this document.

General Fund Revenue Analysis

General Fund resources include taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures, investment earnings, miscellaneous revenue and fund balance.

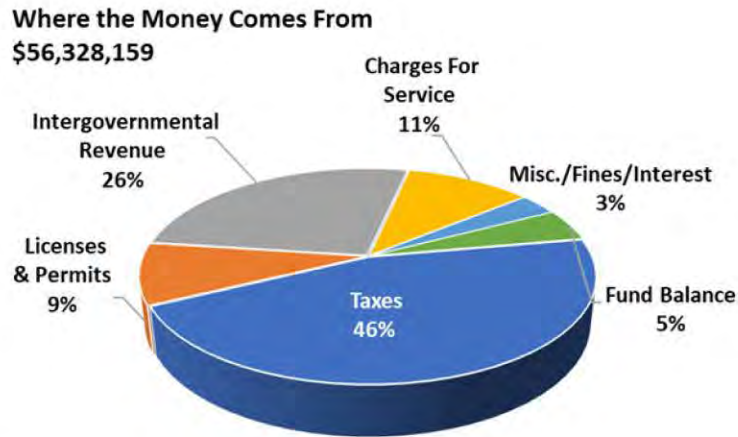
The fiscal 2022 revenue budget is estimated at \$53.6 million, an 8.7% increase as compared to the adopted fiscal 2021 revenue budget. Combined with the use of fund balance (\$2.7 million), total General Fund resources amount to \$56,328,159.

General Fund Revenue Summary Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Taxes	23,078,051	24,438,543	25,659,000	1,220,457	5.0%
Licenses & Permits	4,973,490	4,196,652	5,237,459	1,040,807	24.8%
Intergovernmental Revenue	14,890,118	12,977,128	14,844,140	1,867,012	14.4%
Charges For Service	6,513,787	5,785,948	6,006,045	220,097	3.8%
Fines & Forfeits	1,127,283	1,268,417	643,964	(624,453)	-49.2%
Interest Revenue	701,129	50,000	317,818	267,818	535.6%
Miscellaneous Revenue	576,913	310,770	639,937	329,167	105.9%
Operating transfers in	396,826	287,718	247,005	(40,713)	-14.2%
	52,257,597	49,315,176	53,595,368	4,280,192	8.7%

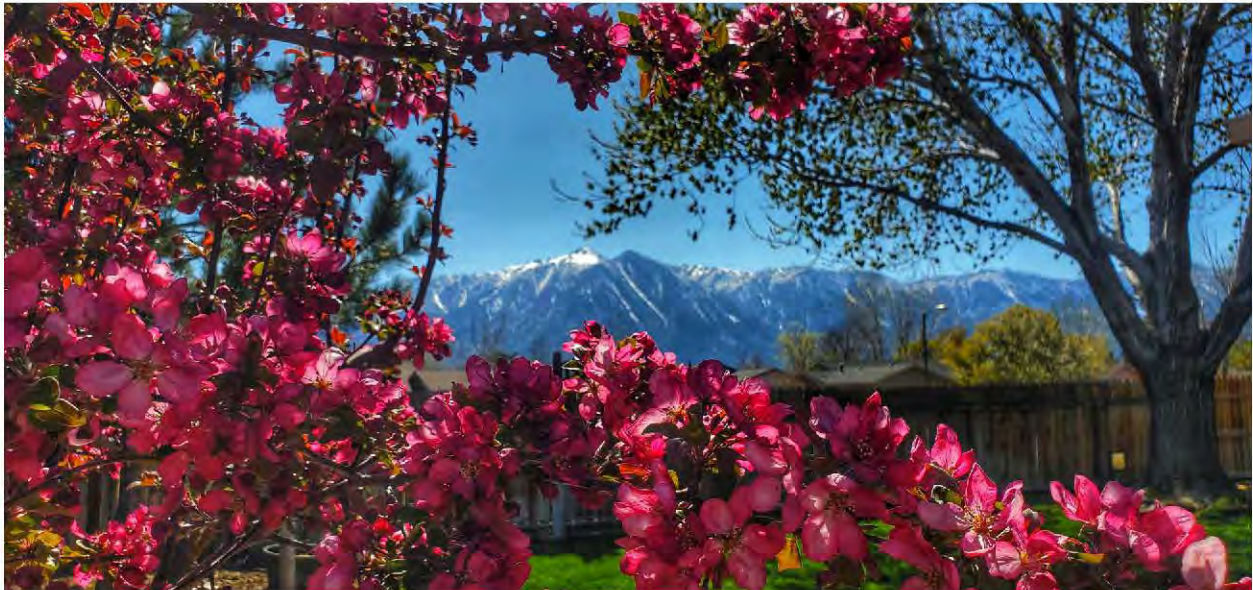
Property Taxes

Property taxes are the largest revenue source in the General Fund, accounting for 46% of the total resources. Douglas County's property tax rate is \$1.168 per \$100 of assessed valuation. Of this, the General Fund's levy is 0.8761 or 69% of the total property taxes levied by the County. Property tax revenue, estimated at \$25.7 million, is expected to increase by \$1.2 million, or 5%, due to increases in the County's assessed valuation.



Licenses and Permits

Amounting to 9% of the General Fund revenues or \$5.2 million, licenses and permits are comprised of building permits, liquor and gaming licenses, utility franchise fees, vacation home renewal permit fees and other fees generated by County departments.



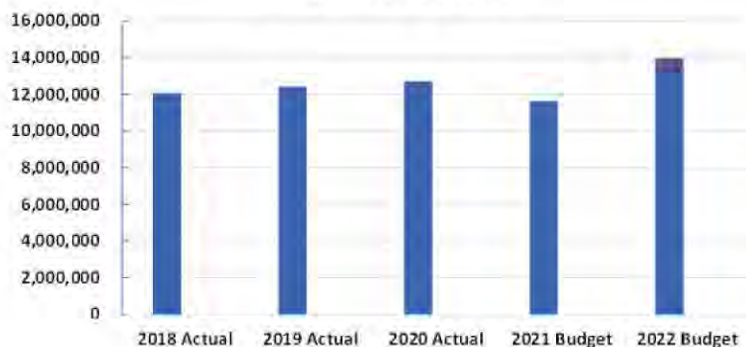
Intergovernmental Revenue

These revenues originate with Federal, State or other local governments and are distributed to Douglas County. Included in this category is the Consolidated Tax Distribution, gaming licenses and table taxes, federal payments in lieu of taxes and state and federal grants. Grants are not included in the adopted budget and are augmented at the time the grant is awarded. Total Intergovernmental revenue amounts to 26% of all General Fund resources and is estimated at \$14.8 million.

Consolidated Tax Distribution (CTX)

The Consolidated Tax Distribution is the second largest revenue source, accounting for 26% of all General Fund revenue. CTX is budgeted at \$14 million, a 20% increase as compared to the 2021 adopted budget. The taxes comprising the Consolidated Tax are highly elastic in nature and consist of six sources that are deposited into the State’s Local Government Tax Distribution Account and then allocated among local governments based on a statutory formula. Listed below are the revenues comprising the Consolidated Tax Distribution.

**Consolidated Tax (CTX)
Fiscal 2018 to 2022**



1. Sales Taxes:

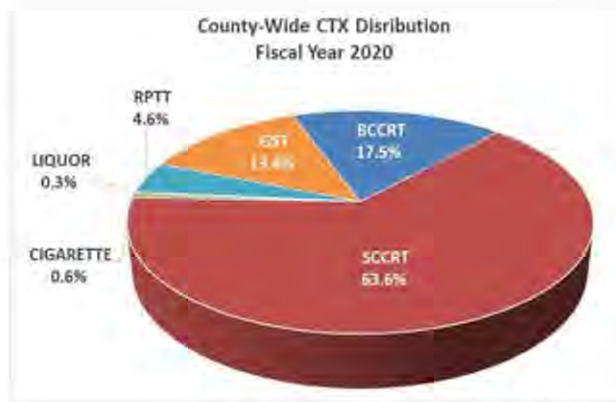
In Nevada, sales taxes are not distributed based on point of sale. Instead, sales and use taxes are combined with several other revenues and deposited into the State’s Local Government Tax Distribution Account and then allocated among local governments. The Supplemental City/County Relief Tax (“SCCRT”) and Basic City/County Relief Tax (“BCCRT”) are each a component of the combined sales and use tax levied by the State. The SCCRT is levied at a rate of 1.75% and the BCCRT is levied at a rate of 0.50%. The revenues from each of these sources are collected monthly by the State Department of Taxation and, following adjustments for certain rural counties and costs of collections, are remitted to the county of origin, then divided among the local governments within each county according to a formula. In Douglas County, the SCCRT is a guaranteed amount. In Fiscal Year 2020, combined SCCRT and BCCRT collections accounted for a combined 81% of the CTX distributed within the County.

2. Basic Governmental Services Tax:

The Basic Governmental Services Tax (“GST”) is levied at a rate of \$0.04 cents per dollar of valuation of motor vehicles, and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer’s suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after nine years. Ninety-four percent of the proceeds of the GST is distributed to local governments in the County of origin. In Fiscal Year 2020, the GST accounted for 13% of the CTX distributed within the County.

3. Real Property Transfer Tax:

The Real Property Transfer Tax (“RPTT”) is paid by the buyer and seller, who are jointly and severally liable for the payment of the taxes. A portion of the RPTT is deposited in the Local Government Tax Distribution Account for distribution to local governments in the County of origin and a portion is retained by the state for various purposes. In Fiscal Year 2020, the RPTT accounted for 17% of the CTX distributed within the County.



4. Cigarette Tax:

The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of \$0.09 cents per cigarette, which equates to \$1.80 per pack. Of that amount, \$0.05 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The remaining \$0.85 cents per pack is distributed to the Nevada State General Fund.

5. Liquor Tax:

The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax. Of the \$3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, \$0.50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments.

Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In Fiscal Year 2020, combined Cigarette Tax and the Liquor Tax collections 0.9% of the CTX distributed within the County.

Charges for Services

This revenue source consists of a variety of fees and charges generated by Douglas County departments. Charges for Services are budgeted at \$6.0 million, an increase of 3.8% as compared to the 2021 budget. Some of the largest sources of unrestricted revenue are engineering fees, planning fees, Douglas County School District reimbursement and sheriff fees.

Restricted Charges for Services

Several fees and charges are restricted for specific purposes based on the NRS or County policy. These revenues are not included in available fund balance calculations and are budgeted via budget augmentations. The three largest restricted revenue sources are guardian fees, attorney fees for protected persons, and house arrest fees.

Fines and Forfeitures

Fines and forfeitures are financial penalties imposed for violations of the law. Fines include moving and parking tickets, court-imposed fines, and other criminal justice-related charges and penalties. A forfeiture is when the Sheriff's department seize property that is believed to be connected to a crime. This revenue source is budgeted at \$640K, almost a 50% decrease as compared to the 2021 budget. Some revenue is also restricted for specific purposes. The three largest revenue sources are East Fork Justice Court fines, Tahoe Justice Court fines, and the District Court restricted special filing fee.

Interest Earnings

Interest earnings are a function of interest rates and available cash balances. The County earns interest on its funds through investment vehicles in accordance with the County Treasurer's investment policy and NRS. Interest earnings are budgeted at \$318K.

Miscellaneous Revenue

This category consists of penalties on delinquent taxes, Douglas County Sheriff's Office special event reimbursements, miscellaneous donations, rental income and other refunds and reimbursements. Budgeted at \$640K, this represents a 106% increase as compared to the 2021 adopted budget as special events were cancelled in fiscal 2021 due to the pandemic.

Transfers from Other Funds

Transfers from other funds amount to \$247K.



General Fund Expenditure Analysis

General Fund expenditures amount to \$56.3 million, including transfers. This is an increase of \$7.4 million, or 15.2% as compared with fiscal 2021.

Expenditures by Type

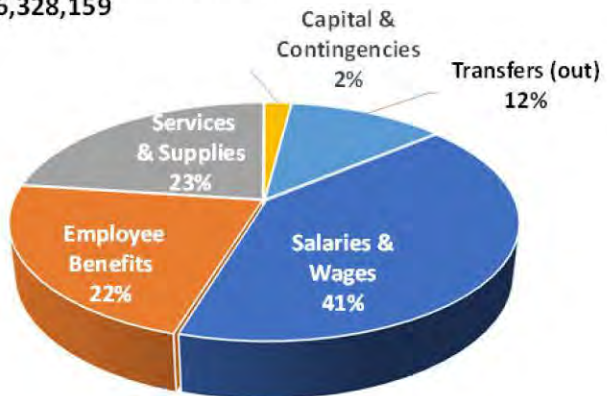
General Fund Expenditures by Type Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Salaries & Wages	22,023,955	22,594,415	22,994,437	400,022	1.8%
Employee Benefits	11,370,011	11,906,908	12,613,311	706,403	5.9%
Services & Supplies	10,446,414	9,906,832	12,915,995	3,009,163	30.4%
Capital Outlay/Projects	502,697	-	445,000	445,000	0.0%
Miscellaneous	-	-	-	-	0.0%
Contingency	-	766,776	686,131	(80,645)	-10.5%
Transfers to Other Funds	4,296,948	3,715,187	6,673,285	2,958,098	79.6%
Total Expenditures and Other Uses	48,640,025	48,890,118	56,328,159	7,438,041	15.2%

Salaries and Benefits

Salaries and Benefits comprise 63% of the General Fund budget. Estimated at \$35.6 million, this represents a combined increase of \$1.1 million, or 3.2% from the 2021 budget. Salaries and wages increased by 1.8% as compared to the 2021 budget. Employee benefits increased by 5.9% largely due to increases in medical insurance premiums.

Where the Money Goes \$56,328,159



Douglas County has labor agreements with the Employees Association, Sheriff's Protective (Sergeant's) Association, Sheriff's Protective Association and its Non-Represented Employees. Pay-for-performance increases are based on merit and range up to 3.0% per annum. Cost of living increases in fiscal 2022 amount to 2.0%.

A hiring freeze on vacant positions was implemented in fiscal 2021 to mitigate the impacts of the COVID-19 pandemic. As revenues improved, authorized staffing levels in the General Fund increased to 362.2 full time equivalents (FTEs) in fiscal 2022, and previously frozen positions were reinstated. Additionally, several positions were authorized subsequent to the adoption of the fiscal 2021 budget. These include two Code Enforcement Officers, a Grants Administrator and a Juvenile Probation Officer.

**General Fund Authorized Personnel
Fiscal Years 2021-2022**

	2020-21	2021-22	2021 vs 2022	
	Adopted Budget	Adopted Budget	Amount	Percent
Assessor	9.00	9.00	-	0.0%
Clerk Treasurer	15.16	15.04	(0.1)	-0.8%
Commissioners	5.00	5.00	-	0.0%
Community Development	26.22	29.23	3.0	11.5%
Community Services	10.50	10.50	-	0.0%
Constable	12.72	12.72	-	0.0%
County Manager	10.00	10.50	0.5	5.0%
District Attorney	20.75	21.00	0.3	1.2%
District Court	17.25	17.25	-	0.0%
Finance	11.00	12.00	1.0	9.1%
Human Resources	6.00	6.00	-	0.0%
Juvenile Probation	17.00	18.00	1.0	5.9%
Public Administrator	1.00	1.00	-	0.0%
Public Guardian	3.00	3.00	-	0.0%
Public Works	40.00	40.00	-	0.0%
Recorder	5.75	5.75	-	0.0%
Sheriff	130.23	129.23	(1.0)	-0.8%
Technology Services	15.00	17.00	2.0	13.3%
Total General Fund	355.58	362.22	6.64	1.9%

Services and Supplies

Services and Supplies are expected to be \$12.9 million, an increase of \$3.0 million in fiscal 2022. Increases are attributed to professional services for plan reviews, economic development vitality plan updates, field inspection assistance and inventory control; new Municode, Hydro Cad and Microsoft 365 software; flooring replacement in the Animal Control Building, Sheriff Department remodel, maintenance of the Tahoe Judicial building, Tahoe Senior Center and County parking lots; establishment of personal computer refresh and server refresh cycles; fleet card system; small equipment for Weed Control, and additional training for County staff.

Capital Outlay

Capital outlay includes vehicles and equipment having a unit cost of more than \$10,000 and an estimated life of more than one year. Amounting to \$445K, these enhancements will provide replacement of the Fleet oil heater and new vehicles for the Clerk-Treasurer, Building Inspectors, Code Enforcement and Weed Control.

Expenditures by Department and Function

The General Fund budget can be divided into departments and also functions, or similar areas of activities. Functional areas are determined by GAAP and consist of general government, judicial, public safety, public works, community development, health and sanitation, capital outlay and transfers to other funds. Departments are determined by the County's organizational structure. Further expenditure variance analysis by department can be found in the departmental budget chapter of this document.

General Fund Expenditures by Function Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
General Government	11,248,412	10,741,143	13,002,620	2,261,477	21.1%
Judicial	10,530,428	10,137,826	10,564,821	426,995	4.2%
Public Safety	18,257,378	18,951,896	18,893,553	(58,343)	-0.3%
Public Works	964,978	927,859	1,468,850	540,991	58.3%
Community Development	2,521,919	2,677,358	3,680,696	1,003,338	37.5%
Health and Sanitation	819,962	972,073	1,129,644	157,571	16.2%
Interfund Transfers	4,296,948	3,715,187	6,673,285	2,958,098	79.6%
Non-Departmental	-	766,776	914,690	147,914	19.3%
Total Expenditures and Other Uses	48,640,025	48,890,118	56,328,159	7,438,041	15.2%

General Fund Expenditures by Department Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Assessor	808,433	883,494	875,967	(7,527)	-0.9%
Clerk-Treasurer	1,619,841	1,539,765	1,747,303	207,538	13.5%
Community Development	2,521,919	2,677,358	3,680,696	1,003,338	37.5%
Community Services Animal Care and Weed Divisions	1,226,205	1,376,074	1,563,214	187,140	13.6%
Constable	1,249,535	1,126,943	1,136,559	9,616	0.9%
County Commissioners	330,980	314,180	337,999	23,819	7.6%
County Manager	2,046,653	1,879,435	2,348,851	469,416	25.0%
District Attorney	2,788,649	2,753,126	2,770,212	17,086	0.6%
District Court	4,076,751	4,093,705	4,329,135	235,430	5.8%
Finance	1,218,809	1,221,474	1,393,958	172,484	14.1%
Human Resources	561,571	549,197	592,000	42,803	7.8%
Juvenile Probation	1,800,314	1,854,540	1,983,263	128,723	6.9%
Technology Services	4,105,488	3,810,136	5,104,703	1,294,567	34.0%
Public Administrator	13,731	26,837	38,268	11,431	42.6%
Public Guardian	278,136	282,675	307,384	24,709	8.7%
Public Works Admin, Building and Engineering	964,978	927,859	1,468,850	540,991	58.3%
Recorder	556,637	543,462	601,839	58,377	10.7%
Sheriff	18,174,447	18,547,895	18,459,983	(87,912)	-0.5%
Nondepartmental	-	766,776	914,690	147,914	-0.5%
Transfer to Other Funds	4,296,948	3,715,187	6,673,285	2,958,098	79.6%
Total Expenditures and Other Uses	48,640,025	48,890,118	56,328,159	7,438,041	15.2%

General Government

General Government accounts for 23.1% or \$13 million of the total budget. Departments in this category include Assessor, Clerk, Treasurer, County Commission, County Manager, Finance, Human Resources, Information Services and the Recorder.

Judicial

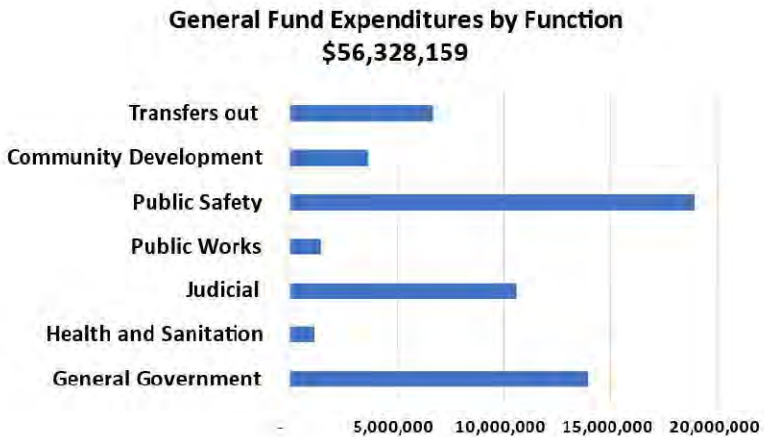
The Judicial function amounts to 18.8% of the General Fund budget or \$10.6 million. Departments and divisions include the Constable, District Attorney, District Courts, CASA, Public Guardian and Administrator, Public Defender, Juvenile Probation, JPO Detention Center, Court Computer System, East Fork and Tahoe Justice Courts and Alternative Sentencing.

Public Safety

Public Safety is the largest function accounting for 33.5% or \$18.9 million of all General Fund expenditures. It includes all appropriations for the Sheriff’s Department including Administration, Records, Jail, Investigations, Vehicle Maintenance, School Resource Officers, Patrol, Trinet and Bailiffs. Also included in this function is Animal Control.

Public Works

Public Works includes the Administration, Building and Engineering Divisions and amounts to 2.6% of the budget. Other activities of the Public Works Department are housed in the Road, Water, Sewer and Motor Pool funds.



Community Development

The Community Development function includes all activities of the Department including Administration, Building, Planning and Engineering. Appropriations amount to \$3.7 million or 6.5% of the total General fund expenditures.

Health and Sanitation

Health and Sanitation includes the Weed Division of the Community Services Department and amounts to \$1.1 million or 1.6% of the budget.

Transfers

Transfers from the General Fund to other funds amounts to \$6.7 million.

Transfers to Other Funds

Library	797,492
Room Tax	210,285
Stormwater	1,105,000
911 Emergency Services	239,882
Senior Services	534,994
Motor Pool	116,858
County Construction	2,511,167
Regional Transportation	1,157,607
Total Transfers Out	<u>6,673,285</u>

General Fund Five-Year Forecast

The County uses a five-year financial forecast process for the General Fund, and other major funds, to focus on correcting structural budget imbalances over the long range.

The forecast on the following page is a model that takes a forward look at the County’s revenues and expenses with the purpose of identifying financial trends, shortfalls, and issues, so the Board of County Commissioners and management can make proactive decisions. The financial forecast is not intended as a budget or as a proposed financial plan. The intent is to forecast each fund’s financial position under certain assumptions. The forecast sets the stage for the upcoming budget process, aiding the County Manager and Board in establishing priorities and allocating resources appropriately.

By including all cash-based transactions in the forecast, the County can determine whether revenues are adequate to cover all expenses and future capital needs. Forecasting is one of the most powerful tools the County has available to help make informed financial decisions that will ensure the County’s future vitality and economic stability.

Forecast Methodology

Economic forecasting is not an exact science. Forecasted amounts are estimates based on historical data, current year budgeted costs, and professional judgment. Reality will be different. The forecast serves as a general guideline and requires regular adjustment, as actual results may vary from the forecast.

To enhance the accuracy of projections, the Finance Department identifies factors that contribute to changes in revenues and expenses such as: development, inflation, personnel costs, expected levels of service, interest rates, and known future events that impact operations or capital needs. Forecasting should neither overstate revenues nor understate expenses.

Many items are beyond the scope of the financial model and control of the BOCC and staff. Some events that could impact the financial future of the County are: drought, economic growth or recession, water supply, environmental mandates, and other events such as a major earthquake or flood. Any of these could make the assumptions and the model obsolete.

Major Assumptions in the Five-Year Forecast

The base year which drives future calculations is fiscal 2022. This model focuses on the best estimate of what will occur on the expense side, as well as a conservative approach on revenues. Since economic growth in the County is slow, revenue projections reflect nominal growth.

General Fund Five Year Forecast	2021-22	Forecast			
	Budget	2022-23	2023-24	2024-25	2025-26
Revenue	53,595,368	56,460,742	58,124,268	59,839,473	61,608,016
Expenditures	(56,328,159)	(56,037,147)	(57,559,022)	(59,126,552)	(60,741,109)
Excess Revenues Over Expenditures	(2,732,791)	423,595	565,246	712,921	866,907
Fund Balance	9,441,677	9,865,272	10,430,518	11,143,439	12,010,346
Fund Balance as a % of Expenditures	17.6%	18.1%	18.8%	19.8%	20.9%

Assumptions

1. In fiscal 2023, revenues were forecasted based on 2020 actuals for licenses and permits, charges for services, fines and forfeits and miscellaneous revenue.
2. All revenues increased by an average of 3.0% in the out years.
3. The base year for expenditure projections is fiscal 2022.
4. Expenditures increased by an average of 3.4% in the out years.
5. Contingency is based on 1.5% of total expenditures including transfers.
6. Transfers out were reduced to \$4.7 million to maintain an average 18% fund balance.

Analysis

Based on certain assumptions, the General Fund's financial condition is sustainable over the next five years. Transfers out to other funds were reduced in the forecast to maintain adequate fund balances per the reserve policy.





Special Revenue Funds In This Section

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The County has 24 special revenue funds.

This section contains tables related to summary and individual fund data related to fiscal 2022 revenue and expenditures as compared to prior fiscal years.

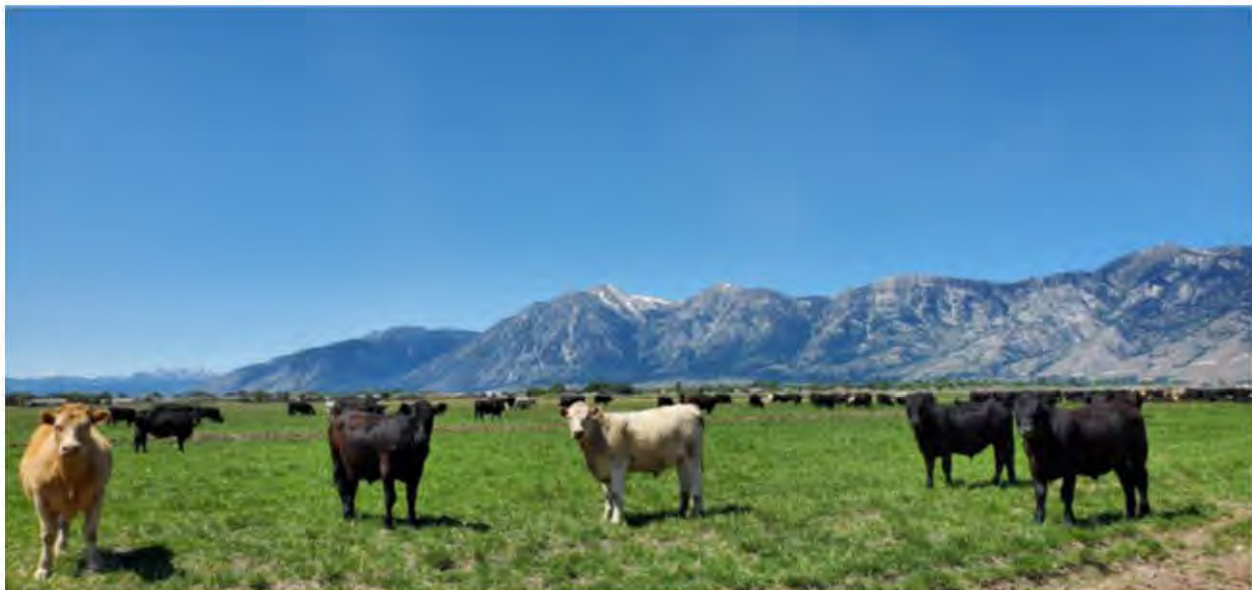


Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are restricted either by law or policy for specific purposes.

Departments that are primarily funded by Special Revenue Funds include:

<u>Special Revenue Fund Departments</u>	<u>Fund</u>
Nevada Cooperative Extension	Cooperative Extension
Solid Waste Management	Public Works
Landscape Maintenance Districts	Public Works
State Motor Vehicle Accident Indigent Assistance To Indigents	Community Services
Social Services	Community Services
P.A.L.S. Sales Tax Fund	Community Services
Law Library	Non Departmental
Library Fund	District Court
Road Operating	Library
Room Tax	Public Works
Library Gift Fund	Community Services
Tahoe Douglas Transportation District	Library
Justice Court Administrative Assessment	Public Works
China Spring Youth Camp	District Court
Western Nevada Regional Youth	District Court
Stormwater Management	District Court
911 Emergency Services	District Court
911 Surcharge	Public Works
Senior Services	E911
Redevelopment	E911
Town of Gardnerville	Community Services
Town of Genoa	County Manager
Town of Minden	Town of Gardnerville
	Town of Genoa
	Town of Minden



Adopted Budget Fiscal Year 2021-22

**Total Special Revenue Funds
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	21,683,493	22,551,173	17,121,695	(5,429,478)	-24.1%
Taxes	19,545,749	9,410,924	27,432,798	18,021,874	191.5%
Licenses and Permits	4,613,480	972,148	1,007,446	35,298	3.6%
Intergovernmental Revenue	10,698,761	9,372,343	9,989,906	617,563	6.6%
Charges For Service	3,123,944	2,828,376	2,905,828	77,452	2.7%
Fines and Forfeits	123,473	60,115	51,159	(8,956)	-14.9%
Interest Revenue	920,474	217,192	321,451	104,259	48.0%
Miscellaneous Revenue	2,384,163	581,706	504,049	(77,657)	-13.3%
Total Revenues and Other Sources	63,093,538	45,993,977	59,334,332	13,340,355	29.0%
Expenditures and Other Uses					
Salaries & Wages	10,222,757	11,009,229	11,279,600	270,371	2.5%
Employee Benefits	4,468,219	4,826,206	5,424,794	598,588	12.4%
Services & Supplies	13,788,316	12,686,068	25,928,237	13,242,169	104.4%
Capital Outlay/Projects	3,457,392	1,433,708	1,368,840	(64,868)	-4.5%
Miscellaneous	10,572,850	211,000	196,680	(14,320)	-6.8%
Ending Fund Balance	22,518,906	15,827,766	15,136,181	(691,585)	-4.4%
Total Expenditures and Other Uses	65,028,441	45,993,977	59,334,332	13,340,355	29.0%
Excess Revenues over Expenditures	(1,099,490)	(6,723,407)	(1,985,514)	4,737,893	-70.5%
Other Financing Sources/(Uses)					
Contingencies	-	(536,640)	(460,442)	76,198	-14.2%
Other	70,343	-	-	-	-
Operating transfers in	5,459,596	6,027,764	7,146,541	1,118,777	18.6%
Operating transfers (out)	(3,562,769)	(4,321,148)	(5,096,160)	(775,012)	17.9%
Total Other Sources/Uses	1,967,170	1,169,976	1,589,939	419,963	35.9%
Increase (Decrease) in Fund Balance	867,680	(5,553,431)	(395,575)	5,157,856	-92.9%
Beginning Fund Balance	21,683,493	22,551,173	17,121,695	(5,429,478)	-
Budget Adjustments (1)	-	123,953	-	(123,953)	-
Ending Fund Balance	22,551,173	17,121,695	16,726,120	(395,575)	-2.3%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Revenue Analysis

The total Special Revenue budget in fiscal 2022 amounts to \$49.4 million, an increase of \$19.8 million, or 67%. The Room Tax Fund experienced plummeting revenues during the pandemic and revenue was not budgeted in fiscal 2021 due to uncertainty in the hospitality industry.

With the exception of the Room Tax Fund, overall revenue in the Special Revenue Funds increased by 1.4%

Special Revenue Funds Revenue Summary Fiscal Years 2020-2022

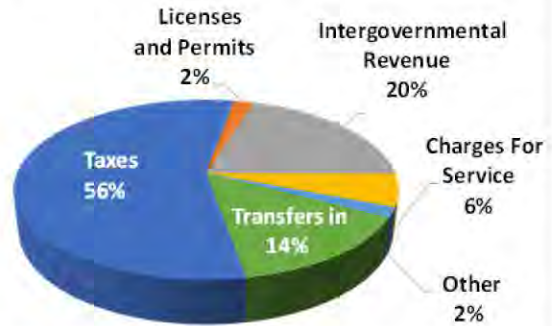
	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenue					
Cooperative Extension	313,912	315,385	332,559	17,174	5.4%
Solid Waste	770,367	658,028	670,948	12,920	2.0%
Landscape Maintenance	20,889	19,468	20,605	1,137	5.8%
Motor Vehicle Accident Indigent	444,789	446,677	468,000	21,323	4.8%
Assistance to Indigents	1,780,669	1,809,256	1,909,724	-	0.0%
Social Services	2,869,413	2,727,475	2,661,656	(65,819)	-2.4%
Parks, Airport, Library Sales Tax	-	1,730,040	2,217,494	487,454	28.2%
Law Library	19,030	18,711	18,405	(306)	-1.6%
Library	-	1,679,608	2,021,109	341,501	20.3%
Road	2,067,897	1,443,653	1,380,505	(63,148)	-4.4%
Room Tax	18,921,002	2,402,975	19,361,327	16,958,352	705.7%
Library Gift	48,069	532	1,208	676	127.1%
Tahoe-Douglas Transportation District	896,236	22,000	1,077,119	1,055,119	4796.0%
Justice Court	283,605	97,637	87,392	(10,245)	-10.5%
China Springs	5,386,808	5,197,951	4,984,154	(213,797)	-4.1%
Western Nevada Regional Youth	255,617	254,583	266,063	11,480	4.5%
Stormwater	1,183,648	945,933	1,123,256	177,323	18.7%
Flood Litigation	1,300,000	-	401,250	401,250	0.0%
911 Emergency Services	1,961,622	1,847,521	2,106,939	259,418	14.0%
911 Surcharge	574,836	463,572	560,759	97,187	21.0%
Senior Services	2,413,185	1,741,261	2,641,291	900,030	51.7%
Redevelopment	1,100,734	1,261,098	1,218,577	(42,521)	-3.4%
Town of Garderville	1,989,966	2,179,591	1,665,000	(514,591)	-23.6%
Town of Genoa	481,890	438,205	365,838	(72,367)	-16.5%
Town of Minden	1,855,800	1,769,408	1,798,000	28,592	1.6%
Total Revenue	46,939,984	29,470,568	49,359,178	19,788,142	67.1%

Taxes

Taxes comprise 56% of all revenue, amounting to \$27.4 million. Of this, \$9.5 million are property taxes and \$16.6 million are transient and occupancy taxes (TOT).

Ten Special Revenue Funds have separate property tax levies including the Towns of Gardnerville, Genoa and Minden.

**Total Revenue - Special Revenue Funds
\$49,359,178**



**Special Revenue Funds Property Tax Revenue and Tax Rates
Fiscal Years 2020 to 2022**

Fund	Tax Rates	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2022 vs Amount	%
Nevada Cooperative Extension	0.0100	297,613	310,188	326,000	15,812	5.1%
State Motor Vehicle Accident Indigent	0.0150	444,789	446,677	468,000	21,323	4.8%
State Medical Assistance to Indigents	0.0600	1,709,539	1,784,240	1,880,000	95,760	5.4%
Social Services	0.0337	931,567	973,446	1,025,000	51,554	5.3%
China Spring Youth Center	0.0039	110,358	109,078	118,000	8,922	8.2%
Western Nevada Regional Youth Center	0.0080	238,298	248,326	260,000	11,674	4.7%
911 Emergency Services	0.0475	1,413,673	1,470,584	1,551,000	80,416	5.5%
Redevelopment Area II	-	1,086,834	1,253,865	1,215,242	(38,623)	-3.1%
Gardnerville Town	0.6677	1,231,775	1,358,336	1,310,000	(48,336)	-3.6%
Genoa Town	0.6277	63,877	59,765	65,396	5,631	9.4%
Minden Town	0.6677	1,178,487	1,200,000	1,250,000	50,000	4.2%
Total		8,706,809	9,214,505	9,468,638	254,133	2.8%

Intergovernmental Revenue

Budgeted at almost \$10.0 million, Intergovernmental Revenue includes all revenue received from federal, state, and other local governments in the form of grants or shared revenues. State-shared revenue includes the PALS sales tax, gas taxes, and the Consolidated Tax Distribution (CTX) to the Towns.

The Social Services, China Spring Youth Camp and Senior Services Funds receive federal grant revenue. The China Spring Youth Camp will receive approximately \$845K in Nevada Medicaid reimbursement and \$3.9 million in revenue from other participating Nevada counties.

Charges for Services

Charges for services accounts for over 6% of the revenue budget and is comprised of a variety of revenues generated by County departments. Over \$2.9 million is budgeted for programs such as Adult Day Club, health clinic services, pre-school, Kids Club, Douglas County Community Center rentals, parks and recreation programs, justice of the peace fees, 911 surcharges and senior services programs.

Other Revenue

Interest revenue in the Special Revenue Funds is estimated at \$320k and is based on the County's available cash balances and the interest rate. The County earns interest on its funds through various investment vehicles in accordance with its investment policy.

Fines and Forfeits are generated from the Justice Court Administrative Assessment fee and are budgeted at \$51K.

Miscellaneous revenue total \$504K and consists of rental income, landscape maintenance district assessments, donations, and revenue from the Town of Genoa's Candy dance.

Transfers from Other Funds

Transfers from other funds are budgeted at \$7.1 million and consist of the following:

**Transfers From Other Funds
Fiscal Year 2022**

Fund	2021-22 Adopted Budget
General Fund	2,887,653
Assistance to Indigents	1,421,144
PALS Sales Tax	2,217,494
Room Tax	100,000
Tahoe Douglas Transp. District	19,000
Stormwater	401,250
Regional Transportation	100,000
Total	<u>7,146,541</u>



Expenditure Analysis

Total expenditures amount to \$49.7 million. The Room Tax Fund collects Transient and Occupancy taxes and remits a percentage of the revenue to the Tahoe Douglas Visitors Authority, Lake Tahoe Visitors Authority, the Lake Tahoe South Shore Chamber of Commerce and the Carson Valley Visitors Authority. A small portion is remitted to the State of Nevada Department of Taxation. Payments to these agencies were not budgeted in fiscal 2021, accounting for the majority of the \$14.7 million budgetary increase.

With the exception of the Room Tax Fund, overall expenditures in the Special Revenue Funds increased by 2.6%. More information can be found in the departmental budget section of this document.

Special Revenue Funds Expenditure Summary Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures					
Cooperative Extension	256,008	297,013	283,225	(13,788)	-4.6%
Solid Waste	359,796	429,599	675,812	246,213	57.3%
Landscape Maintenance	18,598	21,315	20,525	(790)	-3.7%
Motor Vehicle Accident Indigent	446,332	409,806	468,000	58,194	14.2%
Assistance to Indigents	1,757,335	1,887,067	1,848,201	(38,866)	-2.1%
Social Services	3,751,004	2,726,162	2,810,094	83,932	3.1%
Parks, Airport, Library Sales Tax (PALS)	-	1,730,040	2,217,494	487,454	28.2%
Law Library	26,018	25,628	30,011	4,383	17.1%
Library	-	1,679,608	2,021,069	341,461	20.3%
Road	2,102,545	2,445,410	1,779,305	(666,105)	-27.2%
Room Tax	18,918,690	5,902,249	19,853,184	13,950,935	236.4%
Library Gift	15,676	-	31	31	0.0%
Tahoe-Douglas Transportation District	431,302	206,789	493,832	287,043	138.8%
Justice Court	364,419	40,729	385	(40,344)	-99.1%
China Springs Youth Camp	5,099,088	5,412,256	5,146,595	(265,661)	-4.9%
Western Nevada Regional Youth	309,353	332,668	313,015	(19,653)	-5.9%
Stormwater	1,474,121	955,329	1,512,672	557,343	58.3%
Flood Litigation	470,000	-	401,250	401,250	0.0%
911 Emergency Services	2,075,999	2,009,959	2,125,458	115,499	5.7%
911 Surcharge	382,142	515,317	422,607	(92,710)	-18.0%
Senior Services	2,284,956	2,324,215	2,282,278	(41,937)	-1.8%
Redevelopment	1,221,334	1,256,463	1,215,242	(41,221)	-3.3%
Town of Garderville	1,984,504	2,168,543	1,658,684	(509,859)	-23.5%
Town of Genoa	463,312	496,012	409,920	(86,092)	-17.4%
Town of Minden	1,859,772	1,751,822	1,765,864	14,042	0.8%
Total Expenditures	46,072,304	35,023,999	49,754,753	14,730,754	42.1%

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.

University of Nevada - Reno, Cooperative Extension Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	279,879	337,783	355,837	18,054	5.3%
Taxes	297,613	310,188	326,000	15,812	5.1%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	16,299	5,197	6,559	6,559	126.2%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	593,791	653,168	688,396	40,425	6.2%
Expenditures and Other Uses					
Salaries & Wages	77,847	88,642	62,692	(25,950)	-29.3%
Employee Benefits	32,528	37,011	29,412	(7,599)	-20.5%
Services & Supplies	145,632	160,902	187,406	26,504	16.5%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	337,783	366,613	408,886	42,273	11.5%
Total Expenditures and Other Uses	593,791	653,168	688,396	35,228	5.4%
Excess Revenues over Expenditures	57,904	28,830	53,049	5,197	18.0%
Other Financing Sources/(Uses)					
Contingencies	-	(10,458)	(3,715)	6,743	-64.5%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(10,458)	(3,715)	6,743	-64.5%
Increase (Decrease) in Fund Balance	57,904	18,372	49,334	30,962	168.5%
Beginning Fund Balance	279,879	337,783	355,837	18,054	-
Budget Adjustments (1)	-	(318)	-	318	-
Ending Fund Balance	337,783	355,837	405,171	49,334	13.9%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Solid Waste Fund 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.

Solid Waste Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,281,685	1,692,256	1,619,485	(72,771)	-4.3%
Taxes	-	-	-	-	-
Licenses and Permits	652,396	588,000	594,020	6,020	1.0%
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	67,971	20,028	26,928	6,900	34.5%
Miscellaneous Revenue	50,000	50,000	50,000	-	-
Total Revenues and Other Sources	2,052,052	2,350,284	2,290,433	(59,851)	-2.5%
Expenditures and Other Uses					
Salaries & Wages	39,725	51,639	53,400	1,761	3.4%
Employee Benefits	16,712	21,613	23,291	1,678	7.8%
Services & Supplies	303,359	345,408	588,920	243,512	70.5%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,692,256	1,931,624	1,624,822	(306,802)	-15.9%
Total Expenditures and Other Uses	2,052,052	2,350,284	2,290,433	(59,851)	-2.5%
Excess Revenues over Expenditures	410,571	239,368	5,337	(234,031)	-97.8%
Other Financing Sources/(Uses)					
Contingencies	-	(10,939)	(10,201)	738	-6.7%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(10,939)	(10,201)	738	-6.7%
Increase (Decrease) in Fund Balance	410,571	228,429	(4,864)	(233,293)	-102.1%
Beginning Fund Balance	1,281,685	1,692,256	1,619,485	(72,771)	-
Budget Adjustments (1)	-	(301,200)	-	301,200	-
Ending Fund Balance	1,692,256	1,619,485	1,614,621	(4,864)	-0.3%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

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.

Landscape Maintenance Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	7,596	9,887	8,030	(1,857)	-18.8%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	490	160	197	37	23.1%
Miscellaneous Revenue	20,399	19,308	20,408	1,100	0
Total Revenues and Other Sources	28,485	29,355	28,635	(720)	-2.5%
Expenditures and Other Uses					
Salaries & Wages	8,095	10,500	-	(10,500)	-100.0%
Employee Benefits	10,503	-	-	(10,500)	-100.0%
Services & Supplies	-	10,500	20,218	20,218	-
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	0.0%
Ending Fund Balance	9,887	8,355	8,417	62	0.2%
Total Expenditures and Other Uses	28,485	29,355	28,635	(720)	-2.5%
Excess Revenues over Expenditures	2,291	(1,532)	387	1,919	125.3%
Other Financing Sources/(Uses)					
Contingencies	-	(315)	(307)	8	-2.5%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(315)	(307)	8	-2.5%
Increase (Decrease) in Fund Balance	2,291	(1,847)	80	1,927	-104.3%
Beginning Fund Balance	7,596	9,887	8,030	(1,857)	-
Budget Adjustments (1)	-	-10	-	10	-
Ending Fund Balance	9,887	8,030	8,110	80	1.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

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.

Motor Vehicle Accident Indigent Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	5,976	4,433	41,304	36,871	831.7%
Taxes	444,789	446,677	468,000	21,323	4.8%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	450,765	451,110	509,304	58,194	12.9%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	0.0%
Services & Supplies	446,332	403,750	468,000	468,000	-
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	0.0%
Ending Fund Balance	4,433	47,360	41,304	(6,056)	-1.3%
Total Expenditures and Other Uses	450,765	451,110	509,304	461,944	102.4%
Excess Revenues over Expenditures	(1,543)	42,927	-	(42,927)	-100.0%
Other Financing Sources/(Uses)					
Contingencies	-	(6,056)	-	6,056	-100.0%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(6,056)	-	6,056	-100.0%
Increase (Decrease) in Fund Balance	(1,543)	36,871	-	(36,871)	-100.0%
Beginning Fund Balance	5,976	4,433	41,304	36,871	-
Budget Adjustments (1)	-	-	-	-	-
Ending Fund Balance	4,433	41,304	41,304	-	0.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

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 \$0.06.

Assistance to Indigents Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,237,335	1,260,669	1,180,790	(79,879)	-6.3%
Taxes	1,709,540	1,784,240	1,880,000	95,760	5.4%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	-	25,016	29,724	4,708	18.8%
Miscellaneous Revenue	71,129	-	-	-	-
Total Revenues and Other Sources	3,018,004	3,069,925	3,090,514	20,589	0.7%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	267,355	266,000	251,051	(14,949)	-5.6%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,260,669	2,803,925	2,839,463	35,538	1.3%
Total Expenditures and Other Uses	1,528,024	3,069,925	3,090,514	20,589	0.7%
Excess Revenues over Expenditures	1,513,314	1,543,256	1,658,673	115,417	7.5%
Other Financing Sources/(Uses)					
Contingencies	-	(27,918)	(4,001)	23,917	-85.7%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(1,489,980)	(1,593,149)	(1,593,149)	-	-
Total Other Sources/Uses	(1,489,980)	(1,621,067)	(1,597,150)	23,917	-1.5%
Increase (Decrease) in Fund Balance	23,334	(77,811)	61,523	139,334	-179.1%
Beginning Fund Balance	1,237,335	1,260,669	1,180,790	(79,879)	-
Budget Adjustments (1)	-	(2,068)	-	2,068	-
Ending Fund Balance	1,260,669	1,180,790	1,242,313	61,523	5.2%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

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 tax rate is \$0.0337.

Social Services Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,969,700	1,088,110	1,026,204	(61,906)	-5.7%
Taxes	931,567	973,446	1,025,000	51,554	5.3%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	355,498	339,245	255,000	(84,245)	-24.8%
Charges For Service	215,291	316,160	294,393	(21,767)	-6.9%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	48,462	23,480	13,119	(10,361)	-44.1%
Miscellaneous Revenue	620	1,000	-	(1,000)	-100.0%
Total Revenues and Other Sources	3,521,138	2,741,441	2,613,716	(127,725)	-4.7%
Expenditures and Other Uses					
Salaries & Wages	962,199	1,031,991	1,092,321	60,330	5.8%
Employee Benefits	432,953	464,175	493,955	29,780	6.4%
Services & Supplies	1,292,364	1,187,148	1,179,175	(7,973)	-0.7%
Capital Outlay/Projects	1,059,987	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,088,109	58,127	(151,735)	(209,862)	-361.0%
Total Expenditures and Other Uses	4,835,613	2,741,441	2,613,716	(127,725)	-4.7%
Excess Revenues over Expenditures	(2,196,065)	(1,029,983)	(1,177,939)	(147,956)	-14.4%
Other Financing Sources/(Uses)					
Contingencies	-	(42,848)	(44,643)	(1,795)	4.2%
Other	-	-	-	-	-
Operating transfers in	1,317,975	1,074,144	1,074,144	-	0.0%
Operating transfers (out)	(3,500)	-	-	-	-
Total Other Sources/Uses	1,314,475	1,031,296	1,029,501	(1,795)	-0.2%
Increase (Decrease) in Fund Balance	(881,590)	1,313	(148,438)	(149,751)	-11405.3%
Beginning Fund Balance	1,969,700	1,088,110	1,026,204	(61,906)	-
Budget Adjustments (1)	-	(63,219)	-	63,219	-
Ending Fund Balance	1,088,110	1,026,204	877,766	(148,438)	-14.5%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Parks, Airport and Library Sales Tax Fund (PALS)

The PALS Fund was established in fiscal 2021 to account for the transfer of sales tax to the Room Tax and Library Funds. The tax is allocated 25% to Senior Services, 55% to the Library Fund and 20% to Parks. The sales tax was created by the Douglas County Sales and Use Tax Act of 1999.

**Parks, Airport and Library Sales Tax Fund (PALS)
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	-	-	-	-	-
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	1,730,040	2,217,494	487,454	28.2%
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	-	1,730,040	2,217,494	487,454	28.2%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	-	1,730,040	2,217,494	487,454	28.2%
Total Expenditures and Other Uses	-	1,730,040	2,217,494	487,454	28.2%
Excess Revenues over Expenditures	-	1,730,040	2,217,494	487,454	28.2%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	(1,730,040)	(2,217,494)	(487,454)	-
Total Other Sources/Uses	-	(1,730,040)	(2,217,494)	(487,454)	28.2%
Increase (Decrease) in Fund Balance	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Budget Adjustments (1)	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Law Library Fund

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

Law Library Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	32,266	25,278	18,323	(6,955)	-27.5%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	17,867	18,258	17,980	(278)	-1.5%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	1,163	453	425	(28)	-6.2%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	51,296	43,989	36,728	(7,261)	-16.5%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	26,018	25,249	29,620	4,371	17.3%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	25,278	18,740	7,108	(11,632)	-62.1%
Total Expenditures and Other Uses	51,296	43,989	36,728	(7,261)	-16.5%
Excess Revenues over Expenditures	(6,988)	(6,538)	(11,215)	(4,677)	-71.5%
Other Financing Sources/(Uses)					
Contingencies	-	(379)	(391)	(12)	3.2%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(379)	(391)	(12)	3.2%
Increase (Decrease) in Fund Balance	(6,988)	(6,917)	(11,606)	(4,689)	67.8%
Beginning Fund Balance	32,266	25,278	18,323	(6,955)	-
Budget Adjustments (1)	-	(38)	-	38	-
Ending Fund Balance	25,278	18,323	6,717	(11,606)	-63.3%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Library Fund

The Library Fund was established in fiscal 2021 and is supported by transfers from the PALS sales tax and from the General Fund. The Douglas County Public Library offers an extensive range of services, materials, technology and programs at facilities in Minden and Zephyr Cove. This fund was previously accounted for in the Room Tax Fund.

Library Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	32,266	32,266	433,969	401,703	1245.0%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	-	-	3,995	3,995	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	32,266	32,266	437,964	405,698	1245.0%
Expenditures and Other Uses					
Salaries & Wages	-	799,403	920,594	121,191	15.2%
Employee Benefits	-	386,187	455,734	69,547	18.0%
Services & Supplies	-	480,000	615,742	135,742	28.3%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	-	(1,633,324)	(1,554,106)	79,218	-4.9%
Total Expenditures and Other Uses	-	32,266	437,964	405,698	56.6%
Excess Revenues over Expenditures	-	(1,665,590)	(1,988,075)	(322,485)	-19.4%
Other Financing Sources/(Uses)					
Contingencies	-	(14,018)	(28,999)	(14,981)	106.9%
Other	-	-	-	-	-
Operating transfers in	-	1,679,608	2,017,114	337,506	20.1%
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	1,665,590	1,988,115	322,525	19.4%
Increase (Decrease) in Fund Balance	-	-	40	40	0.0%
Beginning Fund Balance	32,266	32,266	433,969	401,703	-
Budget Adjustments (1)	-	401,703	-	(401,703)	-
Ending Fund Balance	32,266	433,969	434,009	40	0.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

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.

Road Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	3,938,335	3,903,688	2,278,663	(1,625,025)	-41.6%
Taxes	282,056	196,419	296,972	100,553	51.2%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	934,239	916,891	924,509	7,618	0.8%
Charges For Service	7,651	10,000	5,000	(5,000)	-50.0%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	165,704	4,000	54,024	50,024	1250.6%
Miscellaneous Revenue	4,218	2,000	-	(2,000)	-100.0%
Total Revenues and Other Sources	5,332,203	5,032,998	3,559,168	(1,473,830)	-29.3%
Expenditures and Other Uses					
Salaries & Wages	511,165	526,037	577,039	51,002	9.7%
Employee Benefits	248,373	251,563	294,261	42,698	17.0%
Services & Supplies	761,155	960,567	882,152	(78,415)	-8.2%
Capital Outlay/Projects	531,872	600,000	-	(600,000)	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	3,903,688	2,694,831	1,805,716	(889,115)	-33.0%
Total Expenditures and Other Uses	5,956,254	5,032,998	3,559,168	(1,473,830)	-29.3%
Excess Revenues over Expenditures	(658,697)	(1,208,857)	(472,947)	735,910	60.9%
Other Financing Sources/(Uses)					
Contingencies	-	(57,264)	(25,853)	31,411	-54.9%
Other	59,686	-	-	-	-
Operating transfers in	614,343	314,343	100,000	(214,343)	-68.2%
Operating transfers (out)	(49,979)	(49,979)	-	49,979	49,979
Total Other Sources/Uses	624,050	207,100	74,147	(132,953)	-64.2%
Increase (Decrease) in Fund Balance	(34,647)	(1,001,757)	(398,800)	602,957	-60.2%
Beginning Fund Balance	3,938,335	3,903,688	2,278,663	(1,625,025)	-
Budget Adjustments (1)	-	(623,268)	-	623,268	-
Ending Fund Balance	3,903,688	2,278,663	1,879,863	(398,800)	-17.5%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Room Tax Fund

The Room Tax Fund accounts for all parks and recreation activities and room tax allocations made to various agencies and County programs.

Room Tax Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	3,736,284	3,738,596	2,941,619	(796,977)	-21.3%
Taxes	9,735,479	-	16,618,000	16,618,000	-
Licenses and Permits	3,961,084	384,148	413,426	29,278	-
Intergovernmental Revenue	2,029,440	-	-	-	-
Charges For Service	1,552,863	1,446,814	1,553,450	106,636	7.4%
Fines and Forfeits	-	0	-	-	-
Interest Revenue	175,752	15,000	53,813	38,813	258.8%
Miscellaneous Revenue	316,019	50,540	68,854	18,314	36.2%
Total Revenues and Other Sources	21,506,921	5,635,098	21,649,162	16,014,064	284.2%
Expenditures and Other Uses					
Salaries & Wages	2,877,513	2,312,205	2,702,957	390,752	16.9%
Employee Benefits	1,136,749	829,567	973,233	143,666	17.3%
Services & Supplies	3,531,337	2,432,677	15,225,098	12,792,421	525.9%
Capital Outlay/Projects	617,054	-	605,000	605,000	-
Miscellaneous	10,007,581	-	-	-	-
Ending Fund Balance	3,738,596	60,649	2,142,874	2,082,225	3433.2%
Total Expenditures and Other Uses	21,908,830	5,635,098	21,649,162	16,014,064	284.2%
Excess Revenues over Expenditures	(399,597)	(3,677,947)	(798,745)	2,879,202	78.3%
Other Financing Sources/(Uses)					
Contingencies	-	(72,800)	(91,896)	(19,096)	26.2%
Other	2,036	-	-	-	-
Operating transfers in	1,148,329	506,473	653,784	147,311	29.1%
Operating transfers (out)	(748,456)	(255,000)	(255,000)	-	-
Total Other Sources/Uses	401,909	178,673	306,888	128,215	71.8%
Increase (Decrease) in Fund Balance	2,312	(3,499,274)	(491,857)	3,007,417	-85.9%
Beginning Fund Balance	3,736,284	3,738,596	2,941,619	(796,977)	-
Budget Adjustments (1)	-	2,702,297	-	(2,702,297)	-
Ending Fund Balance	3,738,596	2,941,619	2,449,762	(491,857)	-16.7%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Revenue Analysis

A majority of the revenues in the Room Tax Fund are generated from room taxes on lodging and vacation home rentals in the Tahoe Township. These revenues are highly volatile and based on economic conditions.

COVID-19 Impact on Revenue

As a result of the COVID pandemic, casinos and hotels in Douglas County were closed between March and June 2020 due to the Governor’s directive. In June, gaming restrictions were authorized to resume as long as operators were in compliance with the Gaming Control Board policies. In November 2020, casinos, restaurants and bars were further restricted to 25% occupancy due to increases in the number of COVID-19 cases. These restrictions had significant adverse impacts on the hospitality industry (hotels) and the ability to generate and collect room tax. Between March 2020 and June 30, 2020 all room tax generation stopped. Because there was no forecasted end to the shutdown, the County did not budget for room tax revenues in the fiscal 2022 budget.

In February 2021, the Governor announced the easing of certain COVID-19 mitigation measures and set a long-term strategy to return the management of COVID-19 to local counties on May 1, 2021. As restrictions on statewide closures relaxed and hotel properties were allowed to open it was impossible to estimate the success these properties would experience. Because of pent-up demand and the desire to visit Lake Tahoe, and the inability to travel internationally or fly state to state, Lake Tahoe became a popular drive-to destination. To date, because of the lifting of restrictions and the continued ability for hotel properties to operate, Douglas County is on track to have one of the single best room tax revenue generations years in its history.

Room Tax Fund Revenues Fiscal Years 2020-2022

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Taxes	9,735,479	-	16,618,000	16,618,000	0.0%
Licenses and Permits	3,961,084	384,148	413,426	29,278	7.6%
Intergovernmental Revenue	2,029,440	-	-	-	0.0%
Charges For Service	1,552,863	1,446,814	1,553,450	106,636	7.4%
Fines and Forfeits	-	-	-	-	0.0%
Interest Revenue	175,752	15,000	53,813	38,813	258.8%
Miscellaneous Revenue	318,055	50,540	68,854	18,314	36.2%
Operating transfers in	1,148,329	506,473	653,784	147,311	29.1%
	18,921,002	2,402,975	19,361,327	16,958,352	705.7%

Taxes

The largest revenues come from a 10% room tax levy collected and used as allowed by law. In fiscal 2011 and 2018, a 3% and a 1% Transient Lodging License Tax were established, respectively. A room tax surcharge of \$5 per a night was added to the Lake Tahoe Township effective on July 1, 2019.

Almost 86% of all revenue in the Room Tax Fund is generated through the Transient and Occupancy Tax (TOT) and Vacation Home Rentals. TOT revenue averaged \$13 million in fiscal years 2019 and 2020, and \$16.6 million is budgeted in fiscal 2022.

Adopted Budget Fiscal Year 2021-22

On June 3, 2021, the Board of County Commissioners adopted significant changes to the Douglas County Vacation Home Rental (VHR) program. The new VHR ordinance became effective on July 15, 2021. Some of the changes limits the total number of permits to no more than 600 in the Tahoe Township and limits the percentage of VHRs per neighborhood area. New permit applicants will not be able to obtain a permit immediately and will be waitlisted pending eligibility.

Charges for Services

The Parks and Recreation Division generates revenue for a variety of its programs and classes including preschool, Douglas County Community Center and Kahle Center programs and passes, Topaz Park, recreation fees, and fees for softball, football, volleyball, basketball and youth sports. Over \$1.5 million is expected to be collected in fiscal 2022.

Program revenues approached \$2.0 million in fiscal years 2018 and 2019 and decreased by 22% in the following year due to COVID-19 restrictions. Revenues are budgeted conservatively in fiscal 2022.



Licenses and Permits

Utility operator fees are budgeted at \$413k and is the only revenue source in this category.

Interest and Miscellaneous Revenue

Interest earnings are a function of interest rates and fund balance and amounts to almost \$54K. Budgeted at \$69K, miscellaneous revenue consists of reimbursements and rental income.

Transfers From Other Funds

Transfers include \$210,285 from the General Fund and \$443,449 from the “PALS” sales tax fund.

Expenditure Analysis

Room Tax Fund Five Year Forecast	2021-22	Forecast			
	Budget	2022-23	2023-24	2024-25	2025-26
Revenue	19,361,327	19,936,806	20,529,442	21,139,748	21,768,251
Expenditures net of Payments to Agencies	(7,529,909)	(7,145,006)	(7,931,106)	(7,543,390)	(7,762,041)
Excess Revenues Over Expenditures	11,831,418	12,791,800	12,598,335	13,596,358	14,006,210
Fund Balance	2,449,762	2,548,588	2,073,161	2,203,544	2,339,799
Fund Balance as a % of Expenditures	32.5%	35.7%	26.1%	29.2%	30.1%

Salaries and Benefits

In fiscal 2021, 25 positions were unfilled due to the financial impact of COVID-19 on the Room Tax Fund. The equivalent of 13.2 full-time employees were reinstated in both the fiscal 2021 and 2022 budget, accounting for the 17% increase in salaries and wages.

Services and Supplies

This category accounts for room tax allocations made to various agencies including Douglas County, Carson Valley Visitors Authority, Tahoe-Douglas Visitors Authority, Lake Tahoe Visitors Authority, Chambers of Commerce and the State of Nevada. These payments are a function of TOT revenue and are expected to be \$13.3 million in fiscal 2022. This was not budgeted in fiscal 2021 due to economic uncertainty in the hospitality industry.

Other expenditures include increases in building and grounds maintenance and equipment and major repairs and maintenance.

Capital Outlay

Improvements at the shooting range, Brautovich Park, fairgrounds, Topaz campground, Zephyr Cove, and Ranchos Aspen Park amount to \$605,000.

Transfers to other Funds

Transfers include \$80K to the Debt Service Fund for payments on the Community and Senior Center bonds, \$75K to the General Fund and \$100K to the Senior Services Fund.

Fund Balance

County policy requires a minimum level of restricted or committed Fund Balance in the Room Tax Fund equivalent to three months of operating expenditures (including transfers out). The fund balance as of June 30, 2022 is projected to be 34%. Fund balance is expected to improve dramatically as tourism returns to normal.



Room Tax Fund Five-Year Forecast

The County uses a five-year financial forecast in its major funds, to focus on correcting structural budget imbalances over the long range.

Major Assumptions in the Five-Year Forecast

The base year which drives future calculations is fiscal 2022. This model focuses on the best estimate of what will occur on the expense side, as well as a conservative approach on revenues.

Assumptions

1. In fiscal 2023 and the out-years, TOT revenues were forecasted based on 3% growth.
2. Other revenues increased by an average of 2.5% in the out years.
3. The base year for expenditure projections is fiscal 2022.
4. Expenditures including contingency increased by an average of 3.0% in the out years.
5. Capital outlay is based on the five-year CIP.
6. Transfers out remained the same.

Analysis

Based on certain assumptions, the Room Tax Fund’s financial condition remains stable over the next five years with a 30% ending fund balance in fiscal 2026.

Room Tax Fund Five Year Forecast	2021-22	Forecast			
	Budget	2022-23	2023-24	2024-25	2025-26
Revenue	19,361,327	19,936,806	20,529,442	21,139,748	21,768,251
Expenditures net of Payments to Agencies	(7,274,909)	(7,145,006)	(7,931,106)	(7,543,390)	(7,762,041)
Excess Revenues Over Expenditures	12,086,418	12,791,800	12,598,335	13,596,358	14,006,210
Fund Balance	2,449,762	2,548,588	2,073,161	2,203,544	2,339,799
Fund Balance as a % of Expenditures	33.7%	35.7%	26.1%	29.2%	30.1%



Library Gift Fund

The Library Gift Fund accounts for donations to support the Douglas County libraries per NRS 379.026.

Library Gift Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	42,541	74,934	81,368	6,434	8.6%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	3,049	532	1,208	676	127.1%
Miscellaneous Revenue	45,020	-	-	-	-
Total Revenues and Other Sources	90,610	75,466	82,576	7,110	127.1%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	15,676	-	31	31	-
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	74,934	75,466	82,545	7,079	9.4%
Total Expenditures and Other Uses	90,610	75,466	82,576	7,110	9.4%
Excess Revenues over Expenditures	32,393	532	1,177	645	121.2%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	-	-	-
Increase (Decrease) in Fund Balance	32,393	532	1,177	645	121.2%
Beginning Fund Balance	42,541	74,934	81,368	6,434	-
Budget Adjustments (1)	-	5,902	-	(5,902)	-
Ending Fund Balance	74,934	81,368	82,545	1,177	1.4%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Tahoe-Douglas Transportation District Fund

The Tahoe-Douglas Transportation District Fund accounts for transportation needs in the Lake Tahoe area. The Tahoe Transportation District (TTD) was established in 1980 between California and Nevada and is responsible for facilitating and implementing safe, environmentally positive, multi-modal transportation plans, programs and projects for the Lake Tahoe Basin, including transit operations.

The Tahoe Douglas Transportation District Fund is overseen by the Public Works Director and is governed by the Board of County Commissioners. The Tahoe Douglas Transportation District is funded by a dedicated 1% Transient Occupancy Tax on lodging at Lake Tahoe. Revenues support transportation planning and capital projects.

Tahoe-Douglas Transportation District Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,437,156	1,902,090	1,163,271	(738,819)	-38.8%
Taxes	821,402	-	1,049,188	1,049,188	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	74,834	22,000	27,931	5,931	27.0%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	2,333,392	1,924,090	2,240,390	316,300	-11.9%
Expenditures and Other Uses					
Salaries & Wages	26,141	26,941	28,170	1,229	4.6%
Employee Benefits	11,029	11,276	12,254	978	8.7%
Services & Supplies	121,756	144,070	431,753	287,683	199.7%
Capital Outlay/Projects	3,034	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,902,090	1,741,803	1,768,213	26,410	1.5%
Total Expenditures and Other Uses	2,064,050	1,924,090	2,240,390	316,300	214.4%
Excess Revenues over Expenditures	734,276	(160,287)	604,942	765,229	477.4%
Other Financing Sources/(Uses)					
Contingencies	-	(5,502)	(2,655)	2,847	-51.7%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(269,342)	(19,000)	(19,000)	-	19,000
Total Other Sources/Uses	(269,342)	(24,502)	(21,655)	2,847	-11.6%
Increase (Decrease) in Fund Balance	464,934	(184,789)	583,287	768,076	-415.7%
Beginning Fund Balance	1,437,156	1,902,090	1,163,271	(738,819)	-
Budget Adjustments (1)	-	(554,030)	-	554,030	-
Ending Fund Balance	1,902,090	1,163,271	1,746,558	583,287	50.1%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Justice Court Administrative Assessments Fund

The Justice Court Administrative Assessments Fund is authorized under NRS 176.059. Revenues are received from specified court assessments and are restricted to providing services to juvenile offenders, to improve operations of the court, or to acquire appropriate advanced technology.

Justice Court Administrative Assessment Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,128,508	1,047,694	1,096,936	49,242	4.7%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	116,853	20,722	20,722	-	-
Fines and Forfeits	123,473	60,115	51,159	(8,956)	-14.9%
Interest Revenue	43,279	16,800	15,511	(1,289)	-7.7%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	1,412,113	1,145,331	1,184,328	38,997	3.4%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	284,493	-	385	385	-
Capital Outlay/Projects	79,926	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,047,694	1,145,331	1,183,943	38,612	3.4%
Total Expenditures and Other Uses	1,412,113	1,145,331	1,184,328	38,997	3.4%
Excess Revenues over Expenditures	(80,814)	97,637	87,007	(10,630)	-10.9%
Other Financing Sources/(Uses)					
Contingencies	-	(16)	-	16	-100.0%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	(40,713)	-	40,713	-100.0%
Total Other Sources/Uses	-	(40,729)	-	40,729	-200.0%
Increase (Decrease) in Fund Balance	(80,814)	56,908	87,007	30,099	52.9%
Beginning Fund Balance	1,128,508	1,047,694	1,096,936	49,242	-
Budget Adjustments (1)	-	(7,666)	-	7,666	-
Ending Fund Balance	1,047,694	1,096,936	1,183,943	87,007	7.9%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

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 Camp receives funding from state Medicaid and property tax levies in 16 counties as set by the State, which also authorizes the Camp's budget. The Douglas County tax rate is \$0.0039.

In May 2021, the boy's program was temporarily closed at China Spring Youth Camp due to financial and staffing instability. During the fiscal 2021 year, the Camp saw a major decline in Medicaid funding due to a decrease in placements caused by the impacts of COVID-19.

As part of the 2021 Legislative Session, the State cut almost \$400,000 over fiscal years 2022 through 2024. As part of the negotiations at the Legislature, the Nevada Association of Counties (NACO) convened a stakeholder working group in June to discuss the future of the camp. Membership included representatives from the 16 counties, District Court judges, and the Legislature. This group will review and discuss Camp programming, governance, reporting, and funding.



Adopted Budget Fiscal Year 2021-22

**China Spring Fund
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,229,895	1,517,615	990,153	(527,462)	-34.8%
Taxes	110,358	109,078	118,000	8,922	8.2%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	5,166,395	5,083,543	4,849,081	(234,462)	-4.6%
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	66,980	5,330	17,073	11,743	220.3%
Miscellaneous Revenue	27,576	-	-	-	-
Total Revenues and Other Sources	6,601,204	6,715,566	5,974,307	(741,259)	-11.0%
Expenditures and Other Uses					
Salaries & Wages	2,600,374	2,843,434	2,338,427	(505,007)	-17.8%
Employee Benefits	1,154,819	1,335,679	1,433,717	98,038	7.3%
Services & Supplies	1,343,895	1,153,149	1,300,707	147,558	12.8%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,517,615	1,383,304	901,456	(481,848)	-34.8%
Total Expenditures and Other Uses	6,616,703	6,715,566	5,974,307	(741,259)	-11.0%
Excess Revenues over Expenditures	272,221	(134,311)	(88,697)	45,614	34.0%
Other Financing Sources/(Uses)					
Contingencies	-	(79,994)	(73,744)	6,250	-7.8%
Other	-	-	-	-	-
Operating transfers in	15,499	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	15,499	(79,994)	(73,744)	6,250	-7.8%
Increase (Decrease) in Fund Balance	287,720	(214,305)	(162,441)	51,864	-24.2%
Beginning Fund Balance	1,229,895	1,517,615	990,153	(527,462)	-
Budget Adjustments (1)	-	(313,157)	-	313,157	-
Ending Fund Balance	1,517,615	990,153	827,712	(162,441)	-16.4%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Western Nevada Regional Youth Center Fund

The Western Nevada Regional Youth Center (WNRYS) was created in fiscal 2002 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. A Special Revenue fund was created in fiscal 2007 to better account for the collection and distribution of the tax proceeds. The Douglas County tax rate is \$0.008.

Western Nevada Regional Youth Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	440,480	386,744	308,188	(78,556)	-20.3%
Taxes	238,299	248,326	260,000	11,674	4.7%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	17,318	6,257	6,063	(194)	-3.1%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	696,097	641,327	574,251	(67,076)	-10.5%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	309,353	327,745	313,015	(14,730)	-4.5%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	386,744	313,582	261,236	(52,346)	-16.7%
Total Expenditures and Other Uses	696,097	641,327	574,251	(67,076)	-10.5%
Excess Revenues over Expenditures	(53,736)	(73,162)	(46,952)	26,210	35.8%
Other Financing Sources/(Uses)					
Contingencies	-	(4,923)	-	4,923	-100.0%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(4,923)	-	4,923	-100.0%
Increase (Decrease) in Fund Balance	(53,736)	(78,085)	(46,952)	31,133	-39.9%
Beginning Fund Balance	440,480	386,744	308,188	(78,556)	-
Budget Adjustments (1)	-	(471)	-	471	-
Ending Fund Balance	386,744	308,188	261,236	(46,952)	-15.2%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Stormwater Fund

The Stormwater Fund was established to account for specific erosion control projects in the Lake Tahoe Basin. The Federal Clean Water Act requires large and medium-sized towns and those located near sensitive waters to take steps to reduce polluted stormwater runoff. In Douglas County, the Clear Creek area and parts of Johnson Lane are subject to Phase II of these regulations. The Clear Creek Stormwater Management Plan and the Johnson Lane Stormwater Management Plan provide additional information on the steps being taken to manage stormwater.

The primary funding source is a transfer from the General Fund.

Stormwater Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,057,263	766,790	455,338	(311,452)	-40.6%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	47,571	26,241	18,256	(7,985)	-30.4%
Miscellaneous Revenue	31,077	-	-	-	-
Total Revenues and Other Sources	1,135,911	793,031	473,594	(319,437)	-40.3%
Expenditures and Other Uses					
Salaries & Wages	259,123	311,136	325,735	14,599	4.7%
Employee Benefits	127,203	153,043	169,444	16,401	10.7%
Services & Supplies	411,330	259,214	403,581	144,367	55.7%
Capital Outlay/Projects	580,195	-	-	-	-
Miscellaneous	95,269	211,000	196,680	(14,320)	-
Ending Fund Balance	766,790	(141,362)	(621,846)	(480,484)	339.9%
Total Expenditures and Other Uses	2,239,911	793,031	473,594	(319,437)	-40.3%
Excess Revenues over Expenditures	(1,394,473)	(908,152)	(1,077,184)	(169,032)	-18.6%
Other Financing Sources/(Uses)					
Contingencies	-	(20,936)	(15,982)	4,954	-23.7%
Other	-	-	-	-	-
Operating transfers in	1,105,000	919,692	1,105,000	185,308	20.1%
Operating transfers (out)	(1,000)	-	(401,250)	(401,250)	-
Total Other Sources/Uses	1,104,000	898,756	687,768	(210,988)	-23.5%
Increase (Decrease) in Fund Balance	(290,473)	(9,396)	(389,416)	(380,020)	4044.5%
Beginning Fund Balance	1,057,263	766,790	455,338	(311,452)	-
Budget Adjustments (1)	-	(302,056)	-	302,056	-
Ending Fund Balance	766,790	455,338	65,922	(389,416)	-85.5%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Flood Litigation Settlement Fund

The Flood Litigation Settlement Fund accounts for a one-time, mandated use legal settlement approved by the Board of County Commissioners related to alleged property damage from flood events in 2014

Flood Litigation Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	-	830,000	-	(830,000)	-100.0%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Miscellaneous Revenue	1,300,000	-	-	-	-
Total Revenues and Other Sources	1,300,000	830,000	-	(830,000)	-100.0%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Capital Outlay/Projects	-	-	401,250	401,250	-
Miscellaneous	470,000	-	-	-	-
Ending Fund Balance	830,000	830,000	(401,250)	(1,231,250)	-148.3%
Total Expenditures and Other Uses	1,300,000	830,000	-	(830,000)	-100.0%
Excess Revenues over Expenditures	830,000	-	(401,250)	(401,250)	-
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	401,250	401,250	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	401,250	401,250	0.0%
Increase (Decrease) in Fund Balance	830,000	-	-	-	0.0%
Beginning Fund Balance	-	830,000	-	(830,000)	-
Budget Adjustments (1)	-	(830,000)	-	830,000	-
Ending Fund Balance	830,000	-	-	-	0.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

911 Emergency Services

The 911 Emergency Services Fund provides emergency 911 and non-emergency communications service. In 1990, a tax override was passed to fund E-911 in perpetuity. Revenues are received from a County-wide Ad Valorem property tax levy of \$0.0475 and from charges to the various user agencies.

911 Emergency Services Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,490,125	1,375,748	1,537,912	162,164	11.8%
Taxes	1,413,673	1,470,584	1,551,000	80,416	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	479,687	353,710	292,672	(61,038)	-17.3%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	67,671	22,807	23,385	578	2.5%
Miscellaneous Revenue	590	420	-	(420)	-100.0%
Total Revenues and Other Sources	3,451,747	3,223,269	3,404,969	181,700	5.6%
Expenditures and Other Uses					
Salaries & Wages	1,067,276	1,032,749	1,168,247	135,498	13.1%
Employee Benefits	458,822	446,044	565,227	119,183	26.7%
Services & Supplies	549,901	461,119	333,884	(127,235)	-27.6%
Capital Outlay/Projects	-	-	21,466	21,466	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,375,748	1,283,357	1,316,145	32,788	2.6%
Total Expenditures and Other Uses	3,451,747	3,223,269	3,404,969	181,700	5.6%
Excess Revenues over Expenditures	(114,377)	(92,391)	(221,767)	(129,376)	-140.0%
Other Financing Sources/(Uses)					
Contingencies	-	(70,047)	(36,634)	33,413	-47.7%
Other	-	-	-	-	-
Operating transfers in	-	-	239,882	239,882	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(70,047)	203,248	273,295	-390.2%
Increase (Decrease) in Fund Balance	(114,377)	(162,438)	(18,519)	143,919	-88.6%
Beginning Fund Balance	1,490,125	1,375,748	1,537,912	162,164	-
Budget Adjustments (1)	-	324,602	-	(324,602)	-
Ending Fund Balance	1,375,748	1,537,912	1,519,393	(18,519)	-1.2%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

911 Surcharge Services

The 911 Surcharge Fund was established 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.

911 Surcharge Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	404,357	597,051	545,306	(51,745)	-8.7%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	555,458	461,387	550,000	88,613	19.2%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	19,378	2,185	10,759	8,574	392.4%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	979,193	1,060,623	1,106,065	45,442	4.3%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	316,875	445,050	357,340	(87,710)	-19.7%
Capital Outlay/Projects	-	5,000	-	(5,000)	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	597,051	610,573	748,725	138,152	22.6%
Total Expenditures and Other Uses	913,926	1,060,623	1,106,065	45,442	4.3%
Excess Revenues over Expenditures	257,961	13,522	203,419	189,897	1404.4%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(65,267)	(65,267)	(65,267)	-	-
Total Other Sources/Uses	(65,267)	(65,267)	(65,267)	-	0.0%
Increase (Decrease) in Fund Balance	192,694	(51,745)	138,152	189,897	-367.0%
Beginning Fund Balance	404,357	597,051	545,306	(51,745)	-
Budget Adjustments (1)	-	-	-	-	-
Ending Fund Balance	597,051	545,306	683,458	138,152	25.3%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

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.

Senior Services Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	238,295	366,524	635,015	268,491	73.3%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	991,808	37,050	865,186	828,136	2235.2%
Charges For Service	163,164	180,900	158,611	(22,289)	-12.3%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	9,746	807	2,127	1,320	163.6%
Miscellaneous Revenue	81,396	89,000	60,000	(29,000)	-32.6%
Total Revenues and Other Sources	1,484,409	674,281	1,720,939	1,046,658	155.2%
Expenditures and Other Uses					
Salaries & Wages	895,115	913,214	996,400	83,186	9.1%
Employee Benefits	422,773	439,194	498,055	58,861	13.4%
Services & Supplies	963,038	945,308	750,908	(194,400)	-20.6%
Capital Outlay/Projects	4,030	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	366,524	(1,623,435)	(524,424)	1,099,011	-67.7%
Total Expenditures and Other Uses	2,651,480	674,281	1,720,939	1,046,658	155.2%
Excess Revenues over Expenditures	(1,038,842)	(1,989,959)	(1,159,439)	830,520	41.7%
Other Financing Sources/(Uses)					
Contingencies	-	(26,499)	(36,915)	(10,416)	39.3%
Other	8,621	-	-	-	-
Operating transfers in	1,158,450	1,433,504	1,555,367	121,863	8.5%
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	1,167,071	1,407,005	1,518,452	111,447	7.9%
Increase (Decrease) in Fund Balance	128,229	(582,954)	359,013	941,967	-161.6%
Beginning Fund Balance	238,295	366,524	635,015	268,491	-
Budget Adjustments (1)	-	851,445	-	(851,445)	-
Ending Fund Balance	366,524	635,015	994,028	359,013	56.5%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Redevelopment Fund

The Redevelopment Funds account for operations and activities of the separate Redevelopment Agency. The agency was created in fiscal 1999. Douglas County Redevelopment Area #2 (RDA #2) was created in 2016 primarily to aid the county in achieving a desired strategic planning goal to “work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe.”

RDA #2 is in the Stateline area and includes the properties in the casino- core, Edgewood Golf Course properties and the Tahoe Beach Club. It was created to give focused attention to and financial investment in the area. RDA #2 funds are being distributed to the Tahoe-Douglas Visitors Authority (TDVA) for development of the Tahoe South Event Center.



Adopted Budget Fiscal Year 2021-22

Redevelopment Fund
Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	155,837	35,237	42,620	7,383	21.0%
Taxes	1,086,834	1,253,865	1,215,242	(38,623)	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	13,900	7,233	3,335	(3,898)	-53.9%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	1,256,571	1,296,335	1,261,197	(35,138)	-2.7%
Expenditures and Other Uses					
Salaries & Wages	-	24,107	-	(24,107)	-100.0%
Employee Benefits	-	10,531	-	(10,531)	-100.0%
Services & Supplies	1,221,334	1,221,300	1,215,242	(6,058)	-0.5%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	35,237	40,397	45,955	5,558	13.8%
Total Expenditures and Other Uses	1,256,571	1,296,335	1,261,197	(35,138)	-2.7%
Excess Revenues over Expenditures	(120,600)	5,160	3,335	(1,825)	-35.4%
Other Financing Sources/(Uses)					
Contingencies	-	(525)	-	525	-100.0%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(525)	-	525	-100.0%
Increase (Decrease) in Fund Balance	(120,600)	4,635	3,335	(1,300)	-28.0%
Beginning Fund Balance	155,837	35,237	42,620	7,383	-
Budget Adjustments (1)	-	2,748	-	(2,748)	-
Ending Fund Balance	35,237	42,620	45,955	3,335	7.8%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Town of Gardnerville Fund

The Town of Gardnerville is an unincorporated town in Douglas County and is governed by an Advisory Town Board. The Gardnerville Town Board comprises five elected non-partisan members and can serve up to four-year terms of office. The Town of Gardnerville Fund accounts for general operations and activities of the Town. Major revenues are derived from property tax, consolidated tax, gaming license fees, and user fees.

In addition, the Town of Gardnerville has several other funds that are accounted for in the Debt Service, Capital Projects and Enterprise Fund section of this document.

Mission Statement

The Town of Gardnerville provides high-quality services based upon community needs in a cost-effective and efficient manner. We will strive to protect the community's quality of life while proactively preparing for the future. We will be accessible and fully accountable to our community.



Core Values

- We are proud of our historical, environmental, and cultural heritage, and will strive to project an improved community awareness.
- Our community is our number 1 priority. We will strive to meet the needs of all while balancing our services to meet community-wide needs.
- The Town values honesty, integrity, and ethics. As community representatives, we strive to treat our staff, customers, and suppliers as we would want to be treated.
- The Town values our employees, and strives to foster an atmosphere of teamwork and cooperation.
- The Town operates as an open government which is accessible and fully accountable to our community.
- The Town is always open to new ideas and treats all ideas fairly.

Goals & Strategic Plan

The Town's Strategic Plan offers direction and focus for maintaining and improving our community. The Capital Improvement Plan is reviewed every year and projects are updated, added, and changed as an integral plan for the Town's future and a key tool to ensure long-term fiscal sustainability.

History

Gardnerville was founded to serve the agricultural population of Carson Valley. The area, otherwise known as, "Nevada's Garden Spot," is one of the earliest-settled, richest and most productive of the state's agricultural regions. Gardnerville got its start in 1879, when Lawrence Gilman purchased the Kent House and had it moved from its location south of Genoa to a seven-acre parcel of land on the east fork of the Carson River. There, near the site of what is today the J.T. Basque Bar and Dining Room, the building was converted to a hotel. A blacksmith shop and saloon were added. The hotel was the center of the hay- and grain-producing community that became Gardnerville, named for Gilman's friend John Gardner.

Main Street Gardnerville hosts a variety of events during the year including a wine walk every third Thursday of the month, coffin races, Fall Harvest Scarecrow Festival and more. The town of Gardnerville also hosts Movies in the Park where families and people of all ages can watch some of their favorite flicks in Heritage Park. The town also hosts a holiday celebration with their Christmas Kickoff which includes fireworks.



Adopted Budget Fiscal Year 2021-22

**Town of Gardnerville Fund
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	743,315	748,776	127,500	(621,276)	-83.0%
Taxes	1,231,775	1,358,336	1,310,000	(48,336)	-3.6%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	718,534	816,255	350,000	(466,255)	-57.1%
Charges For Service	1,570	5,000	5,000	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	31,024	-	-	-	-
Miscellaneous Revenue	7,063	-	-	-	-
Total Revenues and Other Sources	2,733,281	2,928,367	1,792,500	(1,135,867)	-38.8%
Expenditures and Other Uses					
Salaries & Wages	444,025	490,587	461,961	(28,626)	-5.8%
Employee Benefits	191,156	202,607	212,413	9,806	4.8%
Services & Supplies	737,903	611,309	603,186	(8,123)	-1.3%
Capital Outlay/Projects	559,370	821,708	341,124	(480,584)	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	748,776	802,156	173,816	(628,340)	-78.3%
Total Expenditures and Other Uses	2,681,230	2,928,367	1,792,500	(1,135,867)	-38.8%
Excess Revenues over Expenditures	57,511	53,380	46,316	(7,064)	-13.2%
Other Financing Sources/(Uses)					
Contingencies	-	(42,332)	(40,000)	2,332	-5.5%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(52,050)	-	-	-	-
Total Other Sources/Uses	(52,050)	(42,332)	(40,000)	2,332	-5.5%
Increase (Decrease) in Fund Balance	5,461	11,048	6,316	(4,732)	-42.8%
Beginning Fund Balance	743,315	748,776	127,500	(621,276)	-
Budget Adjustments (1)	-	(632,324)	-	632,324	-
Ending Fund Balance	748,776	127,500	133,816	6,316	5.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Town of Genoa Fund

The Town of Genoa is an unincorporated town in Douglas County and is governed by an Advisory Town Board. The Town Advisory Board comprises five elected non-partisan members and can serve up to four-year terms of office. The Town of Genoa Fund accounts for general operations and activities of the Town. Major revenues are derived from the Candy Dance, property tax and consolidated taxes.

In addition, the Town of Genoa has several other funds that can be found in the Capital Projects Funds section of this document.

History

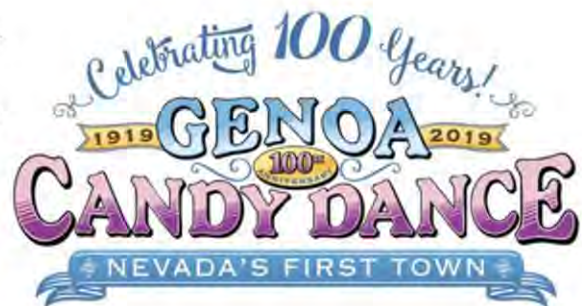
Genoa is the oldest permanent settlement in Nevada and is nestled perfectly into the spectacular Carson Range of the Sierra Nevada mountains. Mormon Station, the original name of the settlement, was established as a trading post in 1851. Mormon Station was Nevada's first town and its first boomtown, not because of mining, but because of agriculture.



Serious adventurers can take the Genoa Loop trails that rise in the hills above the town for a serious altitude rush, complete with canyons and waterfalls. Those who want to stroll amid the scenic landscape can choose a trail along the Carson River, or walk out to the historic 1862 David Walley's Hot Springs Resort and Spa on the Walley's Vista Trail. The mineral baths at Walley's are legendary for their healing properties. Despite its small size, there are delightful dining options such as the newly opened Pink House—originally built in 1855—or the Genoa Station Bar & Grill. The Genoa Lakes Golf Course offers golfers two championship courses to choose from, and if after a day of hikes, history, hot springs, and haute cuisine you need some rest you can cozy up at the White House Bed and Breakfast.

Candy Dance

The original Genoa Candy Dance and Dinner fundraiser in 1919 was held by the ladies of the town to pay for the purchase of street lights for Genoa. After the lights were purchased, it became necessary to continue the fundraising to cover the cost of the electricity, and in 1974 the Arts & Crafts Faire was added to the event. The largely volunteer-staffed event is a big portion of the town's annual budget.



At the fall 2019 event, the Candy Dance fundraiser generated 78% of the Town's revenue stream for the fiscal year. In July 2020, the Genoa Town Advisory Board voted to cancel the 2020 Candy Dance due to COVID-19 concerns.

Adopted Budget Fiscal Year 2021-22

**Town of Genoa Fund
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	212,138	230,716	65,000	(165,716)	-71.8%
Taxes	63,877	59,765	65,396	5,631	9.4%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	13,692	12,911	13,636	725	5.6%
Charges For Service	13,540	15,425	8,000	(7,425)	-48.1%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	16,529	13,666	7,019	(6,647)	-48.6%
Miscellaneous Revenue	374,251	336,438	271,787	(64,651)	-19.2%
Total Revenues and Other Sources	694,028	668,921	430,838	(238,083)	-35.6%
Expenditures and Other Uses					
Salaries & Wages	85,552	120,605	108,531	(12,074)	-10.0%
Employee Benefits	47,183	52,188	53,470	1,282	2.5%
Services & Supplies	319,078	314,853	239,553	(75,300)	-23.9%
Capital Outlay/Projects	11,500	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	230,716	181,275	29,284	(151,991)	-83.8%
Total Expenditures and Other Uses	694,028	668,921	430,838	(238,083)	-35.6%
Excess Revenues over Expenditures	18,578	(49,441)	(35,716)	13,725	27.8%
Other Financing Sources/(Uses)					
Contingencies	-	(8,366)	(8,366)	-	0.0%
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	(8,366)	(8,366)	-	0.0%
Increase (Decrease) in Fund Balance	18,578	(57,807)	(44,082)	13,725	-23.7%
Beginning Fund Balance	212,138	230,716	65,000	(165,716)	-
Budget Adjustments (1)	-	(107,909)	-	107,909	-
Ending Fund Balance	230,716	65,000	20,918	(44,082)	-67.8%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Town of Minden Fund

The Town of Minden is an unincorporated town in Douglas County and is governed by an Advisory Town Board. The Town Board comprises five elected non-partisan members and can serve up to four-year terms of office. The Town of Minden Fund accounts for general operations and activities of the Town. Major revenues are derived from the property tax and consolidated taxes.

In addition, the Town of Minden has several other funds that can be found in the Capital Projects and Enterprise Funds section of this document.

History

Minden is located north of Gardnerville in the heart of Douglas County, Nevada. H.F. Dangberg, Jr. established Minden in 1905 to fulfill his vision of a European-style planned community designed around a town square (Minden Park). Minden was named after a German town near the birthplace of Dangberg's father, H.F. Dangberg, Sr., a pioneer in Carson Valley and founder of the Dangberg Land and Livestock Company. The Virginia and Truckee Railway, by terminating where it did in 1906, was the catalyst for the new village of Minden. Track laying from Carson City to somewhere in the Carson Valley began in late 1905. Even at this time, there existed in the mind of the public the thought that the railroad would not only reach Gardnerville, but would extend as far as Bodie with perhaps a branch reaching Alpine County in California. The railroad spurred the growth of Carson Valley into a hub of agriculture.

Carson Valley has changed from a small farming community to one of the fastest-growing areas in Nevada. Minden's historic downtown district features a host of events such as a weekly farmers market, car shows, and live performances from bands and musicians in Minden Park during the summer months. During the winter holidays the town lights up their Gazebo and provides a fun festive family event.



**Town of Minden Fund
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	582,261	578,288	168,864	(409,424)	-70.8%
Taxes	1,178,487	1,200,000	1,250,000	50,000	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	489,155	436,408	515,000	78,592	18.0%
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	33,354	-	-	-	-
Miscellaneous Revenue	54,804	33,000	33,000	-	-
Total Revenues and Other Sources	2,338,061	2,247,696	1,966,864	(280,832)	-12.5%
Expenditures and Other Uses					
Salaries & Wages	368,607	426,039	443,126	17,087	4.0%
Employee Benefits	177,416	185,528	210,328	24,800	13.4%
Services & Supplies	420,131	530,750	531,270	520	0.1%
Capital Outlay/Projects	10,424	7,000	-	(7,000)	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	578,288	1,098,379	782,140	(316,239)	-28.8%
Total Expenditures and Other Uses	1,554,865	2,247,696	1,966,864	(280,832)	-12.5%
Excess Revenues over Expenditures	779,222	520,091	613,276	93,185	17.9%
Other Financing Sources/(Uses)					
Contingencies	-	(34,505)	(36,140)	(1,635)	4.7%
Other	-	-	-	-	-
Operating transfers in	100,000	100,000	-	(100,000)	-100.0%
Operating transfers (out)	(883,195)	(568,000)	(545,000)	23,000	568,000
Total Other Sources/Uses	(783,195)	(502,505)	(581,140)	(78,635)	15.6%
Increase (Decrease) in Fund Balance	(3,973)	17,586	32,136	14,550	82.7%
Beginning Fund Balance	582,261	578,288	168,864	(409,424)	-
Budget Adjustments (1)	-	(427,010)	-	427,010	-
Ending Fund Balance	578,288	168,864	201,000	32,136	19.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Debt Service Funds

In This Section

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Debt that is supported by revenues from the water, wastewater, airport and Town enterprise funds are reflected in each enterprise fund.

County Debt Service Fund

Expenditure Analysis

This fund is used to account for principal and interest payments on governmental debt including the 2013 Community Center medium-term bonds, the 2012 Community Center general obligation bonds, the 2016 Highway bonds and capital lease payments on the E-911 Emergency Console. Debt service payments amount to \$2.2 million in fiscal 2022.

Revenue Analysis

The largest revenue source are transfers from the Road, Room Tax, E911 Surcharge, Ad Valorem and Regional Transportation Funds in the amount of \$2,049,913. The fund generates a small amount of interest earnings.



**County Debt Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,389,405	1,389,405	1,071,294	(318,111)	-
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	3,724	3,410	642	(2,768)	-81.2%
Miscellaneous Revenue	15	-	-	-	-
Total Revenues and Other Sources	1,393,144	1,392,815	1,071,936	(320,879)	-23.0%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	850	850	-	-
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,206,127	1,391,965	(850)	(1,392,815)	-100.1%
Total Expenditures and Other Uses	1,206,127	1,392,815	-	(1,392,815)	-100.0%
Excess Revenues over Expenditures	15	(850)	(850)	-	0.0%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	(2,525,255)	(2,232,890)	(2,180,808)	52,082	-2.3%
Operating transfers in	2,338,238	2,098,907	2,049,913	(48,994)	-2.3%
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	(187,017)	(133,983)	(130,895)	3,088	-2.3%
Increase (Decrease) in Fund Balance	(187,002)	(134,833)	(131,745)	3,088	-2.3%
Beginning Fund Balance	-	1,389,405	1,071,294	(318,111)	-
Restricted for Debt Service	1,389,405	-	-	-	-
Budget Adjustments (1)	-	(183,278)	-	183,278	-
Ending Fund Balance, Restricted	1,389,405	1,071,294	939,549	(131,745)	-12.3%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Capital Project Funds

In This Section

Capital Projects Funds accounts for the County's investment in infrastructure other than those accounted for in enterprise funds. The County has a number of capital project funds, which are summarized and reported by funding source. Revenue sources include ad valorem taxes, debt financing and transfers. Expenditures are tied to the five-year Capital Improvement Program.

The County has 11 Capital Projects Funds. The funds and departments/agencies responsible for fulfilling the capital improvement program are as follows:

Capital Projects Funds

Ad Valorem Capital Projects
County Construction
Park Residential Construction Tax
Regional Transportation
County Capital Projects - Debt Financed
Redevelopment Capital Projects
Gardnerville Ad Valorem Capital Projects
Genoa Ad Valorem Capital Projects
Genoa Construction
Minden Ad Valorem Capital Projects
Minden Capital Equipment

Department/Agency

Public Works
Public Works
Public Works
Public Works
Public Works
County Manager
Town of Gardnerville
Town of Genoa
Town of Genoa
Town of Minden
Town of Minden



Adopted Budget Fiscal Year 2021-22

Total Capital Projects Funds
Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	23,708,259	23,492,284	13,669,258	(9,823,026)	-41.8%
Taxes	3,069,652	3,319,962	3,267,898	(52,064)	-1.6%
Licenses and Permits	300,000	300,000	300,000	-	-
Intergovernmental Revenue	1,734,446	1,900,737	1,780,577	(120,160)	-6.3%
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	948,627	322,256	379,286	57,030	17.7%
Miscellaneous Revenue	6,757	-	-	-	-
Total Revenues and Other Sources	29,767,741	29,335,239	19,397,019	(9,938,220)	-33.9%
Expenditures and Other Uses					
Salaries & Wages	-	173,398	179,506	6,108	3.5%
Employee Benefits	-	75,732	82,036	6,304	8.3%
Services & Supplies	2,537,720	1,271,142	1,223,989	(47,153)	-3.7%
Capital Outlay/Projects	3,599,565	1,075,820	8,558,167	7,482,347	695.5%
Miscellaneous	-	111,854	-	(111,854)	-
Ending Fund Balance	23,492,284	25,649,642	5,803,943	(19,845,699)	-77.4%
Total Expenditures and Other Uses	29,629,569	28,357,588	15,847,641	(12,509,947)	-44.1%
Excess Revenues over Expenditures	(77,803)	3,135,009	(4,315,937)	2,571,727	82.0%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	2,205,478	1,725,607	4,333,147	2,607,540	-
Operating transfers (out)	(2,343,650)	(2,003,661)	(2,124,019)	(120,358)	6.0%
Total Other Sources/Uses	(138,172)	(278,054)	2,209,128	2,487,182	-894.5%
Increase (Decrease) in Fund Balance	(215,975)	2,856,955	(2,106,809)	(4,963,764)	-173.7%
Beginning Fund Balance	23,708,259	23,492,284	13,669,258	(9,823,026)	-
Budget Adjustments (1)	-	(12,679,981)	-	12,679,981	-
Ending Fund Balance	23,492,284	13,669,258	11,562,449	(2,106,809)	-15.4%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Revenue Analysis

The total Capital Projects revenue budget in fiscal 2022 is \$10.0 million, a 33% increase as compared to the prior year. This is primarily the result of a \$2.5 million transfer from the General Fund to the County Construction Fund for the purpose of funding the Judicial Law Enforcement Center (JLEC) remodel. Transfers from other funds comprise 43% of the revenues and amount to \$4.3 million.

Capital Project Funds Revenue Summary Fiscal Years 2020-2022

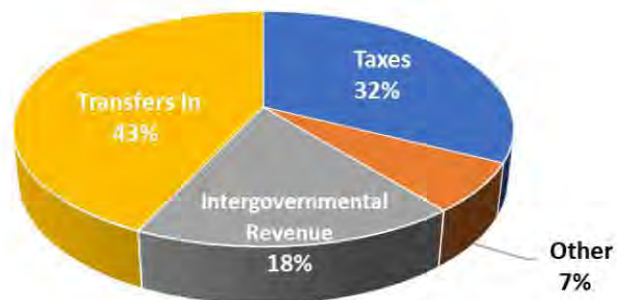
	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenue					
County Ad Valorem	1,458,903	1,581,115	1,669,962	88,847	5.6%
County Construction	635,026	363,026	2,857,864	2,494,838	687.2%
Park Residential Construction Tax	259,904	505,203	239,461	(265,742)	-52.6%
Regional Transportation Commission	4,608,342	4,315,513	4,503,114	187,601	4.3%
Debt Financed Projects	67,734	56,991	67,734	10,743	18.9%
Redevelopment	179,663	65,392	56,512	(8,880)	-13.6%
Gardnerville Ad Valorem	61,146	56,003	59,768	3,765	6.7%
Genoa Ad Valorem	4,390	1,990	3,221	1,231	61.9%
Genoa Construction	1,749	1,468	790	(678)	-46.2%
Minden Ad Valorem	58,947	53,861	57,482	3,621	6.7%
Minden Capital Equipment	929,156	568,000	545,000	(23,000)	-4.0%
Total Revenue	8,264,960	7,568,562	10,060,908	2,492,346	32.9%

Taxes

Taxes consist of property taxes and the park residential construction tax.

The County Ad Valorem Capital Project and Regional Transportation Funds have separate property tax levies for the purpose of funding projects and debt service on construction projects. Over \$2.9 million in property tax revenue is generated from these two levies.

**Capital Project Funds Revenue
\$10,060,908**



Capital Project Funds Property Tax Revenue and Tax Rates Fiscal Years 2020 to 2022

Fund	Tax Rates	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2022 vs Amount	%
Ad Valorem Capital Projects	0.0500	1,488,080	1,550,939	1,633,000	82,061	5.3%
Regional Transportation	0.0563	1,227,675	1,174,023	1,281,000	106,977	9.1%
Total County Combined Tax Rate	0.1063	2,715,755	2,724,962	2,914,000	189,038	6.9%

Intergovernmental Revenue

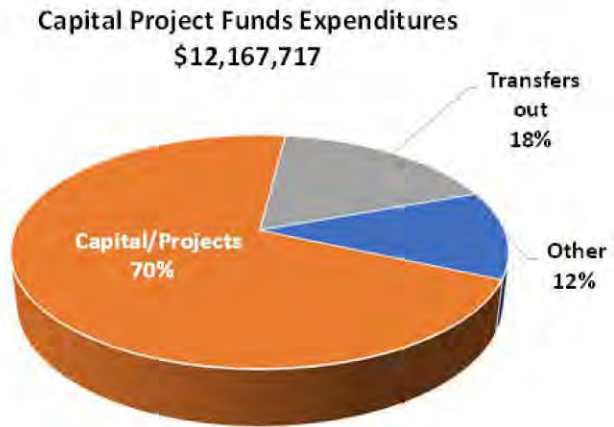
Almost \$1.8 million in gas tax is received by the Regional Transportation Fund.

Expenditure Analysis

Expenditures in the Capital Project Funds total \$12.2 million, an increase of almost \$7.5 million as compared to the prior fiscal year. Many County projects were put on hold in fiscal 2021 due to COVID-19 economic uncertainty.

Over \$1.9 million is transferred from the Ad Valorem and Regional Transportation Capital Projects Fund to the Debt Service Fund for the purpose of paying debt on the Community and Senior Center and Highway bonds.

Almost \$9 million is appropriated for capital projects and capital outlay in fiscal 2022.



Capital Project Funds

2022 Capital Projects and Capital Outlay

Project Name	Fund Name	2021-22 Adopted Budget
<u>County Capital Improvement Program</u>		
Airport Records Facility Improvements	Ad Valorem Capital Projects	250,000
Judicial Law Enforcement Building	Ad Valorem Capital Projects	2,100,000
Judicial Law Enforcement Building	County Construction	1,900,000
Martin Slough Multimodal Trail - Construction	County Construction	561,167
Johnson Lane Park Storage Shed	Park Residential Construction Tax	200,000
Muller Parkway	Regional Transportation	2,946,000
Total County Capital Projects		7,957,167
<u>Town Capital Outlay/Projects:</u>		
Motor Vehicles	Gardnerville Ad Valorem Capital Projects	55,000
Machinery & Equipment	Minden Ad Valorem Capital Projects	50,000
Capital Projects	Minden Ad Valorem Capital Projects	121,000
Capital Projects	Minden Capital Equipment/Construction	375,000
Total Town Capital Outlay/Projects		601,000
Total Capital Project Funds Capital		8,558,167

County Ad Valorem Capital Projects Fund

The Ad Valorem Fund accounts for specific projects such as the purchase of land, improvements to land and facilities or major purchases of equipment. Revenues are received from a dedicated ad valorem property tax levy of \$0.05.

County Ad Valorem Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,649,633	1,734,858	455,434	(1,279,424)	-73.7%
Taxes	1,379,449	1,550,939	1,633,000	82,061	5.3%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	79,454	30,176	36,962	6,786	22.5%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	3,108,536	3,315,973	2,125,396	(1,190,577)	-35.9%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	153,043	153,043	-
Capital Outlay/Projects	331,178	-	2,350,000	2,350,000	-
Miscellaneous	-	111,854	-	(111,854)	-
Ending Fund Balance	1,734,858	3,204,119	(377,647)	(3,581,766)	-111.8%
Total Expenditures and Other Uses	2,066,036	3,315,973	2,125,396	(1,190,577)	-35.9%
Excess Revenues over Expenditures	(331,178)	(111,854)	(2,503,043)	(2,391,189)	-2137.8%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other (moved to expense-towns))	-	-	-	-	-
Operating transfers in	-	-	-	2,511,167	2,511,167
Operating transfers (out)	(1,042,500)	(1,042,500)	(1,161,873)	(119,373)	11.5%
Total Other Sources/Uses	(1,042,500)	(1,042,500)	(1,161,873)	2,391,794	-229.4%
Increase (Decrease) in Fund Balance	85,225	(1,154,354)	(3,664,916)	(2,510,562)	217.5%
Beginning Fund Balance	1,649,633	1,734,858	455,434	(1,279,424)	-
Budget Adjustments (1)	-	(125,070)	-	125,070	-
Ending Fund Balance	1,734,858	455,434	(3,209,482)	(3,664,916)	-804.7%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Douglas County Construction Fund

The Douglas County Construction Fund accounts for specific projects such as the purchase of land, improvements to land and facilities or major purchases of equipment. The County Construction Fund was created by the Board of Commissioners to fund necessary capital items. Revenues in the amount of \$300,000 are received from gaming each year, in addition to transfers from the General Fund for a specific projects.

County Construction Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	4,623,100	2,907,662	474,128	(2,433,534)	-83.7%
Taxes	-	-	-	-	-
Licenses and Permits	300,000	300,000	300,000	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	170,350	63,026	46,697	(16,329)	-25.9%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	5,093,450	3,270,688	820,825	(2,449,863)	-74.9%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	529,746	-	1,185	1,185	-
Capital Outlay/Projects	1,350,368	-	2,461,167	2,461,167	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	3,378,012	3,270,688	(1,641,527)	(4,912,215)	-150.2%
Total Expenditures and Other Uses	5,258,126	3,270,688	820,825	(2,449,863)	-74.9%
Excess Revenues over Expenditures	(1,880,114)	-	(2,462,352)	(2,462,352)	0.0%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	164,676	-	2,511,167	2,511,167	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	164,676	-	2,511,167	2,511,167	0.0%
Increase (Decrease) in Fund Balance	(1,715,438)	-	48,815	48,815	-
Beginning Fund Balance	4,623,100	2,907,662	474,128	(2,433,534)	-
Budget Adjustments (1)	-	(2,433,534)	-	2,433,534	-
Ending Fund Balance	2,907,662	474,128	522,943	48,815	10.3%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Park Residential Construction Tax Fund

The Park Residential Construction Tax Fund accounts for the construction of new park facilities within specified park districts. Revenues are derived from a tax as outlined in Douglas County Code Section 3.26 and are restricted for park improvements.

Park Residential Construction Tax Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,055,367	631,040	111,232	(519,808)	-82.4%
Taxes	217,985	500,000	217,985	(282,015)	-56.4%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	41,919	5,203	21,476	16,273	312.8%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	1,315,271	1,136,243	350,693	(785,550)	-69.1%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	352	352	-
Capital Outlay/Projects	424,327	-	200,000	200,000	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	890,944	1,136,243	150,341	(985,902)	-86.8%
Total Expenditures and Other Uses	1,315,271	1,136,243	350,693	(785,550)	-69.1%
Excess Revenues over Expenditures	(424,327)	-	(200,352)	(200,352)	-
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	-	-	-
Increase (Decrease) in Fund Balance	(424,327)	-	(200,352)	(200,352)	-
Beginning Fund Balance	1,055,367	631,040	111,232	(519,808)	-
Budget Adjustments (1)	-	(519,808)	-	519,808	-
Ending Fund Balance	631,040	111,232	(89,120)	(200,352)	-180.1%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

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.

Regional Transportation Commission Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	6,758,028	8,841,813	7,869,362	(972,451)	-11.0%
Taxes	1,363,588	1,269,023	1,416,913	147,890	11.7%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	1,734,446	1,788,883	1,780,577	(8,306)	-0.5%
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	352,701	100,000	148,017	48,017	48.0%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	10,208,763	11,999,719	11,214,869	(784,850)	-6.5%
Expenditures and Other Uses					
Salaries & Wages	-	173,398	179,506	6,108	3.5%
Employee Benefits	-	75,732	82,036	6,304	8.3%
Services & Supplies	1,263,407	1,271,142	1,069,409	(201,733)	-15.9%
Capital Outlay/Projects	-	-	2,946,000	2,946,000	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	8,841,813	10,479,447	6,937,918	(3,541,529)	-33.8%
Total Expenditures and Other Uses	10,105,220	11,999,719	11,214,869	(784,850)	-6.5%
Excess Revenues over Expenditures	2,187,328	1,637,634	(931,444)	-	0.0%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	1,157,607	1,157,607	1,157,607	-	-
Operating transfers (out)	(1,261,150)	(961,161)	(962,146)	(985)	0.1%
Total Other Sources/Uses	(103,543)	196,446	195,461	(985)	-0.5%
Increase (Decrease) in Fund Balance	2,083,785	1,834,080	(735,983)	(2,570,063)	-140.1%
Beginning Fund Balance	6,758,028	8,841,813	7,869,362	(972,451)	-
Budget Adjustments (1)	-	(2,806,531)	-	2,806,531	-
Ending Fund Balance	8,841,813	7,869,362	7,133,379	(735,983)	-9.4%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Debt Financed Capital Projects Fund

The Debt Financed Capital Projects Fund accounts for the acquisition of capital facilities that are financed in whole or in part by the issuance of debt.

Debt Financed Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	3,741,873	3,237,085	(67,734)	(3,304,819)	-102.1%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	67,734	56,991	67,734	10,743	18.9%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	3,809,607	3,294,076	-	(3,294,076)	-100.0%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Capital Outlay/Projects	504,788	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	3,304,819	3,294,076	-	(3,294,076)	-100.0%
Total Expenditures and Other Uses	3,809,607	3,294,076	-	(3,294,076)	-100.0%
Excess Revenues over Expenditures	(504,788)	-	-	-	-
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	-	-	-
Increase (Decrease) in Fund Balance	(504,788)	-	-	-	-
Beginning Fund Balance	3,741,873	3,237,085	(67,734)	(3,304,819)	-
Budget Adjustments (1)	-	(3,304,819)	-	3,304,819	-
Ending Fund Balance	3,237,085	-67,734	(67,734)	-	0.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Redevelopment Agency Capital Projects Fund

The Redevelopment Agency Capital Projects Fund accounts for capital related activities of the Redevelopment Agency.

Redevelopment Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	4,505,330	3,724,460	136,599	(3,587,861)	-96.3%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	179,663	65,392	56,512	(8,880)	-13.6%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	4,684,993	3,789,852	193,111	(3,596,741)	-94.9%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	733,983	-	-	-	-
Capital Outlay/Projects	46,887	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	3,904,123	3,789,852	193,111	(3,596,741)	-94.9%
Total Expenditures and Other Uses	4,684,993	3,789,852	193,111	(3,596,741)	-94.9%
Excess Revenues over Expenditures	(780,870)	-	-	-	-
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	-	-	-
Increase (Decrease) in Fund Balance	(780,870)	-	-	-	-
Beginning Fund Balance	4,505,330	3,724,460	136,599	(3,587,861)	-
Budget Adjustments (1)	-	(3,587,861)	-	3,587,861	-
Ending Fund Balance	3,724,460	136,599	136,599	-	0.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Town of Gardnerville Ad Valorem Capital Projects Fund

The Town of Gardnerville Ad Valorem Capital Projects Fund accounts for specific projects such as the purchase of land, improvements to land and facilities, or major purchases of equipment.

Gardnerville Ad Valorem Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	130,622	162,291	115,287	(47,004)	-29.0%
Taxes	54,389	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	56,003	-	(56,003)	(56,003)
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	-	-	-	-	-
Miscellaneous Revenue	6,757	-	-	-	-
Total Revenues and Other Sources	191,768	218,294	115,287	(103,007)	-47.2%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Capital Outlay/Projects	29,477	55,820	55,000	(820)	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	162,291	162,474	60,287	(102,187)	-62.9%
Total Expenditures and Other Uses	191,768	218,294	115,287	(103,007)	-47.2%
Excess Revenues over Expenditures	31,669	183	(55,000)	-	-
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	59,768	59,768	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	59,768	59,768	-
Increase (Decrease) in Fund Balance	31,669	183	4,768	4,585	2505.5%
Beginning Fund Balance	130,622	162,291	115,287	(47,004)	-
Budget Adjustments (1)	-	(47,187)	-	47,187	-
Ending Fund Balance	162,291	115,287	120,055	4,768	4.1%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Town of Genoa Ad Valorem Capital Projects Fund

The Town of Genoa Ad Valorem Capital Projects Fund accounts for specific projects such as the purchase of land, improvements to land and facilities, or major purchases of equipment.

Genoa Ad Valorem Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	54,028	58,418	21,553	(36,865)	-63.1%
Taxes	1,932	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	1,990	-	(1,990)	-100.0%
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	2,458	-	1,098	1,098	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	58,418	60,408	22,651	(37,757)	-62.5%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	58,418	60,408	22,651	(37,757)	-62.5%
Total Expenditures and Other Uses	58,418	60,408	22,651	(37,757)	-62.5%
Excess Revenues over Expenditures	4,390	1,990	1,098	(892)	-44.8%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	2,123	2,123	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	2,123	2,123	-
Increase (Decrease) in Fund Balance	4,390	1,990	3,221	1,231	61.9%
Beginning Fund Balance	54,028	58,418	21,553	(36,865)	-
Budget Adjustments (1)	-	(38,855)	-	38,855	-
Ending Fund Balance	58,418	21,553	24,774	3,221	14.9%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Town of Genoa Construction Reserve Fund

The Town of Genoa Construction Reserve Fund accounts for reserves held specifically for capital projects.

Genoa Construction Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	46,713	48,462	45,315	(3,147)	-6.5%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	1,749	1,468	790	(678)	-46.2%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	48,462	49,930	46,105	(3,825)	-7.7%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	48,462	49,930	46,105	(3,825)	-7.7%
Total Expenditures and Other Uses	48,462	49,930	46,105	(3,825)	-7.7%
Excess Revenues over Expenditures	1,749	1,468	790	-	-
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	-	-	-
Increase (Decrease) in Fund Balance	1,749	1,468	790	(678)	-46.2%
Beginning Fund Balance	46,713	48,462	45,315	(3,147)	-
Budget Adjustments (1)	-	(4,615)	-	4,615	-
Ending Fund Balance	48,462	45,315	46,105	790	1.7%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Town of Minden Ad Valorem Capital Projects Fund

The Town of Minden Ad Valorem Capital Projects Fund accounts for reserves held specifically for capital projects.

Minden Ad Valorem Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	140,094	165,341	167,094	1,753	1.1%
Taxes	52,309	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	53,861	-	(53,861)	(53,861)
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	6,638	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	199,041	219,202	167,094	(52,108)	-23.8%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	-	-	-	-	-
Capital Outlay/Projects	33,700	52,000	171,000	119,000	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	165,341	167,202	(3,906)	(171,108)	-102.3%
Total Expenditures and Other Uses	199,041	219,202	167,094	(52,108)	-23.8%
Excess Revenues over Expenditures	25,247	1,861	(171,000)	-	0.0%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	-	-	57,482	57,482	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	57,482	57,482	-
Increase (Decrease) in Fund Balance	25,247	1,861	(113,518)	(115,379)	-6199.8%
Beginning Fund Balance	140,094	165,341	167,094	1,753	-
Budget Adjustments (1)	-	(108)	-	108	-
Ending Fund Balance	165,341	167,094	53,576	(113,518)	-67.9%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

Town of Minden Capital Equipment Construction Fund

The Town of Minden Capital Equipment Construction Fund accounts for reserves held specifically for capital projects.

Minden Capital Equipment Capital Projects Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Fund Balance	1,003,471	1,003,203	791,610	(211,593)	-21.1%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Interest Revenue	45,961	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	1,049,432	1,003,203	791,610	(211,593)	-21.1%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	10,584	-	-	-	-
Capital Outlay/Projects	878,840	968,000	375,000	(593,000)	-
Miscellaneous	-	-	-	-	-
Ending Fund Balance	1,003,203	35,203	416,610	381,407	1083.5%
Total Expenditures and Other Uses	1,892,627	1,003,203	791,610	(211,593)	-21.1%
Excess Revenues over Expenditures	(843,463)	(968,000)	(375,000)	-	-
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Operating transfers in	883,195	568,000	545,000	(23,000)	-4.0%
Operating transfers (out)	(40,000)	-	-	-	-
Total Other Sources/Uses	843,195	568,000	545,000	(23,000)	-4.0%
Increase (Decrease) in Fund Balance	(268)	(400,000)	170,000	570,000	-142.5%
Beginning Fund Balance	1,003,471	1,003,203	791,610	(211,593)	-
Budget Adjustments (1)	-	188,407	-	(188,407)	-
Ending Fund Balance	1,003,203	791,610	961,610	170,000	21.5%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.



Proprietary Funds

In This Section

Proprietary funds are used to account for business-type activities, which recognize revenues and expenses on the accrual basis in accordance with Generally Accepted Accounting Principles (GAAP), similar to businesses in the private sector. The adopted budget for each proprietary fund does not include depreciation, as there is no impact on cash flow.

GAAP requires that capital acquisitions and principal debt service payments be reflected as additions to assets and as a reduction to liabilities, respectively. Since these transactions usually have a significant impact on cash flow, the County includes capital outlay and debt service payments in the budget, and makes adjustments at year-end to conform with GAAP. The management of these funds are based on the “bottom line” and whether all expenses are supported by rate revenue or user charges. In doing so, the County can determine whether the charges for services are adequate to cover operating expenses and future capital needs.

There are two types of proprietary funds: Internal Service and Enterprise Funds. The funds in this section are listed below along with the department/agency responsible for their operations.

Enterprise Funds

Regional Water
Sewer Utility
Carson Valley Water
Airport
Gardnerville Sanitation
Minden Trash
Minden Wholesale Water
Minden Water

Department/Agency

Public Works
Public Works
Public Works
Airport
Town of Gardnerville
Town of Minden
Town of Minden
Town of Minden

Internal Service Funds

Risk Management
Self Insurance
Motor Pool/Vehicle Maint

Human Resources
Human Resources
Public Works



Adopted Budget Fiscal Year 2021-22

**Total Internal Service Funds
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	8,111,295	4,536,190	4,500,842	(35,348)	-0.8%
Taxes	223,441	233,232	245,000	11,768	5.0%
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	4,508,305	5,297,734	4,808,576	(489,158)	-9.2%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	391,848	123,856	135,033	11,177	9.0%
Miscellaneous Revenue	228,772	-	-	-	-
Total Revenues and Other Sources	13,463,660	10,191,012	9,689,451	(501,561)	-4.9%
Expenditures and Other Uses					
Salaries & Wages	542,028	695,740	702,050	6,310	0.9%
Employee Benefits	298,305	308,342	328,826	20,484	6.6%
Services & Supplies	7,958,691	3,561,789	3,596,118	34,329	1.0%
Capital Outlay/Projects	-	110,508	202,422	91,914	83.2%
Miscellaneous	-	-	-	-	-
Depreciation	208,778	-	-	-	-
Ending Reserves	4,318,626	5,514,633	4,860,035	(654,598)	-11.9%
Total Expenses and Other Uses	13,326,428	10,191,012	9,689,451	(501,561)	-4.9%
Operating Income (Loss)	(3,655,437)	978,443	359,193	(619,250)	-63.3%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	10,988	10,000	6,000	(4,000)	-40.0%
Debt Service	-	-	-	-	-
Operating transfers in	1,000	-	116,858	116,858	-
Operating transfers (out)	(149,221)	-	-	-	-
Total Other Sources/Uses	(137,233)	10,000	122,858	112,858	-40.0%
Net Changes in Net Position	(3,792,670)	988,443	482,051	(506,392)	-51.2%
Budget Adjustments (1)	-	(806,226)	-	806,226	-
Beginning Reserves	8,328,859	4,318,625	4,500,842	182,217	-
Ending Reserves (2)	4,536,190	4,500,842	4,982,893	482,051	10.7%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget . At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflection as a reduction in liabilities.

Internal Service Funds

Internal service funds are for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost reimbursement basis. The County has three internal service funds.

Risk Management Fund

The Risk Management Fund was established to manage and adequately fund the County’s various insurance needs. The Human Resources Director oversees the County’s Risk Management programs, including self-insured worker’s compensation administration, property and liability insurance and associated claims, and policies and procedures. Various positions within the Human Resources department as well as the County Manager and Chief Deputy District Attorney are paid with the Risk Management programs budget.

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.

Dental Self-Insurance Fund

The Dental Self-Insurance Fund accounts for the management and funding of the County’s dental program. Revenues are received from premiums charged to departments and from employee’s dental insurance contributions.

Motor Pool/Vehicle Maintenance Fund

The Motor Pool/Vehicle Maintenance Fund is used to account for repairs, maintenance, fuel and services to vehicles of all County departments. Revenues are received through user charges and are based on actual expenses incurred by the department.

Revenue Analysis

Internal Service Funds are expressly designed to function on a cost-reimbursement basis. Revenues in the Risk Management Fund are comprised of property taxes and workers compensation charges for services. The workers compensation program is self-insured and rates, or charges to the departments are based on actual claims experience. The dental self-insurance program charges premiums to departments which are based on claims experience and reserve requirements.

Motor Pool revenues are derived from charges to user departments for operation and maintenance costs. Revenues are calculated based on cost-reimbursement.

Internal Service Funds Revenue Summary

Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenue					
Risk Management	3,186,667	3,687,931	3,167,862	(520,069)	-14.1%
Self Insurance Dental	430,464	398,490	406,508	8,018	2.0%
Motor Pool	1,747,223	1,578,401	1,737,097	158,696	10.1%
Total Revenue	5,364,354	5,664,822	5,311,467	(353,355)	-6.2%

Expense Analysis

Expenses in the self-insured worker’s compensation and self-insured dental programs consist primarily of claims, third-party administrator costs and self-insured retention fees. The budget for the worker’s compensation and self-insured dental program decreased by 5% and 7%, respectively. The liability insurance premium is budgeted at \$950K and remained approximately the same as the prior year.

**Internal Service Funds Expense Summary
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Expenses					
Risk Management	7,326,933	2,794,410	2,907,798	113,388	4.1%
Self Insurance Dental	306,183	410,089	381,351	(28,738)	-7.0%
Motor Pool	1,523,907	1,471,880	1,540,267	68,387	4.6%
Total Expenses	9,157,023	4,676,379	4,829,416	153,037	3.3%

Motor Pool expenses increased by 4.6% or \$1.5 million. This includes all operation and maintenance costs incurred in managing the County’s entire fleet. Supplies and services decreased by \$56K and over \$202k is budgeted for new equipment and vehicles.



Adopted Budget Fiscal Year 2021-22

Risk Management Fund
Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	6,690,988	2,550,721	3,292,721	742,000	29.1%
Taxes	223,441	233,232	245,000	11,768	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	2,634,168	3,352,514	2,810,150	(542,364)	-16.2%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	329,058	102,185	112,712	10,527	10.3%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	9,877,654	6,238,652	6,460,583	221,931	3.6%
Expenditures and Other Uses					
Salaries & Wages	155,928	318,437	310,030	(8,407)	-2.6%
Employee Benefits	83,404	122,941	127,108	4,167	3.4%
Services & Supplies	6,938,380	2,353,032	2,470,660	117,628	5.0%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Depreciation	-	-	-	-	-
Ending Reserves	2,699,942	3,444,242	3,552,785	108,543	3.2%
Total Expenses and Other Uses	9,877,654	6,238,652	6,460,583	221,931	3.6%
Operating Income (Loss)	(3,991,046)	893,521	260,064	(633,457)	-70.9%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(149,221)	-	-	-	-
Total Other Sources/Uses	(149,221)	-	-	-	-
Net Changes in Net Position	(4,140,267)	893,521	260,064	(633,457)	-70.9%
Budget Adjustments (1)	-	(151,521)	-	151,521	-
Beginning Reserves	6,690,988	2,550,721	3,292,721	742,000	-
Ending Reserves (2)	2,550,721	3,292,721	3,552,785	260,064	7.9%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflection as a reduction in liabilities.

Adopted Budget Fiscal Year 2021-22

**Self-Insurance Dental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	663,624	787,905	775,599	(12,306)	-1.6%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	397,889	388,476	394,973	6,497	1.7%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	32,575	10,014	11,535	1,521	15.2%
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	1,094,088	1,186,395	1,182,107	(4,288)	-0.4%
Expenditures and Other Uses					
Salaries & Wages	-	3,559	2,498	(1,061)	-29.8%
Employee Benefits	-	1,526	1,273	(253)	-16.6%
Services & Supplies	306,183	405,004	377,580	(27,424)	-6.8%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Depreciation	-	-	-	-	-
Ending Reserves	787,905	776,306	800,756	24,450	3.1%
Total Expenses and Other Uses	1,094,088	1,186,395	1,182,107	(4,288)	-0.4%
Operating Income (Loss)	124,281	(11,599)	25,157	36,756	-316.9%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	-	-	-
Net Changes in Net Position	124,281	(11,599)	25,157	36,756	-316.9%
Budget Adjustments (1)	-	(707)	-	707	-
Beginning Reserves	663,624	787,905	775,599	(12,306)	-
Ending Reserves (2)	787,905	775,599	800,756	25,157	3.2%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflection as a reduction in liabilities.

Adopted Budget Fiscal Year 2021-22

Motor Pool Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	756,683	979,999	432,522	(547,477)	-55.9%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	1,476,248	1,556,744	1,603,453	46,709	3.0%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	30,215	11,657	10,786	(871)	-7.5%
Miscellaneous Revenue	228,772	-	-	-	-
Total Revenues and Other Sources	2,491,918	2,548,400	2,046,761	(501,639)	-19.7%
Expenditures and Other Uses					
Salaries & Wages	386,100	373,744	389,522	15,778	4.2%
Employee Benefits	214,901	183,875	200,445	16,570	9.0%
Services & Supplies	714,128	803,753	747,878	(55,875)	-7.0%
Capital Outlay/Projects	-	110,508	202,422	91,914	83.2%
Miscellaneous	-	-	-	-	-
Depreciation	208,778	-	-	-	-
Ending Reserves	968,011	1,076,520	506,494	(570,026)	-53.0%
Total Expenses and Other Uses	2,491,918	2,548,400	2,046,761	(501,639)	-19.7%
Operating Income (Loss)	211,328	96,521	73,972	(22,549)	-23.4%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	10,988	10,000	6,000	(4,000)	-40.0%
Debt Service	-	-	-	-	-
Operating transfers in	1,000	-	116,858	116,858	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	11,988	10,000	122,858	112,858	-40.0%
Net Changes in Net Position	223,316	106,521	196,830	90,309	84.8%
Budget Adjustments (1)	-	(653,998)	-	653,998	-
Beginning Reserves	756,683	979,999	432,522	(547,477)	-
Ending Reserves (2)	979,999	432,522	629,352	196,830	45.5%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflection as a reduction in liabilities.

Enterprise Funds

Enterprise funds are used in situations where a fund provides services primarily to external customers. The intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. For budget purposes, the County’s proprietary funds include capital outlay and debt service payments to determine whether the revenues are adequate to cover all expenses and future capital needs.

The County presents these funds on a “working capital” basis, and presents fund balance as the equivalent of current assets minus current liabilities so as not to distort the resources available for spending.

Total Enterprise Funds Revenue By Fund Fiscal Years 2020-2022

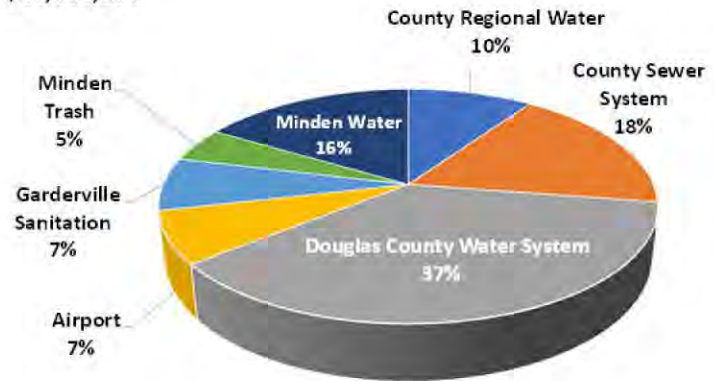
	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenue					
County Regional Water	1,569,052	1,627,051	1,569,243	(57,808)	-3.6%
County Sewer System	2,991,062	2,501,377	2,878,950	377,573	15.1%
Douglas County Water System	6,546,635	5,043,921	5,981,466	937,545	18.6%
Airport	3,749,010	2,532,446	1,164,631	(1,367,815)	-54.0%
Garderville Sanitation	1,188,579	1,186,208	1,188,000	1,792	0.2%
Minden Trash	805,106	755,000	775,000	20,000	2.6%
Minden Wholesale Water	1,596,976	1,479,824	1,484,000	4,176	0.3%
Minden Town Water	2,137,584	1,180,000	1,190,000	10,000	0.8%
Total Revenue	20,584,004	16,305,827	16,231,290	(74,537)	-0.5%

The County classifies its Airport, Water and Sewer Funds as enterprise funds. The Towns of Gardnerville and Minden have four enterprises for its Sanitation, Trash and two Water funds.

Revenue Analysis

Enterprise Fund revenue totals \$16.2 million in the fiscal 2022 budget. It is common practice for utilities (Water, Sewer and Sanitation) to conduct a rate study every three to five years. The study evaluates the revenue requirements of the fund, determines the cost to serve the different customer classes of the fund, and designs rates to recover the cost to serve different customer classes. Standard water utility ratemaking practices are promulgated by the American Water Works Association (AWWA).

Enterprise Funds Revenue by Fund
\$16,231,290



**Total Enterprise Funds Revenue by Source
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenue					
Intergovernmental Revenue	82,435	1,568,321	10,250	(1,558,071)	-99.3%
Charges For Service	14,536,211	12,825,408	13,731,874	906,466	7.1%
Interest Revenue	1,478,227	40,000	315,584	275,584	689.0%
Miscellaneous Revenue	277,084	1,632,098	1,933,582	301,484	18.5%
Other	4,085,047	115,000	115,000	-	0.0%
Operating transfers in	125,000	125,000	125,000	-	0.0%
Total Revenue	20,584,004	16,305,827	16,231,290	(74,537)	-0.5%

Intergovernmental Revenue

The Minden Airport receives grant funding from Federal and State grants, and jet fuel tax. In fiscal 2021, the Airport received a \$1.5 million federal airport improvement grant. Grants are budgeted when awarded by the granting agency.

Charges for Services

The largest revenue source is charges for services, accounting for 85%, or \$13.7 million of all budgeted enterprise fund revenue. With the exception of the Minden Airport, this revenue source is generated through rates charged to customers of Douglas County Water and Sewer, Gardnerville Sanitation and Minden Trash and Water funds.

The Minden Airport charges various fees for services rendered, lease payments for hangars and land.

Miscellaneous Revenue

Miscellaneous revenue is budgeted at \$1.9 million and is comprised of late and finance charges and water rights. Over \$1.0 million in rental and lease income is generated by the Minden Airport.

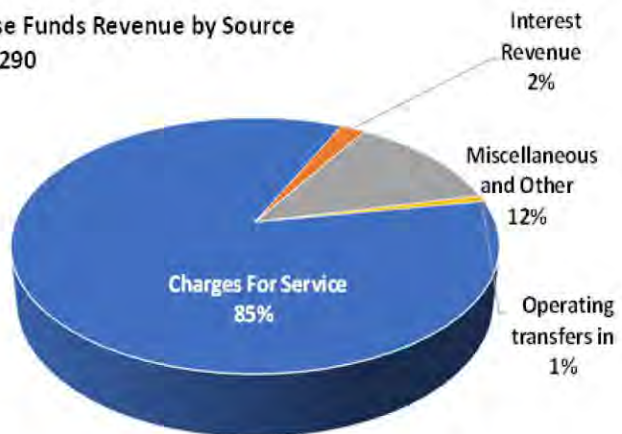
Interest Revenue

Interest revenue is expected to generate over \$315K and is a function of interest rates and available cash balances.

Transfers From Other Funds

A transfer in the amount of \$125K is from the Douglas County Regional Water Fund to the Douglas County Water Utility Fund.

Enterprise Funds Revenue by Source
\$16,231,290



Adopted Budget Fiscal Year 2021-22

Douglas County Water Rate Increases

In 2019, the Board of County Commissioners approved water rate increases in the Douglas County Water Utility Fund for the five years ending in 2024.

Water rates will increase on July 1, 2021 for residential, commercial and irrigation customers in Carson Valley, Zephyr, CaveRock/Uppaway, Skyland and Tahoe Township. Rate increases range between 5.8% and 6.1% on consumptive charges. Monthly base rates will increase by 6.0% across the board.

Expense Analysis

Overall, total expenses decreased by 6.8% as compared to fiscal 2021.

Total Enterprise Funds Expense by Fund Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Expenses					
County Regional Water	1,771,575	1,450,203	1,414,223	(35,980)	-2.5%
County Sewer System	2,206,822	2,534,201	2,442,511	(91,690)	-3.6%
Douglas County Water System	4,670,255	4,755,279	4,124,227	(631,052)	-13.3%
Airport	2,035,810	827,201	1,777,377	950,176	114.9%
Garderville Sanitation	1,236,136	1,186,208	1,239,257	53,049	4.5%
Minden Trash	847,959	1,354,456	774,469	(579,987)	-42.8%
Minden Wholesale Water	1,337,110	1,891,241	1,091,599	(799,642)	-42.3%
Minden Town Water	1,016,825	2,394,894	2,412,633	17,739	0.7%
Total Expenses	15,122,492	16,393,683	15,276,296	(1,117,387)	-6.8%

Total Enterprise Funds Expense by Type Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Expenses					
Salaries & Wages	2,060,245	2,474,361	2,537,707	63,346	2.6%
Employee Benefits	1,172,237	1,089,688	1,230,872	141,184	13.0%
Services & Supplies	6,184,232	7,348,133	7,632,662	284,529	3.9%
Capital Outlay/Projects	-	1,769,000	3,410,225	1,641,225	92.8%
Miscellaneous	79,406	-	-	-	0.0%
Depreciation	4,913,572	1,225,085	-	(1,225,085)	-100.0%
Debt Service	487,500	2,262,416	339,830	(1,922,586)	-85.0%
Operating transfers (out)	225,300	225,000	125,000	(100,000)	-44.4%
Total Expenses	15,122,492	16,393,683	15,276,296	(1,117,387)	-6.8%

Salaries and Benefits

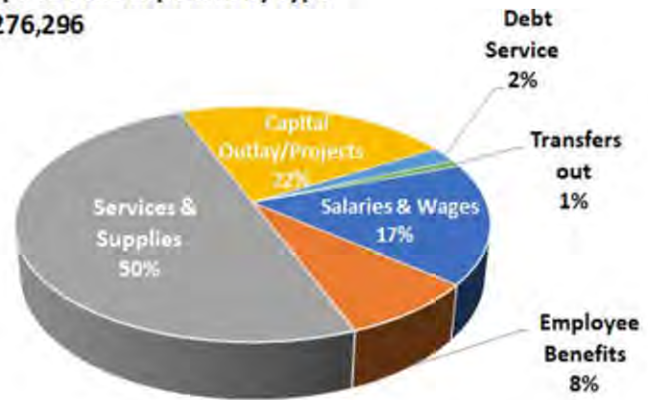
Salaries and benefits account for 25% of all enterprise fund expenses and increased by 5.7% as compared with fiscal 2021. Salaries increased due to a 2% cost of living increase and medical insurance is expected to increase by 9% in 2022.

Services and Supplies

Accounting for 50% of the budget, this category includes all maintenance and operating expenses including power, water purchases, chemicals, power, lab testing, sewer service, repairs and maintenance, gas and oil and professional services. This category increased by 3.9% largely due to major repairs and maintenance at the sewer utility and Minden airport.

Enterprise Fund Expenses by Type

\$15,276,296



Depreciation and Debt Service

Depreciation was not budgeted in fiscal 2022 as it is a non-cash expense. Debt Service decreased primarily due to refundings on water and sewer bonds.

Capital Outlay and Capital Projects

Capital expenses total over \$3.4 million and increased due to a hold on capital projects in fiscal 2021.

Enterprise Funds

2022 Capital Projects and Capital Outlay

Project Name	Fund Name	Funding Source	2021-22 Adopted Budget
County Enterprise Fund Capital Projects			
Foothill Sewer Force Main Repair	Sewer Utility	Reserves	150,000
Effluent Storage Pond Slope Repair	Sewer Utility	Reserves	100,000
Saratoga Street Sewer Main	Sewer Utility	Reserves	225,000
Genoa Well No. 2 Reconfiguration	Douglas County Water Utility	Reserves	275,000
Airport Tank and Fire Drivers	Douglas County Water Utility	Reserves	100,000
Carson Valley (West Valley) Well	Douglas County Water Utility	Reserves	300,000
Airport Road and Parking Lot Reconstruction	Airport Enterprise Fund	Reserves	660,225
Total County Enterprise Fund Capital Projects			1,810,225
Town Capital Outlay/Projects:			
Capital Projects	Minden Wholesale Water Utility	Reserves	50,000
Machinery & Equipment	Minden Wholesale Water Utility	Reserves	25,000
Capital Projects	Minden Town Water	Reserves	1,500,000
Machinery & Equipment	Minden Town Water	Reserves	25,000
Total Town Capital Outlay/Projects			1,600,000
Total Enterprise Funds Capital			3,410,225

Major Enterprise Funds Five-Year Forecast

The County's Sewer Utility, Water Utility and Minden Airport are considered major funds. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.

The forecast for the three enterprise funds takes a forward look at revenues and expenses with the purpose of identifying financial trends, shortfalls, and issues, so the Board of County Commissioners and management can make proactive decisions. The financial forecast is not intended as a budget or as a proposed financial plan. The intent is to forecast each fund's financial position under certain assumptions. The forecast sets the stage for the upcoming budget process, aiding the County Manager and Board in establishing priorities and allocating resources appropriately.

The five-year forecast for the County's Sewer Utility, Water Utility and Minden Airport can be found after each funds' Statement of Revenue, Expense and Change in Fund Balance.



Adopted Budget Fiscal Year 2021-22

**Total Enterprise Funds
Statement of Revenues, Expenses and Changes in Fund Balance**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Revenues and Other Sources					
Beginning Reserves	27,227,607	32,689,119	21,666,077	(11,023,042)	-33.7%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	82,435	1,568,321	10,250	(1,558,071)	-99.3%
Charges For Service	14,536,211	12,825,408	13,731,874	906,466	7.1%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	1,478,227	40,000	315,584	275,584	689.0%
Miscellaneous Revenue	277,084	1,632,098	1,933,582	301,484	18.5%
Total Revenues and Other Sources	43,601,564	48,754,946	37,657,367	(11,097,579)	-22.8%
Expenditures and Other Uses					
Salaries & Wages	2,060,245	2,474,361	2,537,707	63,346	2.6%
Employee Benefits	1,172,237	1,089,688	1,230,872	141,184	13.0%
Services & Supplies	6,184,232	7,348,133	7,632,662	284,529	3.9%
Capital Outlay/Projects	-	1,769,000	3,410,225	1,641,225	92.8%
Miscellaneous	79,406	-	-	-	-
Depreciation	4,913,572	1,225,085	-	-	-
Ending Reserves	29,191,872	34,848,679	22,845,901	(12,002,778)	-34.4%
Total Expenses and Other Uses	43,601,564	48,754,946	37,657,367	(9,872,494)	-20.2%
Operating Income (Loss)	1,964,265	2,159,560	1,179,824	(979,736)	-45.4%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	4,085,047	115,000	115,000	-	0.0%
Debt Service	(487,500)	(2,262,416)	(339,830)	1,922,586	-85.0%
Operating transfers in	125,000	125,000	125,000	-	0.0%
Operating transfers (out)	(225,300)	(225,000)	(125,000)	100,000	-44.4%
Total Other Sources/Uses	3,497,247	(2,247,416)	(224,830)	2,022,586	-90.0%
Net Changes in Net Position	5,461,512	(87,856)	954,994	1,042,850	-1187.0%
Budget Adjustments (1)	-	(10,935,186)	-	10,935,186	-
Beginning Reserves	27,227,607	32,689,119	21,666,077	(11,023,042)	-
Ending Reserves (2)	32,689,119	21,666,077	22,621,071	954,994	4.4%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget . At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflected as a reduction in liabilities.

County Regional Water Fund

The Regional Water fund contains the assets of the North Valley pump station and intertie with Carson City, Indian Hills GID, and the Town of Minden that were constructed between 2012 and 2014. Revenue is generated from wholesale water sold to Carson City, Indian Hills GID and the Douglas County Water Utility Fund. The County purchases water from the Town of Minden.

Regional Water Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	1,518,418	1,315,895	1,241,851	(74,044)	-5.6%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	1,541,203	1,502,051	1,550,314	48,263	3.2%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	27,057	-	18,929	18,929	-
Miscellaneous Revenue	792	125,000	-	(125,000)	-
Total Revenues and Other Sources	3,087,470	2,942,946	2,811,094	(131,852)	-4.5%
Expenditures and Other Uses					
Salaries & Wages	22,550	30,260	29,645	(615)	-2.0%
Employee Benefits	11,543	14,529	13,976	(553)	-3.8%
Services & Supplies	1,227,693	1,280,414	1,245,602	(34,812)	-2.7%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Depreciation	384,789	-	-	-	-
Ending Reserves	1,440,895	1,617,743	1,521,871	(95,872)	-5.9%
Total Expenses and Other Uses	3,087,470	2,942,946	2,811,094	(131,852)	-4.5%
Operating Income (Loss)	(77,523)	301,848	280,020	(21,828)	-7.2%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(125,000)	(125,000)	(125,000)	-	-
Total Other Sources/Uses	(125,000)	(125,000)	(125,000)	-	0.0%
Net Changes in Net Position	(202,523)	176,848	155,020	(21,828)	-12.3%
Budget Adjustments (1)	-	(250,892)	-	250,892	-
Beginning Reserves	1,518,418	1,315,895	1,241,851	(74,044)	-
Ending Reserves (2)	1,315,895	1,241,851	1,396,871	155,020	12.5%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e. current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflected as a reduction in liabilities.

Douglas County Sewer Utility Fund

The Sewer Fund accounts for the operations of the Douglas County sewer system. The Utilities Division of the Public Works Department provides safe, reliable, and cost-effective sewer collection and treatment services to its customers.

Wastewater services in the Carson Valley region of Douglas County are provided by three public wastewater systems and several private package systems. In the Lake Tahoe Basin region of Douglas County, several General Improvement Districts (GIDs) and Sewer Improvement Districts (SIDs) provide wastewater services. The three public wastewater systems in the Carson Valley are (1) the Douglas County North Valley Wastewater Treatment Service Area (NVWTSA), (2) the Minden-Gardnerville Sanitation District (MGSD), and (3) Indian Hills GID (IHGID).

The NVWTSA currently encompasses the regions of East Valley/Johnson Lane, North County, Airport, Walley's, Genoa, Genoa Lakes, and Canyon Creek/Montana. This treatment plant currently serves around 2,600 Equivalent Dwelling Units (EDUs) both residential and commercial. The North Valley Wastewater Treatment Plant recently completed a facility upgrade to double the treatment capacity to 680,000 gallons per day (0.68 MGD). With this facility expansion, the treatment plant has the capacity to process an additional 3,500 EDUs.

Wastewater services include treatment, collection, environmental testing, maintenance, and effluent management. The division also provides 24-hour emergency response for all services. The utilities areas of operation include Genoa, East Valley, David Walley's Resort, Montana and North County.



Adopted Budget Fiscal Year 2021-22

Sewer Utility Fund
Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	4,600,801	5,385,041	2,799,708	(2,585,333)	-48.0%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	2,457,777	2,281,377	2,554,936	273,559	12.0%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	291,628	20,000	105,876	85,876	429.4%
Miscellaneous Revenue	31,833	200,000	218,138	18,138	(200,000)
Total Revenues and Other Sources	7,382,039	7,886,418	5,678,658	(2,207,760)	-28.0%
Expenditures and Other Uses					
Salaries & Wages	368,106	457,294	514,528	57,234	12.5%
Employee Benefits	201,697	195,710	241,174	45,464	23.2%
Services & Supplies	635,867	1,007,322	1,092,392	85,070	8.4%
Capital Outlay/Projects	-	-	475,000	475,000	-
Miscellaneous	-	-	-	-	-
Depreciation/Amortization	884,258	19,869	-	-	-
Ending Reserves	5,292,111	6,206,223	3,355,564	(2,850,659)	-45.9%
Total Expenses and Other Uses	7,382,039	7,886,418	5,678,658	(2,187,891)	-27.7%
Operating Income (Loss)	691,310	821,182	555,856	(265,326)	-32.3%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	209,824	-	-	-	-
Debt Service	(116,894)	(854,006)	(119,417)	734,589	854,006
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	92,930	(854,006)	(119,417)	734,589	-86.0%
Net Changes in Net Position	784,240	(32,824)	436,439	469,263	-1429.6%
Budget Adjustments (1)	-	(2,552,509)	-	2,552,509	-
Beginning Reserves	4,600,801	5,385,041	2,799,708	(2,585,333)	-
Ending Reserves (2)	5,385,041	2,799,708	3,236,147	436,439	15.6%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflection as a reduction in liabilities.

Sewer Utility Fund Five-Year Forecast

The base year which drives future calculations is fiscal 2022. This model focuses on the best estimate of what will occur on the expense side, as well as a conservative approach on revenues. Since economic growth in the County is slow, revenue projections reflect nominal growth.

Sewer Utility Fund Five Year Forecast	2021-22	Forecast			
	Budget	2022-23	2023-24	2024-25	2025-26
Revenue	2,878,950	2,936,529	2,995,260	3,055,165	3,116,268
Expenditures	(2,442,511)	(3,445,597)	(3,482,117)	(2,595,475)	(2,427,378)
Excess Revenues Over Expenditures	436,439	(509,068)	(486,857)	459,690	688,890
Fund Balance/Reserves	3,236,147	2,727,079	2,240,222	2,699,911	3,388,802
Fund Balance as a % of Expenditures	132.5%	79.1%	64.3%	104.0%	139.6%

Sewer Utility Assumptions

1. All revenues increased by an average of 2.0% in the out years.
2. The base year for expenditure projections is fiscal 2022.
3. Expenditures increased by an average of 3.0% in the out years.
4. Debt service is based on amortization schedules.
5. Capital outlay is based on the five-year CIP.

Analysis

Based on certain assumptions, the Sewer Fund’s cash reserves are healthy. The 2014 sewer bond will be paid off in August 2024, and there are no capital improvements scheduled beyond fiscal 2024.



Douglas County Water Utility Fund

The Water Utility Fund accounts for the operations of the Carson Valley water system and the Lake Tahoe water systems. The Utilities Division of the Public Works Department provides safe, reliable, aesthetically pleasing, cost effective potable water to its customers. Water services include production, storage, treatment, distribution, environmental testing, maintenance, and watershed management.

In the Carson Valley the Douglas County's Water Utility serves residential, commercial, and industrial development in the Airport, Johnson Lane, and Genoa areas, the Clear Creek development south of U.S. Highway 50, and developments along Foothill Road and the Douglas County Fairgrounds east of U.S. Highway 395. In the Tahoe Basin, Douglas County operates the Cave Rock, Skyland, Uppaway, and Zephyr Water Systems. Douglas County Water Utility serves approximately 10,700 customers between the valley and lake areas.

In 2018, Douglas County combined the county-operated valley and lake systems into one water utility and in 2019 adopted a revised water rate structure to ensure that the operational and maintenance needs of the combined systems were met. The consolidation of the County systems and the revised rate structure will allow the County to address the most critical and the critical capital improvement projects more quickly and to spread the cost of these much-needed improvements across a larger base of customers, mitigating the impact of proposed rate increases. The Capital Improvement Program includes planning and funding for over \$30 million in water facility upgrades for the Douglas County Water Utility over the next ten years.

In June 2021, a Carson Valley Water Facilities Master Plan was completed that includes a current system evaluation and operations analysis to assist the County with future operational and management decisions. The Plan evaluated the Carson Valley area of the Douglas County Water Utility, including East Valley, North County, Clear Creek, West Valley (including Montana, Genoa, and Walley's), Foothill (including Sheridan Acres, Job's Peak, and Sierra County Estates), and the Fairgrounds.



The plan provides the County with:

- An overview of existing systems within the plan area, including current system size, supply sources, distribution facilities, and storage components
- A summary of surface and underground water rights that are either currently owned by the County or potentially available in the administrative basin and that could support the County
- A Capital Improvement Plan (CIP) defining key infrastructure necessary to provide services within the plan area and/or interconnect existing utilities
- A comprehensive planning document to guide future decisions related to managing a reliable and sustainable water system

Adopted Budget Fiscal Year 2021-22

**Douglas County Water Utility Fund
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2019-20 Actual	Adopted Budget	Adopted Budget	2021 vs 2022 Amount	Percent
Revenues and Other Sources					
Beginning Reserves	10,162,949	12,039,329	5,108,872	(6,930,457)	-57.6%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	53,078	40,575	-	(40,575)	(40,575)
Charges For Service	4,924,591	4,518,948	5,062,424	543,476	12.0%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	580,078	20,000	170,848	150,848	754.2%
Miscellaneous Revenue	230,170	339,398	623,194	283,796	83.6%
Total Revenues and Other Sources	15,950,866	16,958,250	10,965,338	(5,992,912)	-35.3%
Expenditures and Other Uses					
Salaries & Wages	675,821	891,726	880,451	(11,275)	-1.3%
Employee Benefits	363,397	371,246	386,631	15,385	4.1%
Services & Supplies	1,724,879	2,075,511	1,981,224	(94,287)	-4.5%
Capital Outlay/Projects	-	-	675,000	675,000	-
Miscellaneous	-	-	-	-	-
Depreciation/Amortization	1,561,296	30,216	-	-	-
Ending Reserves	11,625,473	13,589,551	7,042,032	(6,547,519)	-48.2%
Total Expenses and Other Uses	15,950,866	16,958,250	10,965,338	(5,962,696)	-35.2%
Operating Income (Loss)	1,462,524	1,550,222	1,933,160	382,938	24.7%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	633,718	-	-	-	-
Debt Service	(344,862)	(1,386,580)	(200,921)	1,185,659	-85.5%
Operating transfers in	125,000	125,000	125,000	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	413,856	(1,261,580)	(75,921)	1,185,659	-94.0%
Net Changes in Net Position	1,876,380	288,642	1,857,239	1,568,597	543.4%
Budget Adjustments (1)	-	(7,219,099)	-	7,219,099	-
Beginning Reserves	10,162,949	12,039,329	5,108,872	(6,930,457)	-
Ending Reserves (2)	12,039,329	5,108,872	6,966,111	1,857,239	36.4%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e. current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflected as a reduction in liabilities.

Water Utility Fund Five-Year Forecast

The base year which drives future calculations is fiscal 2022. This model focuses on the best estimate of what will occur on the expense side, as well as a conservative approach on revenues. Since economic growth in the County is slow, revenue projections reflect nominal growth.

Water Utility Fund Five-Year Forecast:	2021-22	Forecast			
	Budget	2022-23	2023-24	2024-25	2025-26
Revenue	5,981,466	6,304,842	6,646,873	6,781,137	6,918,126
Expenditures	(4,124,227)	(9,895,130)	(6,319,953)	(5,420,110)	(5,331,623)
Excess Revenues Over Expenditures	1,857,239	(3,590,288)	326,921	1,361,027	1,586,503
Fund Balance/Reserves	6,966,111	3,375,823	3,702,744	5,063,771	6,650,274
Fund Balance as a % of Expenditures:	168.9%	34.1%	58.6%	93.4%	124.7%

Water Utility Assumptions

1. Charges for Services increased by 6% through fiscal 2024, the last year of five-year rate increases. In subsequent years, the increase in charges for services is 2% per year.
2. Other revenues increased by 2% per year.
3. The base year for expenditure projections is fiscal 2022.
4. Expenditures increased by an average of 3.0% in the out years.
5. Debt service is based on amortization schedules.
6. Capital outlay is based on the five-year CIP.

Analysis

Based on certain assumptions, the Water Utility Fund’s cash reserves are healthy. There is \$6 million in planned CIP projects in fiscal years 2023 and 2024 and no capital improvements in the out years. Debt coverage ratios range from 1.6 to 1.9.



Airport Fund

The Airport is a premiere general aviation community facility that supports a wide variety of aviation activities, including small aircraft and sport aviation. The Airport represents an important part of the community's economic vitality, outdoor recreation focus, and emergency service needs. The Airport is home to 22 businesses, of which 21 are aviation- oriented commercial operators. The Airport maintains more than 160 T-hangar tenants and 124 land leaseholders, as well as 422 based aircraft (103 of which are gliders). Major aviation services offered directly by the County include Airport land leases, hangar space rental, and tie-down rental.

The Airport is a self-supporting enterprise fund and its operating budget is derived from revenue generated from leases, tie-down fees, T-hangar rentals and land leases. The Airport also receives Federal grants that funded a majority of the cost of important airport improvement capital projects, with the remaining matched with Airport funds. No part of the Airport budget comes from the County's General Fund.



Adopted Budget Fiscal Year 2021-22

Minden Airport Fund
Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	(202,319)	1,510,881	1,703,726	192,845	12.8%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	29,357	1,527,746	10,250	(1,517,496)	-99.3%
Charges For Service	1,086,750	37,000	42,200	5,200	14.1%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	67,008	-	19,931	19,931	-
Miscellaneous Revenue	14,089	967,700	1,092,250	124,550	12.9%
Total Revenues and Other Sources	994,885	4,043,327	2,868,357	(1,174,970)	-29.1%
Expenditures and Other Uses					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services & Supplies	766,803	805,371	1,097,660	292,289	36.3%
Capital Outlay/Projects	-	-	660,225	660,225	-
Miscellaneous	-	-	-	-	-
Depreciation	1,243,263	-	-	-	-
Ending Reserves	(1,015,181)	3,237,956	1,110,472	(2,127,484)	-65.7%
Total Expenses and Other Uses	994,885	4,043,327	2,868,357	(1,174,970)	-29.1%
Operating Income (Loss)	(812,862)	1,727,075	(593,254)	(2,320,329)	-134.4%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	2,551,806	-	-	-	-
Debt Service	(25,744)	(21,830)	(19,492)	2,338	-10.7%
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	2,526,062	(21,830)	(19,492)	2,338	-10.7%
Net Changes in Net Position	1,713,200	1,705,245	(612,746)	(2,317,991)	-135.9%
Budget Adjustments (1)	-	(1,512,400)	-	1,512,400	-
Beginning Reserves	(202,319)	1,510,881	1,703,726	192,845	-
Ending Reserves (2)	1,510,881	1,703,726	1,090,980	(612,746)	-36.0%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflection as a reduction in liabilities.

Minden Airport Fund Five-Year Forecast

The base year which drives future calculations is fiscal 2022. This model focuses on the best estimate of what will occur on the expense side, as well as a conservative approach on revenues. Since economic growth in the County is slow, revenue projections reflect nominal growth.

Minden Airport Fund Five-Year Forecast	2021-22	Forecast			
	Budget	2022-23	2023-24	2024-25	2025-26
Revenue	1,164,631	1,188,448	1,212,757	1,237,569	1,262,893
Expenditures	(1,777,377)	(1,224,865)	(1,259,503)	(1,294,074)	(1,329,633)
Excess Revenues Over Expenditures	(612,746)	(36,416)	(46,746)	(56,505)	(66,740)
Fund Balance/Reserves	1,090,980	1,054,564	1,007,818	951,313	884,573
Fund Balance as a % of Expenditures	61.4%	86.1%	80.0%	73.5%	66.5%

Minden Airport Assumptions

1. Airport fuel tax revenue (intergovernmental) increased by 3% per annum.
2. Other revenues increased by 2% per year.
3. The base year for expenditure projections is fiscal 2022.
4. Expenditures increased by an average of 3.0% in the out years.
5. Debt service is based on amortization schedules.
6. Capital outlay is based on the five-year CIP.

Analysis

Based on these assumptions, expenses are out-pacing revenues and the Minden Airport will experience net losses and declining fund balances over the next five years. The County needs to ensure that the Minden Airport fund is in compliance with bond covenants relative to debt coverage.



Town of Gardnerville Health and Sanitation Fund

The Health and Sanitation Fund accounts for the operations of the trash service in the Town of Gardnerville.

Gardnerville Health and Sanitation Fund Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	721,489	673,932	304,000	(369,932)	-54.9%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	1,159,128	1,186,208	1,188,000	1,792	0.2%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	29,451	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	1,910,068	1,860,140	1,492,000	(368,140)	-19.8%
Expenditures and Other Uses					
Salaries & Wages	369,573	397,490	410,299	12,809	3.2%
Employee Benefits	203,657	175,223	201,694	26,471	15.1%
Services & Supplies	534,892	613,495	627,264	13,769	2.2%
Capital Outlay/Projects	-	-	-	-	-
Miscellaneous	35,703	-	-	-	-
Depreciation	92,011	-	-	-	-
Ending Reserves	674,232	673,932	252,743	(421,189)	-62.5%
Total Expenses and Other Uses	1,910,068	1,860,140	1,492,000	(368,140)	-19.8%
Operating Income (Loss)	(47,257)	-	(51,257)	(51,257)	0.0%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(300)	-	-	-	-
Total Other Sources/Uses	(300)	-	-	-	0.0%
Net Changes in Net Position	(47,557)	-	(51,257)	(51,257)	0.0%
Budget Adjustments (1)	-	(369,932)	-	369,932	-
Beginning Reserves	721,489	673,932	304,000	(369,932)	-
Ending Reserves (2)	673,932	304,000	252,743	(51,257)	-16.9%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e. current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflected as a reduction in liabilities.

Town of Minden Trash Fund

The Trash Fund accounts for the operations of the trash service in the Town of Minden.

Minden Trash Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	993,885	951,032	408,673	(542,359)	-57.0%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	768,400	755,000	775,000	20,000	2.6%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	36,706	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	1,798,991	1,706,032	1,183,673	(522,359)	-30.6%
Expenditures and Other Uses					
Salaries & Wages	237,781	263,503	261,080	(2,423)	-0.9%
Employee Benefits	137,369	120,083	146,019	25,936	21.6%
Services & Supplies	316,647	381,870	367,370	(14,500)	-3.8%
Capital Outlay/Projects	-	414,000	-	(414,000)	-
Miscellaneous	16,486	-	-	-	-
Depreciation	39,676	75,000	-	-	-
Ending Reserves	1,051,032	451,576	409,204	(42,372)	-9.4%
Total Expenses and Other Uses	1,798,991	1,706,032	1,183,673	(447,359)	-26.2%
Operating Income (Loss)	57,147	(499,456)	531	499,987	-100.1%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(100,000)	(100,000)	-	100,000	100.000
Total Other Sources/Uses	(100,000)	(100,000)	-	100,000	-100.0%
Net Changes in Net Position	(42,853)	(599,456)	531	599,987	-100.1%
Budget Adjustments (1)	-	57,097	-	(57,097)	-
Beginning Reserves	993,885	951,032	408,673	(542,359)	-
Ending Reserves (2)	951,032	408,673	409,204	531	0.1%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflected as a reduction in liabilities.

Town of Minden Wholesale Water Fund

The Wholesale Water Fund accounts for the operations of the Town of Minden wholesale water system.

Minden Wholesale Water Utility Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	3,777,006	4,036,872	4,302,322	265,450	6.6%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	1,433,605	1,479,824	1,484,000	4,176	0.3%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	163,371	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Total Revenues and Other Sources	5,373,982	5,516,696	5,786,322	269,626	4.9%
Expenditures and Other Uses					
Salaries & Wages	223,924	249,825	254,378	4,553	1.8%
Employee Benefits	127,035	109,066	127,371	18,305	16.8%
Services & Supplies	494,858	633,850	634,850	1,000	0.2%
Capital Outlay/Projects	-	148,500	75,000	(73,500)	-49.5%
Miscellaneous	20,347	-	-	-	-
Depreciation	470,946	750,000	-	-	-
Ending Reserves	4,036,872	3,625,455	4,694,723	1,069,268	29.5%
Total Expenses and Other Uses	5,373,982	5,516,696	5,786,322	1,019,626	18.5%
Operating Income (Loss)	259,866	(411,417)	392,401	803,818	-195.4%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	-	-	-	-	0.0%
Net Changes in Net Position	259,866	(411,417)	392,401	803,818	-195.4%
Budget Adjustments (1)	-	676,867	-	(676,867)	-
Beginning Reserves	3,777,006	4,036,872	4,302,322	265,450	-
Ending Reserves (2)	4,036,872	4,302,322	4,694,723	392,401	9.1%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget . At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflection as a reduction in liabilities.

Town of Minden Water Fund

The Minden Water Fund accounts for the operations of the Town of Minden water system, a separate water system in Douglas County.

Minden Town Water Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Revenues and Other Sources					
Beginning Reserves	5,655,378	6,776,137	5,796,925	(979,212)	-14.5%
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges For Service	1,164,757	1,065,000	1,075,000	10,000	0.9%
Fines and Forfeits	-	-	-	-	-
Interest Revenue	282,928	-	-	-	-
Miscellaneous Revenue	200	-	-	-	-
Total Revenues and Other Sources	7,103,263	7,841,137	6,871,925	(969,212)	-12.4%
Expenditures and Other Uses					
Salaries & Wages	162,490	184,263	187,326	3,063	1.7%
Employee Benefits	127,539	103,831	114,007	10,176	9.8%
Services & Supplies	482,593	550,300	586,300	36,000	6.5%
Capital Outlay/Projects	-	1,206,500	1,525,000	318,500	26.4%
Miscellaneous	6,870	-	-	-	-
Depreciation	237,333	350,000	-	-	-
Ending Reserves	6,086,438	5,446,243	4,459,292	(986,951)	-18.1%
Total Expenses and Other Uses	7,103,263	7,841,137	6,871,925	(619,212)	-7.9%
Operating Income (Loss)	431,060	(1,329,894)	(1,337,633)	(7,739)	0.6%
Other Financing Sources/(Uses)					
Contingencies	-	-	-	-	-
Other	689,699	115,000	115,000	-	(115,000)
Debt Service	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total Other Sources/Uses	689,699	115,000	115,000	-	0.0%
Net Changes in Net Position	1,120,759	(1,214,894)	(1,222,633)	(7,739)	0.6%
Budget Adjustments (1)	-	235,682	-	(235,682)	-
Beginning Reserves	5,655,378	6,776,137	5,796,925	(979,212)	-
Ending Reserves (2)	6,776,137	5,796,925	4,574,292	(1,222,633)	-21.1%

(1) The Fiscal Year 2020-21 adopted budget reflects adjustments to expenditures and revenues made in response to the COVID-19 pandemic.

(2) Proprietary funds are budgeted based on cash flow. Reserves are equivalent to working capital, i.e, current assets less current liabilities. Capital outlay and debt service are included in the annual budget. At year-end, capital acquisitions are reflected as additions to assets and principal on debt is reflected as a reduction in liabilities.



Budget by Department

In This Section

This chapter includes the budgets for all County departments and agencies including mission statements, departmental description, fiscal 2021 accomplishments and fiscal 2022 goals. Performance measures, links to the strategic plan and a three-year financial and staffing trend is included in each department or agency.



Adopted Budget Fiscal Year 2021-22

Budget by Department/Fund

**Budget Summary by Department/Fund
Fiscal Years 2020-2022**

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
E911	2,392,874	2,460,009	2,482,798	22,789	0.9%
Assessor	808,433	883,494	875,967	(7,527)	-0.9%
Clerk Treasurer	1,619,841	1,539,765	1,747,303	207,538	13.5%
County Commissioners	330,980	314,180	337,999	23,819	7.6%
Community Development	2,521,919	2,677,358	3,680,696	1,003,338	37.5%
Community Services	26,585,510	12,798,738	27,197,698	14,398,960	112.5%
Constable	1,249,535	1,126,943	1,136,559	9,616	0.9%
County Manager	4,048,857	3,135,898	3,564,093	428,195	13.7%
District Attorney	2,788,649	2,753,126	2,770,212	17,086	0.6%
District Court	9,875,629	9,838,645	9,789,130	(49,515)	-0.5%
Finance	1,218,809	1,221,474	1,393,958	172,484	14.1%
Human Resources	8,045,466	3,753,696	3,881,149	127,453	3.4%
Juvenile Probation	1,800,314	1,854,540	1,983,263	128,723	6.9%
Library	15,676	1,705,236	2,051,111	345,875	20.3%
Minden Tahoe Airport	2,035,810	827,201	1,777,377	950,176	114.9%
Public Administrator	13,731	26,837	38,268	11,431	42.6%
Public Guardian	278,136	282,675	307,384	24,709	8.7%
Public Works	19,509,466	16,614,697	24,550,046	7,935,349	47.8%
Recorder	556,637	543,462	601,839	58,377	10.7%
Sheriff	18,174,447	18,547,895	18,459,983	(87,912)	-0.5%
Technology Services	4,105,488	3,810,136	5,104,703	1,294,567	34.0%
Town of Gardnersville	3,249,517	3,410,571	2,952,941	(457,630)	-13.4%
Town of Genoa	463,312	496,012	409,920	(86,092)	-17.4%
Town of Minden	5,001,595	7,744,413	6,045,565	(1,698,848)	-21.9%
UNR Cooperative Extension	256,008	297,013	283,225	(13,788)	-4.6%
Non-Departmental	2,525,255	3,000,516	3,096,348	95,832	3.2%
Transfers to Other Funds	10,577,888	10,264,996	14,018,464	3,753,468	36.6%
Total Budget by Department	<u>130,049,783</u>	<u>111,929,526</u>	<u>140,537,999</u>	<u>28,608,473</u>	<u>25.6%</u>

Each department is an organizational unit of the County, which provides distinct and different services. Operating expenses are controlled at the department level and should not exceed appropriations. Budget transfers within a department may be made administratively, if the transfer is within the same department; transfers between departments within the same fund require approval by both departments.

Several departmental budgets cross fund lines, as well. For example, the budget in the Public Works Department is appropriated into 14 separate funds. The table on the following page lists all County departments and their respective funding sources.

Adopted Budget Fiscal Year 2021-22

County Departments

Funding Source

Airport	Airport
Assessor	General Fund
Clerk-Treasurer	General Fund
Community Development	General Fund
Community Services Animal Care Division	General Fund
Community Services Weed Division	General Fund
Community Services	PALS Sales Tax
Community Services	State Motor Vehicle Accident Indigent Assistance To Indigents
Community Services	Social Services
Community Services	Room Tax
Community Services	Senior Services Program
Community Services	Park Residential Construction Tax
Constable	General Fund
County Commissioners	General Fund
County Manager	General Fund
County Manager	Redevelopment
County Manager	Redevelopment Capital Projects
District Attorney	General Fund
District Court	General Fund
District Court	Law Library
District Court	Justice Court Administrative Assessment
District Court	China Spring Youth Camp
District Court	Western Nevada Regional Youth
E911	911 Emergency Services
E911	911 Surcharge
Finance	General Fund
Human Resources	General Fund
Human Resources	Risk Management
Human Resources	Self Insurance
Juvenile Probation	General Fund
Library	Library Fund
Library	Library Gift Fund
Library	PALS Sales Tax
Public Administrator	General Fund
Public Guardian	General Fund

Adopted Budget Fiscal Year 2021-22

County Departments

Public Works Admin and Engineering
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works
Public Works

Recorder

Sheriff

Technology Services

Town of Gardnerville
Town of Gardnerville
Town of Gardnerville

Town of Genoa
Town of Genoa
Town of Genoa

Town of Minden
Town of Minden
Town of Minden
Town of Minden
Town of Minden
Town of Minden

UNR Cooperative Extension

Funding Source

General Fund
Solid Waste Management
Landscape Maintenance Districts
Road Operating
Tahoe Douglas Transportation District
Stormwater Management
Ad Valorem Capital Projects
County Construction
Regional Transportation
County Capital Projects - Debt Financed
Regional Water
Sewer Utility
Carson Valley Water
Motor Pool/Vehicle Maint

General Fund

General Fund

General Fund

Town of Gardnerville
Gardnerville Ad Valorem Capital Projects
Gardnerville Sanitation

Town of Genoa
Genoa Ad Valorem Capital Projects
Genoa Construction

Town of Minden
Minden Ad Valorem Capital Projects
Minden Capital Equipment
Minden Trash
Minden Wholesale Water
Minden Water

Nevada Cooperative Extension

Base Budget

At the start of the budget process, each department is given a base budget. A base budget is the previous year’s actual expenses less one-time appropriations. The base budget enables the department to operate at current levels. Anything a department requires in addition to that base budget, is considered a supplemental request. All nonrecurring amounts are removed to establish the next fiscal year’s base budget. Each department’s supplemental requests are listed for fiscal 2022.

Salaries & Benefits

The personnel budget for fiscal 2022 reflects 557.01 full-time equivalent (FTE) County positions. This represents a net reduction of 2.01 full-time equivalents. More detail by position is listed by department in this chapter.

Consolidated into functions, or similar areas, the Public Safety function represents the largest number of personnel, with 154.21 FTEs. This function includes the Sheriff’s Department, E911 and Animal Control.

The Judicial function accounts for almost 124 FTEs or 22% of all personnel. Departments included in this function are: Constable, District Attorney, District Court, Juvenile Probation, Public Administrator, Public Guardian and China Spring Youth Camp.

General Government, with 80.3 FTEs, includes Assessor, Clerk-Treasurer, Board of County Commissioners, County Manager, Finance, Human Resources, Recorder and Technology Services.

Culture and Recreation has 76.6 FTEs and includes the Library (17.4) and all Parks and Recreation departmental divisions within the Room Tax Fund (59.2).

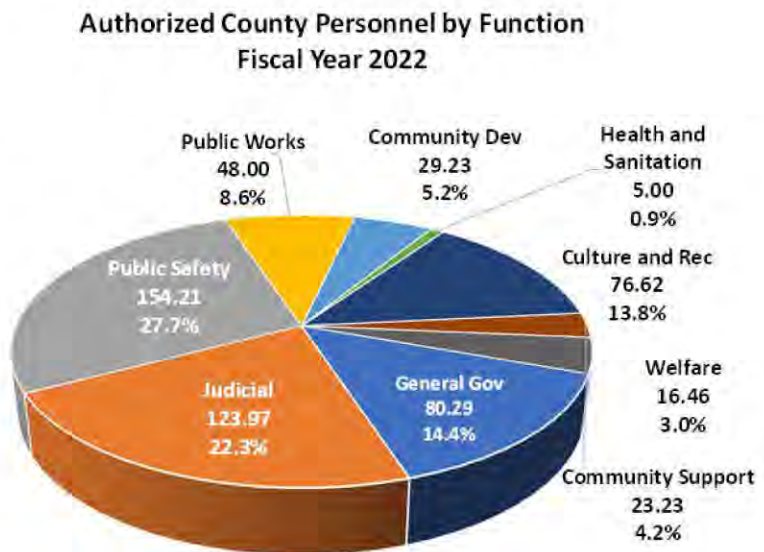
The Public Works function includes Engineering, Administrative and Building Services, Road, Solid Waste, Water and Sewer Utilities, Stormwater, Motor Pool and Regional Transportation and has 48 FTEs budgeted in fiscal 2022.

Community Development includes the Community Development Department with 29.2 FTEs.

Community Support includes the Senior Services division of the Community Services Department (22.2) and UNR Extension Services (1).

Welfare includes the Social Services division of the Community Services Department with 16.5 FTEs.

The Weed division of the Community Services Department are in the Health and Sanitation function with 5.0 FTEs.



**Authorized Personnel by Department
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount Percent	
County Personnel					
911 Emergency Services	19.48	19.48	19.48	-	0.0%
Assessor	9.00	9.00	9.00	-	0.0%
Clerk Treasurer	15.08	15.16	15.04	(0.1)	-0.8%
Commissioners	5.00	5.00	5.00	-	0.0%
Community Development	26.22	26.22	29.23	3.0	11.5%
Community Services	110.39	109.05	108.37	(0.7)	-0.6%
Constable	12.72	12.72	12.72	-	0.0%
County Manager	8.50	10.00	10.50	0.5	5.0%
District Attorney	20.75	21.00	21.00	-	0.0%
District Court	79.44	75.44	68.25	(7.2)	-9.5%
Finance	11.00	11.00	12.00	1.0	9.1%
Human Resources	6.00	6.00	6.00	-	0.0%
Juvenile Probation	15.48	17.00	18.00	1.0	5.9%
Library (1)	17.44	17.44	17.44	-	0.0%
Public Administrator	.00	1.00	1.00	-	0.0%
Public Guardian	3.00	3.00	3.00	-	0.0%
Public Works	49.00	48.00	48.00	-	0.0%
Recorder	5.75	5.75	5.75	-	0.0%
Sheriff	124.23	130.23	129.23	(1.0)	-0.8%
Technology Services	17.00	15.00	17.00	2.0	13.3%
UNR Cooperative Extension	1.53	1.53	1.00	(0.5)	-34.6%
Total Authorized Personnel - County	557.01	559.02	557.01	(2.01)	-0.4%
Town Personnel					
Town of Gardnerville	14.50	14.50	14.50	-	0.0%
Town of Genoa	2.53	2.53	2.53	-	0.0%
Town of Minden	18.94	18.94	18.94	-	0.0%
Total Authorized Personnel	592.98	594.99	592.98	(2.01)	-0.3%

(1) The Library was in the Room Tax Fund in fiscal 2020

Board of County Commissioners

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.

Department Description

The Board of Commissioners, the governing body of the County, is comprised of five members who are elected at-large by County to serve four-year, overlapping terms. The five members of the Board reside in different regions 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.

County Commissioners Department Trend Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Expenditures by Object					
Salaries & Wages	154,657	153,995	147,891	(6,104)	-4.0%
Employee Benefits	154,605	144,535	166,212	21,677	15.0%
Supplies & Services	21,718	15,650	23,896	8,246	52.7%
Capital Outlay	-	-	-	-	-
Total	330,980	314,180	337,999	23,819	7.6%
Expenditures by Division					
Commissioners	330,980	314,180	337,999	23,819	7.6%
Expenditures by Fund					
General	330,980	314,180	337,999	23,819	7.6%
Authorized Personnel					
General Fund					
County Commissioner	5.00	5.00	5.00	-	-

Assessor

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.

Department Description

As an elected constitutional office, the role of the County Assessor's Office is to discover, list and value all property subject to taxation under the provisions provided for in Nevada Revised Statutes (NRS) and Administrative Code (NAC). Those valuations create the secured and unsecured assessment rolls which serve as the basis for all ad valorem taxes levied throughout Douglas County.

FY2021 Accomplishments

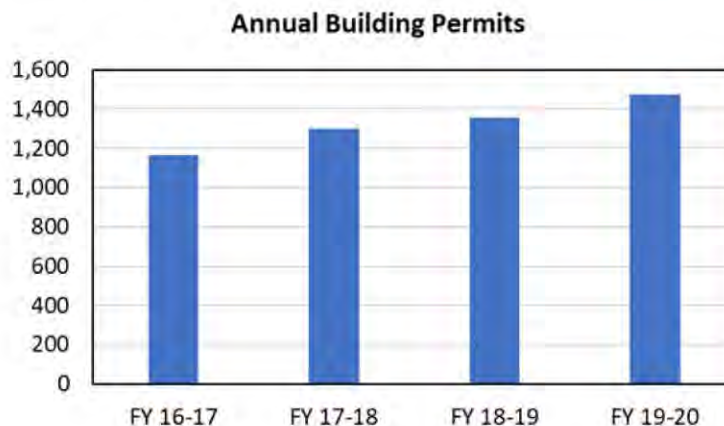
1. Completed the assessment role as required by statute. We did this in a timely manner and performed accuracy checks to ensure the role was completed with a high level of validity.
2. Accomplished all statutory requirements of the office as well as provided the public and other government entities accurate and reliable data through our web services, over the phone, in person, and/or via email.
3. In the process of working with GSA, our new database software vendor, to convert our data from our old platform (AS400) to a new, updated platform. Things are going very well at this point.

FY2022 Goals

1. Continue to meet the statutory requirement of completing the assessment role.
2. Continue to provide accurate data and essential assessment information to the public and other Douglas County departments and other government entities.

Performance Measures/Workload Indicators

Program: Assessor - Building Permits
Title of Graph: Building Permits Processed
Strategic Framework: Financial Stability
Context: The Assessor's Office inspects new construction throughout the year and adds new value to the assessment role.



Adopted Budget Fiscal Year 2021-22

**Assessor Department Trend
Fiscal Years 2020-2022**

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenditures by Object					
Salaries & Wages	504,655	518,091	522,238	4,147	0.8%
Employee Benefits	244,332	287,469	275,360	(12,109)	-4.2%
Supplies & Services	59,446	77,934	78,369	435	0.6%
Capital Outlay	-	-	-	-	0.0%
Total	808,433	883,494	875,967	(7,527)	-0.9%
Expenditures by Division					
Assessor	808,433	883,494	875,967	(7,527)	-0.9%
Expenditures by Fund					
General	808,433	883,494	875,967	(7,527)	-0.9%
Authorized Personnel					
General Fund					
Administrative Services Manager	1.00	1.00	1.00	-	-
Appraiser	1.00	1.00	1.00	-	-
Appraiser Trainee	.00	3.00	3.00	-	-
Appraiser Sr	3.00	.00	.00	-	-
Assessor Clerk	1.00	1.00	1.00	-	-
Assessor Clerk Senior	1.00	1.00	1.00	-	-
Chief Deputy Appraiser	1.00	1.00	1.00	-	-
County Assessor	1.00	1.00	1.00	-	-
Total FTEs	9.00	9.00	9.00	-	-

Constable

Department Description

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.

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 is an integral part of the County's Justice System and is committed to protecting the community, serving the courts, and establishing partnerships with treatment providers. The program is responsible for supervision of pre-trial and/or pre-sentence defendants and persons convicted of misdemeanor offenses, holding them accountable for their misconduct and promoting and supporting their efforts with rehabilitation.

The **Public Administrator** is elected to four-year terms and is responsible for probating estates for those who have not made prior arrangements for someone to finalize their affairs. The Court must appoint the Administrator to any estate requiring probate services. Those services can be as simple as authorizing cremation or locating family but more often, the Administrator handles issues that are more complex such as selling all real and personal property, cleaning out the home and managing all financial matters.

FY2021 Accomplishments

1. The Department of Alternative Sentencing incorporated drug testing for Kratom. Kratom is a supplement that is sold legally but has the same addictive properties as opiates which is a prohibited substance while under supervision.
2. The Department of Alternative Sentencing began utilizing Outreach Smartphone Monitoring devices for individuals who are court ordered to be monitored for alcohol consumption. The result has decreased the operating expense for monitoring devices in addition to providing a cost savings for the defendant.

FY2022 Goals

1. To maintain fiscal responsibility while holding persons within the judicial system accountable and assisting in rehabilitation utilizing drug and alcohol testing.
2. To increase the rate of successful participant rehabilitation by continuing to seek methods in current drug testing trends for substances as well as adulterants (specific gravity/PH) that can prevent an individual's ability to be successful in rehabilitation.

**Constable Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	695,857	722,486	710,342	(12,144)	-1.7%
Employee Benefits	240,218	250,003	234,967	(15,036)	-6.0%
Supplies & Services	313,460	154,454	191,250	36,796	23.8%
Capital Outlay	-	-	-	-	-
Total	1,249,535	1,126,943	1,136,559	9,616	0.9%
Expenditures by Division					
Alternative Sentencing	780,814	644,681	641,916	(2,765)	-0.4%
East Fork Constable	171,801	171,598	171,413	(185)	-0.1%
Tahoe Constable	107,454	155,281	159,284	4,003	2.6%
Security	116,204	155,383	163,946	8,563	5.5%
Grand Jury	73,262	-	-	-	0.0%
Total	1,249,535	1,126,943	1,136,559	9,616	0.9%
Expenditures by Fund					
General	1,249,535	1,126,943	1,136,559	9,616	0.9%
Authorized Personnel					
General Fund					
Alternative Sentencing Officer	2.48	2.48	2.48	-	-
Alt Sentencing Specialist	1.00	1.00	1.00	-	-
Chief Alt Sentencing Officer	1.00	1.00	1.00	-	-
Constable	1.00	1.00	1.00	-	-
Deputy Constable Sr	.48	.48	-	(0.48)	(1.00)
Deputy Constable	2.40	2.40	2.88	0.48	0.20
DUI Caseworker/Alt Sent Clerk	1.00	1.00	1.00	-	-
Security Officer	3.36	3.36	3.36	-	-
Total FTEs	12.72	12.72	12.72	-	(0.80)

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.

Department Description

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.

The **Clerk** serves as clerk of the Board of County Commissioners and other Boards and Commissions. The Clerk's Office is responsible for creating official records and minutes pertaining to the actions of the BOCC and the various Boards on which they serve. The office also issues marriage licenses, fictitious name certificates and makes records available to the public.

Elections administers all primary, general, and special elections in the County according to State and Federal law, in a fair, open and impartial manner. The Division is also responsible for overseeing the county's voter registration process, which is designed to ensure that all those who are qualified and want to vote are eligible to do so.

Tahoe General Services is a satellite office serving the Tahoe residents of Douglas County and provides clerk, treasury, and election services to the community.

The **Treasurer's Office** bills, collects, and apportions real and personal property tax on behalf of all of the taxing jurisdictions in Douglas County. The office disburses property taxes and records all revenue on behalf of the County. The Treasurer also serves as the County Investment Officer and invests the County's cash in accordance with the Investment Policy.

FY2021 Clerk Accomplishments

1. Continual adaptation to ever changing directives related to COVID-19 pandemic with innovative means in order to provide statutorily requires services such as marriage licenses, marriage officiant certificates and fictitious firm name (FFN) filing to the public in a safe atmosphere for both the public and staff.
2. New process roll-out, staff training and procedure improvements for FFN filings, Douglas County agreement indexing and marriage officiant processing.
3. Adjustment to secure and efficient work from home methods for board meeting minute writing.

FY2021 Election Accomplishments

1. Implementing Assembly Bill 4, sending all active registered voters a Mail Ballot Packet. Total sent: 39,015. Total voters that used the vote by mail method: 19,978
2. Transition to Scytl, and online poll worker training platform.
3. Completing the General Election as a hybrid election format during the COVID-19 pandemic.

FY2022 Clerk Goals

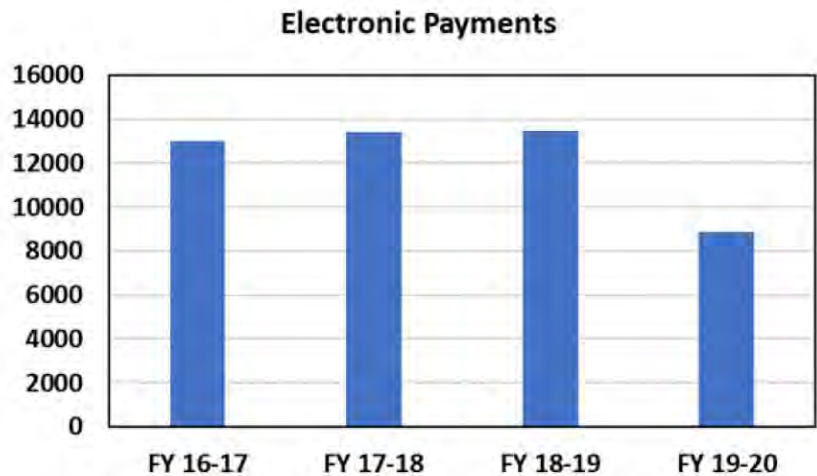
1. Take responsibility of Planning Commission minute writing and after-action process, including refining and enhancing the process to better align with BoCC meetings for consistency purposes.
2. Transition to Granicus Peak Agenda, including the training of all CMaRT team staff and creation of related new process/ procedure documentation.
3. Transition the processing of Outdoor Festival Permits to Community Development to include a rewrite of the County Code.
4. Return to processing of vehicle registration renewals via mail/drop off (including the Valley office).

FY2022 Election Goals

1. Implement all Bills that passed through the 2021 Legislative Session and pursue funding for them.
2. Complete Scytl customization process.
3. Hire and train new staff associated with reorganization of the division.
4. Complete Candidate filing and complete midterm election as hybrid election.

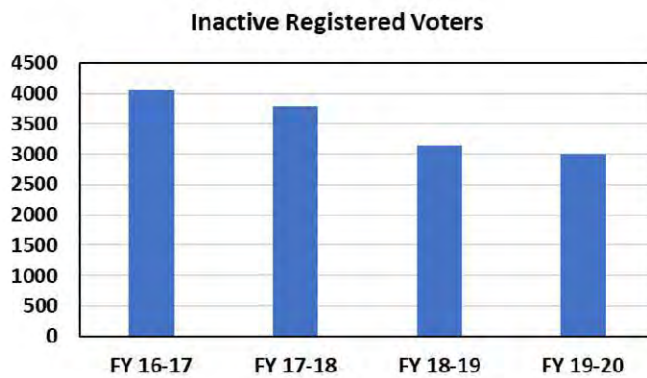
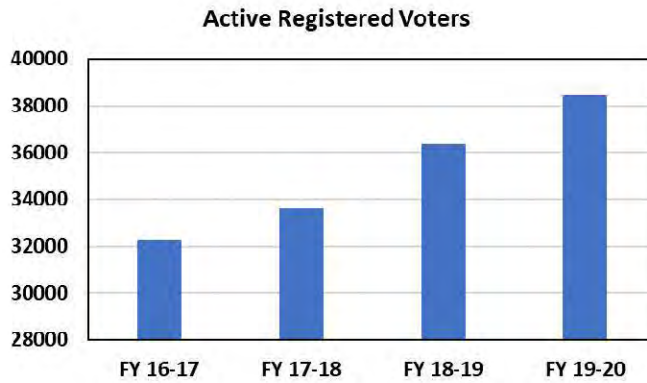
Performance Measures/Workload Indicators

Program: Clerk DMV Services
Title of Graph: DMV Transactions performed by the Clerk's office
Strategic Framework: Providing customer service through providing DMV Services to the community at the Douglas County Clerk's office.
Context: This graph shows the amount of DMV Services provided at the Douglas County Clerk's.



Adopted Budget Fiscal Year 2021-22

Program: Elections
Title of Graph: Active vs. Inactive Registered Voters in Douglas County
Strategic Framework: Economic Vitality
Context: Douglas County Summary of Registered Voters: Active vs. Inactive



**Clerk-Treasurer Department Trend
Fiscal Years 2020-2022**

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenditures by Object					
Salaries & Wages	919,712	941,849	988,259	46,410	4.9%
Employee Benefits	429,266	442,229	465,783	23,554	5.3%
Supplies & Services	270,863	155,687	293,261	137,574	88.4%
Capital Outlay	-	-	-	-	-
Total	1,619,841	1,539,765	1,747,303	207,538	13.5%
Expenditures by Division					
Clerk	370,239	377,733	409,539	31,806	8.4%
Clerk, Elections	301,543	315,890	445,298	129,408	41.0%
Tahoe General Services	230,301	241,390	258,953	17,563	7.3%
Treasurer	717,758	604,752	633,513	28,761	4.8%
Total	1,619,841	1,539,765	1,747,303	207,538	13.5%
Expenditures by Fund					
General	1,619,841	1,539,765	1,747,303	207,538	13.5%
Authorized Personnel					
General Fund					
Accountant Senior	1.00	1.00	1.00	-	-
Assistant Clerk/Election Adminis	1.00	1.00	1.00	-	-
Assistant Treasurer	1.00	1.00	1.00	-	-
Clerk Treasurer	1.00	1.00	1.00	-	-
Clerk-Treasurer System Admin	.00	1.00	1.00	-	-
Deputy Clerk Coordinator	1.00	1.00	1.00	-	-
Deputy Clerk Supervisor	1.00	1.00	1.00	-	-
Deputy Clerk/Treasurer	8.08	7.16	7.04	(0.12)	-1.7%
Deputy Clerk/Treasurer Sr	1.00	1.00	1.00	-	-
Total FTEs	15.08	15.16	15.04	(0.12)	-0.8%

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Temporary Election Workers	-	28,556	28,556	-	-	28,556
Training for Certified Elections Registration Admin (CERA) - 4 FTEs	-	13,613	13,613	-	-	13,613
2021 Chevy Exuinox All Wheel Drive	22,442	-	22,442	-	-	22,442
Training for New Assistant Treasurer, Treasurer and Sr. Accountant	-	3,857	3,857	-	-	3,857
Total Supplemental Requests	22,442	46,026	68,468	-	-	68,468

District Attorney

Mission Statement

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

Department Description

The Douglas County District Attorney's Office is primarily comprised of two divisions. The Criminal Division prosecutes all felony, gross misdemeanor and misdemeanor crimes committed within the jurisdictional boundaries of the County. The Civil Division serves as County Counsel to the Board of County Commissioners, elected county and township officers, county departments and agencies. Staffing for the office includes twenty-one positions: the elected district attorney, six deputy district attorneys assigned to the Criminal Division, five deputy district attorneys assigned to the Civil Division, two investigators, an office manager, five legal secretaries, and an office specialist.

FY2021 Accomplishments

1. Prosecution of 2,348 misdemeanors, 78 gross misdemeanors and 620 felony criminal cases for an average of 507 cases per prosecutor during calendar year 2020. In addition, 1,201 traffic citations were resolved through pre-trial conferences and/or trials.
2. Effectively managed all constitutional and statutory duties and responsibilities of the District Attorney's Office through all national, state and court ordered directives and/or restrictions due to the novel coronavirus COVID-19.
3. Due to an untimely vendor notification as to the end-of-life of the office's case management software program, completed migration and data conversion, during a pandemic, to a new web-based case management program without significant interruptions or delays in the processing and prosecution of criminal cases, and resulting in significant cost savings to the County.
4. Obtained \$748,154 in continuation grant funding from the U.S. Department of Justice, Office on Violence Against Women for October 1, 2020 through September 30, 2023 for the Special Victim Response Team (SVRT) created by DA Jackson to combat domestic violence, dating violence, sexual assaults and stalking cases through enhanced victim safety and increased offender accountability. Since the inception of the SVRT Program in 2008, the County has been awarded \$3,446,670 in federal grant funds with no required matching funds from the County.
5. During calendar year 2020, successfully defended and resolved ten civil claims asserted against Douglas County.
6. Timely responded to a large number of public records requests from the Nevada Attorney General's Office and numerous national and local news media outlets related to a planned protest in the summer of 2020, a visit by President Trump in September 2020, and other matters of public interest.
7. Successfully defended the County and its airport contractor from two OSHA citations issued after President Trump's visit.
8. Developed forms and practices to ensure Douglas County's compliance with CARES Act legislation and the use of \$8.9 million in CARES Act funding.

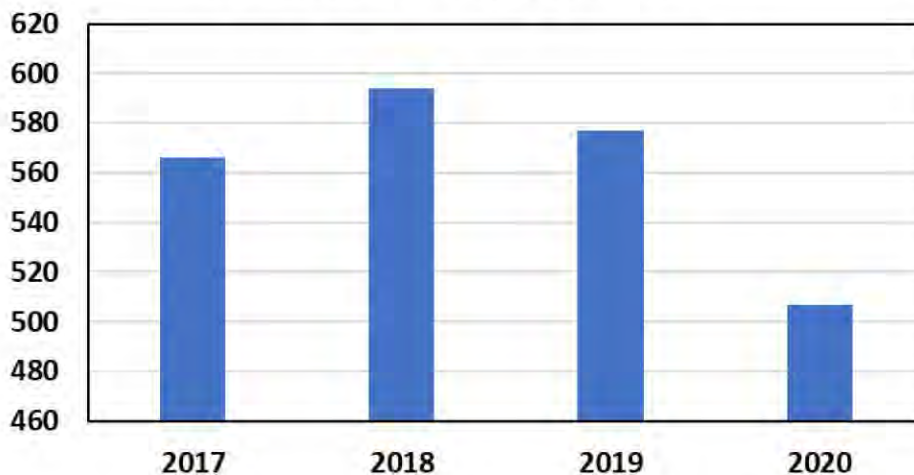
FY2022 Goals

1. To assess the manner in which criminal cases are processed, charged, and prosecuted in order to maximize the time prosecutors have available to devote to felonies and other higher priority cases.
2. To continue to provide exemplary legal advice, opinions, and representation to the various boards, elected county and township officers, 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.
3. To continue to enhance Special Victim Response Team (SVRT) protocols to reduce domestic violence, dating violence, sexual assault, and stalking cases through a coordinated community response, while prosecuting and holding offender’s accountability and ensuring safety for the victims.

Performance Measures/Workload Indicators

Program: District Attorney
Title of Graph: Criminal Division - Annual Caseloads Per Prosecutor
Strategic Framework: Safe Community and Infrastructure
Context: Tracks the average of the number of cases per prosecutor for each year. The National Advisory Commission on Criminal Justice and the American Prosecutors Research Institute recommend that prosecutor case loads not exceed 150

Annual Caseloads Per Prosecutor



Adopted Budget Fiscal Year 2021-22

**District Attorney Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	1,783,038	1,741,823	1,815,445	73,622	4.2%
Employee Benefits	763,427	766,084	834,993	68,909	9.0%
Supplies & Services	242,184	245,219	119,774	(125,445)	-51.2%
Capital Outlay	-	-	-	-	-
Total	2,788,649	2,753,126	2,770,212	17,086	0.6%
Expenditures by Division					
District Attorney	2,788,649	2,753,126	2,770,212	17,086	0.6%
Expenditures by Fund					
General	2,788,649	2,753,126	2,770,212	17,086	0.6%
Authorized Personnel					
General Fund					
Administrative Services Manager	1.0	1.0	1.0	-	-
Chief Deputy DA-Civil	1.0	1.0	1.0	-	-
Chief Deputy DA-Criminal	1.0	1.0	1.0	-	-
Deputy District Attorney I	1.0	-	-	-	-
Deputy District Attorney II	4.0	2.0	2.0	-	-
Deputy District Attorney III	3.8	7.0	7.0	-	-
District Attorney	1.0	1.0	1.0	-	-
Investigator-DA	1.0	1.0	1.0	-	-
Investigator-DA Sr	1.0	1.0	1.0	-	-
Legal Secretary	4.0	4.0	4.0	-	-
Legal Secretary Senior	1.0	1.0	1.0	-	-
Office Specialist	1.0	1.0	1.0	-	-
Total FTEs	20.75	21.00	21.00	-	-

District Court

Mission Statement

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, integrity, and promoting the public trust and confidence in the judicial system.

Department Description

Justice Court offices are directed by elected judges. The County Court judges are elected State Officials. All offices abide by County policies and budgets are approved by the Board of County Commissioners. Divisions within this department include:

County Court I	Sixth Amendment Services
County Court II	East Fork Justice Court
Court Clerks	Tahoe Justice Court
Court Appointed Advocacy	Judicial Services—Administration
Grand Jury	Court Computer Systems
China Spring Youth Camp	

County Court I and II provides for the protection of the rights of the individual through the judicial process with an emphasis on the fair and expeditious processing of cases. The Court applies current statutes, Supreme Court rulings, and local laws in protecting an individual's rights. The judges hear the following types of cases: Criminal cases for persons charged with felonies and gross misdemeanors, Civil cases involving claims in excess of \$15,000, Probate matters, Domestic relations, Paternity and Child Support, Mental commitments, Family matters generated through the Nevada Division of Child and Family Services, Adoptions, Guardianships, Extraordinary writs, Appeals from Justice courts and Juvenile matters.

Grand Jury – The County Court Judges empanel the Grand Jury in Douglas County and maintain oversight of the Grand Jury. A Grand Jury is empaneled for the statutory purposes, including, but not limited to: 1) Inquiring into the condition and management of the various departments and agencies of county government; 2) Inquiring into the case of any person imprisoned in the Douglas County jail on a criminal charge, against whom no information or complaint has been filed, and no indictment found, and; 3) Inquiring into all public offenses triable in the Ninth Judicial County Court.

Judicial Services – Administration provides a robust administrative infrastructure to support the Judiciary for effective management. Providing audit support, management and analyzation of budgets, bank account reconciliation, supervision over fines/fees/revenues/expenditures, PCI Compliance, and court programs. Judicial Services ensures mandatory reporting requirements are met and in compliance and oversees all grants and grant programs in the Judiciary. Conducts research, evaluates results, identifies, and develops goals. Implements court objectives to maintain, preserve and develop technology, administration, fosters education for succession planning and assists with remodels to support infrastructure. Judicial Services fosters education, supports case management, ensures federal, state, and local compliance, and implements new legislation. Judicial Services maintains and supports personnel and training for the Judicial Services Departments.

Douglas County **Court Appointed Special Advocates (CASA)** is a member of the National Organization and required to meet their standards and criteria in order to remain a member in good standing. Serving the Ninth Judicial County of Nevada, an advocate is appointed by a Judge to provide an independent, objective recommendation to the Court regarding the child's best interest. A CASA volunteer searches for information, reviews records and interviews parents, teachers, neighbors, and family in an effort to paint a picture for the Judge with a comprehensive report.

Douglas County **Special Advocates for the Elderly (SAFE)** serves the Ninth Judicial County of Nevada. SAFE consists of specially trained community volunteers who advocate and assist vulnerable adults through a court proceeding. SAFE Advocates are appointed by a Judge to provide an independent, objective recommendation to the Court regarding an adult's best interest. A SAFE volunteer searches for information, reviews records and interviews family, medical professionals and those close to the adult in an effort to provide the Judge with a comprehensive report.

The **Court Clerks** support two County court departments, Drug and DUI court, the arbitration program, child support hearings and provide case management for Civil, Probate, Juvenile, Child Support, Paternity, Divorce, Criminal Felony, Gross Misdemeanor, and Adoption cases filed in the Ninth Judicial County Court. The Clerk's office is responsible for jury management, records retention, case management, document imaging and clerking of hearings and trials for the County Court Judges of Douglas County. They currently manage active open and re-opened cases and are actively scanning cases from 1933 to the present in order to create an electronic record of court filings. The Clerks also are responsible for processing appeals, peremptory challenges, changes of venue, record searches, copies, sealing, and file maintenance related to case-flow management.

6th Amendment Services (formerly known as the Public Defender) protects the constitutional rights of the indigent by providing a voice in their defense in Douglas County Courtrooms. The Sixth Amendment Services 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 County Courts, the East Fork Justice Court, and the Tahoe Township Justice Court.

The **Court Computer System or Court IT** is responsible for oversight and implementation of new technologies, software development, courtroom audio/visual recording, desktop and user support, desktop replacement, administration, software updates and user training. Court Computer Systems serves the Judicial Services Departments and is responsible for the planning, development, guidance, coordination, support and use of the courts information, technologies, and data systems. Providing technical support to the elected officials and departments within the Judicial Services departments to maintain and ensure technological needs are effectively identified, prioritized, implemented, and maintained. Court IT also maintains and provides voice and data network infrastructure and provides internal services to support the use of desktop computers and peripherals while also providing software support for each department.

East Fork Justice Court is a limited jurisdiction court for the East Fork Township of Douglas County, Nevada, which is outside of the Lake Tahoe basin, and includes the Carson Valley and the Topaz Lake (Antelope Valley) area. The communities of Gardnerville, Minden, Genoa, Johnson Lane, Indian Hills, Gardnerville Ranchos, and the Topaz Ranch Estates, as well as the Pinenut Mountains and the foothills of the Eastern Sierra below the Lake Tahoe basin are all part of the East Fork Township. The Clerks support the Misdemeanor Treatment Court, Mediation, and provide case management for Civil, Small Claims, Misdemeanor, and Traffic cases filed in the East Fork Justice Court. The Clerk's office is responsible for jury management, records retention, case management, document imaging, clerking of hearings and trials for the East Fork Justice Court Judge of Douglas County. They currently manage active open and re-opened cases and are actively scanning cases in order to create an electronic record of court filings. The Clerks also are responsible for processing appeals, changes of venue, record searches, copies, sealing, and file maintenance related to case-flow management.

Tahoe Justice Court maintains limited jurisdiction for areas surrounding Lake Tahoe, from Rural Carson City on Highway 28 to the casinos at Stateline, Nevada to Dagget Summit atop Kingsbury Grade. The Lake Tahoe area attracts several million visitors each year, with peak times of visit in the summer and winter. The Clerks support and provide case management for Civil, Small Claims, Misdemeanor, and Traffic cases filed in the Tahoe Justice Court. The Clerk's office is responsible for jury management, records retention, case management, clerking of hearings and trials for the Tahoe Justice Court Judge of Douglas County. They currently manage active open and re-opened cases. The Clerks also are responsible for processing appeals, changes of venue, record searches, copies, sealing, and file maintenance related to case-flow management.

Justice Court Administrative Assessment funds provide revenue for facilities and technology and is accounted for in a special revenue fund. These fees are collected from fines, fees and administrative assessments and held in separate capital accounts. A portion is paid to the State of Nevada and other entities as directed by NRS to support their operations.

FY2021 Accomplishments – Judicial Services

1. Completed refining business processes for the e-Court Case Management System in the District Courts. This technology is being used to effectively manage court business and processes, efficiently and competently.
2. 3 employees graduated on June 11, 2021 this year with their certification in Court Management with the National Center for State Courts, Institute for Court Management. 3 more employees will be graduating in early 2022. This certification allows them to apply for their Certified Court Executive certification and Fellowship where they will graduate at the United States Supreme Court in Washington D.C.

FY2022 Goals – Judicial Services

1. Complete the implementation of the Case Management Systems for both the East Fork Justice Court and the Tahoe Justice Court.
2. Complete the eFiling and Public Portal for the Douglas County Judiciary.
3. Continue education for employees of the Judiciary through the National Center for State Courts, Institute for Court Management, Nevada Association for Court Career Advancement, Nevada Association for Court Executives and University of Nevada Reno extended studies.

The **China Spring Youth Camp** is dedicated to helping male and female, mid-level offenders between the ages of 12 and 18 develop skills, knowledge, and experience to promote health and resiliency to arrest progression of problems caused by delinquent behavior. Residents are placed in China Spring Youth Camp by Court Order. With a philosophy of honor, trust, and accountability, we help children define their values using the least restrictive means necessary. Structure and programs are designed to help children become a productive member of their family and community.

FY2021 Accomplishments – China Spring Youth Camp

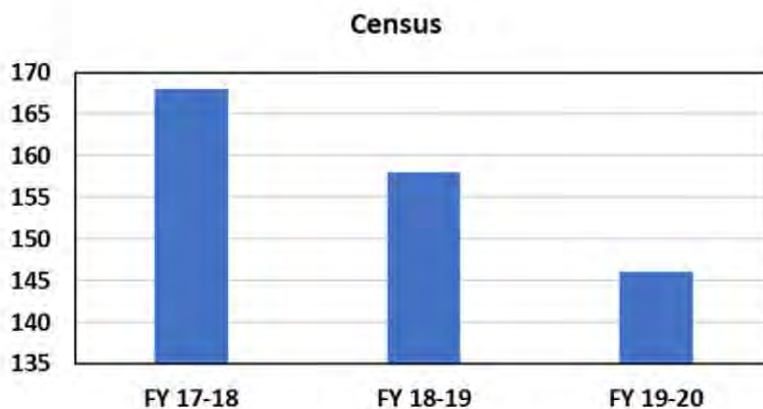
1. China Spring Youth Camp was established to be the highest conforming facility in the State of Nevada to evidenced based practices as determined by the Correctional Placement Checklist (CPC) review conducted by the State of Nevada.
2. China Spring Youth Camp received its first reaccreditation from the Commission on Accreditation of Rehabilitative Facilities (CARF). Camp was deemed substantial conformance to 1800 standards.
3. Challenge Course at the Camp is active with an established position providing services, activities and training to staff and youth.
4. Treatment was added to Camp milieu for youth and training for staff in the following areas: Domestic Violence, Sexually Exploited Youth, and Interactive Journaling.

FY2021 Goals – China Spring Youth Camp

1. China Spring Youth Census will increase in FY 22 to include male youth, in 10 youth increments until stabilization of program is achieved.
2. China Spring Youth Camp youth successful completion of the program will be 70% or greater.
3. China Spring Youth Camp will maintain high levels of service delivery for high needs areas over FY 22.

Performance Measures/Workload Indicators

Program: China Spring Youth Camp
Title of Graph: Census
Strategic Framework: Financial Stability
Context: China Spring Youth Census will increase in FY 22 to include male youth, in 10 youth increments until stabilization of program is achieved.



Adopted Budget Fiscal Year 2021-22

**District Court Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	5,534,942	5,813,747	5,418,270	(395,477)	-6.8%
Employee Benefits	2,491,635	2,790,535	2,987,685	197,150	7.1%
Supplies & Services	3,861,307	3,313,482	3,638,346	324,864	9.8%
Capital Outlay	79,926	-	-	-	-
Contingency	-	84,933	73,744	(11,189)	-13.2%
Total	11,967,810	12,002,697	12,118,045	115,348	1.0%
Expenditures by Division					
Court Clerk	334,965	329,499	354,007	24,508	7.4%
Judicial Services	452,775	319,339	410,529	91,190	28.6%
District Court I	323,816	599,619	671,287	71,668	12.0%
District Court II	272,022	199,960	221,089	21,129	10.6%
CASA	196,599	282,675	307,384	24,709	8.7%
Public Guardian and Administrator	291,867	26,837	38,268	11,431	42.6%
Public Defender	992,670	1,082,086	1,082,087	1	0.0%
Juvenile Probation	1,271,182	1,258,126	1,212,871	(45,255)	-3.6%
JPO Detention Center	529,132	596,414	770,392	173,978	29.2%
Court Computer System	254,223	365,974	383,046	17,072	4.7%
East Fork Justice Court	751,849	687,912	699,036	11,124	1.6%
Tahoe Justice Court	497,832	509,316	508,054	(1,262)	-0.2%
Law Library (1)	26,018	-	-	-	0.0%
Justice Court Administrative Assessment	364,419	16	385	369	0.0%
China Spring Youth Camp	5,099,088	5,412,256	5,146,595	(265,661)	-4.9%
Western Nevada Regional Youth Center	309,353	332,668	313,015	(19,653)	-5.9%
Total	11,967,810	12,002,697	12,118,045	115,348	1.0%
Expenditures by Fund					
General	6,168,932	6,257,757	6,658,050	400,293	6.4%
Law Library (1)	26,018	-	-	-	0.0%
Justice Court Administrative Assessment	364,419	16	385	369	0.0%
China Spring Youth Camp	5,099,088	5,412,256	5,146,595	(265,661)	-4.9%
Western Nevada Regional Youth Center	309,353	332,668	313,015	(19,653)	-5.9%
Total	11,967,810	12,002,697	12,118,045	115,348	1.0%

(1) In Fiscal 2021 the Law Library moved to the Library Fund

Adopted Budget Fiscal Year 2021-22

**District Court Department Authorized Personnel
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Authorized Personnel					
General Fund					
Apprentice Court Clerk	1.00	1.00	5.00	4.00	400.0%
CASA Administrator	1.00	1.00	1.00	-	-
Court Administrator	1.00	1.00	1.00	-	-
Court Advocacy Program Assistant	1.00	1.00	1.00	-	-
Court Operations Specialist	3.00	3.00	3.00	-	-
Court Records Technician	1.44	1.44	.00	(1.44)	-100.0%
Courts IT Manager	1.00	1.00	1.00	-	-
Deputy Court Clerk	7.00	7.00	4.00	(3.00)	-42.9%
Deputy Court Clerk Senior	2.00	2.00	2.00	-	-
Judicial Executive Assistant	3.00	3.00	3.00	-	-
Judicial Fiscal Mgmt Analyst	1.00	1.00	1.00	-	-
Justice Court Judge	2.00	2.00	2.00	-	-
Law Clerk	1.00	1.00	1.00	-	-
Law Clerk Sr	1.00	1.00	1.00	-	-
Office Specialist - Temporary	.00	.00	.25	0.25	0.0%
Total FTEs General Fund	26.44	26.44	26.25	(0.19)	-0.7%



Adopted Budget Fiscal Year 2021-22

**China Spring Authorized Personnel
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
China Spring Youth Camp Fund					
Administrative Assistant	1.00	1.00	1.00	-	-
Asst Dir Juvenile Camp Services	1.00	1.00	1.00	-	-
Client Care Manager	2.00	2.00	2.00	-	-
Culinary Specialist	2.00	2.00	2.00	-	-
Culinary Supervisor	1.00	1.00	1.00	-	-
DBA/Application Dev/IT Coordinat	1.00	1.00	1.00	-	-
Director Juvenile Camp Services	1.00	1.00	1.00	-	-
Family Support Case Manager	1.00	1.00	1.00	-	-
Medical Coordinator	.00	.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-	-
Sub Abuse Counselor Supervisor	1.00	1.00	1.00	-	-
Substance Abuse Counselor	2.00	2.00	1.00	(1.00)	(0.50)
Training and Development Manager	1.00	1.00	1.00	-	0.00
Youth Camp Maint. Specialist	1.00	1.00	1.00	-	0.00
Youth Counselor Senior	.00	1.00	.00	(1.00)	(1.00)
Youth Services Case Manager	2.00	2.00	2.00	-	0.00
Youth Services Case Manager Sr	2.00	2.00	2.00	-	0.00
Youth Services Counselor	18.00	18.00	13.00	(5.00)	(0.28)
Youth Services Counselor Sr	6.00	6.00	5.00	(1.00)	(0.17)
Youth Services Program Manager	1.00	1.00	1.00	-	0.00
Youth Services Supervisor	5.00	4.00	3.00	(1.00)	(0.25)
Total FTEs China Spring Youth Camp	50.00	50.00	42.00	(8.00)	-16.0%
Total FTEs District Court	76.44	76.44	68.25	(8.19)	-10.7%

Approved Supplemental Requests

Department Name	Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
District Court	Training & Travel	-	3,990	3,990	-	-	3,990
District Court	Deputy Court Clerk Senior	-	6,526	6,526	-	-	6,526
District Court	Summer Intern-Judge Young	8,307	-	8,307	0	-	8,307
Total Supplemental Requests		8,307	10,516	18,823	0	-	18,823

Public Administrator

Department Description

The Public Administrator is elected to four-year terms. The position is responsible for probating estates for those who have not made prior arrangements appointing someone to finalize their affairs. The Court must appoint the Administrator to any estate requiring probate services. Those services can be as simple as authorizing cremation or locating family but more often, the Administrator handles issues that are more complex such as selling all real and personal property, cleaning out the home, managing all financial matters including filing tax returns, and filing reports with the Courts.

The County contracts with a law firm to represent the Public Administrator. The Public Administrator is paid from the estate if there are funds available, pursuant to NRS 150.020.

Public Administrator Department Trend Fiscal Years 2020-2022

	2019-20 Actual (1)	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	13	-	-	-	-
Employee Benefits	8,801	26,837	31,989	5,152	19.2%
Supplies & Services	4,917	-	6,279	6,279	0.0%
Capital Outlay	-	-	-	-	0.0%
Total	13,731	26,837	38,268	11,431	42.6%
Expenditures by Division					
Public Administrator	13,731	26,837	38,268	11,431	42.6%
Expenditures by Fund					
General	13,731	26,837	38,268	11,431	42.6%

Public Administrator Department Authorized Personnel Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Authorized Personnel					
General Fund					
Public Administrator	-	1.00	1.00	-	-
Total FTEs General Fund	-	1.00	1.00	-	-

Recorder

Mission Statement

The mission of the Recorder's Office is to record, permanently preserve, and provide convenient access to public records, with superior quality and efficient customer service.

Department Description

The **Recorder's Office** is responsible for recording, scanning, indexing all documents, and providing convenient access to public records. These official records include documents pertaining to real property, maps, mining, marriage certificates and any other documents that are required by law for recording. Public access is available for viewing records and providing copies upon request. The Recorder's Office collects recording fees and real property transfer tax as prescribed by Nevada Revised Statutes.

Confidential Information: Per NRS 239B.030 and 247.540, some documents contain data that legally requires redaction of specific information. Redaction of personal information as defined in NRS 603A.040 and 247.520 in no way affects the legality of the documents.

Records Management

The mission of the Records Management Division is to provide records storage, retrieval, document imaging, and disposition for Douglas County departments.

FY2021 Accomplishments

1. Implementation of the new Harris Recording Notification System (RNS), a free subscription service which alerts citizens by email when a document is recorded under their name or assessor parcel number, onto the Recorders website.
2. Created numerous system-driven reports through records management software to generate reliable audit tracking and operational efficiencies through streamlined inventory control procedures.
3. Successfully and efficiently maintained all statutory duties and responsibilities throughout the COVID-19 pandemic, assisting the real estate industry to function without interruption while managing a 21% increase in documents recorded over the prior fiscal year.

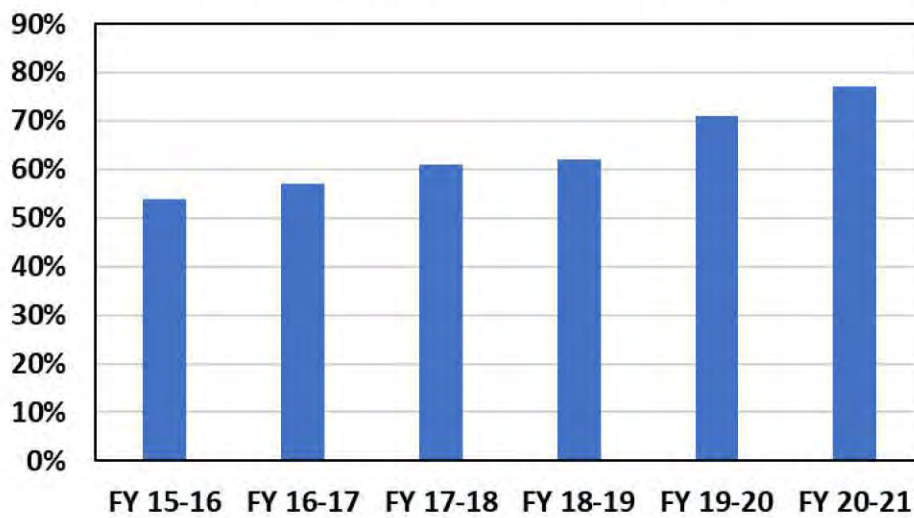
FY2022 Goals

1. Recorder - Upload digitized miscellaneous and agreement documents recorded 1859-1959 to the Recorder's website for public research accessibility.
2. Recorder - Enable online purchase of current and historic recorded documents directly through the Recorder's website.
3. Records Mgmt. - Assist various county departments with the migration of digital records out of Application Extender into the new digital document repository software, OnBase, and apply appropriate retention schedules for digital records in accordance with Records Management Policy 600.01 and Douglas County Code 2.62.010.
4. Records Mgmt. - Work with Facilities to initiate the engineering and design of an appropriate fire suppression system at the Records Center (located off Airport Rd.) for proactive measures to extend greater protection to county records.

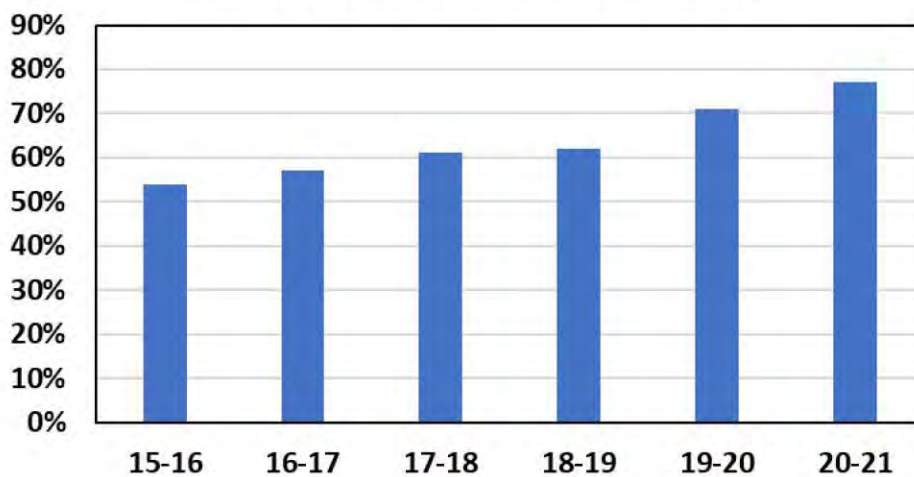
Performance Measures/Workload Indicators

Program: Recorder - eRecording
Title of Graph: Percentage of Electronic Recordings
Strategic Framework: Infrastructure
Context: The Recorder's office receives documents for recording over the counter, by mail, and through electronic submission. Electronic recordings must be submitted through an approved eRecording vendor. The steady increase in eRecordings allows greater efficiencies among a higher volume of documents to be processed and more secure collection of fees.

Percentage of Electronic Recordings



Change in Electronic Recording Stats



**Recorder Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	321,119	321,491	347,142	25,651	8.0%
Employee Benefits	171,845	173,032	191,034	18,002	10.4%
Supplies & Services	63,673	48,939	63,663	14,724	30.1%
Capital Outlay	-	-	-	-	-
Total	556,637	543,462	601,839	58,377	10.7%
Expenditures by Division					
Recorder	414,804	403,357	449,194	45,837	11.4%
Records Management	141,833	140,105	152,645	12,540	9.0%
Total	556,637	543,462	601,839	58,377	10.7%
Expenditures by Fund					
General	556,637	543,462	601,839	58,377	10.7%
Authorized Personnel					
General Fund					
Administrative Services Manager	1.00	1.00	1.00	-	-
County Recorder	1.00	1.00	1.00	-	-
Deputy Recording Clerk	2.75	2.75	2.75	-	-
Records Management Clerk Senior	1.00	1.00	1.00	-	-
Total FTEs	5.75	5.75	5.75	-	-



Sheriff

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 Douglas County by providing fair, consistent, effective, and professional law enforcement services.

Department Description

The Sheriff is elected every four years by the citizens of Douglas County. The Douglas County Sheriff's Office (DCSO) serves as the County's only local law enforcement agency. Our motto of "A Tradition of Service" represents our employee's commitment to serve the citizens of Douglas County. The Sheriff's Office has a number of specialized operations that protect the County and provide career opportunities for the Sheriff's staff.

Administration serves as the "front office" of our organization and performs a variety of duties in law enforcement, business, and political communities. The responsibility for the overall departmental operations lies in the administrative support services of this division. Keeping an open line of communication with the public and the media is a priority.

Administrative Services performs a variety of important tasks which directly support the Sheriff's Office and affect the community at large.

The **Records Division** is responsible for the processing of Concealed Weapon Permits, Liquor Licenses, HR218 (LEOSA) permits, Sex Offender and Convicted Person Registrations, Special Event Entertainment Endorsements, Live Scan Fingerprinting, and requests for crime/incident reports.

Jail houses inmates for short term and long-term stays. The Douglas County Jail is recognized as one of the best facilities in Nevada by the National Commission on Correctional Health Care (NCCHC).

Bailiffs are law enforcement officers, who maintain order and security in the courtroom and assist the judge in the orderly conduct of a trial. Civil deputies from the Sheriff's Department provide security and bailiff duties for the two County courts in Douglas County.

General Investigations conducts criminal investigations beyond the scope of the ordinary field investigations performed by patrol officers. The Investigations Division conducts criminal investigations beyond the scope of the ordinary field investigations performed by patrol officers. The natures of these investigations are typically complex.

The Sheriff's Office utilizes several **Grant** opportunities to support a wide range of services and enforcement for Douglas County. Examples are the Tri County Gang grant, Domestic Violence grant, and Good Neighbors grant to name a few.

Vehicle Maintenance is for the Sheriff to be able to keep Sheriff's Office vehicles in top condition due to the extreme driving and driving conditions.

School Resources is a partnership between the Sheriff's Office and the School County allowing sworn deputy sheriffs (SRO) to directly interact with the students in a positive manner, rather than reacting to criminal activity alone. The School Resource Officer program is a proactive approach to a safe and enjoyable educational experience for children and young adults. This everyday interaction provides an opportunity for the School Resource Officer to help students with the many pressures today's young people find themselves having to confront; including the use of alcohol, drugs or tobacco, peer pressure, gang involvement and criminal activity. The SRO has been a valuable resource for students, parents, teachers, and faculty.

The **Coroner's Division** consists of several professionals with advanced death investigation training. We consult with medical professionals on staff. We respond to death scenes such as car accidents, suicides, and overdoses. These are just a few of the death investigations we handle. It is our duty to determine a cause and manner of death.

Patrol is responsible for responding to crimes, public service concerns, preventive patrol, and crime suppression. Patrol Division personnel are the first to respond to emergencies or calls within the county. The Douglas County Sheriff's Office Patrol Division is the direct result of our continued partnership and cooperative association between officers and the citizens of our community. The Division operates with a community-oriented policing philosophy to identify, address and correct problems that involve criminal or suspicious activity. Patrol personnel participate in a variety of units/special assignments that work to enhance the quality of life in our community and provide security for all in Douglas County. The uniformed patrol division consists of numerous Deputies assigned to Carson Valley, Topaz and Lake Tahoe portions of Douglas County.

TRIAD is a volunteer service organization combining a cooperative agreement between the Douglas County Sheriff's Office, East Fork Fire and Paramedic County, Tahoe Douglas Fire County, Douglas County Senior Services, State of Nevada Aging and Disability, Carson Valley Medical Center, Douglas County Ministerial, Lake Tahoe Nevada Senior Center and Senior Volunteers. All of the programs are committed to enhancing the quality of life for our senior citizens.

FY2021 Accomplishments

1. Deployment of less than lethal devices for offender safety and assistance with handling mentally ill persons. We have deployed the Bolawrap for detaining suicidal and non-compliant persons and the WRAP system for safely securing combative persons in the Jail or in the field.
2. Implantation of the new Accela liquor license computer program.
3. Live911 program in all patrol units, allows a patrol Deputy to hear live what information a dispatcher is receiving during a 911 call.
4. Provide training to all sworn personnel in a variety of topics exceeding the state mandated training requirements.

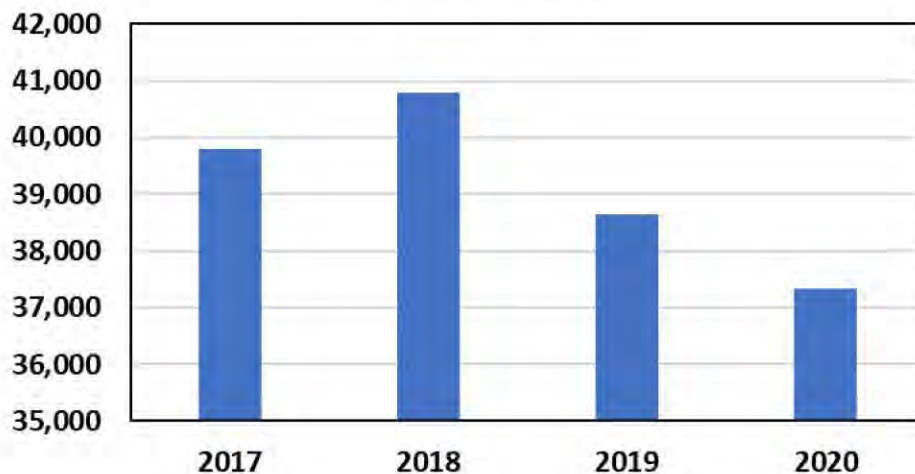
FY2022 Goals

1. Install an updated camera/surveillance system for the Minden and Stateline Jails. This will enhance facility security for the inmates and DCSO personnel.
2. Focus on traffic related complaints within the Carson Valley and Stateline areas.
3. Select and train an underwater dive team to support our Marine Units for rescue and recoveries in Lake Tahoe and Topaz lakes.
4. The development of more peer counselling and mental health awareness programs for DCSO personnel both sworn and non-sworn.
5. Finalize the License Plate Reader (LPR) program and secure the remaining Lake Tahoe locations, then start to develop a LPR system for the Carson Valley.
6. Remodel of the Records Division.

FY2022 Performance Measures/Workload Indicators

Program: Sheriff's Office Calls for Service
Title of Graph: Calls for Service
Strategic Framework: Safe Community
Context: The Sheriff's Office receives emergency and non-emergency calls for service. Indicator of yearly trends.

Calls for Service



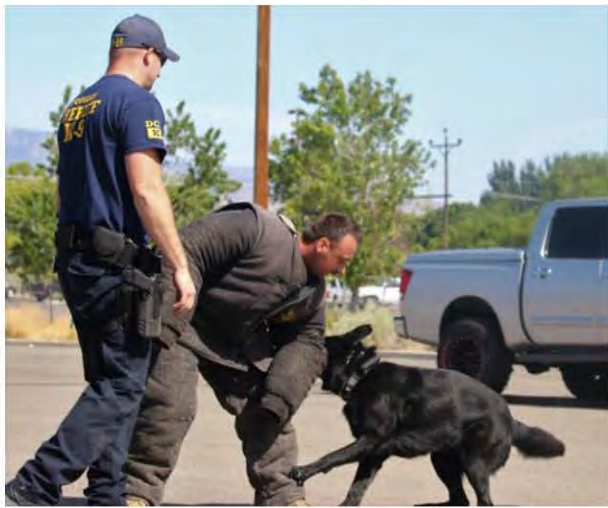
Adopted Budget Fiscal Year 2021-22

**Sheriff Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	9,875,342	10,125,930	9,639,682	(486,248)	-4.8%
Employee Benefits	5,511,716	5,659,759	5,920,868	261,109	4.6%
Supplies & Services	2,318,274	2,762,206	2,599,433	(162,773)	-5.9%
Capital Outlay	469,115	-	300,000	300,000	-
Total	18,174,447	18,547,895	18,459,983	(87,912)	-0.5%
Expenditures by Division					
Administration	612,050	996,842	617,385	(379,457)	-38.1%
Administrative Services	1,202,954	1,380,630	1,519,617	138,987	10.1%
Records	542,630	570,071	599,527	29,456	5.2%
Jail	4,762,995	4,718,124	5,022,633	304,509	6.5%
General Investigations	2,168,697	2,376,342	2,400,540	24,198	1.0%
Vehicle Maintenance	1,140,765	664,488	998,077	333,589	50.2%
Grants	340,412	299,875	242,437	(57,438)	-19.2%
Coroner	-	100,000	150,000	50,000	-
School Resources	424,224	380,939	478,858	97,919	25.7%
Patrol	6,318,255	6,643,782	5,933,031	(710,751)	-186.6%
Trinet	158,951	159,184	167,262	8,078	0.1%
East Fork Paramedics	144,774	-	-	-	0.0%
Emergency Operations	34,428	-	-	-	-
Bailiff	323,312	257,618	330,616	72,998	28.3%
Total	18,174,447	18,547,895	18,459,983	(87,912)	-0.5%
Expenditures by Fund					
General	18,174,447	18,547,895	18,459,983	(87,912)	-0.5%
Authorized Personnel					
General Fund					
Accounting Specialist	.00	.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	0.00	0.00
Captain	4.00	4.00	4.00	0.00	0.00
Deputy Sheriff I	18.00	16.00	20.00	4.00	0.25
Deputy Sheriff II	62.00	66.00	61.00	(5.00)	(0.08)
Domestic Violence Coordinator	.48	.48	.48	0.00	0.00
Evidence Technician	2.00	2.00	2.00	0.00	0.00
Food Services Supervisor	1.00	1.00	1.00	0.00	0.00
Investigator I	4.00	3.00	.00	(3.00)	(1.00)
Investigator II	6.00	7.00	10.00	3.00	0.43
Management Analyst	1.00	1.00	1.00	0.00	0.00
Office Specialist	1.00	1.00	.00	(1.00)	(1.00)
Port. Evnt Rec. Dev. Netwrk Tech	1.00	1.00	1.00	0.00	0.00
Secretary	3.75	3.75	3.75	0.00	0.00
Sergeant	14.00	15.00	15.00	0.00	0.00
Sheriff	1.00	1.00	1.00	0.00	0.00
Sheriff Records & Licensing Tech	4.00	4.00	4.00	0.00	0.00
Sheriff Records Manager	1.00	1.00	1.00	0.00	0.00
Undersheriff	1.00	1.00	1.00	0.00	0.00
Warrant & Extradition Specialist	1.00	1.00	1.00	0.00	0.00
Total FTEs	127.23	130.23	129.23	(1.00)	-0.8%

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Deputy Sheriff - two FTEs for the Vacation	-	192,720	192,720	2	-	192,720
Home Rental Program	-	192,720	192,720	2	-	192,720
Total Supplemental Requests	-	192,720	192,720	2	-	192,720



County Manager

Mission Statement

Together, we create a better future by transforming vision into reality.

Department Description

The **County Manager's Office** provides professional leadership in implementing the long-term vision, strategic priorities, and goals of the Board of County Commissioners. The County Manager works in partnership with elected officials and department directors to develop solutions to community challenges, bring a community-wide perspective to policy discussions, promote ethical and transparent government, encourage inclusion, and build consensus among diverse interests, promote equality and fairness, develop, and sustain organizational excellence, and promote innovation. The success of Douglas County is vested in employee accomplishments, directed, and supported by effective leadership and vision.

The **Economic Vitality Division** is responsible for implementation of the Economic Vitality Strategy and Action Plan and working with new and existing businesses to connect them to needed economic development services and resources. Program work is focused in three areas: Creating Distinctive Downtowns, Capitalizing on Outdoor Recreation and Developing a Thriving Climate for Business & Learning.

Project Management provides effective project management through proven and effective methods to maximize resources and ensure successful project delivery.

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. The County Manager has responsibility over the management of the Agency. The Redevelopment Agency is staffed through the County Manager's Office and the County Attorney's Office. A portion of time is allocated to the Agency for the County Manager, County Attorney, Chief Deputy DA - Civil and Deputy Attorney. The Board of County Commissioner serves as the Agency Board.

FY2021 Accomplishments

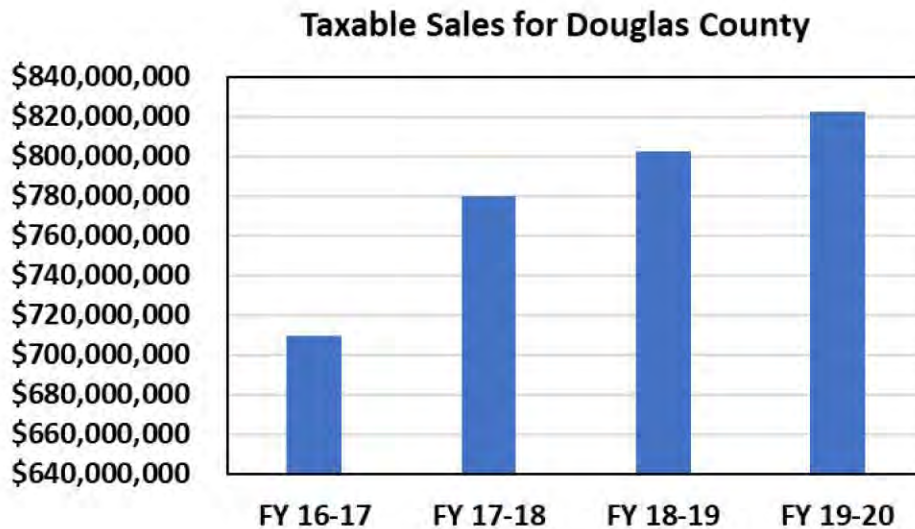
1. Developed and administered a Small Business Grant Program awarding \$507,000 in CARES Act funding to 64 businesses in financial need during the Pandemic.
2. Applied for and received a \$20,000 grant from USDA Rural Development to do an Economic Market Analysis for the downtown areas of Minden and Gardnerville consistent with an Economic Development implementation action in the 2020 Master Plan.
3. Completed a 3-year agreement with Starbucks Coffee Company which created a total of 100 new full time, benefited jobs paying an average minimum of \$20 per hour.

FY2022 Goals

1. Develop and seek Board of County Commissioner approval on an updated Economic Vitality Plan to identify projects that will create economic, social, cultural, and environmental capital.
2. Complete the Economic Market Analysis and Marketing project for the downtowns of Minden and Gardnerville.
3. Engage a cross section of community leaders to develop a Whole Community Broadband Action Plan for the county.

Performance Measures/Workload Indicators

Program: Economic Vitality Program
Title of Graph: Taxable Sales
Strategic Framework: Economic Vitality
Context: Changes year over year would give the County a sense of the partial effect of the Economic Vitality Program and how well businesses are doing economically. Note the Wayfair Decision became effective in Nevada in October 2018. It required remote sellers to collect sales tax. This includes on-line sales.



Adopted Budget Fiscal Year 2021-22

**County Manager Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	728,495	801,985	858,651	56,666	7.1%
Employee Benefits	292,490	341,316	370,146	28,830	8.4%
Supplies & Services	2,980,985	1,992,072	2,335,296	343,224	17.2%
Capital Outlay	46,887	-	-	-	-
Contingency	-	525	-	(525)	-
Total	4,048,857	3,135,898	3,564,093	428,195	13.7%
Expenditures by Division					
Administration	1,594,846	1,511,339	1,882,533	371,194	24.6%
Project Management	119,173	158,927	166,265	7,338	4.6%
Economic Development	332,634	209,169	300,053	90,884	43.5%
Redevelopment Admin	1,221,334	1,256,463	1,215,242	(41,221)	-3.3%
Redevelopment Capital Projects	780,870	-	-	-	0.0%
Total	4,048,857	3,135,898	3,564,093	428,195	13.7%
Expenditures by Fund					
General	2,046,653	1,879,435	2,348,851	469,416	25.0%
Redevelopment Admin	1,221,334	1,256,463	1,215,242	(41,221)	-3.3%
Redevelopment Capital Projects	780,870	-	-	-	0.0%
Total	4,048,857	3,135,898	3,564,093	428,195	13.7%
Authorized Personnel					
General Fund					
Administrative Assistant	1.00	1.00	1.00	-	-
Administrative Assistant to the Bc	1.00	1.00	1.00	-	-
Administrative Services Manager	1.00	1.00	1.00	-	-
Assistant County Manager	1.00	1.00	1.00	-	-
Community Relations Intern	0.50	0.00	0.50	0.50	-
Community Relations Manager	1.00	1.00	1.00	-	-
Community Relations Specialist	0.00	1.00	1.00	-	-
County Manager	1.00	1.00	1.00	-	-
Economic Vitality Manager	1.00	1.00	1.00	-	-
Project Manager	1.00	1.00	1.00	-	-
Mail Services Tech	1.00	1.00	1.00	-	-
Total FTEs	9.50	10.00	10.50	0.50	-

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Upgrade Granicus	26,836	-	26,836	-	-	26,836
Public Information Officer software, training & travel	2,700	-	2,700	-	-	2,700
Community Relations Intern	-	17,364	17,364	1	-	17,364
Northern Nevada Development Authority (NNDA)	25,000	-	25,000	-	-	25,000
Economic Vitality Plan Update	48,000	-	48,000	-	-	48,000
Total Supplemental Requests	102,536	17,364	119,900	1	-	119,900

911 Emergency Services

Mission

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.

Department Description

9-1-1 Emergency Services is the Public Safety Answering Point (PSAP) for Douglas County Nevada and Alpine County California. The department is a direct reporting unit to the Douglas County Manager. 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. 9-1-1 Emergency Services is also the after-hours contact for all county residents reporting a public works emergency.

9-1-1 Emergency Services is a consolidated regional Emergency Communications Center responsible for answering and processing emergency and non-emergency calls for service for seven primary agencies which are:

Alpine County Sheriff's Office

Bear Valley Public Safety

Eastern Alpine Fire/Rescue

East Fork Fire Protection County

Douglas County Sheriff's Office

Kirkwood Public Utility County (Fire)

Tahoe Douglas Fire Protection County

Washoe Tribe Police Department

The department is funded by a four and three-quarter cent (\$.0475) property tax and user fees assessed against Douglas County Sheriff's Office, Alpine County California, Washoe Tribal Police, East Fork Fire Protection County and Tahoe Douglas Fire County. The E-911 system is funded by a .75 cent surcharge on land-based access lines to the local exchange and a \$7.50 surcharge on trunk lines to the local exchange per month, a \$0.75 cent surcharge for each telephone number assigned to a customer by a supplier of mobile telephone service per month.

FY2021 Accomplishments

1. Received re-accreditation in the Fire Communication program, 2021-2024. (First re-accreditation in this program)
2. Text-2-911 program implemented as part of the Next Generation 9-1-1 project.
3. HipLink notification program implemented. Allows for greater efficiency in public safety personnel notification of emergency events.

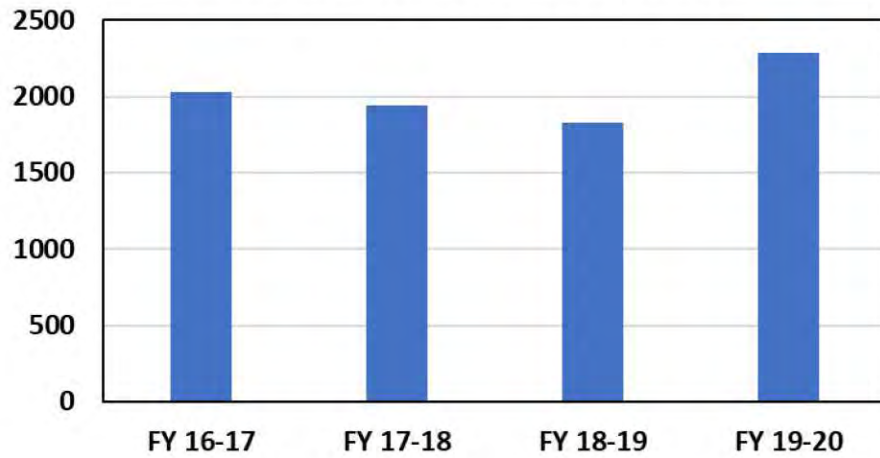
FY2022 Goals

1. Fill five vacant positions.
2. Maintain accreditation level standards in Medical and Fire Communication Programs.
3. Next Generation 9-1-1 technology advancements to the HipLink notification program, to include voice messaging service.

Performance Measures/Workload Indicators

Program: Fire Communications Accreditation
Title of Graph: Calls for Service reviewed in Quality Assurance Program
Strategic Framework: Safe Community
Context: This program is a critical safe community element. Through the quality assurance process calls for service are reviewed for compliance with the international protocols and local authority policies.

Calls for Service Reviewed (Fire only)



Adopted Budget Fiscal Year 2021-22

**911 Emergency Services Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	1,067,276	1,032,749	1,168,247	135,498	13.1%
Employee Benefits	458,822	446,044	565,227	119,183	26.7%
Supplies & Services	866,776	906,169	691,224	(214,945)	-23.7%
Capital Outlay	-	5,000	21,466	16,466	329.3%
Contingency	-	70,047	36,634	(33,413)	-47.7%
Total	2,392,874	2,460,009	2,482,798	22,789	0.9%
Expenditures by Division					
911 Emergency Services	-	2,009,959	2,125,458	115,499	5.7%
911 Surcharge Fund	316,875	450,050	357,340	(92,710)	-20.6%
Total	316,875	2,460,009	2,482,798	22,789	0.9%
Expenditures by Fund					
911 Emergency Services	-	2,009,959	2,125,458	115,499	5.7%
911 Surcharge Fund	316,875	450,050	357,340	(92,710)	-20.6%
Total	316,875	2,460,009	2,482,798	22,789	0.9%
Authorized Personnel					
911 Emergency Services					
Director Emergency Communication	1.00	1.00	1.00	-	-
Emergency Communication Spec Sr	3.00	3.00	3.00	-	-
Emergency Communications Special	12.00	12.00	12.00	-	-
Emergency Communications Super	3.00	3.00	3.00	-	-
Office Assistant	.48	.48	.48	-	-
Total FTEs	19.48	19.48	19.48	-	-

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Stancil Logging Recorder	21,466	-	21,466	-	21,466	-
Total Supplemental Requests	21,466	-	21,466	-	21,466	-

Airport

Mission Statement

The 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.

Department Description

The Minden-Tahoe general aviation airport is a 990-acre, full-service, non-towered facility located at the foothills of the rugged Sierra Nevada Mountains in the Carson Valley area of Douglas County and just minutes from the pristine alpine waters of Lake Tahoe. Built in 1942 as a military training base, Douglas County now operates the airport to serve diverse aviation uses, including sport aviation, emergency services and corporate flying. The area is recognized as one of the best locations in the world for soaring and is home to approximately 18 businesses, over 400 based aircraft and an estimated economic impact of \$47 million and 130 jobs. The Airport Fund accounts for 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.

The Airport is self-supporting and is accounted for as an enterprise fund.

FY2021 Accomplishments

1. Maintained fully operational airport while ensuring the safety and health of all persons using the airport.
2. Implemented policies to ensure that the airport's financial stability remained, while also helping tenants and airport businesses that were facing financial difficulty due to the declining economy during the pandemic.
3. Completed a \$3.2m Taxiway Construction project through the FAA's Capital Improvement Program.

FY2022 Goals

1. Implement traffic inventory system that will count aircraft operations at the airport, providing data that reflects the increase demand and performance of the airport.
2. Develop a safety program in cooperation with the FAA and flight training to provide tools to reduce the number of aircraft incidents on the airport.
3. Continue to create land leases on the airport that are in accordance with the Airport Master Plan, maintaining the airport's self-sufficient status.

Performance Measures/Workload Indicators

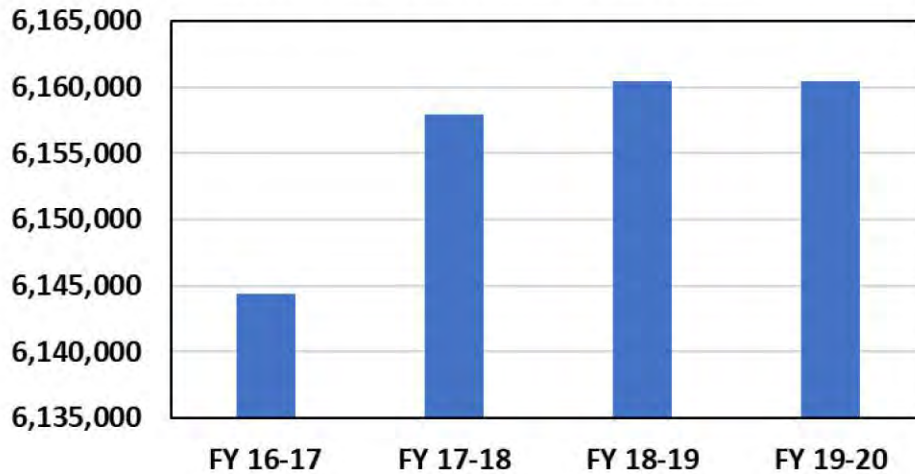
Program: Airport - Land Leased on the Airport

Title of Graph: Total Size of Land Leases

Strategic Framework: Economic Vitality

Context: This graph depicts the total space leased on the airport, indicating the growth on the airport as well as the potential demand for airport land leases.

Total Size of Airport Land Leases



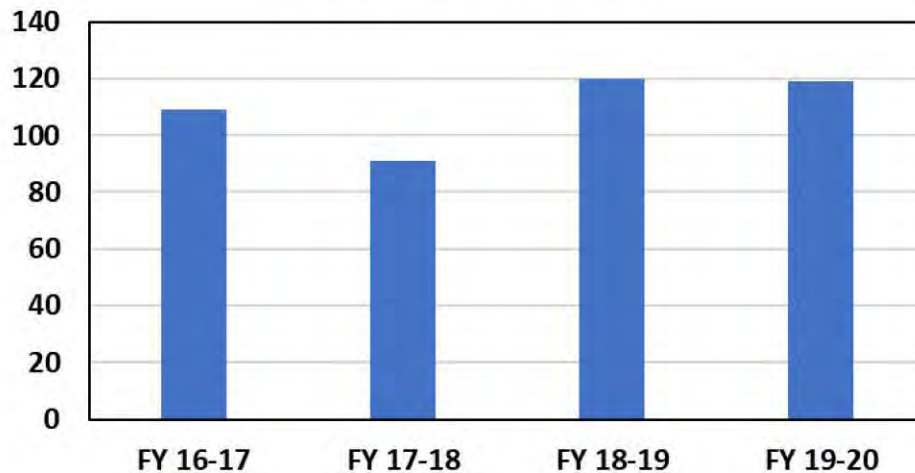
Program: Airport - Transient Tiedowns

Title of Graph: Transient Tiedown Revenue

Strategic Framework: Economic Vitality

Context: This graph reflects the amount of revenue generated by transient tiedowns. These tiedowns are aircraft that are visiting the airport and remain for at least a single night.

Number of Transient Visits



**Minden-Tahoe Airport Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual (1)	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Supplies & Services	766,803	805,371	1,097,660	292,289	36.3%
Capital Outlay	-	-	660,225	660,225	-
Depreciation	1,243,263	-	-	-	-
Debt Service	25,744	21,830	19,492	(2,338)	-10.7%
Total	2,035,810	827,201	1,777,377	950,176	114.9%
Expenditures by Division					
Airport	<u>2,035,810</u>	<u>827,201</u>	<u>1,777,377</u>	<u>950,176</u>	<u>114.9%</u>
Expenditures by Fund					
Airport	<u>2,035,810</u>	<u>827,201</u>	<u>1,777,377</u>	<u>950,176</u>	<u>114.9%</u>

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Taxilane rehabilitation	18,750	-	18,750	-	18,750	-
Rehabilitation of P-51 Court taxilanes between hangars	300,000	-	300,000	-	300,000	-
Total Supplemental Requests	318,750	-	318,750	-	318,750	-



Finance

Mission Statement

To provide professional accounting financial reporting and to promote operational efficiencies in accordance with prescribed law, Board of County Commissioner direction and prudent financial management. To provide quality financial-related services to internal and external customers in order to enhance the effectiveness and fiscal integrity of all Douglas County services and programs.

Department Description

The Finance Department provides fiscal administration and financial management through budget development and monitoring, financial reporting, capital project financing, accounts payable, debt management, payroll, grant management, capital and asset inventory/accounting, revenue projections and monitoring, general accounting, and room tax management.

FY2021 Accomplishments

1. The County's audit opinion date for Fiscal Year 2020 was issued within the State mandated guidelines (by November 30, 2020) for the first time.
2. The State Department of Taxation final budget compliance letter was issued 30 days earlier than in the prior year.
3. Completed and implemented several policies including: Purchasing, Accounts Receivable, Donation and Budget Augmentation.
4. Provided training to Department Directors in various topics to increase use of the County's Enterprise Resource Planning (ERP) system. These trainings included project accounting, budget monitoring, vendor inquiry and position budgeting.

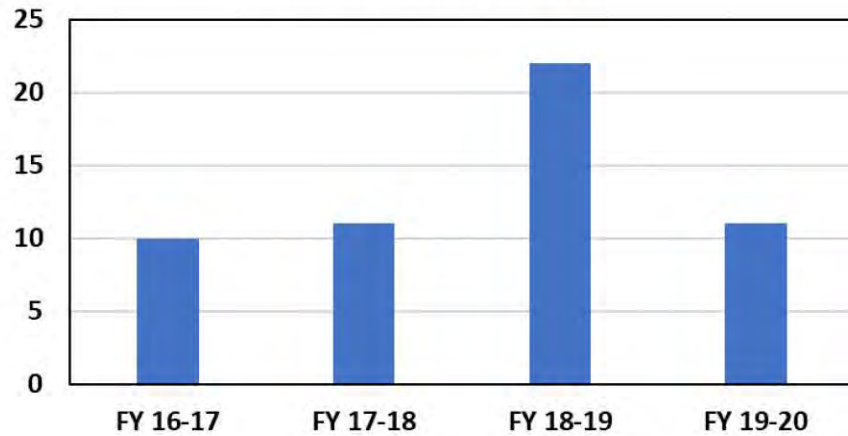
FY2022 Goals

1. Increase compliance with the County's Purchasing Policy and applicable Nevada Revised Statutes applicable to Local Government Purchasing (NRS 332) and Public Works (NRS 338).
1. Reduce the number of audit findings from the Fiscal Year 2019-20 Audit.
2. Apply for and receive the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting (Annual Comprehensive Financial Report-Fiscal Year 2020-21) and the Distinguished Budget Award (Fiscal Year 2021-22).
3. Increase the number of electronic vendor payments and decrease the number of vendor payments by check by 25% by June 30, 2022.

Performance Measures/Workload Indicators

Program: Finance-Accounts Payable
Title of Graph: Financial Audit Findings
Strategic Framework: Financial Stability
Context: It is important to demonstrate appropriate internal controls are in place to ensure financial responsibility.

Electronic Payments



Adopted Budget Fiscal Year 2021-22

**Finance Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	606,490	703,322	783,902	80,580	11.5%
Employee Benefits	278,324	334,852	403,714	68,862	20.6%
Supplies & Services	333,995	183,300	206,342	23,042	12.6%
Capital Outlay	-	-	-	-	-
Total	1,218,809	1,221,474	1,393,958	172,484	14.1%
Expenditures by Division					
Finance	1,218,809	1,221,474	1,393,958	172,484	14.1%
Expenditures by Fund					
General	1,218,809	1,221,474	1,393,958	172,484	14.1%
Authorized Personnel					
General Fund					
Accountant	1.00	2.00	2.00	-	-
Accountant Sr	1.00	1.00	2.00	1.00	100.0%
Accounting Clerk Sr	2.00	2.00	2.00	-	-
Accounting Manager	1.00	.00	.00	-	-
Accounting Operations Supervisor	.00	1.00	1.00	-	-
Accounting Purchasing Specialist	1.00	1.00	1.00	-	-
Budget Analyst	1.00	.00	.00	-	-
Budget Analyst Sr	1.00	1.00	.00	(1.00)	-100.0%
Budget Manager	1.00	.00	.00	-	-
Chief Financial Officer	1.00	1.00	1.00	-	-
Finance Manager	.00	1.00	1.00	-	-
Grants Administrator	.00	.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	-	-
Total FTEs	11.00	11.00	12.00	1.00	9.1%

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Part time contract services of an internal auditor for inventory control	-	10,000	10,000	-	-	10,000
Total Supplemental Requests	-	10,000	10,000	-	-	10,000

Community Development

Mission Statement

To enhance the quality of life for the citizens of Douglas County by providing the highest level of quality and professional services to the Douglas County community in the areas of Engineering, Building, Planning, and Code Enforcement.

Department Description

The **Administration Department** provides leadership, coordination, and oversight of all services and activities performed for the public and other County departments, in addition to providing administration, management and accountability to department programs ensuring consistency with the Board of County Commissioners and County Manager's goals and objectives in the most efficient and effective manner.

The **Building Department** helps to ensure a functional and safe community by providing timely plan review, prompt and accurate inspection services for all building projects, and professional assistance to builders, developers and the public regarding construction methods and model codes.

The **Engineering Department** ensures public and private capital construction projects are programmed and completed cost effectively and in coordination with future Douglas County development needs. Provides timely, efficient and helpful engineering review of public and private projects to ensure their compliance with State and County engineering standards, while being a custodian of the public trust. The Engineering Department also provides staffing for a variety of advisory committees.

The **Planning Department** assists the community in defining and shaping its future through citizen involvement, long-range/strategic planning and code compliance, and through the development, analysis and implementation of planning policies; to achieve community goals through the timely completion of planning projects; to improve the local economy through the retention and expansion of local business and the recruitment of new businesses. The planning Department also manages and provides staffing for a variety of advisory committees.

The **Code Enforcement Department** provides services that protect the health, safety and welfare of County residents and visitors through impartial and fair-minded enforcement of the Douglas County Code (Title 20). Enforcement emphasizes voluntary compliance, followed when necessary by proper legal procedures.

FY2021 Accomplishments

1. Approved the 2020 Douglas County Master Plan: After 6 years of working to update the 2011 Master Plan, the department received approval by the Planning Commission and Board of Commissioners on the 2020 Master Plan in December.
2. Maintained customer services despite the COVID-19 Pandemic affecting department operations: In fiscal year 20/21 the department increased the total number permits issues and applications reviewed despite limitations on in person meetings, social distancing, and reduced staffing levels.

3. Department staff reorganization: The Board of Commissioners approved a reorganization of the department staff that created a new Deputy Director position to assist with daily operations of the department and revised several other positions to work under the new Deputy Director. Additionally, a new Development Coordinator position was created to assist with permit processing and workflow, and two new Code Enforcement positions were approved along with a Code Enforcement Supervisor to better assist with VHR complaints in the Tahoe Basin.

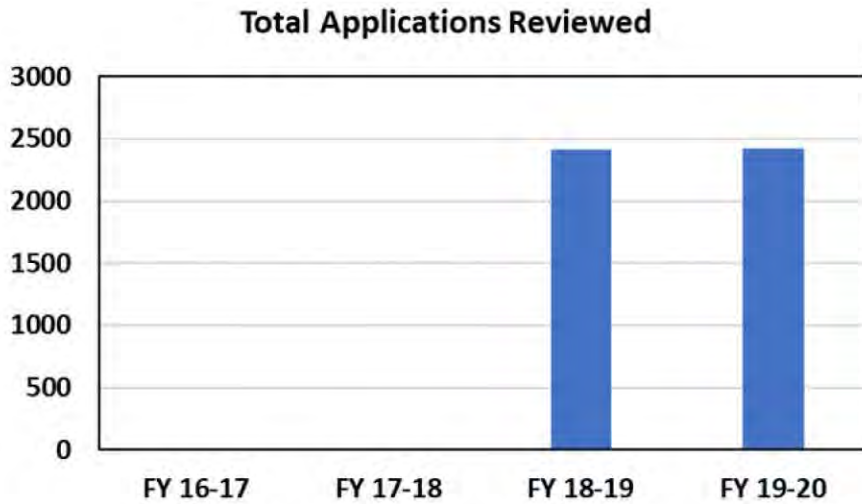
FY2022 Goals

1. Complete High Priority Action Items within the 2020 Master Plan Implementation Element: There are 53 High Priority Action Items identified within the 2020 Master Plan. These items were given a target date for completion within the next 1-3 years. First items to be addressed will be various updates to the Development Code – Title 20, completion of the South Shore Area Plan update and Tahoe Douglas Area Plan, as well as updating the Transportation Plan and Transportation Model.
2. Permitting process improvement, and digital permit submittal/review: The department has identified a need to improve permitting and plan review efficiency. This includes moving away from paper submittals to accepting fully digital plans by December 31, 2021. The department has begun to implement DigePlan, a digital plan review software and has updated staff hardware to allow for digital plan review. Additionally, the Accela permit system is being overhauled to make for a more simplistic way to submit digital plans and have them reviewed and issued by staff digitally.



Performance Measures/Workload Indicators

Program: Community Development-Application Reviews
Title of Graph: Total Applications Reviewed
Strategic Framework: Economic Vitality
Context: Organizational Sustainability



Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
2 new trucks to replace existing vehicles for Code Enforcement	47,208	5,200	52,408	-	-	52,408
Training and Travel for County Building Dept. staff.	-	5,900	5,900	-	-	5,900
MuniCode Solutions to house County Code Title 20	20,000	-	20,000	-	-	20,000
Prof. service contracts for plan review and Field Inspct. Assist.	-	186,000	186,000	-	186,000	-
Professional services to assist with plan review and development.	-	180,000	180,000	-	180,000	-
Professional service contract for plan planning review assistance.	-	45,000	45,000	-	45,000	-
Hydro Cad for checking submitted applications to verify correctness	-	1,500	1,500	-	-	1,500
Funding 2 new trucks to replace existing vehicles for Building Insp.	47,208	5,200	52,408	-	-	52,408
Total Supplemental Requests	114,416	428,800	543,216	-	411,000	132,216

Adopted Budget Fiscal Year 2021-22

**Community Development Department Trend
Fiscal Years 2020-2022**

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenditures by Object					
Salaries & Wages	1,493,545	1,589,114	1,854,238	265,124	16.7%
Employee Benefits	653,683	748,193	794,765	46,572	6.2%
Supplies & Services	374,691	340,051	1,031,693	691,642	203.4%
Capital Outlay	-	-	-	-	-
Total	2,521,919	2,677,358	3,680,696	1,003,338	37.5%
Expenditures by Division					
Administration	702,789	722,740	948,540	225,800	31.2%
Building	748,690	771,038	865,689	94,651	12.3%
Planning	490,731	523,870	687,385	163,515	31.2%
Engineering	579,709	659,710	858,172	198,462	30.1%
Total	2,521,919	2,677,358	3,680,696	1,003,338	37.5%
Expenditures by Fund					
General	2,521,919	2,677,358	3,680,696	1,003,338	37.5%
Authorized Personnel					
General Fund					
Administrative Assistant	1.00	1.00	1.00	-	-
Administrative Services Manager	1.00	1.00	1.00	-	-
Assistant Planner	1.00	1.00	1.00	-	-
Associate Planner	1.00	1.00	1.00	-	-
Building Inspector	4.00	4.00	4.00	-	-
Building Inspector Sr	1.00	1.00	1.00	-	-
Building Official	1.00	1.00	1.00	-	-
Building Plans Examiner	1.00	1.00	1.00	-	-
Civil Engineer Plans Examiner Sr	1.00	1.00	1.00	-	-
Civil Engineering Plans Examiner	1.00	1.00	1.00	-	-
Code Enforcement Officer	1.00	1.00	3.00	2.00	200.0%
Code Enforcement Officer Sr	1.00	1.00	1.00	-	-
Construction Inspector	2.00	2.00	2.00	-	-
Counter Technician - Building	2.22	2.22	3.23	1.01	45.5%
County Engineer	1.00	1.00	1.00	-	-
Development Coordinator	1.00	1.00	2.00	1.00	1.00
Director Community Development	1.00	1.00	1.00	-	-
Engineering Counter Technician	1.00	1.00	.00	(1.00)	-100.0%
Engineering Technician	1.00	1.00	1.00	-	-
Planning Manager	1.00	1.00	1.00	-	-
Senior Planner	1.00	1.00	1.00	-	-
Total FTEs	26.22	26.22	29.23	3.01	11.5%

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.

Department Description

Animal Services protects the safety, health and welfare of Douglas County's citizens and visitors through rabies control and code enforcement (Title 6 of Douglas County Code) programs; educates the public about rabies prevention and responsible pet ownership. Animal Services also provides innovative, caring customer service for the community through education and the promotion of humane animal treatment and facilitates successful adoptions of stray or unwanted animals.

The **Weed Control Division** is primarily charged with treating noxious weeds within Douglas County. Services are provided pursuant to the regulatory authority under NRS Chapter 555. A noxious weed is a plant that has been identified by the State of Nevada to be harmful to agriculture, the general public or the environment. Services provided include weed control, education, support services, and chemical sales to the citizens of Douglas County, as well as to other governmental agencies.

The **Motor Vehicle Accident Indigent Fund** was created by the Legislature in 1983 for the purpose of reimbursing hospitals for some of the expenses realized from the treatment of indigent persons injured in motor vehicle crashes. Funding is provided through an ad valorem tax directly passed through to the State and is accounted for in a separate special revenue fund.

Assistance to Indigents is mandated by statute and supported through an ad valorem tax in a separate special revenue fund. Indigent funding supports public and private partnerships to reduce homelessness and assure provision of services for indigent residents including long-term care.

A Community Action Agency, **Douglas County Social Services (DCSS)** offers supportive services to county residents in need of assistance. The program is mandated by state law and funded by ad valorem tax dollars, as well as local, state, and federal grants. Guidelines for eligibility for assistance to the county's residents are set by the Douglas County Board of Commissioners and funding agencies. DCSS activities are budgeted in a separate special revenue fund.

Douglas County Community **Health Nurse** provides services that are mandated by state law and funded by tax dollars, as well as state and federal grants. Clinic staff includes an Advance Practice Nurse with physician back-up, registered nurses, and other clinical staff.

Carson Valley Adult Day Club provides respite services to family members with older adults living with either cognitive or physical disabilities or both. The family's focus is to care for their loved one at home rather than placing them in long-term care facilities. The goal of this program is to reduce long-term care costs in Douglas County.

Room Tax Administration is responsible for managing activities accounted for in the Room Tax Fund.

Room Tax Payments to Agencies accounts for room tax allocations made to various agencies including Douglas County, Carson Valley Visitors Authority, Tahoe-Douglas Visitors Authority, Lake Tahoe Visitors Authority, Chambers of Commerce, and the State of Nevada.

Parks Operations is responsible for creating and preserving quality parks and recreation opportunities, serving people of all ages and interests that positively affect the community and enrich life. The Parks Division maintains a positive proactive relationship with the community, elected officials, and other departments and encourages community and employee involvement in need assessments, programming, park development, budgeting, problem solving and the maintenance of over 760 acres of park land. Douglas County has 19 parks and a wide variety of recreational activities to enjoy. The Parks Division includes Kahle Community Park, Zephyr Cove Park, George Brautovich Park, Fairgrounds, Shooting Range, Model Airplane Complex, Johnson Lane Park, Lake Tahoe Multi-use Park, Lampe Park, Lincoln Park, Ranchos Aspen Park, Ranchos Conifer Park, Douglas High School Tennis Complex, Herbig Park, School Site Park, Topaz Lake Campground, Topaz Ranch Estates Park, Stodick Park and many trails and trailheads. Additional parks are supported by the Towns and General Improvement Countys. Parks Division staff perform snow removal, grounds maintenance to General Fund Department facilities and maintains Douglas County's median strips and landscaped right-of-way on County roads.

The **Recreation** Division oversees a variety of recreational activities, programs, events, sports and facilities for all ages and abilities throughout the county, including the lake and the valley. The Recreation staff at both the Douglas County Community & Senior Center and the Kahle Community Center handle activity registrations and facility reservations for both facilities.

The **Kahle Community Center** is in the Tahoe Township of Douglas County and provides a variety of recreational activities and sports as well as a full gym and fitness equipment.

The **Douglas County Community and Senior Center** opened in December 2014 and is an inter-generational, 83,225 square foot facility that 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, a pre-school, the Community Services Department Administration offices and a senior center with a 350-person dining room capacity for congregate meals.

Douglas County Senior Services and DART (Douglas Area Rural Transit) strives to provide nutritious meals through in-person congregate dining and Meals on Wheels, support services, recreational activities, and homemaker services. DART transportation also provides safe and dependable transportation services to the public within Douglas County established areas. Services include assistance to seniors to stay independent and in their homes whenever possible. An adult day care located inside the Douglas County Community and Senior Center, provides a safe setting for older adults who are living with either cognitive or physical disabilities or both.

The **Park Residential Construction Tax** is a separate capital projects fund and accounts for revenue from a dedicated tax for park improvements. The Residential Construction Tax is a maximum \$1,000 mitigation fee on new home construction to offset the impacts of growth on the County's park system.

The **Landscape Maintenance County Division** provides common area/right away landscape maintenance services to property owners within a subdivision that comprise individual maintenance Counties. This activity is budgeted in a special revenue fund.

COVID-19 Impact on Operations

The Senior Services Congregate Dining program closed in March of 2020 and reopened on Monday May 10, 2021. This program was supplemented by offering a “drive through” meal service, where customers were given either one or two weeks of frozen meals to take home. This program took donations in the same manner as the congregate program, but the numbers were significantly lower. The Meals on Wheels service continued but modified so as not enter people’s homes. Also, the Douglas Area Regional Transit (DART) fixed route did not operate between spring and fall of 2020. The demand response service continued operating during this time.

The Homemakers program was modified significantly and has remained so throughout the pandemic. This program traditionally provides in-home services to those who need it, to help them continue to live at home independently. However, during the pandemic, we have not been able to enter homes. Therefore, the program consists of “welfare check” and social phone calls to check on clients and attempt to offer them support without seeing them in person.

For Social Services, the building was closed to the public for a year, from spring of 2020 until this week. Social workers continued to meet with clients over the phone and to assist them as best they could to meet their needs for rental assistance, food vouchers, childcare programs, and employment assistance programs.

The Community Health Nurse services were reduced because the nurses assisted the Quad County Response Team in working at testing events (and later at vaccination events). The clinic remained open, by appointment only, but was not able to see as many patients due to the reduced availability of our nurses.

The Adult Day Club remained open but was only able to take 50% of their normal capacity of clients. That was true from the start of the pandemic until this week. They also saw a reduction in clientele as families chose to keep their elderly loved ones at home rather than have them come to the Day Club.

For Recreation, all youth sports programs were stopped in the spring, and did not begin to come back in the fall. Even in the fall, several major sports programs such as basketball and lacrosse have not returned. Our Summer Adventure Camp program, which normally occurs at several different locations throughout the County, was only able to be held here at the Community Center, with significantly reduced enrollment.

Several large, special events such as the Father Daughter Dance were cancelled. Our gym closed in the spring and reopened with limited capacity in the fall.

The entire Community Services Department was put on a hiring freeze, and any position that was vacant at the time the pandemic began has remained “frozen” until the start of the upcoming fiscal year. There were a few exceptions to this relating to childcare employees, but several significant positions have remained vacant throughout the pandemic. We also furloughed several employees, whose jobs involved the before and after school programs that were no longer offered. Once those programs started back up, the furloughed employees returned.

FY2021 Accomplishments

The story of the year is Douglas County's response to the COVID-19 Pandemic. No department was more affected than the Community Services Department. Going into fiscal year 20/21 the department had already eliminated 1.5 million dollars of expenditures as a result of anticipated revenue shortfalls. Preparing for the fiscal year 20/21 the department prepared for a 39% reduction in revenue resulting in massive program budget cuts, 22 furloughs, and freezing 17 vacancies as well as eliminating all capital projects and deferring nonessential maintenance and repair projects. Facilities were closed as a result of the Governor's directives and only critical programs to support jobs in Douglas County were conducted under State restrictions. This is not how the Community Services Department year ends.

In spite of it all, the Community Services Department, its facilities and staff became a critical lifeline to the community. The Senior Center, as a result of the Governors Directives, eliminated all in person dining, social and fitness programs for our senior and vulnerable populations. Within hours of that decision, the department shifted all nutrition to Meals on Wheels and a drive-up food delivery system for those dependent on Douglas County for their nutritional needs. Creative hot meal drive through special events were conducted during special occasions and holidays to keep our community connected and to maintain relationships within our community. Transit and Home Maker Services continued to ensure that our seniors and disabled population were able to get out of their homes for important medical visits and to purchase important household supplies to get through the State's lockdown.

The public health clinic (Community Health Clinic) became a valuable partner with the Quad Counties, conducting contact tracing, public information and supporting the vaccine rollout. The nursing staff and Nurse Practitioner were available to administer and take the lead whenever asked for support. The Community Health Nurse remained open throughout the pandemic, serving the community and patients as frontline workers. The park facilities experienced massive use and provided valuable opportunities for residents to get out and enhance their mental and physical health. Additionally, these facilities allowed for our community to stay connected through safe, outdoor, socially distant activities and events.

The Recreation Division, along with Social Services, provided childcare and adult daycare (Adult Day Club) for those families who were required to continue to work in essential jobs. These daycare programs allowed Douglas County working families to easily get back to work once restrictions were eased. (The Adult Day Club was the only program of this kind in Nevada to remain open throughout the pandemic, providing needed respite care to family members/caregivers. The clients were able to avoid isolations during a period of time when many elders struggled. The Social Services department was able to remain open through remote work and worked hand in hand with the local food closet to address food insecurity throughout the pandemic. Social Services provided additional grant funding that would allow the Meals on Wheels program to purchase an additional vehicle, expand their program and reach in the community.

Truly one of our greatest accomplishments was the support the Community Services Department provided our residents during the initial months of the vaccine rollout. The Community Services Department led the State of Nevada in obtaining vaccine appointments for our senior and vulnerable populations. The Community Services Department scheduled over 5,000 appointments, and assisted with many thousands more, monopolizing the vaccine registration/appointment system to the benefit of our residents. As a result of these efforts, Douglas County experienced some of the lowest mortality rates and hospitalization rates within the State of Nevada. The efforts of the Community Services Department significantly contributed to the community during the pandemic crisis of 2020-2021.

Other accomplishments during the fiscal year included:

- Implemented phase 1 of the Douglas County Shooting Range safety improvements. This project installed larger bullet capture berms and a no blue-sky baffle system in order to control stray bullets and bullet fragments from leaving the range.
- Installed a three-story rock-climbing wall with a state-of-the-art air purification system at the Douglas County Community and Senior Center.
- Installed informational electronic marquee at the Community Center along Waterloo Lane.
- Installed a video surveillance system at Aspen Park.
- Completed the TRE (Topaz Ranch Estates) Community Center kitchen remodel.
- Completed the re-metering project at Aspen Park and Stodick Park in order to capture a reduced electrical rate and reduce overall operating cost of these athletic facilities.
- Complete phase 1 of the Brautovich Park at the top of Kingsbury Grade grading and Stream Environmental Zone restoration.
- Installed WASP inventory controls at the Douglas County Senior Center kitchen and Douglas County Weed Control office in order to better track usage and provide better inventory controls.
- Completed paver installation on the walking paths at Aspen Park.
- Applied for and received a State of Nevada and Wildlife Department federally funded breakwater grant at the boat ramp for water safety enhancements at the Topaz Lake Campground.
- DC Community Services successfully hosted 2020 Election locations for all Douglas County in person voting by providing the Douglas County Community and Senior Center Kahle Community Center in the Tahoe basin and Topaz Ranch Estates Community Center as voting locations.
- Douglas County Parks and Recreation Department collaborated with the Boys & Girls Club of Northern Nevada to provide necessary childcare for essential workers who live and work in Douglas County.
- Animal complaint/citation Cases Submitted to District Attorney's Office for review – 43
- Total number of dog bite Cases Reported in Douglas County – 111
- Total Animals Received at the Douglas County Animal Shelter – 659
- Total number of Dogs and cats Adopted – 282
- Administered \$233,000 worth of state and federal grants to support low-income families in Douglas County.
- Administered \$221,000 in state and federal grants to enhance public health in Douglas County.
- Provided food assistance to 861 families in Douglas County issuing 5254 food vouchers representing a food value of \$902,000.

FY2022 Goals

1. Enhance efficiency of the Douglas County's Public Transit Bus System by installing a GPS location and monitoring system in all DART Transportation Buses.
 - Research GPS tracking devices.
 - Research GPS tracking software applications.
 - Apply for NDOT funding.
 - Procure GPS tracking devices.
 - Install GPS tracking devices.
 - Implement GPS tracking software.
 - Review Findings with the Douglas County Senior Services and Public Transit Advisory Board.
 - Adjust routes and schedules if necessary for efficiency.
 - Complete by July 2022.
2. Enhance public safety and control the spread of rabies by amending Douglas County Code Title 6-Animals affecting the Douglas County Animal Care and Services program.
 - Review Title 6 of the Douglas County Code affecting Animal Care and Services with staff.
 - Discuss desired changes to the code consistent with updated terminology, standards in the industry and current operations within the division.
 - Review other agency ordinances and codes affecting Animal Care and Services in the state of Nevada.
 - Draft proposed language changes.
 - Submit proposed changes for review by the Douglas County District Attorney's Office.
 - Submit for two readings and adoption by the Douglas County Board of Commissioners.
 - Complete by July 2022.
3. Enhance public safety, improve infrastructure, and encourage usage at the Douglas County Topaz Lake Campground by permitting and constructing a floating Break Water at Topaz Lake Park utilizing federal funds administered through the State of Nevada Department of Wildlife.
 - Hire a design consultant to prepare plans and specifications for construction and assist with project permitting.
 - Submit form for all one Water Quality Certification Application to the Nevada Division of Environmental Protection.
 - Submit form 4345 to the Army Core of Engineers.
 - Complete plans and specifications to construct a floating break water at Topaz Lake Park.
 - Competitively bid the construction of a floating breakwater at Topaz Lake Park.
 - Complete all permitting for this construction project.
 - Award bid to lowest responsive bidder at Topaz Lake Park.
 - Complete construction of the floating breakwater at Topaz Lake Park.
 - Apply for and receive funding reimbursement as allowed under the terms of the grant award.
 - Complete by July 2023.

4. Enhance program registration, facility reservation and point of sale revenue by purchasing and implementing a new recreation, facility reservation and membership software operating system for the Parks and Recreation Divisions of Community Services.
 - Research existing specialized program, reservation, and membership software specific to the Parks and Recreation industry.
 - Develop a strength and weaknesses review of each researched software package or application.
 - Review with the Clerk Treasurer's office.
 - Review with District Attorney's office for procurement requirements.
 - Complete internal review.
 - Purchase with County Board of Commissioners approval.
 - Complete by July 2022

5. Evaluate the cost of turf maintenance and snow removal performed on non-Park facilities in Douglas County by developing a Request for Proposal to evaluate the cost of providing grounds maintenance and snow removal at the Douglas County Historic Court House, Minden Inn County Offices, Judicial Law Enforcement Jail facility, median strips/road right-away and other non-Park facilities that are under the jurisdiction of the general fund.
 - Identify locations and services to be considered under the Request for Proposal.
 - Meet with representatives of the Public Works Department to review services and locations.
 - Develop Request for Proposal documents with maps and information specific to each location.
 - Review draft Request for Proposal with the Public Works Department.
 - Review draft Request for Proposal with the District Attorney's Office.
 - Conduct an internal review of the Request for Proposal.
 - Advertise the Request for Proposal.
 - Review and compare proposals to existing cost and services.
 - Take appropriate action based on the evaluation of cost and existing services.
 - Complete by July 2022.

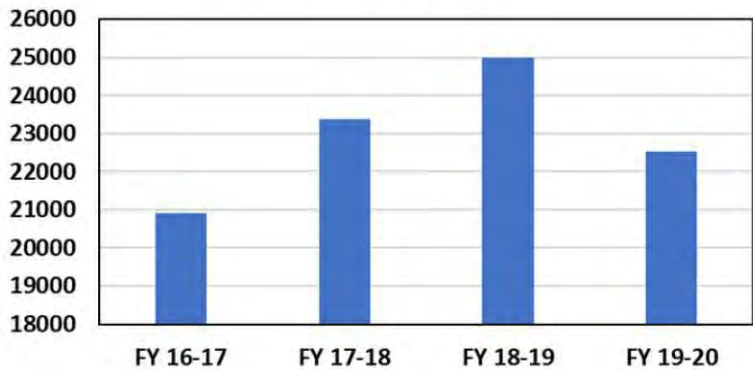


Performance Measures/Workload Indicators

Program: Enhance efficiency of the Douglas County’s Public Transit Bus System
Title of Graph: Total number DART Transit Rides
Strategic Framework: Economic Vitality/Financial Stability

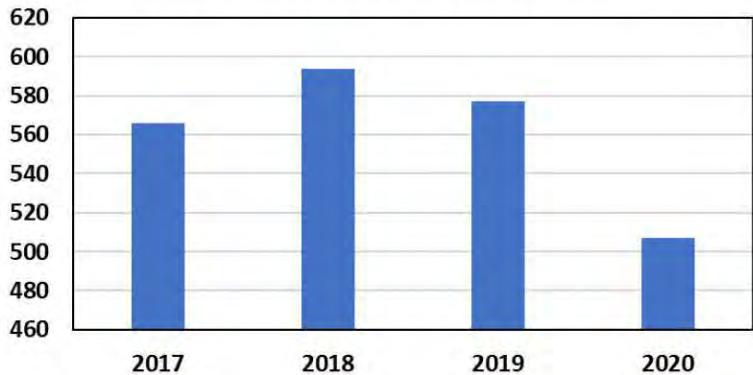
Context: Douglas Area Rural Transit (DART) is committed to providing transportation to the residents of Douglas County. We offer two distinct options for those general public, seniors and ADA riders who choose DART for their transportation needs. These rides are critical to the financial stability of Douglas County by providing access to jobs, medical appointments, groceries and supplies. These services are invaluable to independent living and reduced dependence on government services

DART Transit Rides



Program: Douglas County Dog Licensing Program
Title of Graph: Total number of Dog License issued
Strategic Framework: Safe Community
Context: To protect the health and welfare of the community, by maintaining rabies control programs and educating the public on rabies prevention and responsible pet ownership through a dog licensing program.

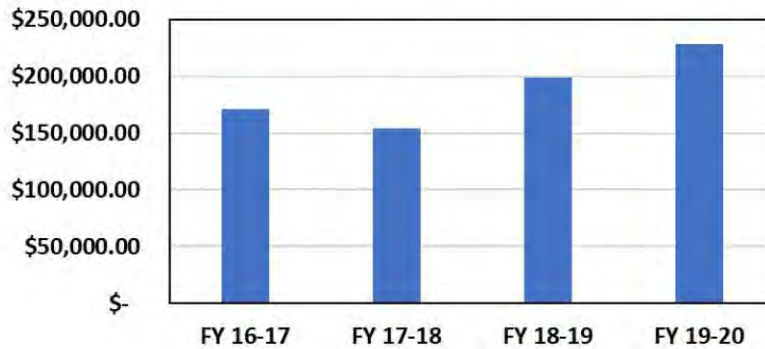
Total Number of Dog Licenses Issued



Adopted Budget Fiscal Year 2021-22

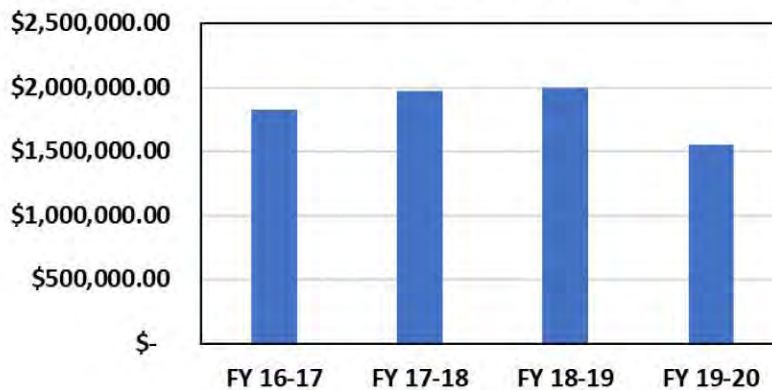
Program: Enhance the user experience at the Douglas County Topaz Lake Campground
Title of Graph: Total Revenue Generation Topaz Lake
Strategic Framework: Safe Community /infrastructure
Context: To protect the health and welfare of the community, by maintaining a safe and enjoyable user experience at the Douglas County Topaz Lake Campground

Total Revenue Generated at the Topaz Lake Campground



Program: Enhance efficiency of the Douglas County Park and Recreation reservation and registration system
Title of Graph: Total program revenue
Strategic Framework: Economic Vitality//Financial Stability
Context: Program revenue and cost recovery is important to sustaining a inclusive vibrant community recreation and facility use program. Important to maintaining infrastructure and supporting working families in Douglas County. These programs support health, wellness, jobs, home values and an overall sense of community.

Total Program Revenue



Adopted Budget Fiscal Year 2021-22

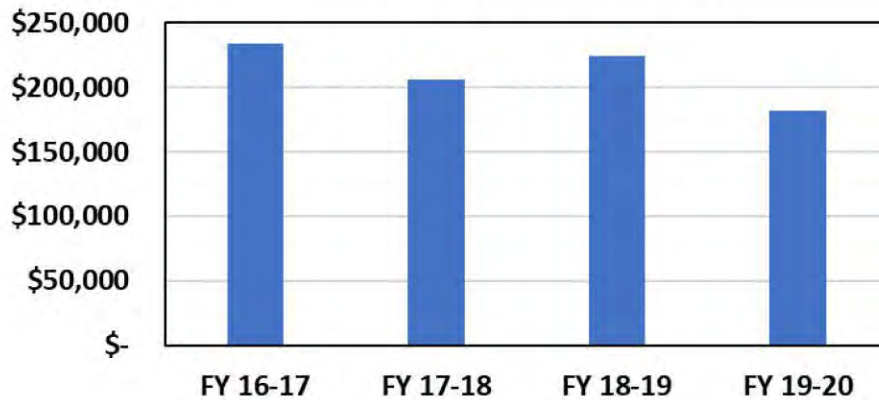
Program: Evaluate the cost of effectiveness of providing maintenance and snow removal to the non-Park facilities in Douglas County

Title of Graph: Cost of Snow Removal and Grounds Maintenance for Non-Park Facilities

Strategic Framework: Financial Stability

Context: The Douglas County Parks and Recreation Department provides grounds maintenance and snow removal at the Douglas County Historic Court House, Minden Inn County Offices, Judicial Law Enforcement Jail facility, median strips/road right-away and other non-Park facilities that are under the jurisdiction of the general fund. The cost of the services will be evaluated and compared to the private sector.

Total Cost of Snow Removal and Grounds Maintenance for Non-Park Facilities



Adopted Budget Fiscal Year 2021-22

**Community Services Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	5,272,776	4,862,003	5,413,578	551,575	11.3%
Employee Benefits	2,246,359	1,997,220	2,247,012	249,792	12.5%
Supplies & Services	6,953,397	5,763,080	6,086,072	322,992	5.6%
Capital Outlay	2,105,398	-	950,000	950,000	-
Miscellaneous/Payments to Agencies	10,007,581	-	12,323,275	12,323,275	-
Contingency	-	176,436	177,762	1,326	0.8%
Total	26,585,511	12,798,739	27,197,699	14,398,960	112.5%
Expenditures by Division					
Animal Care	406,243	404,001	433,570	29,569	7.3%
Weed	819,962	972,073	1,129,644	157,571	16.2%
Landscape Maintenance	18,598	21,315	20,525	(790)	-3.7%
Motor Vehicle Accident Indigent	446,332	409,806	468,000	58,194	14.2%
Assistance to Indigents	267,355	293,918	255,052	(38,866)	-13.2%
Social Services Medical	612,215	535,987	629,115	93,128	17.4%
Social Services General	2,154,383	1,222,741	1,150,170	(72,571)	-5.9%
Community Health Nurse	710,798	721,230	724,360	3,130	0.4%
Other Social Services	270,108	246,204	306,449	60,245	24.5%
Room Tax Administration	640,348	795,430	609,333	(186,097)	-23.4%
Room Tax Payments to Agencies	10,007,581	-	12,323,275	12,323,275	0.0%
Library	1,816,004	1,578,661	-	(1,578,661)	-100.0%
Parks Operations	2,468,321	-	2,888,623	2,888,623	0.0%
Parks Temporary and Seasonal	64,002	123,192	180,573	57,381	46.6%
Recreation	885,987	903,979	853,585	(50,394)	-5.6%
Recreation Temporary and Seasonal	377,150	511,177	592,883	81,706	16.0%
Kahle Community Center	771,168	722,003	971,908	249,905	34.6%
Other/Valley Facilities	1,139,673	1,012,807	1,178,004	165,197	16.3%
Senior Services Program	2,284,956	2,324,215	2,282,278	(41,937)	-1.8%
Park Residential Construction Tax	424,327	-	200,352	200,352	0.0%
Total	26,585,511	12,798,739	27,197,699	14,398,960	112.5%
Expenditures by Fund					
General	1,226,205	1,376,074	1,563,214	187,140	13.6%
Landscape Maintenance	18,598	21,315	20,525	(790)	-3.7%
Motor Vehicle Accident Indigent	446,332	409,806	468,000	58,194	14.2%
Assistance to Indigents	267,355	293,918	255,052	(38,866)	-13.2%
Social Services	3,747,504	2,726,162	2,810,094	83,932	3.1%
Room Tax	18,170,234	5,647,249	19,598,184	13,950,935	247.0%
Senior Services Program	2,284,956	2,324,215	2,282,278	(41,937)	-1.8%
Park Residential Construction Tax	424,327	-	200,352	200,352	0.0%
Total	26,585,511	12,798,739	27,197,699	14,398,960	112.5%

Adopted Budget Fiscal Year 2021-22

**Community Services Department Authorized Personnel
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
General Fund					
Animal Care Assistant	2.00	2.00	2.00	-	-
Animal Services & Care Supervisor	1.00	1.00	1.00	-	-
Animal Services Officer	2.00	2.00	2.00	-	-
Office Assistant	.75	.75	.75	-	-
Office Specialist	.90	.90	.75	(0.15)	-16.7%
Parks Maintenance Assistant	3.00	3.00	.00	(3.00)	-100.0%
Weed Control Maintenance Special	.00	.00	3.00	3.00	0.0%
Weed Control Program Supervisor	1.00	1.00	1.00	-	-
Total FTEs General Fund	10.65	10.65	10.50	(0.15)	-1.4%
Social Services Fund					
Administrative Assistant	1.00	1.00	1.00	-	-
Administrative Services Manager	1.00	1.00	1.00	-	-
Adult Day Care Prog Supervisor	1.00	1.00	1.00	-	-
Advanced Practice Reg. Nurse	1.00	1.00	1.00	-	-
Case Manager	5.50	5.50	4.00	(1.50)	-27.3%
Manager of Social Services	1.00	1.00	1.00	-	-
Office Assistant	1.00	1.00	1.00	-	-
Office Specialist	2.00	2.00	2.00	-	-
Public Health Nurse	2.00	2.00	2.00	-	-
Recreation Leader Sr	1.46	1.00	1.46	0.46	46.0%
Recreation Specialist	1.00	.75	1.00	0.25	33.3%
Total FTEs Social Services Fund	17.96	17.25	16.46	(0.79)	-4.6%
Senior Services Fund					
Driver	6.71	6.94	6.94	-	-
Food Services Supervisor	1.00	1.00	1.00	-	-
Food Services Worker	4.82	4.82	4.82	-	-
Food Services Worker Sr	1.00	1.00	1.00	-	-
Homemaker	2.84	2.84	2.84	-	-
Maintenance Assistant	.73	.73	.73	-	-
Manager Community Services	1.00	1.00	1.00	-	-
Office Assistant	.90	.90	.00	(0.90)	-100.0%
Recreation Coordinator	1.00	1.00	1.00	-	-
Secretary	1.00	1.00	1.00	-	-
Transportation Specialist	.00	.00	.90	0.90	-
Transportation Supervisor	1.00	1.00	1.00	-	-
Total FTEs Senior Services Fund	22.00	22.23	22.23	-	-

Adopted Budget Fiscal Year 2021-22

**Community Services Authorized Personnel
Fiscal Years 2020-2022**

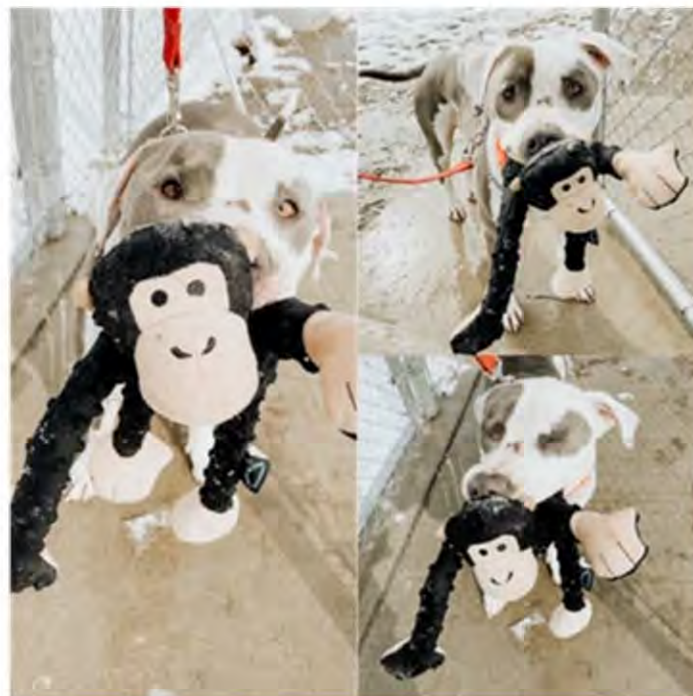
	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Room Tax Fund					
Administrative Services Manager	1.00	1.00	1.00	-	-
Asst Director Community Services	1.00	1.00	1.00	-	-
Budget Analyst Sr.	1.00	1.00	1.00	-	-
Dir Comm Services/Parks & Rec	1.00	1.00	1.00	-	-
Maintenance Assistant	2.67	2.67	2.67	-	-
Park Ranger	6.00	6.00	6.00	-	-
Park Ranger Sr	2.00	2.00	2.00	-	-
Parks Maintenance Assistant	3.00	3.00	3.48	0.48	0.16
Parks Superintendent	1.00	1.00	1.00	-	-
Parks Supervisor	1.00	1.00	1.00	-	-
Recreation Aide	5.82	5.83	5.83	-	-
Recreation Coordinator	3.00	3.00	3.00	-	-
Recreation Leader	7.65	7.66	7.61	(0.05)	-0.7%
Recreation Leader Sr	16.99	16.11	15.94	(0.17)	-1.1%
Recreation Specialist	4.65	4.65	4.65	-	-
Recreation Supervisor	2.00	2.00	2.00	-	-
Total FTEs Room Tax Fund	59.78	58.92	59.18	0.26	0.4%
Library (1)					
Administrative Services Manager	1.00	-	-	-	-
Dept Systems IT Coordinator	1.00	-	-	-	-
Librarian	3.00	-	-	-	-
Library Branch Supervisor	1.00	-	-	-	-
Library Director	1.00	-	-	-	-
Library Page	1.44	-	-	-	-
Library Services Coordinator	1.00	-	-	-	-
Library Supervisor	1.00	-	-	-	-
Library Technician	5.00	-	-	-	-
Library Technician Sr	2.00	-	-	-	-
Total FTEs	17.44	-	-	-	-
Total FTEs Community Services	127.83	109.05	108.37	(0.68)	-0.6%

(1) The Library Fund was created in fiscal 2021

Adopted Budget Fiscal Year 2021-22

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Replacement of flooring in the Animal Control building	25,000	-	25,000	-	-	25,000
Replacement of fitness equipment - Kahle	-	25,000	25,000	-	25,000	-
Major Repair & Maintenance - Kahle	60,000	-	60,000	-	60,000	-
Campground feasibility study	10,000	-	10,000	-	10,000	-
Major Repair & Maintenance	420,000	-	420,000	-	420,000	-
Exterior signage for Social Services building	5,000	-	5,000	-	5,000	-
Replacement of fitness equipment - Valley facility	-	25,000	25,000	-	25,000	-
Workwave software package - Weed control	15,000	-	15,000	-	-	15,000
New "Side by Side" type utility vehicle - Weed control	25,000	-	25,000	-	-	25,000
New Trailer for Weed Control	10,000	-	10,000	-	-	10,000
New Spray Unit for Weed Control	5,000	-	5,000	-	-	5,000
Weed Control Drone	10,000	-	10,000	-	-	10,000
Two new Weed Control Trucks	100,000	-	100,000	-	-	100,000
Total Supplemental Requests	685,000	50,000	735,000	-	545,000	190,000



Human Resources

Mission Statement

To provide quality services and support in employment, training, employee relations, performance management, benefits, compensation, and safety beyond the expectations of all employees, enabling them to better serve our external customers, the citizens of Douglas County. It is our mission to develop a culture of teamwork and quality in our day-to-day operations, create an atmosphere which fosters employee engagement, challenges, fun and safety, to increase participation in County activities while seeking knowledge, enthusiasm, and an improved quality of life for ourselves, co-workers and the community, and to commit to acting openly, equitably and consistently in our pursuit of uncompromising quality.

Department Description

Human Resources is responsible for the county's personnel management and risk management / safety services. These administrative services include job recruitment and employment, employee and labor relations, job classification, records management, policy and procedure development and administration, risk management, employee safety programs, benefits and compensation administration, staff training, and organizational development.

The Risk Management and Dental Self-Insurance programs were established to manage and adequately fund the County's various insurance needs including self-insurance dental insurance administration, self-insured worker's compensation administration, property and liability insurance and associated claims, and policies and procedures. These activities are found in separate internal service funds.

FY2021 Accomplishments

1. Implementation of new legislation, Federal and State, regarding workplace safety, paid and unpaid leave benefits.
2. Transition to improved health and wellness insurance coverage with extensive tools and resources available to employees and their families enrolled in these benefits.
3. Successful completion of the first full class of the Douglas County Supervisory Management program. Evaluation by participants resulting in modifications to the program for enhanced effectiveness. Continued enrollment and progress of participants throughout the organization.
4. Revisions of various policies and procedures to ensure current, effective practices.

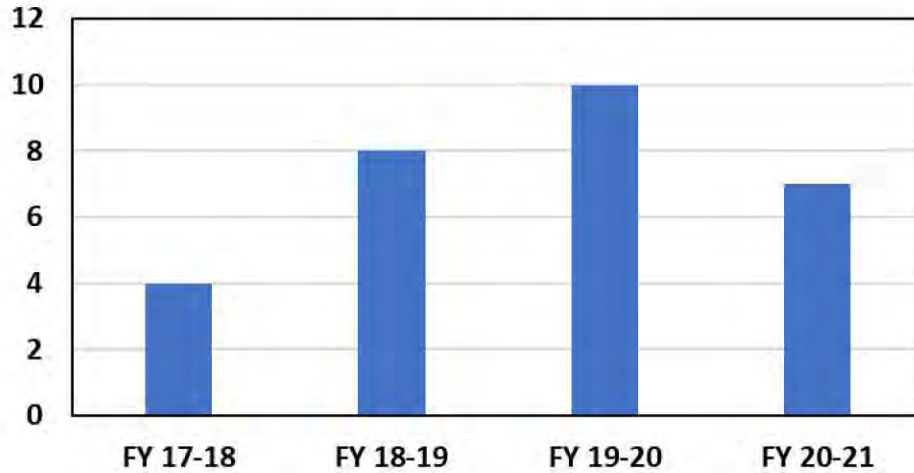
FY2022 Goals

1. Increase annual trainings assignments by 10%
2. Provide valuable benefits determined by employee utilization of 75% or greater.
3. Personnel activity statistics monitoring
 - a. Number of recruitments conducted.
 - b. Average performance evaluation rating
4. Continue with implementation of consistent and efficient background screening processes for all employees and volunteers, ensuring appropriate screening in place and renewed accordingly.

Performance Measures/Workload Indicators

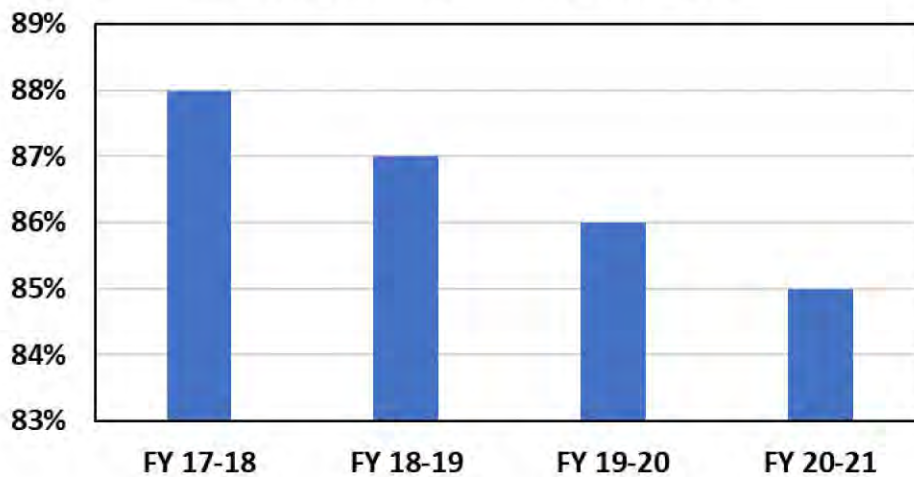
Program: Human Resources
Title of Graph: Annual Trainings Offered
Strategic Framework: Organizational Sustainability
Context: Providing training to ensure organizational consistency and compliance, as well as best practices for success.

Formal Trainings Offered



Program: Human Resources
Title of Graph: Employee Benefit Utilization
Strategic Framework: Organizational Sustainability
Context: Provide valuable benefits to employees as determined by utilization of 75% or greater.

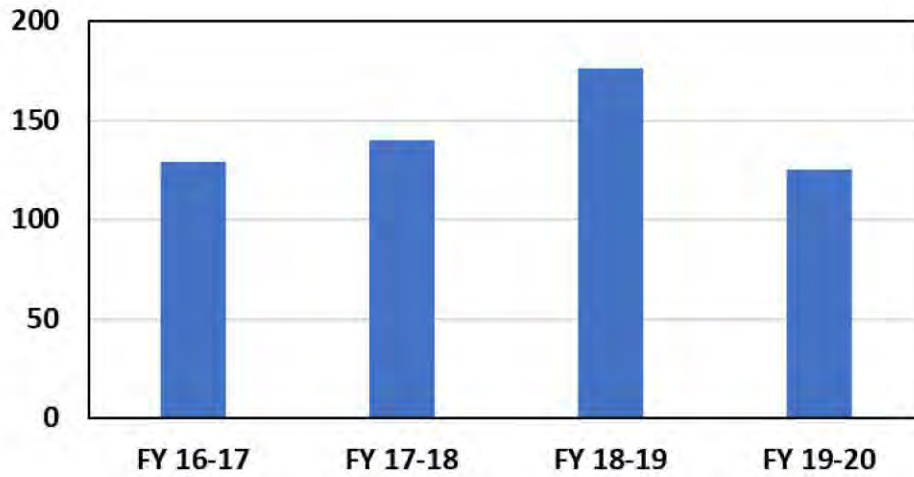
Employee Enrollment Percentage



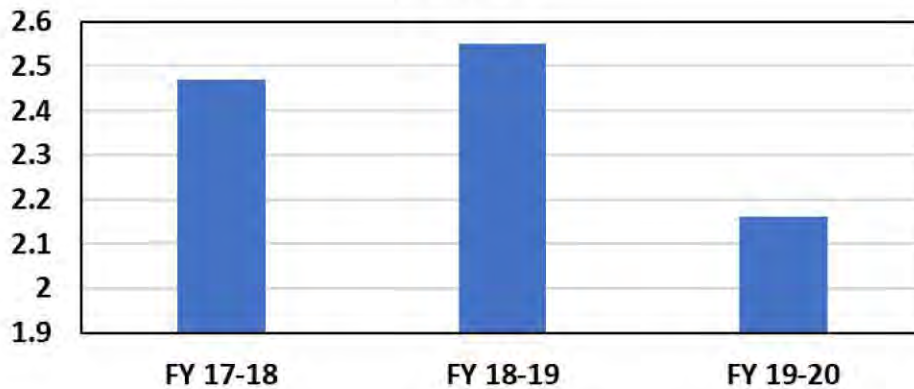
Adopted Budget Fiscal Year 2021-22

Program: Human Resources
Title of Graph: Personnel Activity Statistics
Strategic Framework: Organizational Sustainability
Context: Monitor personnel activity statistics for significant changes and monitoring of activity in the organization

Recruitments Conducted



**Average Performance Evaluation Rating,
0-3 scale**



**Human Resources Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	428,846	570,785	582,693	11,908	2.1%
Employee Benefits	205,583	245,366	257,021	11,655	4.8%
Supplies & Services	7,411,037	2,937,545	3,041,435	103,890	3.5%
Capital Outlay	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total	8,045,466	3,753,696	3,881,149	127,453	3.4%
Expenditures by Division					
Human Resources	561,571	549,197	592,000	42,803	7.8%
Risk Management	7,177,712	2,794,410	2,907,798	113,388	4.1%
Self Insurance Dental	306,183	410,089	381,351	(28,738)	-7.0%
Total	8,045,466	3,753,696	3,881,149	127,453	3.4%
Expenditures by Fund					
General	561,571	549,197	592,000	42,803	7.8%
Risk Management	7,177,712	2,794,410	2,907,798	113,388	4.1%
Self Insurance Dental	306,183	410,089	381,351	(28,738)	-7.0%
Total	8,045,466	3,753,696	3,881,149	127,453	3.4%
Authorized Personnel					
General Fund					
Director Human Resources	1.00	1.00	1.00	-	-
Human Resources Analyst	2.00	2.00	1.00	(1.00)	(0.50)
Human Resources Analyst Sr	1.00	1.00	1.00	-	-
Human Resources Coordinator	1.00	1.00	3.00	2.00	2.00
Secretary	1.00	1.00	.00	(1.00)	(1.00)
Total FTEs	6.00	6.00	6.00	-	0.0%



Juvenile Probation and Detention

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 Juvenile Detention Facility is to provide a safe and secure temporary holding facility for youth adjudicated, pending adjudication/disposition or Court ordered withing the Juvenile Court. Policy ensures the appropriate detention of youth in a secure setting in compliance with NRS, Federal PREA requirements and the statewide Juvenile Detention Alternative Initiative Guidelines.

Department Description

Juvenile Probation delivers a strength-based accountability driven probation system while offering support and assistance to youth and families at any level of concern.

Juvenile Detention is a public safety service involving 24-hour supervision of juvenile detainees in a secure detention environment. The Douglas County Juvenile Detention Facility provides 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, Federal PREA requirements, and the statewide Juvenile Detention Alternative Initiative guidelines.

FY2021 Accomplishments – Juvenile Probation

1. New Chief and Deputy Chief. (Not necessarily an achievement but a change).
 - Former Chief or Juvenile Probation resigned in October 2020.
 - Deputy Chief was selected as interim Chief in October 2020.
 - New Chief appointed in February 2021.
 - New Deputy Chief promoted from JPO in April 2021.
2. Successfully transitioned to the role of Chief through the assistance of Human Resources, Finance, and staff.
 - Needless to say, it was a challenging time with the change in leadership, COVID challenges and staff shortage, legislative session, and the budget process. Our Juvenile Probation Officers and other County departments were very helpful in, I believe, in facilitating a successful transition of leadership in our department.
3. Implemented “how to guidebook” for JPO and Admin.
 - Created a tabbed working binder for all processes in the department.
4. Renewed JPO outlook.
 - With the change in leadership, there is a renewal of the vision and outlook within the department. All staff have pulled together and are working much better as a team. Our collaboration as a department has improved. Looking forward to a very good and productive FY21/22.

FY2021 Goals – Juvenile Probation

1. Begin running monthly budget reports – Improve budget tracking for 2021/22.
 - By running monthly reports JPO can be more proactive and more fiscally responsible in spending. Use the data to create an efficient and effective budget for FY22/23.
2. Fill vacant positions at Juvenile Probation and Detention.
 - Currently down two detention positions and two JPO positions that are in the recruiting process.
 - Enroll the new probation officers in the POST academy in January 2022.
3. Implement FTO training program for new Probation Officers.
 - Upon hiring our new probation officers implement the new FTO program that JPO created for their officers.
 - Get one JPO officer trained as a Rangemaster.
 - Send one JPO to Rangemaster school to secure in-house firearms training.
4. Track staff/detainee ratios at detention including detainee risk levels.
 - Juvenile Detention Currently operates under single coverage on shifts with a 1:8 ratio of staff to detainee during waking hours and 1:16 during sleeping hours.
 - Data from tracking the ratios with the risk level of the detainees will help to define the actual needs for a safe and secure detention facility that assures the safety of the children in our care and the staff the county employs.
5. Complete PREA audit at the detention facility.
 - Fill the two vacancies in detention.
 - Increase staffing ratio to be in compliance with PREA standards and establish a sustained staffing pattern for three months to pass the audit.
6. Restructure Department positions, duties, job descriptions.
 - Job duties have changed over the years. Chief and Deputy Chief are currently reviewing the Job Titles, Job Duties, and Job Descriptions for Juvenile Probation and the Juvenile Detention Center. Present a proposal for restructuring to HR for review and approval.
7. Update Policies and Procedures Manuals for Juvenile Probation and Juvenile Detention.
 - Currently in process of an update to include legislative changes that affect Juvenile Probation and Juvenile Detention.
 - Add PREA language to the Detention Policy and Procedure Manual.
8. Increase training opportunities for Probation and Detention.
 - Increase training opportunities that will increase our effectiveness as a department and the services we provide to the community.

Adopted Budget Fiscal Year 2021-22

**Juvenile Probation Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	1,045,454	1,136,238	1,166,329	30,091	2.6%
Employee Benefits	516,348	546,613	609,628	63,015	11.5%
Supplies & Services	238,512	171,689	207,306	35,617	20.7%
Capital Outlay	-	-	-	-	0.0%
Depreciation	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
Total	1,800,314	1,854,540	1,983,263	128,723	6.9%
Expenditures by Division					
Juvenile Probation	1,271,182	1,258,126	1,212,871	(45,255)	-3.6%
JPO Detention Center	529,132	596,414	770,392	173,978	29.2%
Total	1,800,314	1,854,540	1,983,263	128,723	6.9%
Expenditures by Fund					
General	1,800,314	1,854,540	1,983,263	128,723	6.9%

**Juvenile Probation Department Authorized Personnel
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Authorized Personnel					
General Fund					
Administrative Assistant	1.00	1.00	1.00	-	-
Chief Juvenile Probation Officer	1.00	1.00	1.00	-	-
Deputy Chief Juvenile Prob Ofcr	1.00	1.00	1.00	-	-
Juvenile Probation Officer	3.0	4.0	3.0	(1.00)	-25.0%
Juvenile Probation Officer Sr	3.0	3.0	3.0	-	0.0%
Youth Detention Counselor	5.48	5.00	6.00	1.00	0.20
Youth Detention Counselor Tr	.00	1.00	2.00	1.00	1.00
Youth Detention Supervisor	1.00	1.00	1.00	-	0.00
Total FTEs General Fund	15.48	17.00	18.00	1.00	5.9%

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Youth Detention Counselor Trainee	-	57,241	57,241	1	-	57,241
Total Supplemental Requests	-	57,241	57,241	1	-	57,241

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.

Department Description

The Douglas County Public Library was established as a County Library in 1967. The Douglas County Public Library provides a comprehensive collection of library materials, services, and programs with the support of qualified staff to meet the informational, educational, recreational, and cultural needs of all residents and visitors of Douglas County. The Library is governed by a five-member Library Board of Trustees appointed by the Board of County Commissioners.

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. The Law Library is used to enhance and maintain the County's legal library. Revenue is dedicated from judicial clerk fees and accounted for in a separate special revenue fund.

FY2021 Accomplishments

The Library budget was reduced by \$348,614 in the 2020-2021 fiscal year. Open staff positions were frozen. Various services and programs were suspended due to the COVID pandemic. The Library provided curbside pick-up service, virtual programs, at-home activities for children, and other online services as alternatives to in-person services in order to protect the public and staff. The Library resumed regular hours and began bringing in-person programs back starting May 1, 2021. Despite the pandemic and budget reductions, the Library achievements for the 2020-2021 fiscal year are as follows.

- The library issued 550 new library cards. Approximately 29,100 library card accounts are current.
- At both branches 121,532 items were checked out. There were 35,700 visits to the libraries and bookmobile. There were 5,092 curbside service transactions.
- The library owns 133,267 physical items and approximately 24,000 eBooks and other downloadable materials. Wireless internet service was used 7,987 times.
- Patrons checked out 39,625 eBooks, an increase of 42%.

FY2022 Goals

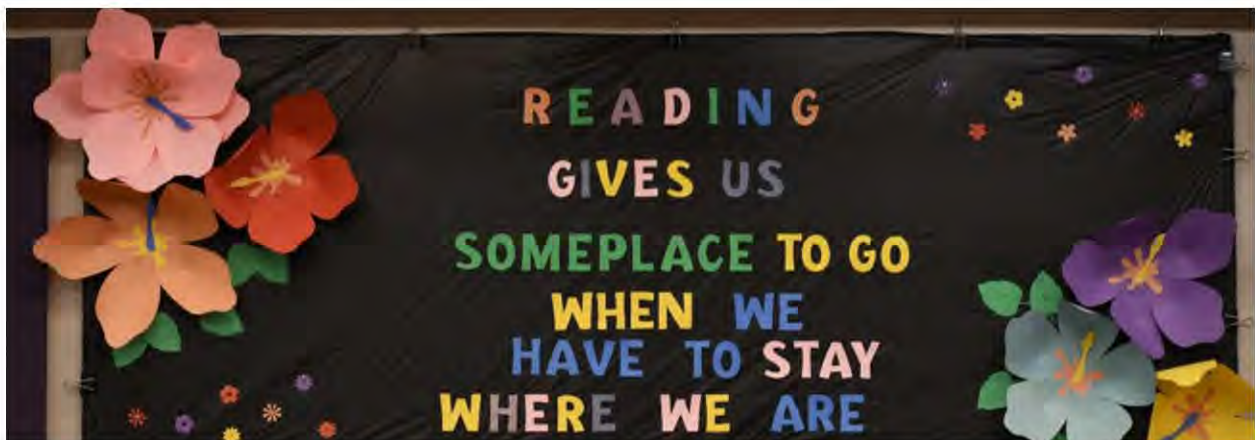
The DCPL Long Range Plan 2011-2021 is a blueprint for the achievement of goals and specifies the necessary resource allocations, timelines, and other actions necessary to attain goals. The goals themselves, listed in priority order, are the desired future states that DCPL wishes to realize. Progress towards the achievement of the goals is charted through the objectives and action plans associated with each of the prioritized goals.

Adopted Budget Fiscal Year 2021-22

1. Douglas County residents and visitors will access the digital world using high-speed connectivity, emerging technologies, and guidance from specialists in information, media, and technology.
2. Douglas County residents will have services, resources and programs designed to stimulate imagination, satisfy curiosity, and create young readers.

Performance Measures/Workload Indicators

Library Metrics	2020	2019
Population of legal service area	49,537	49,070
Number of registered users	28,515	29,999
Print materials	107,911	102,030
Electronic Books (E-Books)	6,298	4,385
Audio - Physical Units	9,480	9,431
Audio - Downloadable Units	15,379	14,057
Video - Physical Units	7,865	7,477
Video - Downloadable Units	2,787	1,901
Total number electronic collections/databases	48	50
Number of public service hours per year	3,048	4,233
Total library visits	76,053	116,490
Total number of non-library events held in library meeting rooms	87	194
Number of in-person children's programs (for ages 11 and under)	305	467
Children's program attendance	4,150	7,117
Number of in-person teen programs (for ages 12 through 18)	62	52
Teen program attendance	227	251
Number of in-person adult programs (for ages 19 and over)	32	56
Adult program attendance	412	1,090
Total number of in-person library programs	399	575
Total in-person program attendance	4,789	8,458
Number of live or recorded virtual children's programs (for ages 11 and under)	129	
Number of live or recorded virtual teen programs (for ages 12 through 18)	16	
Number of live or recorded virtual adult programs (for ages 19 and over)	3	
Total number of live or recorded virtual library programs	138	



Adopted Budget Fiscal Year 2021-22

**Library Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual (1)	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	-	799,403	920,594	121,191	15.2%
Employee Benefits	-	386,187	455,734	69,547	18.0%
Supplies & Services	15,676	505,249	645,393	140,144	27.7%
Capital Outlay	-	-	-	-	0.0%
Contingency	-	14,397	29,390	14,993	-
Total	15,676	1,705,236	2,051,111	345,875	20.3%
Expenditures by Division					
Law Library	-	25,628	30,011	4,383	17.1%
Library	-	1,679,608	2,021,069	341,461	20.3%
Library Gift Fund	15,676	-	31	31	-
Total	15,676	1,705,236	2,051,111	345,875	20.3%
Expenditures by Fund					
Law Library	-	25,628	30,011	4,383	17.1%
Library	-	1,679,608	2,021,069	341,461	20.3%
Library Gift Fund	15,676	-	31	31	-
Total	15,676	1,705,236	2,051,111	345,875	20.3%
Authorized Personnel					
Library Fund					
Administrative Services Manager	-	1.00	1.00	-	-
Dept Systems IT Coordinator	-	1.00	1.00	-	-
Librarian	-	3.00	2.00	(1.00)	-33.3%
Library Branch Supervisor	-	1.00	.00	(1.00)	-100.0%
Library Director	-	1.00	1.00	-	-
Library Page	-	1.44	1.44	-	-
Library Services Coordinator	-	1.00	1.00	-	-
Library Supervisor	-	1.00	3.00	2.00	200.0%
Library Technician	-	5.00	5.00	-	-
Library Technician Sr	-	2.00	2.00	-	-
Total FTEs	-	17.44	17.44	-	-

(1) The Library was in the Room Tax Fund in fiscal 2020

Public Guardian

Department Description

The Public Guardian provides guardianship services as mandated by the NRS and as directed by the County Court judges.

The office serves as guardian, by court appointment, for vulnerable individuals who are unable to manage their personal and financial affairs, by coordinating provision of services, providing informed consents on their behalf, and protecting, preserving, and managing their assets.

FY2021 Accomplishments – Public Guardian

1. The Public Guardian office was able to bring in \$102,886.01 in guardian fees for the 2020/2021 fiscal year. This is more funds than our office has ever been able to bring to the county in the history of the Public Guardian's office.
2. The Public Guardian's office was able to continue visiting clients through the entirety of the Pandemic. Our office completed 260 grocery deliveries. 115 doctor appointments. served 11 indigent clients, 1475.50 direct client service hours, and travelled 3,341.00 miles in the service of our clients.
The Public Guardian's office completed 7 financial exploitation investigations, with several investigations going to criminal prosecution.

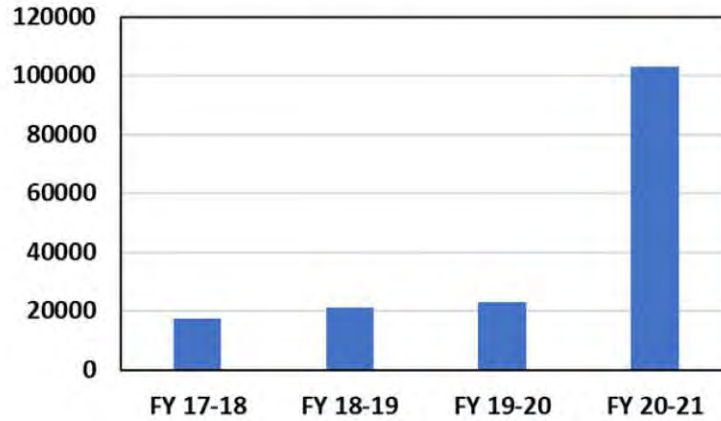
FY2021 Goals – Public Guardian

1. To educate others on what we do and how we can help. Promoting our role and its independence through every guardianship, we have. Identifying opportunities to maximize reach about what we do with the people that matter. Strategically targeting our community education and media. We can do this by taking the lead on more events to educate stakeholders about who we are and what we do. Use our day-to-day work engagements to educate other agencies on our role. Complete 5 public trainings that recognize and emphasize these goals and community education.
2. To deliver successful advocacy that achieves positive human rights outcomes for our clients. Developing strong relationships of accountability with those who we oversee and work with. Developing stronger relationships with our clients. Embedding human rights in all we do. Support our staff in having the tough conversations and increase the use of our resources and hierarchy to deliver advocacy that really gets outcomes. Increase client contact and build capacity to build better relationships with clients. Proactively work with clients as opposed to being reactive in-service delivery. Survey community partners on our performance, and outcomes of each case on an annual basis. Attend annually the Guardianship Conference in order to stay up to date on best practices.
3. To work better as "one community". Better integrating our functions with one another and reducing siloed activity across the community. Streamlining processes and consistency in practice. Improve information sharing and joint work across business units. Develop consistency in practice and focus on practice improvements that is statewide. Increase participation in community collaborates Multidisciplinary Team Meetings. Increase participation in regional MDT meetings. Increase participation in NACO events. Increase communication and participation in county partner events.

Adopted Budget Fiscal Year 2021-22

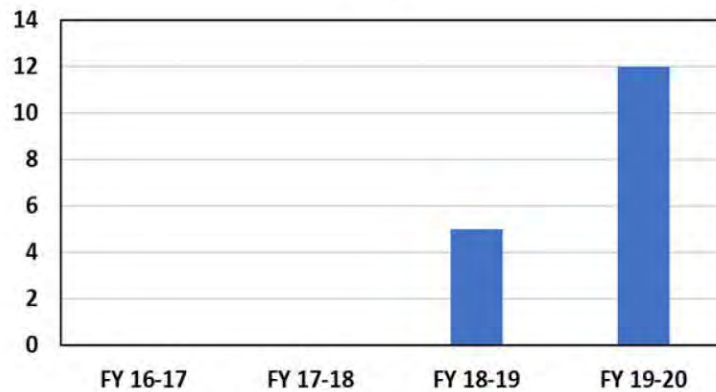
Program: Public Guardian
Title of Graph: Community Training
Strategic Framework: SAFE COMMUNITY
Context: In the delivery of successful advocacy our office provides direct service hours producing guardian fees. The Public Guardian's office achieves this by delivering groceries, visiting clients, completing applications for services and other resources.

Guardianship Fee's Collected



Program: Public Guardian
Title of Graph: Community Training
Strategic Framework: SAFE COMMUNITY
Context: Public Guardian attends several community based Multidisciplinary Team Meetings, these meetings are confidential and support community partners in efforts to reduce exploitation, abuse, and break down silos.

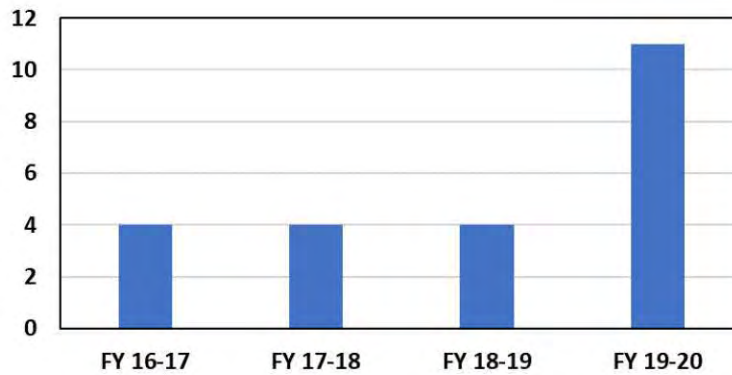
MDT



Adopted Budget Fiscal Year 2021-22

Program: Public Guardian
Title of Graph: Community Training
Strategic Framework: SAFE COMMUNITY
Context: Public Guardian trains several community resources and partners including SAFE, Good Neighbor Program, Adult Protective Services, Douglas County Bar Association

Trainings Per Year



Adopted Budget Fiscal Year 2021-22

**Public Guardian Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	160,341	162,958	179,234	16,276	10.0%
Employee Benefits	71,983	72,493	77,542	5,049	7.0%
Supplies & Services	45,812	47,224	50,608	3,384	7.2%
Capital Outlay	-	-	-	-	0.0%
Total	278,136	282,675	307,384	24,709	8.7%
Expenditures by Division					
	278,136	282,675	307,384	24,709	8.7%
Expenditures by Fund					
	278,136	282,675	307,384	24,709	8.7%

**Public Guardian Department Authorized Personnel
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Authorized Personnel					
General Fund					
Case Manager	1.0	1.0	1.0	-	-
Office Assistant	1.0	1.0	1.0	-	-
Public Guardian	1.0	1.0	1.0	-	-
Total FTEs General Fund	3.00	3.00	3.00	-	-

Public Works

Mission Statement

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

Department Description

Public Works consists of the following divisions: Administration, Engineering, Building/Fleet Services, Utilities, and Road Maintenance. 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 managed 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.

The Public Works Department is funded by 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 County, Tahoe-Douglas Transportation County Fund, and Ridgeview Water Fund. Staff salaries and benefits are distributed throughout the various divisions and funds.

The **Building Services Division** manages 21 county buildings consisting of approximately 300,000 square feet. The division is responsible for all aspects of building maintenance, including: carpentry, electrical, energy management, heating, plumbing, routine maintenance activities, security and ventilation and air conditioning (HVAC).

A large portion of staff time is spent at the county's two jails due to security and safety concerns and that the jails are a 24 hour a day, seven days a week operation. The division also manages the county warehouse for storage and disposal of county surplus.

Engineering ensures that capital infrastructure needs are identified, programmed, and completed cost effectively and in coordination with future community development needs. Provide timely and efficient engineering review of private and public works projects. Engineering is responsible for the planning, design, and construction of the county's water and wastewater infrastructure. Additionally, engineering reviews private and public works projects and provides technical support to other divisions and county departments including:

- Water and wastewater capital facility planning
- Design and construction of county water and wastewater infrastructure projects
- Design review and approval of private development and public works projects
- Program management for solid waste and recycling programs Program management for National Pollutant Discharge Elimination System (NPDES) stormwater permit compliance
- Water and sewer modeling for new development review
- Program management for the pretreatment program

Solid Waste accounts for activities associated with the closure of the landfill, ongoing monitoring, and other waste management activities. The Solid Waste budget is in a separate special revenue fund.

Road Maintenance is responsible for the maintenance of approximately 60 miles of gravel roadways, 171 miles of paved roadways, and 21 traffic signals. Road activities are budgeted in a separate special revenue fund. Duties of the division include:

- Continue to upgrade and monitor traffic signals throughout the county, including video detection and pedestrian crosswalk signal.
- Enhance the county's investment in the transportation system through a safe and efficient maintenance program to ensure safe and well-maintained roadways.
- Gravel road maintenance, including implementation / pavement of A/C grindings on gravel roadways as they become available, thus reducing maintenance costs, as well as addressing fugitive dust complaints in an effective and efficient manner.
- Roadside drainage maintenance
- Roadway markings painting, Sign installations and maintenance
- Snow removal
- Traffic signal and streetlight operation and maintenance
- Upgrade and improve drainage systems throughout the county within the county road rights of way.
- Asphalt and concrete repair

The **Tahoe-Douglas Transportation** is funded by a dedicated 1% Transient Occupancy Tax on lodging at Lake Tahoe. Revenues and expenditures support transportation planning and capital projects and are accounted for in a separate special revenue fund.

Erosion Control accounts for specific erosion control projects in the Lake Tahoe Basin. Erosion control and stormwater activities are budgeted in a separate special revenue fund.

Stormwater activities related to compliance with the Federal Clean Water Act are budgeted in a separate special revenue fund.

Johnson Lane Flood Litigation accounts for funds in a special revenue fund, from a legal settlement approved by the Board of County Commissioners related to alleged property damage from flood events in 2014 and 2015.

Motor Pool provides maintenance and repair for county owned and other government agency owned vehicles and equipment. The motor pool provides different types of vehicles to various county departments on a permanently assigned or short-term basis.

Vehicle Maintenance manages the motor pool replacement fund by maintaining a fleet of motor pool vehicles that are purchased, maintained, and replaced in order to maximize county assets. Both the Motor Pool and Vehicle Maintenance Divisions are budgeted in an Internal service fund and are funded through charges to user departments.

Capital Projects are accounted for in five County capital project funds: Ad Valorem Capital Projects, County Construction, Gaming/Technology Capital Projects, Gaming/Maintenance Capital Projects and Debt/Financed Capital Projects. Refer to the Capital Improvement Plan (CIP) section of this document for more information.

The **Regional Transportation Commission** is responsible for funding road projects in a separate capital projects fund. The Engineering Department provides pavement preservation and new roadway construction projects for regional roads under the Regional Transportation Commission. The focus of the projects is to focus on regional roadways, streets, and roads that provide connectivity between jurisdictions and across major geographic barriers.

The **Utilities Division** provides water and sewer services that meet all regulatory standards and needs of the community and are delivered in a cost-effective manner. The department is led by the Water/Sewer Utilities Superintendent who reports to the Public Works Director. Administrative staff provides technical, accounting, and clerical support. Engineering staff provides design, public facilities planning, contract administration, and construction management services for Public Works capital projects.

FY2021 Accomplishments

- Completed full re-construction of Centerville Lane which included major upgrades to the irrigation and flood mitigation culverts.
- Completed new construction of flood mitigation culverts on State Route 88 in Minden.
- Completed the Alpine View Estates Drainage Master Plan and began work on the Ruhestroth Area Drainage Master Plan.
- Completed construction of the lower Cave Rock Drive water line replacement along with installation of a new lower booster pump station. Awarded a Construction Manager at Risk (CMAR) contract and began work on a multi-year \$20 million-dollar project to replace all of the water lines in the Cave Rock public water system.
- Completed construction and commissioning of the new North Valley Wastewater Treatment Plant.

FY2022 Goals

- Continue to move forward on the Muller Parkway design and construction utilizing the Construction Manager at Risk (CMAR) project delivery methodology.
- Continue working with Bureau of Land Management (BLM) to obtain required permits to allow for construction of critical drainage basins identified in the Johnson Lane Area Drainage Master Plan.
- Continue progress on multi-year CMAR project to replace the Cave Rock water lines and upgrade to the Cave Rock water treatment plant.
- Construct the water main upgrade through the Town of Genoa to complete the connection of the West Valley and East Valley systems for improved water distribution and system redundancy.
- Obtain Board of Commissioners approval to implement new wastewater residential and commercial enterprise fund rate structure.
- Successfully transition the water and wastewater connection permitting process from Community Development to Public Works.

Performance Measures/Workload Indicators

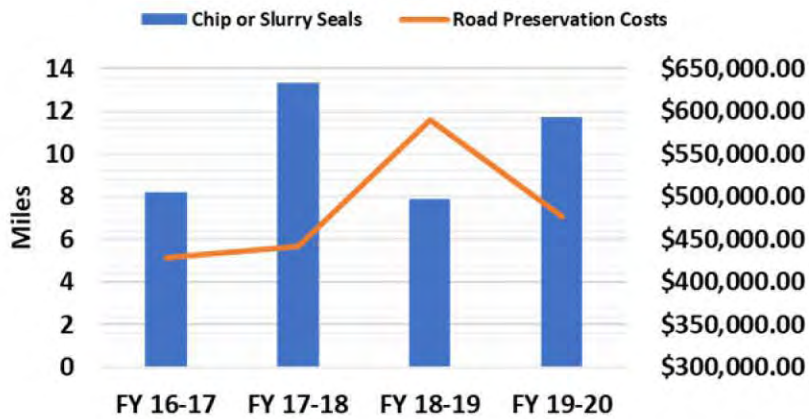
Program: Public Works - Pavement Preservation Program

Title of Graph: Road Preservation

Strategic Framework: Infrastructure and Safe Community

Context: The average life for a section of pavement is 20 years, the Road Department does road preservation projects to keep pavements sealed against moisture intrusion to prolong the life of the pavement. The Road Department uses the Pavement Condition Index (PCI) to grade pavement sections and rate our performance. Douglas County's goal is to have a PCI of 70+ for our road network. The Road Department is averaging 10 miles of road seals per year in the pavement network. There is approximately 186 miles of paved roads that the county maintains.

Road Preservation



Adopted Budget Fiscal Year 2021-22

**Public Works Department Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Expenditures by Object					
Salaries & Wages	2,471,400	2,996,087	3,202,151	206,064	6.9%
Employee Benefits	1,274,301	1,353,261	1,524,189	170,928	12.6%
Supplies & Services	8,396,183	8,846,674	9,741,157	894,483	10.1%
Capital Outlay	3,301,435	710,508	9,510,839	8,800,331	1238.6%
Miscellaneous	565,269	211,000	196,680	(14,320)	-6.8%
Depreciation	3,039,121	-	-	-	-
Amortization	-	50,085	-	(50,085)	-100.0%
Debt Service	461,756	2,240,586	320,338	(1,920,248)	-85.7%
Contingency	-	94,641	54,691	(39,950)	-42.2%
Distribution to Towns Fund 405	-	111,854	-	(111,854)	-100.0%
Total	19,509,466	16,614,696	24,550,045	7,935,349	47.8%
Expenditures by Division					
Building Services	942,970	927,859	1,468,850	540,991	58.3%
Engineering	22,008	-	-	-	-
Solid Waste	359,796	429,599	675,812	246,213	57.3%
Roads	2,052,566	2,395,431	1,779,305	(616,126)	-25.7%
Tahoe- Douglas Transportation Dist	161,960	187,789	474,832	287,043	152.9%
Erosion Control	236,906	42,432	202,070	159,638	376.2%
Stormwater	1,236,215	912,897	909,352	(3,545)	-0.4%
Johnson Lane Flood Litigation	470,000	-	401,250	401,250	-
MotorPool	476,860	427,508	465,838	38,330	9.0%
Vehicle Maintenance	1,047,047	1,044,372	1,074,429	30,057	2.9%
Ad Valorem Capital Projects	331,178	111,854	2,503,043	2,391,189	2137.8%
County Construction	1,382,415	-	2,462,352	2,462,352	-
Gaming/Technology Capital Projects	415,431	-	-	-	-
Gaming/Maintenance Capital Project	82,268	-	-	-	-
Regional Transportation Commission	1,263,407	1,520,272	4,276,951	2,756,679	181.3%
Debt Financed Capital Projects	504,788	-	-	-	-
Regional Water System	1,646,575	1,325,203	1,289,223	(35,980)	-2.7%
North Valley Sewer System	2,206,822	2,534,201	2,442,511	(91,690)	-3.6%
Douglas County Water System	4,670,255	4,755,279	4,124,227	(631,052)	-13.3%
Total	19,509,466	16,614,696	24,550,045	7,935,349	47.8%
Expenditures by Fund					
General	964,978	927,859	1,468,850	540,991	58.3%
Solid Waste	359,796	429,599	675,812	246,213	57.3%
Road	2,052,566	2,395,431	1,779,305	(616,126)	-25.7%
Tahoe- Douglas Transportation Dist	161,960	187,789	474,832	287,043	152.9%
Stormwater	1,473,121	955,329	1,111,422	156,093	16.3%
Flood Litigation Settlement	470,000	-	401,250	401,250	-
MotorPool	1,523,907	1,471,880	1,540,267	68,387	4.6%
Ad Valorem Capital Projects	331,178	111,854	2,503,043	2,391,189	2137.8%
County Construction Capital Projects	1,880,114	-	2,462,352	2,462,352	-
Regional Transportation Commission	1,263,407	1,520,272	4,276,951	2,756,679	181.3%
Debt Financed Capital Projects	504,788	-	-	-	-
Regional Water System	1,646,575	1,325,203	1,289,223	(35,980)	-2.7%
North Valley Sewer System	2,206,822	2,534,201	2,442,511	(91,690)	-3.6%
Douglas County Water System	4,670,255	4,755,279	4,124,227	(631,052)	-13.3%
Total	19,509,466	16,614,696	24,550,045	7,935,349	47.8%

Adopted Budget Fiscal Year 2021-22

**Public Works Department Authorized Personnel
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Amended Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
General Fund					
Accounting Clerk	1.00	1.00	1.00	-	-
Accounting Specialist	1.00	1.00	1.00	-	-
Administrative Services Manager	1.00	1.00	1.00	-	-
Civil Engineer Senior	1.00	1.00	1.00	-	-
Director Public Works	1.00	1.00	1.00	-	-
Electrical Instrumentation Tech	1.00	1.00	1.00	-	-
Engineering Manager	1.00	1.00	1.00	-	-
Engineering Technician	2.00	2.00	2.00	-	-
Facilities and Fleet Manager	1.00	1.00	1.00	-	-
Fleet Services Master Tech Sr	1.00	1.00	1.00	-	-
Fleet Services Master Technician	2.00	2.00	2.00	-	-
Fleet Services Technician	2.00	2.00	2.00	-	-
Maintenance Specialist	1.00	1.00	1.00	-	-
Maintenance Specialist Sr.	1.00	1.00	1.00	-	-
Office Specialist	1.00	1.00	1.00	-	-
Road Maintenance Coordinator	1.00	1.00	1.00	-	-
Road Maintenance Operator	4.00	4.00	4.00	-	-
Road Maintenance Operator Sr	2.00	2.00	2.00	-	-
Road Sign Maintenance Specialist	1.00	1.00	1.00	-	-
SCADA Operator/Instrument. Tech	1.00	1.00	-	(1.00)	(1.00)
Secretary	1.00	1.00	1.00	-	-
Superintendent Utility Systems	1.00	1.00	1.00	-	-
Utility Systems Technician I	1.00	1.00	2.00	1.00	100.0%
Utility Systems Technician II	4.00	4.00	3.00	(1.00)	-25.0%
Utility Systems Technician Sr	4.00	3.00	4.00	1.00	0.33
Utility Systems Technician Train	2.00	2.00	2.00	-	-
Warehouse Maint. Tech.	1.00	1.00	1.00	-	-
Total FTEs General Fund	41.00	40.00	40.00	-	-
Regional Transportation Fund					
Civil Engineer	1.00	1.00	1.00	-	-
Transportation Engineering Mgr.	1.00	1.00	1.00	-	-
Total FTEs Regional Transportation Fund	2.00	2.00	2.00	-	-
Stormwater Maintenance Fund					
Stormwater Maint Manager	1.00	1.00	1.00	-	-
Stormwater Maint Operator	4.00	4.00	4.00	-	-
Stormwater Program Manager	1.00	1.00	1.00	-	-
Total FTEs Stormwater Maintenance	6.00	6.00	6.00	-	-
Total FTEs Public Works Department	49.00	48.00	48.00	-	-

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Pittman Terrace Water Improvements	152,128	-	152,128	-	152,128	-
Wheel alignment system	35,000	-	35,000	-	35,000	-
Sheriff's Department Records/Briefing/Lockers Remodel	175,000	-	175,000	-	-	175,000
Stain/paint the exterior of the Tahoe Judicial Building and Tahoe Senior Center	40,000	-	40,000	-	-	40,000
Maintain county parking lots	-	45,000	45,000	-	-	45,000
Install a card key system on the Fleet services shop	25,000	-	25,000	-	-	25,000
Paint/stain the exterior of the old Senior Services building - 1133 Spruce St	10,000	-	10,000	-	-	10,000
Replace waste oil burning heater at the Fleet Services shop	10,000	-	10,000	-	-	10,000
Pavement preservation	700,000	-	700,000	-	700,000	-
Wastewater collection facility assessment	118,000	-	118,000	-	118,000	-
New meters, transmitter units, and connection supplies	86,469	-	86,469	-	86,469	-
Total Supplemental Requests	1,351,597	45,000	1,396,597	-	1,091,597	305,000



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. We provide technology solutions to ensure effective implementation and management of county services. We collaborate with departments to ensure ongoing improvement of services for employees and the citizens of Douglas County.

Department Description

The Technology Services Department (TSD) serves as the County's primary resource for technology guidance and is responsible for the planning, development, coordination, and support of the county's use of information technologies and enterprise data systems. The primary function is to provide internal technical support to County departments, elected officials, and partnering entities. TSD staff consults with personnel to ensure County technology needs are effectively identified, clearly understood, properly prioritized, and efficiently implemented and maintained.

The divisions function 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 Information Technology (IT) governance structure to establish technology standards, utilize industry best practice methodologies and prioritize technology projects based on enterprise value.

Geographical Information Systems (GIS) creates, maintains, and leverages a large library of geo-spatial data sets for analysis, regulatory, compliance and operational reference. They develop customized GIS web applications and support the GIS databases and datasets.

The **Telecommunications** Division is dedicated to providing professional, high quality and reliable two-way radio communications to Public Safety, first responders and telephone communications to Douglas County departments.

General Services provide support services to the satisfaction of all our customers by being the first point of contact, and to assist all customers in making the best use of technology in their business roles. The Division maintains an effective Service Desk function and desktop support services to help employees have productive technology tools that allow them to perform their essential job functions and responsibilities. Office technology solutions include PC's, laptops, peripherals, and software applications.

Infrastructure and Operations maintains and provides County voice and data network infrastructure, data center operations and storage, public safety telecommunications backbone, application services that support internal county departments and partnering entities and provides internal services to support the use of desktop computers and peripherals.

FY2021 Accomplishments

1. Implemented the Security Operations Center with audit/monitoring software and alerting.
2. Implemented processes for regular server and desktop patching to maintain software and security levels.
3. Comprehensive desktop audit and massive new computer deployment effort to support remote work capabilities.

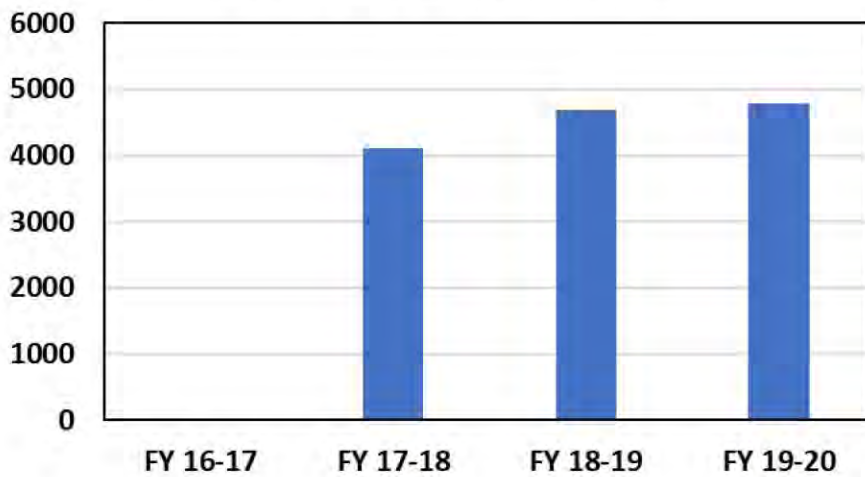
FY2022 Goals

1. Implement the Microsoft 365 software platform.
2. Relocate the County data center to address repeated audit findings.
3. Comprehensive assessment of the radio system to identify upgrades or enhancements to equipment and/or locations to improve performance.

Performance Measures/Workload Indicators

Program: Technology Services
Title of Graph: Service Desk Tickets Closed
Strategic Framework: Organizational Sustainability
Context: This indicates the amount of work staff in Technology Services is doing as all work performed has a ticket associated to it for reference and tracking. No data in current system for FY 16-17.

Service Desk Tickets Closed



Adopted Budget Fiscal Year 2021-22

**Technology Services Department Trend
Fiscal Years 2020-2022**

	2019-20	2020-21	2021-22	2021 vs 2022	
	Actual	Adopted Budget	Adopted Budget	Amount	Percent
Expenditures by Object					
Salaries & Wages	1,021,037	1,031,329	1,130,584	99,255	9.6%
Employee Benefits	848,283	855,254	890,415	35,161	4.1%
Supplies & Services	2,202,586	1,923,553	3,083,704	1,160,151	60.3%
Capital Outlay	33,582	-	-	-	-
Total	4,105,488	3,810,136	5,104,703	1,294,567	34.0%
Expenditures by Division					
GIS	312,571	400,011	416,141	16,130	4.0%
Telecommunications	249,925	276,424	249,219	(27,205)	-9.8%
General Services	1,806,835	1,201,994	1,826,703	624,709	52.0%
Infrastructure and Operations	1,736,157	1,931,707	2,612,640	680,933	35.3%
Total	4,105,488	3,810,136	5,104,703	1,294,567	34.0%
Expenditures by Fund					
General	4,105,488	3,810,136	5,104,703	1,294,567	34.0%

**Authorized Personnel
General Fund**

Administrative Assistant	1.00	1.00	1.00	-	-
Business Systems Analyst	0.00	0.00	1.00	1.00	-
Chief Technology Officer	1.00	1.00	1.00	-	-
Computer Network Technician	3.00	3.00	3.00	-	-
DBA/Application Developer	1.00	1.00	1.00	-	-
GIS Analyst	1.00	1.00	1.00	-	-
GIS Analyst Sr	1.00	1.00	1.00	-	-
GIS Technician Sr	1.00	1.00	1.00	-	-
Mgr Tech Infrastructure & Ops	1.00	1.00	1.00	-	-
Network Security Administrator	1.00	0.00	0.00	-	-
Service Desk Supervisor	1.00	1.00	1.00	-	-
Systems Administrator	1.00	1.00	2.00	1.00	100.0%
Systems Engineer Sr	1.00	1.00	1.00	-	-
Telecommunications&RF Technici	2.00	2.00	2.00	-	-
Total FTEs	16.00	15.00	17.00	2.00	13.3%

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Microsoft 365	115,000	133,000	248,000	-	-	248,000
Establish a regular server refresh cycle to stay current on hardware technology.	-	30,000	30,000	-	-	30,000
Establish a regular PC refresh cycle to stay current on hardware technology.	-	140,000	140,000	-	-	140,000
Business Systems Analyst	-	92,645	92,645	1	-	92,645
Training for Radio Frequency Technicians	-	3,000	3,000	-	-	3,000
Total Supplemental Requests	115,000	398,645	513,645	1	-	513,645

University of Nevada Cooperative Extension

Mission Statement

To discover, develop, disseminate, preserve, and use knowledge to strengthen the social, economic, and environmental well-being of people.

Department Description

The Douglas County 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; Community Development; Health and Nutrition; Horticulture; Natural Resources; Personal and Family Development (i.e., 4-H) in Douglas County.

The Douglas County Extension Educator is an employee of the University of Nevada, Reno. The County funds one FTE.

FY2021 Accomplishments

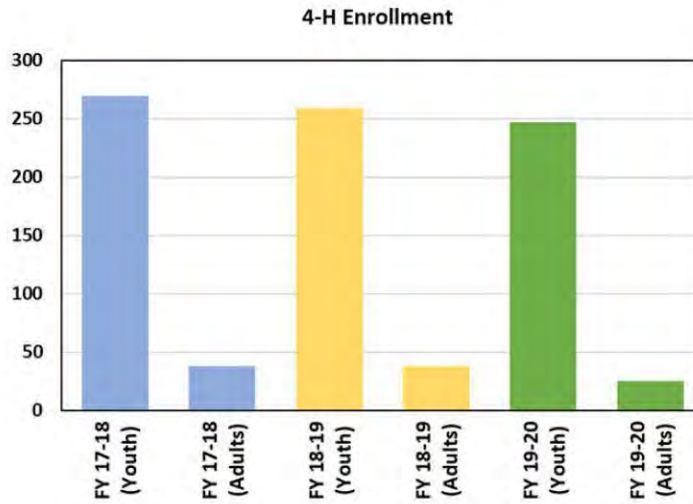
1. The Douglas County Extension Office was successful in filling three vacancies, including a part-time office assistant, a part-time Horticulture Outreach, and a 4-H and Youth Development Coordinator.
2. We have become more proficient than ever in offering, teaching, and engaging with clientele via virtual platforms to include, but not limited to: Eagles and Ag, Grow Your Own, Bartley Ranch Series, Agriculture: Living Beyond a Pandemic, Cattlemen's Update, and the Beginning Beekeeping Class.
3. Douglas County Extension Educator, Lindsay Chichester received the 2021 Outstanding Academic Faculty of the Year Award and was nominated to be the Vice President of the Youth for the Quality Care of Animals (YQCA), a national quality assurance program for youth livestock exhibitors.

FY2022 Goals

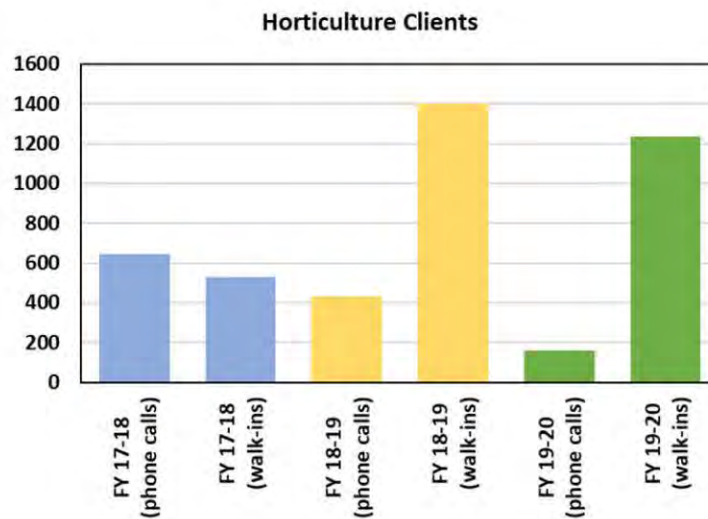
1. Rebuild the 4-H Program with the recruitment of four new 4-H Clubs and 10 new members.
2. Revitalize the Douglas County Master Gardener and Horticulture Program by offering 10 educational sessions and/or outreach events.
3. Expand the Douglas County Extension Bee and Pollinator Club by recruiting 20 families and offering 20 educational sessions and/or outreach events.

Performance Measures/Workload Indicators

Program: 4-H
Title of Graph: 4-H enrollment
Strategic Framework: Natural Resources, Culture, and Quality of Life
Context: 4-H is an organization for youth ages 5-19. Over the past several years enrollment has declined. However, this creates opportunities for new clubs and activities, which in turn creates more interest from adults and youth in the county.



Program: Horticulture
Title of Graph: Horticulture Clientele
Strategic Framework: Natural Resources, Culture, and Quality of Life
Context: Traditionally, our horticulture clients were served by either calling or visiting our office. This position was vacant for over a year, and recently refilled. We anticipate that through outreach and consistency this program will soar. In the future we may track clientele in a different manner.



**UNR Cooperative Extension Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	77,847	88,642	62,692	(25,950)	-29.3%
Employee Benefits	32,528	37,011	29,412	(7,599)	-20.5%
Supplies & Services	145,632	160,902	187,406	26,504	16.5%
Capital Outlay	-	-	-	-	0.0%
Contingency	-	10,458	3,715	(6,743)	-64.5%
Total	256,008	297,013	283,225	(13,788)	-4.6%
Expenditures by Division					
UNR Cooperative Extension	256,008	297,013	283,225	(13,788)	-4.6%
Expenditures by Fund					
UNR Cooperative Extension	256,008	297,013	283,225	(13,788)	-4.6%
Authorized Personnel					
UNR Cooperative Extension Fund					
Administrative Assistant	1.00	1.00	1.00	-	-
Office Specialist	.53	.53	.00	(0.53)	-100%
Total FTEs	1.53	1.53	1.00	(0.53)	-34.6%

Approved Supplemental Requests

Supplemental Request	One-Time Costs	Ongoing Costs	Total Cost	FTE	Revenue	Net Cost
Staffing plan change	-	18,051	18,051	-	18,051	-
Increase programming efforts	-	1,869	1,869	-	1,869	-
Smart classroom update (15% grant match for \$13k over 2 years)	13,000	-	13,000	-	13,000	-
Travel	-	2,364	2,364	-	2,364	-
Total Supplemental Requests	13,000	22,284	35,284	-	35,284	-



Non-Departmental

Department Description

Non-Departmental accounts for expenditures that cannot be attributed to a single department. Included are governmental debt service payments and other expenditures, both of which are accounted for in separate funds.

Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Expenditures by Object					
Salaries & Wages	-	-	-	-	0.0%
Employee Benefits	-	-	-	-	0.0%
Supplies & Services	-	850	229,409	228,559	0.0%
Capital Outlay	-	-	-	-	0.0%
Miscellaneous	-	-	-	-	0.0%
Depreciation	-	-	-	-	0.0%
Debt Service	2,525,255	2,232,890	2,180,808	(52,082)	-2.3%
Contingency	-	766,776	686,131	(80,645)	-10.5%
Total	2,525,255	3,000,516	3,096,348	95,832	3.2%
Expenditures by Division					
General Fund Nondepartmental	-	-	228,559	228,559	0.0%
General Fund Contingency	-	766,776	686,131	(80,645)	-10.5%
County Debt Service	2,525,255	2,233,740	2,181,658	(52,082)	-2.3%
Total	2,525,255	3,000,516	3,096,348	95,832	3.2%
Expenditures by Fund					
General Fund	-	766,776	914,690	147,914	0.0%
County Debt Service	2,525,255	2,233,740	2,181,658	(52,082)	0.0%
Total	2,525,255	3,000,516	3,096,348	95,832	3.2%



Towns

Department Description

The Towns of Gardnerville, Genoa and Minden are component units of the County and are governed by their respective Town Boards. More information on the town budgets can be found in the special revenue and enterprise fund section of this document.

Town of Gardnerville

FY2021 Accomplishments – Town of Gardnerville

1. Invested over \$400,000 into local Town roads including the reconstruction of Cemetery Lane, a slurry seal in Carson Valley Estates and the application of crack fill material on Toler Lane and within Carson Valley Estates.
2. The Town Board adopted two major planning documents this year including a Parks and Open Space Master Plan and the Town of Gardnerville Public Arts Plan. Two pieces of public art were installed as a direct result of the public arts plan including a cowboy mural at the Mid-Town Plaza and a bronze statue of a man reading the paper with two dogs at Sharkey's.
3. Purchased several major pieces of equipment including a new solid waste collection truck, a flatbed pickup truck with an arrow board and snowplow, a John Deere Gator, and a dump trailer. The combined value of these purchases is approximately \$400,000.

FY2021 Goals – Town of Gardnerville

1. Complete the adopted Capital Improvement Plan which includes the complete reconstruction of Bell Street, installation of the storm drain outlet piping from the Gardnerville Station, and a slurry seal in the area of Stodick Estates.
2. Complete one project listed on the adopted public arts plan.
3. Adopt increased solid waste fees which will bring the fund back into balance and provide sufficient funding for future capital needs.



Adopted Budget Fiscal Year 2021-22

**Town of Gardnerville Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Expenditures by Object					
Salaries & Wages	813,598	888,077	872,260	(15,817)	-1.8%
Employee Benefits	394,813	377,830	414,107	36,277	9.6%
Supplies & Services	1,272,795	1,224,804	1,230,450	5,646	0.5%
Capital Outlay	588,847	877,528	396,124	(481,404)	-54.9%
Miscellaneous	35,703	-	-	-	-
Depreciation	92,011	-	-	-	-
Debt Service	51,750	-	-	-	-
Contingency	-	42,332	40,000	(2,332)	-5.5%
Total	3,249,517	3,410,571	2,952,941	(457,630)	-13.4%
Expenditures by Division					
Gardnerville Administration	435,638	412,304	422,766	10,462	2.5%
Public Works	1,367,890	1,486,651	1,058,078	(428,573)	-28.8%
Parks and Recreation	128,926	269,588	177,840	(91,748)	-34.0%
Ad Valorem Capital Projects	29,477	55,820	55,000	(820)	-1.5%
Debt Service	51,750	-	-	-	-
Sanitation	1,235,836	1,186,208	1,239,257	53,049	4.5%
Total	3,249,517	3,410,571	2,952,941	(457,630)	-13.4%
Expenditures by Fund					
Town of Gardnerville	1,932,454	2,168,543	1,658,684	(509,859)	-23.5%
Ad Valorem Capital Projects	29,477	55,820	55,000	(820)	-1.5%
Debt Service	51,750	-	-	-	-
Sanitation	1,235,836	1,186,208	1,239,257	53,049	4.5%
Total	3,249,517	3,410,571	2,952,941	(457,630)	-13.4%
Authorized Personnel					
Town of Gardnerville Fund					
Administrative Services Manager	1.00	1.00	1.00	-	-
Office Assistant	0.50	0.50	0.50	-	-
Office Specialist	1.00	1.00	1.00	-	-
Superintendent Town Public Works	1.00	1.00	1.00	-	-
Town Maintenance Specialist	4.00	4.00	4.00	-	-
Town Maintenance Specialist Sr	1.00	1.00	1.00	-	-
Town Manager - Gardnerville	1.00	1.00	1.00	-	-
Total FTEs	9.50	9.50	9.50	-	0.0%
Health and Sanitation Fund					
Town Sanitation Specialist	4.00	4.00	4.00	-	-
Town Sanitation Specialist Sr	1.00	1.00	1.00	-	-
Total FTEs	5.00	5.00	5.00	-	0.0%
Total FTEs Town of Gardnerville	14.50	14.50	14.50	-	-

**Town of Genoa Trend
Fiscal Years 2020-2022**

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Expenditures by Object					
Salaries & Wages	85,552	120,605	108,531	(12,074)	-10.0%
Employee Benefits	47,183	52,188	53,470	1,282	2.5%
Supplies & Services	319,078	314,853	239,553	(75,300)	-23.9%
Capital Outlay	11,500	-	-	-	-
Contingency	-	8,366	8,366	-	0.0%
Total	463,312	496,012	409,920	(86,092)	-17.4%
Expenditures by Division					
Town of Genoa	463,312	496,012	409,920	(86,092)	-17.4%
Ad Valorem Capital Projects	-	-	-	-	-
Construction Capital Projects	-	-	-	-	-
Total	463,312	504,378	418,286	(86,092)	-17.1%
Expenditures by Fund					
Town of Genoa	463,312	496,012	409,920	(86,092)	-17.4%
Ad Valorem Capital Projects	-	-	-	-	-
Construction Capital Projects	-	-	-	-	-
Total	463,312	496,012	409,920	(86,092)	-17.4%
Authorized Personnel					
Town of Genoa Fund					
Office Assistant	1.00	1.00	1.00	-	-
Town Maintenance Assistant	0.53	0.53	0.53	-	-
Town Manager - Genoa	1.00	1.00	1.00	-	-
Total FTEs	2.53	2.53	2.53	-	-



Adopted Budget Fiscal Year 2021-22

Town of Minden

FY2021 Accomplishments – Town of Minden

1. Completed dredging at Seeman Ranch Park and successfully planted fish.
2. Modernized vehicle fleet with purchase of a trash truck, street sweeper, and two pickup trucks.

FY2021 Goals – Town of Minden

1. Complete \$2.5 million in water line replacements.
2. Complete a \$900,000 street rehabilitation project.
3. Complete park improvements at Westwood Park and Jakes Wetlands.

Town of Minden Trend
Fiscal Years 2020-2022

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022 Amount	Percent
Expenditures by Object					
Salaries & Wages	992,802	1,123,630	1,145,910	22,280	2.0%
Employee Benefits	569,359	518,508	597,725	79,217	15.3%
Supplies & Services	1,724,813	2,096,770	2,119,790	23,020	1.1%
Capital Outlay	922,964	2,796,000	2,146,000	(650,000)	-23.2%
Miscellaneous	43,703	-	-	-	-
Depreciation	747,955	1,175,000	-	(1,175,000)	-100.0%
Contingency	-	34,505	36,140	1,635	-
Total	5,001,595	7,744,413	6,045,565	(1,698,848)	-21.9%
Expenditures by Division					
Minden Administration	197,166	264,527	273,249	8,722	3.3%
Highways and Streets	320,790	241,190	219,775	(21,415)	-8.9%
Parks and Recreation	458,621	520,637	557,115	36,478	7.0%
Other Public Works	-	725,468	170,725	(554,743)	-76.5%
Ad Valorem Capital Projects	33,700	52,000	171,000	119,000	228.8%
Capital Equipment Construction	889,424	400,000	375,000	(25,000)	-6.3%
Minden Trash	747,959	1,254,456	774,469	(479,987)	-38.3%
Wholesale Water System	1,337,110	1,891,241	1,091,599	(799,642)	-42.3%
Town Water System	1,016,825	2,394,894	2,412,633	17,739	0.7%
Total	5,001,595	7,744,413	6,045,565	(1,698,848)	-21.9%
Expenditures by Fund					
Town of Minden	976,577	1,751,822	1,220,864	(530,958)	-30.3%
Ad Valorem Capital Projects	33,700	52,000	171,000	119,000	228.8%
Capital Equipment Construction	889,424	400,000	375,000	(25,000)	-6.3%
Minden Trash	747,959	1,254,456	774,469	(479,987)	-38.3%
Wholesale Water System	1,337,110	1,891,241	1,091,599	(799,642)	-42.3%
Town Water System	1,016,825	2,394,894	2,412,633	17,739	0.7%
Total	5,001,595	7,744,413	6,045,565	(1,698,848)	-21.9%

Adopted Budget Fiscal Year 2021-22

	2019-20 Actual	2020-21 Adopted Budget	2021-22 Adopted Budget	2021 vs 2022	
				Amount	Percent
Authorized Personnel					
Town of Minden Fund					
Accountant Sr.	1.00	1.00	1.00	-	-
Administrative Services Manager	1.00	1.00	1.00	-	-
Civil Engineer	1.00	1.00	1.00	-	-
Office Specialist	1.00	1.00	1.00	-	-
Secretary	1.00	1.00	1.00	-	-
Superintendent Town Public Works	1.00	1.00	1.00	-	-
Town Maintenance Assistant	0.94	0.94	0.94	-	-
Town Maintenance Specialist	4.00	4.00	4.00	-	-
Town Maintenance Specialist Sr.	1.00	1.00	1.00	-	-
Town Maintenance Supervisor	1.00	1.00	1.00	-	-
Town Manager - Minden	1.00	1.00	1.00	-	-
Town Sanitation Specialist	2.00	2.00	2.00	-	-
Utility Systems Technician I	1.00	1.00	1.00	-	-
Utility Systems Technician II	2.00	2.00	2.00	-	-
Total FTEs	18.94	18.94	18.94	-	-





Five-Year Capital Improvement Plan

In This Section

This chapter identifies the five-year Capital Improvement Plan (CIP) for Douglas County and the Towns of Gardnerville and Minden.

What are Capital Improvements?

The Douglas County Capital Improvement Plan (CIP) is a multi-year financial plan for the replacement, improvement, and/or construction of facilities and infrastructure. The CIP plan strategically identifies capital improvement projects, with or without funding sources and budgets, over a period of five years.

Capital improvements include the purchase, construction, replacement, addition, or major repair of public facilities and infrastructure. A “capital project” has a monetary value of at least \$50,000, has a useful life of more than a year, and results in the creation or revitalization of a fixed asset. A capital project is usually relatively large compared to other “capital outlay” items in the annual operating budget.

A capital improvement project is defined as a long-term investment of capital funds to improve or replace an existing capital asset and/or construct a new capital asset. The CIP outlines a one-year budget and a five-year financial plan that identifies the capital projects in relation to the County's capital needs and to the financial sources that will support their realization and the timeframe in which both the financing and work will take place. Approved projects in the first year of the plan are included in the County's final budget as funding allows.

What is the Capital Improvement Plan?

The Capital Improvement Plan is the multiyear plan used to identify and coordinate public facility and equipment needs in a way that maximizes the return to the taxpayers. Advance planning of all County projects helps the Board of County Commissioners, staff, and public make choices based on rational decision-making, rather than reacting to events as they occur. The CIP represents improvements or replacements that are viewed as critical.

The system of CIP management is important because: (1) the consequences of investments in capital improvements extend far into the future; (2) decisions to invest are often irreversible; (3) such decisions significantly influence a community's ability to grow and prosper.

The CIP Process

The selection and evaluation of capital projects involves analysis of County requirements, speculation on growth, the ability to make estimates, and the consideration of historical perspectives. The development and update of the CIP is an ongoing activity. It is part of the overall budgeting process, since current year capital improvements are implemented through adoption of the annual budget. Specific activities in the process are:

1. **Establishing Timetables, Goals, and Objectives:** At the onset of the budgeting process, the CIP update begins with formal budget planning discussions between management, department heads, and the Board of County Commissioners. Timetables are set that extend through development and final adoption of the budget. County goals and objectives are reviewed to ensure that they are being met through the budget cycle.
2. **Taking Inventory and Developing Proposals:** Staff gathers information about the County capital facilities and equipment in order to assess the condition of each. Staff carefully considers construction, repair, replacement, and additions. From there, a list of proposed projects is developed.

3. **Conducting Financial Analysis:** Finance staff conducts financial analysis of historic and projected revenues and expenses in order to estimate the County cash flow and long-term financial condition. Capital financing alternatives are identified and recommendations are prepared to match the type of funding most appropriate for specific capital improvements.

How are Capital Improvements Funded?

Various funding sources are available, including unrestricted reserves, reimbursements, grants, debt, water and sewer capacity charges and transfers from other funds. Each project is reviewed to determine the appropriate financing for it. The County generally funds capital projects on a pay-as-you-go basis from available funding sources.

Unrestricted Reserves: Unrestricted reserves represent excess reserves of each fund, based on the County's reserve policies.

Reimbursements: The County often enters into agreements with other entities whereby certain projects will be built by the County with the understanding that all, or a portion of the project, will be reimbursed by that entity.

Grants: The County is eligible for grants from various state and federal agencies. Grant reimbursements are based on incurred eligible capital project expenses.

Transfers from Other Funds: Excess reserves from other funds may be transferred to a capital project fund to finance projects.

Debt: Debt may be issued to finance large-scale capital projects.



Adopted Budget Fiscal Year 2021-22

Fiscal 2022 Capital Improvement Plan by Fund

The County’s funded fiscal 2022 capital improvement budget is integrated with the operating budget, and amounts to approximately \$10.8 million. The Towns of Gardnerville and Minden’s capital improvement budget amounts to \$2.4 million for a total funded capital improvement program of \$13.2 million in fiscal 2022.

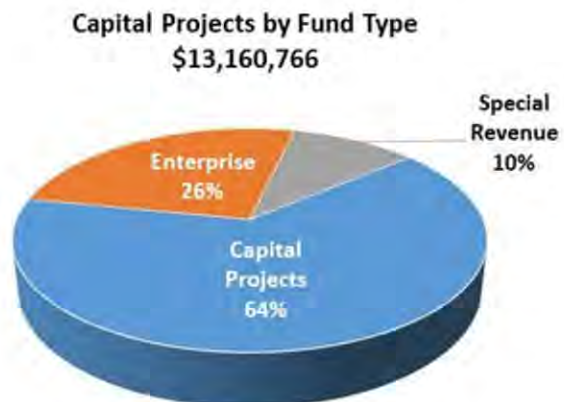
Fund	Funding Sources					Total Projects
	Funded Projects			Unfunded Projects		
	Unrestricted Reserves	Transfers	Total	Grants	Unfunded	
County Capital Projects						
Room Tax	605,000	-	605,000	-	-	605,000
Stormwater Management	-	401,250	401,250	-	-	401,250
Sewer Utility	475,000	-	475,000	-	-	475,000
Water Utility	675,000	-	675,000	-	-	675,000
Minden Airport	660,225	-	660,225	-	-	660,225
Ad Valorem Capital Projects	2,350,000	-	2,350,000	-	-	2,350,000
County Construction	-	2,461,167	2,461,167	718,000	-	3,179,167
Park Residential Construction Tax	200,000	-	200,000	-	30,000	230,000
Regional Transportation	2,946,000	-	2,946,000	-	-	2,946,000
Total County Capital Projects	7,911,225	2,862,417	10,773,642	718,000	30,000	11,521,642
Town Capital Projects						
Town of Gardnerville	341,124	-	341,124	-	-	341,124
Minden Ad Valorem	121,000	-	121,000	-	-	121,000
Minden Capital Equipment	375,000	-	375,000	-	-	375,000
Minden Wholesale Water	50,000	-	50,000	-	-	50,000
Minden Town Water	1,500,000	-	1,500,000	-	-	1,500,000
Total Town Capital Projects	2,387,124	-	2,387,124	-	-	2,387,124
Total Capital Projects	10,298,349	2,862,417	13,160,766	718,000	30,000	13,908,766

Capital Project Funds (Regional Transportation, Ad valorem Capital Projects, County Construction, Park Residential Construction Tax and Minden Capital Equipment) are primarily funded by taxes and account for 64% of the CIP or \$8.5 million.

Enterprise funds (County Water and Sewer Utilities, Minden Airport and Minden Wholesale and Town Water) receive their funding through user charges and are 25% or \$3.4 million of the CIP.

Special Revenue Funds (Room Tax, Stormwater Management and the Town of Gardnerville) receive their funding from a variety of sources that are restricted for specific purposes. These include but are not limited to property taxes, transient and occupancy taxes, and transfers.

Special Revenue Funds account for 10% or \$1.3 million of the total fiscal 2022 CIP.



Adopted Budget Fiscal Year 2021-22

Five-Year Capital Improvement Plan

Fund	CIP 2021-22	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
County Capital Projects						
Funded Projects						
Room Tax	605,000	4,000	120,000	-	-	729,000
Stormwater Management	401,250	-	-	-	-	401,250
Flood Litigation Settlement	-	105,310	-	-	-	105,310
Sewer Utility	475,000	970,000	950,000	-	-	2,395,000
Water Utility	675,000	5,000,000	1,000,000	-	-	6,675,000
Minden Airport	660,225	-	-	-	-	660,225
Ad Valorem Capital Projects	2,350,000	-	-	-	-	2,350,000
County Construction	2,461,167	50,000	-	-	-	2,511,167
Park Residential Construction Tax	200,000	-	-	-	1,010,000	1,210,000
Regional Transportation	2,946,000	10,050,000	150,000	-	-	13,146,000
Total Funded Projects	10,773,642	16,179,310	2,220,000	-	1,010,000	30,182,952
Unfunded Projects						
Room Tax	-	2,596,000	2,100,000	33,700,000	42,050,000	80,446,000
County Construction	718,000	1,871,066	29,547,337	527,000	2,635,000	35,298,403
Park Residential Construction Tax	30,000	-	140,000	380,000	350,000	900,000
Regional Transportation	-	455,430	-	-	-	455,430
Total Unfunded Projects	748,000	4,922,496	31,787,337	34,607,000	45,035,000	117,099,833
Total County Capital Projects	11,521,642	21,101,806	34,007,337	34,607,000	46,045,000	147,282,785
Town Capital Projects						
Town of Gardnerville	341,124	535,000	485,000	585,000	585,000	2,531,124
Town of Minden	-	30,000	30,000	30,000	30,000	120,000
Minden Ad Valorem	121,000	200,000	-	-	-	321,000
Minden Capital Equipment	375,000	380,000	735,000	390,000	3,595,000	5,475,000
Minden Wholesale Water	50,000	50,000	2,660,000	-	-	2,760,000
Minden Town Water	1,500,000	705,000	600,000	600,000	600,000	4,005,000
Total Town Capital Projects	2,387,124	1,900,000	4,510,000	1,605,000	4,810,000	15,212,124
Total 5-Year CIP	13,908,766	23,001,806	38,517,337	36,212,000	50,855,000	162,494,909



Adopted Budget Fiscal Year 2021-22

Room Tax Fund

Planned Room Tax Fund projects for fiscal 2022 amount to \$605K and are funded by reserves. The five-year CIP amounts to approximately \$81.2 million with over \$80.4 million in unfunded projects.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Funded Projects:						
Shooting Range Improvements	100,000	4,000	120,000	-	-	224,000
Brautovich Playground Equipment	100,000	-	-	-	-	100,000
Brautovich Dog Park and Fencing	35,000	-	-	-	-	35,000
Fairground Improvements	250,000	-	-	-	-	250,000
Topaz Campground Improvements	40,000	-	-	-	-	40,000
Disc Golf Improvements	10,000	-	-	-	-	10,000
Zephyr Cove Tennis Court Shade Shelter	35,000	-	-	-	-	35,000
Ranchos Aspen Park Splash Pad	35,000	-	-	-	-	35,000
Total Funded Projects	605,000	4,000	120,000	-	-	729,000
Unfunded Projects:						
Shooting Range Improvements	-	16,000	480,000	-	-	496,000
Kahle Connection to Roundhill Bike Path	-	45,000	720,000	-	-	765,000
Lake Tahoe Multi-Use Park Land Project	-	-	-	-	3,600,000	3,600,000
Pony Express Trail	-	-	-	-	30,000,000	30,000,000
Ruhenstroth Trail Design	-	-	40,000	9,600,000	-	9,640,000
Stateline to Stateline Bike Path	-	-	-	20,000,000	-	20,000,000
Fairground Improvements	-	200,000	-	-	-	200,000
Topaz Campground Improvements	-	150,000	-	-	1,500,000	1,650,000
Disc Golf Improvements	-	-	-	400,000	-	400,000
Ranchos Aspen Park Splash Pad	-	-	-	-	950,000	950,000
Cultural and Performing Arts Center	-	-	-	-	1,000,000	1,000,000
Cultural and Performing Arts Center	-	-	-	-	4,000,000	4,000,000
Future Campground	-	2,000,000	-	-	-	2,000,000
Kahle Connection to Roundhill Bike Path	-	5,000	80,000	-	-	85,000
Kahle Park Playground Equipment	-	-	-	-	300,000	300,000
Kahle Park Sports Turf	-	-	-	2,000,000	-	2,000,000
Lake Tahoe Multi-Use Park Land Project	-	-	-	-	400,000	400,000
Lampe Park Restrooms	-	-	20,000	1,000,000	-	1,020,000
Pony Express Trail	-	-	150,000	-	-	150,000
River Parks	-	180,000	300,000	300,000	300,000	1,080,000
Ruhenstroth Trail Design	-	-	10,000	400,000	-	410,000
Zephyr Cove Park Playground Equipment	-	-	300,000	-	-	300,000
Total Unfunded Projects	-	2,596,000	2,100,000	33,700,000	42,050,000	80,446,000
Total 5-Year CIP	605,000	2,600,000	2,220,000	33,700,000	42,050,000	81,175,000

Adopted Budget Fiscal Year 2021-22

Flood Litigation Settlement Fund

Projects in the Flood Litigation Settlement Fund amount to \$401,250 in fiscal 2022. There is one project in fiscal 2023. The Flood Litigation Settlement Fund is funded by a transfer from the Stormwater Management Fund.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Funded Projects:						
Stephanie Basin	80,150	-	-	-	-	80,150
Romero Basin	44,480	-	-	-	-	44,480
Skyline Basin	171,310	-	-	-	-	171,310
Chowbuck Wash Detention Basis	105,310	105,310	-	-	-	210,620
Total Funded Projects	401,250	105,310	-	-	-	506,560



Sewer Utility Fund

The Sewer Utility Fund has \$475K in projects in fiscal 2022 and over \$1.9 million in the out years. Projects are funded from reserves generated from rate revenue.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Foothill Sewer Force Main Repair	150,000	210,000	-	-	-	360,000
Effluent Storage Pond Slope Repair	100,000	160,000	-	-	-	260,000
Saratoga Street Sewer Main	225,000	-	-	-	-	225,000
Barling Lift Station Replacement	-	600,000	-	-	-	600,000
NVWWTP Influent Lift Station Replacement	-	-	950,000	-	-	950,000
Total Funded Projects	475,000	970,000	950,000	-	-	2,395,000



Adopted Budget Fiscal Year 2021-22

Water Utility Fund

The Water Utility Fund has \$675K in projects in fiscal 2022 and \$6.0 million in the out years. Projects are funded from reserves generated by rate revenue, with the exception of the Cave Rock Water System Improvements which are funded from a State Revolving Fund loan.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Cave Rock Water System Improvements	-	4,000,000	-	-	-	4,000,000
Genoa Well No. 2 Reconfiguration	275,000	-	-	-	-	275,000
Airport Tank and Fire Drivers	100,000	-	-	-	-	100,000
Carson Valley Well	300,000	1,000,000	1,000,000	-	-	2,300,000
Total Funded Projects	675,000	5,000,000	1,000,000	-	-	6,675,000

Minden Airport Fund

Minden Airport has one project budgeted in fiscal 2022. Most of the airport projects are grant-funded by the Federal Aviation Administration and are appropriated upon approval by the grantor.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Airport Road and Parking Lot Reconstruction	660,225	-	-	-	-	660,225
Total Funded Projects	660,225	-	-	-	-	660,225

Ad Valorem Capital Projects Fund

Two projects totaling over \$2.3 million are funded by the Ad Valorem Capital Projects Fund in fiscal 2022 with no projects planned in the out years. Projects are funded by a dedicated ad valorem property tax.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Airport Records Facility Improvements	250,000	-	-	-	-	250,000
Judicial Law Enforcement Building	2,100,000	-	-	-	-	2,100,000
Total Funded Projects	2,350,000	-	-	-	-	2,350,000



Adopted Budget Fiscal Year 2021-22

County Construction Fund

Included in the fiscal 2022 budget is \$1.9 million for design on the proposed Judicial Law Enforcement Building. The Martin Slough Multimodal Trail (Trail) has over \$611K funded over two years. Revenues are generated from gaming licenses, interest earnings, developer contributions and transfers from other funds.

The Trail and the Judicial Law Enforcement Building (JLEB) projects are unfunded in the out years. A new revenue source will be necessary to fund the proposed JLEB.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Funded Projects:						
Judicial Law Enforcement Building	1,900,000	-	-	-	-	1,900,000
Martin Slough Multimodal Trail	-	50,000	-	-	-	50,000
Martin Slough Multimodal Trail	561,167	-	-	-	-	561,167
Total Funded Projects	2,461,167	50,000	-	-	-	2,511,167
Unfunded Projects:						
Martin Slough Multimodal Trail	718,000	-	-	-	-	718,000
Judicial Law Enforcement Building	-	1,871,066	29,547,337	527,000	2,635,000	34,580,403
Total Unfunded Projects	718,000	1,871,066	29,547,337	527,000	2,635,000	35,298,403
Total 5-Year CIP	3,179,167	1,921,066	29,547,337	527,000	2,635,000	37,809,570

Park Residential Construction Tax Fund

The Residential Construction Tax Fund has \$200K budgeted in fiscal 2022 and over \$1.0 million funded in fiscal 2026. Unfunded projects amount to \$900K over the five-year period. The primary revenue source is a restricted mitigation fee on new home construction to offset the impacts of growth on the County's park system.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Funded Projects:						
Herbig Dog Park	-	-	-	-	1,010,000	1,010,000
Johnson Lane Park Storage Shed	200,000	-	-	-	-	200,000
Total Funded Projects	200,000	-	-	-	1,010,000	1,210,000
Unfunded Projects:						
ADA Playground Equipment	-	-	-	-	350,000	350,000
Carson Valley Pickleball Complex	-	-	20,000	380,000	-	400,000
Herbig Park Beautification	30,000	-	80,000	-	-	110,000
Skate Park Improvements	-	-	40,000	-	-	40,000
Total Unfunded Projects	30,000	-	140,000	380,000	350,000	900,000
Total 5-Year CIP	230,000	-	140,000	380,000	1,360,000	2,110,000

Adopted Budget Fiscal Year 2021-22

Regional Transportation Fund

The Regional Transportation Fund accounts for major transportation projects. The Muller Parkway is the only project in the five-year CIP, with over \$13.1 million is funded between fiscal years 2022 and 2024. Over \$455k is unfunded in fiscal 2023. 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.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Funded Projects:						
Muller Parkway	2,946,000	10,050,000	150,000	-	-	13,146,000
Total Funded Projects	2,946,000	10,050,000	150,000	-	-	13,146,000
Unfunded Projects:						
Muller Parkway	-	455,430	-	-	-	455,430
Total 5-Year CIP	2,946,000	10,505,430	150,000	-	-	13,601,430

Town of Gardnerville

The Town of Gardnerville’s five-year CIP amounts to over \$2.5 million with \$341K in projects in fiscal 2022.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
Town of Gardnerville Fund						
Sidewalk Repair and ADA Ramp Upgrades	-	35,000	35,000	35,000	35,000	140,000
Bell Street Reconstruction	41,124	-	-	-	-	41,124
Construct Gardnerville Station Outlet Piping and Pumps	270,000	-	-	-	-	270,000
Reroof Hertigage Park Pavillion and add attached ladder	30,000	-	-	-	-	30,000
Reconstruct Industrial Way	-	500,000	-	-	-	500,000
Gardnerville Station Site Construction & Storage Room Addition	-	-	400,000	-	-	400,000
Reconstruct Pep Circle and Service Drive	-	-	-	500,000	-	500,000
Reconstruct El Dorado Drive & Potentially Village Way	-	-	-	-	500,000	500,000
Toiyable Ave & Toler Ave Landscape	-	-	50,000	-	-	50,000
Reroof Town Maintenance Facility	-	-	-	50,000	-	50,000
K-9 Corral Shade Structure	-	-	-	-	50,000	50,000
Total 5-Year CIP	341,124	535,000	485,000	585,000	585,000	2,531,124



Adopted Budget Fiscal Year 2021-22

Town of Minden

The Town of Minden's five-year CIP amounts to almost \$12.7 million. The fiscal 2022 budget amounts to over \$2.0 million, with \$1.5 million appropriated for water projects.

Project Name	2021-22 Adopted Budget	Projected				Total
		Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	
<u>Town of Minden Fund</u>						
Street Sealing	-	30,000	30,000	30,000	30,000	120,000
<u>Minden Ad Valorem Fund</u>						
Jake's Wetlands Trailhead Improvements	55,000	-	-	-	-	55,000
Westwood Park Improvements	66,000	200,000	-	-	-	266,000
Total Ad Valorem Fund	121,000	200,000	-	-	-	321,000
<u>Minden Capital Equipment Fund</u>						
Minden Sidewalk Repairs/ADA Ramps	30,000	30,000	30,000	30,000	30,000	150,000
Minden Curb And Gutter Repairs	20,000	20,000	20,000	20,000	20,000	100,000
Street Rehabilitation Project	325,000	330,000	335,000	340,000	345,000	1,675,000
10th Street to US 395 Sidewalk Connection	-	-	350,000	-	-	350,000
US Highway 395 Underground and Streetscape Phase I	-	-	-	-	3,200,000	3,200,000
Total Capital Equipment Fund	375,000	380,000	735,000	390,000	3,595,000	5,475,000
<u>Minden Wholesale Water Fund</u>						
Well Rehabilitation	50,000	50,000	50,000	-	-	150,000
Ranch at Gardnerville test Well	-	-	110,000	-	-	110,000
Ranch at Gardnerville Well	-	-	1,000,000	-	-	1,000,000
24" Heybourne Road Extension for Ranch at Gardnerville Well	-	-	1,500,000	-	-	1,500,000
Total Minden Wholesale Water Fund	50,000	50,000	2,660,000	-	-	2,760,000
<u>Minden Town Water Fund</u>						
Replace AC 4" Pipe	350,000	-	-	-	-	350,000
Replace AC 6" Pipe	1,150,000	600,000	600,000	600,000	600,000	3,550,000
Replace AC 10" Pipe	-	75,000	-	-	-	75,000
Replace AC 12" Pipe	-	30,000	-	-	-	30,000
Total Minden Town Water Fund	1,500,000	705,000	600,000	600,000	600,000	4,005,000
Total 5-Year CIP	2,046,000	1,365,000	4,025,000	1,020,000	4,225,000	12,681,000





Supplemental Information

In This Section

This chapter includes financial and budget policies and a glossary of terms used throughout the budget book.

Financial Policies

Financial policies are used to establish goals and targets for the County's financial operations, allowing the BOCC and management to monitor how well the County is performing. Formal policies provide for a consistent approach to fiscal strategies and establish guidelines to measure financial performance and future budgetary programs.

General Fund Balance Policy

I. PURPOSE:

The County desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate reserve level to protect the County's credit worthiness. The General Fund Operating Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

This policy establishes the amounts the County will strive to maintain in its General Fund Reserve (Unassigned Fund Balance), how the reserve will be funded, defines a balanced budget, and the conditions under which the reserve may be used.

II. POLICY AND PROCEDURES:

A. RESERVE LEVELS:

The County will maintain a minimum level of Unassigned Fund Balance in the General Fund equivalent to two months of regular, on-going operating expenditures (including transfers out). The County will measure its compliance with this policy as of December 31st each year, as soon as practical after final year-end account information becomes available. During the course of the year, the Finance Department shall closely monitor the County's revenues and expenditures to ensure Reserves are not used beyond what was planned in the adopted budget. For the purposes of this policy, current year's actual expenditures will exclude significant non-recurring items.

If, based on staff's analysis and forecasting, the target level of Reserves is not being met, or are likely to not be met at some point within a five-year time horizon, then during the annual budget process, Fund Balance levels will be provided to the Chairman and Board of County Commissioners. Should the projected year-end Fund Balance be below the minimum Reserve amount established by this policy, a plan to replenish the Reserve would be established based on the requirements outlined in this policy.

B. FUNDING THE RESERVES:

Funding of General Fund Reserve targets will generally come from excess revenues over expenditures or one-time revenues. In the event that Reserves are used, resulting in a balance below the two months minimum, a plan will be developed and **included in the formation or the five-year forecast presented during the annual budget process.**

C. BALANCED BUDGET:

The County will maintain a balanced budget for its General Fund. This means:

- a. **Operating revenues must fully cover operating expenditures. Operating expenditures include costs for operations, including debt service and amounts necessary to maintain existing Infrastructure Assets and Facility Assets appropriately.**
- b. **Ending fund balance must meet the minimum financial policy levels as defined in this policy after consideration of the operating budget and one-time capital investment in new assets.**
- c. **Budgets must be accompanied by forward-looking longer-term projections as is current practice, that look beyond the current budget year.**

D. USE OF RESERVES

It is the intent of the County to limit use of General Fund Reserves to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the County to restructure its operations in a deliberate way (such as during an economic downturn), but such use will only take place in the context of an adopted long-term plan.

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

- a. **Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the annual budget resolution.**
- b. **Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the County's Capital Improvement Plan.**
- c. **One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs, or**
- d. **Start-up expenditures for new programs, provided that such action is approved by the Board of County Commissioners and is considered in the context of multi-year projections of revenues and expenditures as prepared by the Finance Department.**

III. AUTHORITY:

The Board of County Commissioners are responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies that establish and direct the operations of Douglas County. The County Manager is responsible for carrying out the policy directives of the Board of County Commissioners and managing the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the County Manager by the Chief Financial Officer.

IV. RESPONSIBILITY FOR REVIEW: The Board of County Commissioners shall review this policy annually.

V. DEFINITIONS AND ACRONYMS:

- a. **Assigned fund balance:** Fund balance amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. Such intent should be expressed by the County Commission or appropriately authorized officials. Constraints imposed on the use of assigned fund balances can be removed or changed without formal County Commission action.
- b. **Capital Improvement Plan (CIP):** A plan that describes the capital projects and associated funding sources that the County intends to undertake in the current year, plus four additional future years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.
- c. **Cash Balance:** The sum of Cash and Cash Equivalents of an accounting fund.
- d. **Cash Equivalent:** In the context of cash flows reporting, short-term, highly liquid investments that are both 1) readily convertible to known amounts of cash and 2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose, "original maturity" means maturity as of the date the investment is acquired.
- e. **Committed fund balance:** Fund balance that can be used only for specific purposes pursuant to constraints imposed by an ordinance of the County Commission, which is the County's highest level of decision-making authority. These constraints remain binding unless removed or changed in the same manner to create the constraints.
- f. **Fund Balance:** Fund balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a governmental fund.
- g. **General Fund:** One of five governmental fund types. The General Fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources not accounted in some other fund.
- h. **Non-Recurring Item:** an expenditure that has not occurred in the previous two years, and is not expected to occur in the following year.
- i. **Non-spendable Fund Balance:** Fund balances that include items that cannot be spent, such as amounts that are not in a spendable form (i.e., inventories and prepaid items) and amounts that are legally or contractually required to remain intact.
- j. **Pooled Cash:** The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
- k. **Reserve:** Reserve refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities.

Room Tax Fund Balance Policy

The County will maintain a minimum level of restricted or committed Fund Balance in the Room Tax Fund equivalent to three months operating expenditures (including transfers out). Amounts used in this calculation shall not include any amounts allocated for another purpose by the Board of County Commissioners.

Budget Policies

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 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 the 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; and
- Review County Commissioner actions taken during the last budget cycle.

Financial Objectives

- To protect the policy-making ability of the County Commissioners by ensuring that important policy decisions are made proactively and are not dictated by financial problems or emergencies.
- To enhance the policy-making ability of the County Commissioners by providing accurate information on program costs.
- To assist sound management of the County by providing accurate and timely information on the County's financial condition.
- To provide sound principles to guide the important decisions of the County Commissioners and of management which have significant fiscal impact.
- To set forth operational principles which minimize the cost of government and financial risk.
- To employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of government services fairly, and which provide adequate funds to operate desired programs.
- To provide essential public facilities and maintain the County's infrastructure.
- To protect and enhance the county's credit rating and prevent default on any debt issue of the County.
- To insure the legal use of all county funds through a sound system of administrative policies and internal controls.

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 un-used 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 operating revenue, then the County shall develop a plan to restore the fund balance the following fiscal year, but not longer than within the five-year planning period.

Sources of Revenue

- The County will strive to develop and maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one revenue source and ensure its ability to provide ongoing services.
- Restricted revenue shall only be used for the purposes legally permissible. Programs and services funded by restricted revenues will be clearly designated as such.
- Certain intergovernmental revenues (i.e., State and Federal Grants) shall be used to finance only those capital improvements that are consistent with the capital improvement plan and the County's priorities, and whose ongoing operation and maintenance costs have been included in operating budget forecasts. Intergovernmental revenue or grants that are restricted for specific operating purposes will be expended consistent with those restrictions.

Revenue 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.

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 East Fork 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 BOCC 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.

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:
 - a. The amount of the matching funds required and available;
 - b. In-kind services that are to be provided;
 - c. Length of grant and consequential disposition of service (i.e., is the County obliged to continue the service after the grant has ended); and
 - d. The related operating expenses including, administration, record keeping, and auditing expenses.
- The Board of County Commissioners shall approve acceptance of grants. Grant funds are not included in the operating budget. Grants awarded and accepted by the Board of County Commissioners during the fiscal year are augmented into the budget via resolution.

- Once the grant has been accepted and approved by the Board of County Commissioners it is the responsibility of the department to ensure:
 - a. Compliance with grant regulations in accordance to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements.
 - b. Copies of all reimbursement requests are sent to Finance
 - c. Finance is notified of all reimbursement requests including any pending requests for grant expenditures by July 25 for the previous fiscal year ending June 30 in preparation for the "Single Audit".

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.
- The Board of County Commissioners approved the adoption of Policy #300.26 Minor Gifts and Donations effective 7/1/2021.

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.

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

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. This policy was adopted in 2019.
- 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.

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.
- Costs attributable to the mandates of other governmental agencies shall be included in the annual budget.

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.

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.

Maintenance of Capital Assets

- The budget should provide sufficient funds for the regular repair and maintenance of all 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.

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 survey of public sector employers as necessary and this survey shall be the basis for determining prevailing market rates.
- 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).
- Positions are budgeted based on pay rates of current incumbents plus negotiated cost of living increases and average county-wide merit increases. Vacant positions are budgeted at the entry level of the pay scale.

Services & Supplies

- In developing the department's draft annual operating budget, departments begin with the most recently completed fiscal year's actual Services and Supplies minus one-time expenses, then adjust for known increases in contractual rates, current fiscal year additions or cost changes, and anticipated budget fiscal year cost changes. Requests to increase the total adopted budget above the prior fiscal year's levels are to be made via a Supplemental Request Form and submitted to Finance. The County Manager will evaluate all requests and make recommendations to the Board of County Commissioners.

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:

Adopted Budget Fiscal Year 2021-22

Asset Type	Threshold	Budget Account #
Land & Improvements	Capitalize All	562-000
Buildings & Improvements	\$50,000	562-000
Infrastructure & Improvements	\$50,000	562-000
Vehicles, Machinery & Equipment	\$10,000	564-500
Assets Paid for With Federal Funds	\$5,000	540-010

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

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

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

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

- “Unanticipated Projects” is money set aside for specific needs during the year as outlined in the adopted budget for the General Fund and Special Revenue Funds.

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.

Budget Management

The Budget will be managed in accordance with State of Nevada Local Government Budget Act contained in the Nevada Revised Statutes (NRS 354.470-354.626) and in the Nevada Administrative Code (NAC 354.400-354.600).

- 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 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

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 capital asset acquisitions, projects and major repair and maintenance which will be budgeted as outlined in the Operating Budget Policy, Capital Outlay/Projects.

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.

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.
- Within the limitations of existing law, various funding methods may be used to finance capital improvements and acquisitions, including pay-as-you go funding and debt financing when appropriate. Capital improvement projects proposed for inclusion in the budget will be accompanied by a financing plan utilizing appropriate revenue sources, and in accordance with the County's debt management policies.
- Upon completion of capital projects, the CFO shall certify any unspent funds from the project. The most restrictive project revenues shall be used first so that unused funds will have the fewest restrictions on future use. Unspent capital project funds, except bond funds, shall be returned to their original source. If there are unspent funds from a bond issue, those monies will be allocated according to stipulations in the bond indenture.
- Interest earnings from capital improvement financing sources shall be separately accounted for within the capital construction fund and will be allocated to capital projects as a funding source through the CIP process unless otherwise dictated by grant or bond requirements.

Capital 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 and Technology Services.

Procurement Policy

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.

Review and Approvals

- The expenditure of funds for procurement will be in accordance with County budget policies and procurement policy.
- 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

Accounting System, Standards, and Financial Reporting

- The County's accounting and reporting system shall demonstrate the following characteristics: Reliability, accuracy, consistency, timeliness, efficiency, responsiveness; and be in conformance with all legal requirements.
- The County's accounting system 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 (CAFR) as promulgated by the Government Finance Officers Association. The CAFR will be presented in a public meeting of the governing body held not more than thirty days after the report is submitted as required in NRS 354.624.
- 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.

Fund Structure

The County shall establish, by Commissioner's 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.

Types of Reserves

1. *Unappropriated Reserves* are the County's unrestricted fund balance. Funds: General Fund, Special Revenue Funds, Capital Project Funds
2. *Equipment 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
3. *Loss Provision 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
4. *Unemployment Reserves* 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
5. *Unfunded Liabilities Reserves* 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
6. *Operating 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. Funds: Risk Management, Self-Insurance Dental, Vehicle Maintenance/Motor Pool Funds
7. *Vehicle Replacement Reserves* are established in the County's Vehicle Maintenance/Motor Pool Fund to set aside funding for the replacement of County vehicles. Reserve levels are determined by the planned timing of vehicle replacements with annual charges to funds used to build reserves for future replacement. Fund: Vehicle Maintenance/Motor Pool Fund
8. *Bond 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
9. *Eastside Reserves* are set aside for the development of the eastside of the airport and as a debt service reserve. Fund: Minden Airport Fund
10. *Parts Tires/ Inventory Reserves* represents the value of parts inventory held in stock at the end of the previous fiscal year. A physical inventory count is taken at each fiscal year end and the value of the inventory on hand is adjusted using average cost basis. Fund: Vehicle Maintenance/Motor Pool Fund.

Debt Management Policy

General Policies

- The County will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings. Effective communication will continue with bond-rating agencies concerning the County's overall financial condition.

- Debt issuance will be utilized by the County only in those cases where public policy, equity and efficient use of limited resources favor debt over cash financing. Decision criteria considered shall include the following:
 - a. Debt shall be self-supporting whenever possible. Self-supporting is the use of revenue bonds, special assessments, or other capital improvement charges. This may include dedicated tax revenue approved by the voters.
 - b. Debt shall be primarily used to finance capital projects with a relatively long-life expectancy, i.e., ten (10) years or greater.
 - c. Debt shall be issued in such a way so that the term of the financing does not exceed the useful life of the asset.

- Debt issued for water, sewer and other purposes for which operating and capital needs are supported by user fees shall be in the form of revenue bonds secured by the appropriate user fees. User fees shall be adequate to support operating requirements and revenue bond covenants for each purpose (i.e., water user fees support only water and sewer user fees support only sewer).

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

General Policies

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

- Cash reserves are a necessary and appropriate part of prudent utility management practices. The County maintains separate accounting for operating, capital, and other cash reserves, as described below. Reserve levels are established for each type of reserve.

Operating Reserve

- Operating reserves provide a cushion to ensure sufficient working capital to meet daily and periodic 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.

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.

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.

Debt Proceeds Reserve

- Debt proceeds reserves provide for the unspent proceeds of the debt, including related interest earnings. Debt proceeds and the interest earned on these proceeds will be maintained in restricted accounts until expended.

System Replacement Reserve

- System replacement reserves (annual depreciation) provide for the replacement of aging and failing infrastructure to ensure sustainability of the system for ongoing operations. Consistent with common industry practice, the County uses depreciation expenses as the benchmark for the appropriate level of funding from rates. Annual depreciation is a non-cash expense intended to recognize the consumption of utility assets over their useful lives. Collecting the amount of annual depreciation expense through rates helps to ensure that existing ratepayers pay for the use of the assets serving them (rate equity), with cash flow funding a portion or all of the eventual replacement of those assets.
- It is not appropriate to use system replacement funds received from existing customers for system expansion. Funds for the expansion of the system should come from contributed capital from new development, connection fees, assessments or other sources so that those benefiting directly from the improvement contribute the funds for its construction.

- For all existing assets, 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 offer of acceptance (notice of completion of offer of dedication).

Debt Service Coverage

- The coverage test is based on a commitment made by the County when issuing bonds. Annual coverage equal to or above the debt service payment is a requirement of bond issues and some other long-term debt. Failure to comply with minimum annual coverage requirements can lower the County's bond rating and jeopardize its ability to sell revenue bonds in the future. Higher coverage levels can result in more favorable bond terms.
- The minimum required coverage factor assuming debt financing through the Nevada State bond Bank is 1.0 – meaning no additional cushion above the level of annual debt service is required. However, the County's 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.

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.

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.

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 County 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 0.5% 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 Transfer - A movement of appropriations from one line item to another.

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 \$5,000 and an estimated useful life of over one year.

Carryover - A budget adjustment to account for encumbered funds that were not expensed within the prior fiscal 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 90 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).

CIP - see Capital Improvement Program

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.

DCSD - Douglas County School District

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.

Distribution to Other Districts - An expenditure category accounting for transfers of revenue within the same town or district.

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.

Fines and Forfeitures - Justice Court fines including traffic fines, forfeitures of bail, case-filing fees, and administrative assessment fees.

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 (FTE) - 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/week).

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 - see Generally Accepted Accounting Principles.

Gaming Revenue - Revenue generated from license fees from gaming establishments for table games (excluding card games) and slot machines.

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.

Generally Accepted Accounting Principles (GAAP) - Accounting standards for compiling financial statements.

Glossary - Alphabetical list of terms used throughout the document defined; a brief dictionary.

Government Services Tax (GST) - Motor vehicle tax collected by the Department of Motor Vehicles, based on the value of a motor vehicle at the time of registration. The GST is distributed back to the county of origin per NRS 482.180 and 482.181

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.

GST – see Government Services Tax

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, including Federal and State grants.

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.

Licenses and Permits - Building permits, liquor licenses, franchise fees, and marriage fees.

Liquor Tax Revenue — This tax is made up of a tax charged by the content volume and other fees.

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 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 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.

Miscellaneous Revenue - Interest earned on investments and difficult to estimate or unanticipated sources.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt is recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the fiscal period.

NV Department of Transportation (N.D.O.T) - A NV state department responsible for the planning, construction, operation and maintenance of the 5,400 miles of highway and over 1,000 bridges which make up the state highway system.

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

N.D.O.T. - see NV 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 NV 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.

Property Taxes - Taxes are levied against the assessed valuation of property within the County.

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.

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

Reserve - 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).

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

RPPT – see Real Property Transfer Tax

Salaries and Benefits - A budget category that accounts for full-time and limited-service employees, overtime expenses, and all employee benefits.

SCCRT – see Supplemental City-County Relief Tax

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.

State Consolidated Tax - The combination of various taxes collected by the State of Nevada which is distributed to local governments on the basis of a statutory formula.

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-state 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.

Transient Lodging License Tax (TLLT) - A rental rate tax of 4.0% levied in Tahoe Township and 3.0% at remaining transient lodging business, used for County’s Park and Recreation department to strengthen the economic health and promotion of tourism. This tax was adopted July 1, 2017.

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).