

# Douglas County, Nevada



## Operating and Capital Budget 2018







**Douglas**  
**COUNTY, NV**

— *Great people. Great places.* —

## FY 2017-18 Adopted Budget

*Prepared by Douglas County, Nevada Finance Division*



## BOARD OF COMMISSIONERS

1594 Esmeralda Avenue, Minden, Nevada 89423

Lawrence A. Werner  
COUNTY MANAGER  
775-782-9821

### COMMISSIONERS:

Barry Penzel, CHAIRMAN  
Steven Thaler, VICE-CHAIRMAN  
Nancy McDermid  
Larry Walsh  
Dave Nelson

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## County Manager's Letter of Introduction

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

It is a pleasure to present the Fiscal Year 2017-18 (FY 17-18) Adopted Budget. The budget is a financial plan to allocate resources needed to accomplish the strategic goals and objectives of Douglas County. The FY17-18 Budget is the product of months of work by the Board of County Commissioners, elected officials, department directors and staff, as well as members of the community, businesses and other local public agencies. In the development of the FY17-18 budget, Douglas County made a renewed commitment to build upon its strong record of long-range planning and financial stability. The five-year financial forecast process for the General Fund and other major funds is a tool that provides a focus on fixing structural imbalances over the long-range, not just year-to-year. The County continues to work collaboratively with other special taxing districts and other regional entities to provide various services that meet the needs of our community in the most cost effective way.

Community involvement is an important component of the budget process as it provides a voice to our residents regarding the County's programs and educates the public on the difficult choices local elected officials are faced with, especially in the economic environment of recent years.

We continually work to improve the accessibility and quality of public information to ensure Douglas County's local government is as transparent to residents as possible. In addition to the budget document, several other important sources of information are also available, including the five-year Capital Improvement Plan, 20-year Master Plan, Comprehensive Annual Financial Report, regularly scheduled Board of County Commissioners meetings, monthly newsletters, the County Manager's blog, local media outlets and the Inside Douglas County program. Please contact the County Manager's Office at (775) 782-9821 or visit our website at [www.douglascountynv.gov](http://www.douglascountynv.gov) for additional information about our finances and important local issues. I hope this document enhances your understanding of Douglas County's FY17-18 budget.

Thank you for taking the time to review this important piece of public information.

Sincerely,

Lawrence A. Werner, County Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Douglas County  
Nevada**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Douglas County, NV for its adopted operating and capital budget for the fiscal year beginning July 1, 2016 (FY16-17). In order to receive this award, a governmental unit must publish a budget document which:

- ◇ Reflects the guidelines established by the National Advisory Council on State and Local Budgeting,
- ◇ Incorporate the GFOA's best practices on budgeting
- ◇ Meet the Distinguished Budget Presentation Award program criteria

Douglas County has received the Budget Award for twenty consecutive years. We believe our current budget continues to conform to program requirements and are submitting the Douglas County, NV FY 2017-18 Adopted Operating and Capital Budget Document to GFOA for consideration of the Distinguished Budget Presentation Award.

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# Introduction

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

## Reader's Guide to the Document

*This budget document describes how the Douglas County government plans to meet the needs of its residents during fiscal year 2017-18 (FY 2017-18) beginning July 1, 2017 and ending June 30, 2018. Each major section of the document is outlined below to assist in finding information.*

### **Introduction:**

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

### **Budget Message:**

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

### **Budget Overview:**

An overview of the annual budget development process including budget guidelines, strategic goals, budget directives, and an explanation of County financial policies. Also included are an evaluation of the County's financial condition and a concise portrayal of the FY 2017-18 adopted budget by Agency.

### **County Services:**

An overview of each County department, including each department's mission statement, organization chart, staffing and operating budget, programs offered for FY 2017-18, accomplishments from the prior fiscal year, and goals and objectives for the current fiscal year.

### **Capital Budget:**

An overview of the capital projects planned and their financing source for FY 2017-18. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY 18-22 Capital Improvement Plan (CIP), a separate document, contains considerably more detail.

### **Debt Service:**

A summary of the County's total outstanding debt as well as the repayment schedule of that debt. The issuance of bonds and other types of borrowing are important sources of funding for capital projects.

### **Fund Summaries:**

A summary of the estimated resources and requirements for each of the 53 separately budgeted funds in Douglas County's budget. The funds are organized in this section according to their type and purpose. Summaries are also provided for the County's Redevelopment Agency and Towns of Gardnerville, Genoa, and Minden.

### **Appendix:**

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

### **Glossary:**

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

This document incorporates the County's operating and capital budget, the Douglas County Redevelopment Agency, and the Towns of Gardnerville, Genoa, and Minden. Certain revenues for a number of special districts, the School District, and the State of Nevada are received by the County in trust and agency funds and passed through to each respective agency. These trust and agency funds are not included in this document.

## About Douglas County

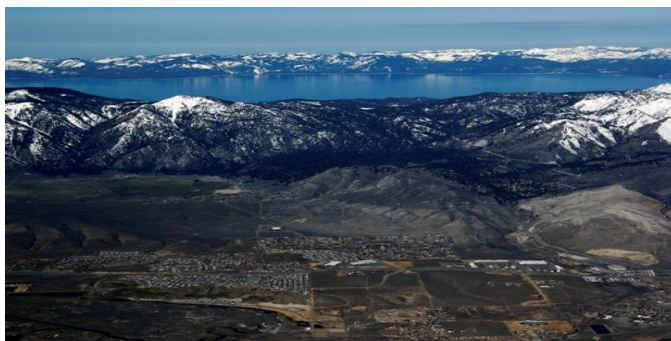
Douglas County is a political subdivision of the State of Nevada, operating under provisions of Title 20 of Nevada Revised Statutes (NRS). On November 25, 1861, Douglas County became one of the first nine counties established by the first Nevada Territorial Legislature, with the County seat located in the town of Genoa. The County was retained when the territory became a state on October 31, 1864. Douglas County is named after Stephen A. Douglas, a former United States Senator from Illinois, who opposed Lincoln in the 1860 election for President.

Douglas County is the site of some of Nevada's earliest development. Many small communities are scattered along the base of the Sierra Nevada Mountain Range, remnants of some of the first towns in the state. A good number of these communities were established in the 1850's as trading posts and centers of ranching and farming. Genoa, originally known as Mormon Station, is the oldest of these and was settled in 1851. In 1910, the Douglas County Courthouse in Genoa was badly damaged by fire. This disaster, along with a population decline within the town of Genoa and subsequent growth in the town of Minden, prompted the Nevada Legislature to change the location of the County seat during the 1915 session. Today, the County seat is located in the town of Minden.

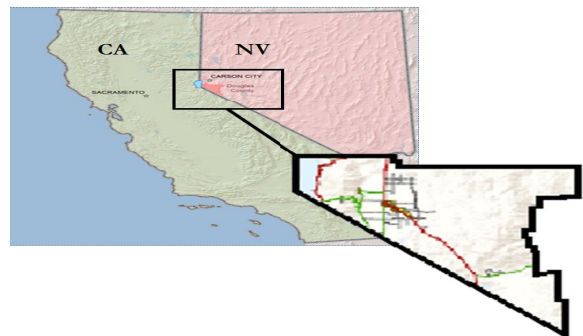
### Geographic Information

The County covers an approximate area of 751 square miles, and is located in the western portion of the State. Douglas County borders the State of California to the west, Lyon County to the east, and the state capital of Carson City to the north. Included within the County's boundaries are portions of the Sierra Nevada Mountain Range, Pinenut Mountains, Lake Tahoe, Topaz Lake, and the Carson and Walker Rivers. Since statehood, the boundaries of Douglas County have only been realigned two times: between Douglas County and Ormsby County (now Carson City) in 1965, and between Douglas County and Lyon County in 1967.

Elevations within the County vary from a low of 4,625 feet on the valley floor to a high of 9,595 feet at East Peak. The proximity of the Carson Valley to the Sierra Nevada Mountains creates one of the most comfortable daily temperature ranges in the continental United States. Generally, the climate is arid, with warm summers, moderate winters, and cool evening temperatures year round.



*Carson valley & Lake Tahoe*



*Douglas County line, bordering CA*



### Recreational Activities

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

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

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

Youth sports programs are very popular and include flag football, basketball and volleyball. Adult sports programs include flag football, softball and volleyball. Kahle Community Center is a very popular facility to residents and visitors and hosts a variety of activities as well as a full gym and fitness equipment.

A swim center is located on Highway 88 adjacent to Douglas High School. This facility has six pools: two outdoor pools, an indoor lap/diving pool, an indoor pool designed for tots, an indoor pool designed for the elderly, and two water slides.

Douglas County also offers a fairgrounds complex. Located off Highway 395, 2 miles down Pinenut Road, this 81-acre complex encompasses a number of wonderful features, including a rodeo arena with chutes and pens, a practice arena, 1500 seat grandstand, announcer booth, pavilion, horse barns, concession/restroom buildings, a tree farm, and a staging area. A Model Airplane Complex, a 2-acre site located directly opposite the Fairgrounds, and boasts a 60' x 400' asphalt runway with taxiways for the sport of model airplane flying.

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



*Douglas County Community & Senior Center*



### Population

According to the State of Nevada Department of Taxation's Population of Nevada's Counties and Incorp Cities 2016 Governor's Certified Series Publication, Douglas County's estimated population was 48,235 in 2016. Douglas County population has decreased 6.83% between 2006 and 2016. Although the population has declined, the county continues to provide a unique balance between suburban and rural lifestyles.

POPULATION				
State of Nevada and Douglas County				
Year	State	% Increase	Douglas County	% Increase
2006	2,623,050	4.14%	51,770	3.32%
2007	2,718,337	3.63%	52,386	1.19%
2008	2,738,733	0.75%	52,131	-0.49%
2009	2,711,206	-1.01%	51,390	-1.42%
2010	2,724,634	0.50%	49,242	-4.18%
2011	2,721,794	-0.10%	47,661	-3.21%
2012	2,750,217	1.04%	48,015	0.74%
2013	2,800,967	1.85%	48,478	0.96%
2014	2,843,301	1.51%	48,553	0.15%
2015	2,897,584	1.91%	48,223	-0.68%
2016	2,953,375	1.93%	48,235	0.02%

*Source: State of Nevada Department of Taxation, Population of Nevada's Counties and Incorp Cities 2017 Governor's Certified Series Publication*

### Education

Douglas County School District (DCSD) seeks to provide excellent educational opportunities to residents of Gardnerville, Minden, Genoa and parts of Lake Tahoe (from Glenbrook to Stateline) of all ages. DCSD schools provide over 6,000 students with a nurturing and rigorous learning environment. Douglas County students are successful because our employees, parents, and community members work together to provide quality education. Our mission is to ensure that all students achieve excellence in education, character and citizenship, in partnership with parents and the community. DCSD administers the academic curriculum for all primary and secondary schools within the County. Currently, DCSD oversees seven elementary schools, three middle schools, and three high schools. More information is available on the district website which is designed to make key information more accessible for virtual visitors who are currently not involved in our schools. For more information, visit <http://dcsd.k12.nv.us> and click on the link titled "Schools" on the top banner.

To meet the educational needs of Nevadans living throughout the Western Nevada College's (WNC) five-county, 8,049-square-mile area, Western Nevada College operates three campus locations and several rural instructional centers. One of WNC campuses is located in Douglas County, at Bentley Hall in Minden. The college offers a variety of classes in the arts and sciences, technology, and workforce education. Students can earn a two-year associate degree that transfers to a bachelor's degree in many areas. They may also prepare for technical certifications that lead directly to a career. WNC also partners with Nevada State College to offer teacher education courses that can lead to a teaching certification. WNC also offers a four-year Bachelor's of Technology Degree in Construction Management.

### Libraries

The Douglas County Public Library offers an extensive range of services, materials, technology and programs at

facilities in Minden and Zephyr Cove. The Library offers assistance from specialists in information, media and technology, programs for children, youth and seniors, an online Digital Branch, Internet access, WiFi and WiFi printing, public computers, downloadable eBooks, eAudiobooks, eMagazines, music and streaming videos. Book drops are located in Minden, Zephyr Cove Park, Topaz Ranch Estates retail center, Sunridge Drive at Fire Station No. 12, Indian Hills, and Kahle Community Park.

### Taxes

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

Douglas County has a base sales tax of 7.10%; however, the state of Nevada does not have any of the following taxes: State Personal Income Tax, Corporate Income Tax, and Franchise Tax on Income, Unitary Tax, Inventory Tax, Inheritance Estate, Gift Tax, Admissions Tax, and a Chain Store Tax. Douglas County does not have a business license requirement other than for a Fictitious Name Filing.

### County Government

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

The Board of Commissioners ("the Board"), the governing body of the County, is comprised of five members who are elected at-large by the district to serve four-year, overlapping terms. Commissioners perform this community service with limited compensation. The Chair of the Board, elected by the five members, presides over public meetings. The Board of Commissioners provides County leadership, develops policies to guide the County in delivering services and achieving community goals, and encourages resident awareness and involvement. Working in conjunction with other Elected Officials and employees. The Board represents the interests of residents in the development and implementation of financial and administrative County policies and has overall fiscal responsibility for the County. Through the establishment and implementation of County policies and programs, the Board of County Commissioners creates opportunities for residents, businesses and visitors to enjoy the quality of living in Douglas County.

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

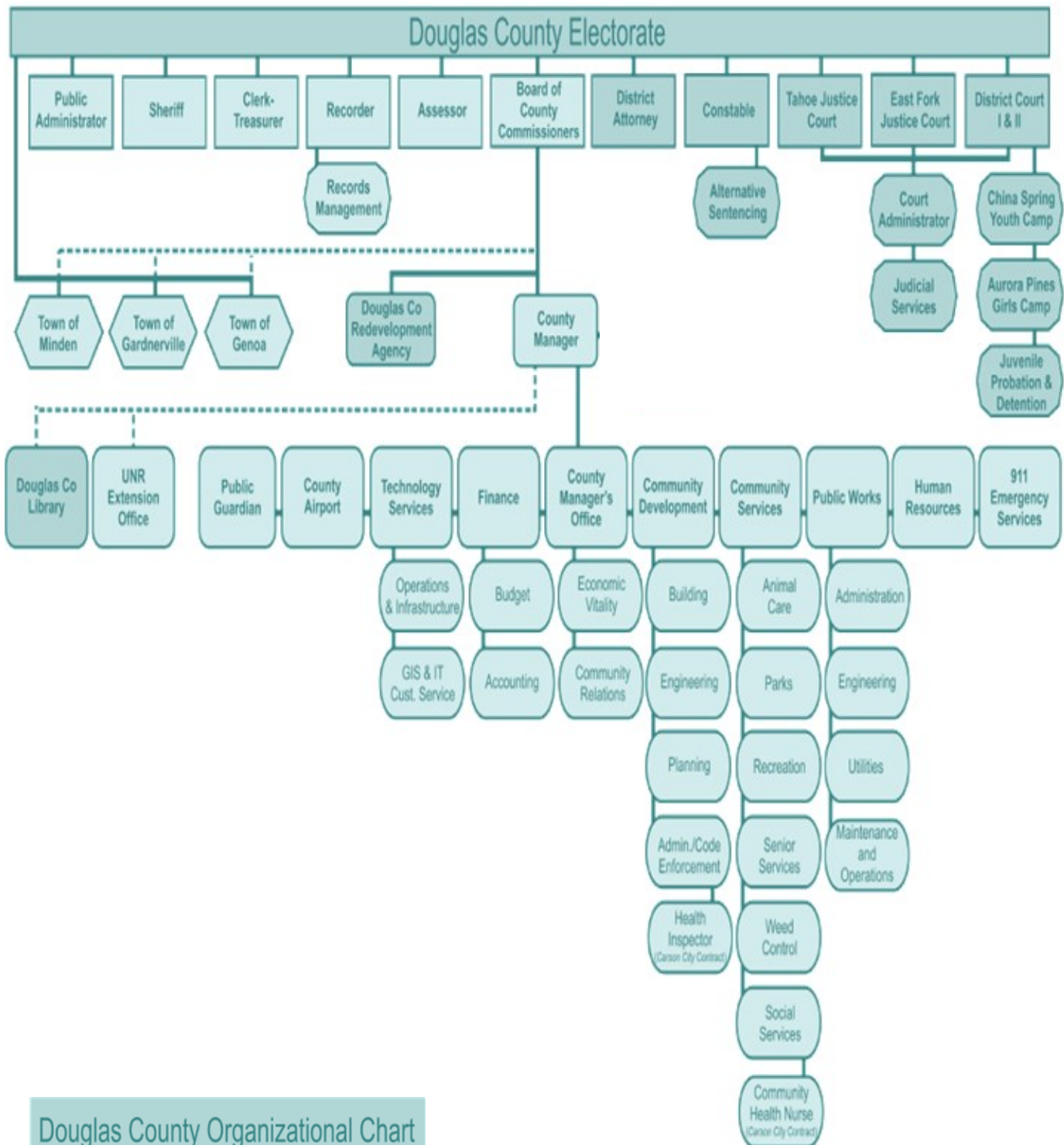
The unincorporated Towns of Gardnerville, Genoa, and Minden are governed by their own separate elected

boards in those areas for which authority has been granted to them by Douglas County. The Douglas County Library is governed by a Board of Trustees and administered by an appointed Library Director.

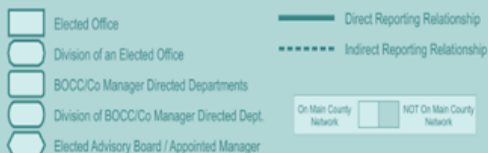
The various departments, boards, commissions, and committees within Douglas County provide a full range of services to residents. Services provided by the County include:

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

# County Organization Chart



Douglas County Organizational Chart





## Douglas County Officials



### Board of County Commissioners (Elected)

**Barry Penzel**

Chairman, District 5

**Steve Thaler**

Vice Chairman, District 2

**Dave Nelson**

Commissioner, District 1

**Larry Walsh**

Commissioner, District 3

**Nancy McDermid**

Commissioner, District 4

## Douglas County Officials

### County Elected Officials

<b><u>Doug Sonnemann</u></b> County Assessor	<b><u>Kathy Lewis</u></b> County Clerk-Treasurer
<b><u>Paul Gilbert</u></b> Constable	<b><u>Mark B. Jackson</u></b> District Attorney
<b><u>Tod Young</u></b> District Judge, District Court I	<b><u>Thomas W. Gregory</u></b> District Judge, District Court II
<b><u>Thomas Perkins</u></b> Justice Judge, East Fork Township	<b><u>Richard Glasson</u></b> Justice Judge, Tahoe Township
<b><u>Claudette Springmeyer</u></b> Public Administrator	<b><u>Karen Ellison</u></b> County Recorder
<b><u>Ron Pierini</u></b> Sheriff	

### County Appointed Officials

<b><u>Larry Werner</u></b> County Manager	<b><u>Mimi Moss</u></b> Community Development Director
<b><u>Vicki Moore</u></b> Chief Financial Officer	<b><u>Scott Morgan</u></b> Community Services Director
<b><u>Bobbi Thompson</u></b> Minden-Tahoe Airport Manager	<b><u>Nicole Thomas</u></b> Public Guardian
<b><u>Amy Dodson</u></b> Library Director	<b><u>Ron Sagen</u></b> 911 Emergency Services Manager
<b><u>Carl Ruschmeyer</u></b> Public Works Director	<b><u>Sherri McGee</u></b> Chief Technology Officer

### Town Managers

<b><u>Philip Ritger</u></b> Town Manager, Genoa	<b><u>Tom Dallaire</u></b> Town Manager, Gardnerville
<b><u>Jenifer Davidson</u></b> Town Manager, Minden	

## Boards and Commissions

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

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

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

- ◇ Provide on-going recommendations to the Board and staff concerning specific program areas.
- ◇ Hold public meetings to solicit community input on current issues.
- ◇ Identify issues which the advisory committee feels should be addressed by the Board or staff.

## Policy Making

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

Committees within the County structure that serve in an advisory capacity to the Board are:

### Airport Advisory Committee

Provide advice on policy matters concerning the management and development of the Minden-Tahoe Airport property. There are 7 members who serve 2-year terms.

### 911 Surcharge Advisory Committee

Develop a 5-year Master Plan to enhance or improve the telephone system for reporting an emergency in the County and to oversee any money allocated for that purpose. There are 5 members who serve 2-year terms.

### Board of Equalization

Serve to address property tax appeals by county residents. There are 5 members who serve 4-year terms.

### Carson Water Sub Conservancy District

Provide advice and recommendations for water issues and projects impacting Douglas County and the Carson River drainage area. There are 5 members who serve 4-year terms.

**Douglas County Advisory Board to Manage Wildlife**

Provide recommendations to the State Board of Wildlife Commissioners for setting fishing seasons, hunting, and trapping, and other wildlife matters in Douglas County. There are 5 members who serve 3-year terms.

**Genoa Historic District Commission**

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

**Law Library Board**

Govern and manage the law library of the District Court. There are 7 members who serve 2-year terms.

**Library Board of Trustees**

Governing authority for the Douglas County Library, the Board has statutory responsibility for the operation of the Library and provide direction on policy matters pertaining to the operation, expansion, and level of service provided by the Douglas County Library. There are 5 members who serve 4-year terms.

**Parks and Recreation Commission**

Provide advice on policy matters pertaining to Douglas County parks resources and recreation activities. There are 7 members who serve 2-year terms.

**Planning Commission**

Provide advice on land use planning matters, review development applications for compliance with county plans/ordinances, and provides oversight in the Master Plan process. There are 7 members who serve 4-year terms.

**Regional Transportation Commission**

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

**Senior Services Advisory Council**

Provide advice regarding the operation of the senior center, the senior nutrition program, and other senior programs. There are 9 members who serve 2-year terms.

**Water Conveyance Advisory Committee**

Provide representation to irrigation or ditch associations and representation to both forks of the Carson River and the impact of development on the irrigation/ditch systems within Douglas County. There are 5 members who serve 2-year terms.



## Policy Direction for Budget Development

A community to match the scenery!

### Mission Statement

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

### Values

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

### Priorities and Objectives

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

## Strategic Goals

### Financial Stability Financial strength and integrity of organization

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

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

### Safe Community Safe environment for residents, businesses and visitors

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

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

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

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

- ◇ Develop an implementation plan for the Comp and Class study
- ◇ Refine and enhance the County's employee recognition program
- ◇ Establish an in-house employee wellness program, including an employee clinic, to improve productivity through a healthy and fit workforce who are better able to serve our customers
- ◇ Expand the County's current new-employee orientation program to better infuse the appropriate culture into our workforce

## Strategic Goals

### Economic Vitality

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

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

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

### Infrastructure

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

*Objective: Douglas County will provide for the maintenance and infrastructure necessary to meet current and future service levels.*

- ◇ Working in partnership with residents and businesses, develop long term solutions to fund preventative road maintenance
- ◇ Identify funding to support the continuation of the east-side improvements at the Airport
- ◇ Complete Countywide stormwater master plan including development of a long-term funding strategy
- ◇ Work in partnership with residents, businesses, public entities and stakeholders to develop multimodal transportation solutions for improved connectivity and economic development, including viable funding options in concert with pursuit of grant funds per the Countywide Connectivity Initiative
- ◇ Develop multi-year, stable and equitable water rate structures for the water systems throughout the County in partnership with residents and businesses

### Natural Environment, Cultural Heritage and Quality of Life

*Objective: Douglas County will preserve the County's natural environment, cultural heritage and other assets to create the ideal destination for residents and visitors alike while ensuring.*

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

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# Budget Message

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



## FY 2017-18 Budget Summary

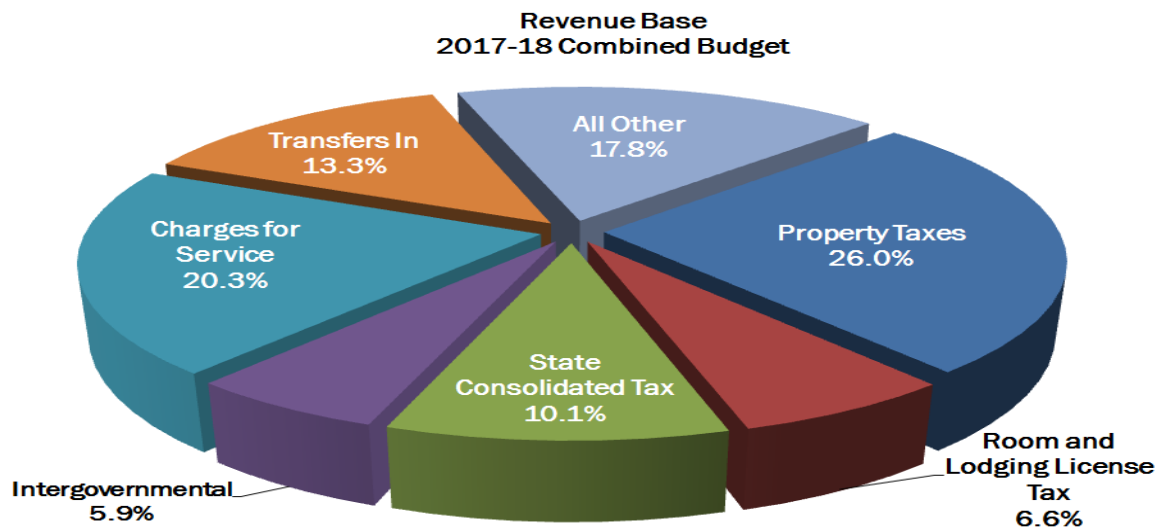
The adopted budget for fiscal year 2017-2018, represents Douglas County and its component unit agencies: the Douglas County Redevelopment Agency and the Towns of Gardnerville, Genoa and Minden. The financial resources for Douglas County and these agencies are budgeted and accounted for in 53 separate funds (accounting entities) within the County's general ledger. The agencies developed their budgets based on the Douglas County Board of Commissioners' policy to present structurally balanced budgets. The FY 2017-18 adopted budgets for all agencies total is \$185,752,781, including depreciation, fund balances and reserves.

Total Budget By Organization	2017-18 Adopted
Douglas County	163,956,169
Redevelopment Agency	8,046,548
Town of Gardnerville	3,886,947
Town of Genoa	590,766
Town of Minden	9,272,351
<b>Total</b>	<b>185,752,781</b>

In this budget document you will find summarized and detailed reports highlighting both resources (revenues) and appropriations (expenses) across all funds and agencies. Discussed in these reports are the sources of County revenues and appropriations for both operating and non-operating budgets for capital improvements, debt service and other non-operating costs.

### Revenue Highlights

Resources- All Funds Combined	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$Chg	% Chg
<b>Operating</b>					
Property Taxes	30,329,051	30,808,152	31,729,094	920,942	3.0%
Room Taxes	6,952,989	5,795,391	6,145,193	349,802	6.0%
Transient Lodging License Tax	2,166,095	1,806,354	1,915,384	109,030	6.0%
Other Taxes	5,179,715	3,322,001	3,274,212	(47,789)	-1.4%
State Consolidated Tax	11,892,837	12,149,297	12,310,144	160,847	1.3%
Sales Taxes (P.A.L.S.)	1,644,273	1,705,283	1,739,389	34,106	2.0%
Licenses & Permits	4,948,833	4,589,655	4,521,898	(67,757)	-1.5%
Gaming	1,383,038	1,231,800	1,361,600	129,800	10.5%
Intergovernmental	7,860,125	6,910,959	7,193,831	282,872	4.1%
Charges for Service	24,575,046	25,085,090	24,740,640	(344,450)	-1.4%
Fines & Forfeitures	1,401,106	1,221,825	1,226,492	4,667	0.4%
Miscellaneous	3,291,207	1,972,798	2,076,317	103,519	5.2%
Contributed Capital	471,767	-	-	-	n/a
<b>Total Operating Resources</b>	<b>102,096,080</b>	<b>96,598,605</b>	<b>98,234,194</b>	<b>1,635,589</b>	<b>1.7%</b>
<b>Non-Operating</b>					
Transfers In	12,262,356	7,935,471	16,280,542	8,345,071	105.2%
Transfers In (Room Tax/TOT/other)	45,000	25,000	-	(25,000)	n/a
Capital Asset Disposal	306,410	-	-	-	n/a
Other Financing Sources	31,855	1,786,295	3,355,200	1,568,905	87.8%
Depreciation	-	4,184,085	4,207,258	23,173	0.6%
<b>Total Non-Operating Resources</b>	<b>12,645,621</b>	<b>13,930,851</b>	<b>23,843,000</b>	<b>9,912,149</b>	<b>71.2%</b>
<b>Total Resources</b>	<b>114,741,701</b>	<b>110,529,456</b>	<b>122,077,194</b>	<b>11,547,738</b>	<b>10.4%</b>



A stable and diversified revenue base is necessary to ensure the County has the resources to provide continued quality public services. The fiscal year 2017-18 Budget consists of operating and non-operating revenues totaling \$122,077,194. Of all operating revenue, 59.6% comes from three sources: Property Tax (26.0%), Charges for Service (20.3%), and Transfers In (13.3%). These three main sources of revenue are dependent on a healthy, growing economy. The need for a strong revenue base extends beyond the County's General Fund and touches the heart of all public policy decisions and public services. The ability to pay for public infrastructure and services without overburdening the taxpayer is a constant challenge and the County is continually working to further strengthen and diversify its revenue base.

For the FY 2017-18 board designated was eliminated to fund projects and for this reason, transfers in has a 105.2% increase from prior year. This variance will be apparent through the document as it touches several funds.

The County based its revenue estimates for the 2017-18 budget on information provided by the Nevada State Department of Taxation, Department Directors, Elected Officials the Finance Division, economic conditions, and historical trends. As the economic recovery continues, County revenues have stabilized in most areas, and we expect an increase of 1.7% in operating revenue in total across all funds and agencies.

In the State of Nevada, annual growth in property taxes is capped by a formula tied to the consumer price index and rolling average changes in assessed values. For fiscal year 2017-18, growth in property taxes on existing residential and commercial properties are capped at 0.2%. Newly constructed properties are not subject to the cap the first year they are placed on the tax roll. Overall, property taxes are projected to increase 3.0% based on this combination of existing and new property. In the General Fund property tax revenue is budgeted to increase 3.7% in FY 2017-18. All three towns of Gardnerville, Genoa and Minden are budgeted to see an increase of 5.9%, 2.5% and 4.2% respectively.

Other Taxes are budgeted to decrease by \$47,789 or 1.4% from prior year due to a change in budgeting method of Park Residential Construction Funds taxes.

State Consolidated taxes are projected to increase 1.3% per the State of Nevada's allocation, which is calculated using a formula based on tiers, rural guarantees, stabilizing factors, consumer price index and other factors. Sales tax dedicated to parks, airport, library and seniors (P.A.L.S) are budgeted to increase 2.0%, to bring this budgeted revenue in line with the State's projections.

Charges for Services are projected to decrease by 1.4%, greatly due to a decrease of water usage within the County. Although water fees have not been reduced, the County water usage has decreased due to drought conservation. Licenses and Permits revenue is also projected to decrease 1.5%. The majority of this is due to a decrease of utility operator fees.

Intergovernmental revenue are projected to increase by 4.1% overall due to non-recurring grants not received in prior year. This is greatly due to the projected increase in Intergovernmental revenue by \$540,708, 1175.4% for the Town of Gardnerville. This increase is the result of being granted the Community Development Block Grant (CDBG) for FY 2017-18, which was denied in prior years.

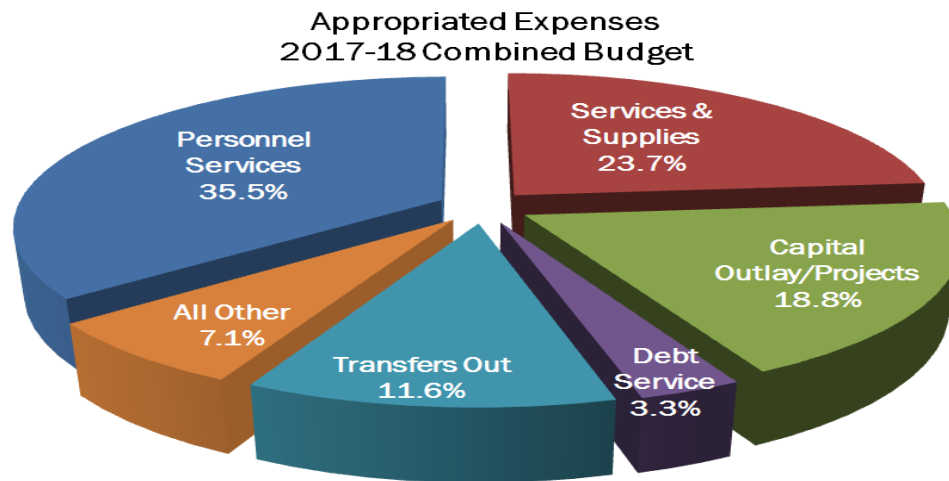
Both Room Taxes and Transient Lodging License Taxes (TLLT) are expected to increase 6.0%, each to bring these budgeted revenues in line with actual trends. Gaming revenues are projected to increase by \$129,800, 10.5%, which is slightly up from recent years, the majority of which is budgeted in General Fund. As the economy continues to recover, tourism is growing in Douglas County and resulting in higher gaming revenue.

Other Financing Sources are projected to increase 87.8%; primarily due to loan proceeds that will be used to fund capital improvement projects in various utility funds.

### Appropriation Highlights

Resources- All Funds Combined	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$Chg	% Chg
<b>Operating</b>					
Personnel Services	45,259,645	48,197,455	49,682,690	1,485,235	3.1%
Services & Supplies	31,681,797	31,411,324	33,188,160	1,776,836	5.7%
Miscellaneous	6,304,147	5,255,813	5,609,563	353,750	6.7%
<b>Total Operating Resources</b>	<b>83,245,589</b>	<b>84,864,592</b>	<b>88,480,413</b>	<b>3,615,821</b>	<b>4.3%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	8,026,253	18,445,457	26,371,564	7,926,107	43.0%
Debt Service	2,609,779	4,285,240	4,560,896	275,656	6.4%
Miscellaneous	280,223	102,029	94,589	(7,440)	-7.3%
Transfers Out	12,307,356	7,960,471	16,280,542	8,320,071	104.5%
Contingency	-	1,173,469	1,242,834	69,365	5.9%
Depreciation	3,716,207	4,234,085	4,262,258	28,173	0.7%
<b>Total Non-Operating Resources</b>	<b>26,939,819</b>	<b>36,200,751</b>	<b>52,812,683</b>	<b>16,611,932</b>	<b>45.9%</b>
<b>Total Resources</b>	<b>110,185,408</b>	<b>121,065,343</b>	<b>141,293,096</b>	<b>20,227,753</b>	<b>16.7%</b>

Total appropriations in the 2017-18 Budget equal \$140,050,262, excluding ending fund balances and reserves. The expenditure side of the budget is where the County's priorities are defined by setting forth the community services and programs to be supported by the County's available, yet limited resources. Some of the most significant challenges facing the County going forward are funding for needed infrastructure improvements to roads, utility systems, storm water drainage and flood control, as well as the revitalization of Main Streets in the Towns and Lake Tahoe areas, and investing in our high performing workforce, while maintaining the County's long-term financial strength and stability.



## Operating Expenses

The operating budget of Douglas County includes all expenditures related to the costs of services, such as staffing, supplies, services, County-funded grants, and other miscellaneous expenses.

### Personnel Services

As an organization that provides services to the community, the County's Personnel Services costs — which consist of wages, salaries and benefits — represents the largest single category of expenditures in the budget. Personnel Services account for \$49,682,690 or 35.5% of total expenditures, representing an increase of \$1,485,235 or 3.1% over the prior year. This increase is due to the County's focus on organizational sustainability during budget development. Per direction from the Board of County Commissioners, the County has implemented a Cost of Living Adjustment (COLA) of 2.0% for all staff as well as the re-implementation of merit increases, based on performance, effective July 1, 2017.

There is a net change of 0.83 addition to Full Time Equivalents (FTE) from prior year, throughout the entire County, including the Redevelopment Agency and Towns. This is due to adding new positions and reducing positions related to the Child Support Department which was eliminated in FY 2017-18. This change also takes into account various positions which were either promoted from part-time to full-time or temporary positions whose hours were reduced. A key position which was added in FY 2017-18 is the Assistant County Manager position within the County Manager's Office.

### Services & Supplies

The Services and Supplies budget totals \$33,188,160 or 23.7% of total appropriations. Services and supplies include operating expenses such as utilities, materials, insurance, repairs, vehicle maintenance and professional services. Services and Supplies increased by \$1,766,836, or 5.7% over the prior year. This increase is due to an increase in software maintenance as well as other multi-year contracts costs.

## Non-Operating Expenses

The non-operating budget of Douglas County includes all expenditures related to the capital projects, debt service, and depreciation. The non-operating budget excludes contingency, ending fund balances and reserves.

**Capital Outlay/Projects**

The Capital Outlay/Projects Budget totals \$26,371,564 or 18.8% of total appropriations, an increase of \$7,926,107 or 43.0%. The increase is due to funding for capital improvement projects, including critical facility improvements and equipment replacements, in some cases with the use of reserves. Some of the larger projects that are being funded include North Valley Wastewater Treatment Upgrades, Jacks Valley Road Reconstruction, Tillman Lane Reconstruction and Pinenut/Dump Road Reconstruction, Centerville Lane Reconstruction, and Replace Walley's Well.

**Debt Service**

Debt service payments total \$4,560,896 or 3.3% of total appropriations, representing an increase of \$275,656 or 6.4% over the prior year resulting from a new Highway Revenue Bond issued in November 2016.

**Transfers Out**

Transfers Out payments total \$16,280,542, or 11.6% of total appropriations. Transfers Out represent amounts distributed from one fund to finance activities in another fund. Transfers Out increased by a net \$8,320,071 or 104.5% as a result of reallocating reserves to fund capital projects and disbursing Board Designated funds per Board direction.

**Depreciation**

To comply with accounting standards the County must account for the depreciation of assets. While this cost is accounted for, it is not fully funded. For budget purposes, depreciation is shown as both an expense and revenue. Depreciation totals \$4,262,258 for FY 2017-18.

**Contingency**

In certain funds, such as the General Fund and Special Revenue Funds, an amount ranging from 1.5% to 3.0% of expenditures is set aside as contingency. The County budgets contingency to meet the costs of unforeseen events such as equipment failures or in response to emergencies that may occur during the fiscal year. A total of \$1,242,834 is budgeted for contingency in FY 2017-18.

**Fund Balance/Reserves**

Budgeted ending fund balance and reserves for FY 2017-18 totals \$44,459,685. This represents an increase of \$302,393, or 0.7% .

Reserves must be included when discussing total appropriations. Reserves are accounted for in two ways: appropriated reserves and ending fund balance. Appropriated reserves are funds committed to potential projects or new projects identified during the year. The County uses this one-time source of funding primarily in the capital construction and enterprise funds as specific capital projects and/or if the full cost of the project is often not known at the time of budget preparation. This is the largest category of reserves, totaling \$38,114,668 in the 2017-18 Budget.

Ending fund balance is non-expendable, as it is there to provide cash flow for the year and serves as a beginning balance for the next year. Ending fund balance is set by policy at 8.3% of operating expenses, which represents funding for 30 days of operating expenditures and is not considered a resource by the State under NRS Section 354 et seq. Budgeted ending fund balance for 2017-18 totals \$6,345,017.



## Summary of Funds

Overall expenses, including contingency, for all County funds, excluding the Towns and the Redevelopment Agency, are predicted to increase by \$20,227,753, or 16.7% for the 2017-18 fiscal year primarily due to planned capital improvements in the enterprise and capital construction funds.

Total Expenses By Fund Type	2016-17 Adopted	2017-18 Adopted	\$Chg	% Chg
General Fund	44,236,671	49,616,797	5,380,126	12.2%
Special Revenue Funds	39,109,522	42,874,979	3,765,457	9.6%
Internal Service Funds	5,009,638	5,025,925	16,287	0.3%
Enterprise Funds	20,716,535	22,305,774	1,589,239	7.7%
Capital Construction Funds	9,970,505	18,796,108	8,825,603	88.5%
Debt Service Funds	2,022,472	2,673,513	651,041	32.2%
<b>Total Expenses</b>	<b>121,065,343</b>	<b>141,293,096</b>	<b>20,227,753</b>	<b>16.7%</b>

### General Fund

The General Fund is the largest single County fund, with an operating budget of \$49.6 million in fiscal year 2017-18. The General Fund accounts for the financial resources required to provide a variety of public services including public safety and law enforcement, judicial and courts services, property assessments, clerk, treasury and elections, public documents and records, planning, building and planning services, administration and financial management and other important public services. The County's goal continues to be to ensure structural balance and long-term financial stability in the General Fund so that ongoing revenues are sufficient to pay for the cost of these services. For FY 2017-18, General Fund revenues are budgeted to increase by \$1,509,420, or 3.5%.

Challenges in developing the fiscal year 2017-18 General Fund Budget included:

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

General Fund Solutions:

- ◇ Budgeted \$265,995 or 18% of the total growth in General Fund revenues for investment in employees:
  - Implemented an on-going COLA and merit based salary adjustment for County employees
- ◇ Funded departmental requests using Priority Based Budgeting to reallocate resources
- ◇ Continued to invest in infrastructure, maintaining transfer out for road improvements

### Special Revenue Funds

Special revenue funds budgeted in FY 2017-18 total \$42.8 million. These budgets include a variety of funds used to account for programs paid for by legally restricted revenue sources that can only be utilized for specified purposes, such as social services, 911 emergency dispatch services, tourism promotion, senior services, recreation, parks, library, airport, redevelopment and road maintenance.

### Proprietary Funds

The FY 2017-18 budgets for the Proprietary Funds total \$27.3 million. These funds include the motor pool internal services fund, and enterprise funds such as water and sewer utilities. The County funds its utilities operations with the revenues from customers who pay for services, and operates them similar to a private business.

#### **Capital Project Funds**

Capital Project funds budgets for FY 2017-18 total \$18.7 million. These budgets account for revenues and expenses associated with the construction of major capital facilities (other than those financed by proprietary funds). The funds include the Ad Valorem Capital Projects, County Construction and Regional Transportation Funds. Several critical capital projects have been funded in FY 2017-18 using reserves from the General Fund.

#### **Debt Service Fund**

The FY 2017-18 Debt Service Fund budget totals \$2.6 million. This fund accounts for the accumulation of revenues and the payment of long-term debt principal and interest for non-enterprise fund debt.

### **Conclusion**

County agencies and departments have worked collaboratively to develop a balanced fiscal year 2017-18 budget. The County staff continue to be dedicated to the welfare of Douglas County and its residents and is committed to providing high quality, professional and cost effective services.

# Budget Overview

**An overview of the annual budget development process including budget guidelines, strategic goals, budget directives, and an explanation of County financial policies. Also included are an evaluation of the County's financial condition and a concise portrayal of the FY 2017-18 adopted budget by Agency.**

The Budget Overview provides a concise portrayal of the fiscal year 2017-18 Douglas County budget. This section provides a description of what the budget is, how it is developed, the budget calendar, budget monitoring, and definitions of the major revenue and expenditure categories to aid in understanding the budget.

## The Budget: A Policy & Planning Guide

The budget is the County's financial plan for the year ahead. It is a planning tool that matches the services and programs desired by residents with the resources needed to provide those services. Although it is important to express the budget in monetary terms for common denominator purposes, a budget should also be looked upon as more than a financial plan. The budget represents public policy: how both legislative and administrative controls are defined and established. Budgeting is the organizing of human resources, equipment, materials, and other resources for carrying out public policy.

The budget is also a management tool as it provides a work program designed to accomplish the organizational objectives of county government. The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. The budget incorporates a variety of long-range plans, including the County Master Plan and five-year plans for parks, utilities, buildings, and transportation systems.

All counties in Nevada are required to adopt a budget annually. Chapter 354 of the Nevada Revised Statutes provides the legal framework governing the County's budget. The effective period of a budget is one fiscal year: July 1 to June 30. Certain services are required by State law and many revenues are restricted for specific purposes.

The budget is organized on the basis of departments, programs, and community needs within funds. A fund is a collection of accounts that record resources together with related requirements for a specific type of activity or objective. The County maintains hundreds of revenue and expenditure accounts within 54 funds. Douglas County's funds are described in detail in the Fund Summaries section.

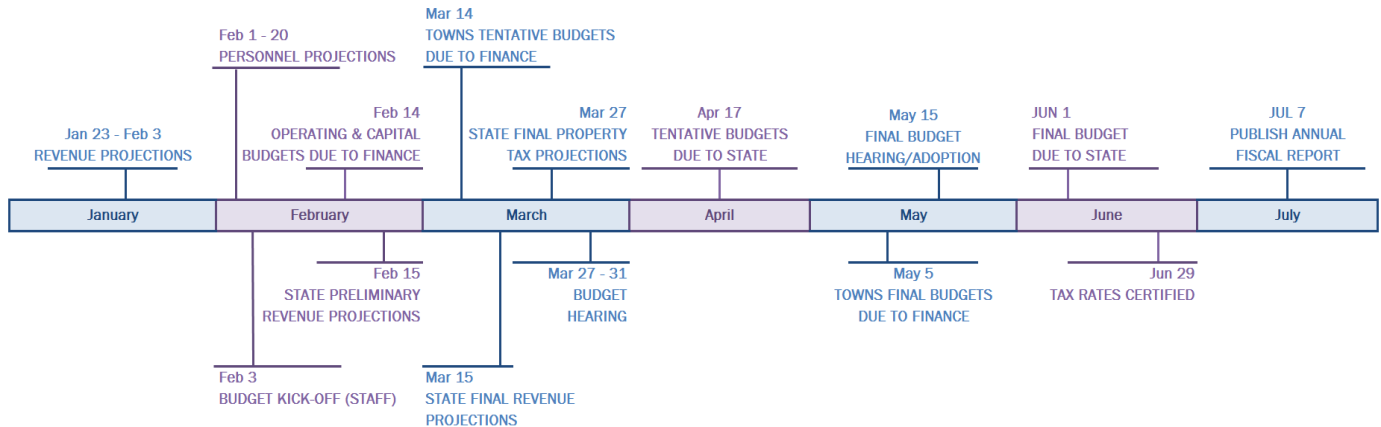
### Developing the Budget

Budget development begins by preparing estimates of incoming revenues and beginning fund balances for the next fiscal year. Accurately estimating revenues is very important in order to properly account for anticipated expenditures for the next fiscal year. These expenditures are developed based on Board of Commissioner policies and objectives, Federal, State, and local laws and regulations, known cost factors, and economic conditions. Once all anticipated expenditures have been estimated, the challenge becomes adjusting the expenditures to match estimated revenues. This process may involve reallocating some expenditure appropriations depending on Board of Commissioner priorities or mandated services. Fund reserves may also be available.

Prior to April 15 of each year, the County is required to submit to the State Department of Taxation the tentative budget for the next fiscal year, which commences on July 1. The tentative budget contains the proposed expenditures and the means of financing them. After reviewing the tentative budget, the State Department of Taxation is required to notify the County upon its acceptance of the budget.

Following acceptance of the tentative budget by the State Department of Taxation, the Board is required to conduct a public hearing on the third Monday in May. The Board is required to adopt and transmit the final adopted budget to the State on or before June 1. The Nevada Tax Commission certifies the property tax rates on June 26.

Below is the implementation calendar for Douglas County's FY 2017-18 budget.



### Budget Implementation and Monitoring

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

Revenues are constantly monitored throughout the year to detect any fluctuations. If at any point, revenues are not sufficient to support planned activities, the County Manager will report to the Board of Commissioners with recommendations for dealing with the situation. If unforeseen expenditures arise planned activities may be postponed or cancelled, transfer of monies from other expenditure accounts may be required, or contingency accounts maybe used, as the County cannot exceed its budgetary spending limits.

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

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

Certain large expenditures, notably capital projects, equipment, and vehicle purchases are timed to coincide with the receipt of revenues from specific sources to enhance cash flow. Through the budget process and ongoing activity, the Board of Commissioners oversee the financial operation of the County and set forth community priorities and policies to be implemented by the County Manager. The County Commissioners have overall fiscal responsibility.

### Budgetary Basis

The budget is prepared on a line-item (account) basis by fund and department using historical trends and management experience. Every revenue and expenditure account is reviewed when preparing the budget.



The County's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP). The County's accounting system is organized and operated on a fund basis. As previously mentioned, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions or limitations. All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Expenditures, except for un-matured interest on long-term debt, are recognized in the accounting period in which the liability is incurred. Sales and use taxes, motor vehicle fuel taxes and privilege taxes are considered "measurable revenue" when they are received by the County. Ad Valorem taxes are considered measurable and available if received by the County within 60 days after year-end.

The accounting records for enterprise and internal service funds are maintained on a full accrual basis. Accordingly, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred. Trust and agency funds are accounted for on a cash basis (these funds are not included in this document).

### **Budget Guidelines**

- First:** Develop a budget that reflects the priorities of the Board of County Commissioners, Elected Officials, Department Heads and the Community within our financial ability.
- Second:** Identify specific program and policy issues that require Board action. Inherent in this is the need to maintain necessary and mandated public services and, at the same time, establish a sound financial base for the County's future.
- Third:** Build a consensus supporting the implementation of policy guidelines and specific budgetary direction. This requires "giving and taking" by each department as we work to achieve what is best for the community and the County as an organization.
- Fourth:** Give full disclosure of financial information and ensure it is understood. To be credible, there must be an effort to present the County's financial picture as accurately as possible to the organization and community.
- Fifth:** Have open and honest discussions regarding expenditure requests. As an organization and as individual managers, we are obligated to be able to explain the need for any requested expenditure.
- Sixth:** Openly discuss issues, be creative, and develop alternatives. We need to recognize that our own personal or department priorities need to be integrated with the priorities of the entire organization, as we all work for the same organization and public constituency.

## FY 2017-18 Budget Directives

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

### Balancing Funds

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

### Revenues

- ◇ County will maximize its General Fund (operating) Property Tax Rate
- ◇ County will continue to recover General Fund costs for services provided from the Towns and Federal grants where feasible through its Cost Allocation Plan
- ◇ County will budget revenues responsibly, based on recent trend data, as well as information provided by the State and Departments and other economic data

### Personnel Costs

- ◇ No new personnel should be included in budgets unless justified and endorsed by the County Manager, vetted through priority based budgeting and approved by the Board
  - Budgets are to remain at or below FY 2016-17 authorized personnel unless approved by the Board
  - All personnel requests are due to County Manager by February 20, 2017
- ◇ County staff who are being compensated at a rate under the minimum of the new range based on the compensation study will receive an increase to minimum if financially feasible
- ◇ Personnel budgets will be based on county labor contract agreements or resolutions approved by the Board
- ◇ The County will evaluate health insurance premiums in conjunction with efforts to reduce and stabilize health insurance costs
- ◇ The County's costs toward the State's retiree health insurance plan are to be borne by the fund from which the retiree was paid while an employee of the County

### Services and Supplies (Operating Budget)

- ◇ No increase in total departmental Services and Supplies budgets from the current year (FY16-17) total adopted budget should be included in budgets
  - Requests for authorization to increase the total adopted budget above the FY 2016-17 adopted amount are due to the County Manager by February 24, 2017

- ◇ Departments should review line items that have been historically over budgeted and under expended
- ◇ Departments should review priority based budgeting for possible cost savings or revenue maximization

#### Capital Outlay/Projects

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

#### General

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

## General Fund 5-Year Financial Projections

Local and national economic conditions have a significant impact on County finances and capacity to address public service needs. While property taxes are a relatively stable revenue source, Douglas County relies on other major revenue sources – fees, State revenue sharing, sales taxes, gaming, and interest earnings – whose viability depend directly on changing economic conditions. The demand for certain services is also driven by economic conditions. Inflationary and interest rates influenced by worldwide and national economic conditions impact the County's financial status and projections. State and local economic conditions will greatly impact the County's budget as expenditures continue to increase beyond the constraints of current revenue. As a result, projections of local economic conditions are a major element in the annual budget process.

General Fund	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected
<b>Revenue:</b>					
Property Tax	19,986,655	20,586,255	21,203,842	21,839,958	22,495,156
State Consolidated Taxes	11,650,581	11,883,593	12,121,264	12,363,690	12,610,964
Licenses & Permits	3,618,600	3,990,269	4,070,074	4,151,475	4,234,505
Gaming	965,000	974,650	984,397	994,240	1,004,183
Intergovernmental	1,025,820	1,025,820	1,025,820	1,025,820	1,025,820
Charges for Service	4,487,202	4,576,946	4,668,485	4,761,855	4,857,092
Fines & Forfeitures	1,168,700	1,186,231	1,204,024	1,222,084	1,240,416
Miscellaneous	631,500	820,950	833,264	845,763	858,450
Other Financing Sources	988,424	297,005	297,005	297,005	297,005
<b>Total Budgeted Revenue</b>	<b>44,522,482</b>	<b>45,341,719</b>	<b>46,408,175</b>	<b>47,501,890</b>	<b>48,623,591</b>
<b>Appropriations:</b>					
<b>Operating Expenses:</b>					
Personnel Services	31,104,831	32,380,129	33,707,714	35,089,731	36,528,410
Services & Supplies	9,709,939	9,758,489	9,807,281	9,856,318	9,905,599
<b>Total Operating Expenses</b>	<b>40,814,770</b>	<b>42,138,618</b>	<b>43,514,995</b>	<b>44,946,049</b>	<b>46,434,009</b>
<b>Non-Operating Expenses:</b>					
Capital Outlay	352,000	300,000	300,000	300,000	300,000
Board Designated Capital Projects	-	-	-	-	-
Transfers Out	7,625,943	1,800,000	1,800,000	1,800,000	1,800,000
<b>Total Non-Operating Expenses</b>	<b>7,977,943</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>
<b>Total Budgeted Appropriations</b>	<b>48,792,713</b>	<b>44,238,618</b>	<b>45,614,995</b>	<b>47,046,049</b>	<b>48,534,009</b>
Net Change in Fund Balance	(4,270,231)	1,103,101	793,180	455,841	89,582
Beginning Fund Balance/Reserves	8,511,157	3,416,842	3,677,167	3,817,614	3,823,989
Contingency	824,084	842,772	652,725	449,460	464,340
Ending Fund Balance/Reserves	3,416,842	3,677,171	3,817,622	3,823,995	3,449,231

*Note: Ending fund balance for FY 2017 reflects the "adopted budget", and does not match the beginning fund balance for FY 2018, which has been adjusted to reflect subsequent amendments to the adopted budget.*

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

Revenues that grow at a slower rate than the cost of providing services present a real challenge to maintaining financial stability. The FY 2017-18 budget incorporates a number of actions to slow the growth of operating

expenditures. Continuing with this approach has helped to eliminate a long-term, structural deficit of our General Fund budget.

The information presented here will serve as a means of measuring success in implementing solutions. This is a working model based on trends and assumptions. As we work through each budget process, the trends will be updated and the assumptions modified. The model is a very useful budgetary planning tool.

## General Fund Projections

The projections are based on a number of revenue and expenditure assumptions, historical trends and estimates provided by the State of Nevada, and two broad assumptions: first, it is assumed that the current mix and level of services are maintained; and second, that no new major revenue sources are implemented.

General Fund	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Current Revenue</b>					
Property Taxes and Penalties	19,305,214	19,665,282	20,395,155	729,873	3.7%
State Consolidated Taxes	11,253,738	11,516,243	11,650,581	134,338	1.2%
Sales Taxes	10,437	-	-	-	n/a
Licenses & Permits	4,051,917	3,707,900	3,618,600	(89,300)	-2.4%
Gaming	968,139	855,000	965,000	110,000	12.9%
Intergovernmental	1,590,218	1,180,830	1,025,820	(155,010)	-13.1%
Charges for Service	5,029,175	4,476,482	4,487,202	10,720	0.2%
Fines & Forfeitures	1,196,557	1,168,825	1,168,700	(125)	0.0%
Miscellaneous	405,969	217,500	223,000	5,500	2.5%
<b>Total Operating</b>	<b>43,811,364</b>	<b>42,788,062</b>	<b>43,534,058</b>	<b>745,996</b>	<b>1.7%</b>
<b>Non-Operating</b>					
Transfers In	75,000	225,000	988,424	763,424	339.3%
Other Financing Sources	13,158	-	-	-	n/a
<b>Total Current Revenue</b>	<b>88,158</b>	<b>225,000</b>	<b>988,424</b>	<b>763,424</b>	<b>339.3%</b>
<b>Total Resources</b>	<b>43,899,521</b>	<b>43,013,062</b>	<b>44,522,482</b>	<b>1,509,420</b>	<b>3.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	29,749,679	30,838,836	31,104,831	265,995	0.9%
Services & Supplies	9,652,879	8,888,546	9,709,939	821,393	9.2%
<b>Total Operating</b>	<b>39,402,558</b>	<b>39,727,382</b>	<b>40,814,770</b>	<b>1,087,388</b>	<b>2.7%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	550,926	719,540	352,000	(367,540)	-51.1%
Transfers Out	4,550,164	3,035,680	7,625,943	4,590,263	151.2%
<b>Total Non-Operating</b>	<b>5,101,090</b>	<b>3,755,220</b>	<b>7,977,943</b>	<b>4,222,723</b>	<b>112.4%</b>
<b>Total Requirements</b>	<b>44,503,648</b>	<b>43,482,602</b>	<b>48,792,713</b>	<b>5,310,111</b>	<b>12.2%</b>
Net Change in Fund Balance	(604,127)	(469,540)	(4,270,231)	(3,800,691)	809.4%
Beginning Fund Balance/Reserves	11,387,757	8,324,445	8,511,157	186,712	2.2%
Contingency	-	754,069	824,084	70,015	9.3%
Ending Fund Balance/Reserves	10,783,630	7,100,836	3,416,842	(3,683,994)	-51.9%

Assessed Valuation for Douglas County is estimated at \$2,894,489,426 for FY 2017-18 and property tax revenue for Douglas County, Douglas County Redevelopment Agency, and the Towns is estimated at \$31,729,094. Ad valorem property tax revenues are capped at 0.02% growth for the residential, commercial, industrial and multifamily. Property tax revenue growth exceeding the cap is abated. Our forecast assumes an increase of 3.0% in property tax collections in FY 2017-18. Ad valorem property tax revenue growth for fiscal year 2018 through fiscal year 2022 is projected to increase at an average rate of 3.0% annually.



State Consolidated Tax (CTX) revenues are estimated to increase by 1.2% in FY 2017-18. An average growth rate of 2.0% is estimated in future fiscal years. Each component of State Consolidated Tax is outlined as follows.

- ◇ **Basic City County Relief Tax (BCCRT)** – This tax is  $\frac{1}{2}\%$  of the 6.85% statewide sales/use tax rate. In-state sales are distributed to the county where the sale was made and out-of-state sales are distributed to the counties and cities based on a population formula.
- ◇ **Supplemental City-County Relief Tax (SCCRT)** – The SCCRT tax is the County's guaranteed portion of CTX revenue. This revenue is 1.75% of the 6.85% statewide sale/use tax rate and is distributed back to the County based on a statutory distribution formula. The first tier formula factors In and Out of State tax collections, Consumer Pricing Index (CPI), and population. This tax will change depending on the change of the three factors mentioned above, in the prior two fiscal years. Change in SCCRT distribution is the difference in State tax collections or the difference in population and CPI, whichever is the lowest.
- ◇ **Cigarette and Other Tobacco Products Tax Revenue** – This tax made up of 40 mills per cigarette and 30% of other tobacco products manufacturers wholesale price. Of this, 5 mills per cigarette is distributed to eligible local governments (less administrative fee). Cigarette Tax and Liquor Tax revenue is estimated to increase during FY 2017-18.
- ◇ **Liquor Tax Revenue** – This tax is made up of a tax charged by the content volume and other fees. Liquor tax is estimated to increase due to past trends.
- ◇ **Real Property Transfer Tax (RPPT)** – This tax is \$1.95 per every \$500 of value on real property transfers.
- ◇ **Government Services Tax (GST)** – This tax is collected by the Department of Motor Vehicles and is based on the value of motor vehicle at the time of registration. The fee is 10% of lease charges.

Gaming Revenue is estimated to increase by 12.9% in FY 2017-18, a minimal increase of 1.0% average for the next four years. These revenues are based on licensing of machines, not gaming wins or revenue.

Overall Licenses & Permit revenues will incur a 2.4% decrease in FY 2017-18, and continue to increase at an average rate of 2.0% annually. In FY 14-15 the County went through a revision of the liquor license code increased building activity has led to an increase in building permits, which are projected to continue.

Charges for Service will increase by 0.2%, then remain constant at an increase of 2.0% through FY 2020-21.

Fines and Forfeitures revenue are mostly driven by court operations. Fines and Forfeitures anticipated to remain constant for FY 2017-18 and increase at an average of 1.5% annually for FY 2017 - 2021.

Miscellaneous revenue will increase in 2.5% due to increased investment earnings. Interest revenue is the biggest source of revenue in Miscellaneous revenue.

Transfers in will have an increase of 339.3% due to program cost increase associated with Public Guardian.

Personnel Services expense forecast is based on the adjustment of the County's pay grades and corresponding increases to wages as a result of a COLA implementation. Another factor is labor contracts for the three Douglas County labor groups. The County built in a salary adjustment in anticipation of new agreements which includes a merit increase based on performance. Personnel Services expense is budgeted to increase 0.9% for FY 2017-18.

Services and Supplies expense forecast is based on the State impacts passed down to the County for Rural Child Protective Services. Services and Supplies is estimated to have an average minimal increase of 0.5% annually and 10.0% for FY 2017-18.

Capital Outlay and Projects will see a significant decrease in FY 2017-18 amount to 51.1% due to decrease in planned projects in maintenance. Funding for these projects are via various sources including fund reserves. Additionally, the General Fund budget includes funding for the purchase of vehicles for the Sheriff's Department totaling \$305,000 annually for the County Sheriff's department, accounted for in Capital Outlay/Projects.

Please refer to the Capital Budget section for a detailed break-down.

The General Fund budget also includes contingency of 2.0% and a Fund Balance of 8.4% of operating expense.

## The FY 2017-18 Budget

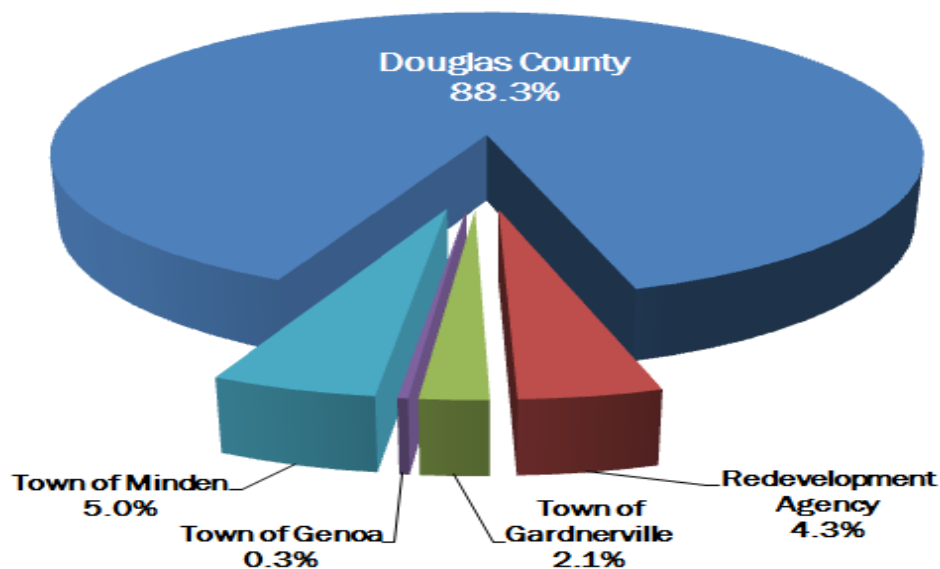
This section provides a general financial overview of the FY 2017-18 Douglas County budget through the use of charts and graphs. The Fund Summaries section provides historical financial information on every fund included in the budget.

### Budget by Agency

(including beginning and ending fund balance/reserves)

Agency Break-down	2017-18 Adopted
Douglas County	163,956,169
Redevelopment Agency	8,046,548
Town of Gardnerville	3,886,947
Town of Genoa	590,766
Town of Minden	9,272,351
<b>Total</b>	<b>185,752,781</b>

Douglas County funds of \$163,956,169, equal to 88.3%, make up the majority of the overall FY 2017-18 budget. Douglas County fund consists of 36 of the 53 total funds comprising of General Fund, Special Revenue Funds, Internal Service Funds, Enterprise Funds, Capital Project Funds and Debt Service Funds.



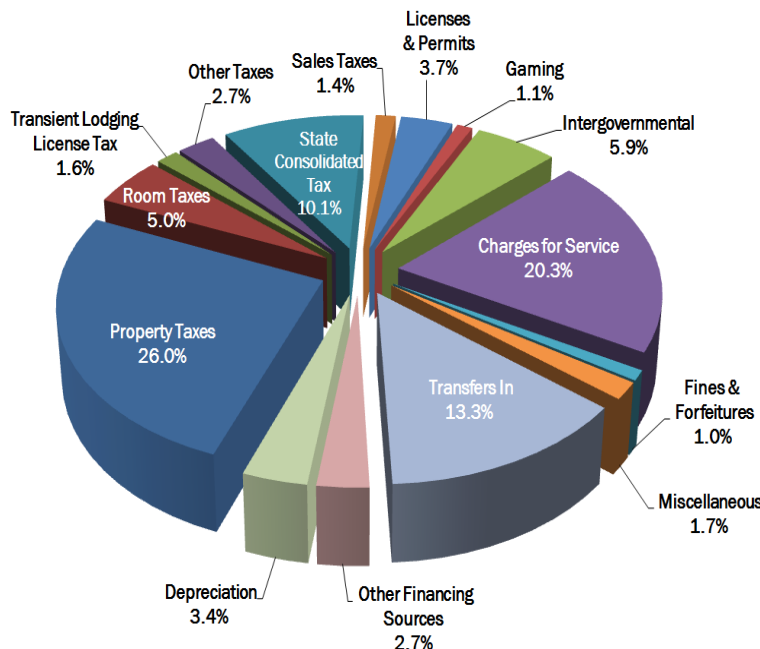
## All Funds

(County, Towns, Redevelopment)

Resources

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

As shown in the table and chart above, the majority of resources available to all funds are composed of Property Taxes (26.0%), Charges for Services (20.3%) and Transfers In (13.3%). Transfers In is amongst the three majority of funding due utilizing General Fund Reserves for Capital Projects.



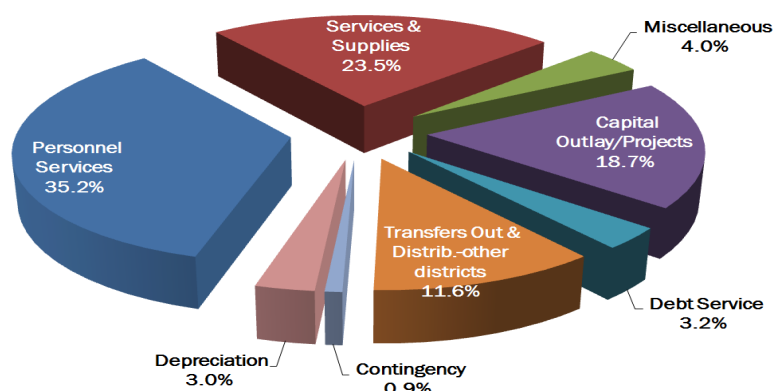
Resources	2017-18 Adopted
Property Taxes	31,729,094
Room Taxes	6,145,193
Transient Lodging License Tax	1,915,384
Other Taxes (Gas/Road/Res.Constr)	3,274,212
State Consolidated Tax	12,310,144
Sales Taxes (P.A.L.S.)	1,739,389
Licenses & Permits	4,521,898
Gaming	1,361,600
Intergovernmental	7,193,831
Charges for Service	24,740,640
Fines & Forfeitures	1,226,492
Miscellaneous	2,076,317
Transfers In	16,280,542
Other Financing Sources	3,355,200
Depreciation	4,207,258
<b>Total Resources</b>	<b>122,077,194</b>

Appropriations

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

The majority costs for all funds are Personnel Services (35.2%), Services and Supplies (23.5%) and Capital Outlay/Projects (18.7%). As the County is a service providing organization, it is natural for Personnel to be the greatest expense. This expense has been steady with a minimal 3.1% increase from prior year. Services and Supplies shows a 5.7% increase from prior year due to increase in contract fees.

Appropriations	2017-18 Adopted
Personnel Services	49,682,690
Services & Supplies	33,188,160
Miscellaneous	5,609,563
Capital Outlay/Projects	26,371,564
Debt Service	4,560,896
Transfers Out & Distrib.-other distri	16,375,131
Contingency	1,242,834
Depreciation	4,262,258
<b>Total Resources</b>	<b>141,293,096</b>



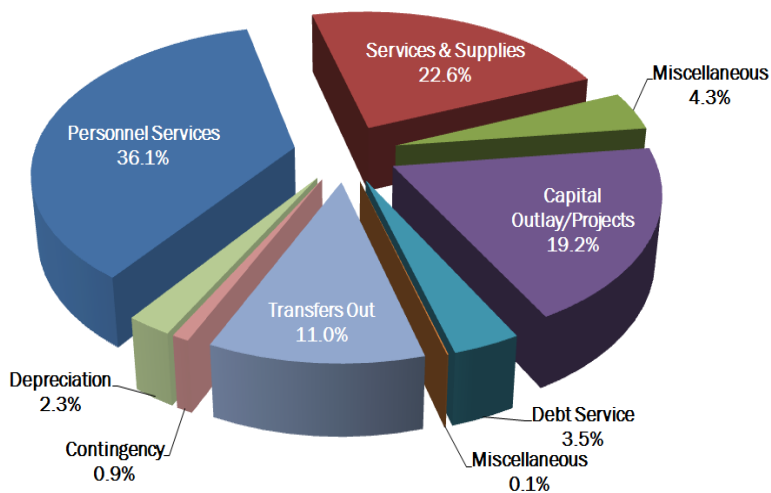
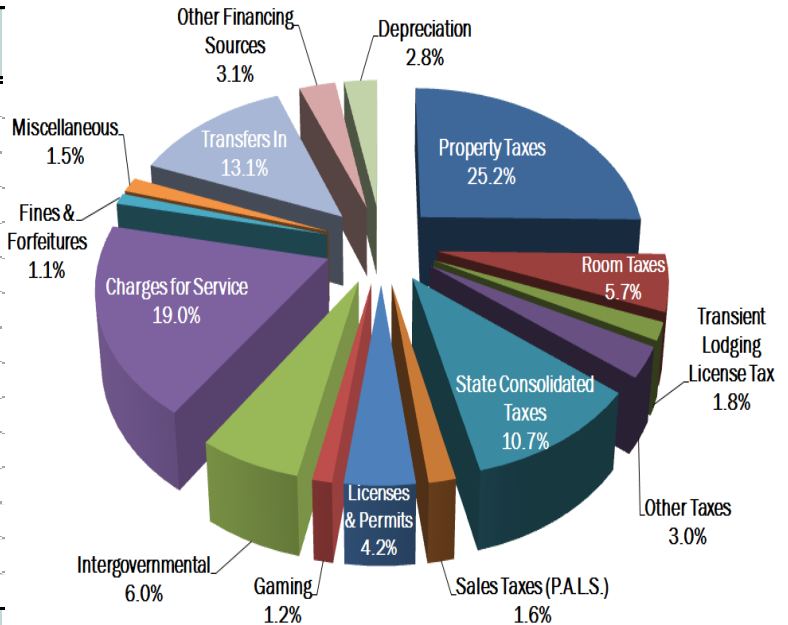
## All County Funds

Resources & Appropriations

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

The County funds are made up of the General Fund, 20 Special Revenue Funds, 3 Internal Service Funds, 5 Enterprise Funds, 6 Capital Project Funds, and 1 Debt Service Fund; totaling 36 funds. The General Fund is the biggest of all these funds contributing \$44,522,482, equivalent to 41.0%, of the total County Funds resources and \$49,616,797 or 38.3% of the expenses.

Resources	2017-18 Adopted
Property Taxes	27,451,172
Room Taxes	6,145,193
Transient Lodging License Tax	1,915,384
Other Taxes (Gas/Road/Res.Constr)	3,274,212
State Consolidated Taxes	11,650,581
Sales Taxes (P.A.L.S.)	1,739,389
Licenses & Permits	4,521,898
Gaming	1,265,000
Intergovernmental	6,559,892
Charges for Service	20,629,570
Fines & Forfeitures	1,226,492
Miscellaneous	1,646,997
Transfers In	14,294,065
Other Financing Sources	3,355,200
Depreciation	3,047,258
<b>Total Resources</b>	<b>108,722,303</b>



Appropriations	2017-18 Adopted
Personnel Services	46,832,891
Services & Supplies	29,262,401
Miscellaneous	5,609,563
Capital Outlay/Projects	24,915,714
Debt Service	4,505,646
Miscellaneous	94,589
Transfers Out	14,294,065
Contingency	1,144,773
Depreciation	3,047,258
<b>Total Resources</b>	<b>129,706,900</b>



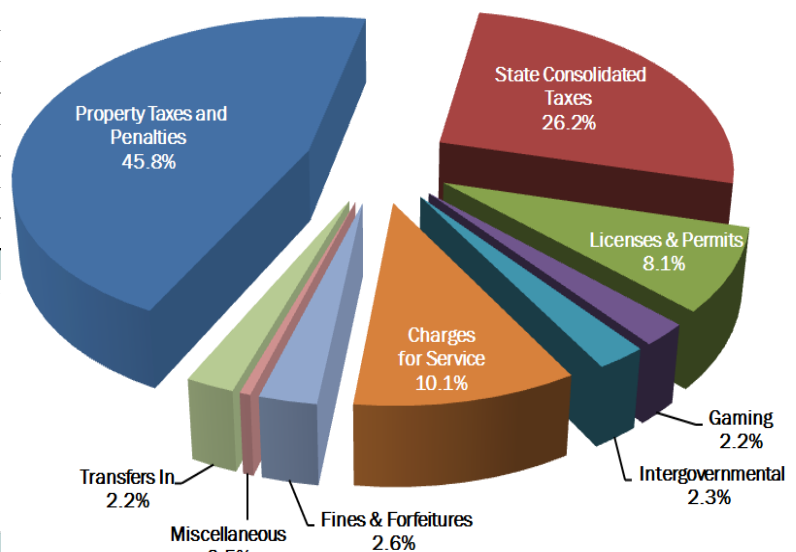
## County General Fund

Resources & Appropriations

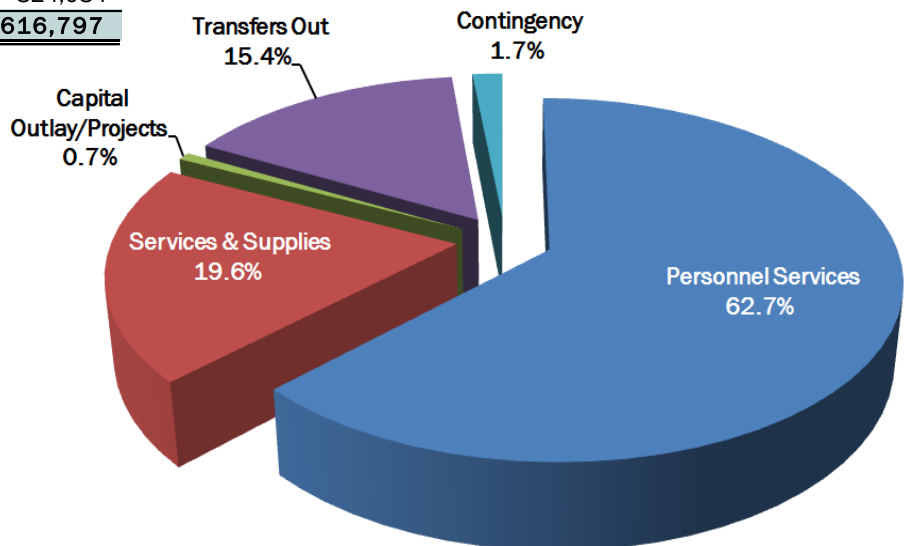
(amounts do not include beginning or ending funds or reserves)

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

Resources	2017-18 Adopted
Property Taxes and Penalties	20,395,155
State Consolidated Taxes	11,650,581
Licenses & Permits	3,618,600
Gaming	965,000
Intergovernmental	1,025,820
Charges for Service	4,487,202
Fines & Forfeitures	1,168,700
Miscellaneous	223,000
Transfers In	988,424
<b>Total Resources</b>	<b>44,522,482</b>



Appropriations	2017-18 Adopted
Personnel Services	31,104,831
Services & Supplies	9,709,939
Capital Outlay/Projects	352,000
Transfers Out	7,625,943
Contingency	824,084
<b>Total Resources</b>	<b>49,616,797</b>



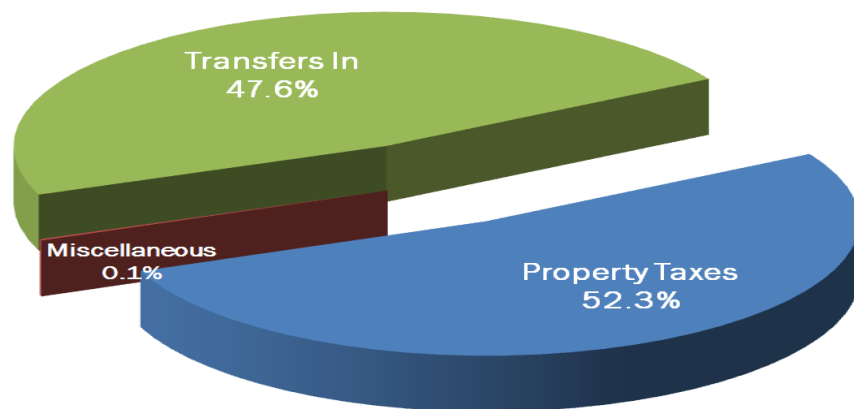
## Redevelopment Agency

### Resources & Appropriations

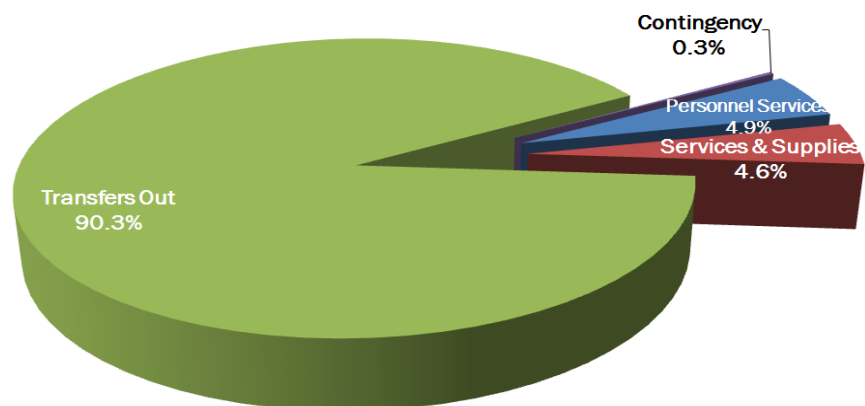
(amounts do not include beginning or ending funds or reserves)

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

Resources	2017-18 Adopted
Property Taxes	2,122,489
Miscellaneous	7,000
Transfers In	1,931,227
<b>Total Resources</b>	<b>4,060,716</b>



Appropriations	2017-18 Adopted
Personnel Services	104,515
Services & Supplies	97,902
Transfers Out	1,931,227
Contingency	5,905
<b>Total Resources</b>	<b>2,139,549</b>



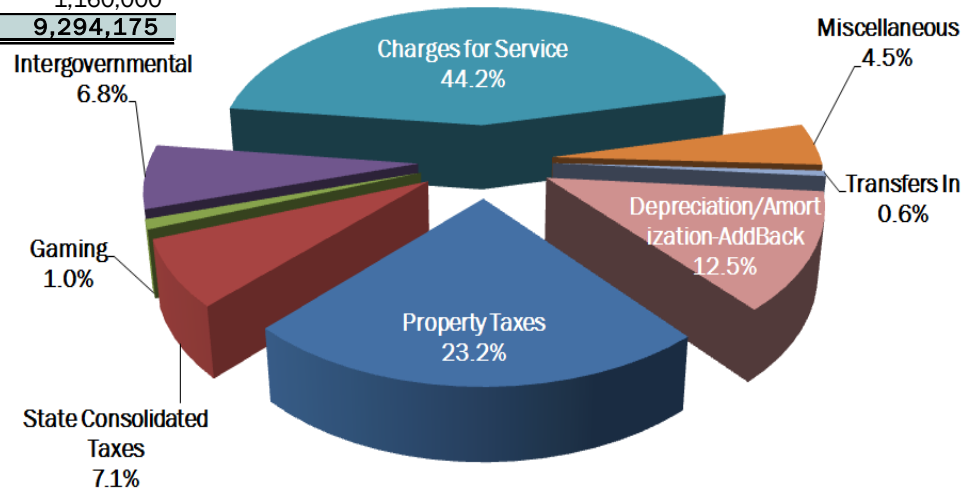
## Town Funds

### Resources

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

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

Resources	2017-18 Adopted
Property Taxes	2,155,433
State Consolidated Taxes	659,563
Gaming	96,600
Intergovernmental	633,939
Charges for Service	4,111,070
Miscellaneous	422,320
Transfers In	55,250
Depreciation/Amort.-AddBack	1,160,000
<b>Total Resources</b>	<b>9,294,175</b>

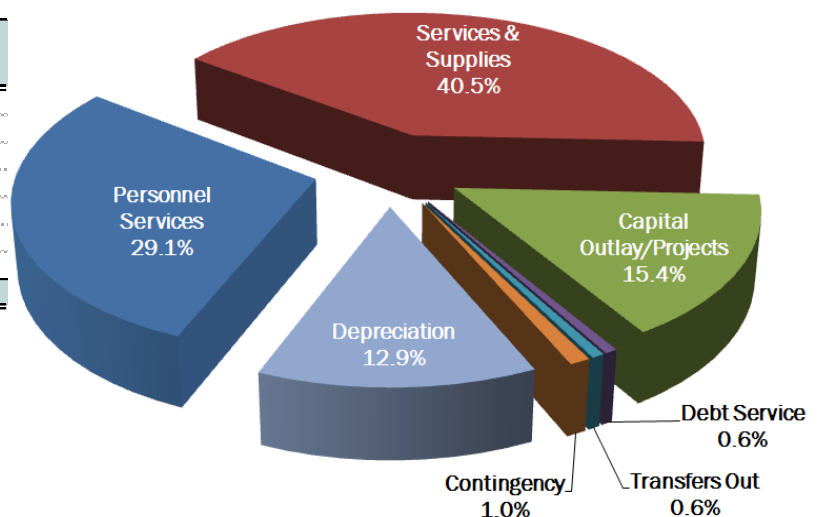


### Appropriations

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

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

Appropriations	2017-18 Adopted
Personnel Services	2,745,284
Services & Supplies	3,827,857
Capital Outlay/Projects	1,455,850
Debt Service	55,250
Transfers Out	55,250
Contingency	92,156
Depreciation	1,215,000
<b>Total Resources</b>	<b>9,446,647</b>



## Douglas County Budget Policies

### Financial Policies

Primary among the responsibilities that Douglas County has to its citizens is the care of public funds and wise management of government finances while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. These financial management policies, designed to ensure the fiscal stability of the Douglas County government, have been designed to provide guidance for the development and administration of the annual operating and capital budgets. These financial policies address revenues, operating budget, capital improvements, and accounting.

#### Financial Objectives

- ◇ Protect the policy-making ability of the County Commissioners by ensuring that important policy decisions are made proactively and are not dictated by financial problems or emergencies.
- ◇ Enhance the policy-making ability of the County Commissioners by providing accurate information on program costs.
- ◇ Assist sound management of the County by providing accurate and timely information on the County's financial condition.
- ◇ Provide sound principles to guide the important decisions of the County Commissioners and of management which have significant fiscal impact.
- ◇ Set forth operational principles which minimize the cost of government and financial risk.
- ◇ Employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of government services fairly, and which provide adequate funds to operate desired programs.
- ◇ Provide essential public facilities and maintain the County's infrastructure.
- ◇ Protect and enhance the county's credit rating and prevent default on any debt issue of the County.
- ◇ Insure the legal use of all county funds through a sound system of administrative policies and internal controls .

#### Achieving Financial Policy Objectives

To achieve and maintain the aforementioned objectives, the Finance Division, at the direction of the County Manager, will conduct an annual analysis of projected financial condition and key financial indicators. This analysis will be presented in the form of regular operating reports, special financial reports, and within the annual Adopted Operating and Capital budget document. This analysis will be reviewed by the County Manager and the County Commissioners prior to and during the budget process.

It is the focus of this analysis to:

- ◇ Identify areas where the County is already reasonably strong in terms of protecting its financial condition;

- ◇ Identify existing or emerging problems in revenue sources, management practices, infrastructure conditions, and future funding needs.
- ◇ Forecast expenditures and revenues for the next 5 years, with consideration given to such external factors as State and Federal actions, economic conditions, and management options based on best practices by other local governments
- ◇ Review management actions taken during the last budget cycle;
- ◇ Review County Commissioner actions taken during the last budget cycle.

Further, the prior year Comprehensive Annual Financial Report, which includes the County's audited financial statements, also serves as a valuable resource to evaluate financial performance.

## Revenue Policies

Statements dealing with taxes and the means whereby the County raises revenue to fund operations.

### Section 1. Fund Balance

- ◇ To maintain the County's credit rating and meet seasonal cash flow needs, the budget shall target a designated ending fund balance of at least 8.3% of estimated annual operating expenditures for the General Fund and Special Revenue fund types. This designated ending fund balance is not an available resource, and shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.
- ◇ For funds other than the General Fund and Special Revenue fund types, the Chief Financial Officer (CFO) shall analyze each fund to determine or verify the appropriate fund balance. The CFO shall take into account cash flow requirements, future capital needs, and significant revenue and expenditure trends as well as reserve policies. The County Commissioners shall amend or approve the recommended appropriate fund balance through adoption of the annual budget.
- ◇ In the event the total fund balance is higher than an appropriate level, the difference may be budgeted for the following types of expenditures and uses:
  - Designated reserves and contingency accounts; see Section 2. Contingency and "Reserves Policy"
  - One-time capital expenditures which do not significantly increase ongoing County costs;
  - Other one-time expenditures such as employee lump sum payments, services, supplies and capital outlay; and
  - Ongoing or new County programs provided such action is considered in the context of Commissioners approved multi-year projections of financially sustainable revenues and expenditures
- ◇ Generally, the fund balance levels are dictated by:
  - Cash flow requirements to support operating expenses;
  - Relative rate stability from year to year for enterprise funds;
  - Susceptibility to emergency or unanticipated expenditure;
  - Credit worthiness and capacity to support debt service requirements;
  - Legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
  - Reliability of outside revenues.



If, at the end of a fiscal year, the fund balance falls below 8.3% of budgeted operating expenditures in the General Fund and Special Revenue fund types, then the County shall develop a plan to restore the fund balance the following fiscal year, but not longer than within the five-year planning period.

## Section 2. Contingency

- ◇ As defined in NRS 354.506, a Contingency account is an account showing assets or other resources which have been appropriated to provide for unforeseen expenditures or anticipated expenditures of an uncertain amount.
- ◇ NRS 354.608 places a limit on the maximum amount that may be appropriated for such a contingency account. The limit is 3% of the money otherwise appropriated to the fund, exclusive of any amounts to be transferred to other funds.
- ◇ Therefore, to meet emergency conditions, the budget shall provide for an appropriated contingency of 1.5% to 3.0% of estimated annual operating expenditures. The General Fund and all Special Revenue fund types shall maintain a contingency. The contingency shall also be exclusive of reserves not anticipated to be readily available for use in emergencies or designated for capital expenditures. Any unused contingency shall be carried forward to the next fiscal year to fund that year's contingency requirement.

Where correction of a fund balance deficit causes the contingency to fall below 1.5% of estimated annual operating expenditures, then the County shall develop a plan to restore the fund balance the following fiscal year, but not longer than within the five-year planning period .

## Section 3. Sources of Revenue

- ◇ The County will strive to develop and maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one revenue source and ensure its ability to provide ongoing services.
- ◇ Restricted revenue shall only be used for the purposes legally permissible. Programs and services funded by restricted revenues will be clearly designated as such.
- ◇ Certain intergovernmental revenues (i.e. State and Federal Grants) shall be used to finance only those capital improvements that are consistent with the capital improvement plan and the County's priorities, and whose ongoing operation and maintenance costs have been included in operating budget forecasts. Intergovernmental revenue or grants that are restricted for specific operating purposes will be expended consistent with those restrictions.

## Section 4. Revenue Collection

- ◇ The County shall manage its revenue collections by actively pursuing collection of all revenues owed to the County using best practices in revenue collection methods as well as legal actions as required.

## Section 5. Fees-Licenses, Permits & Misc. Items

- ◇ All fees for licenses, permits, fines, and other miscellaneous charges other than Parks & Recreation fees shall be set to recover the county's expense in providing the attendant service. These fees shall be reviewed and reported to the Commissioners on a regular basis. Fees regulated by State law shall be set accordingly.

A Revenue Manual listing all such fees and charges of the County shall be maintained by the Finance Division and updated as needed.

- ◇ Fees for the direct costs of containment and cleanup of hazardous materials will be assessed to the responsible party for all hazardous material responses by the County or EF Fire and Paramedic District.
- ◇ Utility user charges for each of the county utilities will be based on the cost of providing the service (i.e., set to fully support the total direct, indirect, and capital costs) and established so that the operating revenues of each utility are at least equal to its operating expenditures, reserves, debt coverage and annual debt service obligations.
- ◇ Staff shall conduct a comprehensive rate review on a regular basis for water, wastewater and any other utility funds for Commissioners review.
- ◇ The Community Services/Park and Recreation Department will strive to recover costs by generating revenues through special programs, special recreation levies, fees, charges and donations. Fees and charges shall be assessed in an equitable manner in accordance with the Department's Programs and Facilities Manual.
- ◇ The Community Services/Park and Recreation Department shall conduct a regular comprehensive review of rates. The Park and Recreation Commission and the Senior Services Advisory Council shall recommend any alterations or adjustments necessary in specific fees and/or charges to reflect service demand changes, and the ability of users to support the demand.
- ◇ Through an aggressive volunteer recruitment program, the Community Services/Park and Recreation Department shall seek to minimize the subsidy required for partial and minimum fee support programs.
- ◇ Solicitation of funds through donations, fund raising events, non-traditional sources, and various other modes shall be encouraged by the Park and Recreation Commission and the Senior Services Advisory Council. Funds donated for any special purpose shall be earmarked for that purpose.

## Section 6. Grants

- ◇ The County shall pursue all grant opportunities; however, before accepting grants, the County will consider the current and future administration, operating requirements and implications of either accepting or rejecting the monies.
- ◇ In reviewing potential awards of grants, the Department Director shall notify the CFO for evaluation of each grant offer and make their recommendation to the County Manager after considering:
  - The amount of the matching funds required and available;
  - In-kind services that are to be provided;
  - Length of grant and consequential disposition of service (i.e., is the County obliged to continue the service after the grant has ended); and
  - The related operating expenses including, administration, record keeping, and auditing expenses
- ◇ The Board of County Commissioners shall approve acceptance of grants. Only grants that have been awarded and accepted by the Board of County Commissioners shall be included in the annual adopted budget. Grants awarded and accepted by the Board of County Commissioners after the adoption of the annual budget may be augmented into the budget by providing notification to Finance.

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

## Section 7. Donations and Bequests

- ◇ Gifts, donations and/or bequests given to the County for the use of any of its departments or divisions and accepted shall be used solely for the purpose intended by the donor. Unrestricted gifts will be expended on the recommendation of the County Manager, Elected Official or related advisory board, if applicable. Gifts of real property or equipment must be approved by the Board of County Commissioners.
- ◇ Gifts and donations will be evaluated to determine what, if any, obligations are to be placed upon the County. Gifts and bequests will be considered as "over and above" basic County appropriations.
- ◇ "Gift Fund" expenditures shall carry the approval of the Elected Official, Department Head, or related advisory board before execution by county staff.
- ◇ Gifts, donations and bequests shall be audited in accordance with County accounting principles.

## Section 8. Federal Funds

- ◇ Federal funds shall be actively sought. The county will use these funds to further the applicable stated national program goal. Because Federal funds are not a guaranteed revenue source and are intended for a specific purpose, they will not be relied upon as an alternative source for ongoing operating funds unless specifically approved.
- ◇ Use of one-time Federal funds should generally be designated for one-time expenditures such as capital improvement projects.
- ◇ Use of Federal funds shall not have a negative effect on the General Fund.

## Section 9. Transfers

- ◇ To the maximum extent, feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or service expenses shall revert to the General Fund's fund balance, unless Commissioners direct the transfer to be used for other purposes.
- ◇ Transfers from the General Fund shall be made quarterly throughout the fiscal year, unless cash flow requirements dictate otherwise.
- ◇ Intra-fund and inter-fund transfers shall follow State of Nevada requirements, as outlined in NRS 354.606 and 354.6117.

## Operating Budget Policy

Statements dealing the expenditures of the operating budget.

### Section 1. Structurally Balanced Budget

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

### Section 2. Pay-As-You-Go

- ◇ The County shall conduct its operations from existing or foreseeable revenue sources. Achieving pay-as-you-go funding requires the following practices: current direct and indirect costs for operations and maintenance will be controlled and will be funded with current revenues. Sound revenue and expenditure forecasts will be prepared annually for all operating funds as part of budget discussions.
- ◇ The County shall prepare a full Cost Allocation & Recovery Plan, compliant with the Federal Office of Management and Budget (OMB) Circular A-87 annually to provide accurate and complete estimates of indirect service costs. The Cost Allocation Plan will be updated annually during budget development.
- ◇ Costs attributable to the mandates of other governmental agencies shall be included in the annual budget.

### Section 3. Budget Performance Reporting

- ◇ The CFO shall submit regular operating reports to the County Manager and Board of County Commissioners comparing actual revenues and expenditures with budgeted revenues and expenditures.
- ◇ Where practical, the County shall develop and employ performance measures to be included in the budget.

**Section 4. Maintenance, Repair & Replacement Goals**

- ◇ As a goal, all equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year. A maintenance and replacement schedule based on this projection will be developed and potential funding sources identified.
- ◇ Replacement of capital outlay items shall be planned to increase efficiency and productivity considering the availability of funds. When possible, replacement plans shall be timed at stable intervals so as not to spend excessively in one year and restrictively in the next

**Section 5. Maintenance of Capital Assets**

- ◇ The budget should provide sufficient funds for the regular repair and maintenance of all Douglas county capital assets. The budget should not be balanced by deferring these expenditures.
- ◇ Future maintenance needs for all new capital facilities will be identified during the Capital Improvement Program process. Significant maintenance and operating cost increases or decreases will be reflected in the five-year financial plan.

**Section 6. Personnel Services**

- ◇ The County shall strive to pay competitive market rates of salaries, wages and benefits to its employees. The funding of competitive market rates will be balanced against the County's ability to fund short and long-term costs and to maintain quality public services.
- ◇ The County shall periodically conduct a comprehensive total compensation survey of public sector employers as necessary and this survey shall be the basis for determining prevailing market rates.
- ◇ The County's work force, measured in FTE (full time equivalent) shall not fluctuate more than 3% annually without corresponding changes in program service levels or scope.
- ◇ In establishing pay rates, a cost analysis of rate increases will be conducted and shall include the effect of such increases on the County's share of related fringe benefits and unfunded liabilities (including non-salary related benefits).
- ◇ Long-term costs of changes in benefit packages shall be estimated and fully disclosed to the county Commissioners before negotiated labor agreements are affirmed.
- ◇ No new personnel should be included in the base budget.

**Section 7. Services & Supplies**

- ◇ In developing the annual operating budget, total departmental Services & Supplies budgets are not to increase from the current year's total adopted budget. If an increase in an account appropriation is needed, departments should reduce a subsequent account's budget by the same amount. Requests to increase the total adopted budget above the prior fiscal year's levels are to be made via a memorandum sent to the County Manager outlining and justifying the request.



## Section 8. Capital Outlay/Projects

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

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

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

<u>Budget Account Name</u>	<u>Budget Account #</u>
Small Equipment Expense	533-802
Small Projects Expense	533-817

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

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

## Section 9. Use of Interest on Investment Earnings

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

## Section 10. Budget Management

The Budget will be managed in accordance to State of Nevada Local Government Budget Act contained in the Nevada Revised Statutes (NRS 354.470-354.626) and in the Nevada Administrative Code (NAC 354.400-354.600).

### Definitions:

- **Budget:** is a plan of financial operation embodying an estimate of proposed expenditures and expenses for a given period and the proposed means of financing them.
- **Budget Functions:** are the following mandatory categories: General Government, Judicial, Public Safety,

Public Works, Sanitation, Health, Welfare, Culture and Recreation, Community Support, Debt Service, Intergovernmental.

- **Budget Augmentation:** is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources to carry out the increased appropriations.
  - **Budget Transfer:** is a procedure for transferring budgeted resources within a function, or between functions, funds or contingency accounts.
- ◇ Department Directors and Elected Officials shall manage their budgets responsibly and be accountable for compliance with NRS 354.626, which requires that no governing body or member thereof, officer, office, department or agency within the County may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated in the budget for that function, with the exception of bond repayments, medium-term obligation repayments and any other long-term contracts expressly authorized by law.”
- ◇ Budget Augmentations: If anticipated resources actually available during a budget period exceed those estimated, the budget may be augmented. Budget Augmentations to increase the appropriations of a fund when actual resources exceed those previously budgeted must be approved by a resolution of the governing body at a regularly scheduled meeting. Budget augmentations become effective upon filing of the resolution with the Department of Taxation. The Finance Division presents budget augmentations to the governing body for approval three times annually, or as necessary.
- ◇ Budget Augmentations for Grants-In-Aid, Gifts or Bequests: Budget Augmentation resulting from grants, gifts or bequests previously approved by the governing body may be approved by Department Directors or Elected Officials designated to administer the budget of that function.
- ◇ Budget Amendments Due to Legislative Action: An amended budget due to legislative actions to increase or decrease the revenues or expenditures of a local government not anticipated in the local government’s final adopted budget, may be filed within 30 days of adjournment of the legislative session with the Department of Taxation.
- ◇ Budget Transfers Within a Function: Transfers within a Function may be approved by the Department Director or Elected Official designated to administer the budget of that function upon consultation with the Finance Division.
- ◇ Budget Transfers Between Functions, Funds or Contingency Accounts: Budget transfers between functions, funds or contingency accounts must be approved by the Governing Body via resolution, at a regularly scheduled meeting and recorded in the official minutes of the meeting.
- ◇ Budget Appropriations: Budget appropriations shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated per NRS 354.620. Exceptions include encumbered budget for carryover purchase orders and/or carryover projects.

### Capital Improvements Policy

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

## Section 1. Capital Improvement Plan

- ◇ A five-year Capital Improvement Plan (CIP) shall be developed and presented annually by staff to the Commissioners. This plan shall contain all capital improvements from all funds and departments of the county. The first year of the plan shall reflect the next year's capital budget.
- ◇ A high priority shall be placed on repair or replacement of capital assets before such items have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purposes.
- ◇ Capital improvements constructed in the County shall be based on construction standards that minimize construction costs, while assuring that accepted useful life and minimum maintenance costs will result.
- ◇ The five-year Capital Improvement Plan includes the following two separate components, which will be budgeted as outlined in the Operating Budget Policy, Section 8., Capital Outlay/Projects:
  - Capital Asset Acquisitions and Projects
  - Major Repair and Maintenance

## **Section 2. Intergovernmental Assistance**

- ◇ Certain intergovernmental revenue (i.e. State and Federal grants), specifically approved for capital projects by the grantor agency, shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operations and maintenance costs have been included in operating budget forecasts.

## **Section 3. Operations and Maintenance Impacts**

- ◇ As a goal, standards of maintenance to adequately protect the County's capital investments shall be developed and periodically updated. The annual budget should be prepared to meet established maintenance schedules.
- ◇ Future operating budget impacts for new capital facilities will be analyzed as part of considering a proposed capital project, in accordance with State law.

## **Section 4. Financing**

- ◇ Within the limitations of existing law, various funding methods may be used to finance capital improvements and acquisitions, including pay-as-you go funding and debt financing when appropriate. Capital improvement projects proposed for inclusion in the budget will be accompanied by a financing plan utilizing appropriate revenue sources, and in accordance with the County's debt management policies.
- ◇ Upon completion of capital projects, the CFO shall certify any unspent funds from the project. The most restrictive project revenues shall be used first so that unused funds will have the fewest restrictions on future use. Unspent capital project funds, except bond funds, shall be returned to their original source. If there are unspent funds from a bond issue, those monies will be allocated according to stipulations in the bond indenture.
- ◇ Interest earnings from capital improvement financing sources shall be separately accounted for within the capital construction fund and will be allocated to capital projects as a funding source through the CIP process unless otherwise dictated by grant or bond requirements .

## Section 5. Capital Improvement Project Management

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

## Procurement Policy

Policies relating to any procurement of supplies, services and equipment

### Section 1. Authority

- ◇ The Nevada Revised Statutes authorizes the Commissioners to “...expend money for any purpose which will provide a substantial benefit to the inhabitants of the County.”
- ◇ The Nevada Revised Statutes assign the responsibility for all procurement actions and the expenditure of such funds to the governing body.
- ◇ The County Manager may, with the approval of the Commissioners, retain such assistants and other employees as are necessary to the proper functioning of his office.
- ◇ Under the Nevada Revised Statutes, the Commissioners may designate “authorized representatives” including the County Manager and such assistants and employees with the authority and responsibility to perform procurement actions.

### Section 2. Purchasing Policy and Practice

- ◇ The Douglas County purchasing function is a decentralized operation in which each department is permitted to purchase the goods and services needed to accomplish its mission in accordance with applicable laws, policies and procedures, and requisite approvals.
- ◇ The Board of County Commissioners have delegated to the County Manager, Department Directors and Elected Officials the authority to manage and administer the purchasing function within established guidelines, policies and state law.

### Section 3. Review and Approvals

- ◇ The expenditure of funds for procurement will be in accordance with County budget policies and procurement policy #300.19
- ◇ The County Manager may approve purchases and contracts up to \$50,000 if funding has already been

approved within the current year's budget. Procurements in excess of \$50,000 must be approved by the Board of County Commissioners.

- ◇ The Commissioners must approve all leases involving County real property and equipment if lease payments exceed \$50,000 over the term of the lease .

### Accounting Policy

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

#### Section 1. Accounting System, Standards, and Financial Reporting

- ◇ The County's accounting and reporting system shall demonstrate the following characteristics:
  - Reliability, accuracy, consistency, timeliness, efficiency, responsiveness
  - Be in conformance with all legal requirements.
- ◇ The County's accounting system and its financial reporting practices shall be maintained in such a way to conform to generally accepted accounting principles (GAAP) and with the requirements of the Governmental Accounting Standards Board (GASB).
- ◇ The County shall provide for an independent annual audit of its financial statements, by a qualified Certified Public Accounting firm. Each annual audit must be concluded and the auditor's report submitted to the governing body no later than five months after the close of the fiscal year.
- ◇ The County shall publish the auditor's report together with the financial statements in a Comprehensive Annual Financial Report prepared within the format and guidelines of the Government Finance Officers Association presented in a public meeting of the governing body held not more than thirty days after the report is submitted to it as required in NRS 354.624. The General Purpose Financial Statements shall include but not be limited to:
  - An explanation of the nature of the reporting entity,
  - A management's discussion of the financial results of the activities conducted by the County,
  - Comparison of actual activity to adopted budget,
  - An explanation of the County's fiscal capacity,
  - Disclosure of short and long term liabilities of the County,
  - Capital assets reporting,
  - Cash policies and compliance reporting, and
  - Accounting policies, controls and management responsibilities,
  - Historical financial, statistical and demographic data.

The County's financial statements receive an unqualified opinion from the independent auditors each year.

- ◇ Accounts receivable due to the County shall be recorded in accordance with GAAP and collection of delinquent accounts pursued in accordance with administrative policies.

#### Section 2. Fund Structure

- ◇ The County shall establish, by Commissioners resolution, and maintain only those funds that are necessary by law and for sound financial administration. Each fund shall be structured and categorized appropriately in a manner consistent with GAAP and GASB standards, to maximize the County's ability to audit, measure and evaluate financial performance.



- ◇ The fund structure will be reviewed annually and recommendations for changes to improve compliance with accounting standards, Commissioners' policies, financial planning, and resource allocation and service delivery by the CFO will be made to the County Manager as necessary.

### Reserve Policy : Existing Reserves

#### Governmental Funds

#### Section 1 . Unappropriated Reserve

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

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

#### Section 2. Board Designated

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

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

#### Section 3. Interfund Loan Reserve

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

**Funds:** General Fund

#### Section 4. Equipment Reserves

- ◇ These reserves are set aside for future equipment replacement. The types of equipment that these reserves may replace include computer-related hardware and software, telephone systems, radios, appliances, HVAC, pumps, etc.

**Funds:** Room Tax Fund, 9-1-1 Fund, County Construction

#### Section 5. Loss Provision Reserves

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

**Funds:** Risk Management Fund

**Section 6. Unemployment Reserves**

- ◇ These reserves are to cover the County in the event of a large-scale reduction in force or an excessive amount, and duration, of paid unemployment benefits.

**Funds:** Risk Management Fund

**Section 7. Unfunded Liabilities Reserve**

- ◇ These reserves are to cover unfunded liabilities, such as pension and other post-employment benefits. The County shall perform analysis of these unfunded liabilities as necessary to determine the appropriate level of reserve.

**Funds:** Risk Management Fund

**Section 8. Operating Reserve**

- ◇ These reserves are established in the County's Internal Service Funds to provide cash flow for operations or to meet decreases in anticipated revenues or increases in service delivery costs.
- For the Risk Management Fund, operating reserves are established to ensure the continuation of risk management programs
  - For the Self Insurance Dental Fund, operating reserves were established to provide a method to keep rates (i.e. monthly charges for County services) stable between rate studies/increases. Reserves are created when rates (charges) generate revenues in excess of expenses and used when rates (charges) generate revenues less than expenses – thus requiring a rate increase.
  - For the Vehicle Maintenance/Motor Pool Fund, operating reserves are established to ensure that adequate funds are available to ensure the County's fleet of vehicles and equipment are properly maintained and the delivery of County services are not interrupted.

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

**Section 9. Vehicle Replacement Reserves**

- ◇ These reserves are established in the County's Vehicle Maintenance/Motor Pool Fund to set aside funding for the replacement of County vehicles. Reserve levels are determined by the planned timing of vehicle replacements with annual charges to funds used to build reserves for future replacement.

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

**Section 10. Bond Reserves**

- ◇ These reserves are comprised of the unspent proceeds of bonds (debt), including related interest earnings. Bond proceeds and the interest earned on these proceeds are maintained in restricted accounts until expended.

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

**Section 11. Extra-ordinary Maintenance Fund Reserves**

- ◇ This reserve is set aside specifically for extraordinary maintenance, repair or improvement of facilities and equipment repairs, maintenance or improvements should not be incurred more than once every five years to maintain operating condition. The Extraordinary Maintenance Fund was established in FY 98-99 under NRS 354-6105.

**Funds:** Extra-ordinary Maintenance Fund

**Section 12. Stabilization Fund Reserves**

- ◇ This reserve is set aside only for expenses incurred because of a natural disaster causing severe damage to property or injury to or the death of persons. The balance in this fund may not exceed 10 percent of the expenditures from the general fund for the previous fiscal year. This reserve was established under NRS 354-6115.

**Funds:** Stabilization Fund

**Section 13. Eastside Reserves**

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

**Funds:** Airport Fund

**Section 14. Parts Tires/ Inventory Reserves**

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

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

### **Debt Management Policy**

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

**Section 1. General Policies**

- ◇ The County will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings. Effective communication will continue with bond-rating agencies concerning the County's overall financial condition.
- ◇ Debt issuance will be utilized by the County only in those cases where public policy, equity and efficient use of limited resources favor debt over cash financing. Decision criteria considered shall include the following:
  - Debt shall be self-supporting whenever possible. Self-supporting is the use of revenue bonds, special

assessments, or other capital improvement charges. This may include dedicated tax revenue approved by the voters.

- Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., ten (10) years or greater.
- Debt shall be issued in such a way so that the term of the financing does not exceed the useful life of the asset.

- ◇ Debt issued for water, sewer and other purposes for which operating and capital needs are supported by user fees shall be in the form of revenue bonds secured by the appropriate user fees. User fees shall be adequate to support operating requirements and revenue bond covenants for each purpose (i.e. water user fees support only water and sewer user fees support only sewer).

## Section 2. Management

- ◇ It shall be the responsibility of the Chief Financial Officer and his/her staff to maintain all necessary files associated with the issuance of county debt to ensure proper accounting, timely payment of debt service and compliance with debt covenants and continuing disclosure requirements.
- ◇ The Chief Financial Officer shall review the fiscal impact of any new debt with the County Manager before Commissioner action to authorize a project involving the issuance of debt. The fiscal impact review should include, at a minimum, an estimate of the debt service to be required at the time of long-term debt issuance and a calculation showing the impact of this additional cost. The fiscal impact review shall provide information on any projected user fee rate increases in the case of revenue bond financing.

## Enterprise Fund Policies

The objective of Douglas County's Enterprise fund policies is to fund and manage enterprise funds within m Douglas County with the full cost (direct and indirect) of providing services supported by each fund.

## Section 1. General Policies

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

## Section 2. Operating Reserve

- ◇ Operating reserves provide a cushion to ensure sufficient working capital to meet daily and periodic expenses. Reserve levels are generally expressed in number of days of cash operating expenses, with the minimum requirement varying with the expected risk of unanticipated needs. The funding level shall be a

minimum of 60 days with a goal of 90 days (25%) of annual O&M expenses.

### Section 3. Capital Project Reserve

- ◇ Capital reserves hold capital-related revenues (such as connection charge revenue), and transfers from the operating fund designated for capital construction projects. The capital reserve is intended to mitigate the impact of unanticipated capital costs on rates. The County's goal is to fund the capital reserve at 2.0% of the total (original) cost of utility capital assets.

### Section 4. Emergency Reserve

- ◇ Emergency reserves provide funding for minor equipment failures. These reserves are not intended to cover the costs of system-wide failures resulting from catastrophic events; a more common practice is to carry insurance for such purposes. The minimum balance will be \$50,000 with a goal of \$75,000.

### Section 5. Debt Proceeds Reserve

- ◇ Debt proceed reserves provide for the unspent proceeds of the debt, including related interest earnings. Debt proceeds and the interest earned on these proceeds will be maintained in restricted accounts until expended.

### Section 6. System Replacement Reserve

- ◇ System replacement reserves (annual depreciation) provide for the replacement of aging and failing infrastructure to ensure sustainability of the system for ongoing operations. Consistent with common industry practice, the County uses depreciation expenses as the benchmark for the appropriate level of funding from rates. Annual depreciation is a non-cash expense intended to recognize the consumption of utility assets over their useful lives. Collecting the amount of annual depreciation expense through rates helps to ensure that existing ratepayers pay for the use of the assets serving them (rate equity), with cash flow funding a portion or all of the eventual replacement of those assets.
- ◇ It is not appropriate to use system replacement funds received from existing customers for system expansion. Funds for the expansion of the system should come from contributed capital from new development, connection fees, assessments or other sources so that those benefiting directly from the improvement contribute the funds for its construction.
- ◇ For all existing assets, the County's goal is to fund system replacement at 20% annually until 100% of annual depreciation expense is funded. Annual depreciation funding for new assets will be 100% from the date of system acquisition or acceptance (notice of completion of offer of dedication).

### Section 7. Debt Service Coverage

- ◇ The coverage test is based on a commitment made by the County when issuing bonds. Annual coverage equal to or above the debt service payment is a requirement of bond issues and some other long-term debt. Failure to comply with minimum annual coverage requirements can lower the County's bond rating and jeopardize its ability to sell revenue bonds in the future. Higher coverage levels can result in more favorable bond terms.
- ◇ The minimum required coverage factor assuming debt financing through the Nevada State bond Bank is 1.0

– meaning no additional cushion above the level of annual debt service is required. However, the County’s goal is to set rates sufficient to maintain a coverage factor of at least 1.23. This practice enhances the County’s creditworthiness and improves its financial position should the County ever require debt financing from selling its own revenue bonds, which typically require a factor around 1.25 to 1.35. Excess revenues generated to meet the internal policy can be used to fund capital projects or to help build other under-funded reserves.

### **Section 8. Rate Making Policy and Procedure**

- ◇ Each year in January the Public Works Director and staff shall present a report to the Douglas County Board of County Commissioners detailing the prior fiscal year’s actual revenues and expenses in each of the enterprise funds. This report shall address the fiscal condition of the fund and make recommendations to the Board for changes in rates to achieve the stated financial policies. Any rate changes shall be heard at public hearing in February of that year with implementation effective July 1 of the new fiscal year.

### **Section 9. General Authority**

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



# County Services

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

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

**Mission Statement**

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

**Organization Chart**

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

**Key**

Unless specified, all the organization charts will follow the key provided below:

-  Electorate
-  Elected Officials
-  Elected Advisory Boards
-  County Manager Directed Departments
-  Divisions
-  Position
-  Direct Reporting Relationship
-  Indirect Reporting Relationship

**Staffing and Budget**

A table of the Department's FY 2017-18 budget, displayed by Division and expense.

**Programs**

Programs offered include all activities performed in each department/division and a brief description.

**Major Accomplishments**

Major accomplishments achieved by the department and/or division during FY 2016-17.

**Strategic Objectives**

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

**Annual Goals**

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

# Elected Offices

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



## COUNTY COMMISSIONERS

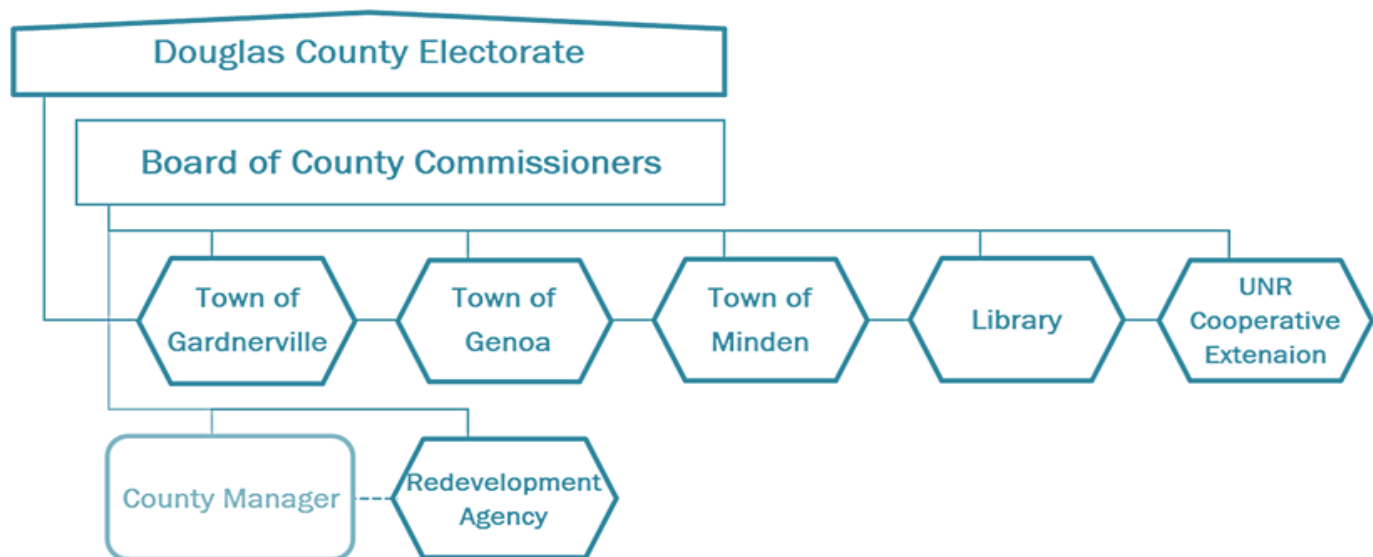
A community to match the scenery!



*Douglas County Board Chairman, Barry Penzel*

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

### Organization Chart



The Board of Commissioners, the governing body of the County, is comprised of five members who are elected at-large by district to serve four-year, overlapping terms. The five members of the Board reside in different districts throughout the County, but are elected at-large and represent the entire County. The Board establishes policies for the County that are implemented by employees under the direction of the County Manager and those working collaboratively with the Board. In addition to its overall County policy making role, the Board Members also serve on a number of local, regional and statewide boards and committees.

**Staffing and Budget**

Staff support for the Board is provided by the County Manager's Office. The General Fund provides full funding for the Board.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
Salaries & Wages	150,551	343,355	192,804	128.1%
Employee Benefits	115,492	87,933	(27,559)	-23.9%
Services & Supplies	249,829	249,829	-	0.0%
<b>Total</b>	<b>\$ 515,872.00</b>	<b>\$ 681,117.00</b>	<b>\$ 165,245.00</b>	<b>32.0%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>0.0%</b>

**Programs Offered**

<b>Legislative Duties</b>	Make policy for the County, determining high-level goals and long-range outcomes through adoption of ordinances and regulations.
<b>Mission, Goals &amp; Objectives</b>	Defines the mission of the County, sets goals and objectives.
<b>Budget Adoption</b>	Annually adopt the County's budget as the main tool for affecting policy.

**Major Accomplishments**

- ◇ Approved multi-year labor contracts.
- ◇ Approved going self-insured for Workers Compensation Insurance.
- ◇ Revised Budget process for FY 17/18 Budget.

**Strategic Objectives**

- ◇ Douglas County's financial stability allows for sustainable planning and maintenance of the County's resources.
- ◇ 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.
- ◇ Douglas County values its employees and develops a workforce that serves and is valued by County citizens.
- ◇ Douglas County will work with partners to ensure the County's Economic Vitality.
- ◇ Douglas County will enhance and improve the provision of public safety and related services.
- ◇ 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

**Annual Goals**

- ◇ Continue to provide policy direction to support departmental goals to achieve County objectives

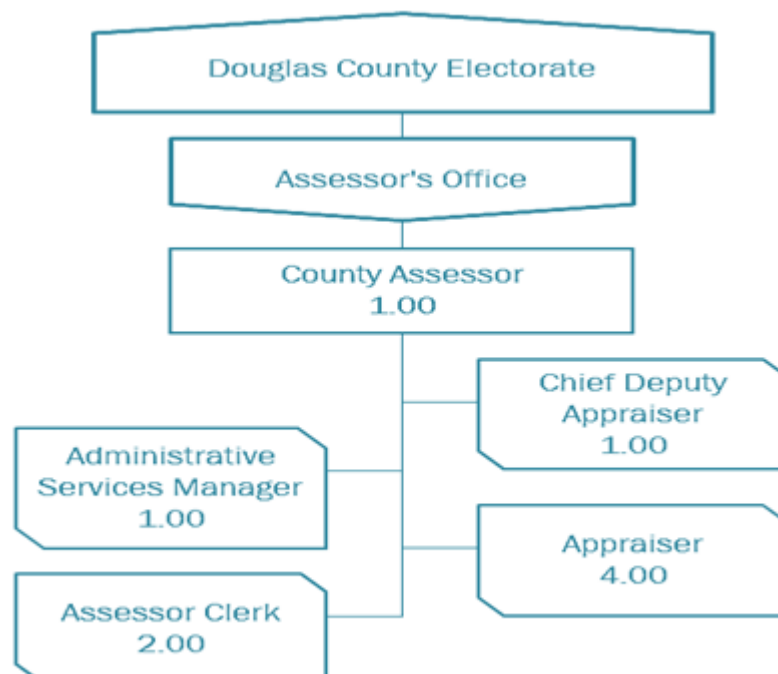
## ASSESSOR'S OFFICE

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



### Organization Chart

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





**Staffing and Budget**

The Assessor is an elected department head. For FY 17-18 there will be 9.00 full-time equivalent staff positions; there is no FTE or position change within the Assessor's office for FY 17-18. The County Assessor's office is funded within the General Fund.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
Salaries & Wages	517,945	542,300	24,355	4.7%
Employee Benefits	261,910	267,057	5,147	2.0%
Services & Supplies	35,900	51,400	15,500	43.2%
<b>Total</b>	<b>\$ 815,755</b>	<b>\$ 860,757</b>	<b>\$ 45,002</b>	<b>5.5%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>0.0%</b>

**Programs Offered**

**Appeals** Prepare and present valuations to the County and State Boards of Equalization. Assist the District Attorney's Office with legal briefs for District Court and Supreme Court appeal hearings.

**Appraiser Certifications** Establish and maintain the educational and certification requirements of the appraisal staff.

**Assessment Roll** Publish Notice of Completion of Assessment Roll

**Equalization** Conform to the statutory equalization requirements to provide statewide uniformity. Provide documentation and testimony to the Nevada Tax Commission detailing compliance.

**Exemptions** Maintain records of Exemptions and valuations thereof including Veterans, Surviving Spouse, Blind, Disability, Low-Income Housing, Charitable, Public Ownership, etc.

**Internet Information** Provide assessment information on the internet. Providing internet service also serves to reduce staffing requirements.

**Office Hours** Maintain office hours of no less than 40 hours per week

**Parceling System; Assessor's Maps** In conjunction with the Geographic Information Systems Department describe and maintain a parceling system for current and new parcels. Maintain a complete and correct set of Assessor's Parcel Maps.

**Personal Property Appraisal** Appraise and bill for taxes all Business Assets, Billboards, Mobile Homes, Aircraft, Leasehold Interests and any other forms of taxable Personal Property.

**Property Appraisal - Improvements**

Appraise for tax purposes the replacement cost of all improvements applying all necessary depreciation and obsolescence. Resultant valuations may not exceed market value. Property types include, but not limited to, Commercial, Industrial, Residential, Casino, Recreational, Subdivision and Restricted Use properties.

**Property Appraisal - Land**

Appraise for tax purposes the full cash value of land based on the actual use of improved land or potential use for vacant land.

**Property Information**

Maintain ownership records of all property for billing and public information purposes.

**Reports**

Prepare reports for use in budgeting and financial planning.

**Valuation Data**

Maintain records of all property sales and transfers in Douglas County.

**Major Accomplishments**

- ◇ Finalized the FY 17-18 assessment roll.
- ◇ Processed and billed approximately 3,250 unsecured accounts for FY 16-17, including commercial accounts, manufactured homes, and aircraft.
- ◇ Prepared and presented information and documentation for appeals of assessed values to the County Board of Equalization.
- ◇ Created computerized drawings and digital photographs based on new construction inspections and valuations.
- ◇ Provided the necessary reports of valuations that are used statewide in the budgeting process.

**Strategic Objectives**

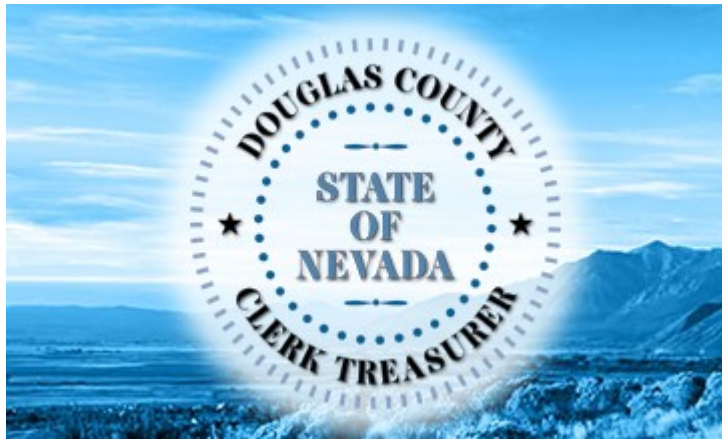
- ◇ Continue to work with our internet providers and the Information Technology Department to upgrade and enhance our technological usage and ability. With the availability of the technology funding we will continue to enhance this component of our office.
- ◇ Continue to look for possible efficiencies to make the office more productive. Our focus is to manage the increased number of parcels and businesses with less staff and other resources.
- ◇ Continue to provide the most updated and accurate information possible with maximum accessibility to the public. This will allow all parties to be able to have current and accurate information with which to make decisions affecting our county vitality efforts.
- ◇ Provide input into the regulatory process to improve assessment administration and implementation and provide input to administrative code hearings to enhance and improve the system.
- ◇ Provide current and accurate databases that become the basis for other county needs such as for the Sheriff, Fire/Paramedic and Dispatch to keep our community safe.

**Annual Goals**

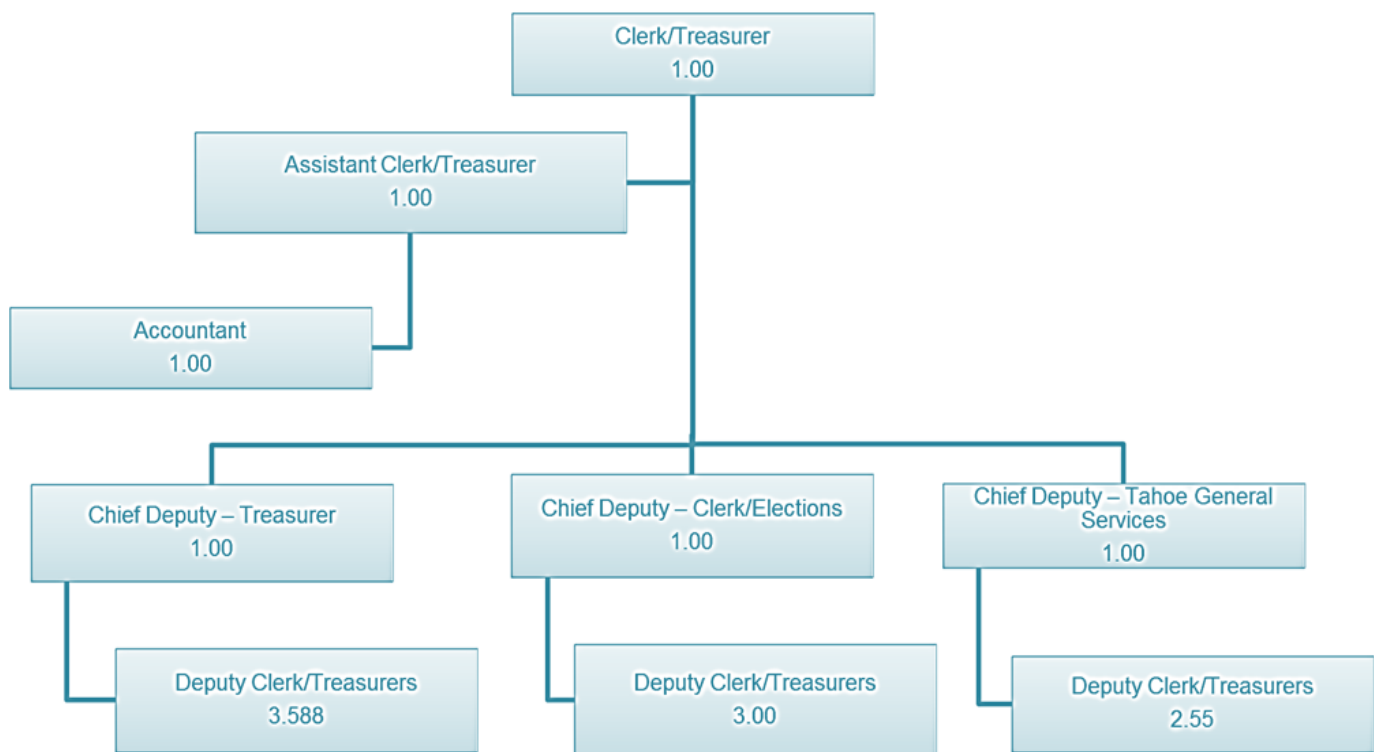
- ◇ Explore any possible options to enhance productivity. Utilize the expertise of other assessor's offices to enhance efficiency and effectiveness.
- ◇ Implement the statutory changes directed by the 2017 Legislature that relate to property assessment.
- ◇ Participate in any hearings as directed by the Nevada Tax Commission to provide input and receive direction for any new administrative code changes.
- ◇ Work with other departments to meet the needs of the County in providing information and databases that have multiple functionality and usage .

## CLERK-TREASURER

*To provide dedicated public service through a synergistic team committed to the highest work standards, achieving excellence, and performing with efficiency.*



### Organization Chart



The Clerk's main office is located in the Historic Old Courthouse' on 1616 8th Street, Minden. Hours of operation are Monday through Friday, 9:00 a.m. to 5:00 p.m. The Clerk's office at Lake Tahoe is open 6 days a week, excluding holidays, for the issuance of marriage licenses.

### Staffing and Budget

The Clerk-Treasurer is an elected position that is chosen by the electorate of Douglas County every four years. The Clerk-Treasurer's Office is comprised of four separate divisions and budgets including the Civil Clerk, Clerk

Elections, Treasurer, and Tahoe General Services. The duties of these divisions vary greatly and are mandated by Federal and State Statutes, County Ordinances and are outlined in the sections below. Additional information is available on the Clerk/Treasurer's website at <http://cltr.co.douglas.nv.us>.

For FY 17-18 there will be 15.14 full-time equivalent staff positions. The Clerk-Treasurer department had a 1.36 FTE increase for the 2017-18 fiscal year. This is attributed to an increase in work house for certain Deputy Clerk/Treasurer positions. The Clerk-Treasurer department is funded within the General Fund.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>CIVIL CLERK</b>				
Salaries & Wages	255,878	268,754	12,876	5.0%
Employee Benefits	119,400	109,103	(10,297)	-8.6%
Services & Supplies	16,130	16,130	-	0.0%
<b>CLERK ELECTIONS</b>				
Salaries & Wages	26,000	25,924	(76)	-0.3%
Employee Benefits	3,900	9,637	5,737	147.1%
Services & Supplies	77,300	77,300	-	0.0%
<b>TAHOE GENERAL SERVICES</b>				
Salaries & Wages	175,915	200,655	24,740	14.1%
Employee Benefits	80,150	81,274	1,124	1.4%
Services & Supplies	7,900	7,900	-	0.0%
<b>TREASURER</b>				
Salaries & Wages	372,249	380,052	7,803	2.1%
Employee Benefits	181,064	170,089	(10,975)	-6.1%
Services & Supplies	74,793	74,793	-	0.0%
<b>Total</b>	<b>\$ 1,390,679</b>	<b>\$ 1,421,611</b>	<b>\$ 30,932</b>	<b>2.2%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>13.78</b>	<b>15.14</b>	<b>1.36</b>	<b>9.9%</b>

## Programs Offered

### - CIVIL CLERK -

**Conduct Elections** Conduct ALL elections for Douglas County residents

**Child Support Collection** Provide collection site outside of court system for payment of court ordered child support payments

**Clerk to Board of Commissioners, Public requests on meetings** Clerk BOCC meetings including workshops and work sessions. Includes preparing agendas with back up information, public information requests and records retention.

**Dog Licenses** Provide satellite site for issuance of dog licenses

**Fictitious Firm Name Filings** Issue FFN's for the County.

<b>Marriage Licenses &amp; Minister Certificates</b>	Issue marriage licenses and certifications of ministers for the County.
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<b>Notary Bonds</b>	Process filings of notaries oaths and bonds
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<b>Outdoor Festival Permits</b>	Coordinate the outdoor festival permit process for the County and present to BOCC for consideration.
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<b>Passport Processing</b>	Process passport applications as an authorized agency for the Federal Government Department of State
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<b>Voter Registration, County &amp; Statewide Database; Candidate Filing</b>	Maintain voter database for Douglas County residents including processing voter applications and updating the database with information from DMV, SOS, other counties and states, vital records, federal government and the Military
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– CLERK ELECTIONS –

<b>Conduct Elections</b>	Conduct ALL elections for Douglas County residents
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<b>Voter Registration, County &amp; Statewide Database; Candidate Filing</b>	Maintain voter database for Douglas County residents including processing voter applications and updating the database with information from DMV, SOS, other counties and states, vital records, federal government and the Military
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– TAHOE GENERAL SERVICES –

<b>DMV Vehicle Title and Registration</b>	Contract with State to perform vehicle title and registration services on behalf of the DMV
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<b>Fingerprinting</b>	Provide fingerprinting services at Lake Tahoe location
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– TREASURER –

<b>County Revenue Collection and Banking Relations</b>	Manage the central revenue collection function for the county including coordinating all bank account reconciliations. Manage banking relationships
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<b>Investments</b>	Manage investments for the County
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<b>Property Tax Billing and Collections</b>	Testing, billing, collection and apportioning property taxes.
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<b>Room Tax Collections</b>	Process room tax payments, delinquencies and correspondence;
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<b>Unclaimed Monies</b>	Process, track, audit and remit unclaimed public funds to correct State entities, 204 accounts
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**Major Accomplishments**

- ◇ Conducted a successful Primary and General Election
- ◇ Reconciled Main bank account
- ◇ Updated Marriage License software from AS400 platform
- ◇ Conducted a yearly tax sale of delinquent property
- ◇ Started to improve and document processes

**Strategic Objectives**

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

**Annual Goals**

- ◇ Plan for and purchase a replacement voting system
- ◇ Selection and plan for purchase for a new property tax system
- ◇ Plan for replacement of the Fictitious Firm Filing system
- ◇ Implement super polling locations for future elections
- ◇ Provide for training of employees

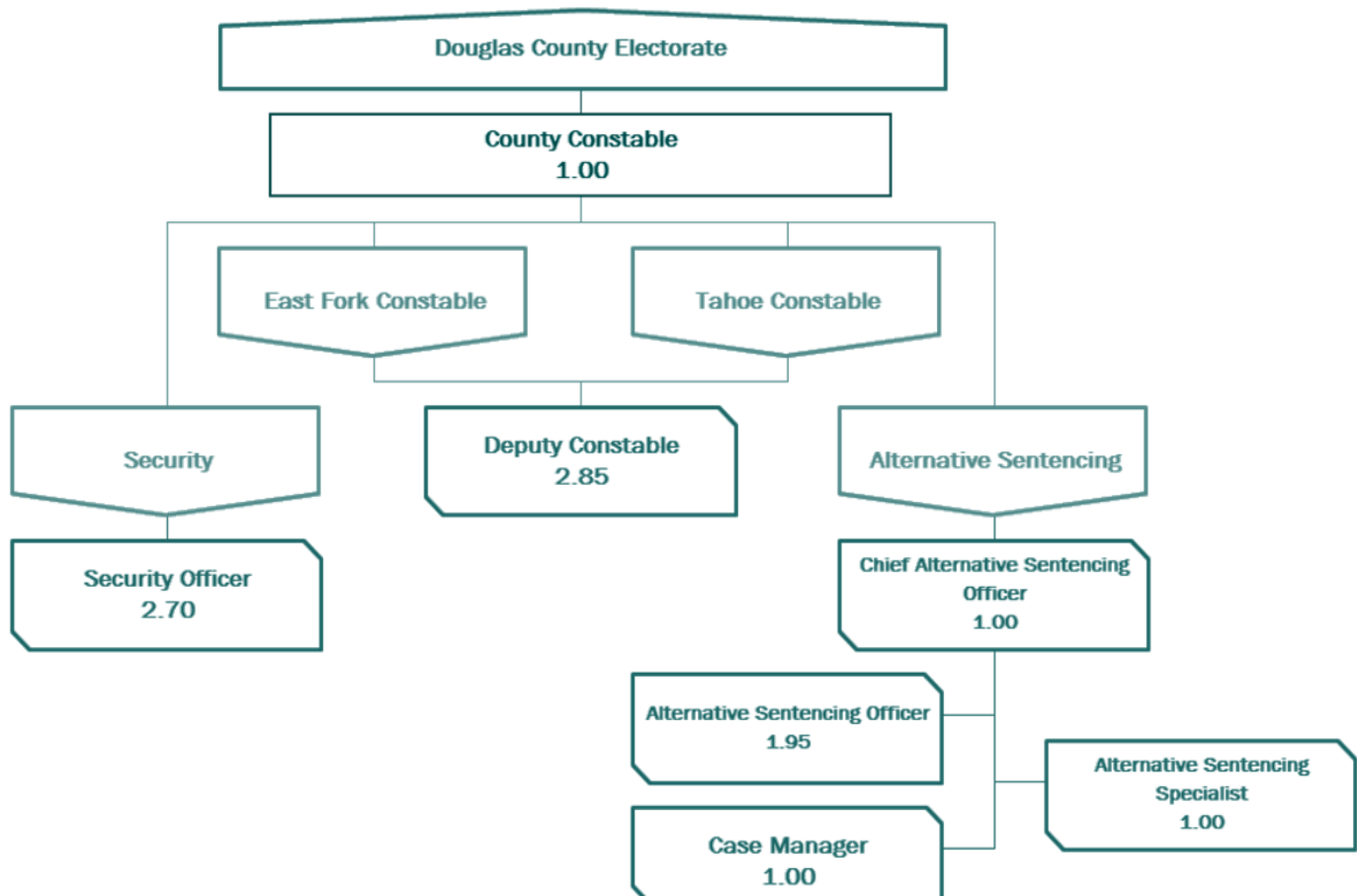
## CONSTABLE

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

**ALTERNATIVE SENTENCING:** To supervise, hold accountable, and allow individuals released on bail awaiting criminal proceedings or convicted of misdemeanor offenses by the Douglas County Judiciary the opportunity of rehabilitation to ensure a safe community.



### Organization Chart



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

### Staffing and Budget

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

For FY 17-18 authorized staffing for the combined Constable's office totals 11.56 FTE. There were no position changes for the Constable for FY 17-18. There is a minor change in the FTE due to rounding, resulting from a new software implementation.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>ALTERNATIVE SENTENCING</b>				
Salaries & Wages	302,117	346,134	44,017	14.6%
Employee Benefits	134,468	135,448	980	0.7%
Services & Supplies	160,792	160,792	-	0.0%
<b>EAST FORK CONSTABLE</b>				
Salaries & Wages	111,395	116,910	5,515	5.0%
Employee Benefits	45,760	42,473	(3,287)	-7.2%
Services & Supplies	1,875	1,875	-	0.0%
<b>SECURITY</b>				
Salaries & Wages	102,977	161,456	58,479	56.8%
Employee Benefits	15,676	19,249	3,573	22.8%
Services & Supplies	1,175	2,360	1,185	100.9%
<b>TAHOE CONSTABLE</b>				
Salaries & Wages	151,042	110,021	(41,021)	-27.2%
Employee Benefits	22,201	14,098	(8,103)	-36.5%
Services & Supplies	2,360	1,175	(1,185)	-50.2%
<b>Total</b>	<b>\$ 1,051,838</b>	<b>\$ 1,111,991</b>	<b>\$ 60,153</b>	<b>5.7%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>11.50</b>	<b>11.50</b>	<b>-</b>	<b>0.0%</b>

### Programs Offered

#### – ALTERNATIVE SENTENCING –

**Administration** Plans, organizes, and manages functions, duties of the department.

**Court Services** Responsible for court interactions, compiles reports, interacts with defendants in court setting, and interviews defendants to access compliance needs.

**Drug/Alcohol Testing** Responsible for collection of urine samples from defendants. Performs in-house drug testing of samples and prepares reports. Responsible for care and maintenance of laboratory equipment.

**Global Positioning Satellite Tracking/  
Residential Confinement/  
Transdermal Alcohol Devices**

Installation of appropriate devices ordered by the court upon the defendants. The defendants are monitored 24/7 for compliance with court conditions.

**Special Victims Response Team (Domestic Violence Program)**

Grant funded .5 position performs pre-trial, pre-sentence, those convicted of domestic violence. Includes initial interview of defendants upon release and installation of global positioning satellite device for tracking. Performs supervision and compliance checks. Program is 24/7 operation; when the part time officer is not available the probation officer and chief probation officer perform the duties. The part time officer does not perform 24/7 monitoring of the defendants while they are assigned on a tracking device due to the restricted work hours.

– EAST FORK CONSTABLE –

**Court Security** Provide court security East Fork Justice Center

**Process Service** Serve all process out of Justice Court

– TAHOE CONSTABLE –

**Court Security** Provide court security Tahoe Justice Center

**Process Service** Serve all process out of Justice Court

– SECURITY –

**Building Security** Provide building security for Courthouse

## Major Accomplishments

### Alternative Sentencing

- ◇ Hired full time officer to assist with field supervision, urine collection, enforcement responsibilities, court attendance and fee collection
- ◇ Developed three-year Memorandum's of Understanding (MOU's) with three outside agencies that utilize the Douglas County Department of Alternative Sentencing drug screening laboratory and established fee schedule for services

- ◇ Chief Probation Officer was nominated by Douglas County Sheriff Ron Pierini and accepted into the Nevada Sheriff's and Chief's Association (NvSCA)
- ◇ Attended and successfully completed State and National Specialty Court Training for all three DCDAS employees who facilitate and manage Specialty Court functions within the department
- ◇ Re-established weekend urine testing of defendants one day per month which increases offender accountability and requires each DCDAS employee to schedule and participate in pairs

### **Strategic Objectives**

#### **Alternative Sentencing**

- ◇ Effectively promote the JustWare management system to each court as an effective system to adequately manage offenders in real time
- ◇ To replace or opt-out of DAS' current contract with Seimen's Laboratories and use Thermo-Fischer as laboratory provider to save money and promote efficiency
- ◇ Research and promote sponsorship for a legislative bill supporting heart/lung benefits for peace officers employed more than five years by local probation departments
- ◇ Officers will flex their weekly schedule to conduct compliance checks during weekends at least one day per month to promote offender compliance and accountability

### **Annual Goals**

#### **Alternative Sentencing**

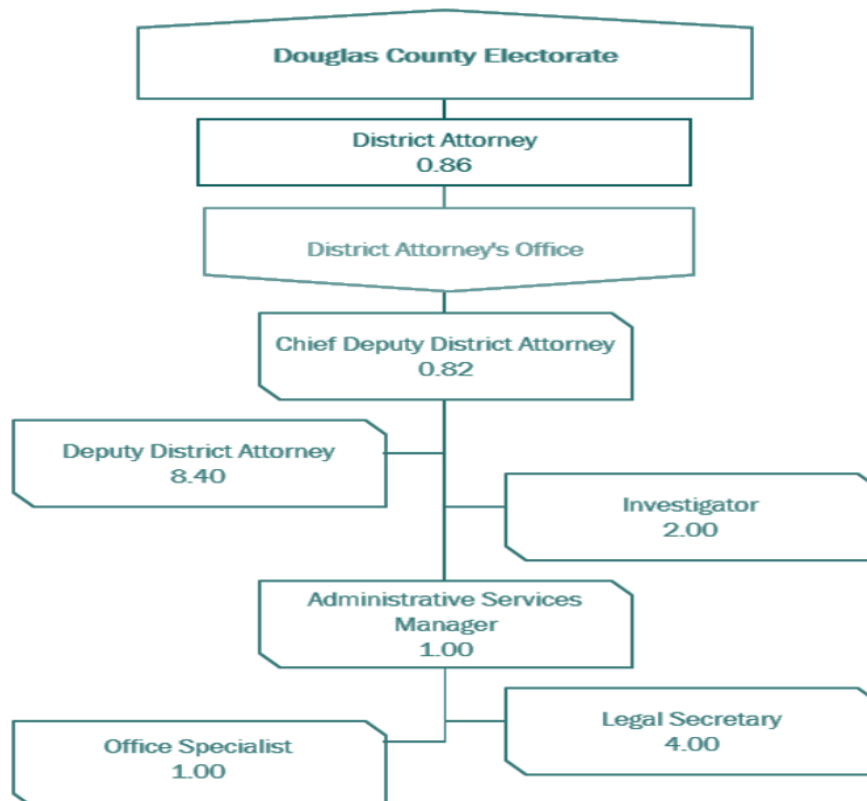
- ◇ Ensure that all field supervision officers are supported with back up at all times while conducting probation compliance checks to enhance officer safety
- ◇ Increase oversight of pretrial and sentenced offenders in the field through efficient scheduling of zone coverage and using swing shifts and working one weekend day each month
- ◇ Explore options for fine or fee remittance for defendants through collection agencies or small claims adjudication
- ◇ Provide training opportunities to enhance officer and support staff methodology to sustain a state-of-the-art skill set

## DISTRICT ATTORNEY'S OFFICE

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



### Organization Chart



The District Attorney's office consists of: (1) A Civil Division which provides legal guidance and support for the Board of County Commissioners, elected officials, departments, and boards and commissions pertinent to conducting the business of Douglas County; (2) A Criminal Division which prosecutes felonies, gross misdemeanor and misdemeanor crimes committed within the jurisdictional boundaries of Douglas County, and; (3) An Investigation Division which provides prosecution support to the Deputy District Attorneys assigned to prosecute crimes committed within the jurisdictional boundaries of Douglas County



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

### Staffing and Budget

The District Attorney (DA) is an elected position. Staffing for the DA's office includes 18.33 full-time equivalent (FTE) staff positions and is funded within the General Fund. There is a decrease in FTE positions from FY 2016-2017 to FY 2017-18 due to the elimination of the Child Support Division as those services are now being provided by the State of Nevada's Child Support Enforcement Program.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>DISTRICT ATTORNEY</b>				
Salaries & Wages	1,399,816	1,521,878	122,062	8.7%
Employee Benefits	612,158	618,475	6,317	1.0%
Services & Supplies	188,152	207,405	19,253	10.2%
<b>CHILD SUPPORT</b>				
Salaries & Wages	202,508	14,326	(188,182)	-92.9%
Employee Benefits	96,591	8,097	(88,494)	-91.6%
Services & Supplies	24,581	-	(24,581)	n/a
<b>Total</b>	<b>\$ 2,523,806</b>	<b>\$ 2,370,181</b>	<b>\$ (153,625)</b>	<b>-6.1%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>22.33</b>	<b>18.08</b>	<b>(4.25)</b>	<b>-19.0%</b>

### Programs Offered

#### - CIVIL -

#### Case Management - DA

Maintain data and cases in Justware; calendaring cases, preparation, scanning and filing of legal documents; assist attorneys in trial/hearing preparation; subpoena and track witnesses; research criminal histories and driving records and obtain certified copies of convictions from other jurisdictions; track the status of all pending civil cases; prepare pleadings for electronic filing with various courts; prepare and maintain pending litigation reports; update the Douglas County code (DCC) as needed; answer telephones and route calls; perform all other general legal secretarial duties.

#### Children Protective Services

Prosecute actions where children are in need of protection as a result of abuse or neglect as required by NRS Chapter 432B.

#### Code Enforcement - District Attorney

Enforce all safety, building and health codes (DCC Title 20).

#### Community Development

Provide legal representation and advice to the Community Development Department on issues related to planning, zoning, and other matters pertaining to Title 20 of the Douglas County Code.

#### Juvenile Proceedings

Prepare for and attend juvenile petition hearings and fact finding hearings pursuant to NRS Chapters 62A et. seq.

<b>Labor Negotiations</b>	Negotiate labor agreements with general employees and public safety personnel to ensure the County remains competitive for skilled and experienced employees while ensuring fiscal responsibility.
<b>County Counsel</b>	Provide legal representation and advice to: Board of County Commissioners; Planning Commission; Airport Master Plan Committee; Emergency Response Committee; Water Conveyance Advisory Committee; Board of Equalization; Redevelopment Agency; and Debt Management Commission. Provide legal services to: Animal Control; Airport; Assessor's Office; Clerk's Office; Community Development; Community Services; China Spring/Aurora Pines; Constable; County Manager; Finance Department; Human Resources; Information Systems; Justice Courts (East Fork and Tahoe); Juvenile Probation; Library; Parks Department; Recorder's Office; Sheriff's Department; Social Services; and Treasurer's Office. Perform other legal duties including researching statutes, ordinances and case law; issuing opinion letters; preparing and/or reviewing contracts, leases and ordinances; preparing and updating the Douglas County Code; handling civil asset forfeiture cases; responding to informal requests for legal advice; handling a large volume of telephone calls and e-mails; provide legislative support; and provide guidance regarding compliance with Nevada's open meeting and ethics in government laws to the County's elected officials and employees.
<b>Litigation</b>	Defend lawsuits against the County and commence litigation to assert the County's legal rights, including appearances before state and federal administrative bodies and participating in state and federal appellate practice as necessary (NRS 252.110(2)).
<b>Nuisance Abatement</b>	Bring all actions on behalf of the County for abatement of nuisances (NRS 252.110(5)).
<b>Other Legal Services</b>	Perform such other duties as required by NRS 252.110(6).
<b>Public Works</b>	Provide legal representation and advice to the Public Works Department on issues related to engineering, water, sewer, roads, facilities, public works projects, etc.
<b>– CRIMINAL –</b>	
<b>Appellate</b>	Perform appellate work, including legal research and drafting of appellate briefs and oral argument before the District Courts, Court of Appeals and the Nevada Supreme Court.
<b>Charge Cases</b>	Prepare Complaints / Information; draw all indictments for Grand Jury when in session (NRS Chapters 171, 172 and 173; NRS 252.110(1)).
<b>Court Hearings</b>	Attend arraignments, bail review and sentencing hearings, and any other calendared matters in District Courts and Justice Courts (NRS 205.090(1) and (2)).
<b>Extradition</b>	Prepare detainers and extraditions (NRS Chapters 178 and 179).
<b>Extraordinary Writs</b>	Prosecute habeas corpus and post conviction relief (NRS Chapter 34).

<b>Pretrial Conferences</b>	Meet and confer with defense attorneys for pretrial conferences and mandatory status conferences pursuant to Court Order; meet and confer with recipients of traffic citations.
<b>Pretrial Motions</b>	Conduct legal research and draft pretrial motions, oppositions (NRS Chapters 174).
<b>Submissions</b>	Review case submissions and arrest reports from multiple law enforcement agencies for the prosecution of all felony, gross misdemeanor and misdemeanor crimes (NRS 252.080).
<b>Trial</b>	Prepare for and conduct traffic trials, bench trials and jury trials, including interviewing and meeting with victims and witnesses (NRS Chapter 175).
<b>Warrants</b>	Prepare arrest warrants and search warrants (NRS Chapters 171 and 179).
<b>On-Call</b>	Perform after hour duties as 'On-Call' deputy district attorney.
<b>– INVESTIGATIONS –</b>	
<b>General Investigations</b>	Conduct interviews, interrogations and general investigations pertaining to charged cases and cases submitted by an outside agency for review for prosecution, including preparing and/or executing search and arrest warrants, responding to crime scenes, identify and collecting of evidence, and preparing investigative reports, assisting in investigating civil liability issues as assigned, and investigating Nevada Equal Rights Commission complaints.
<b>Bad Check Program</b>	Oversee bad check recovery unit program.
<b>Court Testimony</b>	Testify in court as required.
<b>Internal Investigations</b>	Conduct internal investigations of allegations of misconduct by county personnel.
<b>Asset Forfeitures</b>	Assist in asset forfeitures.
<b>Special Victims Response Team (SVRT)</b>	Administer U.S. Department of Justice, Office on Violence Against Women, Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking federal grant program through collaborative effort with the Douglas County Sheriff's Office, Department of Alternative Sentencing, Family Support Council and Partnership of Community Resources, including victim protection services. Note that one FTE is 100% grant funded and therefore is not included in program costs.
<b>Justware Administration</b>	Create and maintain tables, documents, and reports; implement new functions and provide employee training associated with Journal Technologies (formerly New Dawn Technologies) Justware case management system.

### Major Accomplishments

- ◇ Prosecution of 2,787 misdemeanors, 49 gross misdemeanors and 631 felony (non-traffic) criminal cases for an average of 577 cases per prosecutor during calendar year 2016. 2,040 traffic citations were resolved through pre-trial conferences and/or trials.

- ◇ Provided exemplary legal services as county counsel to the Board of County Commissioners, elected county and township officers, county departments and agencies, and successfully defended represented the county in civil litigation cases.
- ◇ Assisted with the financial and operational transition of the East Fork Fire Protection District to a new Fire Board at a significant savings in outside consulting and attorney's fees.
- ◇ Successfully defended the BOCC in a high profile case wherein the Board denied Greenstone's SUP application, Greenstone subsequently filed a Petition for Judicial Review, and following the filing of briefs and oral argument, the County prevailed in the litigation as the Court denied Greenstone's petition.
- ◇ Resolved litigation involving Job's Peak Ranch Community Association, Inc. involving more than \$1,000,000 of infrastructure as the County obtained a dismissal of a lawsuit by plaintiff and the County obtained two parcels of land from the co-defendant.
- ◇ Successfully completed labor negotiations with three labor groups resulting in fiscally conservative, multi-year labor agreements. The negotiations were labor intensive and the County realized significant savings by handling the negotiations through the Civil Division.
- ◇ Saved the County more than \$50,000 in outside legal fees by performing all legal work in-house related to the Redevelopment Agency, including the creation of a new Redevelopment Area at Stateline.
- ◇ Investigations by the Special Victims Response Team (SVRT) continued to increase the safety and well-being of victims of domestic violence, sexual assault and stalking and the SVRT protocols resulted in a high level of offender accountability through convictions.

### **Strategic Objectives**

- ◇ Ensure that the Criminal Division maintains the appropriate standards in charging decisions and case resolution in the midst of an increasing case load.
- ◇ Provide exemplary legal advice, opinions and representation in all matters, and fulfill all the civil statutory responsibilities in a professional manner.
- ◇ Provide exemplary investigations through interactions with the victims and witnesses of crimes, interviews, warrants, victim and witness protection, reports and testimony .

### **Annual Goals**

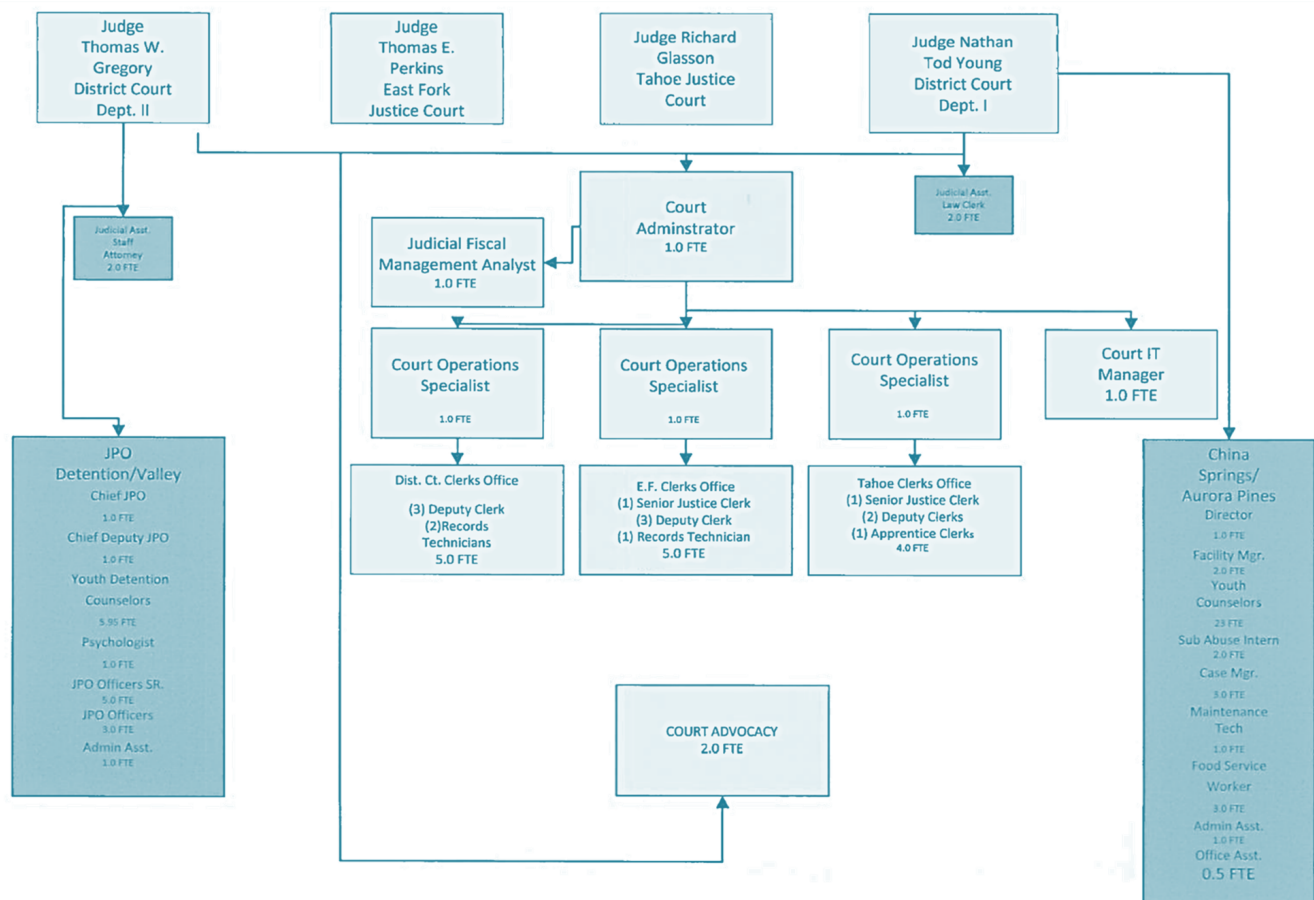
- ◇ Utilizing JustWare case management system, assess the manner in which criminal cases are processed and maximize the time prosecutors have available to devote to high priority cases.
- ◇ Cooperatively work with the various boards, advisory committees and departments to ensure that the County continues to operate in an open and transparent manner and in compliance with Nevada's Open Meeting and Ethics Laws.
- ◇ Prevent, prosecute and end domestic violence and sexual assault through the use of the Special Victims Response Team (SVRT) protocols as a continued coordinated community response.

## EAST FORK & TAHOE TOWNSHIP JUSTICE COURTS

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



### Organization Chart



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

### Staffing and Budget

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

In addition to finding from the General Fund, the Justice Courts have three Justice Court Administrative Assessment Funds which provide revenue for facilities and technology. These fees are collected with fines and held in separate capital accounts. The revenues collected for fines, fees and administrative assessments exceed the budget of each court, although a portion is paid to the State of Nevada and other entities as directed by NES to support their operations. Staffing levels have a direct relationship with the ability of the Justice Courts to collect fines, fees and administrative assessments.

NRS 4.020 requires one justice of the peace for each 34,000 population of a township, or fraction thereof. The population of the East Fork Township has exceeded this number for many years, and the caseload is comparable or more than that of townships in adjacent counties with comparable or larger populations. The Justice Courts have taken an aggressive approach toward combining, consolidating and coordinating their operations when possible, and anticipate that this effort will continue so long as the basic statutory and constitutional functions of these courts are not impaired.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>EAST FORK JUSTICE COURT</b>				
Salaries & Wages	380,080	399,856	19,776	5.2%
Employee Benefits	179,716	169,250	(10,466)	-5.8%
Services & Supplies	66,548	36,725	(29,823)	-44.8%
<b>TAHOE JUSTICE COURT</b>				
Salaries & Wages	335,270	306,232	(29,038)	-8.7%
Employee Benefits	158,611	142,178	(16,433)	-10.4%
Services & Supplies	63,798	36,175	(27,623)	-43.3%
<b>Total</b>	<b>\$ 1,184,023</b>	<b>\$ 1,090,416</b>	<b>\$ (93,607)</b>	<b>-7.9%</b>
<b>Funding Source: General Fund, Justice Court Admin. Assess</b>				
<b>FTE</b>	<b>11.48</b>	<b>11.48</b>	<b>-</b>	<b>0.0%</b>

### Programs Offered

#### – JUSTICE COURT ADMIN ASSESS –

#### General

Used to enhance Court operations. Revenues are received from a specific court assessments, per NRS 176.059



## – EAST FORK JUSTICE COURT –

<b>Civil Court</b>	Receive, manage and adjudicate civil claims; \$10,000 or less
<b>Clerk for Justice Court of Douglas County</b>	Ex Officio Clerk of the Court, receiving; recording; transcribing; indexing, filing, custodian and maintenance of cases and exhibits;
<b>Collect, Receipt &amp; Disburse Bail, Bonds and Restitution</b>	Account Reconciliation, State & County Audits;
<b>Collect, Receipt &amp; Disburse Court Fees &amp; Monies</b>	Collection of Pmts./mail/counter/electronic/balance/audit & publications;
<b>Court Administration</b>	The Justice Court is required by law to strictly manage and account for funds under its control, report statistics to various public agencies, report convictions to various agencies, keep docket entries on the various kinds of cases it handles and manage its records.
<b>Court Docketing &amp; Pleadings</b>	Filing, scanning, maintenance;
<b>Criminal Court 1</b>	Pretrial proceedings and adjudication of misdemeanor offenses, including case management, probable cause determinations, arraignments, bail, appointment of counsel, pre-trial conferences, trials, sentencing and post-sentencing remedies such as fine collections, enforcement of conditions of sentence, and probation revocation proceedings
<b>Criminal Court 2</b>	Pretrial proceedings of felony and gross misdemeanor offenses, including case management, probable cause determinations, arraignments, setting and managing bail, appointment of counsel, pre-trial conferences, preliminary hearings and bindovers to the district court for adjudicatory proceedings
<b>Daily Reconciliation of Bank Deposits</b>	Bank Deposit Reconciliation, State & County Audits;
<b>Evictions &amp; Remedies</b>	Includes evictions and post judgment remedies prescribed by law
<b>Evidence &amp; Exhibits</b>	Maintain up through destruction
<b>Judgments</b>	Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions
<b>Misdemeanor Treatment Specialty Court</b>	A specialty court program that will hold participating defendants accountable for the treatment and the consequences of their conduct. This provides treatment to address the root cause of the criminal activity .

<b>Orders, Writs &amp; Execution thereof</b>	Issuance as required;
<b>Prepares Records for Retention</b>	Prepares records for retention pursuant to State Retention Schedule and NRS.
<b>Protective Orders</b>	Statutory remedies provided for protection from domestic violence, stalking, harassment and aggravated harassment, and for the protection of children
<b>Public &amp; Attorney Inquiries, Phone calls &amp; emails / Public Counter &amp; Help Desk</b>	Varied responds as necessary, CLTR policy.
<b>Record Searches</b>	As requested by Courts, attorneys and the public
<b>Small Claims Court</b>	Receive, manage, adjudicate small claims; \$7,500 or less, by statute; includes issuance of process for execution of judgment
<b>Traffic Court</b>	Inventory, adjudication and reporting of traffic offenses. Includes collections of fines and fees.
<b>Website</b>	Court Calendars, Online public inquiry, reporting, publishing, forms, documents/ database searches
<b>–TAHOE JUSTICE COURT –</b>	
<b>Administrative Functions</b>	The Justice Court is required by law to strictly manage and account for funds under its control, report statistics to various public agencies, report convictions to various agencies, keep docket entries on the various kinds of cases it handles and manage its records.
<b>Civil Court - Tahoe Justice Court</b>	Receive, manage and adjudicate civil claims; \$10,000 or less
<b>Clerk for Justice Court of Douglas County - Tahoe Justice Court</b>	Ex Officio Clerk of the Court, receiving; recording; transcribing; indexing, filing, custodian and maintenance of cases and exhibits;
<b>Collect, Receipt &amp; Disburse Bail, Bonds and Restitution - Tahoe Justice Court</b>	Account Reconciliation, State & County Audits;

**Collect, Receipt &  
Disburse Court  
Fees & Monies -  
Tahoe Justice Court**

Collection of Pmts./mail/counter/electronic/balance/audit & publications;

**Court Docketing &  
Pleadings - Tahoe  
Justice Court**

Filing, scanning, maintenance;

**Criminal Court 1 -  
Tahoe Justice Court**

Pretrial proceedings and adjudication of misdemeanor offenses, including case management, probable cause determinations, arraignments, bail, appointment of counsel, pre-trial conferences, trials, sentencing and post-sentencing remedies such as fine collections, enforcement of conditions of sentence, and probation revocation proceedings

**Criminal Court 2 -  
Tahoe Justice Court**

Pretrial proceedings of felony and gross misdemeanor offenses, including case management, probable cause determinations, arraignments, setting and managing bail, appointment of counsel, pre-trial conferences, preliminary hearings and bindovers to the district court for adjudicatory proceedings

## Major Accomplishments

### East Fork Justice Court

- ◇ Implemented Mediation Program for small claims, protective orders, and contested civil actions, in a joint project with the Tahoe Justice Court.
- ◇ Achieved grant funding and doubled the State targeted client population for misdemeanor treatment court
- ◇ Remodeled courtroom with Administrative Assessment funding
- ◇ Achieved State Certification of Uniform System for Judicial Records Reporting
- ◇ Implemented data driven pretrial risk assessment program in cooperation with the Sheriff's Office and Tahoe Justice Court
- ◇ Developed new physical plan and began development of cost analysis and alternate funding mechanisms for Justice Law Enforcement Center expansion

### Tahoe Justice Court

- ◇ Implemented data driven pretrial risk assessment program in cooperation with the Sheriff's Office and the East Fork Justice Court
- ◇ Brought staffing levels up to minimum standard
- ◇ Developed cross training policy and implemented cross training and continued education
- ◇ Updated website and implemented web payment system

**Strategic Objectives****East Fork Justice Court**

- ◇ Remodel public access to clerks office including front counter remodel. Continue with remodel of court room to increase seating and efficiencies.
- ◇ Create a uni-directional data exchange for data sharing from the Douglas Spillman database to the Douglas Courts JustWare Database.
- ◇ Continue managing the newly implemented Specialty Court for sobriety for alcohol and drug addicted offenders.
- ◇ Plan for development and funding of the expansion of the Judicial/Law enforcement Complex for the Courts, DA and Constable
- ◇ Work with District Court to develop plan for mental health court for mentally ill offenders.
- ◇ Plan and execute the development of a second courtroom for the justice court, specialty courts and special masters.

**Tahoe Justice Court**

- ◇ Continuous evaluation and communicating the effectiveness of the collaborative courts.
- ◇ Expand and enhance interactions with justice partners, attorneys, and within the court. Electronically share all case information as permitted by NRS.
- ◇ Enhance existing policy forums with justice partners. Enhance efficient and beneficial use of court services.
- ◇ Plan for development and funding of the expansion of the Judicial/Law enforcement Complex for the Courts, DA and Constable
- ◇ Remodel courtroom to increase seating and efficiencies.

**Annual Goals****East Fork Justice Court**

- ◇ Continue working to implement strategic changes to the JustWare system. Upgrading to Version 6, upgrading new technologies to create efficient workflow.
- ◇ Complete digital interface with the Judicial Partners.
- ◇ Cross Train Staff and continue JustWare training at all levels.
- ◇ Update Law Library with forms for the public and update website with forms for Justice Court Documents.
- ◇ Complete digital interface with Brazos for automatic ticket entry.

**Tahoe Justice Court**

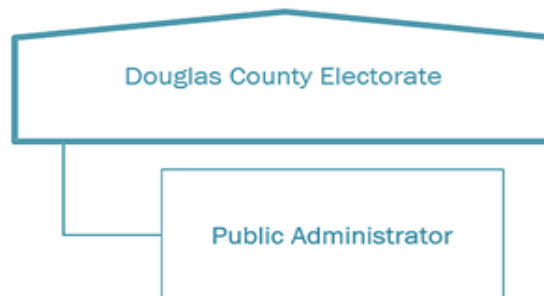
- ◇ Develop electronic data exchanges with county and state justice partners and improve visibility and flow of case information between justice partners.
- ◇ Implement new and expanded processes and technical innovations. Actively pursue new programs.
- ◇ Cross train staff.
- ◇ Update website with forms for Justice Court Documents.
- ◇ Prepare and implement records retention/destruction policies pursuant to NRS and State retention policies.

## PUBLIC ADMINISTRATOR

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



### Organization Chart



### Staffing and Budget

The Public Administrator is an elected official and receives associated County benefits. The pay, as provided for in Nevada Revised Statutes, is a tiered percentage of the estate, when there are funds available. There is a decrease in the FTE count for the Public Administrator department because In January 2016, the Public Administrator and Public Guardian positions were separated and are no longer one position. The Public Guardian now reports to the Board of County Commissioners through the County Manager.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
Employee Benefits	19,000	-	(19,000)	n/a
Services & Supplies	3,990	4,990	1,000	25.1%
<b>Total</b>	<b>\$ 22,990</b>	<b>\$ 4,990</b>	<b>\$ (18,000)</b>	<b>-78.3%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>1.00</b>	<b>-</b>	<b>(1.00)</b>	<b>n/a</b>



**Major Accomplishments**

- ◇ The Public Administrator provided various related estate services for 26 clients.
- ◇ Some or all of the following services are provided with each estate:
  - Worked with DCSO and various funeral homes/ cemeteries
  - Gained control of assets including real and personal property such as bank accounts, investments, vehicles, contents of homes, etc., selling homes and property as appropriate; provide cleanup if necessary.
  - Attend court hearings and prepare required reports
  - Communicated with family and friends who were involved

**Strategic Objectives**

- ◇ Protect the assets of each estate
- ◇ Assure each estate is managed properly
- ◇ Communicate with family members and friends when applicable
- ◇ Work with DCSO and funeral homes
- ◇ Report to the Court in a timely manner
- ◇ Routine communication with contracted attorney

**Annual Goals**

- ◇ Timely completion and filing of court reports for each estate
- ◇ Assure all assets are protected
- ◇ Open communication with family members and friends

*The Recorder's Office is mandated by NRS 247 to record all documents defined by state statute and to make them available for public inspection. It is the mission of the Recorder's Office to provide customers and users with prompt and courteous service in recording, researching, and retrieving records using responsive, well-trained people and updated technology.*



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graph TD; A[Douglas County Electorate] --> B[County Recorder 1.00]; B --> C[Recorder]; B --> D[Records Management]; C --> E[Recording Supervisor 1.00]; C --> F[Deputy Recording Clerk 3.25]; D --> G[Records Management Clerk 1.00]; D --> H[Records Management Supervisor 1.00];
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The organizational chart for Douglas County, Colorado, is structured as follows:

- Douglas County Electorate** (Top Level)
  - County Recorder 1.00** (Second Level)
    - Recorder** (Third Level)
      - Recording Supervisor 1.00** (Fourth Level)
      - Deputy Recording Clerk 3.25** (Fourth Level)
    - Records Management** (Third Level)
      - Records Management Clerk 1.00** (Fourth Level)
      - Records Management Supervisor 1.00** (Fourth Level)

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**Staffing and Budget**

The County Recorder is an elected position. The Recorder's office is comprised of the Recorder and Records Management Divisions. The Recorder's office is funded within the General Fund. Approved personnel for the combined divisions is 7.25, no change from prior fiscal year.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>RECORDER</b>				
Salaries & Wages	271,977	287,784	15,807	5.8%
Employee Benefits	147,252	140,043	(7,209)	-4.9%
Services & Supplies	17,910	17,910	-	0.0%
<b>RECORDS MANAGEMENT</b>				
Salaries & Wages	91,626	96,111	4,485	4.9%
Employee Benefits	41,791	47,557	5,766	13.8%
Services & Supplies	32,945	32,945	-	0.0%
<b>Total</b>	<b>\$ 603,501</b>	<b>\$ 622,350</b>	<b>\$ 18,849</b>	<b>3.1%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>7.25</b>	<b>7.25</b>	<b>-</b>	<b>0.0%</b>

**Programs Offered****– RECORDER –**

**Customer Service & Public inspection** Arrange and provide indexes to facilitate inspection of documents by the public in the Recorder's office and on the website. Assist public with viewing apparatus.

**Document Recording (Review of documents, E-record, Collection & Disposition of fees, Real Property Transfer Tax)** Record each document in the order in which it is received; maintenance and public inspection of records of transactions. Uniform Real Property Electronic Recording Act - Review and record documents submitted electronically. Prepare daily and monthly reports of fees collected for submittal to County and State of Nevada. Audit for State of Nevada Taxation Dept. collection of RPTT, allocation of revenue, and analysis of appropriateness of fees collected

**Marriage Certificates (Record & Retrieve)** Recording of marriage license, replacement, corrections, and reproduction of certified abstracts.

**Redaction & Website Mgmt.** Documents that are recorded January 1, 2007 forward must have all personal information redacted. If images are available on the website, they must have all personal information redacted regardless of recording date.

**Sale of public documents** Provide paper copy or digital image of recorded documents upon request from nationwide public. Original document Return.

## – RECORDS MANAGEMENT –

<b>Public Records disposition</b>	Work with department staff to ensure comprehension of and compliance with state retention schedules. On-site secure shredding of public records that have fulfilled their retention.
<b>Public Records Document Imaging</b>	Prepare, scan, validate, index and export public records to current electronic document management system (ApplicationXtender). Administer settings and permissions to maintain appropriate secure access to public records.
<b>Public Records storage &amp; retrieval</b>	Upon custodial department request, pick up, inventory, and store records at Records Center, as well as maintain, retrieve and deliver records to the department as needed.

Major Accomplishments**Recorder**

- ◇ Completed the conversion of marriage data from Clerk's office to the recording software application for marriage licensing in Recorder's office.
- ◇ Completed indexing two years of marriage license data for the time period of 1959 and 1960.
- ◇ Completed the indexing of historical data for all documents recorded in 1978 and first two months of 1977, allowing for release of the index and images to the Recorder's website for public viewing.
- ◇ Completed the rescan of historical deeds dated 1860 through 1959 at 200 pixel allowing for enhanced images being available for the public.

**Records Management**

- ◇ Incorporated new records system, Versatile Professional by Zasio, which included installation of software and editing of inventory data imported from spreadsheet inventories.
- ◇ Introduced web level records access, Web Professional by Zasio, so departments can access information about their stored records on the internet, and trained department staff to use the system.
- ◇ Initiated scanning project: Board of County Commissioner's Meeting minutes, 2004-2008.
- ◇ Completed scanning EFJC 2007 Criminal cases.
- ◇ Created intranet page for Records Managements, providing information and links to county departments.

Strategic Objectives**Recorder**

- ◇ Provide access to all deed record indexes and images online to the public on the Recorder's website for time period 1860 through present date.
- ◇ Provide access to all marriage license indexes online to the public on the website for time period of

1900 through present date.

- ◇ Continuous preservation & digitization of all documents recorded which includes old books, microfilm and digitized copies.

### Records Management

- ◇ Utilize warehouse space efficiently by any means possible.
- ◇ Find and apply potential efficiencies in areas of records management.
- ◇ Seek interaction with DC departments to address issues of records life cycle management.
- ◇ Seek staff training opportunities to keep abreast of industry changes & best practices.
- ◇ Seek compliance with state and federal laws and regulations and industry best practices.

### Annual Goals

#### Recorder

- ◇ Indexing of marriage license data for the time period of 1950-1958, increasing searching parameters for the public on the website.
- ◇ Continuous indexing of historical data recorded 1972-1977 to current recording system allowing for access to index & images on website.
- ◇ Adding search parameters of Section, Township & Range to recorded maps that are available on website.
- ◇ Index historical indexes & images under Miscellaneous records & Agreements records 1863-1959.

### Records Management

- ◇ Continue scanning Commissioner's Minutes & Addenda, 1995-2003; destroy paper.
- ◇ Using Versatile Professional software, develop retention rules relating to Douglas County records series.
- ◇ Seek approval from Douglas County Commissioners for Resolution of Adoption of Local Government Records Retention Schedules in accordance with the Local Government Records Management Program Manual (2016).
- ◇ Review and revise Records and Information Management policies and procedures in light of current practices, taking into account new Zasio Versatile Professional program.

## SHERIFF'S OFFICE

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



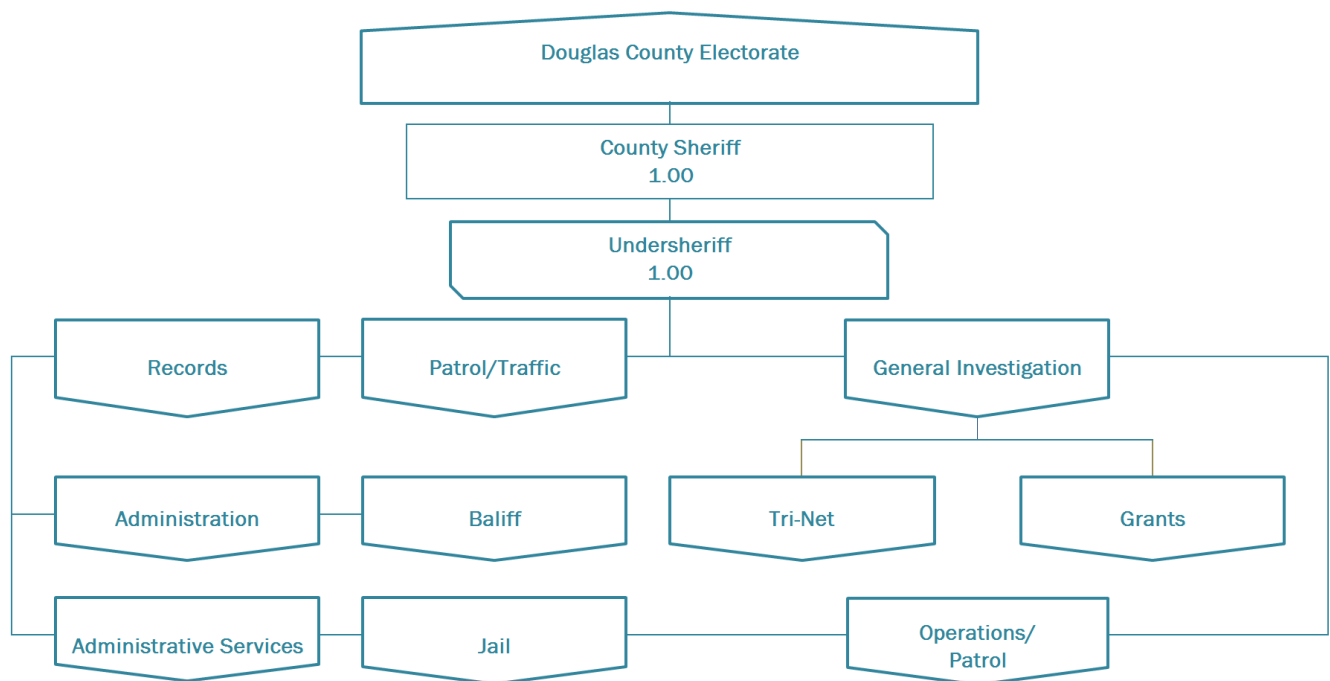
The Douglas County Sheriff's Office serves as the County's only local law enforcement agency. Our motto of "A Tradition of Service" represents our employee's commitment to serve the citizens of Douglas County and to those who visit. Youth educational programs such as D.A.R.E. (Drug Awareness Resistance Education), G.R.E.A.T. (Gang Resistance Education and Training) and Law Enforcement Explorers remain distinct priorities with our agency.

Sheriff's SWAT, Crisis Negotiation Team, Bomb Squad, K-9, Motors, Boat Patrol and School Safety Intervention Teams are just a few of the many specialized opportunities that are made available to employees.

The Jail Division is committed to upholding the public trust and fulfilling our mission by:

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



Organization Chart

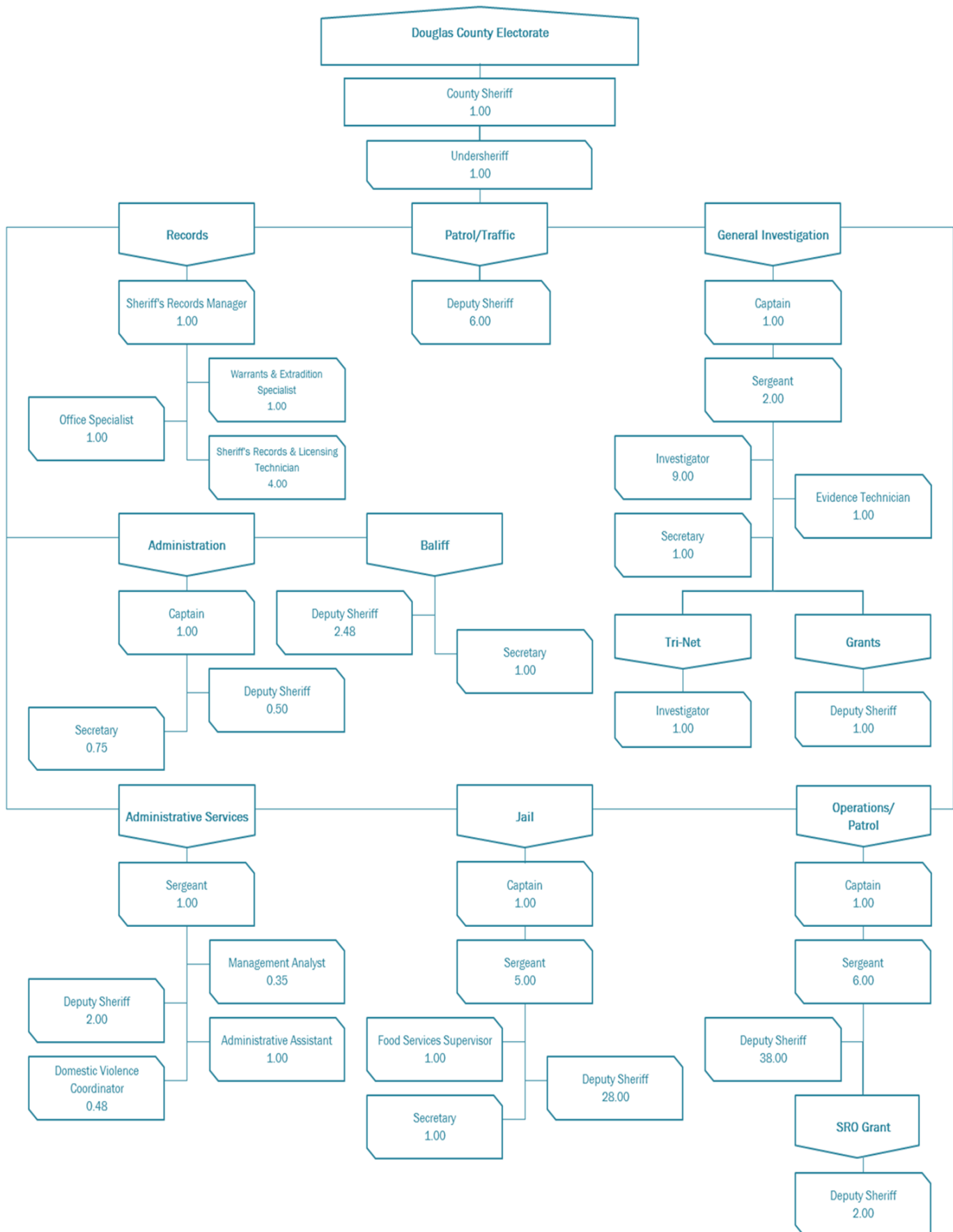
The County Sheriff is an elected position and oversees all of the Sheriff's Divisions. The Sheriff's Office is comprised of the following divisions: Administration, Administrative Services, Bailiff, COPS Grant, General Investigation, Grants, Jail, Operations-Patrol, Patrol-Traffic, Records and Tri-Net. The citizens of Douglas County elect a sheriff every four years. The Chief Operating Officer is Undersheriff Paul Howell. He is directly responsible to the Sheriff. Undersheriff Paul Howell oversees the Operations Bureau consisting of the Patrol Division and Investigation Division and the Administrative Services Bureau consisting of the Administrative Division and the Jail Division.

County Sheriff Ron Pierini is the elected official. The citizens of Douglas County elect a sheriff every four years. The Chief Operating Officer is Undersheriff Paul Howell. He is directly responsible to the Sheriff. Undersheriff Paul Howell oversees the Operations Bureau consisting of the Patrol Division and Investigation Division and the Administrative Services Bureau consisting of the Administrative Division and the Jail Division. Captain Daniel Coverley is the current Division Commander of the Administrative Division and oversees all administrative programs and staff. Karis Drake is the current Manager of the Sheriff's Records division and oversees all staff and programs for this division. Captain James Halsey oversees the Jail Division and all 34 staff and programs. Captain Daniel Britton oversees the General Investigation Division and staff of the Sheriff's Department. Captain Joseph Duffy is the current Division Commander of the Patrol Division staff and programs.

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

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

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



**Staffing and Budget**

The Sheriff's office is funded within the General Fund. The FY 17-18 budget for the combined Sheriff's Office is \$16,497,461; a minor increase of 1.01 FTE, as a result of an addition of one Deputy Sheriff in the Jail Division,

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>ADMINISTRATION</b>				
Salaries & Wages	403,186	418,494	15,308	3.8%
Employee Benefits	250,168	234,696	(15,472)	-6.2%
Services & Supplies	453,941	487,791	33,850	7.5%
<b>ADMINISTRATIVE SERVICES</b>				
Salaries & Wages	311,920	340,546	28,626	9.2%
Employee Benefits	171,659	170,292	(1,367)	-0.8%
Services & Supplies	636,153	650,437	14,284	2.2%
<b>BALIFF</b>				
Salaries & Wages	202,524	206,948	4,424	2.2%
Employee Benefits	123,927	101,599	(22,328)	-18.0%
<b>COPS GRANT</b>				
Salaries & Wages	139,526	153,371	13,845	9.9%
Employee Benefits	81,035	86,471	5,436	6.7%
<b>CORONER</b>				
Services & Supplies	102,500	100,000	(2,500)	-2.4%
<b>GENERAL INVESTIGATIONS</b>				
Salaries & Wages	1,122,454	1,275,938	153,484	13.7%
Employee Benefits	631,541	605,416	(26,125)	-4.1%
Services & Supplies	18,000	10,500	(7,500)	-41.7%
<b>GRANTS</b>				
Salaries & Wages	70,851	113,331	42,480	60.0%
Employee Benefits	45,138	71,332	26,194	58.0%
<b>JAIL</b>				
Salaries & Wages	2,259,736	2,065,599	(194,137)	-8.6%
Employee Benefits	1,430,965	1,122,591	(308,374)	-21.6%
Services & Supplies	483,000	478,000	(5,000)	-1.0%
<b>OPERATIONS/PATROL</b>				
Salaries & Wages	3,263,967	3,555,606	291,639	8.9%
Employee Benefits	2,005,862	1,947,635	(58,227)	-2.9%
Services & Supplies	30,000	22,500	(7,500)	-25.0%
<b>PATROL/TRAFFIC</b>				
Salaries & Wages	399,730	445,756	46,026	11.5%
Employee Benefits	258,695	270,081	11,386	4.4%
Services & Supplies	2,000	1,500	(500)	-25.0%
<b>RECORDS</b>				
Salaries & Wages	324,826	344,288	19,462	6.0%
Employee Benefits	169,590	161,080	(8,510)	-5.0%
<b>TRI-NET</b>				
Salaries & Wages	80,681	78,220	(2,461)	-3.1%
Employee Benefits	51,077	35,405	(15,672)	-30.7%
Services & Supplies	12,000	11,500	(500)	-4.2%
<b>VEHICLES</b>				
Services & Supplies	625,538	625,538	-	0.0%
Capital Outlay/Projects	305,000	305,000	-	0.0%
<b>Total</b>	<b>\$ 16,467,190</b>	<b>\$ 16,497,461</b>	<b>\$ 30,271</b>	<b>0.2%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>123.56</b>	<b>124.56</b>	<b>1.01</b>	<b>0.8%</b>

Programs Offered**– ADMINISTRATION –**

<b>Administration and Governance of Agency</b>	Authority and responsibility of constitutional office, personnel administration, finance and budget, internal audit, P.O.S.T. compliance, grant administration and policy research and development
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<b>Citizens Patrol/Volunteers</b>	Non-Criminal police duties
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<b>Homeland Security Liaison Officer/NTAC</b>	U.S. Department of Homeland Security Mandates
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<b>Liquor/Gaming Licensing Fee Collection and Billing</b>	Billing and collections
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<b>Professional Standards Unit</b>	Personnel investigations/complaints/discipline/risk management/internal audits
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<b>Reserves</b>	Assist DCSO with Patrol/Jail functions, special events, and extraditions
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<b>TRIAD/Care Track Program</b>	Community Relations
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**– RECORDS –**

<b>Records Management - Sheriff</b>	Processing and maintaining all Sheriff's Office reports, statistics, Felon & Sex Offender Registration and warrant entries and validations, Concealed Weapons, Liquor, Traveling Merchant, Adult Business
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<b>Warrants and Extraditions</b>	Enter and maintain warrants and arrange extraditions
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**– JAIL –**

<b>Incarceration of inmates</b>	Mandated by NRS 211.030 / incarceration and care, custody and supervision of inmates
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**– SRO GRANT –**

<b>School Resource Officer (SRO)</b>	Deputy Sheriff assigned to work Douglas County Schools
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**– PATROL/TRAFFIC –**

<b>Traffic</b>	Traffic enforcement, safety educations, & accident investigations.
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## – ADMINISTRATIVE SERVICES –

**Administration and Governance of Agency** Authority and responsibility of constitutional office, personnel administration, finance and budget, internal audit, P.O.S.T. compliance, grant administration and policy research and development

**Citizens Patrol/Volunteers** Non-Criminal police duties

**Homeland Security Liaison Officer/NTAC** U.S. Department of Homeland Security Mandates

**Professional Standards Unit** Personnel investigations/complaints/discipline/risk management/internal audits

**Public Affairs Officer** Media Relations/Liquor Board Investigations/Neighborhood Watch/New Hire Testing/Supervises Youth Services/Supervises Civilian Volunteers

**Search and Rescue** Search and Rescue as mandated by NRS 248.092

**Vehicle Maintenance/Purchases** Provide funding for purchase of new Sheriff vehicles as well as maintenance and fuel

**Youth Services** DARE/Great Programs/Explorers/Fighting Chance/Assist TRIAD

## – GENERAL INVESTIGATIONS –

**Criminal Investigations** Felony, misdemeanor and narcotic investigations

**Store and Manage Evidence** Store and manage all evidence, found property, and safekeeping property for Sheriff's Office and District Attorney.

## – VEHICLES –

**Vehicle Maintenance/Purchases** Provide funding for purchase of new Sheriff vehicles as well as maintenance and fuel

## – GRANTS –

**Domestic Violence Intervention** Conduct follow-up with victims of domestic violence/provide assistance to families of DV and assist with court process

**Gang Enforcement and Education** Tri-County Gang Unit, grant funded to conduct gang enforcement and investigations, provide gang education and training to staff and public, maintain intelligence files

## – COLLATERAL –

**Bomb Squad** Response to explosives and incendiary devices

**Chaplains** Volunteer chaplains for crisis intervention and support

**Crisis Negotiations Team** Negotiates with barricaded and mentally disturbed subjects

**Explorers** Youth law enforcement cadet corps

**Honor Guard** Ceremonial protocol for funerals and official functions

**K-9** Patrol and narcotic detection dogs and handlers

**P.O.S.T. Mandated Training & Certification** N.A.C. and N.R.S. Mandated Training and Certification required for Nevada Peace Officers

**Posse** Volunteer group that provides support to SAR, traffic control, and evacuation of large animals during emergencies/natural disasters

**Range Staff** Firearms training, standards and safety

**Secret Witness Program** Manage Secret Witness Program, process tips, promote program

**Special Weapons and Tactics Unit** S.W.A.T. is a specialized group of personnel trained and equipped for high risk law enforcement operations.

## – CORONER –

**Coroner** Sheriff-Coroner duties pursuant to Chapter 259 of N.R.S.

## – BAILIFF –

**Civil & Bailiff** Mandated by NRS 248.100 / provide bailiff services for all District Court proceedings  
Serve all subpoenas, garnishments, attachments, etc. from District Court



## – OPERATIONS/PATROL –

**Marine Unit** Provides law enforcement and water rescue on Lake Tahoe and Topaz Lake

**Patrol Response to Calls for Service** Response and Initial Investigation of assigned public safety calls

**Preventive Patrol** General Crime Suppression & Preventive Patrol

## – TRI-NET –

**Tri-Net Narcotics Taskforce** Participate in tri-county narcotics taskforce headquartered in Carson City

Major Accomplishments**Administration & Administrative Services**

- ◇ Conducted feasibility study regarding the implementation of the Body Worn Camera Program.
- ◇ Updated the Sheriffs Department website and Public Affairs Officer use of Twitter / social media for the effectiveness of information exchange.
- ◇ Implemented a continual testing process to better address recruitment needs and candidate pre-employment processing.
- ◇ Purchased a docking slip and trailer for the Marine Patrol.

**Bailiff**

- ◇ There were NO persons (judges, staff, civilians) injured in the District Courts, Family or Drug Courts where DCSO Bailiffs provided security.
- ◇ Successfully served all civil paperwork and processes (subpoenas, garnishments, protective orders, property seizures) received by the unit.
- ◇ Collected / recovered \$24,160 in civil process service fees that was returned to the Douglas County General Fund.

**General Investigations**

- ◇ The multi-jurisdiction Officer Involved Shooting Protocol Memorandum of Understanding was established and successfully utilized on 11/1/16 with Carson City SO.
- ◇ Successfully regained a FTE position for the Street Enforcement Team (SET) originally lost in 2008 due to budget constraints.

- ◇ FY to date, the SET seized 22.5 grams of cocaine, 2705.9 grams of methamphetamine, 213.4 grams of MDMA, 12.5 grams of heroin and arrested 79 individuals.
- ◇ Replaced the inoperative I-Record interview recording system with a new system from RFI Communications and Security.
- ◇ The Investigations Division posted a clearance rate of 31.72% compared to the State of Nevada clearance rate of 18.26% and National average of 19.56%.

### Jail

- ◇ Successfully maintained National Commission on Correctional Healthcare (NCCHC) accreditation.
- ◇ There were once again NO in-custody deaths nor escapes from the facility.
- ◇ Conducted 80 hours Nevada Peace Officer Standards and Training accredited Field Training Officer School.
- ◇ Conducted a 12 week Nevada Peace Officer Standards and Training accredited Category -III Peace Officer Training Program for all new hire deputies.
- ◇ Jail Deputies now conduct "Pretiral Risk Assessment" interviews and reports for judges to use in pretrial release hearings.

### Operations/Patrol

- ◇ Instituted an outpatient mental health counseling service via the MOST program for persons who pose or potentially pose a threat to public safety.
- ◇ MRAP Vehicle is now fully operational and upgraded with paint and decals (was successfully utilized for the flood related evacuations)
- ◇ Purchased and trained a new K9 who replaced a retired dog.
- ◇ Upgraded ballistic helmets for each SWAT Team member.
- ◇ ARIDE Training / C.I.T. Training and "Dealing with Autistic Children" Training.
- ◇ IFAK Training
- ◇ Purchased 25 Portable Breath Test devices, 55 Narcotics scales, and 15 Tint Meters via Joining Forces Grant
- ◇ Installed Knox Boxes in all 12 Douglas County Schools

### Records

- ◇ Upgraded the department Records Management System (RMS) to Spillman 6.3.

### Tri-Net

- ◇ TriNet has continued to meet or exceed their grant goals and objectives through intra agency briefings

and case work.

- ◇ Joint operations have resulted in arrests of individuals for the possession and/or sales of various types of illegal narcotics.
- ◇ TriNet has also apprehended several fugitives and seized several weapons during the course of their investigations.

### **Strategic Objectives**

#### **Administration & Administrative Services**

- ◇ Strategically govern and guide the agency to provide professional law enforcement services to the citizens of Douglas County.
- ◇ Maintain a high level of training and certification that meets and/or exceeds state and federal mandates.
- ◇ Maintain operations and personnel costs within fiscal boundaries.

#### **Bailiff**

- ◇ Provide professional Civil Process services to the community via well trained and skilled Civil Deputies.
- ◇ Provide professional court room security and bailiff functions that maintain a secure environment for judges, attorneys, court staff and the public.

#### **General Investigations**

- ◇ Conduct professional, comprehensive criminal investigations using the latest forensic technology and techniques available.
- ◇ Seek continual improvements in the management and control of evidence and property.
- ◇ Continue staffing and participating in the regional proactive investigative units like Tri-Net, SET and the Tri-County Gang Unit.

#### **Jail**

- ◇ Provide safe and secure incarceration facilities that provide proper care and rehabilitation of inmates, and security of the community.
- ◇ Provide staff training that meets or exceeds State and Federal mandates.

#### **Operations/Patrol**

- ◇ Respond to calls for service and resolve issues utilizing the concepts of community oriented policing and strategic intelligence / preventive policing strategies.
- ◇ Utilize effective preventive patrol tactics to maintain a low crime rate and maintain a high quality of life for citizens.

- ◇ Continue our financial and operational relationships with the Federal Government and the NV Department of Public Safety to improve traffic and motorist safety on the roadways of Douglas County.
- ◇ Provide training for department personnel that meets or exceeds State and Federal mandates and reinforces the best practices principles.

### Patrol/Traffic

- ◇ Respond to calls for service and resolve issues utilizing the concepts of community oriented policing and strategic intelligence / preventive policing strategies.
- ◇ Provide training for Traffic personnel that meets or exceeds state and federal mandates and reinforces the best practice principles.
- ◇ Continue our financial and operational relationships with the Federal Government and the Nevada Department of Public Safety to improve traffic and motorist safety on the roadways of Douglas County.

### Records

- ◇ Process and maintain all Sheriff's Office reports and statistics.
- ◇ Responsible for Felon and Sex Offender Registration and all warrant entries and validations and arrange for extraditions.
- ◇ Process all Concealed Weapon applications and permits, and licensing for Liquor, Traveling Merchant and Adult Business vendors.

### Tri-Net

- ◇ A primary focus remains combating the Mexican Drug Trafficking Organizations operations in and around our jurisdictions.
- ◇ Identification and enforcement of transportation, sales, and abuse of Methamphetamine, prescription drug, opiate, and other drugs.
- ◇ To educate the public / community on current drug related crimes and abuse in order help deter and offer assistance of addicted persons.

### Annual Goals

#### Administration & Administrative Services

- ◇ Implement the Drone Program for the Search and Rescue Unit
- ◇ Release RFP for the Body Worn Camera program and develop the Department Policy regarding the Body Worn Camera program.

#### Bailiff

- ◇ Obtain ongoing in-service training for Civil Deputies to aid them in performing their duties as court security officers and civil process servers.

### General Investigations

- ◇ Increase personnel budget to add an additional Evidence Technician FTE.
- ◇ Conduct additional sex offender compliance checks using grant funding by the State Attorney Generals Office.
- ◇ Conduct an annual evidence inventory and continue to purge pre-Spillman evidence,
- ◇ Work with Nevada and California Attorney Generals to draft inter-state law enforcement cooperation agreements with DCSO and bordering agencies.

### Jail

- ◇ Expand efforts to reduce recidivism and increase employment potential for discharged inmates by expanding in-custody education and vocational training through professional services.
- ◇ Conduct Nevada POST accredited Category-III Peace Officer Training program for all new hire deputies.
- ◇ Conduct Nevada POST accredited Field Training Officer School.

### Operations/Patrol

- ◇ Instruct the Field Training Officer School.
- ◇ Add two additional K9s to the agency (assigning one to the Jail and the other to Patrol).
- ◇ Conduct field testing and evaluation of Mobile Reporting from Spillman.
- ◇ Implement TC70 devices for issuing citations.
- ◇ Address and target Marijuana impaired driving through ARIDE training principles.

### Records

- ◇ Continue purging records in accordance with public records standards and time schedule.
- ◇ Implement Spillman LMS (Learning Management System).
- ◇ Prepare for NBIR (National Based Information Reporting) data base implementation.

### Tri-Net

- ◇ Since the legalization of marijuana, this team hopes to identify illegal operations, transportation and sales by cartels.
- ◇ To enhance information sharing, training, and community education on current drug trends in our jurisdictions.
- ◇ Reduce the impacts of drug related crime in the Carson / Douglas area.
- ◇ Reduce the availability of heroin, illegal prescription drugs, and other designer drugs such as spice and bath salts.

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# **Ninth Judicial District Court**

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

## DISTRICT COURTS

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

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

**PUBLIC DEFENDER:** *To provide effective representation of indigent persons charged with committing crimes within the jurisdictional boundaries of Douglas County, as mandated by the United States and Nevada Constitutions, statutes and case law.*



The Ninth Judicial District Court ("the Court") is comprised of two departments with two District Judges, two Judicial Executive Assistants, a Senior Law Clerk and a Law Clerk. The District Court judges, Judge Young and Judge Gregory, are employees of the State of Nevada. Their salaries, benefits and retirement are State funded.

Other Departments that fall under the Court are China Spring Youth Camp/Aurora Pines Girls Facility, Juvenile Probation, Juvenile Detention, Special Master/Arbitration Master, CASA (Court Appointed Special Advocates) and SAFE (Special Advocates for Elders). The Public Defenders' budget is also under the auspices of the Courts. This budget provides for the County's four contract attorneys who provide legal services for indigent adult and juvenile offenders in Douglas County.

In addition to providing indigent legal services for adult and juvenile offenders, the Court must provide interpreters for non-English speaking offenders, as well as psychological and substance abuse evaluations, and investigative services for indigent offenders. The Court must also provide legal counsel, interpreters, and psychological and substance abuse evaluations in some non-criminal cases.

The Ninth Judicial District Court, Department I and Department II, preside over all criminal (felony and gross misdemeanors) cases; civil (amounts in controversy in excess of \$15,000) cases; juvenile proceedings; probate matters; guardianship cases; adoptions; UIFSA (child support); paternity; divorce, annulment, custody and other domestic proceedings in Douglas County. The Western Nevada Regional Drug Court and the DUI Court also fall under the purview of the District Courts. The Court also hears appeals from the lower courts and other

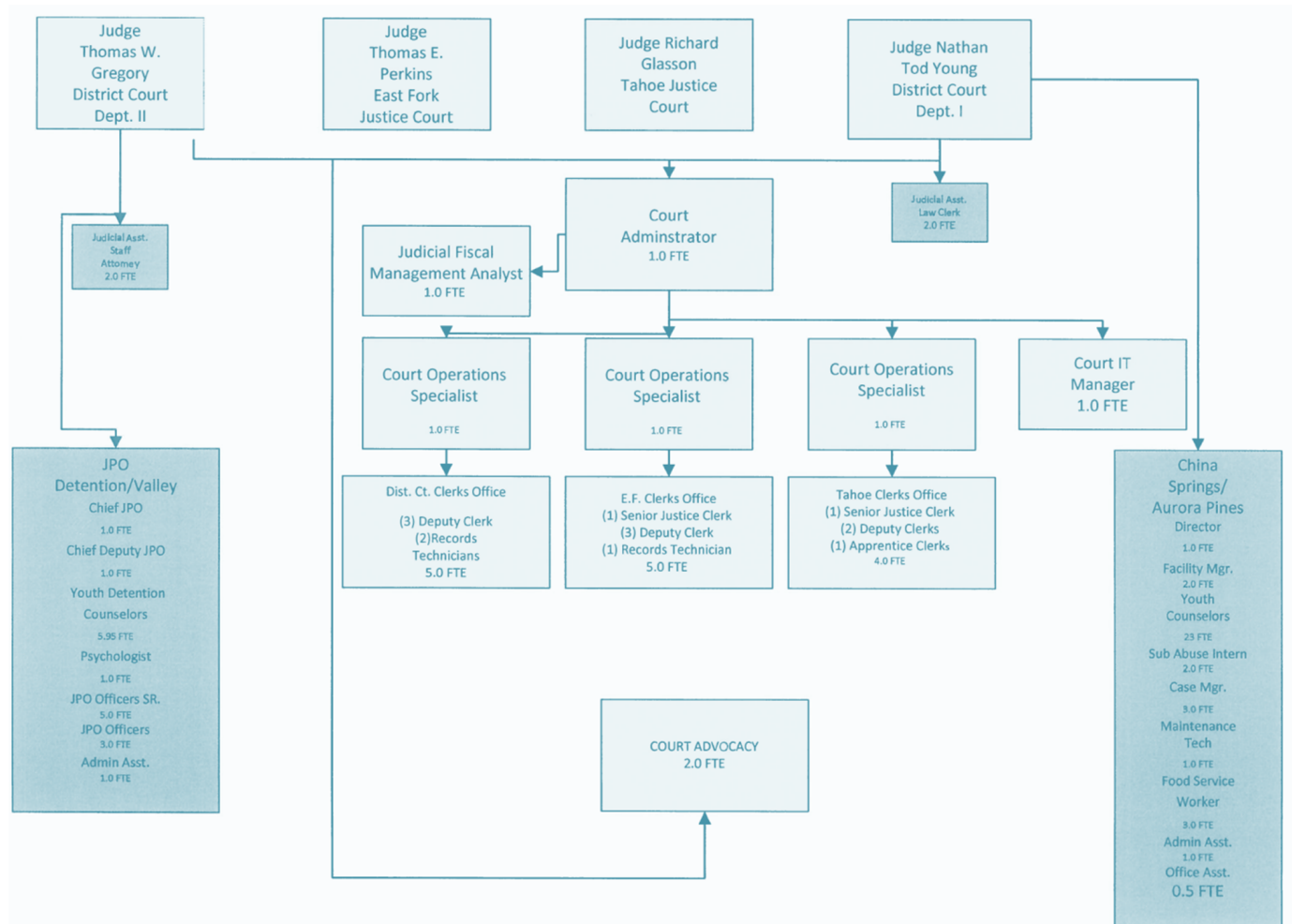
Administrative bodies as well as Judicial Reviews of the same. Additionally, the Court presides over the Grand Jury when one is in session.

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

The Public Defender program is responsible for the representation of indigent adults charged with committing misdemeanor, gross misdemeanor and felony offenses within the jurisdictional boundaries of Douglas County. This includes providing representation to juveniles alleged to be delinquent or in need of supervision where the Court orders the appointment of an attorney in accord with NRS 62D.030. In addition, representation is provided for a child, parent or other person responsible for a child's welfare when that parent or other person is alleged to have abused or neglected that child and the Court orders the appointment of an attorney pursuant to NRS 432B.420. The appointed attorney represents indigent defendants in the Ninth Judicial District Courts, the East Fork Township Justice Court and the Tahoe Township Justice Court. If the presiding judge determines a defendant is able to pay for part of his/her defense, the defendant is assessed an amount to reimburse the County for providing representation.

When representing an indigent person, the attorney's duties include, but are not limited to:

- ◇ Counseling and defending the person at every stage of the proceedings, including revocation of probation or parole;
- ◇ Conducting interviews;
- ◇ Performing or supervising the performance of necessary investigations;
- ◇ Conducting necessary preparation;
- ◇ Appearing at all Court hearings concerning the assigned matter including, but not limited to, detention hearings, preliminary hearings, arraignments, pre-trial writ or motion hearings, trials and sentencing hearings as required to provide a full professional defense of the matter, and;
- ◇ Representing the indigent person in the assigned matter on any appeal to the Ninth Judicial District Court or Nevada Supreme Court whether based upon a preliminary matter or final judgment subject to the limitations of NRS 180.060(4).

**Organization Chart**

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

**Staffing and Budget**

Judge Tod Young and Judge Thomas Gregory are state elected to serve as District Court Judges. The State of Nevada pays the salaries of the two District Court Judges. Their staff is paid by Douglas County.

District Court I has a staff consisting of 2 employees, including a Judicial Executive Assistant and a Senior Law Clerk for a total of 2.00 FTE. District Court II has a staff consisting of 2 employees, including a Judicial Executive Assistant and a Law Clerk for a total of 2.00 FTE. In FY 17-18, the Courts recently developed the Court Appointed Advocates division to include both CASA and SAFE programs as one division, which involved a reclassification of staff to two full time position and contract services and resulted in an additional 0.25 FTE increase within the Court Appointed Advocates' Division.

The Public Defender program is provided on a contractual basis by four private attorneys pursuant to the provisions of Chapter 260 of the Nevada Revised Statutes. The Public Defender program also utilizes conflict attorneys. Cases are assigned to the contracting attorneys on a rotating basis. The Board of County Commissioners awards public defender contracts based on recommendations from the District Court Judges and the District Attorney's Office. The FY 17-18 budget is supported entirely by the General Fund.



Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>DISTRICT COURT 1</b>				
Salaries & Wages	162,844	154,646	(8,198)	-5.0%
Employee Benefits	64,953	61,343	(3,610)	-5.6%
Services & Supplies	50,300	50,300	-	0.0%
<b>DISTRICT COURT II</b>				
Salaries & Wages	153,077	160,328	7,251	4.7%
Employee Benefits	60,689	57,131	(3,558)	-5.9%
Services & Supplies	68,500	68,500	-	0.0%
<b>DISTRICT COURT CLERKS</b>				
Salaries & Wages	205,131	213,171	8,040	3.9%
Employee Benefits	99,512	90,192	(9,320)	-9.4%
Services & Supplies	15,002	15,002	-	0.0%
<b>COURT APPOINTED ADVOCACY</b>				
Salaries & Wages	104,678	114,964	10,286	9.8%
Employee Benefits	54,485	61,443	6,958	12.8%
Services & Supplies	20,000	20,000	-	0.0%
<b>GRAND JURY</b>				
Services & Supplies	-	90,640	90,640	n/a
<b>LAW LIBRARY</b>				
Services & Supplies	22,281	20,487	(1,794)	-8.1%
Other Financing Uses	668	615	(53)	-7.9%
<b>PUBLIC DEFENDER</b>				
Services & Supplies	828,334	828,334	-	0.0%
<b>Total</b>	<b>\$ 1,910,454</b>	<b>\$ 2,007,096</b>	<b>\$ 96,642</b>	<b>5.1%</b>
<b>Funding Source: General Fund &amp; State Funding (Judge Salaries)</b>				
<b>FTE</b>	<b>10.96</b>	<b>10.96</b>	<b>-</b>	<b>0.0%</b>

### Programs Offered

#### – DISTRICT COURT I –

#### Arbitration

Program/Special Contract  
Master

#### Court Proceedings - Appeals

Appeals from lower courts or administrative bodies, judicial reviews, grand jury

#### Court Proceedings - Civil

Preside over all in-court proceedings and all other out-of-court matters related to civil matters w/ amounts in controversy in excess of \$10,000

#### Court Proceedings - Criminal

Preside over all in-court proceedings and all other out-of-court matters related to criminal felony and gross misdemeanors

<b>Court Proceedings - Juvenile/Family</b>	Preside over all in-court proceedings and all other out-of-court matters related juvenile; guardianship; adoptions, URIFSA (child support); paternity, divorce, annulment, child custody
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<b>Court Proceedings - Probate</b>	Preside over all in-court proceedings and all other out-of-court matters related probate
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<b>Court Reporting and Transcription Reproduction</b>	NA
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<b>Indigent Interpreter Services</b>	Provides interpreters for indigent defendants, juveniles
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<b>Indigent psychiatric and counseling services</b>	NA
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– DISTRICT COURT II –

<b>Arbitration Program/Special Master</b>	Contract
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<b>Court Proceedings - Appeals</b>	Appeals from lower courts or administrative bodies, judicial reviews, grand jury
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<b>Court Proceedings - Civil</b>	Preside over all in-court proceedings and all other out-of-court matters related to civil matters w/ amounts in controversy in excess of \$10,000
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<b>Court Proceedings - Criminal</b>	Preside over all in-court proceedings and all other out-of-court matters related to criminal felony and gross misdemeanors
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<b>Court Proceedings - Juvenile/Family</b>	Preside over all in-court proceedings and all other out-of-court matters related juvenile; guardianship; adoptions, URIFSA (child support); paternity, divorce, annulment, child custody
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<b>Court Proceedings - Probate</b>	Preside over all in-court proceedings and all other out-of-court matters related probate
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<b>Court Reporting and Transcription Reproduction</b>	NA
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<b>Indigent Interpreter Services</b>	Provides interpreters for indigent defendants, juveniles
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<b>Indigent psychiatric and counseling services</b>	NA
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## – DISTRICT COURT CLERKS –

**Appeals to  
Supreme Court -  
Fast Track and Full**

As required

**Clerk for District  
Court of Douglas  
County**

Ex Officio Clerk of the Court, receiving; recording; transcribing; indexing, filing, custodian and maintenance of cases and exhibits including state reporting of sex offenders, persons with Mental Illness, Preemptory challenge fee, wards not eligible to own firearms, adult guardianships, medical malpractice, USJR.

**Clerk for Drug  
Court/ DUI Court**

Clerk of the Court, receiving; recording; transcribing; indexing, filing; custodian and maintenance of cases and exhibits;

**Clerk for Grand Jury** Mandated when empaneled**Collect, Receipt &  
Disburse Bail,  
Bonds and  
Restitution - Court  
Clerks**

Account Reconciliation, Maintain registration of bail agents, State &amp; County Audits;

**Collect, Receipt &  
Disburse Court  
Fees & Monies -  
Court Clerks**

Collection of Pmts./mail/counter/electronic/balance/audit &amp; publications;

**Daily Reconciliation  
of Bank Deposits -  
Court Clerks**

Fund &amp; Bank Reconciliation, State &amp; County Audits;

**District Court  
Docketing &  
Pleadings**

Filing, scanning, maintenance;

**Evidence & Exhibits  
- Court Clerks**

Maintain up through destruction

**Judgments  
including Foreign**

Transmit documents, Change Venue, Remands, Confessions to appropriate jurisdictions

**Jury Manager**

Designate/Impanel/Maintain Trial Juries, records;

**Juvenile Record  
Processing,  
Probation Fines &  
Fees**

As Court directs, varied duties and necessary up through maintenance of records, sealing, storage

**Motions and  
Arbitration  
Pleadings**

Tracking and maintenance;

**Orders, Writs & Execution thereof - Court Clerks** Issuance as required;

**Prepares Records for Retention** Prepares records for retention pursuant to State retention schedule and NRS

**Public & Attorney Inquiries, Phone calls & emails / Public Counter & Help Desk - Court Clerks** Varied responds as necessary, CLTR policy; last available call count 18,416 yr.

**Record Searches - Court Clerks** As requested by Courts, attorneys and the public

**Website - Court Clerks** Court Calendars, Online public inquiry, reporting, publishing, forms, documents/ database searches

– COURT APPOINTED ADVOCACY (CASA/SAFE) –

**Court Appointed Special Advocates Program** Court Appointed Special Advocates (CASA) are volunteers who are appointed by the Court to (a) to promote the best interest of abused, neglected, and vulnerable children who are wards of the court, using trained, committed volunteers advocating for each child's timely return to a safe, nurturing, and permanent home; and (b) to promote community responsibility for reduction of child abuse and neglect. The CASA is a neutral party who assists the Court when making decisions about what is in the best interest of the child/children

**Special Advocates for Elders** Special Advocates for the Elderly (SAFE) is a program that supports the District Court's objective of maximizing the safety, dignity and independence of the elderly person or Ward. The SAFE advocate is a neutral party who assists the Court when making decisions about what is in the best interest of the Ward

– PUBLIC DEFENDER –

**Public Defenders** Contract

### Major Accomplishments

- ◇ Achieved grant funding and completed the Project Advancing Courtroom Technology in Depts. I and II of the Ninth Judicial District Court.
- ◇ Remodeled Courtroom bench, Clerk desks and painted courtrooms with Judicial funds.
- ◇ Proceeded over 1,342 new case filings and successfully disposed of 1,230 cases while maintaining a combined total caseload of 4,659.
- ◇ Collaborated with State and Local counsel to assist in the development of statewide forms for use in pro-se litigation to increase access to justice.
- ◇ Implemented e-filing of Supreme Court Appeals

**Strategic Objectives**

- ◇ Completion of the remodel of courtrooms and practical facility enhancements including the replacement of gallery seating.
- ◇ Replace outdated and deficient case management system to meet current and future needs.
- ◇ Foster a culture of excellence in performance through management and staff training as well as incentive policies.
- ◇ Develop a framework for court excellence including improved customer service and assistance to self-represented litigants.
- ◇ Develop a collections improvement program.

**Annual Goals**

- ◇ Replace Case Management System and begin implementation.
- ◇ Leveraging technology to improve customer service and track performance.
- ◇ Examine privacy and public access policies.
- ◇ Adjust indigent defense to accommodate new legislation.
- ◇ Continue cross training and development of efficiency practices for better performance.

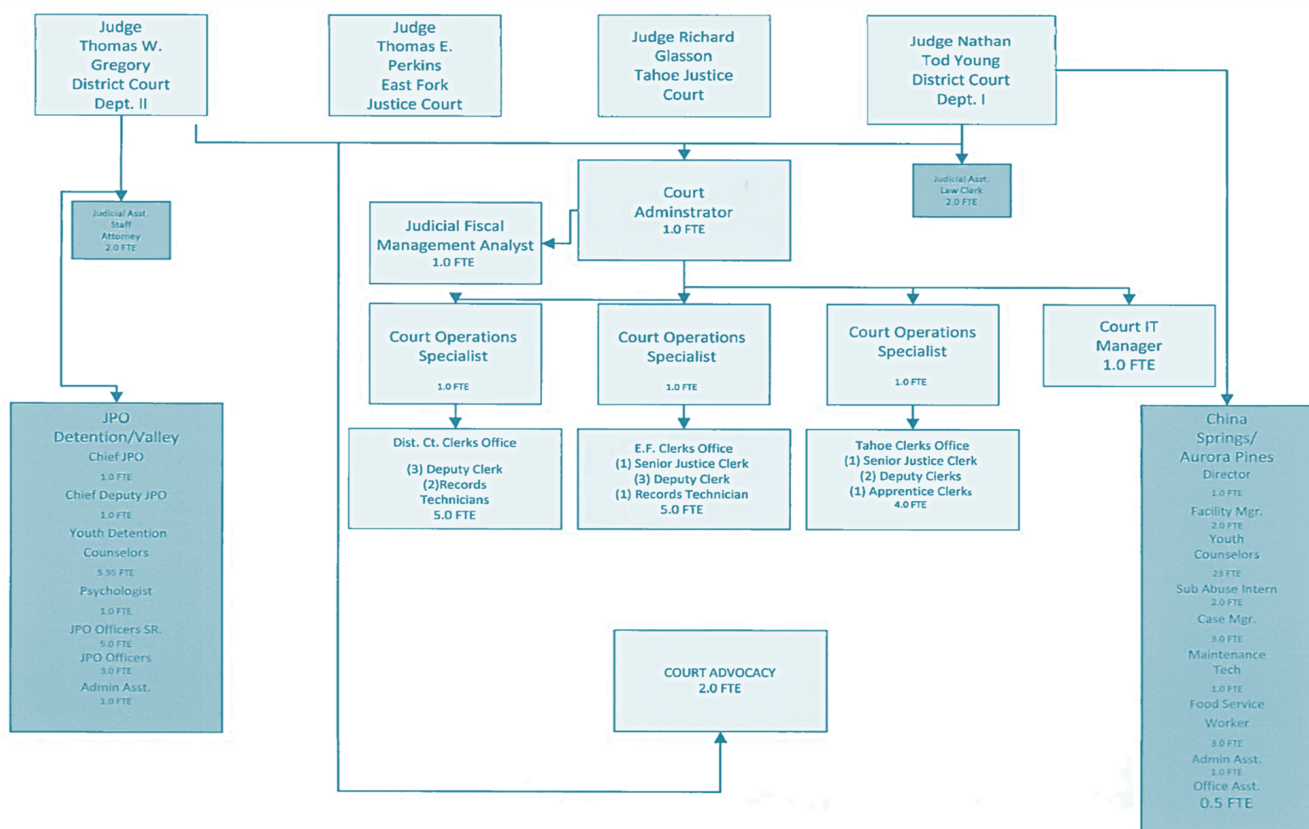
## JUDICIAL SERVICES & COURT COMPUTER SYSTEMS

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



District Court 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.

### Organization Chart



**Staffing and Budget**

The Judicial Services Department is comprised of a Judicial Fiscal Management Analyst and a Court Administrator, for a total of 2.00 FTE. The Court Computer program includes a Court IT Manager for a total of 1.00 FTE. The FY 17-18 budget is supported by the County's General Fund. There was no FTE or position change in the Judicial Services Division in FY 2017-18.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>JUDICIAL SERVICES</b>				
Salaries & Wages	174,189	170,212	(3,977)	-2.3%
Employee Benefits	73,203	65,763	(7,440)	-10.2%
Services & Supplies	1,965	1,965	-	0.0%
<b>COURT COMPUTER SYSTEMS</b>				
Salaries & Wages	100,642	97,990	(2,652)	-2.6%
Employee Benefits	41,939	41,573	(366)	-0.9%
Services & Supplies	114,244	114,241	(3)	0.0%
<b>Total</b>	<b>\$ 506,182</b>	<b>\$ 491,744</b>	<b>\$ (14,438)</b>	<b>-2.9%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>0.0%</b>

**Programs Offered****– JUDICIAL SERVICES –**

<b>Accounting</b>	Manages Compliance Issues for Federal, State and Local Government accounting practices. Prepares status and summary reports for Judges, Administrative Office of the Courts, County and Other Agencies as needed. Establishes and monitors financial and operational internal control procedures and reporting processes.
<b>Audits</b>	Maintains compliance with minimum accounting standards, internal and external audits, Douglas County Code, Legislative Requirements, Federal, State and Local regulations.
<b>Budgets</b>	Prepares and presents oral and written justification for budget proposals. Oversees the development of revenue and expenditure forecasts.
<b>Case Management</b>	Analyze case load patterns, recommends policies and procedures for case load management to Judges. Analyzes computer reports to insure proper operation of court related systems.
<b>Court Development</b>	Conducts Research, Evaluates Results, ID and Develops Goals, Policies, Procedures and Standards. Implements Courts directives and Court Strategic Plan.
<b>Court Operations</b>	Plans, Organizes, Manages and Administers Court Operations. Document timekeeping for payroll purposes.

<b>Fiscal Management and Evaluation</b>	Conducts work flow analysis, identifies problems and recommends changes in procedures to facilitate automation and improve the administration and operation of the Courts. Evaluate Policy, Procedures and conduct training for Personnel on new or changed fiscal rules, procedures and statutes.
<b>Grants</b>	Grant writing and reporting relevant to Judicial Services operations.
<b>Judicial Compliance</b>	Ensures compliance with USJR statistical reporting, State and Federal judicial reporting requirements
<b>Jury Commissioner</b>	Designate/Impanel/Summons jury, prepares claims. Complies with NRS for Jury administration, supervises personnel dedicated to Jury selection, manages recordkeeping, juror tracking.
<b>Legislation</b>	Ensures compliance with legislative updates, filing fees, traffic fines, assessed costs and other legislative mandates.
<b>Monthly Reconciliation of Bank Accounts</b>	Corrects outstanding issues, validates adjustment and voids, timely reconciliation, prepares EOM documentation and prepares disbursement to State and Local agencies.
<b>Monthly Reconciliation of Court Fees and other Monies Collected</b>	Monitors, reconciles and maintains proper documentation for all restricted revenue accounts. Establishes methods for collecting, reconciling, documenting, fines/fees, restitution, extradition and all court ordered monies.
<b>Monthly Reconciliation of Disbursement Accounts for Bail, Bond and Restitution</b>	Monitors, reconciles and maintains proper documentation for all restricted revenue accounts. Establishes methods for collecting, reconciling, documenting, fines/fees, restitution, extradition and all court ordered monies.
<b>Personnel Administration</b>	Supervises and Manages staff and activities to be consistent with goals and objectives of Judges. Manages day-to-day operations through subordinate managers and supervisors.
<b>Physician Reports to Court Administration and State Boards</b>	As required;
<b>Staff Development</b>	Creates opportunities for improved performance, learning and development of staff.
<b>Technology</b>	Oversees the development and enhancement of automated systems. Coordinates activities, programs, equipment and software acquisition. Arranges for security



**Website Maintenance** Maintain website order and functionality.

– COURT COMPUTER SYSTEM –

**Database / Server Administration** Disaster Recovery, SQL Administration, Progress Database Administration, Server Operating System administration, Server Operating System Updates, Security, User File Backup, Email Administration, Remote Desktop Administration, Domain Administration

**Network Administration** Network Wide Area Network Administration, Design/Configuration/Updates to Network infrastructure (Routers, Gateway, Switches, Wiring, and Wireless Access), Network Security, and Network Printer Administration

**Project Administration / Management** Project Design, Project Review, Project Oversight, Introduction of New Technologies

**Software Development** Modifies and Programs Software for Federal and State Compliance

**User Support / Workstation Administration** Desktop and Operating User Support, Desktop Printer Support, Application Support, Desktop Administration, Desktop Replacement, Software Updates, User Training,

## JUVENILE PROBATION & JUVENILE DETENTION SERVICES

*Under the jurisdiction of the Ninth Judicial District Court the Douglas County Juvenile Probation Department commits to the prevention and treatment of delinquent behaviors with a strong emphasis on community protection and the needs of youth and families. The mission of the Douglas County Juvenile Detention Facility is to provide a safe and secure temporary holding facility for youth adjudicated, pending adjudication/disposition, or Court ordered within the Juvenile Court. Policy ensures the appropriate detention of youth in a secure setting in compliance with Nevada Revised Statute and the state wide Juvenile Detention Alternative Initiative.*



*Outdoor intervention / wilderness program*

*The outdoor intervention/wilderness program of the Juvenile Services division has been an imperative program in helping prevent and treat juvenile delinquent behavior for 30 years. JPO uses the natural surroundings of the Carson Valley and the Sierra Nevada Mountain range as a catalyst for behavior change in addition to providing meaningful, community service assignments.*

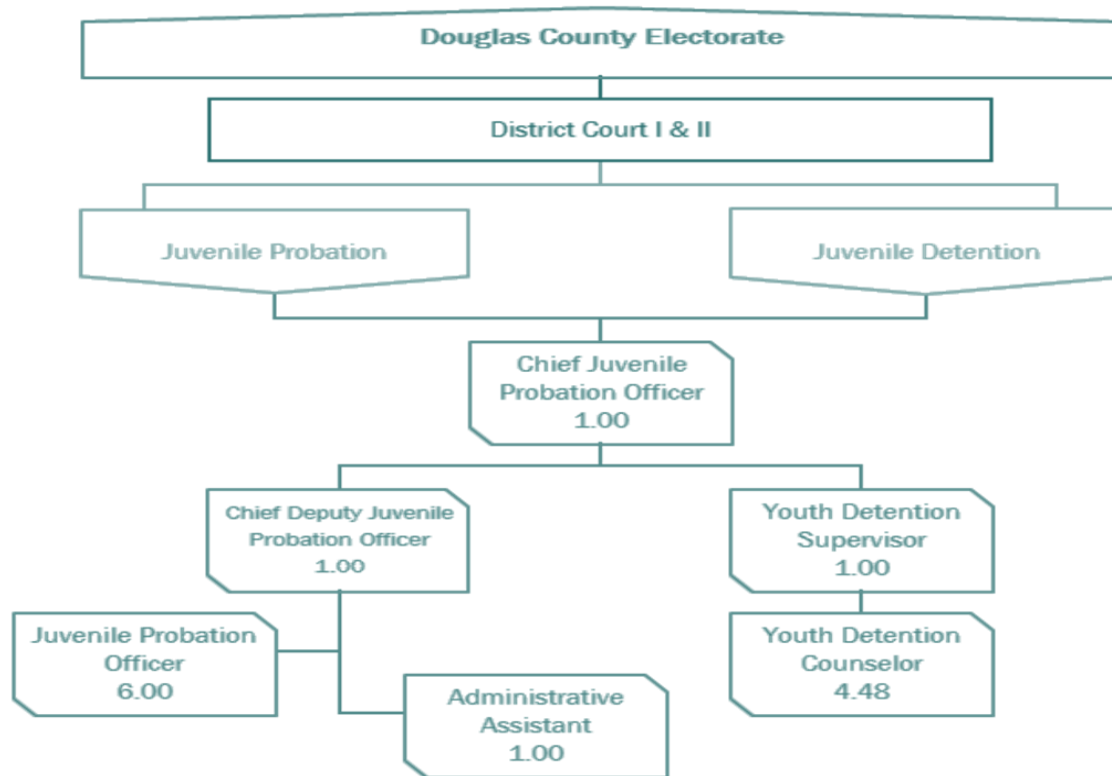
Juvenile Probation Officers serve the court by:

- ◇ Assessing offenders for appropriate levels of supervision.
- ◇ To providing multiple opportunity for offenders to develop skills and competencies.
- ◇ Supporting victim's rights.
- ◇ Providing structure and accountability to the delinquent caseload.
- ◇ Coordinating Referral services.
- ◇ Reintegrating youth into their community.
- ◇ Providing the necessary level of intervention to protect the community.
- ◇ Enforcing all court-ordered sanctions.

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

Juvenile detention is a public safety service involving 24 hour supervision of juvenile detainees in a secure detention environment. Other services provided through the juvenile detention system include:

- ◇ Acute Mental Health Intervention
- ◇ Life Skills
- ◇ Physical Education
- ◇ School
- ◇ Visitation

Organization Chart

The Juvenile Probations offices are located in the Sheriff's Building at 1038 Buckeye Road, Minden, NV 89423. Hours of operation are Monday through Friday, 8:00 a.m. to 5:00 p.m.

Staffing and Budget

The Juvenile Probation Office Juvenile Detention Facility is supervised by the Chief Juvenile Probation Officer who reports to the Ninth Judicial District Court Judges. The Department has 10 FTEs for FY 17-18. The FY 17-18 budget is funded by the General Fund. The department also receives funds for programming from the Nevada Substance Abuse Prevention and Treatment Agency, the US Office of Juvenile Justice and Delinquency Prevention, the Small Wood Foundation, and the Nevada State Juvenile Programs Office.

The Juvenile Probation Division is supervised by the Chief Juvenile Probation Officer who reports to the District Judges. The budgeted FTE for FY 2017-18 is 14.48 a decrease of 1.00 FTE due to the reduction of a Youth Services Counselor position for FY 2017-18. The total budget for FY 17-18 is funded by the General Fund.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>JUVENILE PROBATION</b>				
Salaries & Wages	712,097	712,262	165	0.0%
Employee Benefits	367,647	311,070	(56,577)	-15.4%
Services & Supplies	146,682	147,362	680	0.5%
<b>JUVENILE DETENTION</b>				
Salaries & Wages	333,080	348,460	15,380	4.6%
Employee Benefits	134,398	129,456	(4,942)	-3.7%
Services & Supplies	18,950	18,950	-	0.0%
<b>Total</b>	<b>\$ 1,712,854</b>	<b>\$ 1,667,560</b>	<b>\$ (45,294)</b>	<b>-2.6%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>15.48</b>	<b>14.48</b>	<b>(1.00)</b>	<b>-6.5%</b>

Programs Offered

## – JUVENILE PROBATION –

<b>Administration - JPO</b>	Budget oversight, augmentation, and development
<b>Case Review</b>	Weekly Case review and Report review pending Disposition and other Court Action
<b>Citations/Fines and Fees</b>	The processing and administration of juvenile citations, and collections of court ordered fines and fees
<b>Commissions, Associations, Boards, and Committees</b>	Direct involvement with statute driven commissions and committees to monitor policy, community, service delivery, and outcomes in juvenile justice
<b>Community Education and Outreach</b>	Community involvement with the schools, services clubs, and other organizations.
<b>Community Service - Juvenile Probation</b>	The community service program allows youthful offenders to make restitution to their community by performing various clean-up duties, conservation work, and human services for agencies in Douglas County. Approximately 4,500 hours per year of community service time is completed by Douglas County Juvenile Probation.
<b>Courtesy Supervision</b>	The Douglas County Juvenile Probation Department offers courtesy supervision for youth who offend in other jurisdictions and reside in Douglas County by providing the supervision necessary to complete their terms of probation.
<b>Data Collection and Distribution</b>	Routine daily oversight of Federal, State and County juvenile data collections and distribution.
<b>Day Reporting</b>	Probation Officers monitor and facilitate Mental Health Counseling Groups, Community Service Projects, Evidenced Based Behavior Intervention Classes, Experiential Education/Leadership Training, Parenting Classes, Drug and Alcohol After Care Services..
<b>Diversion Supervision</b>	This intervention and accountability opportunity is offered to first time drug and delinquent offenders. The agreement can last up to 6 months, a drug and alcohol evaluation is required. Individual, group, and family counseling are assigned. The juvenile's driver's license is suspended, restricted or delayed for 90 days. Urine testing can be requested at any time during this agreement. Other juvenile probation services are assigned as needed. If this agreement is violated, the juveniles move on to an Informal Probation Agreement for the same charges.
<b>Evening Probation Supervision</b>	Juvenile Probation Officers completing evening home supervision visits, drug testing, room searches and meetings with families to review juvenile progress and compliance with court ordered terms of probation.

<b>Formal Probation Supervision</b>	A delinquent offense can result in a Formal Probation Court Order. Juveniles can be given the opportunity to complete a Probation Agreement, which allows them to remain in the community. Terms are set according to the offense, Public Safety concerns, and by the risk factors presented by the juvenile. The period of Probation is indefinite, and can last until the juvenile's 21st birthday. A Probation Officer supervises this agreement and all terms and conditions are enforced.
<b>Government and Legislative</b>	State and Local involvement with Legislative bodies and government officials.
<b>Informal Probation Supervision</b>	Juveniles committing offenses, with no prior history, are often offered an Informal Probation Agreement. This agreement lasts up to 3 months, and is supervised by a Probation Officer. The Juvenile must admit to the offense and voluntarily sign the agreement. Terms of the agreement can be changed to fit the situation. A violation of this agreement results in further Court action. Behavior intervention, Fines and Fees, Restitution, Community Service, Day Reporting will be ordered based on individual risk factors and public safety concerns.
<b>Intensive Supervision</b>	This court ordered program is assigned to provide Juvenile offenders with one last opportunity to remain in the community. The Intensive Supervision program is considered when all other options to rehabilitate the juvenile have failed. The intense 90-day program requires a Court review and can be extended by the Court. Failure to comply with all rules of the program will result in placement in a correctional institution. Parental cooperation is mandatory.
<b>Juvenile Court</b>	Juvenile Probation Officers in Juvenile Court presenting petitions, adjudications, detention hearings, progress reviews.
<b>Juvenile Transportation</b>	Juvenile Probation Officer transportation of juveniles to and from Juvenile Detention for Court, Medical, Acute Mental Health, Arrest, Visitation. Regional Transportation of Juveniles for appointments programming and mental health services..
<b>Juvenile Walk-ins, Early Intervention, Referrals</b>	Families seeking services for children or youth beginning to exhibit risk factors related to delinquent behavior patterns can request service from the department. Individual, group and family interventions are available. Drug testing is available. Strong emphasis on prevention of further risk behaviors with resources and follow-up to support the process.
<b>Law Related Education</b>	We teach the class to every 7th grader throughout Douglas County. We provide each student with a booklet entitled: Laws for Youth. The subjects include a review of the 4th amendment and other statute driven laws for youth and consequences for incorrigible, anti social, delinquent behaviors.
<b>Misdemeanor Appointments</b>	Juvenile Probation Officers meeting with offender and family reviewing misdemeanor citations Fines and Fees, drivers license impacts and juvenile's responsibility to the citation.
<b>On Call Backup</b>	On call support of Juvenile Probation Officers and Juvenile Detention Staff in support of their daily routine functions including but not limited to transportation, court, detention coverage, Arrest, Drug testing, etc.

<b>Operations - Juvenile Probation</b>	Routine oversight of probation department and juvenile detention daily operations
<b>Policy and Procedures</b>	Compliance, revision
<b>Records Management - Juvenile Probation</b>	Routine daily oversight over juvenile records including filing, distribution and sealing of juvenile records.
<b>Reports, Documentation, Data Entry</b>	Juvenile Probation Officers completing and submitting Court Probation Reports, Reviews, Routine Weekly Documentation and Data Entry into JCMS Data Base.
<b>Residential Placement Review</b>	Juvenile Probation Officers completing in person placement reviews, interviews, and staffing of juveniles in residential placement programs.
<b>Restitution Program</b>	Research indicates that one of the most productive things a juvenile offender can do is 'make things right' with their victims. Victims of juvenile crime are sent a pamphlet that encourages them to send documentation of their loss to the Court, thus allowing them input into the Court system. The Probation Department sets up and supervises a payment plan as part of the probation agreement. On average, \$19,000 per year is collected and returned to victims of juvenile crime.
<b>Truancy Review Board</b>	The probation department participates in the Truancy Review Board with the Douglas County Sheriff's Department and Douglas School District. The goal is to prevent truancy and provide resources to youth to keep them current with academic requirements. Accountability and support are built into this process.
– MENTAL HEALTH –	
<b>Court Expert Witness Testimony</b>	Psychologist testifies on juvenile, child welfare, family custody and mental disposition cases in the Ninth Judicial District Court.
<b>Crisis Intervention and Mental Health Triage</b>	Psychologist responds to suicidal ideation cases and other acute mental health cases on an on call basis.
<b>Family Systems Counseling</b>	Family counseling is assigned to assist juveniles and their families to evaluate their family system and make the necessary changes to improve the family dynamic in the home. Evidenced based Functional Family. Therapy is used to achieve demonstrated behavior change and interaction in the home.
<b>Group Counseling</b>	Group counseling sessions are assigned to juveniles for impulse control, drug and alcohol aftercare, and behavior intervention. Evidenced based Cognitive Behavior is used to sustain long term behavior change.
<b>Individual Counseling</b>	Individual counseling is assigned delinquent youth using evidence based Cognitive Behavioral Therapy to intervene with and change risk behavior.



<b>Juvenile Probation Staffing</b>	Psychologist participates in weekly staffing of juveniles on probation and in residential placement.
<b>Mental Health / Psychological Evaluations</b>	Psychologist completes mental health/psychological evaluations as needed by juvenile probation officers and the district court judges.
<b>School Based Intervention</b>	Psychologist participates in staffing and intervention of juveniles in the school setting. Working on behavior agreements, Individual Education Programs and over all academic education risk factors.
<b>– JPO DETENTION CENTER –</b>	
<b>Detention Booking Operations</b>	Intake, Booking, Releases, Assessment, Searches, Interviewing of juveniles entering and exiting the juvenile detention facility.
<b>Detention Education</b>	Daily Weekday School Schedule
<b>Detention Food Service</b>	Daily meal and snack service
<b>Detention Laundry</b>	Daily and Weekly exchange of detention clothing and bedding
<b>Detention Medical</b>	Once a week medical service for routine medical issues, required physicals and blood test. Review of prescription meds and over the counter drug available in the detention facility.
<b>Detention Physical Education</b>	Daily Physical Education and Recreation Sessions
<b>Secure Custody/ Detention Operations</b>	The Routine Daily Line of Sight Supervision of Juvenile in the secure juvenile detention, phone calls, visitation, hygiene, room checks. Line movements, breaks, programs. Etc....

### Major Accomplishments

- ◇ Achieved in the 2017 Legislative Session \$50,000.00 per year in grant funding for comprehensive mental health services for the juvenile probation department in the next biennium.
- ◇ Juvenile Detention Services operated at 83% of the budgeted amount for FY 16/17 returning \$86 107.00 to the general fund account. Essentially operating the juvenile detention facility, guaranteeing 16 beds on any given day for \$407,478.00 FY 16/17
- ◇ Outdoor Intervention Program serviced 57 Youth for 256 program days reporting no major behavioral or medical incidents. Programming included hiking, camping, kayaking, mountain biking, ropes course/team building, rock climbing and swimming.
- ◇ No serious incidents were reported in the Douglas County Juvenile Detention Facility for FY 2016/2017
- ◇ In the 2017 legislative session assisted in the passing of Juvenile Justice Reform legislation requiring risk and needs assessments and mental status screening for all juveniles adjudicated for delinquent

offences. In addition to improved data collection and requirement for evidenced based programs to funded by state pass through grant funding.

### Strategic Objectives

- ◇ To improve recidivism statistics around youth transitioning from residential facilities returning to their community.
- ◇ To improve high school graduation rates for youth on various levels of juvenile probation.
- ◇ To maintain constructive community service assignments providing meaningful productive work assignments assisting local service organizations and Douglas County agencies.
- ◇ Maintain a high level of routine juvenile probation officer contacts for youth on all levels of probation supervision.
- ◇ Continue to avoid staff turnover through proper training and emphasizing team work and open communication among juvenile service personnel.
- ◇ Reduce Truancy, increase school involvement and success for the juvenile probation caseload.

### Annual Goals

- ◇ Actively Pursue grant funding to support strategic juvenile services.
- ◇ Continue to participate on the Douglas County Truancy Review Board improving school attendance and school attachment for at risk youth.
- ◇ Sustain juvenile detention services for Douglas County with in or under budget based on detention population and staffing ratio requirements.
- ◇ To improve aftercare strategies and outcomes for juveniles transitioning into the community from residential treatment/placement settings.
- ◇ Evaluate, revise, and maintain current evidence based juvenile programs that reduce recidivism, and increase protective factors for youth encountering the juvenile probation department.
- ◇ To operate the juvenile detention facility ensuring for the health safety and welfare for all detainees on a daily basis.

## CHINA SPRING/AURORA PINES

*Provide the structure and programs necessary for midlevel, juvenile offenders to overcome their delinquent and anti-social behavior and to facilitate a positive reintegration into the family and the community.*

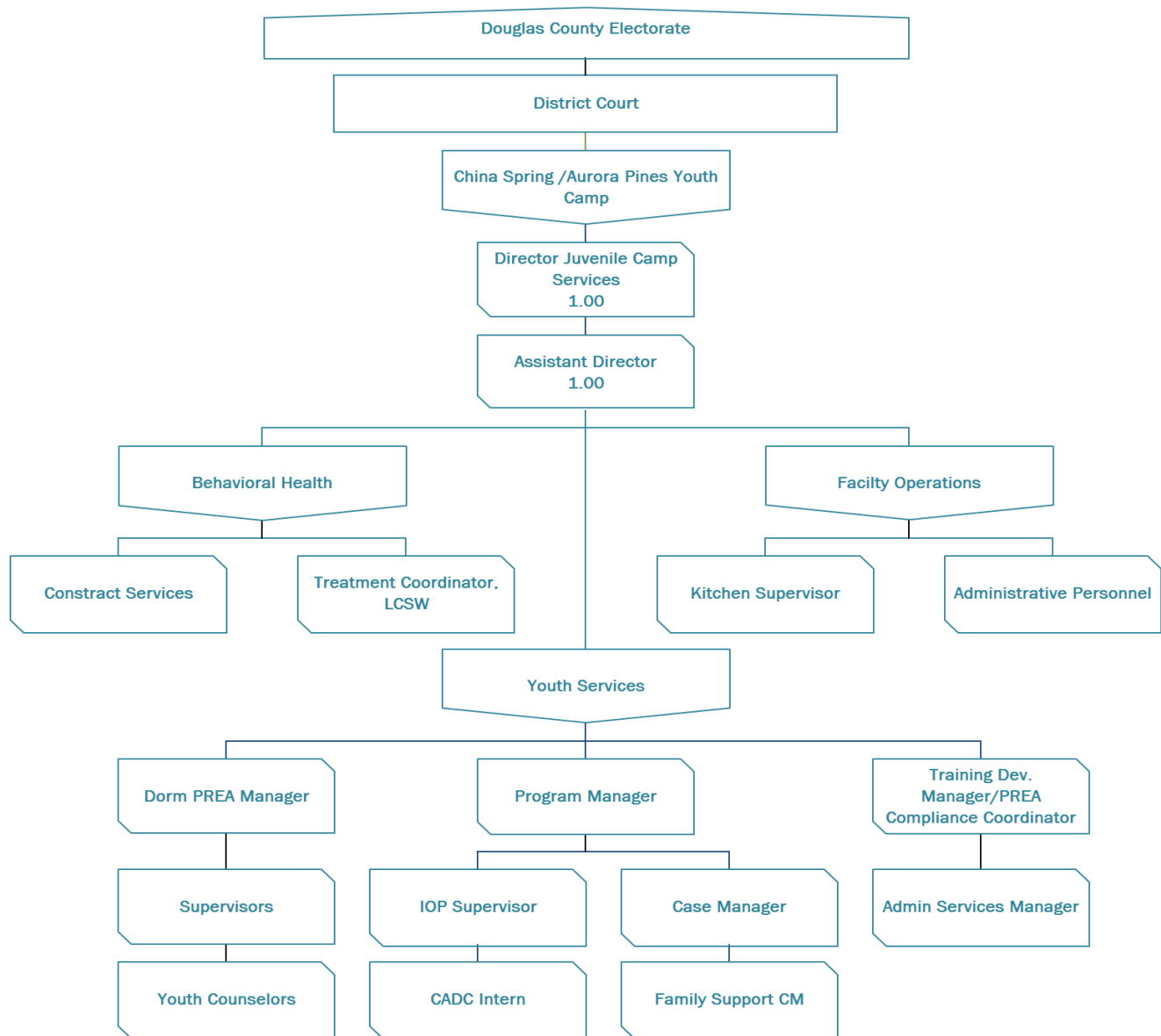


The China Spring Youth Camp (CSYC) is dedicated to helping male and female, mid-level offenders between the ages of 12 and 18 develop skills, knowledge and experience to promote health and resiliency, arrest progression of problems caused by delinquent behavior. Camp provides behavioral healthcare services, including services for co-occurring issues, to youth and their families.

CSYC has no bars on the windows or locks on the doors. Alarms and security policies are in place, but the philosophy is one of honor, trust and accountability. The China Spring Youth Camp is dedicated to helping children define their values using the least restrictive means necessary. CSYC provides structure and programs to help children become a productive member of their family and community.

### Organization Chart

The China Spring Youth Camp consists of one department which provides all services located at the camp ground in 225 China Spring Rd., Gardnerville, NV 89410. The Youth Camp is a 24 hour facility.



### Staffing and Budget

The Director of Juvenile Camp Services supervises the Camp and reports to the District Court Judges. Pursuant to County Code 2.26.010 there is also an Advisory Board to China Spring. The Camp employs a staff equivalent to 45.00 FTE. The Department is a Non-General Fund department. The following is a breakdown of funding sources:

- ◇ The Nevada State Legislature approves the budget for the China Spring Youth Camp and Aurora Pines Girls Facility.
- ◇ Starting FY13-14, the State of Nevada during the current biennium began providing 34.4% of funding for CSYC and APGF. This is down from 36.2%
- ◇ Grant funding for the Camp totals \$602,124 and is distributed between salary, benefits, and services and supplies.

China Spring Youth Camp and Aurora Pines Girls Facility total adopted budget for FY 2017-18 is \$4,573,335.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
Salaries & Wages	2,265,705	2,395,436	129,731	5.7%
Employee Benefits	1,160,368	1,186,499	26,131	2.3%
Services & Supplies	939,710	991,400	51,690	5.5%
<b>Total</b>	<b>\$ 4,365,783</b>	<b>\$ 4,573,335</b>	<b>\$ 207,552</b>	<b>4.8%</b>
<b>Funding Source: China Spring Youth Fund</b>				
<b>FTE</b>	<b>45.00</b>	<b>45.00</b>	<b>-</b>	<b>0.0%</b>

### Programs Offered

#### – CHINA SPRING YOUTH CAMP –

**Facility Restoration, Maintenance and Compliance** Building restoration / remodeling / maintenance / equipment repairs and replacements / inspection compliance / County and State fire safety code compliance / County and State building code compliance / water treatment and monitoring / sewer treatment and monitoring / sanitation and hygiene / all areas will comply with the Nevada Standard for Juvenile Correctional Facility, Youth Camps, and Training Schools

**Intake and Releasing of Residents** Intake procedures / medical and mental screening / orientation / reporting crimes, abuse and neglect / clothing and property inventory / admissions report / temporary and permanent release / failure of placement / medical release

**Juvenile Programing** Alcohol and drug abuse treatment prevention / Youth Development System/ evidence based treatment programing/ wilderness activities / marriage and family therapy / family meetings and visits / case management / integration back into community

**Juvenile Services** Mandated by NRS 62A Rights / medical / dental / psych. care / church / library/ GED or adult diploma/ integration back into school district / Nutrition and wellness

**Mandated 30 day training and continuing education** Mandated by NRS 62B.250 requires training concerning controlling behavior / use of force / JIREH restraint / juvenile rights / suicide awareness and prevention / administration of medication / statutory rights / health, welfare, safety / civil rights

**Regional Facility for detention of children** Mandated by NRS 62A.270 Facility for the detention or commitment of children which is administered by or for the benefit of more than one governmental entity

**Treatment Team** Discusses and resolves issues relating to treatment events / counseling issues / population counts / resident concerns / resident intervention / resident advancements / releases / quality improvement

**Major Accomplishments**

- ◇ We are no longer required to meet the PREA ratio of 1:8 due to policy and standards in Camp.
- ◇ All of the retaining walls have been completed with additional work planned for flood mitigation.
- ◇ Grant funding for Behavioral Health has been increased.
- ◇ All treatment staff are in the process of being trained in dual diagnosis and client centered care.

**Strategic Objectives**

- ◇ Move Camp in the Behavioral Health Model of treatment.
- ◇ Repair Camp Building and Grounds.
- ◇ Work with State & Counties to address stability in Funding.
- ◇ Prison Rape Elimination Act (PREA) Compliance.

**Annual Goals**

- ◇ Train all staff in behavioral health model, dual diagnosis and client centered care.
- ◇ Reach 1:8 federal (PREA) ratio by 2017.
- ◇ Install retaining walls in areas affected and prone to flooding.
- ◇ Increase Grant access to support Behavioral Health Model.



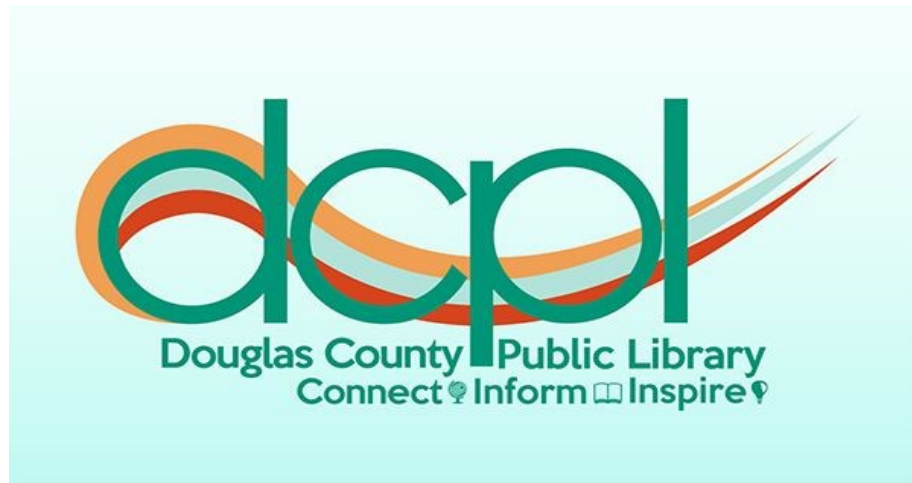
# **County Commissioners**

## **Directed Departments**

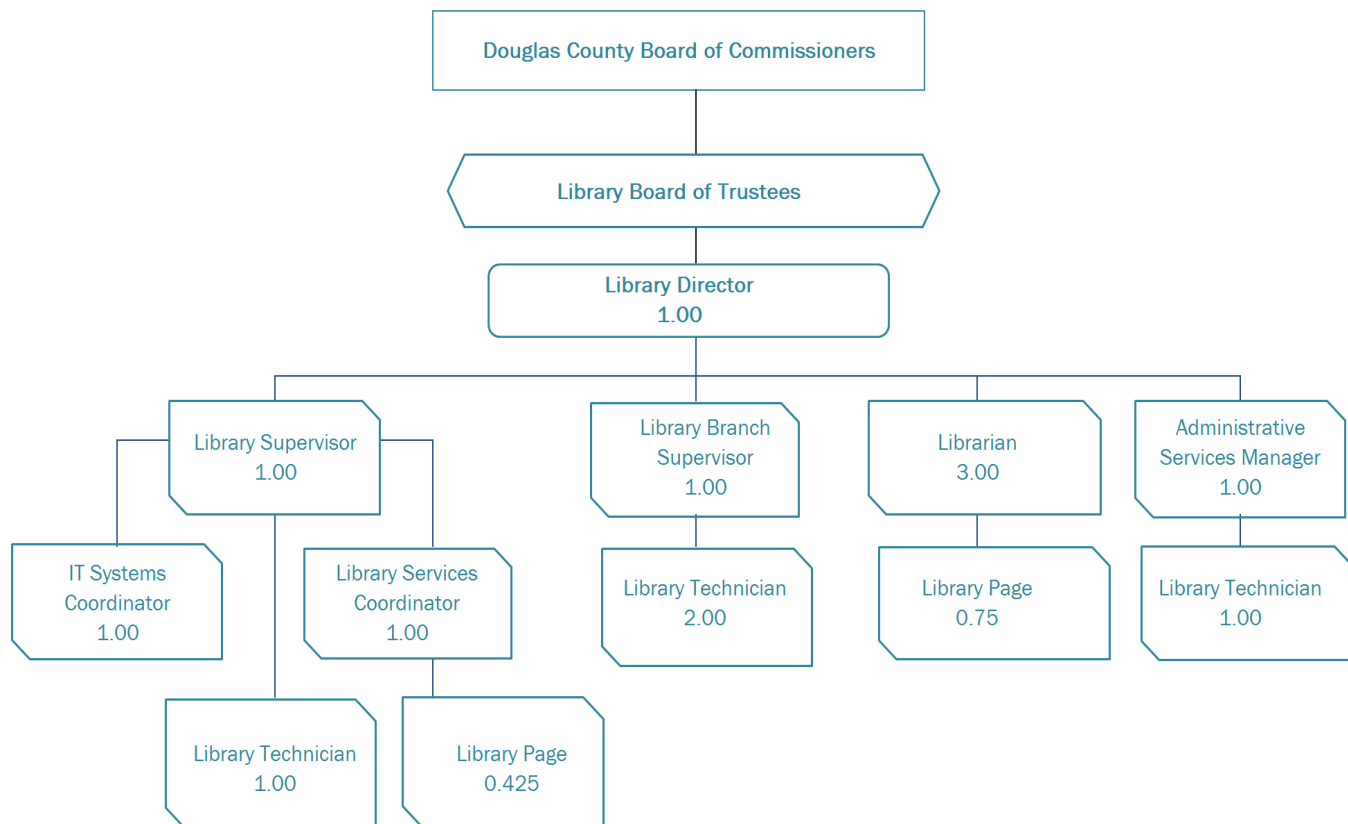
The departments here are directed jointly by the Board of County Commissioners and the County Manager. The Board of County Commissioners serve as the Governing Body over the departments included in this section, with the exception of the Library. The Library Board of Trustees, appointed by the Board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

## DOUGLAS COUNTY PUBLIC LIBRARY

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



### Organization Chart



The Douglas County Public Library (DCPL) consists of the main library in Minden, the Lake Tahoe Branch Library at Zephyr Cove, a Satellite Library at China Spring Youth Camp, dormitory and classroom collections at China Spring Youth Camp and Aurora Pines Girls Facility, and a reading and reference library at the Lake Tahoe Juvenile Detention Facility. The main library handles administration, acquisitions, cataloging and fiscal

management. Services such as children's programs, teen activities, adult programs, meeting rooms, and Interlibrary Loan are offered at both the main library and the branch library. Reduced public hours are in place due to budget shortfalls that went into effect July 1, 2008. Public hours are 50 hours per week in Minden and 32 hours per week at Lake Tahoe. The Library owns approximately 140,000 items: books, magazines, newspapers, DVDs, books on CD and MP3, microforms, and downloadable media. The Library owns 3.03 items per capita, which is below the national average of 3.97 items per capita, and above the Nevada average of 2.17 items per capita. For library materials, the Library spends approximately 70% of the national average per capita. Subsequent to budget reductions of FY08-09, library staffing levels are the same as 1988 levels.

### Public Services

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

### Technical Services

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

### Staffing and Budget

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
Salaries & Wages	792,494	821,160	28,666	3.6%
Employee Benefits	388,232	354,512	(33,720)	-8.7%
Services & Supplies	339,943	340,672	729	0.2%
Capital Outlay/Projects	-	730,000	730,000	n/a
<b>Total</b>	<b>\$ 1,520,669</b>	<b>\$ 2,246,344</b>	<b>\$ 725,675</b>	<b>47.7%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>15.99</b>	<b>16.19</b>	<b>0.20</b>	<b>1.3%</b>

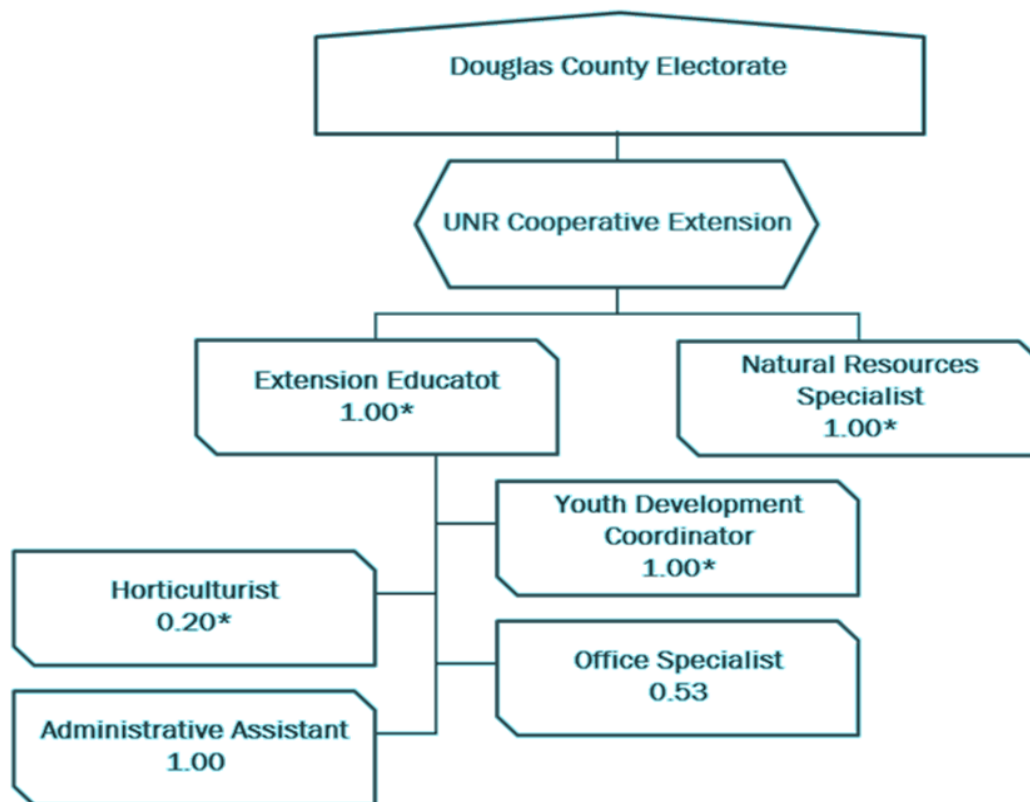
The Library is governed by a five-member Library Board of Trustees appointed by the Board of County Commissioners. The Library Director reports to the Board of Trustees. For FY 17-18, the Library is staffed by 15.99 FTE, which includes an approved full-time Library Director position and three full-time Librarian positions. The Library FY 17-18 budget of \$2,246,344 is funded from the Room Tax (TOT)/Sales Tax fund.

## UNIVERSITY OF NEVADA COOPERATIVE EXTENSION

*To develop, discover, disseminate, preserve, and use knowledge to strengthen the economic, social and environmental well-being of people.*



### Organization Chart



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

**Staffing and Budget**

In addition to the County and State employees, the UNR Cooperative Extension has 45 part-time volunteer staff. There was no change in positions or FTE for FY 2017-18.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>UNR COOPERATIVE EXTENSION</b>				
Salaries & Wages	71,223	75,623	4,400	6.2%
Employee Benefits	32,553	30,801	(1,752)	-5.4%
Services & Supplies	147,421	160,060	12,639	8.6%
Capital Outlay/Projects	147,292	154,653	7,361	5.0%
Other Financing Uses	8,059	7,994	(65)	-0.8%
<b>Total</b>	<b>\$ 406,548</b>	<b>\$ 429,131</b>	<b>\$ 22,583</b>	<b>5.6%</b>
<b>Funding Source: Nv Cooperative Extension Fund</b>				
<b>FTE</b>	<b>1.73</b>	<b>1.73</b>	<b>-</b>	<b>0.0%</b>

**Programs Offered**

<b>Agriculture</b>	Ag Innovation Forum Series - This program provides practical information and know-how needed for agricultural producers and small acreage owners to optimize their land use potential and maintain agricultural open space in Carson Valley: Beginning Farmer Rancher – A program that brings training, mentoring and business advice to a new generation of agriculture producers: Eagles & Ag – A program to promote the benefits agriculture provides wildlife and the community, conservation and prosperity of ranching in western Nevada, and enhance participant knowledge in wildlife habitat and local agriculture: Cattleman's Update – Provides current research-based information about important management practices and issues that may affect the efficiency, productivity, profitability and sustainability of cattle production businesses: Future of Carson Valley Agriculture – This is a study to interview and examine the attitudes and perspectives of local agricultural producers on their vision of agriculture in the Carson Valley.
	4-H – Participants are youth, ages 5 to 19, taking part in programs provided as the result of actions planned and initiated by Cooperative Extension personnel in cooperation with volunteers. 4-H is characterized as being community centered, volunteer led, extension staff supervised, research based, home and family oriented, publicly and privately funded and responsive to change. It offers youth opportunities in communications, leadership, career development, citizenship, healthy living, science, technology, engineering and math and more.
<b>Children Youth and Families</b>	
<b>Community Development</b>	Leadership Douglas County – A community leadership program designed to develop informed, involved, and knowledgeable community members for Douglas County: Sustainable Living – Working with GreenACTnv, a local non-profit, to promote sustainable practices, renewable energy use, and environmental responsibilities in the way we work, live, and play: Facilitation Projects – UNCE facilitates projects/programs that address community needs and improve quality of life respective to diverse aspects within Douglas County: Economic Vitality – In coordination with the Douglas County program concentrating on agrihoods.



<b>Health and Nutrition</b>	Radon Education – A program to educate citizens about radon health risk which offers literature, educational programs and radon test kits: GROW Healthy Kids & Community – A program to improve youth understanding and appreciation for developing life-long habits in regular exercise, active living and healthy eating
<b>Horticulture</b>	Master Gardeners – Provides consumers with up-to-date, reliable information and offers a fun and useful volunteer activity, which gives participants a sense of community spirit, accomplishment and intellectual stimulation: Grow Your Own – A program to help citizens who want to get on a path to more sustainable, local, healthy living by growing more of their own food: Weed Warriors – An introductory-level training on the principles of integrated weed management and focuses on improving ability to identify noxious weeds of local importance: Pesticide Safety Education – A program to help pesticide applicators obtain and retain their certification and teach safe pesticide use.
<b>Natural Resources</b>	Sage Grouse Conservation – UNCE works with Local Area Working Groups (LAWGs) to plan and implement conservation efforts to improve sagebrush ecosystems and ultimately increase sage grouse populations: Climate Change Partnership – UNCE collaborates with the Southwest Regional Climate Hub of the USDA Agriculture Research Service (ARS) and with Cooperative Extension in six western states to build a partnership to assist Extension incorporate climate science into Extension programming: Flood Education and Planning – Working with the Carson Water Sub conservancy District this educational effort helps citizens better prepare for flood hazards and understand the importance of keeping floodplain lands open and functional: Living With Fire - The Living With Fire program was developed to inform Nevadans about how they can live safer in high fire hazard environments: Grazing Strategy Indices for Range Quality – A research project to help ranchers and agencies work in concert to achieve mutual goals for rangeland productivity, rangeland health, riparian functions, fire and fuels management, and wildlife habitat.

### Major Accomplishments

- ◇ Eagles & Ag: Approximately 400 people attended the 2017 event. Respondents gained a better understanding of Carson Valley agriculture and have greater understanding for the benefits agriculture provides our society.
- ◇ Radon Education: 693 short-term and 16 long-term test kits were distributed. Of those, 151 of the 515 valid tests exceeded the radon action level. Approximately 16 homes were mitigated for radon.
- ◇ 4-H: Enrollment at 250 continues to positively impact youth by providing practical life skills, community service, public speaking, civic engagement and record keeping.
- ◇ Leadership Douglas County: LDC enhanced sense of commitment to the community, community commitment, and sense of applying leadership to their professional and personal life.
- ◇ Living With Fire: Taught workshops in Minden and Zephyr Cove, worked with Job's Peak Ranch, fire smart landscaping, Ember House youth activities and Nevada Wildfire Awareness Month billboards, street banners, TV and radio PSAs, community banners.



- ◇ Horticulture and Master Gardeners: Answered over 500 calls and hundreds of emails and walk-ins. Volunteers worked on hanging baskets, the Adopt-a-Pot program, Dangberg Ranch and Heritage Park Community and Children's Garden.

#### Strategic Objectives

- ◇ Determine the social, economic and environmental needs of the the community.
- ◇ Design educational programs that address the needs of the community.
- ◇ Evaluate the outcomes and impact of educational programs.
- ◇ Report outcomes and impact to all entities in which we are accountable.

#### Annual Goals

- ◇ Enhance the sustainability of the agricultural community and culture.
- ◇ Heighten awareness and bolster preparedness for environmental hazards associated to wildfire and floods.
- ◇ Develop informed, involved and knowledgeable community members.
- ◇ Develop leadership, citizenship and life skills in youth.

## Regional Transportation

### Staffing and Budget

The Regional Transportation Fund is overseen by the Public Works Director; however, it is governed by the BOCC. FTE allocation for the department is 1.495 with no change from prior year. FTE for Regional Transportation is comprised of time allocation of various Public Works positions.

Total FY 2017-18 budget for the Regional Transportation Fund is \$6,244,061, an increase of 20.0% from prior fiscal year.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>REGIONAL TRANSPORTATION</b>				
Salaries & Wages	120,320	125,526	5,206	4.3%
Employee Benefits	50,259	48,198	(2,061)	-4.1%
Services & Supplies	534,710	1,308,591	773,881	144.7%
Capital Outlay/Projects	4,076,640	2,500,000	(1,576,640)	-38.7%
Other Financing Uses	422,513	2,261,746	1,839,233	435.3%
<b>Total</b>	<b>\$ 5,204,442</b>	<b>\$ 6,244,061</b>	<b>\$ 1,039,619</b>	<b>20.0%</b>
<b>Funding Source: Regional Transportation Fund</b>				
<b>FTE</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>0.0%</b>

### Programs Offered

#### – REGIONAL TRANSPORTATION –

**Engineering and  
Facilities Planning,  
Design &  
Construction** Providing engineering services for existing and new roads

**Five Year  
Transportation Plan** Annual transportation CIP

**Pavement  
Management** Maintenance of MicroPaver pavement management program

## Tahoe Douglas Transportation District (TDTD)

### Staffing and Budget

The Tahoe Douglas Transportation District (TDTD) Fund is overseen by the Public Works Director; however, it is governed by the BOCC. FTE allocation for the department is 0.24 with no change from prior year. FTE for TDTD is comprised of time allocation of various Public Works positions.

Total FY 2017-18 budget for the Tahoe Douglas Transportation District Fund is \$959,025, an increase of 27.0% from prior fiscal year.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>TAHOE DOUGLAS TRANSPORTATION DISTRICT</b>				
Salaries & Wages	35,602	36,522	920	2.6%
Employee Benefits	9,632	8,402	(1,230)	-12.8%
Services & Supplies	139,744	127,935	(11,809)	-8.5%
Capital Outlay/Projects	245,907	459,540	213,633	86.9%
Other Financing Uses	324,233	326,626	2,393	0.7%
<b>Total</b>	<b>\$ 755,118</b>	<b>\$ 959,025</b>	<b>\$ 203,907</b>	<b>27.0%</b>
<b>Funding Source: Tahoe Douglas Transportation District</b>				
<b>FTE</b>	<b>0.24</b>	<b>0.24</b>	<b>-</b>	<b>0.0%</b>

### Programs Offered

#### – TAHOE-DOUGLAS TRANSPORTATION DISTRICT –

**BlueGo Bus Service** Allocated cost for contract transit service in the Tahoe Basin

**Contract and Project Management** Engineering and management of transit projects

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# **County Manager Departments**

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



## COUNTY MANAGER DEPARTMENT



The County Manager Department strives to provide quality service to the members of our community, leadership and coordination in the development of our County, and management excellence in the County's financial health, capital projects, and human resources.

**COUNTY MANAGER'S OFFICE:** The County Manager's Office creates opportunities for employees to enhance their knowledge and abilities; to be proactive in meeting community needs; to be problem solvers; to be innovative; to exemplify excellence in professional standards and achievements; and to demonstrate a commitment to the values of public service. The success of Douglas County is vested in employee accomplishments, directed and supported by effective leadership and vision. Together, we create a better future by transforming vision into reality.

**ECONOMIC VITALITY:** 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.

**FINANCE:** To provide professional accounting financial reporting and to promote operational efficiencies in accordance with prescribed law, Commissioner policy 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 County services and programs.

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



**HUMAN RESOURCES:** To provide quality services and support in employment, training, employee relations, performance management, benefits, compensation and safety beyond the expectations of all employees, enabling them to better serve our external customers, the citizens of Douglas County. It is our mission to develop a culture of teamwork and quality in our day-to-day operations, create an atmosphere which fosters employee engagement, challenges, fun and safety, to increase participation in county activities while seeking knowledge, enthusiasm, and an improved quality of life for ourselves, co-workers and the community, and to commit to acting openly, equitably and consistently in our pursuit of uncompromising quality.

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

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

### Overview

The County Manager's Office oversees the General Services Division, which provides countywide mail services. This includes mail pick-up and delivery, maintenance of equipment and supplies used by multiple departments, including the postage scale and meter, and facsimile machines. Countywide printing, postage and county memberships are also provided through General Services.

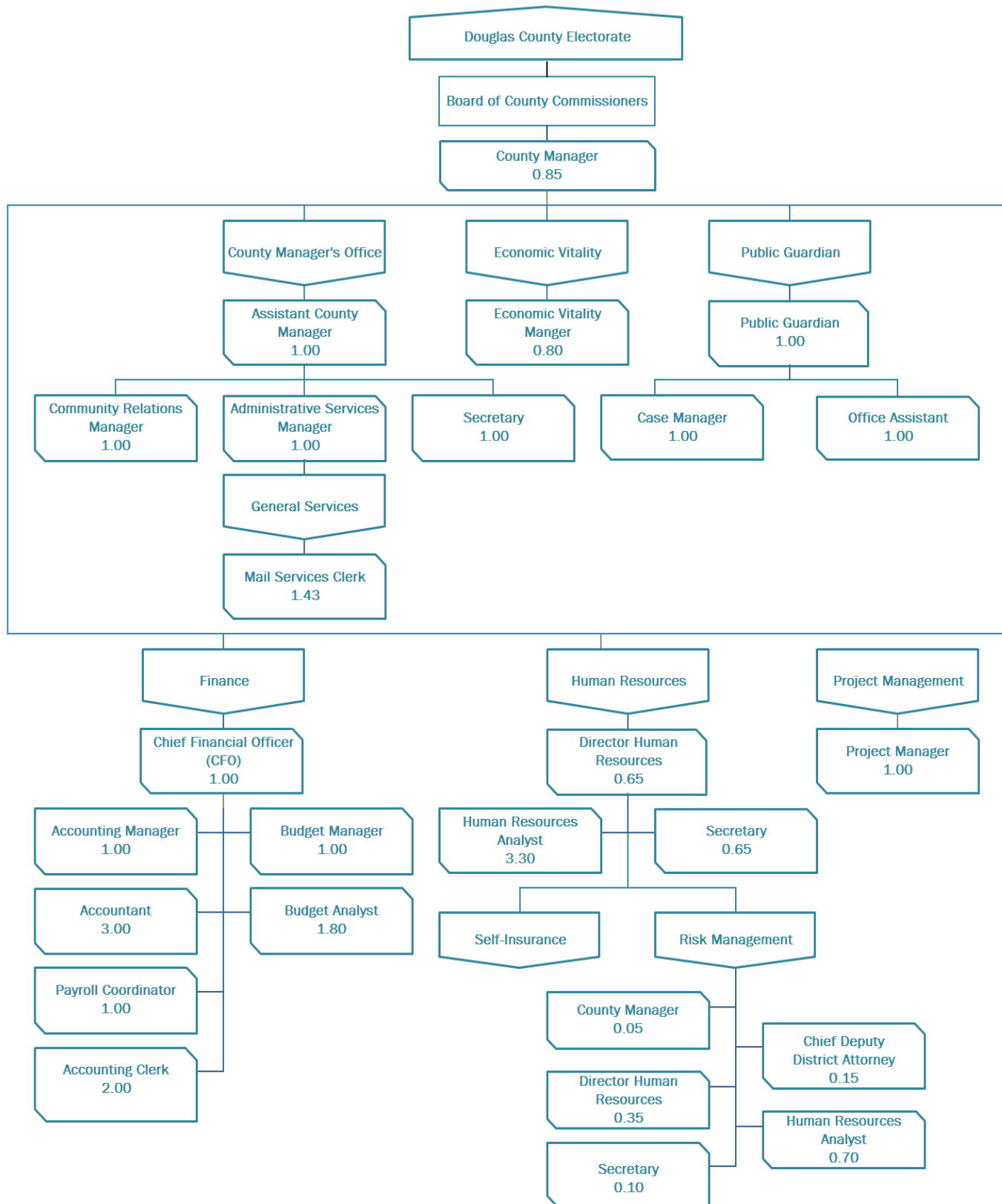
The Human Resources Manager oversees major components of the County's Self Insurance and Risk Management programs, including Worker's Compensation administration, return to work program, and policies and procedures. Various positions within the Human Resources Division as well as the County Manager and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

The Economic Vitality Division was established 2010, strives to "Create a Community to Match the Scenery" by implementing 8 priority projects. All projects are accomplished by public/private/non-profit teams, and led by mostly private sector champions.

Program work is focused in three areas: Creating Distinctive Downtowns, Capitalizing on Outdoor Recreation and Developing a Thriving Climate for Business & Learning.

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

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

Organization Chart

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

**Staffing and Budget**

The County Manager's Office, General Services, Finance, Human Resources, Economic Vitality, Program Management, Public Guardian, Risk Management and Self-Insurance program are all funded within the General Fund. There is a minimal adjustment of 1.35 FTE due to an additional 1.10 FTE to the Public Guardian and .25 to Human Resources.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>COUNTY MANAGER</b>				
Salaries & Wages	406,537	308,486	(98,051)	-24.1%
Employee Benefits	169,638	126,502	(43,136)	-25.4%
Services & Supplies	481,890	551,310	69,420	14.4%
<b>ECONOMIC VITALITY</b>				
Salaries & Wages	70,851	70,654	(197)	-0.3%
Employee Benefits	30,004	27,909	(2,095)	-7.0%
Services & Supplies	103,000	98,000	(5,000)	-4.9%
<b>FINANCE</b>				
Salaries & Wages	571,203	682,051	110,848	19.4%
Employee Benefits	273,010	296,586	23,576	8.6%
Services & Supplies	141,900	156,250	14,350	10.1%
<b>GENERAL SERVICES</b>				
Salaries & Wages	28,432	32,509	4,077	14.3%
Employee Benefits	409,103	409,190	87	0.0%
Services & Supplies	1,486,705	1,502,015	15,310	1.0%
<b>HUMAN RESOURCES</b>				
Salaries & Wages	285,248	247,397	(37,851)	-13.3%
Employee Benefits	125,312	111,085	(14,227)	-11.4%
Services & Supplies	179,976	179,976	-	0.0%
<b>PROJECT MANAGEMENT</b>				
Salaries & Wages	87,049	93,087	6,038	6.9%
Employee Benefits	37,052	36,561	(491)	-1.3%
Services & Supplies	2,850	12,288	9,438	331.2%
<b>PUBLIC GUARDIAN</b>				
Salaries & Wages	106,958	153,261	46,303	43.3%
Employee Benefits	42,998	69,899	26,901	62.6%
Services & Supplies	42,195	42,165	(30)	-0.1%
<b>RISK MANAGEMENT</b>				
Salaries & Wages	97,368	225,408	128,040	131.5%
Employee Benefits	42,539	110,052	67,513	158.7%
Services & Supplies	2,845,535	2,686,794	(158,741)	-5.6%
<b>SELF-INSURED DENTAL INSURANCE</b>				
Services & Supplies	415,790	346,500	-	n/a
<b>Total</b>	<b>\$ 8,483,143</b>	<b>\$ 8,575,935</b>	<b>\$ 92,792</b>	<b>1.1%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>25.68</b>	<b>27.83</b>	<b>2.15</b>	<b>8.4%</b>

Programs Offered

## — COUNTY MANAGER —

<b>Board Administration</b>	Guidance, leadership and coordination with five elected commissioners
<b>Budget</b>	Annual budget development administration and labor negotiations
<b>Document Review and Approval</b>	Review and approve contracts, policies, procedures, franchise agreements
<b>Internal and External Communications</b>	Newsletter, public access TV, website, social media, respond to residents
<b>Leadership and Organizational Development</b>	Lead and manage County Manager directed departments and work with Elected Officials
<b>Office Management/ Administration</b>	Claims, phones, filing, payroll, scheduling, public information
<b>Partnerships with Community Groups</b>	Chamber, DCBC, non-profits, citizen advocacy groups, visitors authorities
<b>Regional Cooperation/ Intergovernmental Relations</b>	Towns, GIDs, legislative, state, and federal government, NNDA
<b>Strategic Planning and Implementation</b>	Plan and implement various strategic goals established by the Board

## — ECONOMIC VITALITY —

<b>Economic Vitality Plan Implementation</b>	Coordinating, facilitating, communicating and leveraging resources to support the County's 8 Economic Vitality Projects
<b>Economic Development Services Support</b>	Economic development partner organization support for Northern Nevada Development Authority, Nevada Small Business Development Center, Western Nevada Development District, Tahoe Prosperity Center, Main Street Gardnerville & Minden, Nevada Industry Excellence, and Town Revitalization program

## — FINANCE —

<b>Accounts Payable</b>	Process payments for goods and services, purchased by Douglas County. Vendor payment processing and printing checks per NRS 244.1505.
<b>Budget Management</b>	Manage budget development across the organization. Prepare revenue and expense analysis and projections. Monitor budget throughout the year and manage department adjustments including budget transfers and augments. Provide reporting to State, BOCC, County Manager, Elected Officials and Directors. Complete the annual property tax certification.

<b>Debt Management</b>	Report, analyze, and manage County debt to fulfill the requirements of NRS 350.013. Reporting compliance with State and Federal agencies to ensure timely and accurate payments of debt service. Development of Capital Improvement Financing plans and debt issuance
<b>Financial Reporting</b>	Financial reporting required by Nevada State Law. Provide Financial Reports to the Board of County Commissioners to aid in decision making. Provide Financial Reports to the public and other County entities as required. Development of Capital Improvement Plan filed with the State of Nevada.
<b>General Accounting</b>	Process journal entries and other procedures in compliance with GAAP Principles to accurately complete all financial records. Prepare for annual independent financial audit. Reconciliation of the general accounting ledgers. Track expenditures and revenues. Manage capital assets. Analyze financial position of the County.
<b>Grant Management</b>	Management of approved grants to ensure the best uses of County resources and compliance with accounting and regulatory compliance requirements.
<b>Payroll</b>	Process all County employee payments for services, wages, and benefits, including bank and other transfers (direct deposits). Reconcile and prepare claims for payroll liabilities. File quarterly and annual reports required by State and Federal agencies.
<b>Room Taxes Administration</b>	Analyze Room Tax revenue for Douglas County. Process disbursements of Room Taxes to outside entities.
<b>Strategic Planning</b>	Provide strategic planning support to the Board of County Commissioners. Integrate strategic planning with the budget process for allocation of time, human capital, and resources to achieve goals set out in the Strategic Plan.
— HUMAN RESOURCES —	
<b>ADAA and FMLA Administration</b>	Required by Federal and State law. When an employee files for a reasonable accommodation (ADAA) or leave (FMLA) due to a medical condition we are required by law to investigate the request and determine eligibility for certain benefits or accommodations.
<b>Classification and Compensation</b>	Required by American's with Disabilities Amendments Act, Fair Labor Standards Act, Equal Employment Opportunity and other employment law related issues: includes maintaining job descriptions, maintaining policies and procedures.
<b>Drug and Alcohol Testing Program</b>	Required by State and Federal law. Includes all DOT, non-DOT, FTA, random, new hire, post accident, etc. Also required by report MIS Data Collection Form (OMB 2105-0529).
<b>Employee Recognition</b>	Best Practices. Includes various employee recognition programs for excellent service and years of service, employee appreciation events.
<b>Equal Employment Opportunity</b>	Tracking and reporting of statistical data as required by Federal Law.
<b>Heart and Lung Bill</b>	Required by State Law. Includes tracking and maintaining heart/lung physicals, notifying employees and volunteers when physicals are due, turning in claims for heart/lung to workers compensation, maintaining files, etc.
<b>Labor Relations</b>	Required by State and Federal law: includes labor negotiations, contract administration, discipline, investigations, and administration of policy and code.

<b>Liability</b>	Required by State and Federal Law (self-funded through POOL PACT). Includes all aspects of County Liability program for County.
<b>Performance Management and System Maintenance, Performance Evaluation Notification</b>	Required by labor contracts and policy/code, beneficial to ensure annual documentation and feedback to employees specific to their individual performance.
<b>Records Management</b>	Meet federal, state and local records management and retention requirements.
<b>Recruitment and Selection</b>	Ensures compliance with fair selection standards that reduce risk of exposure to negligent and discriminatory selection practices.
<b>Salary and Benefits Administration</b>	Required by Fair Labor Standards Act and other State and Federal law: includes benefit plan administration, competitive salary/pay plan maintenance and data entry into payroll database.
<b>Temporary Staff and Volunteer Program</b>	Required by State Law, includes investigating backgrounds to protect liability and safety.
<b>Training and Development</b>	Includes Federal and State mandated trainings, training proactively reduces risk and liability, safety, and awareness, as well as best practice including all aspects of efficient and effective performance.
<b>Workers Compensation</b>	Required by State Law (self-funded through POOL PACT). Includes all aspects of workers compensation management.
<b>Workplace Safety</b>	Mandated by POOL/PACT, State, and Federal law. Includes holding quarterly safety meetings, compiling minutes, scheduling training, monitoring safety inspection program, OSHA reports, etc.
— PROJECT MANAGEMENT —	

**Special Projects** Research, analysis, and planning on various issues

<b>Project Management</b>	Provides Project Management on various construction projects for County, School District, & Swim District
— PUBLIC GUARDIAN —	

**Public Guardian** Provides guardianship services as mandated in NRS, Chapter 253 and Douglas County Code, Chapter 2.22, and as directed by the District Court Judges



**Major Accomplishments****County Manager**

- ◇ Initiated the concept of a fee based Stormwater Management Program.
- ◇ Fully implemented the Internal Review Committee.
- ◇ Helped facilitate multi-year labor contracts.
- ◇ Separated the position of Assistance County Manager and Chief Financial Officer.
- ◇ Revised the budget process for more transparency.

**Economic Vitality**

- ◇ Board approval of the updated Economic Vitality Plan.
- ◇ Created an award-winning Progress Video to communicate project achievements since the inception of the Economic Vitality Program.
- ◇ The number of manufacturing businesses has increased 13.8% since 2010.
- ◇ Board approval of a new funding source implemented for studying the feasibility, planning, operating and funding a Tahoe Event Center.
- ◇ Receipt of a National Park Service technical assistance grant to do stakeholder engagement on the upper section of the Historic Pony Express Trail.

**Finance**

- ◇ Implemented a new Human Resources/Payroll system utilizing our existing ERP software, inclusive of an electronic timesheet and employee portal.
- ◇ Completed two debt issuances. \$13 million in bonds sold to help with infrastructure needs. The money is designated for street and highway construction, improvement and repair, as set forth in NRS 373.028.
- ◇ Successfully recruited and filled several vacant positions and provided training to all Finance Division employees through professional organizations in the Finance and Accounting fields.
- ◇ Successfully adopted FY17-18 Operating and Capital Budget which included transferring an additional \$5 million into the County Construction Fund for infrastructure and instituting a sustainable COLA and Merit system for the County staff.

**Human Resources**

- ◇ Revised health insurance plan offerings and structure, including structure of premium funding to each plan and tier, in order to provide the most efficient plan offerings to County employees.
- ◇ Moved to a self-funded worker's compensation program for more oversight and fiscal control.
- ◇ Successfully negotiated 5- and 7- year labor agreements with stabilized compensation structure for all 3 bargaining units.

- ◇ Implemented HRIS/Payroll system as part of overall Enterprise Resource Planning system.
- ◇ Conducted various developmental trainings to aide in effective management of employees.

### Public Guardian

- ◇ Stopped the financial exploitation of elderly of almost a million dollars in 2016-2017.
- ◇ Provided services to 50+ families and community partners.
- ◇ Implemented supported decision making to protect clients independence while supporting safety.
- ◇ Guardianship law to provide overview to Public and Private Guardians in the State of Nevada.
- ◇ Collaborated with SAFE and CASA to implement wrap around support and services to clients.

### Strategic Objectives

#### County Manager

- ◇ Maintain long-range financial stability.
- ◇ Identify solutions to meet critical infrastructure needs.
- ◇ Partner with public/private stakeholders to enhance economic vitality, efficiencies, and quality services.
- ◇ Invest in maintaining a high-performing workforce.

#### Economic Vitality

- ◇ Improve the business climate.
- ◇ Attract businesses that are unique and marketable.
- ◇ Maintain the exceptional quality of life.
- ◇ Enhance education and workforce.
- ◇ Preserve the natural environment and improve infrastructure.

#### Finance

- ◇ Continue to develop strategies to address long-term financial stability in order to expend County resources to keep up with demand.
- ◇ Renew efforts on Priority Based Budgeting Program for ongoing useful and accountable financial and budget decision making.
- ◇ Enhance financial reporting to improve communications and transparency within the organization as well as with the citizens and other external entities.
- ◇ Continue to develop financing strategies for infrastructure, capital improvements, equipment replacement and facilities maintenance.

- ◇ Continue to expand and enhance the use of technology systems to achieve greater efficiency in operations and provide better customer service.

### Human Resources

- ◇ Closely monitor and study health care utilization and implement cost control measures while retaining quality coverage.
- ◇ Position Douglas County as the employer of choice among current employees, work-force residents of Douglas County, and within the region.
- ◇ Evaluate worker's compensation and liability/risk programs to ensure program effectiveness and cost efficiency.
- ◇ Maintain quality labor relations and employee recognition programs.

### Public Guardian

- ◇ To protect the social well being of protected persons.
- ◇ To protect the economic well being of protected persons.
- ◇ To protect the dignity of protected persons while ensuring services are provided with integrity and accountability.
- ◇ To create a client centered care system that streamlines productivity and provides for care of protected persons.
- ◇ To advocate for partners in the community that bring awareness, support and resources for our elderly and disabled.

### Annual Goals

#### County Manager

- ◇ Prepare comprehensive stormwater plan and funding strategy for Board consideration.
- ◇ Secure passage of the Douglas County Conservation Act (Lands Bill).
- ◇ Continue to evaluate organizational and financial operations to achieve cost effective service delivery.
- ◇ Continue with Priority Based Budgeting and evaluate "next steps" for long-term financial stability.

#### Economic Vitality

- ◇ Update action plans for Economic Vitality projects.
- ◇ Gain approval for one certified sites through the Nevada Certified Site Program.
- ◇ Support the process to evaluate affordable housing development incentives through the update of the Housing Element of the Master Plan.
- ◇ Develop concept plans and potential funding sources for the Pony Express Historic Trail Phase 1.

- ◇ Secure passage of the Douglas County Conservation Act.

### Finance

- ◇ Implement software enhancements with our existing ERP system related to grant management and payroll processing for increased efficiencies and expanded reporting capabilities.
- ◇ Implement a new transparency portal for better visibility of the County's financial state.
- ◇ Provide training to Finance Division Staff through industry leaders in order to maintain the high standards of excellence in financial and budgetary development, monitoring and reporting.
- ◇ Continue to develop five-year financial plan and forecast for all major funds for use in financial decision-making and budget development

### Human Resources

- ◇ Conduct labor negotiations with efficiency and effectiveness.
- ◇ Develop and implement employee development strategies, including employee and supervisor training and development.
- ◇ Refine background screening process for employees and volunteers to ensure efficiency, cost effectiveness, and legal requirement.

### Public Guardian

- ◇ Adequately train staff to provide proper care to wards. Attend National Guardianship conference for all Public Guardian offices.
- ◇ Create and administer a documentation system for case management. Maintain system for case management, case notes, and documentation for courts. Share access to that system between system partners.
- ◇ Create a care plan to assure quality of care and meet NRS statute. Provide oversight, time lines, and goals for reporting and overview of care of protected persons.
- ◇ Community education to improve insight and clarity into guardianship. Provide one to three community trainings.
- ◇ Increase community involvement in the protection and notification of elderly who are victims of financial and physical abuse.

## 911 EMERGENCY SERVICES

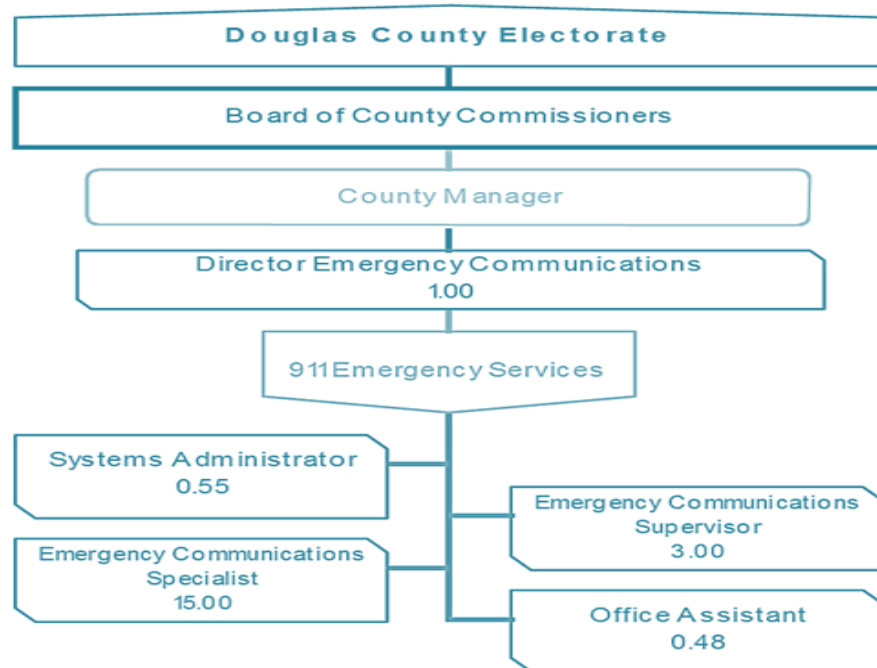
*An Accredited Center of Excellence from the International Academy of Emergency Dispatch (IAED)  
Since April 2015*

*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.*



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. We are a consolidated regional Emergency Communications Center responsible for answering and processing emergency and non-emergency calls for service for eight primary agencies which are:

- ◇ Alpine County Sheriff's Office
- ◇ Bear Valley Public Safety
- ◇ Eastern Alpine Fire/Rescue
- ◇ East Fork Fire & Paramedic Districts
- ◇ Douglas County Sheriff's Office
- ◇ Kirkwood Public Utility District (Fire)
- ◇ Tahoe Douglas Fire Protection District
- ◇ Washoe Tribe Police Department

Organization Chart

The 911 Emergency Services Department consists of one department which provides for answering and processing 911 and non-emergency calls for service and radio dispatching those calls to law enforcement, fire, and Emergency Medical Services. 9-1-1 Emergency Services is also the after-hours contact for all county residents reporting a water or sewer emergency.

The Emergency Operations are a 24 hour a day division.

Staffing and Budget

The 911 Emergency Services Department has a total of 20.03 FTE, with no position of FTE change for FY 17-18. The department is funded partially by a four and three quarter cents (\$.0475) property tax and user fees assessed against Douglas County Sheriff's Office, Alpine County California, Washoe Tribal Police, East Fork Fire Protection District and Tahoe Douglas Fire District. The E-911 system is funded partially by a .25 cent surcharge on land-based access lines to the local exchange and a \$2.50 surcharge on trunk lines to the local exchange per month, a .25 cent surcharge for each telephone number assigned to a customer by a supplier of mobile telephone service per month.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>911 EMERGENCY SERVICES</b>				
Salaries & Wages	1,061,879	1,134,356	72,477	6.8%
Employee Benefits	515,483	493,512	(21,971)	-4.3%
Services & Supplies	317,800	394,648	76,848	24.2%
Capital Outlay/Projects	47,758	80,502	32,744	68.6%
Other Financing Uses	57,226	450,917	393,691	688.0%
<b>911 SURCHARGE</b>				
Services & Supplies	220,772	220,772	-	0.0%
<b>Total</b>	<b>\$ 2,220,918</b>	<b>\$ 2,774,707</b>	<b>\$ 553,789</b>	<b>24.9%</b>
<b>Funding Source: Various (please refer to description)</b>				
<b>FTE</b>	<b>20.03</b>	<b>20.03</b>	<b>-</b>	<b>0.0%</b>



Programs Offered

## – 911 EMERGENCY SERVICES –

**911 Dispatch - East Fork Fire & Paramedic Districts**

Providing both emergency and non-emergency call processing and radio dispatching.

**Public Safety Warning Point**

Utilizing the Reverse 911 system, and all other means of public notifications for local, regional or national disasters or emergencies.

**911 Dispatch - Alpine County Sheriff's Office**

Providing both emergency and non-emergency call processing and radio dispatching.

**911 Dispatch - Douglas County Sheriff's Office**

Providing both emergency and non-emergency call processing and radio dispatching.

**911 Dispatch - Eastern Alpine Fire Department and Kirkwood Fire Department**

Providing both emergency and non-emergency call processing and radio dispatching.

**911 Dispatch - Tahoe Douglas Fire Protection District**

Providing both emergency and non-emergency call processing and radio dispatching.

**911 Dispatch - Washoe Tribe Police**

Providing both emergency and non-emergency call processing and radio dispatching.

**911 Dispatch (overall)**

Emergency and non-emergency call in-take, processing and radio dispatching service. Provide all dispatch services for three law enforcement agencies, four Fire/EMS agencies and several 'outside' agencies such as GID's, Animal Control and all other after hour emergency contact agencies.

**911 Public Outreach**

Provide educational services to the general public directly relating to the proper use of the 9-1-1 emergency reporting system. Includes civic organization briefings, county school system training sessions and any other public requests for this service.

**Douglas County Amateur Radio Team**

Maintain a qualified staff of volunteer amateur radio personnel to assist the county in the event of a disaster that reduces our communications ability.

## – 911 EMERGENCY SERVICES –

**911 Dispatch (overall)**

Emergency and non-emergency call in-take, processing and radio dispatching service. Provide all dispatch services for three law enforcement agencies, four Fire/EMS agencies and several 'outside' agencies such as GID's, Animal Control and all other after hour emergency contact agencies.

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**Douglas County Amateur Radio Team**

Maintain a qualified staff of volunteer amateur radio personnel to assist the county in the event of a disaster that reduces our communications ability.

**Major Accomplishments**

- ◇ Received Accreditation for our Emergency Fire Dispatch program (2017-2020).
- ◇ Expanded our radio communication workstations from six to eight with Motorola MCC7500 Elite consoles.
- ◇ Implemented the Emergency Police Dispatch protocol program.
- ◇ Upgraded mobile communications center workstations (3) to ruggedized public safety grade laptops.
- ◇ Complete replacement of the alarm monitoring system, software and hardware with latest technology.

**Strategic Objectives**

- ◇ Recruit, train and retain staff to meet the demand for service.
- ◇ Maintain accreditation standards for our Emergency Medical and Fire communications program.
- ◇ Incorporate all three disciplines into the training and quality assurance program to ensure the center is operating at maximum efficiency.
- ◇ Achieve accreditation for our Emergency Police communications program.
- ◇ Expand our current eight radio positions to full radio/telephone workstations.

**Annual Goals**

- ◇ Improve and expand in-service training, evaluate the current training program and make improvements to ensure the program is streamlined and efficient.
- ◇ Ensure staff accomplishes all required recertification requirements for accreditation. This includes continuing education requirements, certification exams and weekly quality assurance call reviews.
- ◇ Meet or exceed all requirements in all three disciplines, measured by weekly quality assurance reviews on random calls for service based on accreditation compliance requirements.
- ◇ Ensure the center meets or exceeds all accreditation requirements three months prior to applying for fire accreditation.
- ◇ Replacement of workstation PCs and other hardware and expand the current operations area to eight workstations.

## COMMUNITY DEVELOPMENT DEPARTMENT

*To enhance the quality of life for the citizens of Douglas County by providing the highest quality and professional service to the citizens of Douglas County in the areas of Engineering, Building, Planning, and Code Enforcement.*



### Division Functions

The Administration Division 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 County Commissioner and County Manager goals and objectives in the most efficient and effective manner.

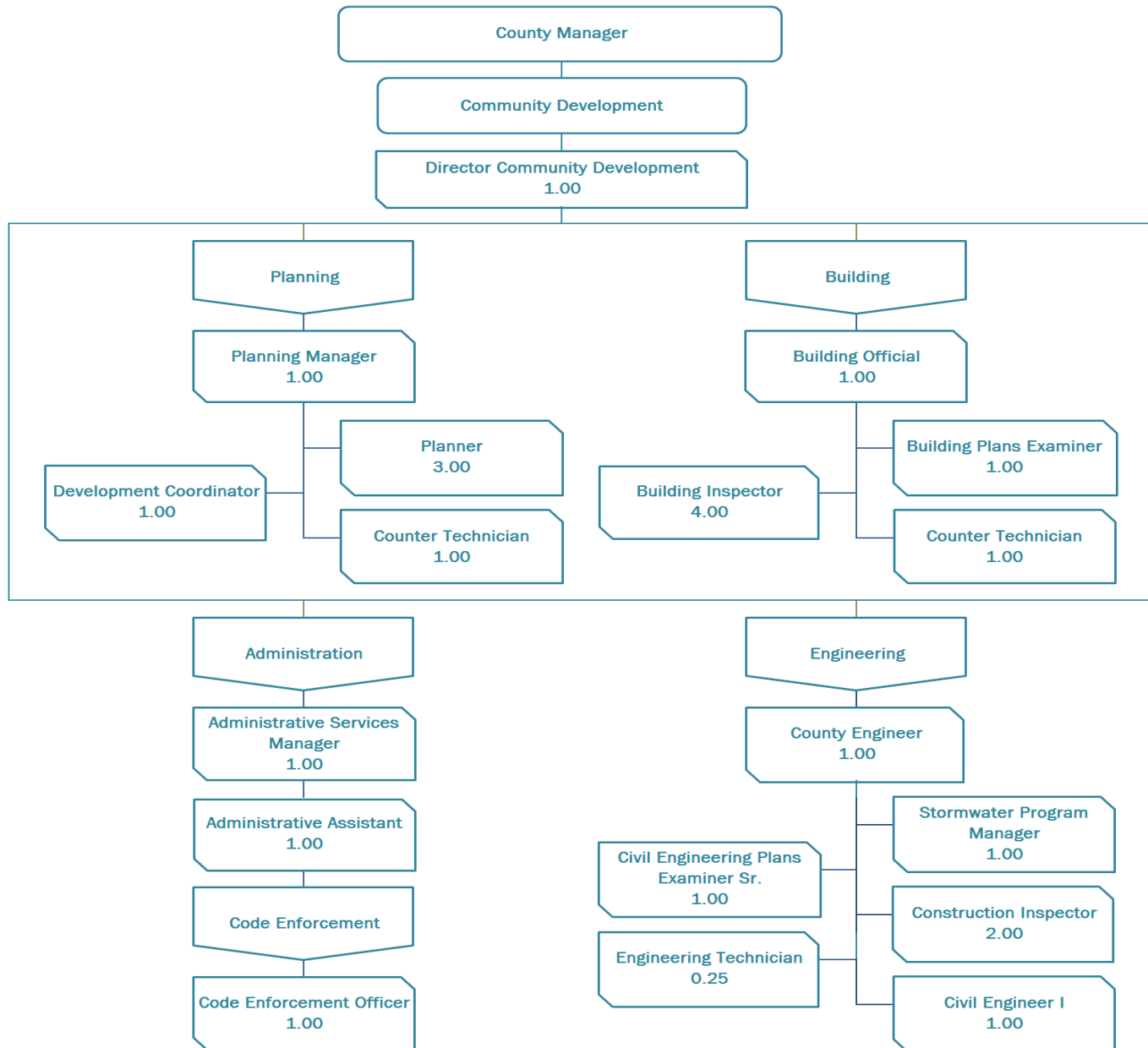
The Building Division helps to ensure a functional and safe community by providing timely plan review, prompt and accurate inspection services for all building projects, and professional assistance to builders, developers and the general public regarding construction methods and model codes.

The Engineering Division works to ensure that public and private capital construction projects are programmed

and completed cost effectively and in coordination with future community development needs. The Division also provides timely, efficient, and helpful engineering review of public and private projects to ensure their compliance with minimum established engineering standards, while recognizing that the Division is also a custodian of the public trust.

The Planning Division is responsible for all current and long-range planning functions, implementation of the Master Plan and other Policy documents, and also provides staffing for a variety of advisory committees, including the Planning Commission, and the Board of County Commissioners.

### Organization Chart



**Staffing and Budget**

The Department is managed by the Community Development Director who reports to the County Manager.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>ADMINISTRATION</b>				
Salaries & Wages	262,032	277,491	15,459	5.9%
Employee Benefits	118,793	110,541	(8,252)	-6.9%
Services & Supplies	56,854	243,671	186,817	328.6%
<b>BUILDING</b>				
Salaries & Wages	408,073	414,661	6,588	1.6%
Employee Benefits	191,046	189,623	(1,423)	-0.7%
Services & Supplies	13,400	13,400	-	0.0%
<b>PLANNING</b>				
Salaries & Wages	365,007	373,348	8,341	2.3%
Employee Benefits	172,422	156,607	(15,815)	-9.2%
Services & Supplies	21,050	21,050	-	0.0%
<b>ENGINEERING</b>				
Salaries & Wages	428,799	444,065	15,266	3.6%
Employee Benefits	195,461	180,979	(14,482)	-7.4%
Services & Supplies	17,700	17,700	-	0.0%
<b>EROSION CONTROL</b>				
Services & Supplies	5,000	5,000	-	0.0%
<b>Total</b>	<b>\$ 2,255,637</b>	<b>\$ 2,448,136</b>	<b>\$ 192,499</b>	<b>8.5%</b>
<b>Funding Source: General Fund, Erosion Control Fund</b>				
<b>FTE</b>	<b>23.25</b>	<b>23.25</b>	<b>-</b>	<b>0.0%</b>

**Programs Offered****— ADMINISTRATION —**

**Director Services** Management of all four divisions; grant administration; flood plain administrator

**Code Enforcement** Enforce zoning codes

**Administrative Support** Accounting and clerical support for director and department; grant assistance

**— BUILDING —**

**Building Inspection** Inspection of building construction consistent with adopted codes

**Building Official Services** Management of building division services

**Building Plan Review** Review plans according to adopted codes

**Building Public Counter** Customer service; accept, track, issue & archive permits



## – PLANNING –

<b>Master Plan Amendments &amp; Code Implementation</b>	Process updates /amendments to the master plan & code
<b>Project/ Development Review</b>	Review development applications per code and master plan
<b>Planning Manager Services</b>	Management of planning division services
<b>Planning Public Counter</b>	Customer service: Provide zoning, flood zone, and other planning -related services
<b>Planning Staff &amp; Clerical Support</b>	Administrative support for planning manager and department staff

## – ENGINEERING –

<b>Construction Inspection &amp; Management</b>	Inspection of public and private infrastructure consistent with adopted codes
<b>County Engineer Services</b>	Management of engineering services; grant administration
<b>Site Improvement Permitting</b>	Review plans according to adopted codes & design manual
<b>Stormwater Program Management</b>	Ensure compliance with Federal and State mandated Storm Water Management Regulations including Lake Tahoe TMDL, MS4 Permits, and FEMA CRS

## – EROSION CONTROL –

<b>General</b>	<p>“Pass-thru” for USFS funding for specific erosion control projects in the Tahoe Basin</p> <p>Annual General Fund Transfer of \$5,000 to fund Warrior Way &amp; other Basin Areas needing Maintenance</p> <p>Primarily Federal Burton-Santini grants, augment as received</p>
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Major Accomplishments**Administration**

- ◇ Hired consultant and held public hearings on the Master Plan Update. Final adoption expected by the Board in December 2017.
- ◇ Hired consultant and held public hearings on the update to the Transportation Plan. Planning Commission approved in 2016. Final adoption expected by the Board in September 2017



- ◇ Hired consultant to implement the Accela Software Permitting System. Joined with regional partners to assist with implementation and oversight. Completion expected by April 1, 2018.
- ◇ Board approved amendments to the Design Criteria & Improvement Standards Manual and County code related to Site Improvement Permitting.
- ◇ Successfully acquired FEMA grant for completion of the Johnson Lane Stormwater Area Plan.

### Building

- ◇ Participated in the process with the Community Development Director to interview and choose a vendor for new permitting software.
- ◇ A new permitting software contract was executed.
- ◇ Building Official and one inspector attended three days of training in anticipation of the 2018 code adoption.
- ◇ Updated the building division policy and procedure manual.
- ◇ Scanned all current building permits that were finalized and an additional 5000 old permits.

### Engineering

- ◇ Received grant funding from FEMA for the completion of the Johnson Lane Area Drainage Master Plan.
- ◇ Updated all major divisions of the Engineering Design Criteria and Improvement Standards including the Standard Details.
- ◇ Completed the Burke Creek Water Quality Improvement Project to help reach the next milestones of the Lake Tahoe Total Maximum Daily Load.
- ◇ Achieved the required 2016 load reduction milestone of the Lake Tahoe TMDL.
- ◇ Completed construction of the Virginia Canal Wing Walls project eliminating irrigation overtopping at Muller Lane.

### Planning

- ◇ 20-year update of the Master Plan initiated.
- ◇ Agricultural 2-5 acre parcel amendment to Title 20 completed.
- ◇ Amendments to Title 20 approved: Application process and timelines, and prohibition of recreational marijuana.

### Strategic Objectives

#### Administration

- ◇ Complete the 20-year update to the Master Plan & move Action items toward implementation.
- ◇ Complete the update to the Transportation Plan.

- ◇ Pursue the establishment of a Stormwater and/or Flood Control Program.
- ◇ Pursue grants to assist with flood and stormwater projects.
- ◇ Deploy new permit tracking system (Accela) for the department.

### Building

- ◇ Develop and go live with our new permitting software.
- ◇ Work with Northern Nevada jurisdictions to develop a consistent permit system for all.
- ◇ Start developing Douglas County amendments to the 2018 building codes.
- ◇ Work with Northern Nevada ICC to develop Northern Nevada amendments to the 2018 codes.

### Engineering

- ◇ Continue to update and enforce development standards relating to design and construction of public and private development.
- ◇ Pursue grant funding opportunities for water quality, flood control, area drainage master plans, and community development purposes.
- ◇ Work with other Federal, State, utility providers, GID's, Towns and agencies to promote quality development and reduce a duplication of efforts.
- ◇ Coordinate with NTCD and NDEP for the continued implementation of the TMDL and for future water quality projects.

### Planning

- ◇ Complete the update to the Master Plan (20-year review) and create mechanisms to implement the action items.
- ◇ Implement the MOU with TRPA so that the County can issue permits identified in the MOU.
- ◇ Update Title 20 as necessary to implement the updated Master Plan.
- ◇ Work with other divisions to develop a coordinated tracking system for permits.
- ◇ Provide training and other resources for employees to meet their job goals as well as goals of the department

### Annual Goals

#### Administration

- ◇ Complete the update to the 20-year Master Plan.
- ◇ Oversee the completion of the new Software Permit Tracking system (Accela).
- ◇ Evaluate the cost of services and adjust fees accordingly.

- ◇ Continue to train staff to purge and scan permit documents.
- ◇ Continue to provide outreach to citizens on the new FEMA mapping.

### Building

- ◇ Explore software to develop our ability to perform electronic plan review.
- ◇ Train plans examiners to perform electronic plan review.
- ◇ Scan and save electronically 100% of all building permit applications.
- ◇ Fifty percent of building department staff to receive at least 16 hours of training related to their job description.
- ◇ Update fees and valuation tables to apply with the new permitting software.

### Engineering

- ◇ Complete the update to the Douglas County Master Plan, Transportation Element.
- ◇ Complete the Johnson Lane Area Drainage Master Plan.
- ◇ Initiate plans for the Lower Kahle Drive Water Quality Improvements.

### Planning

- ◇ Work with the consultant to complete the environmental analysis of the Tahoe Douglas Area Plan; coordinate with TRPA for adoption.
- ◇ Work with Consultant and TRPA to complete the Tahoe Douglas Area Plan.
- ◇ Complete the 20-year update to the Master Plan.
- ◇ Initiate changes to the Vacation Rental Ordinance.

## COMMUNITY SERVICES



*Douglas County Community & Senior Center*

To ensure that the citizens of Douglas County have opportunities to engage in recreation activities of their choice, that there are a variety of clean and safe parks that contain the amenities the community wants, that residents 60 years of age and older have opportunities to enrich their life, and that all individuals and families in need are provided with quality, essential services.

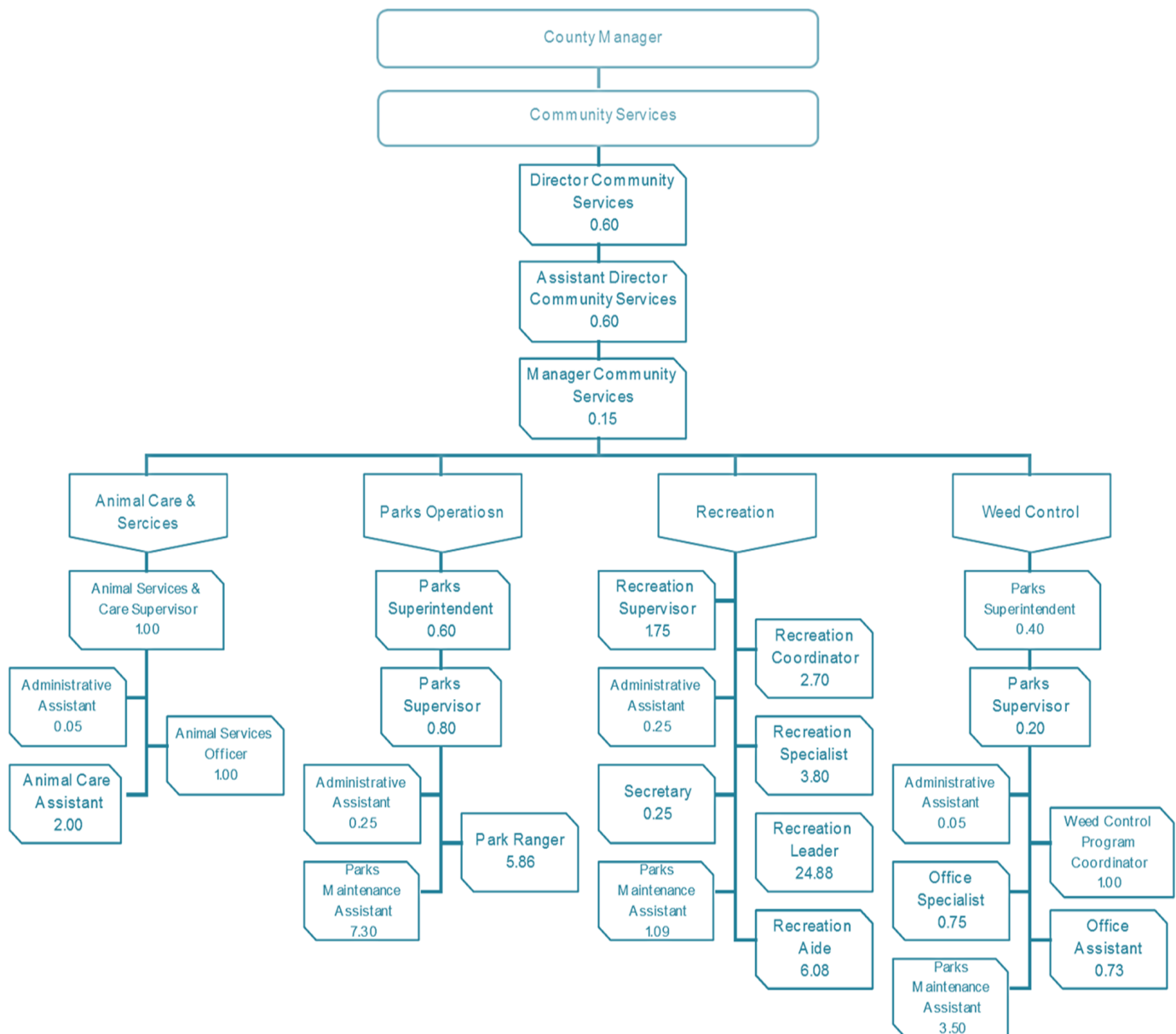
**PARKS OPERATIONS:** Continue to create and preserve quality Parks and Recreation opportunities, serving people of all ages and interests that positively affect the community and enrich life. We provide leadership in guiding the organization to improve performance, productivity and quality customer service. We maintain a positive proactive relationship with the community, elected officials, and other departments. We promote and develop healthy, safe public parks, related facilities, and working environments. We provide ongoing training and professional development of department staff. We encourage community and employee involvement in need assessments, programming, park development, budgeting and problem solving. We comply with Federal, State, County laws and policies – protecting the rights and safety of those we serve. We insure and enrich the quality of life of those who live and visit Douglas County by increasing property values, creating a healthier more active community, reducing crime and juvenile delinquency, reducing racial/social tensions while protecting and enhancing the environment in which we live.

**ANIMAL SERVICES:** To protect the safety, health and welfare of Douglas County's citizens and visitors through rabies control and enforcement programs. To educate the public about rabies prevention and responsible pet ownership. To provide innovative, caring customer service for our expanding community through education and enforcement, promoting humane ethics and facilitating successful adoptions of stray or unwanted animals.

**RECREATION:** Provides many activities, services and programs for people of all ages. Handles reservations for all Douglas County parks and facilities under its jurisdiction including Topaz Lake Park campground.

**WEED CONTROL:** Provides noxious weed control, education, support services and chemical sales.

**Organization Chart**



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

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



**Staffing and Budget**

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>ROOM TAX ADMINISTRATION</b>				
Services & Supplies	543,929	543,929	-	0.0%
Other Financing Uses	507,834	482,251	(25,583)	-5.0%
<b>ANIMAL CARE &amp; SERVICES</b>				
Salaries & Wages	190,211	198,630	8,419	4.4%
Employee Benefits	96,960	92,059	(4,901)	-5.1%
Services & Supplies	27,100	27,100	-	0.0%
<b>PARKS OPERATIONS</b>				
Salaries & Wages	591,459	600,665	9,206	1.6%
Employee Benefits	287,844	273,075	(14,769)	-5.1%
Services & Supplies	637,001	645,505	8,504	1.3%
Capital Outlay/Projects	250,000	260,196	10,196	4.1%
<b>RECREATION</b>				
Salaries & Wages	1,465,721	1,565,007	99,286	6.8%
Employee Benefits	501,942	507,198	5,256	1.0%
Services & Supplies	835,481	884,678	49,197	5.9%
<b>WEED CONTROL</b>				
Salaries & Wages	252,318	340,899	88,581	35.1%
Employee Benefits	116,384	121,674	5,290	4.5%
Services & Supplies	337,800	338,250	450	0.1%
Capital Outlay/Projects	-	47,000	47,000	n/a
<b>Total</b>	<b>\$ 6,641,984</b>	<b>\$ 6,928,116</b>	<b>\$ 286,132</b>	<b>4.3%</b>
<b>Funding Source: General Fund, Room Tax Fund</b>				
<b>FTE</b>	<b>66.76</b>	<b>67.64</b>	<b>0.88</b>	<b>1.3%</b>

The new Community and Senior Center was funded in FY 2015-16 and has been working successfully to provide a variety of services for the community. Additional staff have been approved in the FY 17-18 that are shared amongst the Community Services departments in order to support the new Center and all the additional services offered and facilities available. A total of 67.64 FTE are authorized for FY 17-18, excluding Senior Services, Social Services and the Community Health Nurse Departments. There is a significant increase in positions and FTE for Community Services to staff all the programs and maintain the facilities of the new Community and Senior Center; these positions are shared with Senior and Social Services. The department utilizes 7 funds with FY 17-18 operating and capital budgets. Animal Care and Services and Weed Control are funded by the General Fund. Parks Operations and Recreation are funded by the Room Tax Fund and various grants.

**Programs Offered****– ANIMAL CARE & SERVICES –****Animal Care and Sheltering**

Providing a safe haven for lost, neglected, and/or abandoned animals that are housed at the animal shelter, some involving animal code violations and emergency impounds regarding animal cruelty investigations. Volunteers (Vol. FTE) donate their time to walk, train and socialize these animals during their stay at the shelter. Volunteers also donate money for medical treatment if necessary and provide transportation to medical appointments and free micro chipping.

**Animal Code Enforcement and Investigations**

Animal Services Officers provide public safety by responding to animal nuisance complaints and investigating animal cruelty cases per Title 6 of the Douglas County Code. *\*\*There is no longer an On call/after hours response for these violations due to loss of 1 Full-Time Animal Services Officer in 2008.*



<b>Dog licensing Program</b>	Per Nevada State Administrative Code 441A.410 requiring the issuance of licenses for every dog currently vaccinated against rabies
<b>Pet Adoption Program</b>	Adoption services for dogs and cats, including vaccinations and low cost sterilization. Volunteers (Vol. FTE) organize 8 adoption events a year , take adoptable animals to Pet-co once a month, and also staff the shelter on Sundays for adoption services. *Our previous staff reduction in 2008 required the shelter to be closed on Sundays.
<b>Rabies Control Program</b>	Animal Services Officers protect public health and safety by investigating reports of any person bitten by a rabies susceptible animal and facilitating the necessary quarantine or testing, as required by Nevada State Administrative Code 441A.420
<b>Rescuing Abandoned or Lost animals</b>	Animal Service Officers impound dogs at large in violation of Douglas County Code 6.16.010 and rescue animals per Douglas County Code 6.24.005 *There is no longer an On call/after hours response for these services due to the reduction of 1 Full -Time Animal Services Officer in 2008.
<b>– WEED CONTROL –</b>	
<b>Chemical Sales</b>	Cash and carry sale of herbicides and related substances and equipment.
<b>Community Education and Outreach/ Enforcement</b>	Interface with individual landowners/managers or classroom settings to provide education/advice on weeds and their control. Enforce applicable laws/ordinances regarding noxious weeds.
<b>Equipment Rentals</b>	Rental of county owned equipment to residents allowing them to treat their own property.
<b>Equipment Repair and Maintenance</b>	Repair and maintenance of specialized equipment used by staff and available to rent by residents.
<b>Intergovernmental Weed Spraying</b>	Pre and post emergent spray services on publicly owned lands. Includes bidding, scheduling, and invoicing.
<b>Private Agricultural Weed Spraying</b>	Pre and post emergent spray services on private agricultural lands. Includes bidding, scheduling, and invoicing.
<b>Private Non-Agricultural Weed Spraying</b>	Pre and post emergent spray services on private residential/commercial properties. Includes bidding, scheduling, and invoicing.
<b>– PARKS –</b>	
<b>Athletic Field/ Arena/Campsite Maintenance</b>	Routine maintenance activities to ensure these areas are safe for use by the public. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Building Repair and Maintenance</b>	Maintenance of all park building infrastructure. Painting, plumbing, minor electrical, roofing, etc.. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Equipment Maintenance</b>	Maintain the equipment necessary for all infrastructure maintenance. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.

<b>Fee Collection/Rule Enforcement</b>	Enforce public safety rules so that parks are safe to use by all. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Grounds Maintenance- Non-Parks (other County offices, rights-of-way/medians)</b>	Maintenance of all non-park (other County offices, rights-of-way/medians) infrastructure not tied to turf. Trees/shrubs/planter beds, weed control, litter, etc. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Grounds Maintenance- Parks</b>	Maintenance of all park infrastructure not tied to buildings, pavement or turf. Pruning, fertilizing, mulching, etc. trees/shrubs/planter beds. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Irrigation Repair and Maintenance</b>	Maintenance of all infrastructure associated with water resources necessary to irrigate all plant materials including turf, trees, shrubs, etc. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Litter Control- Parks</b>	Litter control of all park infrastructure. Includes daily emptying all waste receptacles and picking up loose litter. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Pavement Maintenance - CS</b>	Regular public safety maintenance of all park pavement infrastructure. Parking lots, pathways, tennis courts, boat ramp, skate park, model airstrip. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Playground Inspection and Maintenance</b>	Document weekly safety inspections, augment fall protection material, implement repairs to ensure systems are safe for children. Previously cut 9 FTE's and had no capital equipment budgeted in 9 years.
<b>Reservations/ Special Events</b>	Preparation before, assistance during, and cleanup after all reservations and special tourism or community events. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Restroom/Building Custodial Services</b>	Clean restrooms, and other indoor infrastructure. Cleaning toilets, sinks, countertops, partitions; mopping, waxing, stripping floors; restocking paper products. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Snow Removal - CS</b>	Removing snow from walks and parking lots at County buildings so they are safe for use by public and staff alike. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Support of Youth Sports</b>	Utilities associated with lighting fields, concessions, special uses. Rent free use of fields, concession areas, and other buildings. Previously cut 9 FTE's and had no capital equipment budgeted in 9 years.
<b>Turf Maintenance- Non-Parks (other County offices, rights-of-way/medians)</b>	Maintenance of non-park (other County offices, rights-of-way/medians) turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Turf Maintenance- Parks</b>	Maintenance of park turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>Water Systems Maintenance</b>	Maintenance of small public water systems infrastructure at Lampe Complex and Topaz Lake Recreation Area to ensure public safety. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.

<b>Weed Control-Parks</b>	Weed Control of park infrastructure. Includes pre- and post-emergent chemical treatment, as well as mechanical removal and burning. Previously cut 9 FTE's and have had no capital equipment budgeted in 9 years.
<b>– RECREATION –</b>	
<b>Adaptive Programs</b>	ADA Compliance for serving youth with disabilities. Often requires one-on-one attention.
<b>Adult Sports</b>	Includes revenue producing Recreational Opportunities in Basketball, Softball, Flag Football and Volleyball throughout the year at valley and lake locations.
<b>Adventure Camp / RAD Camp / Teacher Work Days</b>	Revenue producing Latch Key services during school breaks with two locations in the valley and one at the lake. Also includes Latch Key services during the school year when there are no classes due to teacher work sessions.
<b>Community Center Facility Maintenance</b>	Indoor Recreation in two location, Lake and Valley. Facility maintenance of Kahle Community Center, the Douglas County and Senior Center, and other facility infrastructure using court appointed volunteers.
<b>Community Center Facility Operations</b>	Indoor Recreation Center in two locations, Lake and Valley. Full service facility with weight facilities, classrooms and full gym, offering drop-in, seasonal and annual passes.
<b>Contract Classes</b>	Public / private partnerships to provide ongoing services for youth and adults including seasonal craft classes, dog obedience, self defense, etc. Program area has been downsized due to budget/personnel reductions.
<b>Discovery Center Preschool</b>	Public / private partnership - contract with Preschool Director to provide a part time preschool program focusing on the developmental needs of children.
<b>Facility Reservations</b>	Scheduling and permitting of reservable park amenities, facilities and camp sites. Revenue collected exceeds \$114,000. Also the annual review of policies and procedures that supports the collection of fees for parks and recreation services.
<b>Farmer's Market</b>	Public / private partnership - contract with Farmer's Market Coordinator to provide seasonal market at Lampe Park.
<b>GE Family Concert Series</b>	Seasonal series held at Minden Park. Involves working relationship with Town of Minden, concert committee and sponsors.
<b>Kids Club</b>	Revenue producing Latch Key services during the school year. Multiple locations are managed including six sites in the valley and one at the lake.
<b>Promotion</b>	Seasonal development and distribution of division activity guide and regular submittals to the press. The \$1,169,500 in revenue generated through recreation programs is a significant return on the investment of promotion dollars.
<b>Roots and Wings Preschool</b>	Roots and Wings Preschool at the lake. Maintaining standards as set by accreditation authority.
<b>Special Events - Community Services</b>	Seasonal activities including Father / Daughter Dance, Fall Festival, Pumpkin Run, Teen Dances, Santa Calling, etc. A variety of programs have been cut for youth and teens due to budget/personnel reductions.

**Youth Sports**

Includes revenue producing Recreational Opportunities in Basketball, Flag Football and Volleyball throughout the year at valley and lake locations.

**Zephyr Cove Tennis Complex**

Public / private partnership - contract with Tennis Professional to provide enhanced level of services to the tennis community on a seasonal basis at Zephyr Cove Park.

**Major Accomplishments****Animal Care and Services**

- ◇ Partnered with DAWG to provide an additional professional dog trainer to increase the number of successful adoptions of the dogs housed at the Animal Shelter.
- ◇ Investigated and provided quarantines for 102 reported animal bites.
- ◇ Networked with SPCA of Northern Nevada, Lyon County and Washoe Tribe Animal Control to work together in order to place hard to adopt dogs.
- ◇ Partnered with DAWG to create the Found Cat Program, in which DAWG provides temporary foster homes for found cats and kittens that are pending admission to the Animal Shelter.
- ◇ Responded to 1423 calls for service, submitted 59 cases of animal code violations to the District Attorney's Office for prosecution and impounded 386 dogs running at large.

**Parks Operations and Weed Control**

- ◇ Initiate design build protocol in irrigation and landscape improvements at Herbig Park/Community & Senior Center.
- ◇ Completed construction and park improvements @ Johnson Lane Park – new play system, restroom building, tennis courts, basketball courts, pavilion, and pathway enhancement.
- ◇ Completed the installation of approximately 15,000 square feet of pavers on the pathway at Lampe Park from the playground area to Meadow Lane/Old Senior Center Parking Lot.
- ◇ Installed internet service @ Topaz Lake Park/Campground allowing us to utilize Recreation Management Software for reservation/money collection purposes which has enhanced service to our customers.
- ◇ Assisted Douglas County property owners in the identification, prevention techniques, control and/or elimination of weeds, especially those identified as noxious weeds in Chapter 555 of the Nevada Revised Statutes.

**Recreation**

- ◇ Continued with implementation plan for furnishings, fixtures and equipment for the Douglas County Community & Senior Center.
- ◇ Implemented community wide youth scholarship program for community center memberships.
- ◇ Held five concerts as part of the Family concert Series at Minden Park.

- ◇ Expanded participation levels in all youth sport programs including Youth Basketball, Youth Flag football and Youth Volleyball.
- ◇ Reviewed the Programs and Facilities Manual. Conducted a public review process and submitted suggested changes to the Board of County Commissioners.

### Strategic Objectives

#### Animal Care and Services

- ◇ Work closely with DAWG, local veterinarians and dog trainers to continue to provide excellent care and offer opportunities to enhance the quality of life for the animals housed at the Animal Shelter.
- ◇ Coordinating with DAWG to continue to facilitate the Feral Cat Trap and Release program by securing funding through grants and charities. Sterilizing and vaccinating feral cats in Douglas County will control and eventually reduce the feral cat population.
- ◇ Continue to expand our networking with local shelters, rescues, and other agencies in order to increase our successful placement of adoptable animals.
- ◇ Provide public safety to the citizens of Douglas County by responding to animal complaints in a timely manner, offer education, and possible prosecution in order to resolve any issues.
- ◇ Protect the health and welfare of Douglas County's citizens and visitors through rabies control.

#### Parks Operations and Weed Control

- ◇ Work with project team to identify, prioritize and address park facility maintenance issues and landscape improvements.
- ◇ Develop personnel and task assignments to restore the appearance of county parks to their previous high standards.
- ◇ Develop new and improve existing facilities to meet the demands of all growing and ever changing community.
- ◇ Continue to expand the number of residents served with the weed control service while at the same time increasing revenues to the County.
- ◇ Monitor for and proactively initiate control / abatement measures for noxious weeds identified by the Nevada Department of Agriculture as Early Detection / Rapid Response Weeds.

#### Recreation

- ◇ Continue development of programs and maintain an operations plan for the Douglas County Community & Senior Center.
- ◇ Maintain an annual public review process to review the department's fee schedule for programs and facilities.
- ◇ Utilize county website and Recreation Management Software to enhance service to customers through on-line features.

- ◇ Work with the Community Services Foundation to update the comprehensive list of prioritized equipment needs for the DCCSC.

### Annual Goals

#### Animal Care and Services

- ◇ Continue to be the primary source of contact for citizens trapping feral cats for rabies and sterilization procedures.
- ◇ Continue to provide enforcement of Douglas County Animal codes by responding to citizen complaints in a timely manner.
- ◇ Coordinate with Carson Valley Chamber of Commerce to provide community service hours assigned to defendants by Douglas County Justice Court.
- ◇ Provide informational and educational presentations regarding pet care, responsible pet ownership and dog safety, to local community groups and schools.
- ◇ Continue to increase our adoption rate by networking with surrounding animal care facilities/rescues and expanding our outreach using online resources and contacts.

#### Parks Operations and Weed Control

- ◇ Complete construction of Ranchos Aspen Park Improvements including a new Play System.
- ◇ Develop a Pavement Management Plan for trails and parking surfaces throughout the entire parks system.
- ◇ Replace Irrigation Management System.
- ◇ Develop conceptual plan for renovations at Herbig Park and proceed with landscape improvements.
- ◇ Promote and provide fall pre-emergent soil treatments to prevent the emergence of winter germinating weeds.

#### Recreation

- ◇ Review operations plan for the Community & Senior Center. Prepare quarterly reports to track ongoing expenses and revenues.
- ◇ Review the Programs & Facilities Manual. Conduct a public review process and submit suggested changes to the BOCC.
- ◇ Install PCs at Topaz Lake Campground facility and implement use of Max Galaxy Recreation Management software for campground use.
- ◇ Continue with departmental fundraising efforts generating at least \$30,000 in Gift Catalog and fundraising event contributions.



## SENIOR SERVICES

*To provide a safe, clean and attractive Senior Center in Douglas County where each senior's independence is preserved through nutrition, educational programs, recreational programs, support services, and public transit.*



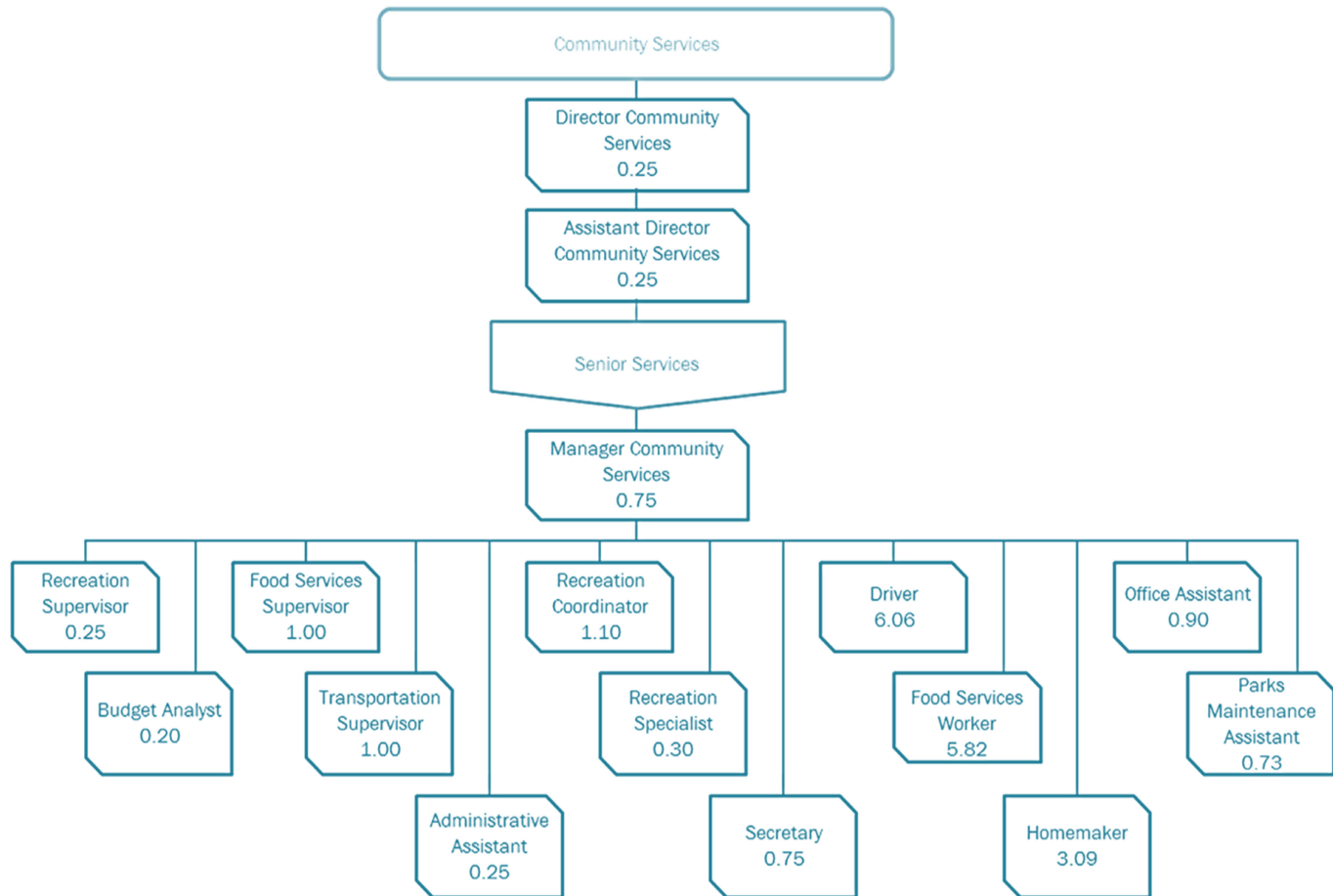
Douglas County Senior Services strives to provide nutritious meals, support services, recreational activities, Homemaker, Senior Companion, and Transportation services to residents 60 years of age or older in Douglas County. We also offer services to help Seniors stay independent and in their homes whenever possible.

### Douglas County Senior Center

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

We are committed to providing a safe, clean and attractive Senior Center in a customer-focused environment for all participants to utilize and enjoy. The Senior Center provides the senior community an opportunity to socialize, enjoy a nutritious meal and get involved in a number of different activities, special events and excursions.

For a listing of other Senior Related services and referrals, please check the Reference List at <http://www.douglascountynv.gov/DocumentCenter/View/1286>.

Organization Chart

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

Staffing and Budget

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>SENIOR SERVICES</b>				
Salaries & Wages	844,784	864,491	19,707	2.3%
Employee Benefits	434,846	410,026	(24,820)	-5.7%
Services & Supplies	890,232	899,655	9,423	1.1%
Capital Outlay/Projects	-	58,008	58,008	n/a
Other Financing Uses	20,254	30,134	9,880	48.8%
<b>Total</b>	<b>\$ 2,190,116</b>	<b>\$ 2,262,314</b>	<b>\$ 72,198</b>	<b>3.3%</b>
<b>Funding Source: Room Tax, Senior Services Fund</b>				
<b>FTE</b>	<b>22.66</b>	<b>22.70</b>	<b>0.04</b>	<b>0.2%</b>

The Director and Assistant Director of Community Services oversee all its divisions including Senior Services. The Community Services Manager oversees all the Senior Services. Staff for Community Services are shared amongst the divisions and FTE's are allocated accordingly. Senior Services has a minimal increase FTE of 0.04 due to rounding caused by the implementation of a new Personnel system.

Programs Offered

<b>Home Deliver Meals Program</b>	Grant Funded, Title III-C-2 \$86,308, provides meals to seniors who are most frail and lowest income 60 years and older. Senior's safety and nutrition is essential during weekly or bi-weekly food deliveries. Meal on Wheels provides a needed safety check for these seniors in conjunction with the delivered meals. The Meals on Wheels service reduces county nursing home costs by providing a cost effective meal with minimal staff support. ADSD grant funds in the amount of \$2.60 Meals on Wheels per meal, County funds: \$2.76, Suggested Donation is \$3.00. Reduction of Volunteer Coordinator in 2007.
<b>Homemaker Assistance</b>	Grant Funded Older American Act \$34,875.00, The Homemaker Service provides weekly or bi-weekly visits of basic cleaning, laundry, grocery shopping, and limited personal care assistance and due to part-time homemakers we have 10 seniors on a waiting list. These services are rated and monitored to service the most frail and lowest income seniors. The Homemaker Assistance service reduces county nursing home costs by providing at home independent services. Homemakers also assess senior safety and provide a coordinated effort between Wellness Checks, Social Services needs and Elder Protective Services reporting. The suggested donation for this service is \$4.00/hr./. Part time Homemakers receive no insurance coverage from Douglas County. Reduction of Homemaker Coordinator in 2007.
<b>North County Nutrition Program</b>	Grant Funded, Title II-C1. Senior Nutrition Program is provided each Wednesday and Friday at the Indian Hills GID Offices, James Lee Park. The Nutrition and Health Services reduces county nursing home costs by providing a cost effective meal with minimal staff. The suggested donation for lunch is \$3.00 for anyone 60 or older. The cost for those under 60 is \$3.50. Implemented as a result of a Senior Community Assessment in 2013.
<b>Personal Emergency Response Systems</b>	The PERS system program is self supporting. The PERS system is a unit designed to alert your family or friends in the event of an emergency. It connects to your phone line. The suggested donation is \$40.00 which includes the unit, and installation and support. The PERS units reduce county non-emergency 911 calls and nursing home costs. Senior Services staff and volunteers provide assistance, PERS system setup, and technical support. PERS program currently self sustaining and has shown to reduce non-emergency 911 calls.
<b>Senior and Public Transportation</b>	Grant Funded, FTA 5311 and CAMPO, Indigent Funds, 5309 funds, \$473,569 and Aging and Disability Services Division in the amount of \$53,044. DART Dial-A-Ride provides Seniors and ADA for employment, medical appointments, senior center and other services. DART Express is a public fixed-route designed to connect residents living in Gardnerville Ranchos with employment, educational, medical, connections to Carson City via BlueGo and Douglas County Services. Currently 2,500 rides a month, 50% workforce Reduction in 2008-2009. County spends \$.41 on the \$1.00 for senior and public transit. Restructure of DART positions approved by BOCC on 5/3/11 & 9/2/11 to: Reduction in Senior Office Assistant FTE and DART Driver 1.00 FTE to .48 FTE.
<b>Senior Recreation and Community Events</b>	Provides for multi-generational community enrichment and community engagement. Mission is to promote a quality of life that attracts, sustains, and retains public private partnerships. Promotes public safety and senior fraud awareness through Senior Health Fair, monthly educational presentations, coordination with ADVID. Support local business through Shopping trips and Recreation trips, Senior Directories, and Advertising. Recreation Specialist provide vital outreach to Douglas county to create public private partnerships and fundraising opportunities. Carson Valley Medical Center donates \$25,000 as a private public partner and Big Mamma Car show raises \$10,000 annually as a community event. Reduction from a Recreation Coordinator to a Part time shared Recreation Specialist between Parks and Recreation and Senior Services in 2007.

<b>TRE Community Center Congregate Dining</b>	Grant Funded, Title II-C1. Senior Nutrition Program is provided each Monday, Tuesday, and Thursday at the TRE Community Center located at 3939 Carter Way in Topaz Ranch Estates. The Nutrition and Health Services reduces county nursing home costs by providing a cost effective meal with minimal staff. The suggested donation for lunch is \$3.00 for anyone 60 or older. The cost for those under 60 is \$3.50. Reduction of
<b>Volunteer Coordination and Training</b>	Volunteers enhances community engagement through special events, volunteer training, volunteer drivers, Senior Companion volunteer, Senior Center volunteers. Volunteer hours are track, scheduled and reported depending on the need or interest in service. The Recreation specialist and the Food Service supervisor work closely on training, scheduling and special event coordination. Reduction from a Recreation Coordinator to a Part time shared Recreation Specialist between Parks and Recreation and Senior Services in 2007.

### Major Accomplishments

- ◇ DART Transportation implemented a new stop to assist students in the Gardnerville Ranchos access Minden and Gardnerville. The stop is located at Pa-Wa-Lu Middle School.
- ◇ Utilized the Community and Senior Center as an evacuation center three times during this past fiscal year. The Emergency Action Plan was implemented and utilized by all departments.
- ◇ The 2016-2020 Strategic Plan for Senior Services Advisory Council and DART Transportation Committee was approved and implemented.

### Strategic Objectives

- ◇ May 2017, Provide a public comment period to restructure DART Deviated Fixed route to enhance service and ridership to local schools living in Minden and Gardnerville.
- ◇ January 2018, Develop an outreach and marketing plan designed to assist the public in areas of Awareness, Independence, Safety and Service.
- ◇ July 2018, Update Strategic Plan 2016-2020 with three strategic goals: I. Senior Services Infrastructure, II. Public Transportation III. Senior Community Resources.

### Annual Goals

- ◇ Implement and train staff on an Emergency Action Plan for the Community and Senior Center.
- ◇ Improve the DART deviated fixed route for Gardnerville Ranchos through implementing stops at Pa-Wa-Lu for students seeking to access the Community and Senior Center.
- ◇ Update and implement the 2016-2020 Strategic plan for the Senior Advisory Council and DART Transportation Committee.



## SOCIAL SERVICES

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



**SOCIAL SERVICES:** The Social Service's Department's focus is to provide assistance to residents in need. They provide support, education and personal case planning to assist residents in meeting their basic needs.

**COMMUNITY HEALTH NURSE:** Offers services for: Immunizations; Family Planning / Birth Control; Women's Cancer Screening Program; STD and HIV Prevention Education and Counseling, Testing and Treatment; Communicable Disease Prevention and Treatment and Health Education.

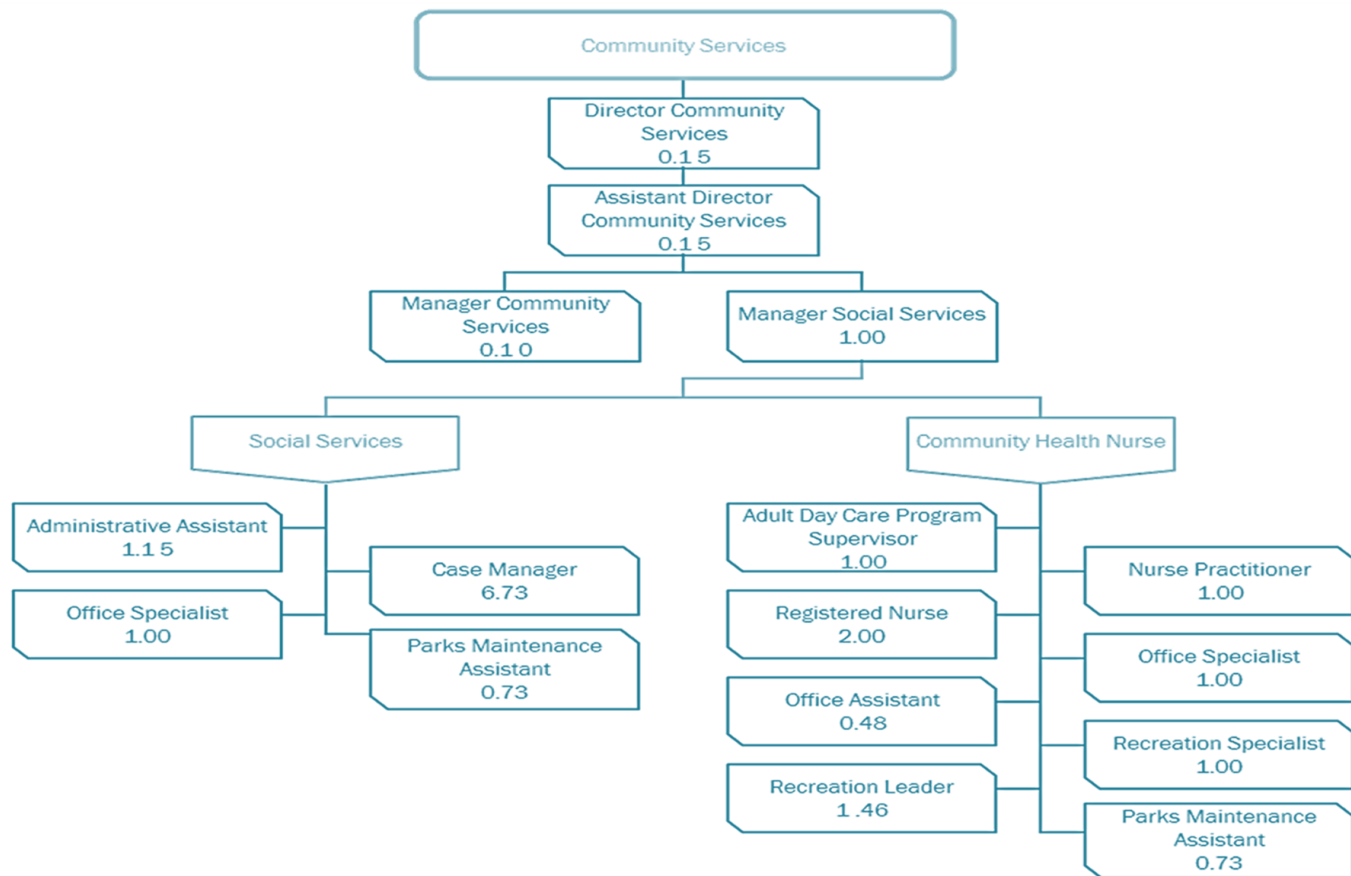
**ADULT DAY CLUB:** The Carson Valley Adult Day Club is located inside the Community and Senior Center and is designed to provide a safe, nurturing, and engaging care setting for older adults who are living with either cognitive or physical disabilities, or both. The Adult Day Club provides these individuals with personalized social services, as well as serves as a relief for caregivers that endlessly devote their time to loved ones.

### Organization Chart

Douglas County Social Services is a Community Action Agency, mandated by state law and funded by tax dollars, as well as various state and federal grants. Guidelines for providing assistance to the county's residents are set by the Douglas County Board of Commissioners and our funders.

- ◇ Guide for State and County Policy Makers
- ◇ County Social Service Administrators of Nevada (CSSA)
- ◇ Tri-county Regional Community Resource Directory

Nevada Revised Statutes states that it is the legal responsibility of Douglas County to provide general assistance and medical care for indigents who are residents of Douglas County. Social Services is a community action agency dedicated to providing those services, with case management and referrals to other community service agencies and mainstream resources.



### Staffing and Budget

Community Health mandates were provided via partnerships with Carson City and contract services. In FY 16–17 the development of the in-house Community Health Nurse Division was approved within Social Services. Social Services has a minimal increase FTE of 0.50 Office Assistant in Community Health Nurse. The Division is funded by dedicated Ad Valorem taxes.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>SOCIAL SERVICES</b>				
Salaries & Wages	461,030	475,755	14,725	3.2%
Employee Benefits	235,145	223,223	(11,922)	-5.1%
Services & Supplies	851,576	784,329	(67,247)	-7.9%
Capital Outlay/Projects	-	510,000	510,000	n/a
Other Financing Uses	43,121	25,587	(17,534)	-40.7%
<b>COMMUNITY HEALTH NURSE</b>				
Salaries & Wages	-	524,597	524,597	n/a
Employee Benefits	-	197,887	197,887	n/a
Services & Supplies	651,914	274,888	(377,026)	-57.8%
Other Financing Uses	-	13,914	13,914	n/a
<b>STATE MOTOR VEHICLE ACCIDENT INDIGENT</b>				
Miscellaneous	380,926	392,740	11,814	3.1%
<b>ASSISTANCE TO INDIGENTS</b>				
Services & Supplies	804,504	527,027	(277,477)	-34.5%
Capital Outlay/Projects	1,000,000	-	(1,000,000)	n/a
Miscellaneous	250,000	250,000	-	0.0%
Other Financing Uses	497,000	1,578,039	1,081,039	217.5%
<b>Total</b>	<b>\$ 5,175,216</b>	<b>\$ 5,777,986</b>	<b>\$ 602,770</b>	<b>11.6%</b>
<b>Funding Source: Room Tax, Social Services Fund, St. Mv. Accident, Assistance to Indigent</b>				
<b>FTE</b>	<b>18.91</b>	<b>19.68</b>	<b>0.77</b>	<b>4.1%</b>



Programs Offered**– SOCIAL SERVICES –**

<b>Burial, cremation</b>	NRS 428.090 Disposal of Remains... If the sick person dies, the board of county commissioners shall give or order to be given to the person a decent burial or cremation. The Division is funded by dedicated Ad Valorem taxes.
<b>Child Developmental Services</b>	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. The Division is funded by dedicated Ad Valorem taxes.
<b>Emergency housing and transitional housing</b>	Funded through various grants to assist homeless Douglas County residents with housing and short and long term case management.
<b>Employment Development/Job Training</b>	Funded through Community Services Block Grant to assist Douglas County residents obtain training and skills needed to obtain self-sufficiency through employment at a living wage, partnering with local employers to provide a skilled and trained workforce.
<b>General Assistance - Food, Shelter, Utilities, Transportation</b>	NRS 428.010 Duty of county to provide aid and relief to indigents The Division is funded by dedicated Ad Valorem taxes.
<b>Immunizations - (adult, children and as required by public schools)</b>	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. The Health Division may establish such clinics as it believes are necessary for the prevention and control of, and for the treatment and cure of, persons who have tuberculosis and provide those clinics with financial or other assistance within the limits of the available appropriations and any other resources. NRS 441A.240 ...shall control, prevent, treat and, whenever possible, ensure the cure of sexually transmitted diseases. The Division is funded by dedicated Ad Valorem taxes.
<b>Indigent Prisoner Medical Care</b>	NRS 211.140 ...medical care of prisoners . The Division is funded by dedicated Ad Valorem taxes.
<b>Medical Assistance - long-term care, hospital, outpatient and pharmacy</b>	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. The Division is funded by dedicated Ad Valorem taxes.
<b>Medical Assistance - Supplemental Fund</b>	NRS 428.175 Fund for Hospital Care to Indigent Persons. The Division is funded by dedicated Ad Valorem taxes.
<b>Medical, burial, cremation assistance to non-residents (stranded travelers/visitors)</b>	NRS 450.400 Extension of privileges and use of hospital to certain non residents. NRS 428.090 Medical assistance to and disposal of remains of nonresidents NRS 428.080 Expenditure for transportation of nonresident indigent to place of residence. The Division is funded by dedicated Ad Valorem taxes.

<b>Sexual Assault Fund</b>	NRS 217.290 County to provide for counseling and medical treatment of victims. The Division is funded by dedicated Ad Valorem taxes.
<b>Sexually Transmitted Diseases (STDs) - Control, prevention, treatment and, when possible, cure</b>	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. NRS 441A.240 ...shall control, prevent, treat and, whenever possible, ensure the cure of sexually transmitted diseases. The Division is funded by dedicated Ad Valorem taxes.
<b>Transportation and emergency assistance to non-residents (stranded travelers/visitors)</b>	NRS 450.400 Extension of privileges and use of hospital to certain non residents. NRS 428.090 Medical assistance to and disposal of remains of nonresidents. NRS 428.080 Expenditure for transportation of nonresident indigent to place of residence. The Division is funded by dedicated Ad Valorem taxes.
<b>Tuberculosis (TB) - Prevention, control, treatment and cure</b>	NRS 428.010 Duty of county to provide aid and relief to indigents. NRS 428.015 ...payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. The Health Division may establish such clinics as it believes are necessary for the prevention and control of, and for the treatment and cure of, persons who have tuberculosis and provide those clinics with financial or other assistance within the limits of the available appropriations and any other resources. The Division is funded by dedicated Ad Valorem taxes.
<b>Women's Health Issues and Family Planning</b>	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. The Division is funded by dedicated Ad Valorem taxes.
<b>– MEDICAL ASSISTANCE TO INDIGENTS –</b>	
<b>Burial, cremation</b>	NRS 428.090 Disposal of Remains... If the sick person dies, the board of county commissioners shall give or order to be given to the person a decent burial or cremation.
<b>Child Developmental Services</b>	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care.
<b>Indigent Prisoner Medical Care</b>	NRS 211.140 ...medical care of prisoners . The Division is funded by dedicated Ad Valorem taxes.
<b>Medical Assistance - long-term care, hospital, outpatient and pharmacy</b>	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care.

**Medical Assistance - Supplemental Fund** NRS 428.175 Fund for Hospital Care to Indigent Persons. The Division is funded by dedicated Ad Valorem taxes.

**Medical, burial, cremation assistance to non-residents (stranded travelers/visitors)** NRS 450.400 Extension of privileges and use of hospital to certain non residents. NRS 428.090 Medical assistance to and disposal of remains of nonresidents NRS 428.080 Expenditure for transportation of nonresident indigent to place of residence. The Division is funded by dedicated Ad Valorem taxes.

**Sexual Assault Fund** NRS 217.290 County to provide for counseling and medical treatment of victims.

– STATE MOTOR VEHICLE ASSISTANCE TO INDIGENT –

**Medical Assistance - Motor Vehicle Accident** NRS 428.115 through 255 inclusive hospital care of indigent motor vehicle accident victims. The Division is funded by dedicated Ad Valorem taxes.

### Major Accomplishments

- ◇ Identified by DHHS Grants Management Unit as exemplifying best practices for a rural agency and recommended for a site visit by DPBH Deputy Directors.
- ◇ Rebranding of social services to expand beyond low income to providing education and case planning to the community at large and affiliate agencies via multidisciplinary team model.
- ◇ Successfully transitioned administration of Community Health Clinic to Douglas County and steadily resumed revenues generated by the program.
- ◇ Successfully opened the Adult Day Club with enrollment now up to 14 total and average attendance between 6-8 per day.
- ◇ Represented NV Association of County Human Service Administrators in negotiating state mandated interlocal contracts for Developmental Services, Elder Protective Services.

### Strategic Objectives

- ◇ Provide assistance and direction to all clients who present for help as mandated by NRS and Douglas County policy.
- ◇ Develop direct services and programs that improve self-sufficiency of low income residents.
- ◇ Meet all grantor requirements by implementing targeted case management practices.
- ◇ Mitigate high cost medical expenses by administering a community health program, adult day club, and

participating in community efforts to decrease emergency room dependence.

- ◇ Monitor programs legislatively transferred from the State to the County in the most fiscally and programmatically prudent manner.

#### **Annual Goals**

- ◇ Research and explore all reasonable grant opportunities for the expanded department. Perform within all grant guidelines and successfully pass all audits.
- ◇ Increase responsiveness to frail, homebound, disabled, at risk individuals referred by outside entities for intervention. Maintain adult mutli-disciplinary team model.
- ◇ Scrutinize applications and associated reports for all programs legislatively mandated to the counties from the State. Confirm compliance on all programs.
- ◇ Build the Community Health Nurse clinic services to expand beyond Family Planning.
- ◇ Utilize the Board of Health as an educational opportunity and oversight body for healthcare provisions in the county.

## MINDEN-TAHOE AIRPORT

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



### Organization Chart



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

**Staffing and Budget**

Airport contract staff consists of the Airport Manager, an Airport Operations Specialist, an Office Manager and three Maintenance Technicians. All Airport employees work for ABS Aviation Management (ABS). ABS was awarded a management contract for the Airport in February 2010, that resulted in more than \$50,000 in cost savings to the Airport. The Airport operating budget is derived from revenue that it generates from leases, tie-down fees, T-hangar rentals and land leases. The Airport also receives Federal grants that funded 93.75% of the cost of important airport improvement capital projects, with the remaining 6.25% matched with Airport funds. No part of the Airport budget comes from the County's General Fund.

The airport fund for FY 2017-18 is \$1,264,149, an increase of 15.5% from prior year. The airport fund does not have any FTE allocation as all staff for the department are contract staff.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
Services & Supplies	722,307	834,615	112,308	15.5%
Capital Outlay/Projects	270,275	309,559	39,284	14.5%
Other Financing Uses	102,194	119,975	17,781	17.4%
<b>Total</b>	<b>\$ 1,094,776</b>	<b>\$ 1,264,149</b>	<b>\$ 169,373</b>	<b>15.5%</b>
<b>Funding Source: General Fund, Federal Grants and Services Fees</b>				
<b>FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

**Programs Offered**

**Capital Projects**      Airport Grant Projects

**Maintenance - Air**      Runway, Taxiway and ramp maintenance

**Airport Administration**      Business, records management, historical data, and finance

**Maintenance - Land**      Parking , grounds, and building maintenance

**Promoting/  
Community  
Relations**      Air shows, community events and tourism

**Property / Lease  
Management**      Land Leases, Hangar Leases, Tiedowns and Facilities leases (over 300)

**Major Accomplishments**

- ◇ Installed an 8 mile fence around the entire 1000 acres of the Airport. Including eight automated gates and 15 secure access gates. The first time in 75 years of County ownership that the airport was completely fenced.



- ◇ Replaced antiquated electrical wiring that was more than 40-years old that serves airfield lighting.
- ◇ Completely refurbished the equipment in the main electrical vault providing for a significant safety improvement.
- ◇ Installed all new High Intensity Runway Lights (HIRL) on the primary runway.
- ◇ Conducted three separate youth programs. These programs introduce the youth to aviation careers and emphasize the importance of education.

#### Strategic Objectives

- ◇ Major step forward in preparing the Airport East side for development. Through the public bid process selected a contractor to install the basic utilities needed for growth and expansion of airport structures which will further the ability of the airport to remain financially self-sustaining.
- ◇ The Aviation Roundup is scheduled as an odd year event. This event is well received by the community and brings national and international accolades to the region.
- ◇ Maintain a strong economic position while providing the County with an airport that supports various protections to our residents through aeronautical activities to include firefighting.
- ◇ Remain a partner and asset for economic vitality.
- ◇ Continue our efforts to diversify revenue sources.

#### Annual Goals

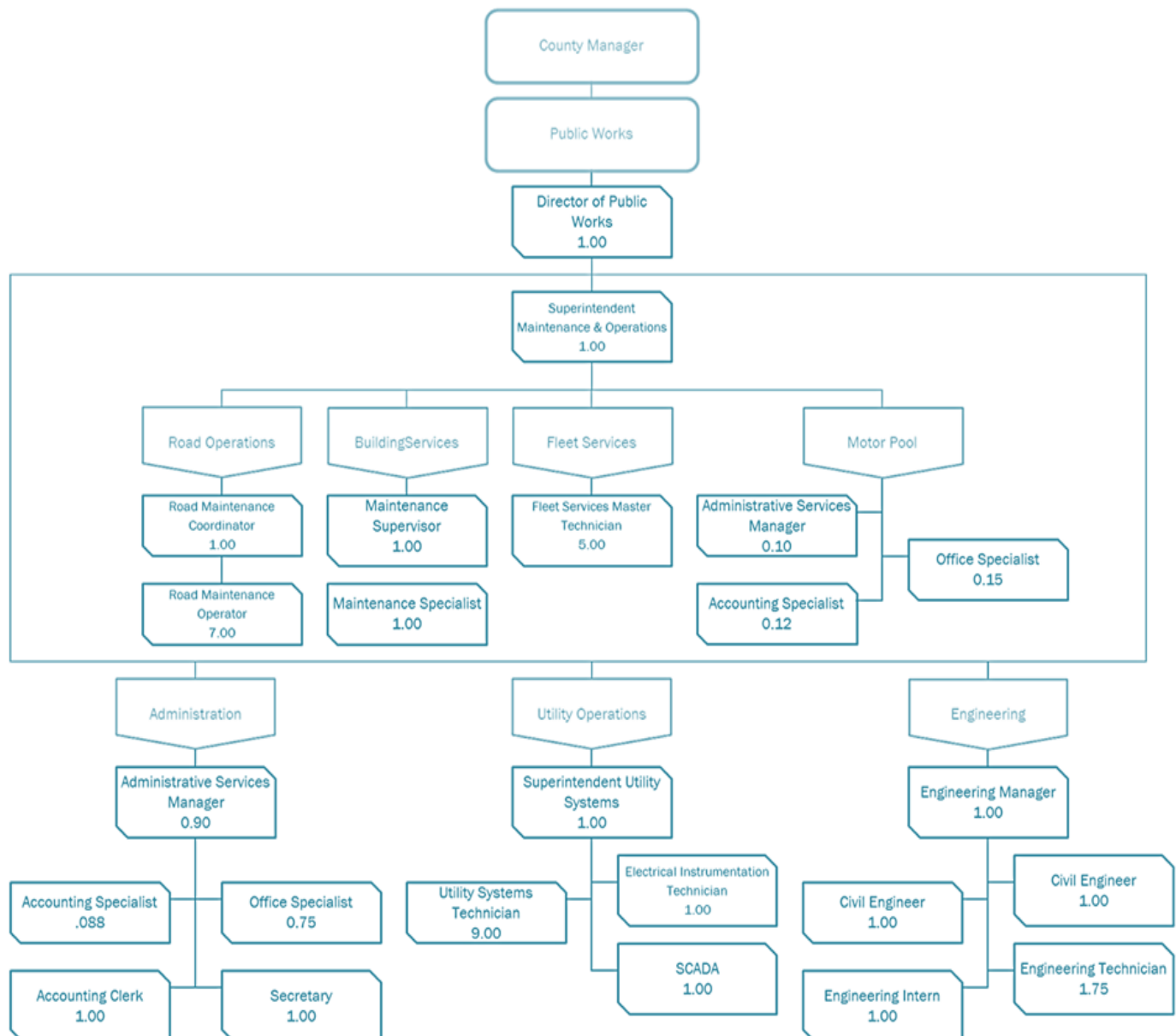
- ◇ Maximize our ability to obtain grants.
- ◇ Continue to identify and coordinate our various special events with a focus on area youth and community good will.
- ◇ Build on our success of new private and commercial developments through land leases and hangar rentals.
- ◇ Maintain and improve airport infrastructure.
- ◇ Continue to improve our efforts to be a good community asset through interaction and presentations at various local organizations and social organizations.

## PUBLIC WORKS

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



### Organization Chart



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

Services Include:

◇ Building Services	◇ Engineering	◇ Fleet / Motor Pool
◇ Road Maintenance	◇ Sewer Utility	◇ Solid Waste
◇ Storm Water Management	◇ Water Utility	◇ Wellhead Protection

The Department is led by the Public Works Director who reports to the County Manager. Administrative staff provides technical, accounting, and clerical support for the various divisions. Engineering staff provide design, public facilities planning, contract administration, and construction management services for Public Works capital projects. Staff salaries and benefits are distributed throughout the various divisions and funds.

### Staffing and Budget

The Public Works Department is funded within the following funds: General Fund, Carson Valley Water Utility Fund, Lake Tahoe Water Utility Fund, Motor Pool/Vehicle Maintenance Fund, Regional Water Fund, Regional Transportation Fund, Road Operating Fund, Sewer Utility Fund, Solid Waste Management Fund, Douglas County Water District, Tahoe-Douglas Transportation District Fund, and Ridgeview Water Fund. There is a 0.73 FTE change within the Public Works departments for the 2017-18 fiscal year due to the addition of an Engineering Technician.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>BUILDING SERVICES</b>				
Salaries & Wages	160,364	162,407	2,043	1.3%
Employee Benefits	66,496	64,295	(2,201)	-3.3%
Services & Supplies	685,750	710,300	24,550	3.6%
<b>ENGINEERING</b>				
Salaries & Wages	12,685	13,152	467	3.7%
Employee Benefits	4,870	4,798	(72)	-1.5%
<b>DOUGLAS COUNTY WATER DISTRICT</b>				
Services & Supplies	65,827	-	(65,827)	n/a
Capital Outlay/Projects	8,616	-	(8,616)	n/a
Other Financing Uses	1,975	44,048	42,073	2130.3%
<b>SOLID WASTE MANAGEMENT</b>				
Salaries & Wages	37,684	38,952	1,268	3.4%
Employee Benefits	15,691	15,437	(254)	-1.6%
Services & Supplies	302,615	302,265	(350)	-0.1%
Capital Outlay/Projects	2,003,887	832,255	(1,171,632)	-58.5%
Other Financing Uses	9,480	9,510	30	0.3%
<b>ROAD OPERATING</b>				
Salaries & Wages	566,994	580,648	13,654	2.4%
Employee Benefits	264,576	236,531	(28,045)	-10.6%
Services & Supplies	773,583	908,567	134,984	17.4%
Capital Outlay/Projects	614,842	1,814,842	1,200,000	195.2%
Other Financing Uses	99,633	101,751	2,118	2.1%

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>MOTOR POOL/VEHICLE MAINTENANCE</b>				
Salaries & Wages	335,851	358,452	22,601	6.7%
Employee Benefits	165,797	152,031	(13,766)	-8.3%
Services & Supplies	757,714	758,405	691	0.1%
Capital Outlay/Projects	196,044	212,437	16,393	8.4%
Depreciation	153,000	175,846	22,846	14.9%
<b>RIDGEVIEW WATER SYSTEM</b>				
Services & Supplies	20	-	(20)	n/a
Debt Service	3,209	-	(3,209)	n/a
<b>REGIONAL WATER</b>				
Salaries & Wages	27,236	28,721	1,485	5.5%
Employee Benefits	13,564	13,295	(269)	-2.0%
Services & Supplies	1,134,204	1,237,778	103,574	9.1%
Capital Outlay/Projects	125,000	-	(125,000)	n/a
Other Financing Uses	481,000	125,000	(356,000)	-74.0%
Depreciation		481,327	481,327	n/a
<b>SEWER UTILITY</b>				
Salaries & Wages	312,578	318,027	5,449	1.7%
Employee Benefits	135,917	127,184	(8,733)	-6.4%
Services & Supplies	1,454,700	2,083,713	629,013	43.2%
Debt Service	655,091	534,701	(120,390)	-18.4%
Capital Outlay/Projects	972,000	3,206,000	2,234,000	229.8%
Depreciation	864,000	864,000	-	0.0%
Amortization	19,869	19,869	-	0.0%
<b>CARSON VALLEY WATER UTILITY</b>				
Salaries & Wages	448,800	497,679	48,879	10.9%
Employee Benefits	206,870	201,073	(5,797)	-2.8%
Services & Supplies	936,926	1,006,476	69,550	7.4%
Debt Service	1,081,001	875,880	(205,121)	-19.0%
Capital Outlay/Projects	549,000	2,354,500	1,805,500	328.9%
Depreciation	749,000	801,000	52,000	6.9%
Amortization	24,753	24,753	-	0.0%
<b>SIERRA COUNTY ESTATES</b>				
Salaries & Wages	23,557	-	(23,557)	n/a
Employee Benefits	8,532	-	(8,532)	n/a
Services & Supplies	42,005	-	(42,005)	n/a
Debt Service	47,360	-	(47,360)	n/a
Capital Outlay/Projects	1,487,180	-	(1,487,180)	n/a
<b>LAKE TAHOE WATER UTILITY</b>				
Salaries & Wages	308,585	320,950	12,365	4.0%
Employee Benefits	133,849	130,649	(3,200)	-2.4%
Services & Supplies	566,084	571,629	5,545	1.0%
Debt Service	448,142	478,302	30,160	6.7%
Capital Outlay/Projects	66,820	139,500	72,680	108.8%
Depreciation	398,000	675,000	277,000	69.6%
Amortization	5,463	5,463	-	0.0%
<b>Total</b>	<b>\$ 21,034,289</b>	<b>\$ 24,619,398</b>	<b>\$ 3,585,109</b>	<b>17.0%</b>
Funding Source: General Fund, Douglas County Water District, Solid Waste Management, Road Operating, Tahoe-Douglas Transportation District, Motor Pool/Vehicle Maintenance, Ridgeview Water System, Regional Water Fund Sewer Utility, Carson Valley Water Utility, Lake Tahoe Water , Regional Transportation,				
<b>FTE</b>	<b>38.92</b>	<b>39.65</b>	<b>0.73</b>	<b>1.9%</b>

Programs Offered

## – BUILDING SERVICES –

<b>Auction</b>	Storage and delivery of items to annual auction
<b>Backflow Prevention</b>	Prevention of cross-connection control - annual testing
<b>Building Custodial Services</b>	Contract for custodial services
<b>Building Energy Management</b>	Operate Alerton computerized energy operations system (heating, cooling, etc.)
<b>Building Operations and Maintenance</b>	Routine operations and building maintenance (service equipment, painting, electrical, HVAC, etc.)
<b>Emergency Generators</b>	Contract services for maintenance of emergency generators
<b>Project Management and Inspection</b>	Procure and manage private contracts for major building repairs and expansions
<b>Warehouse</b>	Operate Warehouse (storage, etc.)

## – ENGINEERING –

<b>Plan and Development Review</b>	Engineering and comment review on development projects
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## – MOTOR POOL –

<b>Fleet Replacement</b>	Manages vehicle/equipment purchasing and replacement
<b>Fleet Vehicle Preparation</b>	Preparation of vehicles for Motor Pool users
<b>Fuels Management</b>	Procure fuels, manage contract, operate and repair fueling stations

## – ROAD OPERATING –

<b>Drainage and Culvert Maintenance</b>	Clean ditches, culverts and other road drainage facilities including MS4 compliance
<b>Non-paved Road Repairs</b>	Repair of non-paved roads (gravel, dirt and grindings)

**Non-paved Road Maintenance** Maintenance of non-paved roads (gravel, dirt and grindings)

**Painting and Markings** Install, repair and replace regulator road markings

**Pavement Maintenance** Crack sealing, paving, oil rejuvenation, etc.

**Pavement Repair** Pothole repair

**Snow Removal** Plowing snow, sanding, etc.

**Street Signs** Install, repair and replace regulator traffic signs

**Street Sweeping** Mechanized sweeping and removal of sand and debris from roads and gutters

**Traffic Signals and Street Light Maintenance** Contract Services with Carson City

#### – SOLID WASTE MANAGEMENT –

**Engineering and Project Management** Regulatory reporting

**Franchise Agreements & Rates** Administration and review of annual solid waste rates

**Landfill Maintenance and Repairs** Landfill cap inspection and repairs

#### – UTILITIES: WASTEWATER –

**Wastewater Effluent Storage and Reuse** Maintenance of storage facility and managing effluent reuse

**Backflow Prevention** Prevention of cross-connection control - annual testing

**Emergency Generators** Contract services for maintenance of emergency generators

**Engineering and Facilities Planning, Design & Construction - PW Utilities** Providing engineering services for existing and new water/sewer facilities



<b>Landscape Maintenance</b>	Contract services for maintenance of landscaping at water and wastewater facilities
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<b>Pretreatment</b>	Permits and Inspections
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<b>Utility Billing</b>	Water and sewer monthly billing
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<b>Utility Connection Permits</b>	Water and sewer connection permits
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<b>Wastewater Collections and Pumping Facilities Maintenance and Repairs</b>	Maintaining sewer lift stations, force mains and gravity sewer mains
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<b>Wastewater Treatment</b>	Operations and maintenance of treatment facility
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<b>Water and Wastewater Rates</b>	Rate modeling and setting
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#### – UTILITIES: WATER –

<b>Water Quality and Testing</b>	Monitoring of drinking water supply for regulatory compliance
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<b>Backflow Prevention</b>	Prevention of cross-connection control - annual testing
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<b>Emergency Generators</b>	Contract services for maintenance of emergency generators
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<b>Engineering and Facilities Planning, Design &amp; Construction - PW Utilities</b>	Providing engineering services for existing and new water/sewer facilities
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<b>Fire Hydrant Maintenance and Repairs</b>	Routine maintenance and repairs
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<b>Landscape Maintenance</b>	Contract services for maintenance of landscaping at water and wastewater facilities
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<b>Meter Reading - Customers</b>	Monthly customer meter reads
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**Meter Reading - Supply** Monthly water supply state regulatory reads

**Regional Water Resources Studies** Cooperative studies with regional partners

**Utility Billing** Water and sewer monthly billing

**Utility Connection Permits** Water and sewer connection permits

**Water and Wastewater Rates** Rate modeling and setting

**Water Distribution and Pumping Facilities Maintenance and Repairs** Routine maintenance and repairs

**Water Rights Acquisition and Management** Administer County water rights

**Water Storage Tanks Maintenance and Repairs** Routine maintenance and repairs

**Water Supply and Treatment** Water supply treatment of public drinking water systems

#### – VEHICLE MAINTENANCE –

**Fleet Vehicle/ Equipment Preparation** Preparation of vehicles/equipment for all County departments

**Vehicle and Equipment Repair** Major repairs (body work, engine/transmission repairs, etc.)

**Welding and Fabrication** Welding and fabrication for special projects within County

**Fleet Replacement** Manages vehicle/equipment purchasing and replacement

**Fuels Management** Procure fuels, manage contract, operate and repair fueling stations

**Vehicle and Equipment Maintenance** On-going routine maintenance

**Major Accomplishments**

- ◇ Bid and construct Jacks Valley Road Phase 2.
- ◇ Establish an Assets Management Program Office and initiate high priority IT initiatives identified in the Asset Management Best Proactive Roadmap.
- ◇ Bid and Initiate construction of the North Valley Wastewater Treatment Plant Expansion Project.
- ◇ Bid and construct HVAC improvements at the Lake Tahoe Administration Building and backup generator improvements for the Judicial and Law Enforcement Center.
- ◇ Present infrastructure improvement recommendations including capital and financing options for the Lake Tahoe water systems.

**Strategic Objectives**

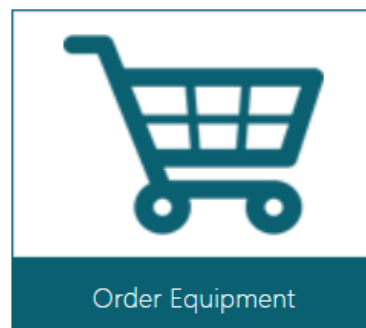
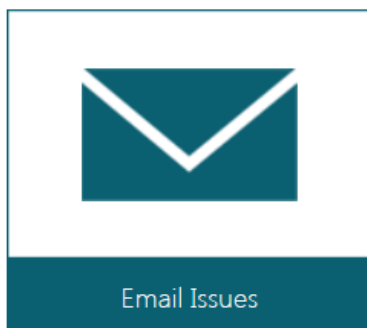
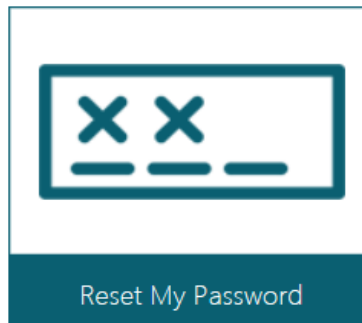
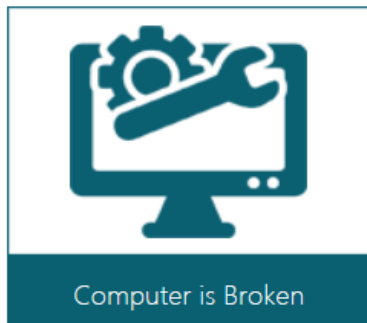
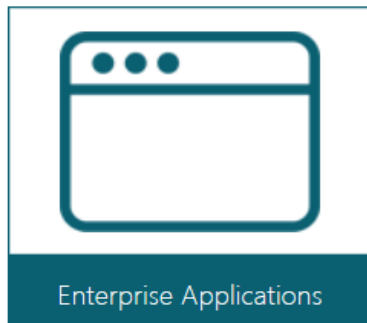
- ◇ Implement a Public Works asset management program.
- ◇ Pursue collaboration to effectively maintain public infrastructure.
- ◇ Facilitate effective communication with stakeholders.
- ◇ Identify and secure funding to maintain a quality infrastructure network.

**Annual Goals**

- ◇ Bid and construct Jacks Valley Road Phase 2.
- ◇ Establish an Assets Management Program Office and initiate high priority IT initiatives identified in the Asset Management Best Proactive Roadmap.
- ◇ Bid and Initiate construction of the North Valley Wastewater Treatment Plant Expansion Project.
- ◇ Bid and construct HVAC improvements at the Lake Tahoe Administration Building and backup generator improvements for the Judicial and Law Enforcement Center.
- ◇ Present infrastructure improvement recommendations including capital and financing options for the Lake Tahoe water systems.

## TECHNOLOGY SERVICES

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



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

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

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

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. It is comprised of two divisions;

- ◇ Geographic Information Systems (GIS) and IT Customer Service
- ◇ Operations and Infrastructure

The primary function of these two divisions is to provide internal technical support to County departments, elected officials, and partnering entities. TSD staff consults with personnel in these departments to ensure County technology needs are effectively identified, clearly understood, properly prioritized, and efficiently

implemented and maintained moving forward.

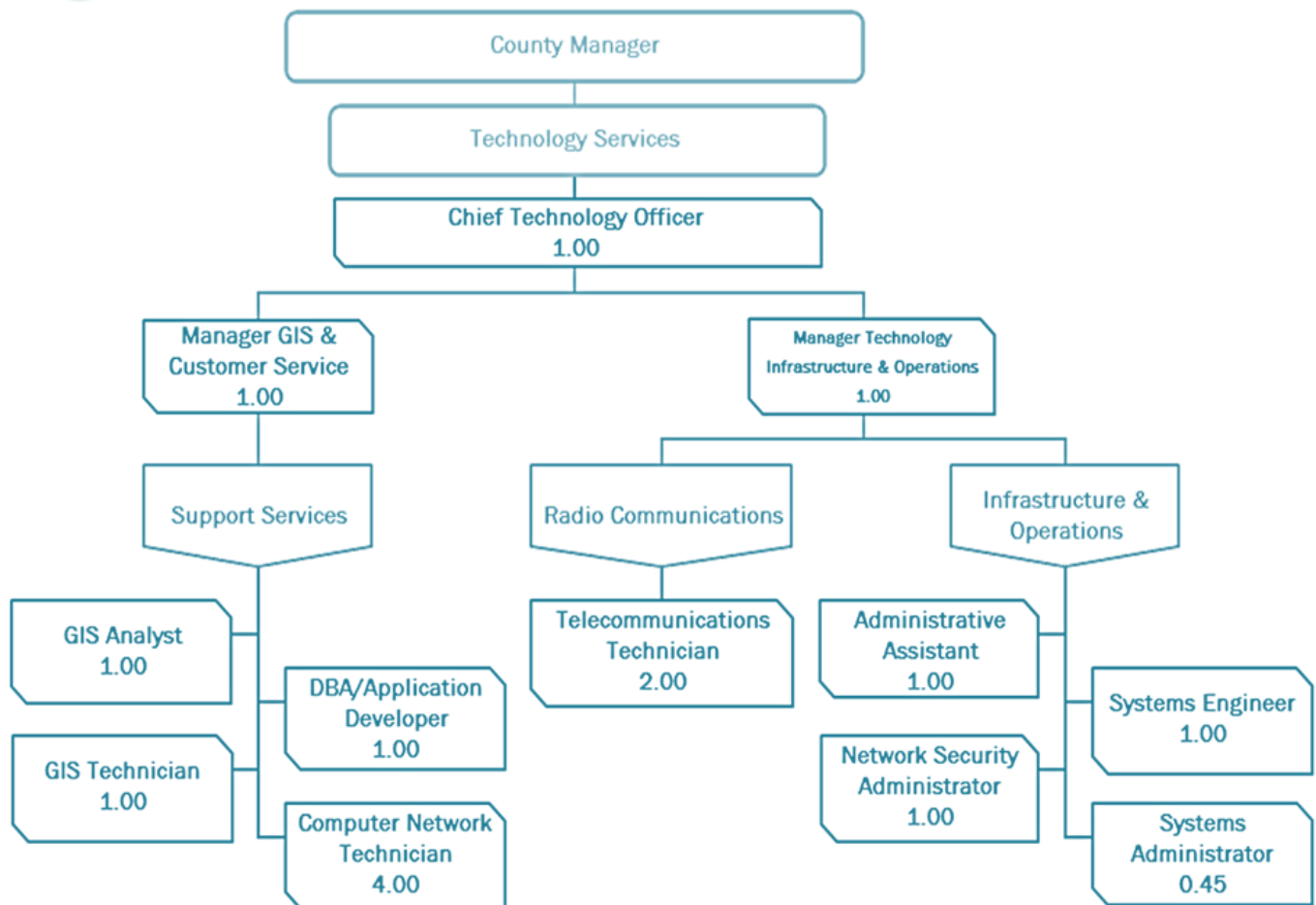
We serve to ensure that Douglas County makes the best use of its technology funding in three primary ways; 1) providing a governance structure that reviews requests for equipment and software purchases, 2) facilitating the implementation of new technologies, and 3) assisting the County Manager with technology policy recommendations.

The Technology Services Department has created a vision for its next five years of service to Douglas County. The Department's Strategic Plan, 2017 document is a clear road map toward the future and serves as a guide for improvement to services and new projects.

The services provided by the Technology Services Department are mostly provided to Douglas County government entities. A complete list of them exists in our Service Catalog. This document offers a comprehensive look at what we do and who we serve every day.

In collaboration with elected officials, departments, and partnering entities, the following are areas of general responsibility for the two divisions of the Technology Services Department.

### Organization Chart



The Technology Services Department consists of three divisions: Telecommunications, Infrastructure & Operations, and GIS & IT Customer Service. Information about each division is provided in this section.

The Department was reorganized during 2014 to more appropriately respond to the technology needs of County

departments. The reorganization aligned Department functions with a front-office and back-office design along with a division dedicated to public safety communications. There is a renewed emphasis on utilizing technology to meet business needs and several new and important initiatives that are in process to improve technology services for Douglas County, including the formation of an IT governance structure to establish technology standards, utilize industry best practice methodologies and prioritize technology projects based on enterprise value.

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

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

The Telecommunications Division serves as the County's resource for public safety communications, working closely with various public safety agencies including 911 Communications, Douglas County Sheriff, East Fork Fire, Tahoe Douglas Fire and Washoe Tribe. The Telecommunications Division also manages the County's data network infrastructure, telephones, cell phones and audio/video services.

### Staffing and Budget

The Department reports to the County Manager. The Department has no FTE change for the 2017-18 fiscal year. The FY 17-18 total operating budget is \$2,589,717 for all divisions.

Expense Categories	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
<b>GIS &amp; CUSTOMER SERVICE</b>				
Salaries & Wages	435,851	200,530	(235,321)	-54.0%
Employee Benefits	210,240	98,612	(111,628)	-53.1%
Services & Supplies	105,000	123,952	18,952	18.0%
<b>TELECOMMUNICATIONS</b>				
Salaries & Wages	2,000	2,000	-	0.0%
Services & Supplies	57,240	62,740	5,500	9.6%
<b>INFRASTRUCTURE &amp; OPERATIONS</b>				
Salaries & Wages	538,475	845,025	306,550	56.9%
Employee Benefits	242,846	369,850	127,004	52.3%
Services & Supplies	530,295	887,008	356,713	67.3%
<b>Total</b>	<b>\$ 2,121,947</b>	<b>\$ 2,589,717</b>	<b>\$ 467,770</b>	<b>22.0%</b>
<b>Funding Source: General Fund</b>				
<b>FTE</b>	<b>15.45</b>	<b>15.45</b>	<b>-</b>	<b>0.0%</b>



Programs Offered**Card Access**

Departments and facilities in Douglas County use card reading systems on doors, and gates to control access to buildings and secure areas. The system is centrally-maintained by the Technology Services Department. Access can be restricted by day of the week and time of day, and can be set up to provide access on an individual basis, by department or group list. (Supports the Accounts and Access Services Program)

**Network/  
Application User  
Accounts**

Enterprise Access accounts are administered by the Technology Services Department. This service provides individual and group accounts with authentication mechanisms for access (and limited access) to file shares, applications, and other Douglas County resources. Departments can take advantage of single/simplified sign-on by accessing most network-based resources using their County username and password. This provides a simple procedure for applications to securely authenticate users without additional infrastructure costs or complexity. Enterprise Access is a core foundation service which enables Departments to reduce their infrastructure and operating costs by utilizing a common, standardized, and secure directory. (Supports the Accounts and Access Services Program)

**Remote Access**

County staff can be provided remote access to the County's network if the requirements of their position make such accommodations necessary. The Technology Services staff works with departments to determine the most appropriate type and level of access for their situation. (Supports the Accounts and Access Services Program)

**Public Safety Radio**

Maintenance and operation of the County's Public Safety Radio Communication network. The primary purpose of this radio network is to enable interoperable mobile radio communications for Public Safety entities such as Douglas County 911 Dispatch, Douglas County Sheriff's Office, East Fork Fire Protection District, Tahoe Douglas Fire, and other regional first-response agencies. The public safety radio network rides along a VHF narrow-banded infrastructure built on a series of repeater sites, in-building repeaters, in-vehicle repeaters, and voted receivers. The network facilitates communication from Dispatch to First Responders, tactical frequencies for First Responders, and inter-operability channels for communication with regional agencies. (Supports the Communications & Collaboration Program)

**Telephone**

Standard telephone services including voicemail, caller ID, call transfer and call forwarding with single or multiple extensions. Auto-attendant menus, hunt groups and multi-party conferencing are also available. Circuits for FAX and modem services can also be provided. (Supports the Communications & Collaboration Program)

**Cellular Devices**

Procurement of commercial cellular services with unlimited data to meet Douglas County's mobile communication requirements. Negotiation of government pricing with no long-term contracts for voice and data plans. Handles administrative duties of the government account and facilitates the replacement and repair of end-users County-issued devices. (Supports the Communications & Collaboration Program)

**Audio/Visual &  
Meeting Services**

Provides assistance in all aspects of Audio / Video needs. Assistance with initial design to meet requirements and budget for audio sound systems, large format TV monitors, with multi-input platforms, Live Streaming, digital signage, and projectors, for use in conference and meeting rooms, training rooms, including special meeting participation events. (Supports the Communications & Collaboration Program)

	A reliable and secure system supporting calendaring and communication capabilities while reducing costs. The services administered include anti-virus, and anti-spam ensuring data and communications are kept secure within the County-managed infrastructure.
<b>Email and Calendars</b>	Douglas County's Microsoft platform provides integration to allow access to email and calendaring tools from the desktop, tablet and phone. The platform provides robust tools to facilitate meeting scheduling, enable auto-reminders, communal email account distribution groups, and access to countywide distribution groups. The combination of these tools allows streamlined email and calendaring work flows. (Supports the Communications & Collaboration Program)
<b>File Sharing and Storage</b>	<p>File Storage services use the Douglas County network file system to provide access to centralized shared files. Access is provided throughout the Douglas County network, which can be extended outside of Douglas County via the use of the VPN and/or Global Protect service.</p> <p>The File Storage service enables collaboration and is a good way to have secure and sharable file storage for groups and departments within the County network. The File Storage service may also be used for safe and secure long-term storage of large, rarely accessed data sets. (Supports the Communications &amp; Collaboration Program)</p>
	Douglas County has deployed "Go Anywhere" FTP solutions to provide for secure file and data sharing between County offices and external entities.
<b>Extranet</b>	This internal service provides a more secure and controlled alternative to Drop, Drop Box, Google Drive, etc. and is the recommended standard for moving large files as opposed to the older method of utilizing external drives for file sharing. (Supports the Communications & Collaboration Program)
<b>Service Center</b>	The TSD Service Center is the first point of contact for all County employees. TSD staff will provision new technology services as well as resolve technical issues associated with County-owned computer equipment, desktop or networked applications, peripheral equipment or any network issues. (Supports the Enterprise Productivity Support Program)
	Hardware support is available for Douglas County owned and TSD approved end user devices (desktop computers, laptop computers, mobile tablet computers, monitors, docking stations, external media drives and system printers) under warranty and accessing Douglas County's business systems.
<b>Hardware Support</b>	Technology Services ensures users have access to County applications they need to perform their job functions from their devices as well as ensure peripheral devices function as intended. End user support covers the configuration, installation, connectivity, maintenance, troubleshooting, break/fix and upgrades of qualified devices. (Supports the Enterprise Productivity Support Program)
<b>Software and Applications</b>	Purchase software and licenses of common software and Enterprise applications supporting business functions and operations. This service includes the assurance that approved software can and will function in the environment provided. This includes consultation as to operating system compatibility, and assistance in identifying the most current version available. (Supports the Enterprise Productivity Support Program)

Cartographic services consist of design, construction, and production of maps and other cartographic products. This includes printing and delivery of hardcopy cartographic products based on target audience and media requirements. Hardcopy formats include single sheet maps, map series, map books, and other custom requests based on the needs of the user.

#### **Cartographic GIS Services**

These services also include cartographic design and production of digital maps. Such products may be accessed through Web-GIS applications, mobile-ready sites, and configurable online mapping templates. These can allow for data-collection and/or contribution by the user, as well as crowd-sourcing during large events and emergencies.

The GIS Office produces maps and mailing labels required for public noticing. This TSD service also extends to the public and non-county entities. (Supports the Geographic Information Systems (GIS) Program)

#### **Spatial Analysis Services**

Spatial analysis services extract meaning from static data to provide a greater level of understanding of information within a spatial context. These services extend to using aerial photography and/or satellite imagery to extract quantitative and qualitative data for areas of interest. Analysis is then available for facilitating more informed decision-making, better understanding of issues, and improved reaction and response times. (Supports the Geographic Information Systems (GIS) Program)

#### **Spatial Data Services**

The core function of spatial data services is to provide access to geo-spatial data and tools to Douglas County's staff and citizens by hosting, maintaining, creating, and distributing data. This is done via analysis, digitization, and/or field collection. As the County's geo-spatial data repository, the GIS Office is regularly contacted by county and non-county entities for data distribution. (Supports the Geographic Information Systems (GIS) Program)

#### **GIS Support Services**

Support services include a broad array of data management responsibilities such as maintaining the digital land-base for the County Assessor's Office, zoning and land use data for Community Development, utility data for Public Works, Spillman data in support of 911 dispatch, and data for hazard response services. Includes procuring and deploying of ArcGIS licenses, providing online tools and data, and data viewers that can be formatted to fit mobile and desktop devices. (Supports the Geographic Information Systems (GIS) Program)

#### **Broadband Services**

Douglas County provides network connectivity and Internet access between County managed facilities. (Supports the Infrastructure Services Program)

#### **Application Hosting**

Managed Application Hosting within the County's Data Center, including the hosting infrastructure, management of resources, and supporting the application. (Supports the Infrastructure Services Program)

#### **Managed Server Hosting**

Douglas County entities can locate servers in the County's Data Center leveraging security and environmental controls for virtualized and/or physical servers. (Supports the Infrastructure Services Program)

#### **Database Hosting**

Technology Services provides a SQL Server environment that hosts multiple databases for applications supported by the Department and County entities. (Supports the Infrastructure Services Program)

#### **Security Awareness Training**

Provides resources, current information, and industry standard practices available to County departments and staff in order to elevate awareness of threats and their counter-measures. (Supports the Infrastructure Services Program)

<b>LAN/WAN Services</b>	Local Area Networks (LAN) and Wide Area Networks (WAN) provides data connectivity to County facilities and offices. TSD also provides consulting services to ensure that departments are utilizing best practices in network security as well as ensuring appropriate network usage in general. General advice, recommendations, and best practices for maintaining a safe network environment. (Supports the Infrastructure Services Program)
<b>Networked Printers</b>	Approved network printers are assigned via the County's print server. This allows for remote tracking of printers and their usage, and includes service and maintenance contracts for print services. This service allows the County to manage printer costs and provides robust printer features. (Supports the Print Management Program)
<b>Multi-Function Printers (MFPs)</b>	Facilitate the sharing of large multi-function printers, copiers, and scanners centrally located in departments. These large units are under third-party contracts for service and maintenance. (Supports the Print Management Program)
<b>Large Format Printing</b>	Production of hardcopy prints for all common sizes and on all common media. Special requests will be fielded, but must be pre-approved. Large quantities may require client to provide media and replacement ink. (Supports the Print Management Program)

### Major Accomplishments

- ◇ Developed five year technology strategic plan for Douglas County which was approved by the Board of Commissioners.
- ◇ Co-Location of fiber with NDOT to Sunridge Communications Tower to enhance data and communications on the Quad County network.
- ◇ Completed the modernization of the network to include high availability. Replaced our Mobile Device Management solution to enable better end user functionality. Implemented Dell's backup and recovery appliance to ensure continuity of operations.
- ◇ Replaced and upgraded the out of support Centracom radio dispatch console for 911 Emergency Services which can also support regional demand.
- ◇ Replacement of Douglas County's Regulatory GIS viewer and Flood Zone GIS viewer with a new updated format.

### Strategic Objectives

- ◇ Leverage new technologies to ensure responsive and efficient communications in support of County business processes and to ensure timely communications with its community.
- ◇ Improve, redesign, and eliminate labor-intensive County business processes through technology solutions and regular interactions to understand business requirements and improve business outcomes.
- ◇ Maintain, operate and upgrade the Information and Communications Technology infrastructure in a manner that provides end users with consistent, reliable and secure access to the applications, data and technology systems they need to perform their business functions.
- ◇ Ensure resources are available to service the County's technology needs by aligning to industry best practices; benchmarking against both private and public sector technology providers; and, automating

routine tasks.

- ◇ Support the County's decision making capabilities by deploying enterprise grade solutions that enable data collection and analytics, information visualization, and transparent, robust reporting.

#### Annual Goals

- ◇ Complete migration of telephone system to Shoretel VOIP
- ◇ Improve network and broadband services to the Town of Genoa
- ◇ Improve network and broadband services to the Town of Gardnerville
- ◇ Address CJIS, PCI and Financial Audit Findings
- ◇ Develop a comprehensive Geospatial Plan for Douglas County
- ◇ Expand the Department's catalog of web-based and mobile geospatial resources for internal Douglas County departments and the general public
- ◇ Create the framework for a new County data warehouse.
- ◇ Implement formal project management methodologies and portfolio monitoring
- ◇ Integrate business analysis methods to improve processes and systems support for HR, Finance and County Manager applications and systems

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# Redevelopment Agency

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

**Programs Offered**

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

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

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

The goals of the Redevelopment Agency plan include the following:

- ◇ Promote new, and replacement of deficient, public improvements to complement and invite private development, which are modern and cost effective to maintain.
- ◇ Encourage the elimination of environmental and physical manifestations of blight and deterioration of structures and lack of public improvements within the Redevelopment Area to improve the health, safety, and general welfare of residents and visitors alike.

- ◇ Diversify the commercial opportunities in North Douglas County through the creation of new and the replacement of deficient public utilities and improvements, consolidation of properties and improvements of traffic circulation within commercially zoned properties.
- ◇ Preserve the presence of the natural landscape and open space areas by improving public utilities to improve the clustering of development, dedication of open areas and possible creation of access points which may improve access to public lands and related facilities.
- ◇ Increase the range of experiences to be had in the Redevelopment Area, by providing residents and visitors with more shopping, employment and recreational opportunities within the Redevelopment Area.
- ◇ Improve the outdoor environment with greater access to public lands to increase opportunities for enhanced outdoor activities and improvement of park facilities.
- ◇ Preservation, through rehabilitation and retrofitting, among other means, of structures, facilities and properties which are historically or culturally significant by reason of architectural, economic or social contributions to Douglas County and the State of Nevada.
- ◇ Improve public infrastructure and long range planning through the development and implementation of regional water and sewer systems to address existing deficiencies and to serve future residential and commercial development.
- ◇ Enhance the level of fire protection for residents and businesses through the planning and implementation of community water systems with increased storage and fire flow capacity to protect the public health, safety and welfare of the Redevelopment Area.
- ◇ Improve public rights-of-way and other related facilities to reduce or eliminate the threat of property damage due to excessive drainage to better protect the public health, safety and welfare of the Redevelopment Area.
- ◇ Support the orderly and coordinated development and improvement of the Redevelopment Area in such a way as to maximize private and public sector cooperation and to minimize impediments to ensure and enhance economic stability and growth.
- ◇ Promote implementation of the goals and policies of the Master Plan to assure retention of the historic/ rural character of existing residential areas, provide for coordinated development efforts to maintain a high quality of life for residents, employees, visitors and businesses in the Redevelopment Area.
- ◇ Encourage the provision of sufficient office, retail and other business uses to enhance the Redevelopment Area's attractiveness and economic viability for private development.
- ◇ Promote the removal of conditions endangering life, safety, public health, welfare and economic viability of the Redevelopment Area.
- ◇ Promote the strengthening and improvement of the economic base of the Redevelopment Area specifically, and the community as a whole, by encouraging investment in projects, improvements and programs which enhance the economic vitality and desirability of real and other property in the Redevelopment Area.

- ◇ Promote participation by the community in the continued improvement of the Redevelopment Area.
- ◇ Promote the establishment of methods and programs to protect the quantity and quality of ground and surface water in the Project Area. Promote the establishment of groundwater re-charge within the foothill area.

### Staffing and Budget

The Redevelopment Agency is staffed through the County Manager's Office and the District Attorney's Office. A portion of time is allocated to the Agency for the County Manager, District Attorney, Chief Deputy DA - Civil and Deputy Attorney. The Agency's budget for FY 17-18 is \$8,046,548.

The County Manager has responsibility over the management of the Agency. The Board of County Commissioner serves as the Agency Board. FTE change of 1.24 for FY 17-18 is due to reallocation of staff time dedicated to the Redevelopment Agency.

REVENUE	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
AREA 2: ADMIN				
Taxes	128,079	124,788	(3,291)	-2.6%
Opening Fund Balance/Reserves	-	5,879	5,879	n/a
AREA 2: Capital Projects				
Other Financing Sources	57,600	78,761	21,161	36.7%
Opening Fund Balance/Reserves	-	57,600	57,600	n/a
AREA 1: Admin				
Taxes	2,050,388	1,997,701	(52,687)	-2.6%
Interest Revenue	2,000	2,000	-	0.0%
Opening Fund Balance/Reserves	24,102	24,102	-	0.0%
AREA 1: Capital Projects				
Interest Revenue	5,000	5,000	-	0.0%
Other Financing Sources	1,901,622	1,852,466	(49,156)	-2.6%
Opening Fund Balance/Reserves	3,746,723	3,898,251	151,528	4.0%
<b>Total Revenue</b>	<b>7,915,514</b>	<b>8,046,548</b>	<b>131,034</b>	<b>1.7%</b>
EXPENSE	2016-17 Adopted	2017-18 Adopted	\$ Chng	% Chng
AREA 2: ADMIN				
Salaries & Wages	42,471	29,921	(12,550)	-29.5%
Employee Benefits	17,129	11,759	(5,370)	-31.4%
Services & Supplies	5,000	5,000	-	0.0%
Other Financing Uses	59,161	80,112	20,951	35.4%
Ending Fund Balance/Reserves	4,318	3,875	(443)	-10.3%
AREA 2: Capital Projects				
Ending Fund Balance/Reserves	57,600	136,361	78,761	136.7%
AREA 1: Admin				
Salaries & Wages	42,471	46,198	3,727	8.8%
Employee Benefits	17,129	16,637	(492)	-2.9%
Services & Supplies	91,166	91,166	-	0.0%
Other Financing Uses	1,905,770	1,857,020	(48,750)	-2.6%
Ending Fund Balance/Reserves	19,954	12,782	(7,172)	-35.9%
AREA 1: Capital Projects				
Services & Supplies	1,736	1,736	-	0.0%
Ending Fund Balance/Reserves	5,651,609	5,753,981	102,372	1.8%
<b>Total Expense</b>	<b>7,915,514</b>	<b>8,046,548</b>	<b>131,034</b>	<b>1.7%</b>
<b>Redevelopment Fund</b>				
<b>FTE</b>	<b>0.54</b>	<b>1.78</b>	<b>1.24</b>	



# Capital Budget

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

The Capital Budget is a plan for capital project expenditures to be incurred over one year. It is part of the overall budget adopted each year by the Board of Commissioners. Staff provide planning, engineering, and contract management for the capital projects. Actual construction is performed almost exclusively by outside contractors. The Capital Budget represents the first year of the County's 5-year Capital Improvement Plan (CIP). The total FY 17-18 Capital Budget is \$21,076,141.

### **The Capital Improvement Plan (CIP)**

The CIP is a plan for capital expenditures to be incurred over a defined period of future years. Douglas County prepares a 5-Year CIP. The CIP identifies capital projects needed in the community, prioritizes projects, estimates beginning and ending dates for each project, and identifies project financing. The FY 2018-22 total CIP budget is \$157,580,252.

The CIP is a planning tool that provides for current and future infrastructure required to maintain a safe, attractive, and viable residential and business community. Strategies are developed to match community needs with funding sources, as each year there are more projects than available funding. The CIP is continually updated and approved annually by the Board of County Commissioners. The identification and prioritization of capital projects occurs through a review of infrastructure needs by staff, Governing Board policy, and citizen requests. Public health and safety and the protection of the community's existing infrastructure are the two most important factors during project prioritization. There are two types of capital expenditures: Capital Projects and Capital Outlay.

### **Capital Projects**

Capital projects are expenditures of a non-recurring nature that have a useful life of 2 years or longer and a cost of \$25,000 or more. Capital projects are major expenditures of public funds, over and above annual operating expenses for the purchase, construction, or replacement of the physical assets of the community. Projects that meet this definition of a capital improvement include:

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

Capital project costs include all expenditures related to the planning, design, construction and equipment necessary to bring a facility on line. This can include reimbursement of the project manager's time through a charge to a capital project account.

### **Capital Outlay**

Capital outlay, within the County's operating budget, includes such things as furniture, equipment, vehicles, and motorized equipment needed to support the operation of the County's programs. Generally, a capital outlay item may be defined as an item valued more than \$10,000 with a life expectancy beyond one or two years, or \$5,000 if using grant funds. This definition is a recommended practice from the Government Finance Officer's Association (GFOA). The purchase of vehicles or equipment under \$50,000 is considered a capital outlay, although some pieces of equipment have a life expectancy of greater than ten years.

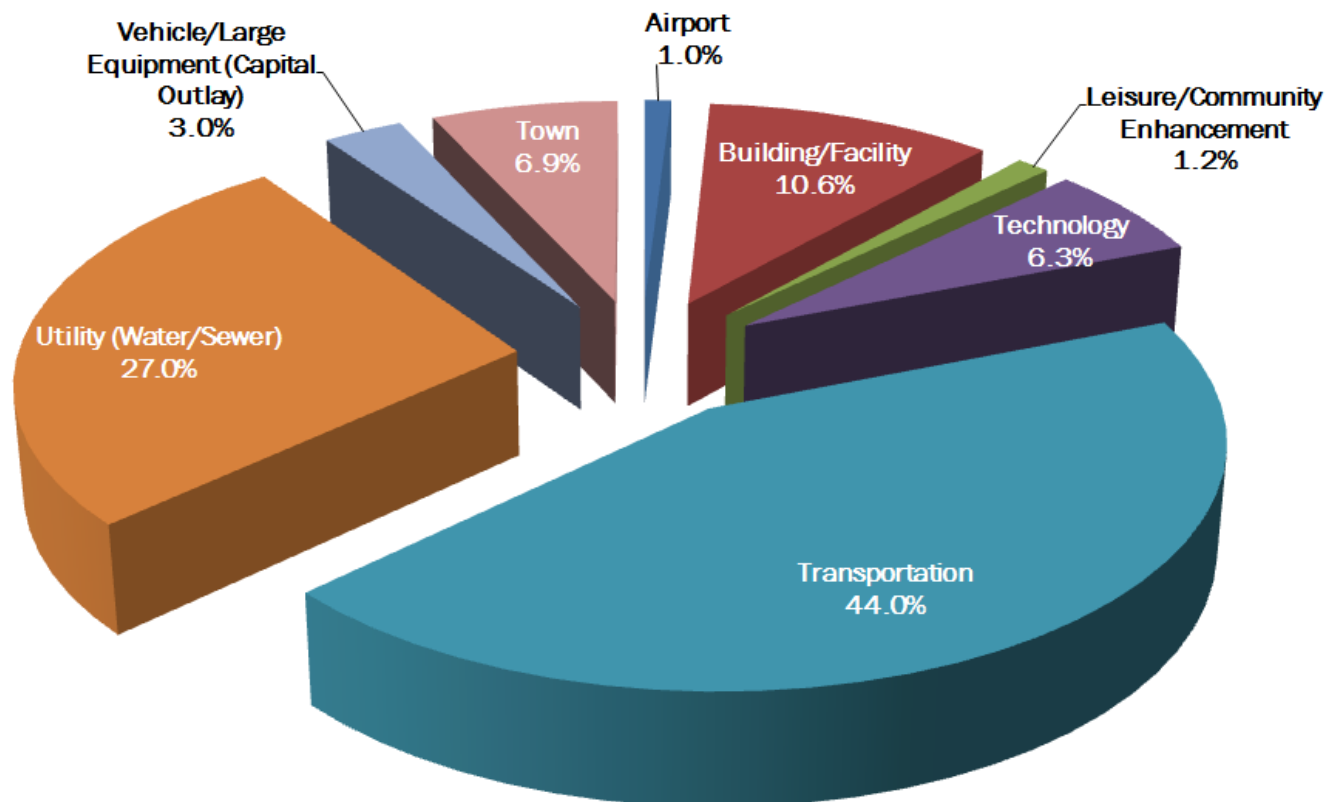
Capital outlay includes minor construction projects, landscaping projects, and facility repairs valued up to \$50,000. However, for purposes of budgeting, small projects may be combined into a capital project when



collectively they relate to an overall improvement program or project for a facility or system. For example, the installation of a play area, picnic shelter, parking lot and ball fields at a park comprise a capital project for the renovation of the park, even though individually a specific component may not meet the definition of a capital project/outlay.

### Capital Improvement Program FY 2017-18 Budget

The FY 2017-18 Capital Improvement Plan Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community.



Douglas County types of capital projects in the following categories:

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

A total of 46 capital projects are budgeted for FY 2017-18 amounting to \$21,076,141. Five of the projects are planned for County Transportation varying from road reconstruction to roundabout installation. A budget of \$9,266,000 (44.0%) is planned for all County Transportation projects for FY 2017-18. A sum of \$5,700,000 is budgeted for County Utility Projects to complete nine planned projects including upgrades to water lines, wastewater treatment plants and wastewater SCADA as well as distribution and water system improvements.

The following table provides a list by major category of all the capital projects, it's FY 2017-18 budgeted cost.

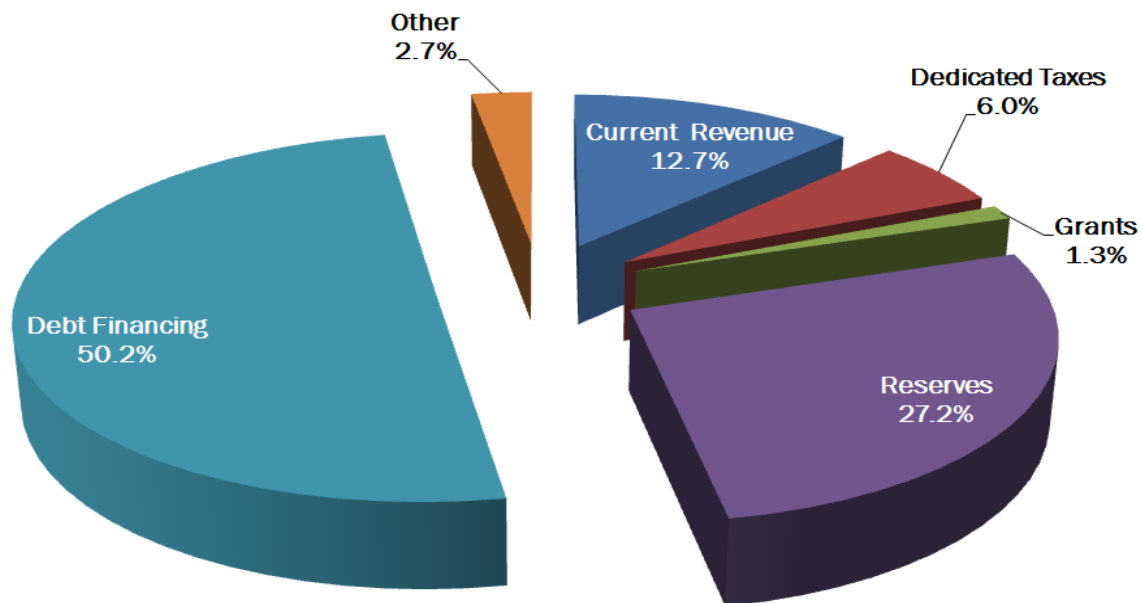
Name	FY17-18 Budget
<b>Airport</b>	
Rehabilitate Eastside Apron	\$ 158,125
Rehabilitate Runway 12/30	\$ 31,250
Airfield Sweeper	\$ 16,875
<b>Total Airport Projects</b>	<b>\$ 206,250</b>
<b>County Building/Facility Projects</b>	
Floor Covering Replacement within County Facilities	\$ 25,000
County Facility Parking Lots Maintenance	\$ 25,000
Valley Library HVAC Replacement	\$ 600,000
Judicial & Law Enforcement Center Boiler Replacement	\$ 250,000
Administrative Building Roof Replacement	\$ 100,000
Lake Tahoe Administration Building Boiler Replacement	\$ 150,000
Minden Inn Rooftop HVAC Replacement	\$ 200,000
Space needs Assessment/Funding Options for all County Facilities	\$ 250,000
Douglas County Social Services office relocation and remodel	\$ 510,000
Library Building expansion (Minden Library)	\$ 35,000
Library Carpet Replacement-Minden	\$ 25,000
Library Restroom upgrade	\$ 20,000
Library Shelving Replacement	\$ 50,000
<b>Total Building/Facility Projects</b>	<b>\$ 2,240,000</b>
<b>County Leisure/Community Enhancement Projects</b>	
Transient Lodgers License Tax TLLTmaintenance projects and capital improvements	\$ 260,196
<b>Total Leisure/Community Enhancement Projects</b>	<b>\$ 260,196</b>
<b>County Technology Projects</b>	
VOIP Telephone System	\$ 152,000
Replacement of Property Tax System-Assessor	\$ 280,000
Replacement of Voting Equipment System-Clerk/Treasurer	\$ 500,000
Body Worn Cameras	\$ 393,400
<b>Total County Technology Projects</b>	<b>\$ 1,325,400</b>
<b>County Transportation Projects</b>	
Centerville Lane Reconstruction	\$ 2,110,000
Pinenut/Dump Road Reconstruction	\$ 1,500,000
Jacks Valley Road Reconstruction Phase 2	\$ 4,406,000
Tillman Lane Reconstruction	\$ 1,000,000
Roundabout - HWY 88/KahleDrive-NDOT	\$ 250,000
<b>Total County Transportation Projects</b>	<b>\$ 9,266,000</b>
<b>County Utility (Water/Sewer) Projects</b>	
Electric supply for Upper Montana Tank	\$ 60,000
James Canyon Water Line Upgrade	\$ 269,000
North Valley Wastewater Treatment Plant Upgrades	\$ 3,113,000
Water and Wastewater SCADA Upgrades	\$ 93,000
Water and Wastewater SCADA Upgrades	\$ 232,500
Water and Wastewater SCADA Upgrades	\$ 139,500
Sierra Country Estates Water System Improvements	\$ 693,000
Replace Walley's Well	\$ 1,000,000
West Valley Water Distribution Improvements	\$ 100,000
<b>Total Utility (Water/Sewer) Projects</b>	<b>\$ 5,700,000</b>
<b>County Vehicle/Large Equipment (Capital Outlay)</b>	
County Motor Pool Vehicle Replacement	\$ 212,437
Spray Trucks for Weed Control	\$ 47,000
Replacement of Sheriff Vehicles	\$ 305,000
Grant Match for Senior Services Vehicle Purchase -Ndot	\$ 58,008
<b>Total Capital Outlay</b>	<b>\$ 622,445</b>

Name	FY17-18 Budget
<b>Town Projects</b>	
Genoa Town Church Historic Preservation	\$ 10,000
Genoa Town Hall Window Historic Preservation	\$ 6,500
Gator/Tractor Attachments/Kubota Lawn Tractor	\$ 73,000
Gardnerville Station	\$ 726,350
Refurbished Refuse Truck Purchase	\$ 150,000
Lawn Mower	\$ 40,000
Alley Line Replacement	\$ 450,000
<b>Total Town Projects</b>	<b>\$ 1,455,850</b>
<b>Total CIP</b>	<b>\$ 21,076,141</b>

### Project Financing

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

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



The majority of funding for 2017-18 projects will be funded by dedicated taxes and reserves.

Current Revenues:	Funds from operating activities	2,679,350	12.7%
Dedicated Taxes:	Funds received from dedicated taxes such as Ad Valorem	1,260,196	6.0%
Grants:	Funds received from Federal/State grants	264,258	1.3%
Reserves:	Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years	5,735,900	27.2%
Debt Financing:	A loan with a promise to repay based on agreed terms	10,572,000	50.2%
Other:	Additional source of funding including Motor Pool User	564,437	2.7%

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# Debt Service

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

## Summary of Indebtedness

The County utilizes both short and long-term debt in managing the financial business of the County. The County's short-term obligations consist of capital leases and notes. The long-term debt consists of tax-exempt debt issued to fund long-term capital improvement projects and to refund earlier debt issuances for similar projects.

The debt schedules in this section show how much debt service will be paid in the future, given the assumption that no new bonds will be sold. In reality, the County will most likely continue to use debt in the future in order to replace or improve infrastructure consistent with the County's Capital Improvement Plan, long range financial plans, and State and Local laws and regulations.

### Debt Limitation

General obligation (G.O.) debt is comprised of bonds issued and backed by the full faith and credit of the County for the repayment of the bonds. This includes G.O. bonds, G.O. revenue bonds, and G.O. special assessment bonds. State statutes limit the aggregate principal amount of the County's general obligation debt to ten percent (10%) of the County's total reported assessed valuation. Based upon the assessed valuation for FY 2017-18 of \$2,958,570,553, the County is limited to general obligation indebtedness in the aggregate amount of \$295,857,055. The County has \$26,830,087 of general obligation debt outstanding as of June 30, 2017.

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

STATUTORY DEBT LIMITATION				
Douglas County, Nevada				
Actual Fiscal Year Ended June 30	Assessed Valuation	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
1999	1,370,934,871	137,093,487	12,375,955	124,663,532
2000	1,413,035,513	141,303,551	11,822,877	129,480,674
2001	1,469,943,984	146,994,398	21,135,000	125,859,398
2002	1,639,837,048	163,983,704	21,655,000	142,328,705
2003	1,737,265,060	173,726,506	20,545,000	153,181,506
2004	1,858,278,871	185,827,887	19,350,000	166,477,887
2005	2,000,179,481	200,179,948	25,684,000	174,333,948
2006	2,437,660,471	243,766,047	25,640,227	218,125,770
2007	2,971,417,791	297,141,779	24,339,554	272,802,225
2008	3,304,227,702	330,422,770	22,837,831	307,584,939
2009	3,492,523,590	349,252,359	21,140,308	328,112,051
2010	3,368,178,709	336,817,871	27,035,218	309,782,653
2011	3,001,317,069	308,374,825	29,073,010	279,301,815
2012	2,838,946,093	283,894,609	22,818,026	241,556,583
2013	2,683,381,872	268,338,187	38,761,987	229,576,200
2014	2,591,456,265	259,145,627	36,222,575	222,923,052
2015	2,731,022,914	273,102,291	32,278,391	240,823,900
2016	2,799,874,465	279,987,447	29,302,400	250,685,047
2017	2,958,570,553	295,857,055	26,830,087	269,026,968

Source Douglas County Debt Management Policy, prepared July 2017 for August

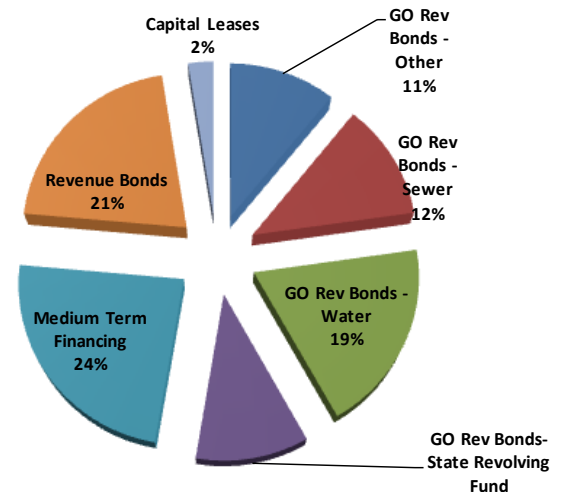


## FY 2017-18 Debt Service by Type

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

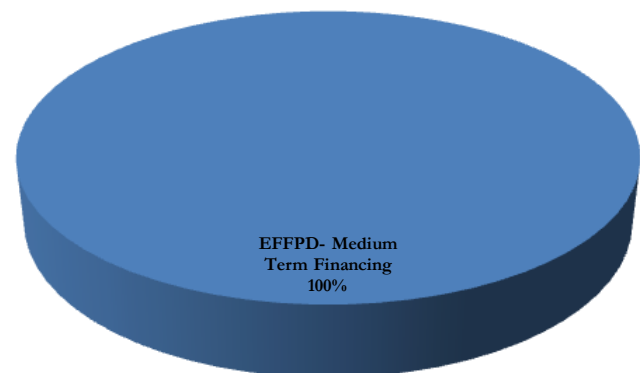
Debt Service by Type (Douglas County Only)

Type	Budget
GO Rev Bonds -Other	488,283
GO Rev Bonds -Sewer	534,701
GO Rev Bonds -Water	860,483
GO Rev Bonds- State Revolving Fund	484,722
Medium Term Financing	1,067,385
Revenue Bonds	945,849
Capital Leases	115,246
<b>Total</b>	<b>4,496,668</b>

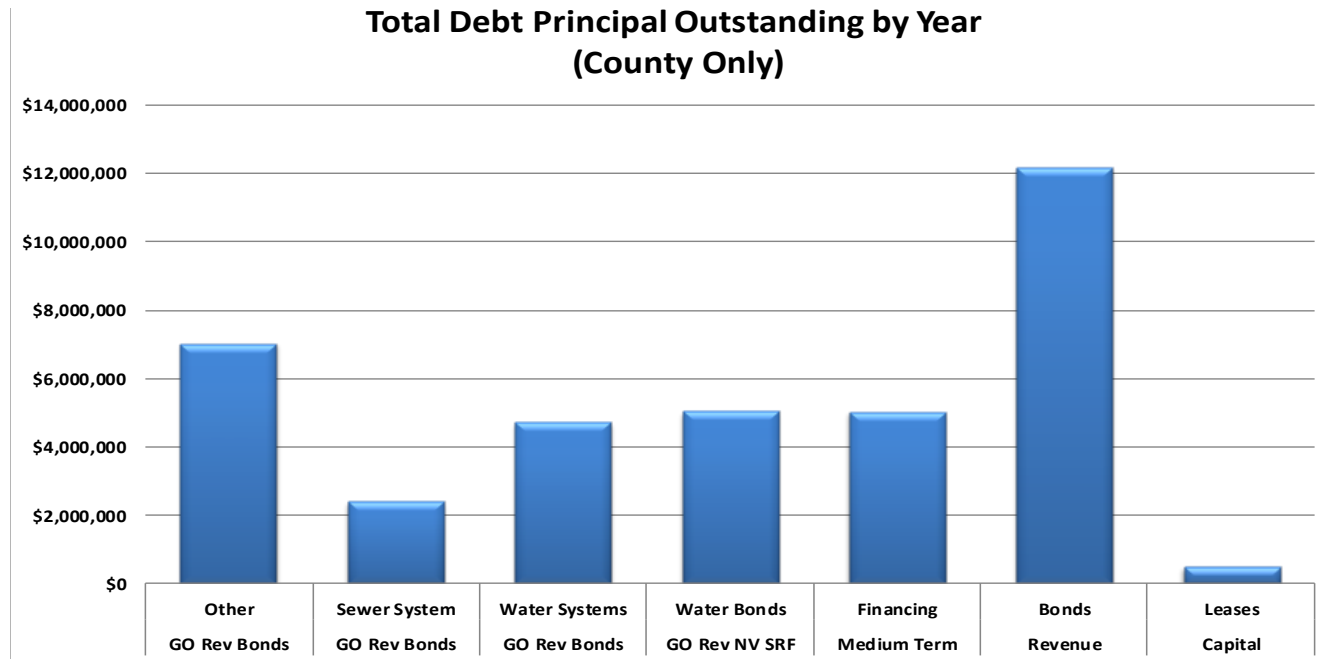
Debt Service by Type  
(County Funds Only)

Debt Service by Type (Other Funds)

Type	Budget
EFFPD- Medium Term Financing	148,786
<b>Total</b>	<b>148,786</b>

Debt Service by Type  
(Other Funds)

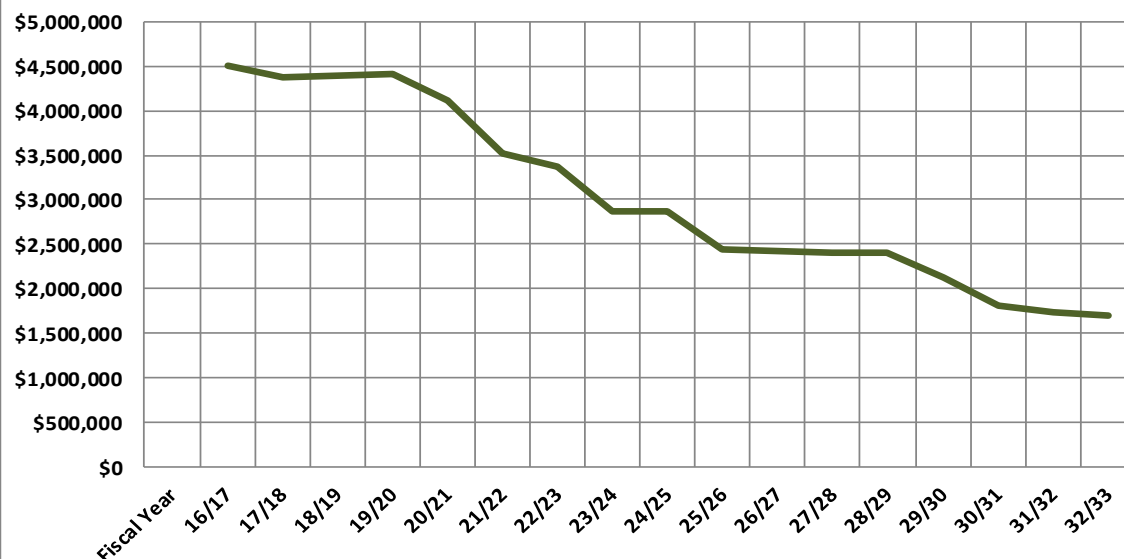
## Total Debt by Year



GO Rev Bonds Other	GO Rev Bonds Sewer System	GO Rev Bonds Water Systems	GO Rev NV SRF Water Bonds	Medium Term Financing	Revenue Bonds	Capital Leases
7,017,000	2,392,410	4,715,000	5,039,676	5,025,000	12,155,000	497,988

Douglas County (County Only) Total Debt Service by Year							
Fiscal Year	GO Rev Bonds Other	Rev Secured Sewer Bonds	GO Rev Bonds Water	GO Rev NV SRF Water Bonds	Medium Term Financing	Revenue Bonds	Total
16/17	587,378	537,936	1,103,633	461,125	1,066,348	747,052	4,503,471
17/18	488,283	534,701	860,483	484,722	1,067,385	945,849	4,381,422
18/19	488,531	536,265	855,634	497,620	1,068,013	947,373	4,393,436
19/20	487,666	548,867	858,900	497,438	1,068,230	947,837	4,408,938
20/21	197,194	543,389	865,816	497,271	1,068,038	947,243	4,118,950
21/22	197,194	229,108	582,783	497,098	1,067,435	945,589	3,519,207
22/23	197,194	228,266	432,388	496,920	1,066,423	947,752	3,368,942
23/24	734,019	227,735	460,758	496,737		949,605	2,868,854
24/25	737,369	232,330	451,750	496,548		949,120	2,867,117
25/26	740,119	3,706	276,775	471,282		947,326	2,439,208
26/27	742,269	3,705	273,525	446,027		950,098	2,415,624
27/28	748,744	3,705	264,850	445,844		949,382	2,412,524
28/29	749,544	3,704	260,700	445,655		947,602	2,407,204
29/30	754,669	3,703	251,125	264,139		850,963	2,124,598
30/31	763,528	3,703		186,428		854,963	1,808,621
31/32	766,106	3,702		113,971		850,531	1,734,311
32/33	772,350	3,701		76,814		850,000	1,702,865
33/34		3,701		39,673		851,200	894,574
34/35		3,700				851,000	854,700
35/36		3,699				854,500	858,199
36/37						851,700	851,700
	\$ 10,152,154	\$ 3,659,327	\$ 7,799,121	\$ 6,915,313	\$ 7,471,870	\$ 18,936,682	\$ 54,934,467

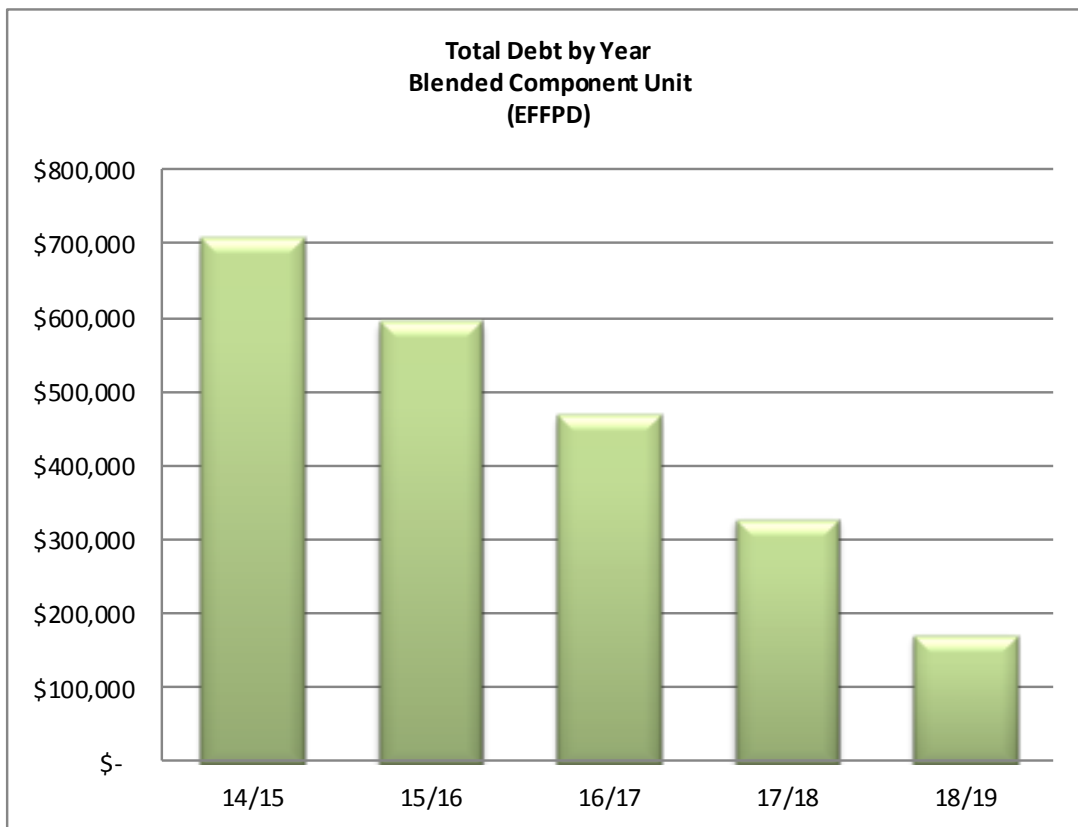
**Total Annual Debt Service by Year  
(County Only)**



## Component Units—Total Outstanding Debt by Year

**Douglas County Component Units  
Total Outstanding Debt by Year**

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

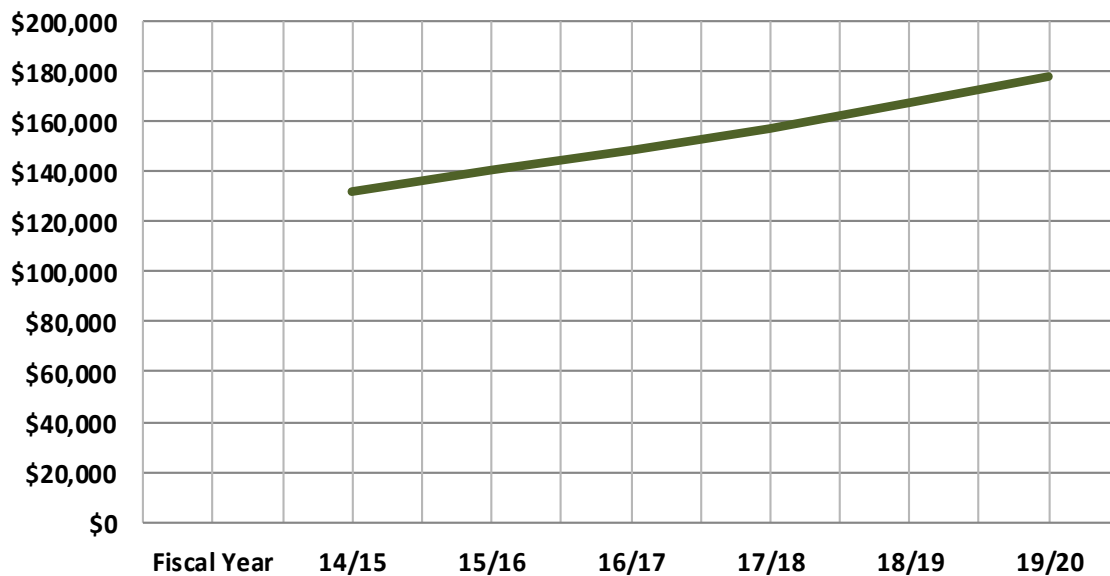


## Total Debt by Year

Douglas County Component Units  
Total Debt Service by Year

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

**Total Debt Service by Year Blended  
Component Unit  
(EFFPD)**



## Douglas County Revenue Bonds

Highway Revenue Impr & Refunding 04.01.2003 - 12.01.2017				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 3,145,000
99/00				
00/01				
01/02				
02/03				
03/04	263,779	108,779	155,000	2,990,000
04/05	319,168	89,168	230,000	2,760,000
05/06	314,568	84,568	230,000	2,530,000
06/07	314,624	79,624	235,000	2,295,000
07/08	313,980	73,980	240,000	2,055,000
08/09	317,543	67,543	250,000	1,805,000
09/10	315,280	60,280	255,000	1,550,000
10/11	223,480	53,480	170,000	1,380,000
11/12	222,443	47,443	175,000	1,205,000
12/13	226,143	41,143	185,000	1,020,000
13/14	224,533	34,533	190,000	830,000
14/15	222,650	27,650	195,000	635,000
15/16	225,348	20,348	205,000	430,000
16/17	442,513	12,513	430,000	-
17/18	-	-	-	-
<b>Totals</b>	<b>\$ 3,946,048</b>	<b>\$ 801,048</b>	<b>\$ 3,145,000</b>	



## Douglas County Revenue Bonds - continued

Airport Revenue Bonds - Series 12.02.2014 - 06.01.2029				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 1,075,000
13/14				1,075,000
14/15	15,768	15,768	-	1,075,000
15/16	94,713	31,713	63,000	1,012,000
16/17	94,854	29,854	65,000	947,000
17/18	94,937	27,937	67,000	880,000
18/19	94,960	25,960	69,000	811,000
19/20	94,925	23,925	71,000	740,000
20/21	94,830	21,830	73,000	667,000
21/22	94,677	19,677	75,000	592,000
22/23	94,464	17,464	77,000	515,000
23/24	95,193	15,193	80,000	435,000
24/25	94,833	12,833	82,000	353,000
25/26	94,414	10,414	84,000	269,000
26/27	94,936	7,936	87,000	182,000
27/28	95,369	5,369	90,000	92,000
28/29	94,714	2,714	92,000	-
<b>Totals</b>	<b>\$ 1,343,583</b>	<b>\$ 268,583</b>	<b>\$ 1,075,000</b>	

## Douglas County Revenue Bonds - continued

Highway Revenue Bonds - Series 11.30.2016 - 11.01.2036				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 11,635,000
16/17	209,686	209,686	-	11,635,000
17/18	850,913	490,913	360,000	11,275,000
18/19	852,413	472,413	380,000	10,895,000
19/20	852,913	452,913	400,000	10,495,000
20/21	852,413	432,413	420,000	10,075,000
21/22	850,913	410,913	440,000	9,635,000
22/23	853,288	388,288	465,000	9,170,000
23/24	854,413	364,413	490,000	8,680,000
24/25	854,288	339,288	515,000	8,165,000
25/26	852,913	312,913	540,000	7,625,000
26/27	855,163	285,163	570,000	7,055,000
27/28	854,013	259,013	595,000	6,460,000
28/29	852,888	237,888	615,000	5,845,000
29/30	850,963	215,963	635,000	5,210,000
30/31	854,963	189,963	665,000	4,545,000
31/32	850,531	165,531	685,000	3,860,000
32/33	850,000	140,000	710,000	3,150,000
33/34	851,200	111,200	740,000	2,410,000
34/35	851,000	81,000	770,000	1,640,000
35/36	854,500	49,500	805,000	835,000
36/37	851,700	16,700	835,000	-
<b>Totals</b>	<b>\$ 17,261,067</b>	<b>\$ 5,626,067</b>	<b>\$ 11,635,000</b>	

## Douglas County Revenue Bonds - continued

	Total Combined	
Fiscal Year	Principal Balances	Annual Debt Service
Issue		
03/04	2,990,000	263,779
04/05	2,760,000	319,168
05/06	2,530,000	314,568
06/07	2,295,000	314,624
07/08	2,055,000	313,980
08/09	1,805,000	317,543
09/10	1,550,000	315,280
10/11	1,380,000	223,480
11/12	1,205,000	222,443
12/13	1,020,000	226,143
13/14	1,905,000	224,533
14/15	1,710,000	238,418
15/16	1,442,000	320,060
16/17	12,582,000	747,052
17/18	12,155,000	945,849
18/19	11,706,000	947,373
19/20	11,235,000	947,837
20/21	10,742,000	947,243
21/22	10,227,000	945,589
22/23	9,685,000	947,752
23/24	9,115,000	949,605
24/25	8,518,000	949,120
25/26	7,894,000	947,326
26/27	7,237,000	950,098
27/28	6,552,000	949,382
28/29	5,845,000	947,602
29/30	5,210,000	850,963
30/31	4,545,000	854,963
31/32	3,860,000	850,531
32/33	3,150,000	850,000
33/34	2,410,000	851,200
34/35	1,640,000	851,000
35/36	835,000	854,500
36/37	-	851,700
<b>Totals</b>		<b>\$ 22,550,697</b>

## G.O. Revenue Bonds - Other

GO Rev - Transportation Refunding Bonds Fund 541 - Dept 884 - 2012 Issue				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 2,009,000
12/13	165,092	33,092	132,000	1,877,000
13/14	286,752	37,752	249,000	1,628,000
14/15	290,531	32,531	258,000	1,370,000
15/16	288,144	27,144	261,000	1,109,000
16/17	288,684	21,684	267,000	842,000
17/18	291,089	16,089	275,000	567,000
18/19	291,338	10,338	281,000	286,000
19/20	290,472	4,472	286,000	-
20/21				
21/22				
22/23				
23/24				
24/25				
25/26				
26/27				
27/28				
28/29				
29/30				
30/31				
31/32				
32/33				
<b>Totals</b>	<b>\$ 2,192,101</b>	<b>\$ 183,101</b>	<b>\$ 2,009,000</b>	

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

<b>Community Center Bonds</b> <b>Fund 541 - Dept 883</b> <b>08.01.2012 - 08.01.2032</b>				
<b>Fiscal Year</b>	<b>Total Payment</b>	<b>Interest Portion</b>	<b>Principal Portion</b>	<b>Principal Balance</b>
Issue				\$ 6,750,000
12/13	103,097	103,097	-	6,750,000
13/14	206,194	206,194	-	6,750,000
14/15	304,694	204,694	100,000	6,650,000
15/16	301,694	201,694	100,000	6,550,000
16/17	298,694	198,694	100,000	6,450,000
17/18	197,194	197,194	-	6,450,000
18/19	197,194	197,194	-	6,450,000
19/20	197,194	197,194	-	6,450,000
20/21	197,194	197,194	-	6,450,000
21/22	197,194	197,194	-	6,450,000
22/23	197,194	197,194	-	6,450,000
23/24	734,019	189,019	545,000	5,905,000
24/25	737,369	172,369	565,000	5,340,000
25/26	740,119	155,119	585,000	4,755,000
26/27	742,269	137,269	605,000	4,150,000
27/28	748,744	118,744	630,000	3,520,000
28/29	749,544	99,544	650,000	2,870,000
29/30	754,669	79,669	675,000	2,195,000
30/31	763,528	58,528	705,000	1,490,000
31/32	766,106	36,106	730,000	760,000
32/33	772,350	12,350	760,000	-
<b>Totals</b>	<b>\$ 9,906,250</b>	<b>\$ 3,156,250</b>	<b>\$ 6,750,000</b>	

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

Fiscal Year	Total Combined				
	Year End Principal Balances	Interest	Principal	Principal Defeased	Total Debt Service
Issue					
12/13	8,627,000	136,188.47	132,000		268,188
13/14	8,378,000	243,945.76	249,000		492,946
14/15	8,020,000	237,224.96	358,000		595,225
15/16	7,659,000	228,837.76	361,000		589,838
16/17	7,292,000	220,377.76	367,000		587,378
17/18	7,017,000	213,282.56	275,000		488,283
18/19	6,736,000	207,531.36	281,000		488,531
19/20	6,450,000	201,665.76	286,000		487,666
20/21	6,450,000	197,193.76	-		197,194
21/22	6,450,000	197,193.76	-		197,194
22/23	6,450,000	197,193.76	-		197,194
23/24	5,905,000	189,018.76	545,000		734,019
24/25	5,340,000	172,368.76	565,000		737,369
25/26	4,755,000	155,118.76	585,000		740,119
26/27	4,150,000	137,268.76	605,000		742,269
27/28	3,520,000	118,743.76	630,000		748,744
28/29	2,870,000	99,543.76	650,000		749,544
29/30	2,195,000	79,668.76	675,000		754,669
30/31	1,490,000	58,528.13	705,000		763,528
31/32	760,000	36,106.25	730,000		766,106
32/33	-	12,350.00	760,000		772,350
<b>Totals</b>					<b>\$ 12,098,351</b>



## G.O. Revenue Bonds - Water

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

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

	GO Rev - Water Improvement & Refunding Bonds Funds 317-845, 318-847 & 321-858 2010B Issue				GO Rev - Water Refunding Bonds Funds 318-847 & 319-855 2012A Issue			
Fiscal Year	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance	Total Debt Service	Interest Maturing	Principal Portion	Principal Balance
Issue				\$ 3,970,000				\$ 2,485,000
04/05								
05/06								
06/07								
07/08								
08/09								
09/10								
10/11	248,050	113,050	135,000	3,835,000				
11/12	312,750	132,750	180,000	3,655,000	25,974	25,974	-	2,485,000
12/13	447,517	127,517	320,000	3,335,000	148,717	93,717	55,000	2,430,000
13/14	449,075	119,075	330,000	3,005,000	157,050	92,050	65,000	2,365,000
14/15	449,001	109,001	340,000	2,665,000	160,000	90,000	70,000	2,295,000
15/16	448,625	98,625	350,000	2,315,000	313,167	83,167	230,000	2,065,000
16/17	450,733	85,733	365,000	1,950,000	313,700	73,700	240,000	1,825,000
17/18	450,783	70,783	380,000	1,570,000	315,500	65,500	250,000	1,575,000
18/19	450,234	55,234	395,000	1,175,000	311,200	56,200	255,000	1,320,000
19/20	453,967	38,967	415,000	760,000	310,733	45,733	265,000	1,055,000
20/21	452,016	22,016	430,000	330,000	319,600	34,600	285,000	770,000
21/22	170,650	10,650	160,000	170,000	317,933	22,933	295,000	475,000
22/23	173,188	3,188	170,000	-	165,000	15,000	150,000	325,000
23/24	-	-	-	-	168,733	8,733	160,000	165,000
24/25	-	-	-	-	167,200	2,200	165,000	-
25/26	-	-	-	-	-	-	-	-
26/27	-	-	-	-	-	-	-	-
27/28	-	-	-	-	-	-	-	-
28/29	-	-	-	-	-	-	-	-
29/30	-	-	-	-	-	-	-	-
Totals		\$ 986,589	\$ 3,970,000		\$ 3,194,507	\$ 709,507	\$ 2,485,000	

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

	<b>Total Combined</b>	
<b>Fiscal Year</b>	<b>Year End Principal Balances</b>	<b>Debt Service</b>
<b>Issue</b>		
<b>04/05</b>	1,785,000	10,908
<b>05/06</b>	1,785,000	89,250
<b>06/07</b>	1,785,000	89,250
<b>07/08</b>	1,785,000	89,250
<b>08/09</b>	1,625,000	244,583
<b>09/10</b>	1,455,000	246,292
<b>10/11</b>	6,680,000	574,050
<b>11/12</b>	8,795,000	681,132
<b>12/13</b>	8,220,000	938,850
<b>13/14</b>	7,620,000	943,596
<b>14/15</b>	6,995,000	945,930
<b>15/16</b>	6,190,000	1,097,679
<b>16/17</b>	5,345,000	1,103,633
<b>17/18</b>	4,715,000	860,483
<b>18/19</b>	4,065,000	855,634
<b>19/20</b>	3,385,000	858,900
<b>20/21</b>	2,670,000	865,816
<b>21/22</b>	2,215,000	582,783
<b>22/23</b>	1,895,000	432,388
<b>23/24</b>	1,530,000	460,758
<b>24/25</b>	1,155,000	451,750
<b>25/26</b>	940,000	276,775
<b>26/27</b>	715,000	273,525
<b>27/28</b>	485,000	264,850
<b>28/29</b>	245,000	260,700
<b>29/30</b>	-	251,125
	-	-
<b>Totals</b>		<b>\$ 13,749,892</b>

## G.O. Revenue Bonds - Sewer

Fiscal Year	GO Rev - Sewer Refunding Bonds Fund 325 Dept 865 2010C Issue (Fully Refunded 2005E Issue)				GO Rev - Sewer Refunding Bonds Fund 325 Dept 865 2014 Issue (Fully Refunded 2004N Issue)			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 2,420,000				\$ 2,010,000
08/09	-				-			
09/10	-				-			
10/11	84,950	69,950	15,000	2,405,000	-			2,010,000
11/12	103,617	83,617	20,000	2,385,000				2,010,000
12/13	310,767	80,767	230,000	2,155,000				2,010,000
13/14	309,738	74,738	235,000	1,920,000	4,185	4,185		2,010,000
14/15	312,513	67,513	245,000	1,675,000	38,632	38,632		2,010,000
15/16	314,988	59,988	255,000	1,420,000	222,092	38,092	184,000	1,826,000
16/17	310,733	50,733	260,000	1,160,000	226,107	37,107	189,000	1,637,000
17/18	310,100	40,100	270,000	890,000	223,506	35,506	188,000	1,449,000
18/19	309,067	29,067	280,000	610,000	226,103	33,103	193,000	1,256,000
19/20	317,400	17,400	300,000	310,000	227,758	29,758	198,000	1,058,000
20/21	315,167	5,167	310,000	-	224,514	25,514	199,000	859,000
21/22	-				225,400	20,400	205,000	654,000
22/23					224,558	14,558	210,000	444,000
23/24					224,027	8,027	216,000	228,000
24/25					228,623	623	228,000	-
25/26								
26/27								
27/28								
28/29								
29/30								
30/31								
31/32								
32/33								
33/34								
34/35								
35/36								
Totals	\$ 2,999,038	\$ 579,038	\$ 2,420,000		\$ 2,295,506	\$ 285,506	\$ 2,010,000	

## G.O. Revenue Bonds – State Revolving Loan–Sewer

2016 SFR - Fund 325 - Sewer					
Fiscal Year	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
Issue					
08/09					
09/10					
10/11					
11/12					
12/13					
13/14					
14/15					-
15/16	134	134		53,410	53,410
16/17	1,095	1,095			53,410
17/18	1,095	1,095			53,410
18/19	1,095	1,095			53,410
19/20	3,710	1,054	2,655		50,754
20/21	3,709	999	2,710		48,044
21/22	3,708	942	2,766		45,278
22/23	3,708	885	2,823		42,455
23/24	3,707	826	2,881		39,574
24/25	3,707	766	2,941		36,633
25/26	3,706	705	3,001		33,632
26/27	3,705	642	3,063		30,569
27/28	3,705	579	3,126		27,443
28/29	3,704	514	3,191		24,252
29/30	3,703	447	3,256		20,996
30/31	3,703	379	3,323		17,673
31/32	3,702	310	3,392		14,281
32/33	3,701	240	3,462		10,819
33/34	3,701	168	3,533		7,286
34/35	3,700	94	3,606		3,680
35/36	3,699	19	3,680		-
Totals	\$ 66,397	\$ 12,988	\$ 53,410	\$ 53,410	

## G.O. Revenue Bonds – Sewer—continued

	Total Combined				
Fiscal Year	Year End Principal Balances	Interest	Principal	Principal Defeased	Debt Service
Issue					
08/09	-	-	-	-	-
09/10	-	-	-	-	-
10/11	4,415,000	69,950	15,000		84,950
11/12	4,395,000	83,617	20,000		103,617
12/13	4,165,000	80,767	230,000		310,767
13/14	3,930,000	78,923	235,000		313,923
14/15	3,685,000	106,144	245,000		351,144
15/16	3,299,410	98,213	439,000		537,213
16/17	2,850,410	88,936	449,000		537,936
17/18	2,392,410	76,701	458,000		534,701
18/19	1,919,410	63,265	473,000		536,265
19/20	1,418,754	48,212	500,655		548,867
20/21	907,044	31,679	511,710		543,389
21/22	699,278	21,342	207,766		229,108
22/23	486,455	15,443	212,823		228,266
23/24	267,574	8,854	218,881		227,735
24/25	36,633	1,389	230,941		232,330
25/26	33,632	705	3,001		3,706
26/27	30,569	642	3,063		3,705
27/28	27,443	579	3,126		3,705
28/29	24,252	514	3,191		3,704
29/30	20,996	447	3,256		3,703
30/31	17,673	379	3,323		3,703
31/32	14,281	310	3,392		3,702
32/33	10,819	240	3,462		3,701
33/34	7,286	168	3,533		3,701
34/35	3,680	94	3,606		3,700
35/36		19	3,680		3,699
	-	-	-		-
Totals		\$ 877,531	\$ 4,483,410	\$ -	\$ 5,360,940



## G.O. Revenue NV State Revolving Loan

2005D SRF - Fund 322					
Fiscal Year	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
03/09/06	Issue 12/30/05			127,338	127,338
05/06				158,497	285,835
06/07	2,700	2,700	-	-	285,835
07/08	12,877	12,877		211,936	497,771
08/09	20,724	20,724		176,771	674,542
09/10	35,306	19,939	15,367		659,175
10/11	50,434	19,006	31,427		627,747
11/12	50,420	18,045	32,374		595,373
12/13	50,405	17,056	33,349		562,024
13/14	50,390	16,036	34,354		527,669
14/15	50,375	14,986	35,389		492,281
15/16	50,359	13,904	36,455		455,826
16/17	50,342	12,789	37,553		418,273
17/18	50,325	11,641	38,684		379,588
18/19	50,308	10,458	39,850		339,739
19/20	50,290	9,240	41,050		298,689
20/21	50,271	7,985	42,287		256,402
21/22	50,252	6,692	43,560		212,842
22/23	50,233	5,360	44,873		167,969
23/24	50,213	3,988	46,224		121,745
24/25	50,192	2,575	47,617		74,128
25/26	50,170	1,119	49,051		25,077
Totals	25,077	-	25,077		-
Totals	901,663	227,121	674,542	674,542	8,085,866

## G.O. Revenue NV State Revolving Loan—continued

Fiscal Year	2009 SRF - Fund 319 & 320				
	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
03/09/06					-
05/06	-		-		-
06/07	-				-
07/08	-				-
08/09	2,064	2,064		266,129	266,129
09/10	19,296	19,296	-	915,358	1,181,486
10/11	50,610	50,610		521,752	1,703,238
11/12	63,027	63,027		399,994	2,103,233
12/13	168,658	70,964	97,694	149,139	2,154,677
13/14	172,321	67,904	104,417		2,050,261
14/15	172,264	64,405	107,859		1,942,402
15/16	179,150	63,776	115,373	112,666	1,939,695
16/17	182,367	60,446	121,921		1,817,774
17/18	182,301	56,361	125,940		1,691,834
18/19	182,233	52,141	130,092		1,561,742
19/20	182,163	47,782	134,381		1,427,362
20/21	182,090	43,280	138,811		1,288,551
21/22	182,016	38,629	143,387		1,145,164
22/23	181,938	33,824	148,114		997,050
23/24	181,858	28,861	152,997		844,053
24/25	181,776	23,735	158,041		686,012
25/26	181,691	18,440	163,251		522,761
26/27	181,603	12,970	168,633		354,128
27/28	181,512	7,319	174,192		179,935
28/29	181,418	1,483	179,935		-
Totals	3,192,354	827,317	2,365,037	2,365,037	25,857,486

## G.O. Revenue NV State Revolving Loan—continued

Fiscal Year	2010 SRF - Fund 321				
	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
09/10	588	588	-	53,984	53,984
10/11	15,096	15,096	-	1,096,016	1,150,000
11/12	78,078	31,674	46,404		1,103,596
12/13	78,059	30,328	47,731		1,055,866
13/14	78,039	28,943	49,096		1,006,770
14/15	78,019	27,519	50,500		956,270
15/16	77,999	26,054	51,945		904,325
16/17	77,978	24,547	53,430		850,895
17/18	77,956	22,998	54,958		795,936
18/19	77,934	21,403	56,530		739,406
19/20	77,911	19,764	58,147		681,259
20/21	77,887	18,077	59,810		621,449
21/22	77,863	16,342	61,521		559,928
22/23	77,838	14,557	63,281		496,647
23/24	77,812	12,722	65,091		431,557
24/25	77,786	10,833	66,952		364,604
25/26	77,758	8,891	68,867		295,737
26/27	77,730	6,894	70,837		224,900
27/28	77,702	4,839	72,863		152,037
28/29	77,672	2,725	74,947		77,091
29/30	77,642	551	77,091		-
Totals	1,495,346	345,346	1,150,000	1,150,000	12,522,257

## G.O. Revenue NV State Revolving Loan—continued

2011 SRF - Fund 316					
Fiscal Year	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
10/11	1,027	1,027.21	-	185,399.10	185,399
11/12	12,920	12,920.46	-	254,773.49	440,173
12/13	26,291	26,291.35	-	559,827.41	1,000,000
13/14	72,904	31,096.08	41,808.06	-	958,192
14/15	72,882	29,721.56	43,160.87	-	915,031
15/16	72,860	28,302.56	44,557.45	-	870,474
16/17	72,837	26,837.66	45,999.22	-	824,474
17/18	72,813	25,325.36	47,487.64	-	776,987
18/19	72,788	23,764.11	49,024.23	-	727,963
19/20	72,763	22,152.34	50,610.53	-	677,352
20/21	72,737	20,488.43	52,248.17	-	625,104
21/22	72,709	18,770.68	53,938.79	-	571,165
22/23	72,681	16,997.34	55,684.13	-	515,481
23/24	72,653	15,166.62	57,485.93	-	457,995
24/25	72,623	13,276.66	59,346.04	-	398,649
25/26	72,592	11,325.54	61,266.33	-	337,383
26/27	72,560	9,311.29	63,248.77	-	274,134
27/28	72,527	7,231.87	65,295.34	-	208,839
28/29	72,493	5,085.16	67,408.14	-	141,430
29/30	72,458	2,868.98	69,589.31	-	71,841
30/31	72,422	581.11	71,841.05	-	-
Totals	1,348,542	348,542	1,000,000	1,000,000	10,978,064

## G.O. Revenue NV State Revolving Loan—continued

Fiscal Year	2012 SRF - Fund 316				
	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
12/13	2,518	2,518	-	191,774.58	191,775
13/14	7,917	7,917	-	720,296.25	912,071
14/15	23,873	23,873	-	112,951.18	1,025,022
15/16	50,184	25,366	24,818	12,088.96	1,012,293
16/17	74,554	24,251	50,303		961,990
17/18	74,538	22,976	51,562		910,428
18/19	74,542	21,689	52,853		857,574
19/20	74,506	20,329	54,177		803,398
20/21	74,489	18,956	55,533		747,864
21/22	74,472	17,548	56,924		690,941
22/23	74,454	16,105	58,349		632,592
23/24	74,436	14,626	59,810		572,783
24/25	74,417	13,110	61,307		511,476
25/26	74,398	11,556	62,842		448,634
26/27	74,379	9,963	64,415		384,219
27/28	74,358	8,330	66,028		318,191
28/29	74,338	6,657	67,681		250,509
29/30	74,317	4,941	69,376		181,134
30/31	74,295	3,183	71,113		110,021
31/32	74,273	1,380	72,893		37,128
32/33	37,128		37,128		-
Totals	1,312,388	275,277	1,037,111	1,037,111	11,560,042

## G.O. Revenue NV State Revolving Loan—continued

Fiscal Year	2014 SRF - Fund 326				
	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
14/15	907	907		113,930	113,930
15/16	2,982	2,982			113,930
16/17	3,064	3,064		424,026	537,955
17/18	26,806	13,603	13,203		524,752
18/19	39,833	12,918	26,915		497,837
19/20	39,824	12,216	27,609		470,228
20/21	39,815	11,495	28,320		441,909
21/22	39,806	10,756	29,050		412,859
22/23	39,796	9,998	29,798		383,061
23/24	39,786	9,221	30,566		352,495
24/25	39,776	8,423	31,353		321,142
25/26	39,766	7,605	32,161		288,981
26/27	39,755	6,766	32,990		255,992
27/28	39,745	5,905	33,839		222,152
28/29	39,733	5,022	34,711		187,441
29/30	39,722	4,116	35,606		151,835
30/31	39,710	3,187	36,523		115,312
31/32	39,698	2,234	37,464		77,849
32/33	39,686	1,257	38,429		39,419
33/34	39,673	254	39,419		-
Totals	669,885	131,930	537,955	537,955	



## G.O. Revenue NV State Revolving Loan—continued

Fiscal Year	Total Combined	
	Annual Debt Service	Principal Balances
03/09/06	-	285,835
05/06	2,700	285,835
06/07	12,877	497,771
07/08	20,724	674,542
08/09	37,370	925,303
09/10	70,318	1,863,218
10/11	117,153	3,634,010
11/12	204,430	4,209,025
12/13	325,916	4,929,987
13/14	381,556	5,419,574
14/15	398,305	5,408,480
15/16	433,517	5,258,989
16/17	461,125	5,372,677
17/18	484,722	5,039,676
18/19	497,620	4,683,211
19/20	497,438	4,316,001
20/21	497,271	3,937,718
21/22	497,098	3,548,026
22/23	496,920	3,146,576
23/24	496,737	2,733,010
24/25	496,548	2,306,960
25/26	471,282	1,893,496
26/27	446,027	1,493,372
27/28	445,844	1,081,154
28/29	445,655	656,471
29/30	264,139	404,810
30/31	186,428	225,334
31/32	113,971	114,977
32/33	76,814	39,419
33/34	39,673	-
34/35	-	-
35/36		
Totals	8,920,178	74,385,457

## Medium Term Financing

County Only

	Community & Senior Center Fund 541				Total Combined	
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Principal Balances	Annual Debt Service
Issue				\$ 7,800,000		
12/13				7,800,000	7,800,000	-
13/14	151,905	151,905	-	7,800,000	7,800,000	151,905
14/15	159,900	159,900	-	7,800,000	7,800,000	159,900
15/16	1,064,900	159,900	905,000	6,895,000	6,895,000	1,064,900
16/17	1,066,348	141,348	925,000	5,970,000	5,970,000	1,066,348
17/18	1,067,385	122,385	945,000	5,025,000	5,025,000	1,067,385
18/19	1,068,013	103,013	965,000	4,060,000	4,060,000	1,068,013
19/20	1,068,230	83,230	985,000	3,075,000	3,075,000	1,068,230
20/21	1,068,038	63,038	1,005,000	2,070,000	2,070,000	1,068,038
21/22	1,067,435	42,435	1,025,000	1,045,000	1,045,000	1,067,435
22/23	1,066,423	21,423	1,045,000	-	-	1,066,423
					-	-
					-	-
					-	-
					-	-
Totals	\$ 8,848,575	\$ 1,048,575	\$ 7,800,000		\$	8,848,575

## Medium Term Financing

Component Units

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

**Capital Lease**  
County Only

Fiscal Year	Installment Purchase Agreement - 2014				Installment Purchase Agreement - 2016			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				\$ 320,000				\$ 410,000
14/15	49,979	2,310	47,669	272,331				
15/16	49,979	7,691	42,288	230,043				
16/17	49,979	6,497	43,482	186,561				410,000
17/18	49,979	5,269	44,710	141,850	65,267	11,404	53,862	356,138
18/19	49,979	4,006	45,973	95,877	65,267	9,906	55,361	300,777
19/20	49,979	2,708	47,271	48,606	65,267	8,366	56,901	243,876
20/21	49,979	1,373	48,606	-	63,640	5,157	58,483	185,393
21/22	-			-	63,595	3,485	60,110	125,283
22/23	-			-	63,548	1,766	61,782	63,501
23/24	-			-	63,501		63,501	-
<b>Totals</b>	<b>\$ 349,853</b>	<b>\$ 29,853</b>	<b>\$ 320,000</b>		<b>\$ 450,085</b>	<b>\$ 40,085</b>	<b>\$ 410,000</b>	

Fiscal Year	Combined Interest Portion	Combined Principal Portion	Combined Principal Balances	Combined Annual Debt Service
Issue				
14/15	2,310	47,669	272,331	49,979
15/16	7,691	42,288	230,043	49,979
16/17	6,497	43,482	596,561	49,979
17/18	16,673	98,573	497,988	115,246
18/19	13,912	101,334	396,654	115,246
19/20	11,074	104,172	292,482	115,246
20/21	6,530	107,090	185,393	113,619
21/22	3,485	60,110	125,283	63,595
22/23	1,766	61,782	63,501	63,548
23/24	-	63,501	-	63,501
<b>Totals</b>	<b>\$ 69,938</b>	<b>\$ 730,000</b>		

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# Fund Summaries

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



## Fund Types

### General Fund

This fund is the County's largest fund and is used to account for all financial resources except those required to be accounted for in another fund.

**Funds:** General Fund

### Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**Funds:** Stabilization, Nevada Cooperative Extension, Airport, Douglas County Water District, Solid Waste Management, Landscape Maintenance, State Motor Vehicle Accident Indigent, Medical Assistance to Indigent, Social Services, Law Library, Road Operating, Room Tax, Tahoe-Douglas Transportation District, Justice Court Administrative Assessments, China Spring Youth Camp, Western Nevada Regional Youth Center, Erosion Control, 911 Emergency, Senior Services, Redevelopment Agency, Gardnerville Administration, Genoa Administration, Minden Administration

### Proprietary Funds (Internal Service)

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

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

### Proprietary Funds (Enterprise)

Funds established to account for the operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Funds:** Ridgeview Water Utility District, Carson Valley Water System, Lake Tahoe Water Utility, Regional Water, Sewer Utility, Gardnerville Health & Sanitation, Minden Trash, Minden Water, Minden Wholesale Water Utility

### Capital Projects Fund

Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Funds:** Extraordinary Maintenance, Ad Valorem Capital Projects, County Construction, Park Residential

Construction, Regional Transportation, Capital Projects Debt Financed, Redevelopment Agency Capital Projects, Gardnerville Ad Valorem Cap. Projects, Genoa Capital Construction Reserve, Genoa Ad Valorem Capital Projects, Minden Capital Equipment/Construction Reserve, Minden Ad Valorem Capital Projects

**Debt Service Fund**

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

**Funds:** County Debt/Other Resources, Gardnerville Debt Service

**Restricted Fund**

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

**Funds:** None

## All Funds

The following table summarizes the resources and requirements for the thirty six County funds , the four Redevelopment Agency funds, and the thirteen Town funds.

All Funds Combined	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	30,329,051	30,808,152	31,729,094	920,942	3.0%
Room Taxes	6,952,989	5,795,391	6,145,193	349,802	6.0%
Transient Lodging License Tax	2,166,095	1,806,354	1,915,384	109,030	6.0%
Other Taxes (Gas/Road/Res.Constr)	5,179,715	3,322,001	3,274,212	(47,789)	-1.4%
State Consolidated Tax	11,892,837	12,149,297	12,310,144	160,847	1.3%
Sales Taxes (P.A.L.S.)	1,644,273	1,705,283	1,739,389	34,106	2.0%
Licenses & Permits	4,948,833	4,589,655	4,521,898	(67,757)	-1.5%
Gaming	1,383,038	1,231,800	1,361,600	129,800	10.5%
Intergovernmental	7,860,125	6,910,959	7,193,831	282,872	4.1%
Charges for Service	24,575,046	25,085,090	24,740,640	(344,450)	-1.4%
Fines & Forfeitures	1,401,106	1,221,825	1,226,492	4,667	0.4%
Miscellaneous	3,291,207	1,972,798	2,076,317	103,519	5.2%
Contributed Capital	471,767	-	-	-	n/a
<b>Total Operating Resources</b>	<b>102,096,080</b>	<b>96,598,605</b>	<b>98,234,194</b>	<b>1,635,589</b>	<b>1.7%</b>
<b>Non-Operating</b>					
Transfers In	12,262,356	7,935,471	16,280,542	8,345,071	105.2%
Transfers In (Room Tax/TOT/other)	45,000	25,000	-	(25,000)	n/a
Capital Asset Disposal	306,410	-	-	-	n/a
Other Financing Sources	31,855	1,786,295	3,355,200	1,568,905	87.8%
Depreciation	-	4,184,085	4,207,258	23,173	0.6%
<b>Total Non-Operating Resources</b>	<b>12,645,621</b>	<b>13,930,851</b>	<b>23,843,000</b>	<b>9,912,149</b>	<b>71.2%</b>
<b>Total Resources</b>	<b>114,741,701</b>	<b>110,529,456</b>	<b>122,077,194</b>	<b>11,547,738</b>	<b>10.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	45,259,645	48,197,455	49,682,690	1,485,235	3.1%
Services & Supplies	31,681,797	31,411,324	33,188,160	1,776,836	5.7%
Miscellaneous	6,304,147	5,255,813	5,609,563	353,750	6.7%
<b>Total Operating</b>	<b>83,245,589</b>	<b>84,864,592</b>	<b>88,480,413</b>	<b>3,615,821</b>	<b>4.3%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	8,026,253	18,445,457	26,371,564	7,926,107	43.0%
Debt Service	2,609,779	4,285,240	4,560,896	275,656	6.4%
Distrib.-other districts	280,223	102,029	94,589	(7,440)	-7.3%
Transfers Out	12,307,356	7,960,471	16,280,542	8,320,071	104.5%
Depreciation	3,716,207	4,234,085	4,262,258	28,173	0.7%
<b>Total Non-Operating</b>	<b>26,939,819</b>	<b>35,027,282</b>	<b>51,569,849</b>	<b>16,542,567</b>	<b>47.2%</b>
<b>Total Requirements</b>	<b>110,185,408</b>	<b>119,891,874</b>	<b>140,050,262</b>	<b>20,158,388</b>	<b>16.8%</b>
Net Change in Fund Balance	4,556,293	(9,362,418)	(17,973,068)	(8,610,650)	92.0%
Beginning Fund Balance/Reserves	66,247,396	54,693,179	63,675,587	8,982,408	16.4%
Contingency	-	1,173,469	1,242,834	69,365	5.9%
Ending Fund Balance/Reserves	70,803,689	44,157,292	44,459,685	302,393	0.7%

## County Funds Only

The following table summarizes the thirty six funds with adopted budgets for FY 2017-18 (not including the Redevelopment Agency funds and the Town funds). The County's funds are organized into types: General Fund, Special Revenue funds, Internal Service funds, Enterprise funds, Capital Projects funds, and Debt Service funds.

All County Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	26,126,446	26,578,036	27,451,172	873,136	3.3%
Room Taxes	6,952,989	5,795,391	6,145,193	349,802	6.0%
Transient Lodging License Tax	2,166,095	1,806,354	1,915,384	109,030	6.0%
Other Taxes (Gas/Road/Res.Constr)	5,179,715	3,322,001	3,274,212	(47,789)	-1.4%
State Consolidated Taxes	11,253,738	11,516,243	11,650,581	134,338	1.2%
Sales Taxes (P.A.L.S.)	1,644,273	1,705,283	1,739,389	34,106	2.0%
Licenses & Permits	4,948,833	4,589,655	4,521,898	(67,757)	-1.5%
Gaming	1,268,139	1,155,000	1,265,000	110,000	9.5%
Intergovernmental	7,276,396	6,809,988	6,559,892	(250,096)	-3.7%
Charges for Service	20,788,952	21,075,390	20,629,570	(445,820)	-2.1%
Fines & Forfeitures	1,401,106	1,221,825	1,226,492	4,667	0.4%
Miscellaneous	2,723,818	1,526,824	1,646,997	120,173	7.9%
Contributed Capital	471,767	-	-	-	n/a
<b>Total Operating Resources</b>	<b>92,202,266</b>	<b>87,101,990</b>	<b>88,025,780</b>	<b>923,790</b>	<b>1.1%</b>
<b>Non-Operating</b>					
Transfers In	9,210,136	5,976,249	14,294,065	8,317,816	139.2%
Transfers In (Room Tax/TOT/other)	45,000	25,000	-	(25,000)	n/a
Other Financing Sources	24,635	1,786,295	3,355,200	1,568,905	87.8%
Depreciation	-	3,024,085	3,047,258	23,173	0.8%
<b>Total Non-Operating Resources</b>	<b>9,279,771</b>	<b>10,811,629</b>	<b>20,696,523</b>	<b>9,884,894</b>	<b>91.4%</b>
<b>Total Resources</b>	<b>101,482,037</b>	<b>97,913,619</b>	<b>108,722,303</b>	<b>10,808,684</b>	<b>11.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	42,860,873	45,333,247	46,832,891	1,499,644	3.3%
Services & Supplies	28,136,982	27,476,037	29,262,401	1,786,364	6.5%
Miscellaneous	6,304,147	5,255,813	5,609,563	353,750	6.7%
<b>Total Operating</b>	<b>77,302,003</b>	<b>78,065,097</b>	<b>81,704,855</b>	<b>3,639,758</b>	<b>4.7%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	6,231,687	15,302,251	24,915,714	9,613,463	62.8%
Debt Service	2,609,779	4,285,240	4,505,646	220,406	5.1%
Miscellaneous	280,223	102,029	94,589	(7,440)	-7.3%
Transfers Out	7,255,136	6,001,249	14,294,065	8,292,816	138.2%
Depreciation	2,966,840	3,024,085	3,047,258	23,173	0.8%
<b>Total Non-Operating</b>	<b>19,343,665</b>	<b>28,714,854</b>	<b>46,857,272</b>	<b>18,142,418</b>	<b>63.2%</b>
<b>Total Requirements</b>	<b>96,645,668</b>	<b>106,779,951</b>	<b>128,562,127</b>	<b>21,782,176</b>	<b>20.4%</b>
Net Change in Fund Balance	4,836,369	(8,866,332)	(19,839,824)	(10,973,492)	123.8%
Beginning Fund Balance/Reserves	53,202,080	44,104,608	55,233,866	11,129,258	25.2%
Contingency	-	1,075,696	1,144,773	69,077	6.4%
Ending Fund Balance/Reserves	58,038,449	34,162,580	34,249,269	86,689	0.3%

## General Fund

General Fund	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes and Penalties	19,305,214	19,665,282	20,395,155	729,873	3.7%
State Consolidated Taxes	11,253,738	11,516,243	11,650,581	134,338	1.2%
Sales Taxes	10,437	-	-	-	n/a
Licenses & Permits	4,051,917	3,707,900	3,618,600	(89,300)	-2.4%
Gaming	968,139	855,000	965,000	110,000	12.9%
Intergovernmental	1,590,218	1,180,830	1,025,820	(155,010)	-13.1%
Charges for Service	5,029,175	4,476,482	4,487,202	10,720	0.2%
Fines & Forfeitures	1,196,557	1,168,825	1,168,700	(125)	0.0%
Miscellaneous	405,969	217,500	223,000	5,500	2.5%
<b>Total Operating Resources</b>	<b>43,811,364</b>	<b>42,788,062</b>	<b>43,534,058</b>	<b>745,996</b>	<b>1.7%</b>
<b>Non-Operating</b>					
Transfers In	75,000	225,000	988,424	763,424	339.3%
Other Financing Sources	13,158	-	-	-	n/a
<b>Total Non-Operating Resources</b>	<b>88,158</b>	<b>225,000</b>	<b>988,424</b>	<b>763,424</b>	<b>339.3%</b>
<b>Total Resources</b>	<b>43,899,521</b>	<b>43,013,062</b>	<b>44,522,482</b>	<b>1,509,420</b>	<b>3.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	29,749,679	30,838,836	31,104,831	265,995	0.9%
Services & Supplies	9,652,879	8,888,546	9,709,939	821,393	9.2%
<b>Total Operating</b>	<b>39,402,558</b>	<b>39,727,382</b>	<b>40,814,770</b>	<b>1,087,388</b>	<b>2.7%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	550,926	719,540	352,000	(367,540)	-51.1%
Transfers Out	4,550,164	3,035,680	7,625,943	4,590,263	151.2%
Contingency	-	754,069	824,084	70,015	9.3%
<b>Total Non-Operating</b>	<b>5,101,090</b>	<b>4,509,289</b>	<b>8,802,027</b>	<b>4,292,738</b>	<b>95.2%</b>
<b>Total Requirements</b>	<b>44,503,648</b>	<b>44,236,671</b>	<b>49,616,797</b>	<b>5,380,126</b>	<b>12.2%</b>
Net Change in Fund Balance	(604,127)	(1,223,609)	(5,094,315)	(3,870,706)	316.3%
Beginning Fund Balance/Reserves	11,387,757	8,324,445	8,511,157	186,712	2.2%
Contingency	-	754,069	824,084	70,015	9.3%
Ending Fund Balance/Reserves	604,127	7,100,836	3,416,842	(3,683,994)	-51.9%
<b>Expenditures by Major Function/Department</b>					
General Government	16,300,169	23,251,316	24,784,669	1,533,353	6.6%
Judicial	9,218,193	9,352,554	9,296,748	(55,806)	-0.6%
Public Safety	16,843,133	16,455,010	16,506,703	51,693	0.3%
Public Works	1,464,719	1,572,125	1,597,696	25,571	1.6%
Health and Sanitation	677,434	706,502	847,823	141,321	20.0%
<b>Total</b>	<b>44,503,648</b>	<b>51,337,507</b>	<b>53,033,639</b>	<b>1,696,132</b>	<b>3.3%</b>

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## Special Revenue

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

All Special Revenue Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	4,440,463	4,448,170	4,515,879	67,709	1.5%
Room Tax/TOT	6,952,989	5,795,391	6,145,193	349,802	6.0%
Transient Lodging License Tax (TLLT)	2,166,095	1,806,354	1,915,384	109,030	6.0%
Other Taxes (Gas/Road/Res.Constr)	3,049,811	1,232,746	1,259,075	26,329	2.1%
Sales Taxes (P.A.L.S.)	1,633,836	1,705,283	1,739,389	34,106	2.0%
Licenses & Permits	896,915	881,755	903,298	21,543	2.4%
Intergovernmental	5,471,328	5,397,668	5,494,606	96,938	1.8%
Charges for Service	3,155,377	3,871,393	3,371,695	(499,698)	-12.9%
Fines & Forfeitures	204,549	53,000	57,792	4,792	9.0%
Miscellaneous	1,686,751	1,089,624	1,225,250	135,626	12.4%
<b>Total Operating Resources</b>	<b>29,658,113</b>	<b>26,281,384</b>	<b>26,627,561</b>	<b>346,177</b>	<b>1.3%</b>
<b>Non-Operating</b>					
Transfers In	2,906,561	2,506,621	5,408,340	2,901,719	115.8%
Other Financing Sources	3,450	-	-	-	n/a
<b>Total Non-Operating Resources</b>	<b>2,910,011</b>	<b>2,506,621</b>	<b>5,408,340</b>	<b>2,901,719</b>	<b>115.8%</b>
<b>Total Resources</b>	<b>32,568,125</b>	<b>28,788,005</b>	<b>32,035,901</b>	<b>3,247,896</b>	<b>11.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	10,959,584	12,062,789	13,070,815	1,008,026	8.4%
Services & Supplies	10,262,430	9,646,403	9,299,076	(347,327)	-3.6%
Miscellaneous	6,304,147	5,255,813	5,609,563	353,750	6.7%
<b>Total Operating</b>	<b>27,526,161</b>	<b>26,965,005</b>	<b>27,979,454</b>	<b>1,014,449</b>	<b>3.8%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	3,005,666	4,588,577	5,209,555	620,978	13.5%
Transfers Out	1,041,955	1,351,708	3,238,876	1,887,168	139.6%
<b>Total Non-Operating</b>	<b>4,047,621</b>	<b>5,940,285</b>	<b>8,448,431</b>	<b>2,508,146</b>	<b>42.2%</b>
<b>Total Requirements</b>	<b>31,573,782</b>	<b>32,905,290</b>	<b>36,427,885</b>	<b>3,522,595</b>	<b>10.7%</b>
Net Change in Fund Balance	994,343	(4,117,285)	(4,391,984)	(274,699)	6.7%
Beginning Fund Balance/Reserves	12,241,493	11,384,280	9,714,125	(1,670,155)	-14.7%
Contingency	-	321,627	320,689	(938)	-0.3%
Ending Fund Balance/Reserves	13,235,836	6,945,368	5,001,452	(1,943,916)	-28.0%

## Stabilization Fund

The Stabilization Fund was established in FY 98-99 to set aside funds in case the County falls short of the total anticipated revenue in the General Fund. The fund is authorized by Nevada revised statutes (NRS 354.6115).

201 - Stabilization Fund	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	3,118	800	-	(800)	n/a
<b>Total Operating Resources</b>	<b>3,118</b>	<b>800</b>	<b>-</b>	<b>(800)</b>	<b>n/a</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>3,118</b>	<b>800</b>	<b>-</b>	<b>(800)</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Transfers Out	-	-	366,419		n/a
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>366,419</b>	<b>366,419</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>366,419</b>	<b>366,419</b>	<b>n/a</b>
Net Change in Fund Balance	3,118	800	(366,419)	(367,219)	-45902.4%
Beginning Fund Balance/Reserves	362,101	362,501	366,419	3,918	1.1%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	365,219	363,301	-	(363,301)	n/a
<b>Expenditures by Major Function/Department</b>					
General Government:					
County Manager (Finance)	-	-	366,419	366,419	n/a
<b>Total</b>	<b>-</b>	<b>-</b>	<b>366,419</b>	<b>366,419</b>	<b>n/a</b>

The Stabilization Fund (Fund 201) will be eliminated beginning FY 2018-19. All funds were transferred out of the fund in FY 2017-18 for inactivity to capital funds to support County infrastructure.

## Nevada Cooperative Extension Fund

The Cooperative Extension Fund is used to account for activities undertaken in the County by the UNR Agriculture Extension Office. This function is a community outreach education and research program working in conjunction with the University of Nevada and is authorized by NRS 549.020. The director is a State employee working through the University of Nevada, Reno. Other employees and operating expenses are provided under the County's direction. Revenues are received from a dedicated Ad Valorem property tax rate of \$0.01.

202 - UNR Cooperative Extension	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	250,823	259,947	267,829	7,882	3.0%
Miscellaneous	10,789	1,000	1,000	-	0.0%
<b>Total Operating Resources</b>	<b>261,611</b>	<b>260,947</b>	<b>268,829</b>	<b>7,882</b>	<b>3.0%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>261,611</b>	<b>260,947</b>	<b>268,829</b>	<b>7,882</b>	<b>3.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	107,029	103,776	106,424	2,648	2.6%
Services & Supplies	159,668	147,421	160,060	12,639	8.6%
<b>Total Operating</b>	<b>266,697</b>	<b>251,197</b>	<b>266,484</b>	<b>15,287</b>	<b>6.1%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	147,292	154,653	7,361	5.0%
<b>Total Non-Operating</b>	<b>-</b>	<b>147,292</b>	<b>154,653</b>	<b>7,361</b>	<b>5.0%</b>
<b>Total Requirements</b>	<b>266,697</b>	<b>398,489</b>	<b>421,137</b>	<b>22,648</b>	<b>5.7%</b>
Net Change in Fund Balance	(5,085)	(137,542)	(152,308)	(14,766)	10.7%
Beginning Fund Balance/Reserves	222,754	167,897	182,420	14,523	8.6%
Contingency	-	8,059	7,994	(65)	-0.8%
Ending Fund Balance/Reserves	217,669	22,296	22,118	(178)	-0.8%
<b>Expenditures by Major Function/Department</b>					
Community Support:					
UNR Cooperative Extension	266,697	406,548	429,131	22,583	5.6%
<b>Total</b>	<b>266,697</b>	<b>406,548</b>	<b>429,131</b>	<b>22,583</b>	<b>5.6%</b>

## Airport Fund

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

204 - Airport	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Other Taxes (Gas/Road/Res.Constr)	1,839,728	17,000	17,000	-	0.0%
Charges for Service	41,448	42,750	43,250	500	1.2%
Miscellaneous	1,032,676	871,500	984,500	113,000	13.0%
<b>Total Operating Resources</b>	<b>2,913,852</b>	<b>931,250</b>	<b>1,044,750</b>	<b>113,500</b>	<b>12.2%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>2,913,852</b>	<b>931,250</b>	<b>1,044,750</b>	<b>113,500</b>	<b>12.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	836,732	722,307	834,615	112,308	15.5%
<b>Total Operating</b>	<b>836,732</b>	<b>722,307</b>	<b>834,615</b>	<b>112,308</b>	<b>15.5%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	1,881,291	270,275	309,559	39,284	14.5%
Transfers Out	77,739	86,945	94,938	7,993	9.2%
<b>Total Non-Operating</b>	<b>1,959,030</b>	<b>357,220</b>	<b>404,497</b>	<b>47,277</b>	<b>13.2%</b>
<b>Total Requirements</b>	<b>2,795,762</b>	<b>1,079,527</b>	<b>1,239,112</b>	<b>159,585</b>	<b>14.8%</b>
Net Change in Fund Balance	118,090	(148,277)	(194,362)	(46,085)	31.1%
Beginning Fund Balance/Reserves	1,560,409	1,330,833	1,533,704	202,871	15.2%
Contingency	-	15,249	25,037	9,788	64.2%
Ending Fund Balance/Reserves	1,678,499	1,167,307	1,314,305	146,998	12.6%
<b>Expenditures by Major Function/Department</b>					
Culture & Recreation:	2,795,762	1,094,776	1,264,149	169,373	15.5%
Minden-Tahoe Airport					
<b>Total</b>	<b>2,795,762</b>	<b>1,094,776</b>	<b>1,264,149</b>	<b>169,373</b>	<b>15.5%</b>

## Douglas County Water District Fund

The Douglas County Water District Fund was used to enhance water quality and to ensure adequate water resources in the county. Up until FY 96-97, revenues were received from a dedicated Ad Valorem property tax levy. Beginning in FY 15/16, revenues and expenditures are in the process of being re-allocated to the appropriate Water Utility Fund for their area.

210 - Douglas County Water District	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	37,092	-	-	-	n/a
<b>Total Operating Resources</b>	<b>37,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>37,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	10,459	65,827	-	(65,827)	n/a
<b>Total Operating</b>	<b>10,459</b>	<b>65,827</b>	<b>-</b>	<b>(65,827)</b>	<b>n/a</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	8,616	-	(8,616)	n/a
Transfer Out	-	-	44,084	44,084	n/a
<b>Total Non-Operating</b>	<b>-</b>	<b>8,616</b>	<b>44,084</b>	<b>35,468</b>	<b>411.7%</b>
<b>Total Requirements</b>	<b>10,459</b>	<b>74,443</b>	<b>44,084</b>	<b>(30,359)</b>	<b>-40.8%</b>
Net Change in Fund Balance	26,634	(74,443)	(44,084)	30,359	-40.8%
Beginning Fund Balance/Reserves	118,625	81,882	44,084	(37,798)	-46.2%
Contingency	-	1,975	-	(1,975)	n/a
Ending Fund Balance/Reserves	145,259	5,464	-	(5,464)	n/a
<b>Expenditures by Major Function/Department</b>					
Public Works:					
Utilities	10,459	76,418	44,084	(32,334)	-42.3%
<b>Total</b>	<b>10,459</b>	<b>76,418</b>	<b>44,084</b>	<b>(32,334)</b>	<b>-42.3%</b>

The Douglas County Water District Fund (Fund 210) will be eliminated beginning FY 2018-19. All funds were transferred out of the fund in FY 2017-18 for inactivity and will be reported in Carson Valley Water Utility effective July 1, 2017.

## Solid Waste Management Fund

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

211 - Solid Waste Management	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Licenses & Permits	505,236	481,755	503,298	21,543	4.5%
Miscellaneous	65,716	55,000	55,000	-	0.0%
<b>Total Operating Resources</b>	<b>570,952</b>	<b>536,755</b>	<b>558,298</b>	<b>21,543</b>	<b>4.0%</b>
<b>Non-Operating</b>					
Transfers In	792	-	-	-	n/a
<b>Total Non-Operating Resources</b>	<b>792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>571,744</b>	<b>536,755</b>	<b>558,298</b>	<b>21,543</b>	<b>4.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	70,171	53,375	54,389	1,014	1.9%
Services & Supplies	224,885	302,615	302,265	(350)	-0.1%
<b>Total Operating</b>	<b>295,056</b>	<b>355,990</b>	<b>356,654</b>	<b>664</b>	<b>0.2%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	2,003,887	832,255	(1,171,632)	-58.5%
<b>Total Non-Operating</b>	<b>-</b>	<b>2,003,887</b>	<b>832,255</b>	<b>(1,171,632)</b>	<b>-58.5%</b>
<b>Total Requirements</b>	<b>295,056</b>	<b>2,359,877</b>	<b>1,188,909</b>	<b>(1,170,968)</b>	<b>-49.6%</b>
Net Change in Fund Balance	276,688	(1,823,122)	(630,611)	1,192,511	-65.4%
Beginning Fund Balance/Reserves	1,712,300	1,862,149	669,753	(1,192,396)	-64.0%
Contingency	-	9,480	9,510	30	0.3%
Ending Fund Balance/Reserves	1,988,988	29,547	29,632	85	0.3%
<b>Expenditures by Major Function/Department</b>					
Health & Sanitation:					
Public Works (Utilities)	295,056	2,369,357	1,198,419	(1,170,938)	-49.4%
<b>Total</b>	<b>295,056</b>	<b>2,369,357</b>	<b>1,198,419</b>	<b>(1,170,938)</b>	<b>-49.4%</b>



## Landscape Maintenance District Fund

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

212 - Landscape Maintenance District	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	20,377	20,324	20,500	176	0.9%
<b>Total Operating Resources</b>	20,377	20,324	20,500	176	0.9%
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	-	-	-	-	n/a
<b>Total Resources</b>	20,377	20,324	20,500	176	0.9%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	7,539	20,324	20,500	176	0.9%
Services & Supplies	8,019	-	-	-	n/a
<b>Total Operating</b>	15,558	20,324	20,500	176	0.9%
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	-	-	-	-	n/a
<b>Total Requirements</b>	15,558	20,324	20,500	176	0.9%
Net Change in Fund Balance	4,818	-	-	-	n/a
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	4,818	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
Health & Sanitation:	15,558	20,324	20,500	176	0.9%
Community Services (Parks)					
<b>Total</b>	15,558	20,324	20,500	176	0.9%

## State Motor Vehicle Accident Indigent Fund

The State Motor Vehicle Accident Indigent Fund was created under NRS 428.115 through 428.255. Expenditures in the fund may only be for purposes set forth in statute, which is to provide emergency hospital care to indigent persons of the County resulting from a motor vehicle accident. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.015.

214 - St Motor Veh Accident Indigen	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	376,235	380,926	392,740	11,814	3.1%
<b>Total Operating Resources</b>	<b>376,235</b>	<b>380,926</b>	<b>392,740</b>	<b>11,814</b>	<b>3.1%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>376,235</b>	<b>380,926</b>	<b>392,740</b>	<b>11,814</b>	<b>3.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Miscellaneous	378,975	380,926	392,740	11,814	3.1%
<b>Total Operating</b>	<b>378,975</b>	<b>380,926</b>	<b>392,740</b>	<b>11,814</b>	<b>3.1%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>378,975</b>	<b>380,926</b>	<b>392,740</b>	<b>11,814</b>	<b>3.1%</b>
Net Change in Fund Balance	(2,740)	-	-	-	n/a
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	(2,740)	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
Welfare:					
Community Services (Social	378,975	380,926	392,740	11,814	3.1%
<b>Total</b>	<b>378,975</b>	<b>380,926</b>	<b>392,740</b>	<b>11,814</b>	<b>3.1%</b>

## Medical Assistance to Indigents Fund

The Medical Assistance to Indigents Fund is established under NRS 428.275. The fund is used for reimbursement of any unpaid charges for medical care furnished to an indigent person who falls sick in the County. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.0525.

215 - Medical Assistance to Indigent	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	1,318,566	1,333,237	1,492,046	158,809	11.9%
Charges for Service	60	-	-	-	n/a
Miscellaneous	40,583	4,000	10,000	6,000	150.0%
<b>Total Operating Resources</b>	<b>1,359,210</b>	<b>1,337,237</b>	<b>1,502,046</b>	<b>164,809</b>	<b>12.3%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>1,359,210</b>	<b>1,337,237</b>	<b>1,502,046</b>	<b>164,809</b>	<b>12.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	694,205	804,504	527,027	(277,477)	-34.5%
Miscellaneous	250,725	250,000	250,000	-	0.0%
<b>Total Operating</b>	<b>944,930</b>	<b>1,054,504</b>	<b>777,027</b>	<b>(277,477)</b>	<b>-26.3%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	76,365	1,000,000	-	(1,000,000)	n/a
Transfers Out	15,085	497,000	1,578,039	1,081,039	217.5%
<b>Total Non-Operating</b>	<b>91,450</b>	<b>1,497,000</b>	<b>1,578,039</b>	<b>81,039</b>	<b>5.4%</b>
<b>Total Requirements</b>	<b>1,036,381</b>	<b>2,551,504</b>	<b>2,355,066</b>	<b>(196,438)</b>	<b>-7.7%</b>
Net Change in Fund Balance	322,829	(1,214,267)	(853,020)	361,247	-29.8%
Beginning Fund Balance/Reserves	4,165,214	3,231,633	2,017,366	(1,214,267)	-37.6%
Contingency				-	n/a
Ending Fund Balance/Reserves	4,488,043	2,017,366	1,164,346	(853,020)	-42.3%
<b>Expenditures by Major Function/Department</b>					
Welfare:					
Community Services (Social	1,036,381	2,551,504	2,355,066	(196,438)	-7.7%
<b>Total</b>	<b>1,036,381</b>	<b>2,551,504</b>	<b>2,355,066</b>	<b>(196,438)</b>	<b>-7.7%</b>

## 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 FY 17-18 tax rate is \$0.0337.

216 - Social Services	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	771,852	784,526	812,006	27,480	3.5%
Intergovernmental	242,046	358,783	188,800	(169,983)	-47.4%
Charges for Service	430	1,058,755	400,000	(658,755)	-62.2%
Miscellaneous	2,788	1,000	1,000	-	0.0%
<b>Total Operating Resources</b>	<b>1,017,116</b>	<b>2,203,064</b>	<b>1,401,806</b>	<b>(801,258)</b>	<b>-36.4%</b>
<b>Non-Operating</b>					
Transfers In	15,085	-	1,009,034	1,009,034	n/a
<b>Total Non-Operating Resources</b>	<b>15,085</b>	<b>-</b>	<b>1,009,034</b>	<b>1,009,034</b>	<b>n/a</b>
<b>Total Resources</b>	<b>1,032,201</b>	<b>2,203,064</b>	<b>2,410,840</b>	<b>207,776</b>	<b>9.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	539,365	696,175	1,421,462	725,287	104.2%
Services & Supplies	1,262,243	1,503,490	1,059,217	(444,273)	-29.5%
<b>Total Operating</b>	<b>1,801,608</b>	<b>2,199,665</b>	<b>2,480,679</b>	<b>281,014</b>	<b>12.8%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	-	510,000	510,000	n/a
Transfers Out	3,500	3,500	3,500	-	0.0%
<b>Total Non-Operating</b>	<b>3,500</b>	<b>3,500</b>	<b>513,500</b>	<b>510,000</b>	<b>14571.4%</b>
<b>Total Requirements</b>	<b>1,805,108</b>	<b>2,203,165</b>	<b>2,994,179</b>	<b>791,014</b>	<b>35.9%</b>
Net Change in Fund Balance	(772,907)	(101)	(583,339)	(583,238)	577463.4%
Beginning Fund Balance/Reserves	766,731	790,149	790,048	(101)	0.0%
Contingency	-	39,621	36,001	(3,620)	-9.1%
Ending Fund Balance/Reserves	(6,176)	750,427	170,708	(579,719)	-77.3%
<b>Expenditures by Major Function/Department</b>					
Welfare:					
Community Services (Social	1,805,108	2,242,786	3,030,180	787,394	35.1%
<b>Total</b>	<b>1,805,108</b>	<b>2,242,786</b>	<b>3,030,180</b>	<b>787,394</b>	<b>35.1%</b>

## Law Library

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

222 - Law Library	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	19,828	22,000	20,000	(2,000)	-9.1%
Miscellaneous	449	100	250	150	150.0%
<b>Total Operating Resources</b>	<b>20,277</b>	<b>22,100</b>	<b>20,250</b>	<b>(1,850)</b>	<b>-8.4%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>20,277</b>	<b>22,100</b>	<b>20,250</b>	<b>(1,850)</b>	<b>-8.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	22,806	22,281	20,487	(1,794)	-8.1%
<b>Total Operating</b>	<b>22,806</b>	<b>22,281</b>	<b>20,487</b>	<b>(1,794)</b>	<b>-8.1%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>22,806</b>	<b>22,281</b>	<b>20,487</b>	<b>(1,794)</b>	<b>-8.1%</b>
Net Change in Fund Balance	(2,530)	(181)	(237)	(56)	30.9%
Beginning Fund Balance/Reserves	52,596	2,733	2,552	(181)	-6.6%
Contingency	-	668	615	(53)	-7.9%
Ending Fund Balance/Reserves	50,066	1,884	1,700	(184)	-9.8%
<b>Expenditures by Major Function/Department</b>					
Judicial:					
Ninth Judicial District Court (District	22,806	22,949	21,102	(1,847)	-8.0%
<b>Total</b>	<b>22,806</b>	<b>22,949</b>	<b>21,102</b>	<b>(1,847)</b>	<b>-8.0%</b>

## Road Operating Fund

The Road Operating Fund is used for the maintenance of County roads. Under NRS 365.180.365.190 and 365.192, a tax levy of \$.0635 per gallon of gas is collected for maintenance purposes. One portion of the tax (\$.0125) is allocated based on a formula, while other portions are based on point of taxable transactions. The revenues may be used for construction of new roads as well as repair or restoration of existing roads, streets, and alleys.

232 - Road Operating	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Room Tax/TOT	100,736	80,769	84,615	3,846	4.8%
Other Taxes (Gas/Road/Res.Constr)	1,210,083	1,215,746	1,242,075	26,329	2.2%
Intergovernmental	14,628	-	-	-	n/a
Miscellaneous	10,223	2,000	3,000	1,000	50.0%
<b>Total Operating Resources</b>	<b>1,335,670</b>	<b>1,298,515</b>	<b>1,329,690</b>	<b>31,175</b>	<b>2.4%</b>
<b>Non-Operating</b>					
Transfers In	914,343	414,343	1,614,343	1,200,000	289.6%
Other Financing Sources	1,408	-	-	-	n/a
<b>Total Non-Operating Resources</b>	<b>915,751</b>	<b>414,343</b>	<b>1,614,343</b>	<b>1,200,000</b>	<b>289.6%</b>
<b>Total Resources</b>	<b>2,251,420</b>	<b>1,712,858</b>	<b>2,944,033</b>	<b>1,231,175</b>	<b>71.9%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	789,871	831,570	817,179	(14,391)	-1.7%
Services & Supplies	918,831	773,583	908,567	134,984	17.4%
<b>Total Operating</b>	<b>1,708,702</b>	<b>1,605,153</b>	<b>1,725,746</b>	<b>120,593</b>	<b>7.5%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	614,842	1,814,842	1,200,000	195.2%
Transfers Out	49,979	49,979	49,979	-	0.0%
<b>Total Non-Operating</b>	<b>49,979</b>	<b>664,821</b>	<b>1,864,821</b>	<b>1,200,000</b>	<b>180.5%</b>
<b>Total Requirements</b>	<b>1,758,680</b>	<b>2,269,974</b>	<b>3,590,567</b>	<b>1,320,593</b>	<b>58.2%</b>
Net Change in Fund Balance	492,740	(557,116)	(646,534)	(89,418)	16.1%
Beginning Fund Balance/Reserves	813,683	792,596	850,322	57,726	7.3%
Contingency	-	49,654	51,772	2,118	4.3%
Ending Fund Balance/Reserves	1,306,423	185,826	152,016	(33,810)	-18.2%
<b>Expenditures by Major Function/Department</b>					
Public Works:					
Transportation	1,758,680	2,319,628	3,642,339	1,322,711	57.0%
<b>Total</b>	<b>1,758,680</b>	<b>2,319,628</b>	<b>3,642,339</b>	<b>1,322,711</b>	<b>57.0%</b>



## Room Tax Fund

The Room Tax Fund is used to support chambers of commerce, visitor authorities, road improvements, and specific County programs. The largest revenues come from a 10% room tax levy collected and used as allowed by law, a dedicated \$0.025 sales tax rate, and a 3% Transient Lodging License Tax established in FY10-11. Revenues from activities conducted by departments within the Room Tax Fund are also accounted for in the Fund (i.e., Recreation, Library, and Parks).

234 - Room Tax/TOT	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Room Tax/TOT	6,230,608	5,193,273	5,506,732	313,459	6.0%
Transient Lodging License Tax (TLT)	2,166,095	1,806,354	1,915,384	109,030	6.0%
Sales Taxes (P.A.L.S.)	1,633,836	1,705,283	1,739,389	34,106	2.0%
Licenses & Permits	391,679	400,000	400,000	-	0.0%
Intergovernmental	21,829	-	-	-	n/a
Charges for Service	1,681,299	1,560,500	1,600,500	40,000	2.6%
Miscellaneous	203,163	56,000	56,000	-	0.0%
<b>Total Operating Resources</b>	<b>12,328,509</b>	<b>10,721,410</b>	<b>11,218,005</b>	<b>496,595</b>	<b>4.6%</b>
<b>Non-Operating</b>					
Transfers In	941,155	941,155	1,631,155	690,000	73.3%
Other Financing Sources	238	-	-	-	n/a
<b>Total Non-Operating Resources</b>	<b>941,393</b>	<b>941,155</b>	<b>1,631,155</b>	<b>690,000</b>	<b>73.3%</b>
<b>Total Resources</b>	<b>13,269,901</b>	<b>11,662,565</b>	<b>12,849,160</b>	<b>1,186,595</b>	<b>10.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	3,518,817	4,029,270	4,121,617	92,347	2.3%
Services & Supplies	2,505,717	2,356,354	2,414,784	58,430	2.5%
Miscellaneous	5,674,448	4,624,887	4,966,823	341,936	7.4%
<b>Total Operating</b>	<b>11,698,982</b>	<b>11,010,511</b>	<b>11,503,224</b>	<b>492,713</b>	<b>4.5%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	606,107	250,000	990,196	740,196	296.1%
Transfers Out	578,434	395,600	390,210	(5,390)	-1.4%
<b>Total Non-Operating</b>	<b>1,184,541</b>	<b>645,600</b>	<b>1,380,406</b>	<b>734,806</b>	<b>113.8%</b>
<b>Total Requirements</b>	<b>12,883,523</b>	<b>11,656,111</b>	<b>12,883,630</b>	<b>1,227,519</b>	<b>10.5%</b>
Net Change in Fund Balance	386,379	6,454	(34,470)	(40,924)	-634.1%
Beginning Fund Balance/Reserves	629,353	629,353	705,807	76,454	12.1%
Contingency	-	112,234	92,041	(20,193)	-18.0%
Ending Fund Balance/Reserves	1,015,732	523,573	579,296	55,723	10.6%
<b>Expenditures by Major Function/Department</b>					
Culture & Recreation:					
Community Services (Recreation)	2,568,376	2,803,144	2,956,883	153,739	5.5%
Community Services (Parks)	2,033,621	1,767,882	1,779,441	11,559	0.7%
County Manager (Finance)*	6,788,220	5,676,650	5,993,003	316,353	5.6%
Library	1,493,306	1,520,669	2,246,344	725,675	47.7%
<b>Total</b>	<b>12,883,523</b>	<b>11,768,345</b>	<b>12,975,671</b>	<b>1,207,326</b>	<b>10.3%</b>

## Library Gift Fund

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

235 - Library Gift Fund	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	61,407	-	-	-	n/a
<b>Total Operating Resources</b>	<b>61,407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>61,407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	14,619	-	-	-	n/a
<b>Total Operating</b>	<b>14,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>14,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Net Change in Fund Balance	46,788	-	-	-	n/a
Beginning Fund Balance/Reserves				-	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves	46,788	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
Culture & Recreation	14,619	-	-	-	n/a
<b>Total</b>	<b>14,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

## Tahoe-Douglas Transportation District Fund

The Tahoe-Douglas Transportation District Fund is used to address transportation needs in the Lake Tahoe area. Revenues, primarily from room tax funds, support transportation planning and capital projects.

236 - Tahoe-Douglas Trans Dist	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Room Tax/TOT	621,645	521,349	553,846	32,497	6.2%
Miscellaneous	3,420	1,000	1,000	-	0.0%
<b>Total Operating Resources</b>	<b>625,065</b>	<b>522,349</b>	<b>554,846</b>	<b>32,497</b>	<b>6.2%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>625,065</b>	<b>522,349</b>	<b>554,846</b>	<b>32,497</b>	<b>6.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	14,406	45,234	44,924	(310)	-0.7%
Services & Supplies	132,365	139,744	127,935	(11,809)	-8.5%
<b>Total Operating</b>	<b>146,772</b>	<b>184,978</b>	<b>172,859</b>	<b>(12,119)</b>	<b>-6.6%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	206,552	245,907	459,540	213,633	86.9%
Transfers Out	317,218	318,684	321,440	2,756	0.9%
<b>Total Non-Operating</b>	<b>523,770</b>	<b>564,591</b>	<b>780,980</b>	<b>216,389</b>	<b>38.3%</b>
<b>Total Requirements</b>	<b>670,542</b>	<b>749,569</b>	<b>953,839</b>	<b>204,270</b>	<b>27.3%</b>
Net Change in Fund Balance	(45,476)	(227,220)	(398,993)	(171,773)	75.6%
Beginning Fund Balance/Reserves	392,357	248,122	418,526	170,404	68.7%
Contingency	-	5,549	5,186	(363)	-6.5%
Ending Fund Balance/Reserves	346,881	15,353	14,347	(1,006)	-6.6%
<b>Expenditures by Major Function/Department</b>					
Public Works:					
Transportation	670,542	755,118	959,025	203,907	27.0%
<b>Total</b>	<b>670,542</b>	<b>755,118</b>	<b>959,025</b>	<b>203,907</b>	<b>27.0%</b>

## Justice Court Administrative Assessments Fund

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

240 - Justice Court Admin Assess	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	18,087	-	-	-	n/a
Fines & Forfeitures	204,549	53,000	57,792	4,792	9.0%
Miscellaneous	6,449	2,500	2,500	-	0.0%
<b>Total Operating Resources</b>	<b>229,085</b>	<b>55,500</b>	<b>60,292</b>	<b>4,792</b>	<b>8.6%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>229,085</b>	<b>55,500</b>	<b>60,292</b>	<b>4,792</b>	<b>8.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	111,060	55,246	58,290	3,044	5.5%
<b>Total Operating</b>	<b>111,060</b>	<b>55,246</b>	<b>58,290</b>	<b>3,044</b>	<b>5.5%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	10,154	-	-	-	n/a
<b>Total Non-Operating</b>	<b>10,154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>121,214</b>	<b>55,246</b>	<b>58,290</b>	<b>3,044</b>	<b>5.5%</b>
Net Change in Fund Balance	107,871	254	2,002	1,748	688.2%
Beginning Fund Balance/Reserves	11,316	12,316	12,570	254	2.1%
Contingency	-	1,658	1,749	91	5.5%
Ending Fund Balance/Reserves	119,187	10,912	12,823	1,911	17.5%
<b>Expenditures by Major Function/Department</b>					
Judicial:					
Justice Courts	121,214	56,904	60,039	3,135	5.5%
<b>Total</b>	<b>121,214</b>	<b>56,904</b>	<b>60,039</b>	<b>3,135</b>	<b>5.5%</b>

## 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 FY 17-18 tax rate is \$0.0039. The Camp receives funding from property tax levies in 16 counties as set by the State, which also authorizes the Camp's budget.

242 - China Spring	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	92,182	92,197	95,346	3,149	3.4%
Intergovernmental	4,360,673	4,254,339	4,450,667	196,328	4.6%
Charges for Service	22,993	2,500	2,500	-	0.0%
Miscellaneous	90,245	5,000	5,000	-	0.0%
<b>Total Operating Resources</b>	<b>4,566,093</b>	<b>4,354,036</b>	<b>4,553,513</b>	<b>199,477</b>	<b>4.6%</b>
<b>Non-Operating</b>					
Transfers In	12,926	11,747	19,822	8,075	68.7%
<b>Total Non-Operating Resources</b>	<b>12,926</b>	<b>11,747</b>	<b>19,822</b>	<b>8,075</b>	<b>68.7%</b>
<b>Total Resources</b>	<b>4,579,019</b>	<b>4,365,783</b>	<b>4,573,335</b>	<b>207,552</b>	<b>4.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	3,334,738	3,426,073	3,581,935	155,862	4.5%
Services & Supplies	1,233,865	939,710	991,400	51,690	5.5%
<b>Total Operating</b>	<b>4,568,603</b>	<b>4,365,783</b>	<b>4,573,335</b>	<b>207,552</b>	<b>4.8%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	63,396	-	-	-	n/a
<b>Total Non-Operating</b>	<b>63,396</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>4,632,000</b>	<b>4,365,783</b>	<b>4,573,335</b>	<b>207,552</b>	<b>4.8%</b>
Net Change in Fund Balance	(52,981)	-	-	-	n/a
Beginning Fund Balance/Reserves	250,000	250,000	250,000	-	0.0%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	197,019	250,000	250,000	-	0.0%
<b>Expenditures by Major Function/Department</b>					
Judicial:					
Ninth Judicial District Court - CSYC	4,632,000	4,365,783	4,573,335	207,552	4.8%
<b>Total</b>	<b>4,632,000</b>	<b>4,365,783</b>	<b>4,573,335</b>	<b>207,552</b>	<b>4.8%</b>

## Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRVC) was created in FY 01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. The counties have a dedicated county-wide property tax rate to provide funding to the center in order to support operations. The amount each county pays is based on a formula of the average of the three most recent years: 35% prior year bed usage and 65% school district enrollment. Prior to FY 06-07, revenues collected from the tax rate were passed-through to WNRVC via a Trust & Agency Fund. A Special Revenue fund was created in FY 06-07 to better account for the collection and distribution of the tax proceeds. The FY 17-18 tax rate is \$0.02.

244 - WNRVC	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	439,385	391,078	212,231	(178,847)	-45.7%
Miscellaneous	5,342	-	-	-	n/a
<b>Total Operating Resources</b>	<b>444,727</b>	<b>391,078</b>	<b>212,231</b>	<b>(178,847)</b>	<b>-45.7%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>444,727</b>	<b>391,078</b>	<b>212,231</b>	<b>(178,847)</b>	<b>-45.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	433,000	379,517	374,354	(5,163)	-1.4%
<b>Total Operating</b>	<b>433,000</b>	<b>379,517</b>	<b>374,354</b>	<b>(5,163)</b>	<b>-1.4%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>433,000</b>	<b>379,517</b>	<b>374,354</b>	<b>(5,163)</b>	<b>-1.4%</b>
Net Change in Fund Balance	11,727	11,561	(162,123)	(173,684)	-1502.3%
Beginning Fund Balance/Reserves	563,174	622,003	639,355	17,352	2.8%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	574,901	633,564	477,232	(156,332)	-24.7%
<b>Expenditures by Major Function/Department</b>					
Judicial:					
County Manager (Finance)*	433,000	379,517	374,354	(5,163)	-1.4%
<b>Total</b>	<b>433,000</b>	<b>379,517</b>	<b>374,354</b>	<b>(5,163)</b>	<b>-1.4%</b>

## Erosion Control Fund

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

245 - Erosion Control	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	2,260	-	-	-	n/a
<b>Total Operating Resources</b>	<b>2,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Transfers In	52,050	5,000	5,000	-	0.0%
<b>Total Non-Operating Resources</b>	<b>52,050</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>54,310</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	188,327	5,000	5,000	-	0.0%
<b>Total Operating</b>	<b>188,327</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	10,466	-	-	-	n/a
<b>Total Non-Operating</b>	<b>10,466</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>198,793</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
Net Change in Fund Balance	(144,483)	-	-	-	n/a
Beginning Fund Balance/Reserves	-	179,292	179,292	-	0.0%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	(144,483)	179,292	179,292	-	0.0%
<b>Expenditures by Major Function/Department</b>					
Public Works:					
Community Dev (Engineering)	198,793	5,000	5,000	-	0.0%
<b>Total</b>	<b>198,793</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>



### 911 Emergency Services

The 911 Emergency Services Fund was established by the County for the purpose of providing emergency 911 and non-emergency communications service. Revenues are received from a dedicated voter approved Ad Valorem property tax levy of \$0.0475 and from charges to the various user agencies. In FY 14-15 the 911 Surcharge fund was combined with the 911 Emergency Services fund. The 911 Surcharge Fund was established in FY 09-10 pursuant to NRS 244A.7641 through 244A.7647 to account for the charges to telecommunication providers, passed through to their customers. Funds are used to enhance the telephone system for reporting an emergency.

255 - 911 Emergency Services	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	1,191,420	1,206,259	1,243,681	37,422	3.1%
Charges for Service	935,309	997,388	1,124,088	126,700	12.7%
Miscellaneous	8,879	500	500	-	0.0%
<b>Total Operating Resources</b>	<b>2,135,607</b>	<b>2,204,147</b>	<b>2,368,269</b>	<b>164,122</b>	<b>7.4%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>2,135,607</b>	<b>2,204,147</b>	<b>2,368,269</b>	<b>164,122</b>	<b>7.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,405,664	1,577,362	1,627,868	50,506	3.2%
Services & Supplies	511,169	538,572	615,420	76,848	14.3%
<b>Total Operating</b>	<b>1,916,832</b>	<b>2,115,934</b>	<b>2,243,288</b>	<b>127,354</b>	<b>6.0%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	47,758	80,502	32,744	68.6%
Transfers Out	-	-	390,267	390,267	n/a
<b>Total Non-Operating</b>	<b>-</b>	<b>47,758</b>	<b>470,769</b>	<b>423,011</b>	<b>885.7%</b>
<b>Total Requirements</b>	<b>1,916,832</b>	<b>2,163,692</b>	<b>2,714,057</b>	<b>550,365</b>	<b>25.4%</b>
Net Change in Fund Balance	218,775	40,455	(345,788)	(386,243)	-954.7%
Beginning Fund Balance/Reserves	501,344	697,018	922,644	225,626	32.4%
Contingency	-	57,226	60,650	3,424	6.0%
Ending Fund Balance/Reserves	720,119	680,247	516,206	(164,041)	-24.1%
<b>Expenditures by Major Function/Department</b>					
Public Safety:					
911 Surcharge*	1,916,832	2,220,918	2,774,707	553,789	24.9%
<b>Total</b>	<b>1,916,832</b>	<b>2,220,918</b>	<b>2,774,707</b>	<b>553,789</b>	<b>24.9%</b>

## Senior Services Program Fund

The Senior Services Program Fund accounts for activities involving the provision of nutritious meals, support services and transportation to residents 60 years of age or older. Revenues are received from Federal grants and donations. The fund is also supported by transfers in from the General Fund and Room Tax Fund.

260 - Senior Services	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Intergovernmental	832,151	784,546	855,139	70,593	9.0%
Charges for Service	435,923	187,500	181,357	(6,143)	-3.3%
Miscellaneous	81,776	68,900	85,000	16,100	23.4%
<b>Total Operating Resources</b>	<b>1,349,851</b>	<b>1,040,946</b>	<b>1,121,496</b>	<b>80,550</b>	<b>7.7%</b>
<b>Non-Operating</b>					
Transfers In	970,210	1,134,376	1,128,986	(5,390)	-0.5%
Other Financing Sources	1,805	-	-	-	n/a
<b>Total Non-Operating Resources</b>	<b>972,015</b>	<b>1,134,376</b>	<b>1,128,986</b>	<b>(5,390)</b>	<b>-0.5%</b>
<b>Total Resources</b>	<b>2,321,866</b>	<b>2,175,322</b>	<b>2,250,482</b>	<b>75,160</b>	<b>3.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,171,984	1,279,630	1,274,517	(5,113)	-0.4%
Services & Supplies	994,460	890,232	899,655	9,423	1.1%
<b>Total Operating</b>	<b>2,166,444</b>	<b>2,169,862</b>	<b>2,174,172</b>	<b>4,310</b>	<b>0.2%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	151,335	-	58,008	58,008	n/a
<b>Total Non-Operating</b>	<b>151,335</b>	<b>-</b>	<b>58,008</b>	<b>58,008</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>2,317,779</b>	<b>2,169,862</b>	<b>2,232,180</b>	<b>62,318</b>	<b>2.9%</b>
Net Change in Fund Balance	4,087	5,460	18,302	12,842	235.2%
Beginning Fund Balance/Reserves	119,536	123,803	129,263	5,460	4.4%
Contingency	-	20,254	30,134	9,880	48.8%
Ending Fund Balance/Reserves	123,623	109,009	117,431	8,422	7.7%
<b>Expenditures by Major Function/Department</b>					
Community Services:					
Senior Services	2,317,779	2,190,116	2,262,314	72,198	3.3%
<b>Total</b>	<b>2,317,779</b>	<b>2,190,116</b>	<b>2,262,314</b>	<b>72,198</b>	<b>3.3%</b>

## Proprietary (Internal Service)

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

All Internal Service Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	193,980	196,462	202,371	5,909	3.0%
Charges for Service	4,899,275	4,652,746	4,810,540	157,794	3.4%
Miscellaneous	57,709	20,000	5,000	(15,000)	-75.0%
<b>Total Operating Resources</b>	<b>5,150,964</b>	<b>4,869,208</b>	<b>5,017,911</b>	<b>148,703</b>	<b>3.1%</b>
<b>Non-Operating</b>					
Transfers In (Room Tax/TOT/other)	45,000	25,000	-	(25,000)	n/a
Other Financing Sources	8,028	24,200	29,200	5,000	20.7%
Depreciation-AddBack	-	153,000	175,846	22,846	14.9%
<b>Total Non-Operating Resources</b>	<b>53,028</b>	<b>202,200</b>	<b>205,046</b>	<b>2,846</b>	<b>1.4%</b>
<b>Total Resources</b>	<b>5,203,991</b>	<b>5,071,408</b>	<b>5,222,957</b>	<b>151,549</b>	<b>3.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	585,158	641,555	845,943	204,388	31.9%
Services & Supplies	4,102,107	4,019,039	3,791,699	(227,340)	-5.7%
<b>Total Operating</b>	<b>4,687,265</b>	<b>4,660,594</b>	<b>4,637,642</b>	<b>(22,952)</b>	<b>-0.5%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	196,044	212,437	16,393	8.4%
Miscellaneous	1,305	-	-	-	n/a
Depreciation	154,132	153,000	175,846	22,846	14.9%
<b>Total Non-Operating</b>	<b>155,437</b>	<b>349,044</b>	<b>388,283</b>	<b>39,239</b>	<b>11.2%</b>
<b>Total Requirements</b>	<b>4,842,703</b>	<b>5,009,638</b>	<b>5,025,925</b>	<b>16,287</b>	<b>0.3%</b>
Net Change in Fund Balance	361,289	61,770	197,032	135,262	219.0%
Beginning Fund Balance/Reserves	4,703,519	4,669,496	5,009,559	340,063	7.3%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	5,064,808	4,731,266	5,206,591	475,325	10.0%

## Risk Management Fund

The Risk Management Fund was established by the County to manage and adequately fund the County's various insurance needs. Insurance premiums, deductibles and related expenses are paid from the fund. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.0075 and charges to operating departments.

309 - Risk Management	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Tax	193,980	196,462	202,371	5,909	3.0%
Charges for Service	3,080,117	2,826,209	3,035,000	208,791	7.4%
Miscellaneous	47,601	10,000	-	(10,000)	n/a
<b>Total Operating Resources</b>	<b>3,321,698</b>	<b>3,032,671</b>	<b>3,237,371</b>	<b>204,700</b>	<b>6.7%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>3,321,698</b>	<b>3,032,671</b>	<b>3,237,371</b>	<b>204,700</b>	<b>6.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	96,739	139,907	335,460	195,553	139.8%
Services & Supplies	2,737,436	2,845,535	2,686,794	(158,741)	-5.6%
<b>Total Operating</b>	<b>2,834,175</b>	<b>2,985,442</b>	<b>3,022,254</b>	<b>36,812</b>	<b>1.2%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>2,834,175</b>	<b>2,985,442</b>	<b>3,022,254</b>	<b>36,812</b>	<b>1.2%</b>
Net Change in Fund Balance	487,523	47,229	215,117	167,888	355.5%
Beginning Fund Balance/Reserves	3,156,911	3,161,841	3,691,667	529,826	16.8%
Contingency				-	n/a
Ending Fund Balance/Reserves	3,644,434	3,209,070	3,906,784	697,714	21.7%
<b>Expenditures by Major Function/Department</b>					
General Government:					
County Manager (Human Resources)	2,834,175	2,985,442	3,022,254	36,812	1.2%
<b>Total</b>	<b>2,834,175</b>	<b>2,985,442</b>	<b>3,022,254</b>	<b>36,812</b>	<b>1.2%</b>

## Dental Insurance Fund

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

310 - Self Insurance - Dental	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	340,726	405,790	341,500	(64,290)	-15.8%
Miscellaneous	6,731	10,000	5,000	(5,000)	-50.0%
<b>Total Operating Resources</b>	<b>347,457</b>	<b>415,790</b>	<b>346,500</b>	<b>(69,290)</b>	<b>-16.7%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>347,457</b>	<b>415,790</b>	<b>346,500</b>	<b>(69,290)</b>	<b>-16.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	395,814	415,790	346,500	(69,290)	-16.7%
<b>Total Operating</b>	<b>395,814</b>	<b>415,790</b>	<b>346,500</b>	<b>(69,290)</b>	<b>-16.7%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>395,814</b>	<b>415,790</b>	<b>346,500</b>	<b>(69,290)</b>	<b>-16.7%</b>
Net Change in Fund Balance	(48,357)	-	-	-	n/a
Beginning Fund Balance/Reserves	812,892	815,841	764,534	(51,307)	-6.3%
Contingency				-	n/a
Ending Fund Balance/Reserves	764,535	815,841	764,534	(51,307)	-6.3%
<b>Expenditures by Major Function/Department</b>					
General Government:					
County Manager (Human Resources)	395,814	415,790	346,500	(69,290)	-16.7%
<b>Total</b>	<b>395,814</b>	<b>415,790</b>	<b>346,500</b>	<b>(69,290)</b>	<b>-16.7%</b>

## Motor Pool/Vehicle Maintenance Fund

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

313 - Motor Pool/Vehicle Maint	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	1,478,431	1,420,747	1,434,040	13,293	0.9%
Miscellaneous	3,378	-	-	-	n/a
<b>Total Operating Resources</b>	<b>1,481,809</b>	<b>1,420,747</b>	<b>1,434,040</b>	<b>13,293</b>	<b>0.9%</b>
<b>Non-Operating</b>					
Transfers In	45,000	25,000	-	(25,000)	n/a
Other Financing Sources	8,028	24,200	29,200	5,000	20.7%
Depreciation	-	153,000	175,846	22,846	14.9%
<b>Total Non-Operating Resources</b>	<b>53,028</b>	<b>202,200</b>	<b>205,046</b>	<b>2,846</b>	<b>1.4%</b>
<b>Total Resources</b>	<b>1,534,837</b>	<b>1,622,947</b>	<b>1,639,086</b>	<b>16,139</b>	<b>1.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	488,419	501,648	510,483	8,835	1.8%
Services & Supplies	968,857	757,714	758,405	691	0.1%
<b>Total Operating</b>	<b>1,457,276</b>	<b>1,259,362</b>	<b>1,268,888</b>	<b>9,526</b>	<b>0.8%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	196,044	212,437	16,393	8.4%
Miscellaneous	1,305	-	-	-	n/a
Depreciation	154,132	153,000	175,846	22,846	14.9%
<b>Total Non-Operating</b>	<b>155,437</b>	<b>349,044</b>	<b>388,283</b>	<b>39,239</b>	<b>11.2%</b>
<b>Total Requirements</b>	<b>1,612,714</b>	<b>1,608,406</b>	<b>1,657,171</b>	<b>48,765</b>	<b>3.0%</b>
Net Change in Fund Balance	(77,877)	14,541	(18,085)	(32,626)	-224.4%
Beginning Fund Balance/Reserves	733,716	691,814	553,358	(138,456)	-20.0%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	655,839	706,355	535,273	(171,082)	-24.2%
<b>Expenditures by Major Function/Department</b>					
Motor Pool:					
Public Works (Motor Pool/Veh	1,612,714	1,608,406	1,657,171	48,765	3.0%
<b>Total</b>	<b>1,612,714</b>	<b>1,608,406</b>	<b>1,657,171</b>	<b>48,765</b>	<b>3.0%</b>

## Proprietary (Enterprise)

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

All Enterprise Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Intergovernmental	180,487	231,490	39,466	(192,024)	-83.0%
Charges for Service	7,638,459	8,074,769	7,960,133	(114,636)	-1.4%
Miscellaneous	404,305	176,700	171,747	(4,953)	-2.8%
Contributed Capital	471,767	-	-	-	n/a
<b>Total Operating Resources</b>	<b>8,695,018</b>	<b>8,482,959</b>	<b>8,171,346</b>	<b>(311,613)</b>	<b>-3.7%</b>
<b>Non-Operating</b>					
Transfers In	2,237,500	200,000	206,584	6,584	3.3%
Other Financing Sources	-	1,762,095	3,326,000	1,563,905	88.8%
Depreciation/Amortization-AddBack	-	2,871,085	2,871,412	327	0.0%
<b>Total Non-Operating Resources</b>	<b>2,237,500</b>	<b>4,833,180</b>	<b>6,403,996</b>	<b>1,570,816</b>	<b>32.5%</b>
<b>Total Resources</b>	<b>10,932,518</b>	<b>13,316,139</b>	<b>14,575,342</b>	<b>1,259,203</b>	<b>9.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,396,916	1,619,488	1,637,578	18,090	1.1%
Services & Supplies	2,591,798	4,133,939	4,899,596	765,657	18.5%
<b>Total Operating</b>	<b>3,988,714</b>	<b>5,753,427</b>	<b>6,537,174</b>	<b>783,747</b>	<b>13.6%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	3,075,000	5,700,000	2,625,000	85.4%
Debt Service	585,003	2,264,168	1,888,883	(375,285)	-16.6%
Miscellaneous	187,242	-	-	-	n/a
Transfers Out	125,000	125,000	125,000	-	0.0%
Depreciation	2,812,708	2,871,085	2,871,412	327	0.0%
<b>Total Non-Operating</b>	<b>3,709,952</b>	<b>8,335,253</b>	<b>10,585,295</b>	<b>2,250,042</b>	<b>27.0%</b>
<b>Total Requirements</b>	<b>7,698,666</b>	<b>14,088,680</b>	<b>17,122,469</b>	<b>3,033,789</b>	<b>21.5%</b>
Net Change in Fund Balance	3,233,853	(772,541)	(2,547,127)	(1,774,586)	229.7%
Beginning Fund Balance/Reserves	11,181,556	10,797,546	10,780,078	(17,468)	-0.2%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	14,415,409	10,025,005	8,232,951	(1,792,054)	-17.9%



## Water & Sewer District Funds

There are four separate water systems operated in the County. Each system is accounted for separately and is funded by user charges. The districts are: Ridgeview, Carson Valley, Lake Tahoe, and Regional. The Lake Tahoe Water Utility Fund was formed beginning in FY 15/16 and consists of a consolidation of Zephyr Water Utility, Cave Rock Water Utility, and Skyland Water Utility.

### Ridgeview Water Utility District

315 - Ridgeview Water	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	133	20	-	(20)	n/a
<b>Total Operating Resources</b>	<b>133</b>	<b>20</b>	<b>-</b>	<b>(20)</b>	<b>n/a</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>133</b>	<b>20</b>	<b>-</b>	<b>(20)</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	1	20	-	(20)	n/a
<b>Total Operating</b>	<b>1</b>	<b>20</b>	<b>-</b>	<b>(20)</b>	<b>n/a</b>
<b>Non-Operating</b>					
Debt Service	217	3,209	-	(3,209)	n/a
<b>Total Non-Operating</b>	<b>217</b>	<b>3,209</b>	<b>-</b>	<b>(3,209)</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>218</b>	<b>3,229</b>	<b>-</b>	<b>(3,229)</b>	<b>n/a</b>
Net Change in Fund Balance	(85)	(3,209)	-	3,209	n/a
Beginning Fund Balance/Reserves	16,944	13,802	10,593	(3,209)	-23.3%
Contingency				-	n/a
Ending Fund Balance/Reserves	16,859	10,593	10,593	-	0.0%
<b>Expenditures by Major Function/Department</b>					
Water:					
Public Works: Utilities	218	3,229	-	(3,229)	n/a
<b>Total</b>	<b>218</b>	<b>3,229</b>	<b>-</b>	<b>(3,229)</b>	<b>n/a</b>

## Regional Water Fund

324 - Regional Water Fund	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	1,024,484	1,290,608	1,362,187	71,579	5.5%
Miscellaneous	126,526	125,500	125,000	(500)	-0.4%
<b>Total Operating Resources</b>	<b>1,151,010</b>	<b>1,416,108</b>	<b>1,487,187</b>	<b>71,079</b>	<b>5.0%</b>
<b>Non-Operating</b>					
Depreciation/Amortization-AddBack	-	481,000	481,327	327	0.1%
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>481,000</b>	<b>481,327</b>	<b>327</b>	<b>0.1%</b>
<b>Total Resources</b>	<b>1,151,010</b>	<b>1,897,108</b>	<b>1,968,514</b>	<b>71,406</b>	<b>3.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	51,671	40,800	42,016	1,216	3.0%
Services & Supplies	903,583	1,134,204	1,237,778	103,574	9.1%
<b>Total Operating</b>	<b>955,254</b>	<b>1,175,004</b>	<b>1,279,794</b>	<b>104,790</b>	<b>8.9%</b>
<b>Non-Operating</b>					
Transfers Out	125,000	125,000	125,000	-	0.0%
Depreciation	481,327	481,000	481,327	327	0.1%
<b>Total Non-Operating</b>	<b>606,327</b>	<b>606,000</b>	<b>606,327</b>	<b>327</b>	<b>0.1%</b>
<b>Total Requirements</b>	<b>1,561,581</b>	<b>1,781,004</b>	<b>1,886,121</b>	<b>105,117</b>	<b>5.9%</b>
Net Change in Fund Balance	(410,571)	116,104	82,393	(33,711)	-29.0%
Beginning Fund Balance/Reserves	391,425	536,367	584,263	47,896	8.9%
Contingency				-	n/a
Ending Fund Balance/Reserves	(19,146)	652,471	666,656	14,185	2.2%
<b>Expenditures by Major Function/Department</b>					
Water:					
Public Works: Utilities	1,561,581	1,781,004	1,886,121	105,117	5.9%
<b>Total</b>	<b>1,561,581</b>	<b>1,781,004</b>	<b>1,886,121</b>	<b>105,117</b>	<b>5.9%</b>

## Sewer Utility Fund

The Sewer Utility Fund is used to account for sewer activities operated by the County. The fund is financed through user charges.

325 - Sewer Utility	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	2,040,926	2,015,552	2,094,000	78,448	3.9%
Miscellaneous	38,908	7,000	2,567	(4,433)	-63.3%
Contributed Capital	192,015	-	-	-	n/a
<b>Total Operating Resources</b>	<b>2,271,849</b>	<b>2,022,552</b>	<b>2,096,567</b>	<b>74,015</b>	<b>3.7%</b>
<b>Non-Operating</b>					
Transfers In	2,000,000	-	-	-	n/a
Other Financing Sources	-	955,195	3,113,000	2,157,805	225.9%
Depreciation/Amortization-AddBack	-	883,869	883,869	-	0.0%
<b>Total Non-Operating Resources</b>	<b>2,000,000</b>	<b>1,839,064</b>	<b>3,996,869</b>	<b>2,157,805</b>	<b>117.3%</b>
<b>Total Resources</b>	<b>4,271,849</b>	<b>3,861,616</b>	<b>6,093,436</b>	<b>2,231,820</b>	<b>57.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	467,594	448,495	445,211	(3,284)	-0.7%
Services & Supplies	530,746	1,454,700	2,083,713	629,013	43.2%
<b>Total Operating</b>	<b>998,340</b>	<b>1,903,195</b>	<b>2,528,924</b>	<b>625,729</b>	<b>32.9%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	972,000	3,206,000	2,234,000	229.8%
Debt Service	130,338	655,091	534,701	(120,390)	-18.4%
Miscellaneous	187,242	-	-	-	n/a
Depreciation	876,757	883,869	883,869	-	0.0%
<b>Total Non-Operating</b>	<b>1,194,337</b>	<b>2,510,960</b>	<b>4,624,570</b>	<b>2,113,610</b>	<b>84.2%</b>
<b>Total Requirements</b>	<b>2,192,677</b>	<b>4,414,155</b>	<b>7,153,494</b>	<b>2,739,339</b>	<b>62.1%</b>
Net Change in Fund Balance	2,079,173	(552,539)	(1,060,058)	(507,519)	91.9%
Beginning Fund Balance/Reserves	3,863,892	3,569,290	2,509,150	(1,060,140)	-29.7%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	5,943,065	3,016,751	1,449,092	(1,567,659)	-52.0%
<b>Expenditures by Major Function/Department</b>					
Sewer:					
Public Works: Utilities	2,192,677	4,414,155	7,153,494	2,739,339	62.1%
<b>Total</b>	<b>2,192,677</b>	<b>4,414,155</b>	<b>7,153,494</b>	<b>2,739,339</b>	<b>62.1%</b>

## Carson Valley Water Utility

326 - Carson Valley Water Utility	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Intergovernmental	130,977	231,490	39,466	(192,024)	-83.0%
Charges for Service	2,843,755	3,115,091	2,820,120	(294,971)	-9.5%
Miscellaneous	141,503	10,000	10,000	-	0.0%
Contributed Capital	137,901	-	-	-	n/a
<b>Total Operating Resources</b>	<b>3,254,136</b>	<b>3,356,581</b>	<b>2,869,586</b>	<b>(486,995)</b>	<b>-14.5%</b>
<b>Non-Operating</b>					
Transfers In	125,000	125,000	169,084	44,084	35.3%
Other Financing Sources	-	806,900	213,000	(593,900)	-73.6%
Depreciation/Amortization-AddBack	-	825,753	825,753	-	0.0%
<b>Total Non-Operating Resources</b>	<b>125,000</b>	<b>1,757,653</b>	<b>1,207,837</b>	<b>(549,816)</b>	<b>-31.3%</b>
<b>Total Resources</b>	<b>3,379,136</b>	<b>5,114,234</b>	<b>4,077,423</b>	<b>(1,036,811)</b>	<b>-20.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	580,980	687,759	698,752	10,993	1.6%
Services & Supplies	756,673	978,931	1,006,476	27,545	2.8%
<b>Total Operating</b>	<b>1,337,653</b>	<b>1,666,690</b>	<b>1,705,228</b>	<b>38,538</b>	<b>2.3%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	2,036,180	2,354,500	318,320	15.6%
Debt Service	301,805	1,128,361	875,880	(252,481)	-22.4%
Depreciation	787,926	825,753	825,753	-	0.0%
<b>Total Non-Operating</b>	<b>1,089,731</b>	<b>3,990,294</b>	<b>4,056,133</b>	<b>65,839</b>	<b>1.6%</b>
<b>Total Requirements</b>	<b>2,427,383</b>	<b>5,656,984</b>	<b>5,761,361</b>	<b>104,377</b>	<b>1.8%</b>
Net Change in Fund Balance	951,752	(542,750)	(1,683,938)	(1,141,188)	210.3%
Beginning Fund Balance/Reserves	4,443,676	3,981,529	4,482,754	501,225	12.6%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	5,395,428	3,438,779	2,798,816	(639,963)	-18.6%
<b>Expenditures by Major Function/Department</b>					
Water:					
Public Works: Utilities	2,427,383	5,656,984	5,761,361	104,377	1.8%
<b>Total</b>	<b>2,427,383</b>	<b>5,656,984</b>	<b>5,761,361</b>	<b>104,377</b>	<b>1.8%</b>

## Lake Tahoe Water Utility

Zephyr Water Utility District, Cave Rock Water Utility and Skyland Water Utility District funds were consolidated into the Lake Tahoe Water Utility Fund beginning in FY 15/16.

327 - Lake Tahoe Water Utility	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Intergovernmental	49,511	-	-	-	n/a
Charges for Service	1,729,294	1,653,518	1,683,826	30,308	1.8%
Miscellaneous	97,235	34,180	34,180	-	0.0%
Contributed Capital	141,851	-	-	-	n/a
<b>Total Operating Resources</b>	<b>2,017,890</b>	<b>1,687,698</b>	<b>1,718,006</b>	<b>30,308</b>	<b>1.8%</b>
<b>Non-Operating</b>					
Transfers In	112,500	75,000	37,500	(37,500)	-50.0%
Depreciation/Amortization-AddBack	-	680,463	680,463	-	0.0%
<b>Total Non-Operating Resources</b>	<b>112,500</b>	<b>755,463</b>	<b>717,963</b>	<b>(37,500)</b>	<b>-5.0%</b>
<b>Total Resources</b>	<b>2,130,390</b>	<b>2,443,161</b>	<b>2,435,969</b>	<b>(7,192)</b>	<b>-0.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	296,671	442,434	451,599	9,165	2.1%
Services & Supplies	400,795	566,084	571,629	5,545	1.0%
<b>Total Operating</b>	<b>697,466</b>	<b>1,008,518</b>	<b>1,023,228</b>	<b>14,710</b>	<b>1.5%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	66,820	139,500	72,680	108.8%
Debt Service	152,643	477,507	478,302	795	0.2%
Depreciation	666,698	680,463	680,463	-	0.0%
<b>Total Non-Operating</b>	<b>819,341</b>	<b>1,224,790</b>	<b>1,298,265</b>	<b>73,475</b>	<b>6.0%</b>
<b>Total Requirements</b>	<b>1,516,807</b>	<b>2,233,308</b>	<b>2,321,493</b>	<b>88,185</b>	<b>3.9%</b>
Net Change in Fund Balance	613,584	209,853	114,476	(95,377)	-45.4%
Beginning Fund Balance/Reserves	2,465,619	2,696,558	3,193,318	496,760	18.4%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	3,079,203	2,906,411	3,307,794	401,383	13.8%
<b>Expenditures by Major Function/Department</b>					
Water:					
Public Works: Utilities	1,516,807	2,233,308	2,321,493	88,185	3.9%
<b>Total</b>	<b>1,516,807</b>	<b>2,233,308</b>	<b>2,321,493</b>	<b>88,185</b>	<b>3.9%</b>

## Capital Projects

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

County Capital Construction Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	2,186,788	2,268,122	2,337,767	69,645	3.1%
Other Taxes (Gas/Road/Res.Constr)	2,129,904	2,089,255	2,015,137	(74,118)	-3.5%
Gaming	300,000	300,000	300,000	-	0.0%
Intergovernmental	34,363	-	-	-	n/a
Charges for Service	66,667	-	-	-	n/a
Miscellaneous	166,446	23,000	22,000	(1,000)	-4.3%
<b>Total Operating Resources</b>	<b>4,884,168</b>	<b>4,680,377</b>	<b>4,674,904</b>	<b>(5,473)</b>	<b>-0.1%</b>
<b>Non-Operating</b>					
Transfers In	2,205,964	1,250,159	5,204,847	3,954,688	316.3%
<b>Total Non-Operating Resources</b>	<b>2,205,964</b>	<b>1,250,159</b>	<b>5,204,847</b>	<b>3,954,688</b>	<b>316.3%</b>
<b>Total Resources</b>	<b>7,090,132</b>	<b>5,930,536</b>	<b>9,879,751</b>	<b>3,949,215</b>	<b>66.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	169,537	170,579	173,724	3,145	1.8%
Services & Supplies	1,526,868	786,710	1,560,591	773,881	98.4%
<b>Total Operating</b>	<b>1,696,404</b>	<b>957,289</b>	<b>1,734,315</b>	<b>777,026</b>	<b>81.2%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	2,675,094	6,723,090	13,441,722	6,718,632	99.9%
Miscellaneous	91,677	102,029	94,589	(7,440)	-7.3%
Transfers Out	1,537,225	1,488,861	3,304,246	1,815,385	121.9%
<b>Total Non-Operating</b>	<b>4,303,996</b>	<b>8,313,980</b>	<b>16,840,557</b>	<b>8,526,577</b>	<b>102.6%</b>
<b>Total Requirements</b>	<b>6,000,400</b>	<b>9,271,269</b>	<b>18,574,872</b>	<b>9,303,603</b>	<b>100.3%</b>
Net Change in Fund Balance	1,089,732	(3,340,733)	(8,695,121)	(5,354,388)	160.3%
Beginning Fund Balance/Reserves	11,760,755	7,486,852	19,774,897	12,288,045	164.1%
Contingency				-	n/a
Ending Fund Balance/Reserves	12,850,487	4,146,119	11,079,776	6,933,657	167.2%

## Extraordinary Maintenance Fund

The Extraordinary Maintenance Fund was established in FY 98-99 to provide for the extraordinary maintenance, repair or improvement of County facilities. The fund is established in accordance with NRS 354.611. Contributions from the County's General Fund, when available, support this fund.

401 - Extraordinary Maintenance	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	4,380	1,000	-	(1,000)	n/a
<b>Total Operating Resources</b>	<b>4,380</b>	<b>1,000</b>	<b>-</b>	<b>(1,000)</b>	<b>n/a</b>
<b>Non-Operating</b>					
Transfers In	250,000	-	-	-	n/a
<b>Total Non-Operating Resources</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>254,380</b>	<b>1,000</b>	<b>-</b>	<b>(1,000)</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
Total Operating	-	-	-	-	n/a
<b>Non-Operating</b>					
Total Non-Operating	-	-	-	-	n/a
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Net Change in Fund Balance	254,380	1,000	-	(1,000)	n/a
Beginning Fund Balance/Reserves	402,694	653,394	658,075	4,681	0.7%
Contingency				-	n/a
Ending Fund Balance/Reserves	657,074	654,394	658,075	3,681	0.6%
<b>Expenditures by Major Function/Department</b>					
General Government:					
County Manager (Finance)	-	-	-	-	n/a
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>



## Ad Valorem Capital Project Fund

The Ad Valorem Capital Project Fund is dedicated for specific projects, such as the purchase of land, improvements to land and facilities, or major purchases of equipment. The fund is established in accordance with NRS 354.59815. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.05.

405 - Ad Valorem Capital Projects	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	1,254,127	1,299,747	1,309,139	9,392	0.7%
Miscellaneous	29,913	10,000	10,000	-	0.0%
<b>Total Operating Resources</b>	<b>1,284,040</b>	<b>1,309,747</b>	<b>1,319,139</b>	<b>9,392</b>	<b>0.7%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>1,284,040</b>	<b>1,309,747</b>	<b>1,319,139</b>	<b>9,392</b>	<b>0.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	2,372,950	400,000	(1,972,950)	-83.1%
Miscellaneous	91,677	102,029	94,589	(7,440)	-7.3%
Transfers Out	1,042,500	1,066,348	1,042,500	(23,848)	-2.2%
<b>Total Non-Operating</b>	<b>1,134,177</b>	<b>3,541,327</b>	<b>1,537,089</b>	<b>(2,004,238)</b>	<b>-56.6%</b>
<b>Total Requirements</b>	<b>1,134,177</b>	<b>3,541,327</b>	<b>1,537,089</b>	<b>(2,004,238)</b>	<b>-56.6%</b>
Net Change in Fund Balance	149,864	(2,231,580)	(217,950)	2,013,630	-90.2%
Beginning Fund Balance/Reserves	3,341,079	3,470,563	1,258,424	(2,212,139)	-63.7%
Contingency				-	n/a
Ending Fund Balance/Reserves	3,490,943	1,238,983	1,040,474	(198,509)	-16.0%
<b>Expenditures by Major Function/Department</b>					
General Government:					
County Manager (Finance)	1,134,177	3,541,327	1,537,089	(2,004,238)	-56.6%
<b>Total</b>	<b>1,134,177</b>	<b>3,541,327</b>	<b>1,537,089</b>	<b>(2,004,238)</b>	<b>-56.6%</b>

## County Construction Fund

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

410 - County Construction	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Gaming	300,000	300,000	300,000	-	0.0%
Intergovernmental	33,072	-	-	-	n/a
Miscellaneous	84,263	2,000	2,000	-	0.0%
<b>Total Operating Resources</b>	<b>417,335</b>	<b>302,000</b>	<b>302,000</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating</b>					
Transfers In	819,235	50,000	4,025,722	3,975,722	7951.4%
<b>Total Non-Operating Resources</b>	<b>819,235</b>	<b>50,000</b>	<b>4,025,722</b>	<b>3,975,722</b>	<b>7951.4%</b>
<b>Total Resources</b>	<b>1,236,570</b>	<b>352,000</b>	<b>4,327,722</b>	<b>3,975,722</b>	<b>1129.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	593,467	252,000	252,000	-	0.0%
<b>Total Operating</b>	<b>593,467</b>	<b>252,000</b>	<b>252,000</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	294,286	63,500	4,025,722	3,962,222	6239.7%
Transfers Out	47,050	-	-	-	n/a
<b>Total Non-Operating</b>	<b>341,336</b>	<b>63,500</b>	<b>4,025,722</b>	<b>3,962,222</b>	<b>6239.7%</b>
<b>Total Requirements</b>	<b>934,803</b>	<b>315,500</b>	<b>4,277,722</b>	<b>3,962,222</b>	<b>1255.9%</b>
Net Change in Fund Balance	301,767	36,500	50,000	13,500	37.0%
Beginning Fund Balance/Reserves	1,807,941	997,080	1,081,580	84,500	8.5%
Contingency				-	n/a
Ending Fund Balance/Reserves	2,109,708	1,033,580	1,131,580	98,000	9.5%
<b>Expenditures by Major Function/Department</b>					
General Government:					
County Manager (Finance)	934,803	315,500	4,277,722	3,962,222	1255.9%
<b>Total</b>	<b>934,803</b>	<b>315,500</b>	<b>4,277,722</b>	<b>3,962,222</b>	<b>1255.9%</b>

## Park Residential Construction Tax Fund

Park Residential Construction Tax is received from a charges on new construction. The funds are dedicated for use with specific park districts to construct new park facilities. A budget is not always adopted for this fund. Typically, funds are held in a deferred revenue account until the Board approves a project. After approval funds are moved from the deferred account to the Park Residential Construction Tax Fund for expenditure.

420 - Park Residential Construction	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Other Taxes (Gas/Road/Res.Constr)	650,699	210,000	-	(210,000)	n/a
Miscellaneous	3,785	-	-	-	n/a
<b>Total Operating Resources</b>	<b>654,484</b>	<b>210,000</b>	<b>-</b>	<b>(210,000)</b>	<b>n/a</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>654,484</b>	<b>210,000</b>	<b>-</b>	<b>(210,000)</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	2,855	-	-	-	n/a
<b>Total Operating</b>	<b>2,855</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	448,608	210,000	-	(210,000)	n/a
<b>Total Non-Operating</b>	<b>448,608</b>	<b>210,000</b>	<b>-</b>	<b>(210,000)</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>451,463</b>	<b>210,000</b>	<b>-</b>	<b>(210,000)</b>	<b>n/a</b>
Net Change in Fund Balance	203,021	-	-	-	n/a
Beginning Fund Balance/Reserves	(10,705)	-	-	-	n/a
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	192,316	-	-	-	n/a
<b>Expenditures by Major Function/Department</b>					
Culture & Recreation:	451,463	210,000	-	(210,000)	n/a
Community Services (Parks)					
<b>Total</b>	<b>451,463</b>	<b>210,000</b>	<b>-</b>	<b>(210,000)</b>	<b>n/a</b>

## Regional Transportation Fund

The Regional Transportation Fund accounts for major transportation projects as provided for in NRS 373.110. Revenues are received from the levy of a County-wide \$0.04 gas tax and a dedicated Ad Valorem property tax levy of \$0.0563.

430 - Regional Transportation	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	932,661	968,375	1,028,628	60,253	6.2%
Other Taxes (Gas/Road/Res.Constr)	1,479,205	1,879,255	2,015,137	135,882	7.2%
Intergovernmental	1,291	-	-	-	n/a
Charges for Service	66,667	-	-	-	n/a
Miscellaneous	42,546	10,000	10,000	-	0.0%
<b>Total Operating Resources</b>	<b>2,522,370</b>	<b>2,857,630</b>	<b>3,053,765</b>	<b>196,135</b>	<b>6.9%</b>
<b>Non-Operating</b>					
Transfers In	1,136,729	1,200,159	1,179,125	(21,034)	-1.8%
<b>Total Non-Operating Resources</b>	<b>1,136,729</b>	<b>1,200,159</b>	<b>1,179,125</b>	<b>(21,034)</b>	<b>-1.8%</b>
<b>Total Resources</b>	<b>3,659,099</b>	<b>4,057,789</b>	<b>4,232,890</b>	<b>175,101</b>	<b>4.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	169,537	170,579	173,724	3,145	1.8%
Services & Supplies	930,545	534,710	1,308,591	773,881	144.7%
<b>Total Operating</b>	<b>1,100,082</b>	<b>705,289</b>	<b>1,482,315</b>	<b>777,026</b>	<b>110.2%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	1,810,745	4,076,640	2,500,000	(1,576,640)	-38.7%
Transfers Out	427,915	422,513	2,261,746	1,839,233	435.3%
<b>Total Non-Operating</b>	<b>2,238,660</b>	<b>4,499,153</b>	<b>4,761,746</b>	<b>262,593</b>	<b>5.8%</b>
<b>Total Requirements</b>	<b>3,338,742</b>	<b>5,204,442</b>	<b>6,244,061</b>	<b>1,039,619</b>	<b>20.0%</b>
Net Change in Fund Balance	320,356	(1,146,653)	(2,011,171)	(864,518)	75.4%
Beginning Fund Balance/Reserves	5,038,116	2,365,815	4,564,991	2,199,176	93.0%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	5,358,472	1,219,162	2,553,820	1,334,658	109.5%
<b>Expenditures by Major Function/Department</b>					
Public Works:					
Transportation	3,338,742	5,204,442	6,244,061	1,039,619	20.0%
<b>Total</b>	<b>3,338,742</b>	<b>5,204,442</b>	<b>6,244,061</b>	<b>1,039,619</b>	<b>20.0%</b>

## Capital Projects Debt Financed

440 - Capital Projects Debt Financed	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	1,559	-	-	-	n/a
<b>Total Operating Resources</b>	<b>1,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>1,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Requirements</b>					
<b>Operating</b>					
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	121,456	-	6,516,000	6,516,000	n/a
Transfers Out	19,760	-	-	-	n/a
<b>Total Non-Operating</b>	<b>141,216</b>	<b>-</b>	<b>6,516,000</b>	<b>6,516,000</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>141,216</b>	<b>-</b>	<b>6,516,000</b>	<b>6,516,000</b>	<b>n/a</b>
Net Change in Fund Balance	(139,656)	-	(6,516,000)	(6,516,000)	n/a
Beginning Fund Balance/Reserves	1,181,630	-	12,211,827	12,211,827	n/a
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	1,041,974	-	5,695,827	5,695,827	n/a
<b>Expenditures by Major Function/Department</b>					
General Government:					
County Manager (Finance)	141,216	-	6,516,000	6,516,000	n/a
<b>Total</b>	<b>141,216</b>	<b>-</b>	<b>6,516,000</b>	<b>6,516,000</b>	<b>n/a</b>

## Debt

The County Debt/Other Resources Fund accounts for specific debt obligations incurred by other funds. Each debt obligation has specific dedicated revenues. These revenues are transferred to this debt fund where debt service payments are made.

### County Debt/Other Resources Fund

541 - County Debt/Other Resources	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	2,638	-	-	-	n/a
<b>Total Operating Resources</b>	<b>2,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Transfers In	1,785,111	1,794,469	2,485,870	691,401	38.5%
<b>Total Non-Operating Resources</b>	<b>1,785,111</b>	<b>1,794,469</b>	<b>2,485,870</b>	<b>691,401</b>	<b>38.5%</b>
<b>Total Resources</b>	<b>1,787,749</b>	<b>1,794,469</b>	<b>2,485,870</b>	<b>691,401</b>	<b>38.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	900	1,400	1,500	100	7.1%
<b>Total Operating</b>	<b>900</b>	<b>1,400</b>	<b>1,500</b>	<b>100</b>	<b>7.1%</b>
<b>Non-Operating</b>					
Debt Service	2,024,777	2,021,072	2,616,763	595,691	29.5%
Transfers Out	792	-	-	-	n/a
<b>Total Non-Operating</b>	<b>2,025,569</b>	<b>2,021,072</b>	<b>2,616,763</b>	<b>595,691</b>	<b>29.5%</b>
<b>Total Requirements</b>	<b>2,026,469</b>	<b>2,022,472</b>	<b>2,618,263</b>	<b>595,791</b>	<b>29.5%</b>
Net Change in Fund Balance	(238,720)	(228,003)	(132,393)	95,610	-41.9%
Beginning Fund Balance/Reserves	1,927,000	1,441,989	1,444,050	2,061	0.1%
Contingency				-	n/a
Ending Fund Balance/Reserves	1,688,280	1,213,986	1,311,657	97,671	8.0%
<b>Expenditures by Major Function/Department</b>					
Debt Service	2,026,469	2,022,472	2,618,263	595,791	29.5%

## Redevelopment Agency

These funds account for operations and activities of the separate Redevelopment Agency. The agency was created in FY 98-99.

All DC Redevelopment Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	2,113,931	2,178,467	2,122,489	(55,978)	-2.6%
Miscellaneous	13,025	7,000	7,000	-	0.0%
<b>Total Operating Resources</b>	<b>2,126,957</b>	<b>2,185,467</b>	<b>2,129,489</b>	<b>(55,978)</b>	<b>-2.6%</b>
<b>Non-Operating</b>					
Transfers In	2,022,074	1,959,222	1,931,227	(27,995)	-1.4%
<b>Total Non-Operating Resources</b>	<b>2,022,074</b>	<b>1,959,222</b>	<b>1,931,227</b>	<b>(27,995)</b>	<b>-1.4%</b>
<b>Total Resources</b>	<b>4,149,031</b>	<b>4,144,689</b>	<b>4,060,716</b>	<b>(83,973)</b>	<b>-2.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	38,651	119,200	104,515	(14,685)	-12.3%
Services & Supplies	40,952	97,902	97,902	-	0.0%
<b>Total Operating</b>	<b>79,603</b>	<b>217,102</b>	<b>202,417</b>	<b>(14,685)</b>	<b>-6.8%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	905,041	-	-	-	n/a
Transfers Out	4,022,074	1,959,222	1,931,227	(27,995)	-1.4%
<b>Total Non-Operating</b>	<b>4,927,115</b>	<b>1,959,222</b>	<b>1,931,227</b>	<b>(27,995)</b>	<b>-1.4%</b>
<b>Total Requirements</b>	<b>5,006,718</b>	<b>2,176,324</b>	<b>2,133,644</b>	<b>(42,680)</b>	<b>-2.0%</b>
Net Change in Fund Balance	(857,687)	1,968,365	1,927,072	(41,293)	-2.1%
Beginning Fund Balance/Reserves	2,875,152	3,770,825	3,985,832	215,007	5.7%
Contingency	-	5,709	5,905	196	3.4%
Ending Fund Balance/Reserves	2,017,465	5,733,481	5,906,999	173,518	3.0%



## Redevelopment Agency Administration (Plan Area 2)

600-DC Redevel. Area 2 - Administra	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	-	128,079	124,788	(3,291)	-2.6%
<b>Total Operating Resources</b>	-	128,079	124,788	(3,291)	-2.6%
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	-	-	-	-	n/a
<b>Total Resources</b>	-	128,079	124,788	(3,291)	-2.6%
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	-	59,600	41,680	(17,920)	-30.1%
Services & Supplies	-	5,000	5,000	-	0.0%
<b>Total Operating</b>	-	64,600	46,680	(17,920)	-27.7%
<b>Non-Operating</b>					
Transfers Out	-	57,600	78,761	21,161	36.7%
<b>Total Non-Operating</b>	-	57,600	78,761	21,161	36.7%
<b>Total Requirements</b>	-	122,200	125,441	3,241	2.7%
Net Change in Fund Balance	-	5,879	(653)	(6,532)	-111.1%
Beginning Fund Balance/Reserves	-	-	5,879	5,879	n/a
Contingency	-	1,561	1,351	(210)	-13.5%
Ending Fund Balance/Reserves	-	4,318	3,875	(443)	-10.3%

## Redevelopment Agency Capital Projects (Plan Area 2)

601-DC Redevel. Area 2 - Capital Projects	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Total Operating Resources	-	-	-	-	n/a
<b>Non-Operating</b>					
Transfers In	-	57,600	78,761	21,161	36.7%
Total Non-Operating Resources	-	57,600	78,761	21,161	36.7%
<b>Total Resources</b>	-	57,600	78,761	21,161	36.7%
<b>Requirements</b>					
<b>Operating</b>					
Total Operating	-	-	-	-	n/a
<b>Non-Operating</b>					
Total Non-Operating	-	-	-	-	n/a
<b>Total Requirements</b>	-	-	-	-	n/a
Net Change in Fund Balance	-	57,600	78,761	21,161	36.7%
Beginning Fund Balance/Reserves	-	-	57,600	57,600	n/a
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	-	57,600	136,361	78,761	136.7%

## Redevelopment Agency Administration (Plan Area 1)

605-DC Redvlpmt - Administration	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	2,113,931	2,050,388	1,997,701	(52,687)	-2.6%
Miscellaneous	6,578	2,000	2,000	-	0.0%
<b>Total Operating Resources</b>	<b>2,120,509</b>	<b>2,052,388</b>	<b>1,999,701</b>	<b>(52,687)</b>	<b>-2.6%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>2,120,509</b>	<b>2,052,388</b>	<b>1,999,701</b>	<b>(52,687)</b>	<b>-2.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	38,651	59,600	62,835	3,235	5.4%
Services & Supplies	20,861	91,166	91,166	-	0.0%
<b>Total Operating</b>	<b>59,512</b>	<b>150,766</b>	<b>154,001</b>	<b>3,235</b>	<b>2.1%</b>
<b>Non-Operating</b>					
Transfers Out	2,022,074	1,901,622	1,852,466	(49,156)	-2.6%
<b>Total Non-Operating</b>	<b>2,022,074</b>	<b>1,901,622</b>	<b>1,852,466</b>	<b>(49,156)</b>	<b>-2.6%</b>
<b>Total Requirements</b>	<b>2,081,586</b>	<b>2,052,388</b>	<b>2,006,467</b>	<b>(45,921)</b>	<b>-2.2%</b>
Net Change in Fund Balance	38,923	-	(6,766)	(6,766)	n/a
Beginning Fund Balance/Reserves	241,300	24,102	24,102	-	0.0%
Contingency	-	4,148	4,554	406	9.8%
Ending Fund Balance/Reserves	280,223	19,954	12,782	(7,172)	-35.9%

## Redevelopment Agency Capital Projects (Plan Area 1)

606-DC Redvlpmt - Capital Projects	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	6,447	5,000	5,000	-	0.0%
<b>Total Operating Resources</b>	<b>6,447</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating</b>					
Transfers In	2,022,074	1,901,622	1,852,466	(49,156)	-2.6%
<b>Total Non-Operating Resources</b>	<b>2,022,074</b>	<b>1,901,622</b>	<b>1,852,466</b>	<b>(49,156)</b>	<b>-2.6%</b>
<b>Total Resources</b>	<b>2,028,521</b>	<b>1,906,622</b>	<b>1,857,466</b>	<b>(49,156)</b>	<b>-2.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Services & Supplies	20,091	1,736	1,736	-	0.0%
<b>Total Operating</b>	<b>20,091</b>	<b>1,736</b>	<b>1,736</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	905,041	-	-	-	n/a
Transfers Out	2,000,000	-	-	-	n/a
<b>Total Non-Operating</b>	<b>2,905,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>2,925,132</b>	<b>1,736</b>	<b>1,736</b>	<b>-</b>	<b>0.0%</b>
Net Change in Fund Balance	(896,610)	1,904,886	1,855,730	(49,156)	-2.6%
Beginning Fund Balance/Reserves	2,633,852	3,746,723	3,898,251	151,528	4.0%
Contingency				-	n/a
Ending Fund Balance/Reserves	1,737,242	5,651,609	5,753,981	102,372	1.8%

## Town Funds

### Gardnerville, Genoa & Minden

These funds account for the operations of the three unincorporated towns in Douglas County. The funds include special revenue, enterprise, and capital project funds, according to their specific uses.

All Town Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	2,088,674	2,051,649	2,155,433	103,784	5.1%
State Consolidated Taxes	639,099	633,054	659,563	26,509	4.2%
Gaming	114,899	76,800	96,600	19,800	25.8%
Intergovernmental	583,728	100,971	633,939	532,968	527.8%
Charges for Service	3,786,093	4,009,700	4,111,070	101,370	2.5%
Miscellaneous	554,364	438,974	422,320	(16,654)	-3.8%
<b>Total Operating Resources</b>	<b>7,766,857</b>	<b>7,311,148</b>	<b>8,078,925</b>	<b>767,777</b>	<b>10.5%</b>
<b>Non-Operating</b>					
Transfers In	1,030,146	-	55,250	55,250	n/a
Capital Asset Disposal	306,410	-	-	-	n/a
Other Financing Sources	7,220	-	-	-	n/a
Depreciation/Amortization-AddBack	-	1,160,000	1,160,000	-	0.0%
<b>Total Non-Operating Resources</b>	<b>1,343,776</b>	<b>1,160,000</b>	<b>1,215,250</b>	<b>55,250</b>	<b>4.8%</b>
<b>Total Resources</b>	<b>9,110,633</b>	<b>8,471,148</b>	<b>9,294,175</b>	<b>823,027</b>	<b>9.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	2,360,120	2,745,008	2,745,284	276	0.0%
Services & Supplies	3,503,863	3,837,385	3,827,857	(9,528)	-0.2%
<b>Total Operating</b>	<b>5,863,983</b>	<b>6,582,393</b>	<b>6,573,141</b>	<b>(9,252)</b>	<b>-0.1%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	889,526	3,143,206	1,455,850	(1,687,356)	-53.7%
Debt Service	-	-	55,250	55,250	n/a
Transfers Out	1,030,146	-	55,250	55,250	n/a
Depreciation	749,367	1,210,000	1,215,000	5,000	0.4%
<b>Total Non-Operating</b>	<b>2,669,039</b>	<b>4,353,206</b>	<b>2,781,350</b>	<b>(1,571,856)</b>	<b>-36.1%</b>
<b>Total Requirements</b>	<b>8,533,022</b>	<b>10,935,599</b>	<b>9,354,491</b>	<b>(1,581,108)</b>	<b>-14.5%</b>
Net Change in Fund Balance	577,611	(2,464,451)	(60,316)	2,404,135	-97.6%
Beginning Fund Balance/Reserves	10,170,164	6,817,746	4,455,889	(2,361,857)	-34.6%
Contingency	-	92,064	92,156	92	0.1%
Ending Fund Balance/Reserves	10,747,775	4,261,231	4,303,417	42,186	1.0%

## Town of Gardnerville

As a separate district, the Town of Gardnerville maintains four separate funds: General Administration, Health and Sanitation, Debt Service, and Ad Valorem Capital. Major revenues are derived from Ad Valorem property tax, state taxes, gaming license fees, and user fees. The FY 17-18 property tax rate is \$0.6677.

All Gardnerville Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	1,100,829	1,080,959	1,145,091	64,132	5.9%
State Consolidated Taxes	270,381	276,717	278,108	1,391	0.5%
Gaming	27,937	26,000	26,000	-	0.0%
Intergovernmental	494,427	46,001	586,709	540,708	1175.4%
Charges for Service	1,077,557	985,000	1,040,000	55,000	5.6%
Miscellaneous	19,321	25,244	-	(25,244)	n/a
<b>Total Operating Resources</b>	<b>2,990,451</b>	<b>2,439,921</b>	<b>3,075,908</b>	<b>635,987</b>	<b>26.1%</b>
<b>Non-Operating</b>					
Transfers In	-	-	55,250	55,250	n/a
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>55,250</b>	<b>55,250</b>	<b>n/a</b>
<b>Total Resources</b>	<b>2,990,451</b>	<b>2,439,921</b>	<b>3,131,158</b>	<b>691,237</b>	<b>28.3%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,109,494	1,111,217	1,059,032	(52,185)	-4.7%
Services & Supplies	906,369	1,202,744	1,203,431	687	0.1%
<b>Total Operating</b>	<b>2,015,862</b>	<b>2,313,961</b>	<b>2,262,463</b>	<b>(51,498)</b>	<b>-2.2%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	820,509	519,706	949,350	429,644	82.7%
Debt Service	-	-	55,250	55,250	n/a
Transfers Out	-	-	55,250	55,250	n/a
Depreciation	53,054	50,000	55,000	5,000	10.0%
<b>Total Non-Operating</b>	<b>873,563</b>	<b>569,706</b>	<b>1,114,850</b>	<b>545,144</b>	<b>95.7%</b>
<b>Total Requirements</b>	<b>2,889,425</b>	<b>2,883,667</b>	<b>3,377,313</b>	<b>493,646</b>	<b>17.1%</b>
Net Change in Fund Balance	101,026	(443,746)	(246,155)	197,591	-44.5%
Beginning Fund Balance/Reserves	1,366,925	1,001,171	755,789	(245,382)	-24.5%
Contingency	-	39,636	38,899	(737)	-1.9%
Ending Fund Balance/Reserves	1,467,951	517,789	470,735	(47,054)	-9.1%

## Gardnerville General Administration Fund

610 - Gardnerville Administration	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	1,100,829	1,080,959	1,145,091	64,132	5.9%
State Consolidated Taxes	270,381	276,717	278,108	1,391	0.5%
Gaming	27,937	26,000	26,000	-	0.0%
Intergovernmental	448,525	1	539,350	539,349	53934900.0%
Charges for Service	5,099	5,000	5,000	-	0.0%
Miscellaneous	11,252	25,244	-	(25,244)	n/a
<b>Total Operating Resources</b>	<b>1,864,023</b>	<b>1,413,921</b>	<b>1,993,549</b>	<b>579,628</b>	<b>41.0%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>1,864,023</b>	<b>1,413,921</b>	<b>1,993,549</b>	<b>579,628</b>	<b>41.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	622,822	651,513	603,551	(47,962)	-7.4%
Services & Supplies	427,253	706,350	659,537	(46,813)	-6.6%
<b>Total Operating</b>	<b>1,050,076</b>	<b>1,357,863</b>	<b>1,263,088</b>	<b>(94,775)</b>	<b>-7.0%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	705,297	474,706	726,350	251,644	53.0%
Transfers Out	-	-	55,250	55,250	n/a
<b>Total Non-Operating</b>	<b>705,297</b>	<b>474,706</b>	<b>781,600</b>	<b>306,894</b>	<b>64.6%</b>
<b>Total Requirements</b>	<b>1,755,373</b>	<b>1,832,569</b>	<b>2,044,688</b>	<b>212,119</b>	<b>11.6%</b>
Net Change in Fund Balance	108,650	(418,648)	(51,139)	367,509	-87.8%
Beginning Fund Balance/Reserves	505,036	567,942	197,658	(370,284)	-65.2%
Contingency	-	39,636	38,899	(737)	-1.9%
Ending Fund Balance/Reserves	613,686	109,658	107,620	(2,038)	-1.9%



## Gardnerville Health and Sanitation Fund

611 - Gardnerville Health & Sanitati	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	1,072,458	980,000	1,035,000	55,000	5.6%
Miscellaneous	6,965	-	-	-	n/a
<b>Total Operating Resources</b>	<b>1,079,423</b>	<b>980,000</b>	<b>1,035,000</b>	<b>55,000</b>	<b>5.6%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>1,079,423</b>	<b>980,000</b>	<b>1,035,000</b>	<b>55,000</b>	<b>5.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	486,671	459,704	455,481	(4,223)	-0.9%
Services & Supplies	479,115	496,394	543,894	47,500	9.6%
<b>Total Operating</b>	<b>965,786</b>	<b>956,098</b>	<b>999,375</b>	<b>43,277</b>	<b>4.5%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	-	150,000	150,000	n/a
Depreciation	53,054	50,000	55,000	5,000	10.0%
<b>Total Non-Operating</b>	<b>53,054</b>	<b>50,000</b>	<b>205,000</b>	<b>155,000</b>	<b>310.0%</b>
<b>Total Requirements</b>	<b>1,018,840</b>	<b>1,006,098</b>	<b>1,204,375</b>	<b>198,277</b>	<b>19.7%</b>
Net Change in Fund Balance	60,583	(26,098)	(169,375)	(143,277)	549.0%
Beginning Fund Balance/Reserves	709,165	361,085	484,987	123,902	34.3%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	769,748	334,987	315,612	(19,375)	-5.8%

## Gardnerville Debt Service Fund

613 - Gardnerville Debt	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
<b>Total Operating Resources</b>	-	-	-	-	n/a
<b>Non-Operating</b>					
Transfers In	-	-	55,250	55,250	n/a
<b>Total Non-Operating Resources</b>	-	-	55,250	55,250	n/a
<b>Total Resources</b>	-	-	55,250	55,250	n/a
<b>Requirements</b>					
<b>Operating</b>					
<b>Total Operating</b>	-	-	-	-	n/a
<b>Non-Operating</b>					
Debt Service	-	-	55,250	55,250	n/a
<b>Total Non-Operating</b>	-	-	55,250	55,250	n/a
<b>Total Requirements</b>	-	-	55,250	55,250	n/a
Net Change in Fund Balance	-	-	-	-	n/a
Beginning Fund Balance/Reserves				-	n/a
Contingency				-	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a

## Gardnerville Ad Valorem Capital Projects Fund

614 - G'Ville Ad Val Capital Projects	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Intergovernmental	45,901	46,000	47,359	1,359	3.0%
Miscellaneous	1,104	-	-	-	n/a
<b>Total Operating Resources</b>	<b>47,005</b>	<b>46,000</b>	<b>47,359</b>	<b>1,359</b>	<b>3.0%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>47,005</b>	<b>46,000</b>	<b>47,359</b>	<b>1,359</b>	<b>3.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	115,212	45,000	73,000	28,000	62.2%
<b>Total Non-Operating</b>	<b>115,212</b>	<b>45,000</b>	<b>73,000</b>	<b>28,000</b>	<b>62.2%</b>
<b>Total Requirements</b>	<b>115,212</b>	<b>45,000</b>	<b>73,000</b>	<b>28,000</b>	<b>62.2%</b>
Net Change in Fund Balance	(68,208)	1,000	(25,641)	(26,641)	-2664.1%
Beginning Fund Balance/Reserves	152,724	72,144	73,144	1,000	1.4%
Contingency				-	n/a
Ending Fund Balance/Reserves	84,516	73,144	47,503	(25,641)	-35.1%

## Town of Genoa

As a separate district, the Town of Genoa maintains three separate funds: General Administration, Construction Reserve and Ad Valorem Capital. Major revenues are derived from Ad Valorem property tax, state taxes, gaming license fees, service charges, and revenue generated from the annual Candy Dance event. The FY 17-18 property tax rate is \$0.5856.

All Genoa Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	41,785	42,325	43,380	1,055	2.5%
State Consolidated Taxes	11,079	11,337	11,460	123	1.1%
Gaming	540	800	600	(200)	-25.0%
Intergovernmental	1,630	11,800	1,682	(10,118)	-85.7%
Charges for Service	13,246	16,000	14,000	(2,000)	-12.5%
Miscellaneous	417,124	380,730	389,320	8,590	2.3%
<b>Total Operating Resources</b>	<b>485,404</b>	<b>462,992</b>	<b>460,442</b>	<b>(2,550)</b>	<b>-0.6%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>485,404</b>	<b>462,992</b>	<b>460,442</b>	<b>(2,550)</b>	<b>-0.6%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	143,037	144,206	148,582	4,376	3.0%
Services & Supplies	314,991	307,070	310,490	3,420	1.1%
<b>Total Operating</b>	<b>458,028</b>	<b>451,276</b>	<b>459,072</b>	<b>7,796</b>	<b>1.7%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	17,500	16,500	(1,000)	-5.7%
<b>Total Non-Operating</b>	<b>-</b>	<b>17,500</b>	<b>16,500</b>	<b>(1,000)</b>	<b>-5.7%</b>
<b>Total Requirements</b>	<b>458,028</b>	<b>468,776</b>	<b>475,572</b>	<b>6,796</b>	<b>1.4%</b>
Net Change in Fund Balance	27,376	(5,784)	(15,130)	(9,346)	161.6%
Beginning Fund Balance/Reserves	144,051	108,280	130,324	22,044	20.4%
Contingency	-	12,636	11,477	(1,159)	-9.2%
Ending Fund Balance/Reserves	171,427	89,860	103,717	13,857	15.4%

## Genoa General Administration Fund

620-Genoa Administration	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	41,785	42,325	43,380	1,055	2.5%
State Consolidated Taxes	11,079	11,337	11,460	123	1.1%
Gaming	540	800	600	(200)	-25.0%
Charges for Service	13,246	16,000	14,000	(2,000)	-12.5%
Miscellaneous	416,696	380,530	389,120	8,590	2.3%
<b>Total Operating Resources</b>	<b>483,346</b>	<b>450,992</b>	<b>458,560</b>	<b>7,568</b>	<b>1.7%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>483,346</b>	<b>450,992</b>	<b>458,560</b>	<b>7,568</b>	<b>1.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	143,037	144,206	148,582	4,376	3.0%
Services & Supplies	314,991	307,070	310,490	3,420	1.1%
<b>Total Operating</b>	<b>458,028</b>	<b>451,276</b>	<b>459,072</b>	<b>7,796</b>	<b>1.7%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>458,028</b>	<b>451,276</b>	<b>459,072</b>	<b>7,796</b>	<b>1.7%</b>
Net Change in Fund Balance	25,318	(284)	(512)	(228)	80.3%
Beginning Fund Balance/Reserves	87,877	50,376	50,092	(284)	-0.6%
Contingency	-	12,636	11,477	(1,159)	-9.2%
Ending Fund Balance/Reserves	113,195	37,456	38,103	647	1.7%

## Genoa Ad Valorem Capital Projects Fund

622-Genoa Ad Val Capital Projects	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Intergovernmental	1,630	11,800	1,682	(10,118)	-85.7%
Miscellaneous	104	-	-	-	n/a
<b>Total Operating Resources</b>	<b>1,735</b>	<b>11,800</b>	<b>1,682</b>	<b>(10,118)</b>	<b>-85.7%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>1,735</b>	<b>11,800</b>	<b>1,682</b>	<b>(10,118)</b>	<b>-85.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	17,500	16,500	(1,000)	-5.7%
<b>Total Non-Operating</b>	<b>-</b>	<b>17,500</b>	<b>16,500</b>	<b>(1,000)</b>	<b>-5.7%</b>
<b>Total Requirements</b>	<b>-</b>	<b>17,500</b>	<b>16,500</b>	<b>(1,000)</b>	<b>-5.7%</b>
Net Change in Fund Balance	1,735	(5,700)	(14,818)	(9,118)	160.0%
Beginning Fund Balance/Reserves	11,434	13,064	34,968	21,904	167.7%
Contingency				-	n/a
Ending Fund Balance/Reserves	13,169	7,364	20,150	12,786	173.6%

## Genoa Construction Reserve Fund

624-Genoa Construction Reserve	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Miscellaneous	324	200	200	-	0.0%
<b>Total Operating Resources</b>	<b>324</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0.0%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>324</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0.0%</b>
<b>Requirements</b>					
<b>Operating</b>					
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Net Change in Fund Balance	324	200	200	-	0.0%
Beginning Fund Balance/Reserves	44,740	44,840	45,264	424	0.9%
Contingency				-	n/a
Ending Fund Balance/Reserves	45,064	45,040	45,464	424	0.9%



## Town of Minden

As a separate district, the town of Minden maintains five separate funds: General Administration, Health and Sanitation, Water, Capital Equipment/Construction Reserve and Ad Valorem Capital. Major revenues are derived from Ad Valorem, state taxes, gaming license fees, and user fees. The FY 17-18 property tax rate is \$0.6677.

All Minden Funds	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	946,060	928,365	966,962	38,597	4.2%
State Consolidated Taxes	357,639	345,000	369,995	24,995	7.2%
Gaming	86,423	50,000	70,000	20,000	40.0%
Intergovernmental	87,671	43,170	45,548	2,378	5.5%
Charges for Service	2,695,290	3,008,700	3,057,070	48,370	1.6%
Miscellaneous	117,919	33,000	33,000	-	0.0%
<b>Total Operating Resources</b>	<b>4,291,002</b>	<b>4,408,235</b>	<b>4,542,575</b>	<b>134,340</b>	<b>3.0%</b>
<b>Non-Operating</b>					
Transfers In	1,030,146	-	-	-	n/a
Capital Asset Disposal	306,410	-	-	-	n/a
Other Financing Sources	7,220	-	-	-	n/a
Depreciation	-	1,160,000	1,160,000	-	0.0%
<b>Total Non-Operating Resources</b>	<b>1,343,776</b>	<b>1,160,000</b>	<b>1,160,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>5,634,778</b>	<b>5,568,235</b>	<b>5,702,575</b>	<b>134,340</b>	<b>2.4%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	1,107,590	1,489,585	1,537,670	48,085	3.2%
Services & Supplies	2,282,503	2,327,571	2,313,936	(13,635)	-0.6%
<b>Total Operating</b>	<b>3,390,093</b>	<b>3,817,156</b>	<b>3,851,606</b>	<b>34,450</b>	<b>0.9%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	69,017	2,606,000	490,000	(2,116,000)	-81.2%
Transfers Out	1,030,146	-	-	-	n/a
Depreciation	696,314	1,160,000	1,160,000	-	0.0%
<b>Total Non-Operating</b>	<b>1,795,477</b>	<b>3,766,000</b>	<b>1,650,000</b>	<b>(2,116,000)</b>	<b>-56.2%</b>
<b>Total Requirements</b>	<b>5,185,569</b>	<b>7,583,156</b>	<b>5,501,606</b>	<b>(2,081,550)</b>	<b>-27.4%</b>
Net Change in Fund Balance	449,209	(2,014,921)	200,969	2,215,890	-110.0%
Beginning Fund Balance/Reserves	8,659,188	5,708,295	3,569,776	(2,138,519)	-37.5%
Contingency	-	39,792	41,780	1,988	5.0%
Ending Fund Balance/Reserves	9,108,397	3,653,582	3,728,965	75,383	2.1%

## Minden General Administration Fund

630 - Minden Administration	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Property Taxes	946,060	928,365	966,962	38,597	4.2%
State Consolidated Taxes	357,639	345,000	369,995	24,995	7.2%
Gaming	86,423	50,000	70,000	20,000	40.0%
Miscellaneous	46,848	33,000	33,000	-	0.0%
<b>Total Operating Resources</b>	<b>1,436,970</b>	<b>1,356,365</b>	<b>1,439,957</b>	<b>83,592</b>	<b>6.2%</b>
<b>Non-Operating</b>					
Transfers In	200,000	-	-	-	n/a
Other Financing Sources	7,220	-	-	-	n/a
<b>Total Non-Operating Resources</b>	<b>207,220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>1,644,190</b>	<b>1,356,365</b>	<b>1,439,957</b>	<b>83,592</b>	<b>6.2%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	460,429	517,465	587,656	70,191	13.6%
Services & Supplies	1,045,887	808,934	805,020	(3,914)	-0.5%
<b>Total Operating</b>	<b>1,506,316</b>	<b>1,326,399</b>	<b>1,392,676</b>	<b>66,277</b>	<b>5.0%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Requirements</b>	<b>1,506,316</b>	<b>1,326,399</b>	<b>1,392,676</b>	<b>66,277</b>	<b>5.0%</b>
Net Change in Fund Balance	137,874	29,966	47,281	17,315	57.8%
Beginning Fund Balance/Reserves	655,966	119,917	110,091	(9,826)	-8.2%
Contingency	-	39,792	41,780	1,988	5.0%
Ending Fund Balance/Reserves	793,840	110,091	115,592	5,501	5.0%

## Minden Trash Fund

635 - Minden Trash	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	647,767	628,000	711,000	83,000	13.2%
Miscellaneous	6,080	-	-	-	n/a
<b>Total Operating Resources</b>	<b>653,848</b>	<b>628,000</b>	<b>711,000</b>	<b>83,000</b>	<b>13.2%</b>
<b>Non-Operating</b>					
Depreciation/Amortization-AddBack	-	60,000	60,000	-	0.0%
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>653,848</b>	<b>688,000</b>	<b>771,000</b>	<b>83,000</b>	<b>12.1%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	117,869	327,938	318,427	(9,511)	-2.9%
Services & Supplies	280,610	282,250	300,450	18,200	6.4%
<b>Total Operating</b>	<b>398,479</b>	<b>610,188</b>	<b>618,877</b>	<b>8,689</b>	<b>1.4%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	500,000	-	(500,000)	n/a
Depreciation	13,112	60,000	60,000	-	0.0%
<b>Total Non-Operating</b>	<b>13,112</b>	<b>560,000</b>	<b>60,000</b>	<b>(500,000)</b>	<b>-89.3%</b>
<b>Total Requirements</b>	<b>411,592</b>	<b>1,170,188</b>	<b>678,877</b>	<b>(491,311)</b>	<b>-42.0%</b>
Net Change in Fund Balance	242,256	(482,188)	92,123	574,311	-119.1%
Beginning Fund Balance/Reserves	649,460	655,906	326,244	(329,662)	-50.3%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	891,716	173,718	418,367	244,649	140.8%

## Minden Ad Val Capital Projects Fund

631 - Minden Ad Val Capital Projects	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Intergovernmental	44,145	43,170	45,548	2,378	5.5%
Miscellaneous	807	-	-	-	n/a
<b>Total Operating Resources</b>	<b>44,953</b>	<b>43,170</b>	<b>45,548</b>	<b>2,378</b>	<b>5.5%</b>
<b>Non-Operating</b>					
<b>Total Non-Operating Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total Resources</b>	<b>44,953</b>	<b>43,170</b>	<b>45,548</b>	<b>2,378</b>	<b>5.5%</b>
<b>Requirements</b>					
<b>Operating</b>					
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	105,000	40,000	(65,000)	-61.9%
<b>Total Non-Operating</b>	<b>-</b>	<b>105,000</b>	<b>40,000</b>	<b>(65,000)</b>	<b>-61.9%</b>
<b>Total Requirements</b>	<b>-</b>	<b>105,000</b>	<b>40,000</b>	<b>(65,000)</b>	<b>-61.9%</b>
Net Change in Fund Balance	44,953	(61,830)	5,548	67,378	-109.0%
Beginning Fund Balance/Reserves	72,514	111,015	49,185	(61,830)	-55.7%
Contingency				-	n/a
Ending Fund Balance/Reserves	117,467	49,185	54,733	5,548	11.3%

## Minden Wholesale Water Utility Fund

639 - Minden Wholesale Water Utility	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	1,044,902	1,455,700	1,284,070	(171,630)	-11.8%
Miscellaneous	12,707	-	-	-	n/a
<b>Total Operating Resources</b>	<b>1,057,609</b>	<b>1,455,700</b>	<b>1,284,070</b>	<b>(171,630)</b>	<b>-11.8%</b>
<b>Non-Operating</b>					
Transfers In	830,146	-	-	-	n/a
Depreciation/Amortization-AddBack	-	750,000	750,000	-	0.0%
<b>Total Non-Operating Resources</b>	<b>830,146</b>	<b>750,000</b>	<b>750,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>1,887,755</b>	<b>2,205,700</b>	<b>2,034,070</b>	<b>(171,630)</b>	<b>-7.8%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	337,327	357,851	346,569	(11,282)	-3.2%
Services & Supplies	598,608	638,187	579,666	(58,521)	-9.2%
<b>Total Operating</b>	<b>935,935</b>	<b>996,038</b>	<b>926,235</b>	<b>(69,803)</b>	<b>-7.0%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	886,000	-	(886,000)	n/a
Depreciation	423,983	750,000	750,000	-	0.0%
<b>Total Non-Operating</b>	<b>423,983</b>	<b>1,636,000</b>	<b>750,000</b>	<b>(886,000)</b>	<b>-54.2%</b>
<b>Total Requirements</b>	<b>1,359,918</b>	<b>2,632,038</b>	<b>1,676,235</b>	<b>(955,803)</b>	<b>-36.3%</b>
Net Change in Fund Balance	527,837	(426,338)	357,835	784,173	-183.9%
Beginning Fund Balance/Reserves	926,431	1,255,818	769,895	(485,923)	-38.7%
Contingency	-	-	-	-	n/a
Ending Fund Balance/Reserves	1,454,268	829,480	1,127,730	298,250	36.0%

## Minden Water Fund

640 - Minden Water	2015-16 Actual	2016-17 Adopted	2017-18 Adopted	\$ Chg	% Chg
<b>Resources</b>					
<b>Operating</b>					
Charges for Service	1,002,621	925,000	1,062,000	137,000	14.8%
Miscellaneous	39,195	-	-	-	n/a
<b>Total Operating Resources</b>	<b>1,041,816</b>	<b>925,000</b>	<b>1,062,000</b>	<b>137,000</b>	<b>14.8%</b>
<b>Non-Operating</b>					
Capital Asset Disposal	306,410	-	-	-	n/a
Depreciation/Amortization-AddBack	-	350,000	350,000	-	0.0%
<b>Total Non-Operating Resources</b>	<b>306,410</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Resources</b>	<b>1,348,226</b>	<b>1,275,000</b>	<b>1,412,000</b>	<b>137,000</b>	<b>10.7%</b>
<b>Requirements</b>					
<b>Operating</b>					
Personnel Services	191,964	286,331	285,018	(1,313)	-0.5%
Services & Supplies	357,398	568,200	538,800	(29,400)	-5.2%
<b>Total Operating</b>	<b>549,362</b>	<b>854,531</b>	<b>823,818</b>	<b>(30,713)</b>	<b>-3.6%</b>
<b>Non-Operating</b>					
Capital Outlay/Projects	-	615,000	450,000	(165,000)	-26.8%
Transfers Out	830,146	-	-	-	n/a
Depreciation	259,219	350,000	350,000	-	0.0%
<b>Total Non-Operating</b>	<b>1,089,365</b>	<b>965,000</b>	<b>800,000</b>	<b>(165,000)</b>	<b>-17.1%</b>
<b>Total Requirements</b>	<b>1,638,727</b>	<b>1,819,531</b>	<b>1,623,818</b>	<b>(195,713)</b>	<b>-10.8%</b>
Net Change in Fund Balance	(290,501)	(544,531)	(211,818)	332,713	-61.1%
Beginning Fund Balance/Reserves	4,847,066	2,400,888	1,856,358	(544,530)	-22.7%
Contingency				-	n/a
Ending Fund Balance/Reserves	4,556,565	1,856,357	1,644,540	(211,817)	-11.4%

# Appendix

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



## Major Revenue Categories

### Property Taxes

Property taxes are levied against the assessed valuation of property within the County. Assessed Valuation is estimated at \$2,894,489,426 for FY 2017-18. Douglas County has numerous entities that receive property tax revenue based on assessed valuation and the established rate for the specific fund. A schedule of property tax rates for all entities within Douglas County is included in this section. FY 2017-18 property tax revenue for Douglas County, Douglas County Redevelopment Agency, and the Towns is estimated at \$31,729,094.

### Room Taxes

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

### Transient Lodging License Tax

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

### State Consolidated Taxes

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

### Other Taxes

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

### Licenses and Permits

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

### Gaming

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

### Intergovernmental

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

**Charges for Service**

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

**Fines and Forfeitures**

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

**Miscellaneous**

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

**Transfers In**

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

**Other Financing Sources**

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

## Major Expenditure Categories

### Operating

#### Personnel Services

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

#### Services and Supplies

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

#### Capital Outlay

This category includes all equipment having a unit cost of more than \$10,000 and an estimated life of more than one year. Section VI: Capital Budget of this document provides information on the County's capital budget, including a listing of capital projects planned for FY 16-17. More detailed information about capital budgets and capital project planning is included in the County's 5-Year Capital Improvement Program document that is typically updated annually.

#### Other

This category includes some grant expenditures and depreciation expenses. Depreciation has the effect of artificially inflating the budget as it does not represent an outlay of cash, rather simply a decrease in value of an asset. A small amount of cash is set aside for depreciation as a condition of certain grants.

## Non-Operating

### Capital Projects

Capital projects are large-scale improvements to the County's infrastructure, including utilities, transportation systems, parks, and buildings.

### Debt Service

Repayment of funds borrowed to finance capital improvement projects is included in this category. Debt service includes principal and interest payments. Section VII: Debt Service provides additional information on the County's debt repayment schedule for all outstanding debt, including bonds, notes, and leases.

### Distribution to Other Districts

Similar to the Transfers Out expenditure listed below, Distribution to Other Districts is used as a distribution of revenue within the same town or district.

### Transfers Out

Transfers of revenue from one fund to another are made for a specific purchase or activity. The transfer out from a fund is shown as an expenditure. Information on County transfers is included in the Appendix.

### Contingency

County funds that are operating in nature (focus on services and have mostly unrestricted revenues) are required by policy to budget a contingency between 1.5% and 3% of operating revenues. The contingency is budgeted for unforeseen events that may occur during the year. A discussion of contingencies and other reserves is included in the Appendix.

### Depreciation

Depreciation has the effect of artificially inflating the budget as it does not represent an outlay of cash, rather simply the decrease in value of an asset. A small amount of cash is set aside for depreciation as a condition of certain grants.

## Budget Augments

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

### Purchase Order Carryovers

At the end of each fiscal year, the Finance Division reviews outstanding (open) purchase orders with the departments and determines whether the purchase orders should be carried forward into the next fiscal year, for example, if the goods or services have not been received by fiscal year end. When a purchase order is "carried forward," a department's appropriation increases in the new fiscal year by the amount of the purchase order. Purchase order carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. These funds are encumbered and reserves for encumbrances are noted in the audit.

### Administrative Carryovers

At the end of each fiscal year, the Finance Division requests that each department review their budgets for items or programs for which expenditure is still outstanding. This may include a project that has been initiated, but not completed, or an item ordered, but not received. Administrative carryover requests are reviewed to determine the merit of the request and to ensure funding is available. All administrative carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. The approved carryover request increases the department's budget appropriation in the new fiscal year. Funding comes from the adjusted opening fund balance (e.g. prior year savings & over budget revenue).

### County Commission Action

Throughout the year, the County Commission considers departmental requests for additional appropriations to fund activities not included in the adopted budget. When requests are approved, the department's appropriations are increased. Funds may be transferred from contingency accounts or from appropriated reserves. If the action uses new or increased revenues, a formal augmentation must take place.

### Augmentation Process

If anticipated resources actually available during a budget period exceed those estimated, a local government may augment a budget as follows:

- a. If the augmentation is for appropriations of a fund to which Ad Valorem taxes are allocated as a source of revenue, the governing body shall, by majority vote of all members of the governing body, adopt a resolution reciting the appropriations to be augmented, and the nature of the unanticipated resources intended to be used for the augmentation. Before the adoption of the resolution, the governing body shall publish notice of its intention to act thereon in a newspaper of general circulation in the County for at least one publication. No vote may be taken upon the resolution until 3 days after the publication of the notice.
- a. If the augmentation is for any other fund, the governing body shall adopt, by majority vote of all members of the governing body, a resolution providing therefore at a regular meeting of the body.

A budget augmentation becomes effective upon delivery, to the State Department of Taxation, an executed copy of the resolution providing for the augmentation. The Amended Budget, as shown in the County's financial audit,

reflects all changes in budgeted revenues and appropriations. The County's budget is generally augmented three times during the fiscal year (October, February and June). The augmentation in October primarily covers purchase orders and projects carried over from the prior fiscal year. The February augmentation makes adjustments in opening fund balances or other areas as provided for in the final audit. The June augmentation incorporates changes to the budget that have been approved during the year.

## Budget Transfers

*A transfer is the movement of appropriations from one line item to another. There are two separate types of transfers: Adopted (interfund) and budget (intrafund).*

### Interfund Transfers

- a. **Adopted Transfers** - Adopted transfers are planned budget transfers from one fund to another (interfund). Necessary transfers are determined during budget development and are part of the adopted budget. Transfers-In are shown as current revenue while Transfers-Out are shown as a non-operating expenditure within specific funds. Transfers-In must always equal Transfers-Out. Transfers artificially inflate the size of the County's budget because they do not represent new revenue, but simply the transfer of budget from one fund to another.
- a. **Non-Adopted Transfer** -Approval from the County Commission is required for all interfund transfers that are deemed necessary during the fiscal year. These would be included as part of the budget augmentation process. FY 16-17 adopted transfers are shown on the following page.

Budget transfers are transfers of budget appropriations within the same fund and the same department or division. They do not change the fund's total budget or department's total budget. Budget transfers are needed because changes to planned operations or activities occur throughout the year. Budget transfers can occur when necessary and do not require formal approval by the County Commissioners.



FY 2017-18 Transfers			
FROM	TO	PURPOSE	TOTAL
<b>County Funds:</b>			
General Fund			
Room Tax Fund		To support operations/cover revenue shortfall	935,655
Room Tax Fund		Health Inspector	2,000
Road Operating		To cover revenue shortfall	214,343
China Spring Fund		To cover property tax revenue shortfall	12,926
Erosion Control		Warrior Way maintenance	5,000
Senior Services Fund		Transportation services	433,052
Senior Services Fund		Cost Allocation (non-grant reimbursed)	83,724
Lake Tahoe Water Utility		To cover rate shortfall for Cave Rock	98,984
Lake Tahoe Water Utility		To cover rate shortfall for Skyland	13,516
Co. Construction		To fund Radio User Fees Reserves	50,000
Regional Transportation		To improve road infrastructure	1,136,729
			<b>\$ 2,985,929</b>
Airport			
County Debt/Other Fund		Revenue Bonds Debt Service	<b>\$ 77,739</b>
Social Services			
Room Tax Fund		Payment for grounds maintenance	<b>\$ 3,500</b>
Road Operating			
County Debt/Other Fund		2014 Capital Lease	<b>\$ 49,979</b>
Room Tax			
General Fund		Economic Vitality	75,000
Senior Services		Utility Operator Fees	287,434
County Debt/Other Fund		Kahle Park bonds Phase II 1998 Debt Service	80,000
			<b>442,434</b>
Tahoe-Douglas Trans. Dist.			
County Debt/Other Fund		Transportation Bonds 2012 Debt Service	287,218
Senior Services		Tahoe Transportation Grant	30,000
			<b>317,218</b>
Regional Water Fund			
Carson Valley Water Utility Fund		2010 A&B Bonds Debt Service	<b>\$ 125,000</b>
Ad Val Capital Projects			
County Debt/Other Fund		2013 Community Center Debt Service	<b>\$ 1,042,500</b>
Regional Trans. Fund			
County Debt/Other Fund		Highway revenue bond Debt Service	227,915
Road Operating		To support operations	200,000
			<b>\$ 427,915</b>
<b>Total County Funds</b>			<b>\$ 3,500</b>
<b>Redevelopment Agency Funds:</b>			
Administration Fund			
Capital Projects Fund		Future capital projects	<b>\$ 1,804,876</b>
<b>Total Redevelopment Agency Funds</b>			<b>\$ 1,804,876</b>
<b>Town Funds:</b>			
Minden Capital Equip/Const			
Town of Minden General Fund		Road Rehab Project	<b>\$ 200,000</b>
<b>Total Town Funds</b>			<b>\$ 200,000</b>
<b>Total All Funds</b>			<b>\$ 2,008,376</b>

## Fund Balances, Reserves, & Contingencies

*This section contains information about fund balances, reserves and contingencies and explains why the County's budget includes these accounts. A listing of all funds that maintain these accounts and the amount set aside is included.*

### Fund Balance

The fund balance in each fund is the difference between all the revenue the fund has received and all the expenditures the fund has made since the fund was created. The fund balance represents a one-time resource available at the time the budget is adopted.

In order to maintain the County's credit rating and meet seasonal cash flow shortfalls, the County has established a minimum fund balance of 8.3% of estimated annual operating revenues for the General Fund and Special Revenue funds (i.e. Airport, Social Services, Road Operating, Room Tax, etc.). The fund balance is exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events.

### Reserves

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

### Contingencies

These reserves are appropriated in each major operating fund's budget. They are established to provide for non-recurring, unanticipated expenditures or to meet unanticipated increases in service delivery costs. Like the fund balance, contingency is also exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events. Contingency balances are set by policy to be between 1.5% and 3% of operating expenditures within the General Fund and Special Revenue funds. Although appropriated, Commissioner Approval is required to expend from contingencies.

County Funds	8.3% Fund Balance	Reserves	Contingency
General	3,416,842	-	824,084
Nevada Cooperative Extension	22,118	-	7,994
Airport	69,273	1,245,032	25,037
Solid Waste	29,632	-	9,510
Medical Assistance to Indigents	-	1,164,346	-
Social Services	170,708	-	36,001
Law Library	1,700	-	615
Road Operating	152,016	-	51,772
Room Tax	509,296	70,000	92,041
Tahoe-Douglas Trans. Dist.	14,347	-	5,186
Justice Court Admin. Assess.	4,838	7,985	1,749
China Spring Youth Camp	250,000	-	-
WNRVC	40,490	436,742	-
Erosion Control	-	179,292	-
911 Emergency Services	181,872	334,334	60,650
Senior Services	117,431	-	30,134
Risk Management	-	3,906,784	-
Dental Insurance	-	764,534	-
Motor Pool/Veh Maint	-	535,273	-
Ridgeview Water	-	10,593	-
Regional Water	-	666,656	-
Sewer Utility	-	1,449,092	-
Carson Valley Water Utility	-	2,798,816	-
Lake Tahoe Water Utility	-	3,307,794	-
Extraordinary Maintenance	-	658,075	-
Ad Valorem Capital Projects	-	1,040,474	-
County Construction	-	1,131,580	-
Regional Transportation	1,086,482	1,467,338	-
Capital Projects-Debt Financed	-	5,695,827	-
Co. Debt/Other Resources	-	1,311,657	-
<b>Total County</b>	<b>6,067,045</b>	<b>28,182,224</b>	<b>1,144,773</b>
Redevelopment Agency	8.3% Fund Balance	Reserves	Contingency
DC Redevelopment Admin	12,782	-	4,554
DC Redevelopment Admin A2	3,875	-	1,351
DC Redevelopment Capital	-	5,753,981	-
DC Redevelopment Capital A2	-	136,361	-
<b>Total Redevelopment</b>	<b>16,657</b>	<b>5,890,342</b>	<b>5,905</b>
Town Funds	8.3% Fund Balance	Reserves	Contingency
Gardnerville Town	107,620	-	38,899
G'ville Health/Sanitation	-	315,612	-
G'ville Debt	-	-	-
G'ville Ad Val Cap Proj	-	47,503	-
Genoa Town	38,103	-	11,477
Genoa Ad Val Cap Proj	-	20,150	-
Genoa Constr Reserve	-	45,464	-
Minden Town	115,592	-	41,780
Minden Ad Val Cap Proj	-	54,733	-
Minden Trash	-	418,367	-
Minden Cap Equip/Constr	-	368,003	-
Minden Wholesale Water	-	1,127,730	-
Minden Water	-	1,644,540	-
<b>Total Towns</b>	<b>261,315</b>	<b>4,042,102</b>	<b>92,156</b>
<b>Total All Funds</b>	<b>6,345,017</b>	<b>38,114,668</b>	<b>1,242,834</b>

## Authorized Full-Time Personnel

This section provides detailed information about the personnel resources the county utilizes to provide services to the community. A personnel calculation method called Full-Time Equivalent or FTE is used to determine staffing levels. This method provides a common denominator when comparing County staffing levels from one year to the next and when comparing Douglas County's staffing levels with other local governments.

### The FTE Method

The County utilizes many part-time and seasonal employees each year. By using the FTE method, the focus is not on how many total employees, but how many full-time equivalent employees. Full-time equivalent is based on 2,080 hours a year (52 weeks times 40 hours a week). Part-time and seasonal hours are converted to FTE by dividing the number of hours worked by 2,080. For example, if an employee works 25 hours a week the FTE calculation is as follows:

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

### FTE by Department - General Fund

All General Fund Departments	15-16 Adopted	16-17 Adopted	17-18 Adopted	17-18 Change
<b>ELECTED OFFICIALS</b>				
County Commissioners	5.00	5.00	5.00	-
Assessor	9.00	9.00	9.00	-
Clerk-Treasurer	11.76	13.78	15.14	1.36
Constable	11.50	11.50	11.50	-
District Attorney	22.46	22.33	18.08	(4.25)
East Fork Justice Court	6.48	6.48	6.48	-
Tahoe Justice Court	5.00	5.00	5.00	-
Recorder	7.50	7.25	7.25	-
Sheriff	122.55	123.55	124.56	1.01
<b>NINTH JUDICIAL DISTRICT COURT</b>				-
District Courts	10.70	11.96	10.96	(1.00)
Judicial Services	3.00	2.00	3.00	1.00
Juvenile Probation	15.48	15.48	14.48	(1.00)
<b>COUNTY MANAGER DEPARTMENTS</b>				-
County Manager	23.38	25.28	27.83	2.55
Community Development	22.25	23.25	23.25	-
Community Services				-
Animal Care & Services	4.15	4.15	4.15	-
Weed Control	5.50	6.73	6.73	-
Public Works				-
Building & Fleet Services	2.50	2.49	2.49	(1.00)
Engineering	0.10	0.11	0.11	1.00
Technology Services	16.45	15.45	15.45	-
<b>Total General Fund Departments</b>	<b>304.77</b>	<b>310.79</b>	<b>310.46</b>	<b>(0.33)</b>

## FTE by Department – All Funds

All County by Classification and Department	15-16 Adopted	16-17 Adopted	17-18 Adopted	17-18 Chg
<b>Elected Offices</b>				
County Commissioners	5.00	5.00	5.00	-
Assessor	9.00	9.00	9.00	-
Clerk-Treasurer				
Civil Clerk	3.24	4.24	4.59	0.35
Tahoe General Services	3.15	3.15	3.55	0.40
Treasurer	5.38	6.39	7.00	0.61
Clerk-Treasurer	11.76	13.78	15.14	1.36
Constable				
Constable	3.85	3.85	3.88	0.03
Security	2.70	2.70	2.72	0.02
Alternative Sentencing	4.95	4.95	4.96	0.01
Constable	11.50	11.50	11.50	(0.00)
District Attorney				
Civil/Criminal	18.21	18.08	18.08	-
Family Support	4.25	4.25	-	(4.25)
District Attorney	22.46	22.33	18.08	(4.25)
East Fork and Tahoe Justice Court				
East Fork Justice Court	6.48	6.48	6.48	0.01
Tahoe Justice Court	5.00	5.00	5.00	-
East Fork and Tahoe Justice Court	11.48	11.48	11.48	0.01
Recorder				
Recorder	5.50	5.25	5.25	-
Records Management	2.00	2.00	2.00	-
Recorder	7.50	7.25	7.25	-
Sheriff				
Administration	4.25	4.25	4.25	-
Administration Services	4.83	4.83	4.83	0.00
Records	7.00	7.00	7.00	-
Jail	34.00	34.00	36.00	2.00
COPS Grant	2.00	2.00	2.00	-
General Investigating	13.00	14.00	14.00	-
Patrol/Traffic	6.00	6.00	6.00	-
Grants	1.00	1.00	1.00	-
Operations/Patrol	46.00	46.00	45.00	(1.00)
Tri-Net	1.00	1.00	1.00	-
Baliff	3.48	3.48	3.48	0.00
Sheriff	122.55	123.55	124.56	1.01
<b>Total Elected Offices</b>	<b>201.26</b>	<b>203.89</b>	<b>202.01</b>	<b>(1.88)</b>

All County by Classification and Department	15-16 Adopted	16-17 Adopted	17-18 Adopted	17-18 Chg
<b>Ninth Judicial District Court</b>				
District Courts				
District Court I	2.00	2.00	2.00	-
District Court II	2.00	2.00	2.00	-
Court Appointed Advocates	1.75	2.00	2.00	-
Court Clerks	4.95	4.95	4.96	0.01
District Courts	10.70	10.95	10.96	0.01
Judicial Services				
Judicial Services	2.00	2.00	2.00	-
Court Computer Systems	1.00	1.00	1.00	-
Judicial Services	3.00	3.00	3.00	-
Juvenile Probation				
Juvenile Probation	10.00	10.00	9.00	(1.00)
Juvenile Detention	5.48	5.48	5.48	0.01
Juvenile Probation	15.48	15.48	14.48	(0.99)
China Spring Youth Camp	45.00	45.00	45.00	-
<b>Total Ninth Judicial District Court</b>	<b>74.18</b>	<b>74.43</b>	<b>73.44</b>	<b>(0.98)</b>
<b>Directed Departments</b>				
Library	14.98	15.99	16.19	0.20
University of Nevada Cooperative Extension	1.53	1.53	1.53	0.01
<b>Total Directed Departments</b>	<b>16.50</b>	<b>17.52</b>	<b>17.72</b>	<b>0.21</b>
<b>County Manager Departments</b>				
County Manager				
County Manager	5.85	4.85	4.85	-
Economic Development	1.00	0.80	0.80	-
Finance	8.90	9.80	10.80	1.00
General Services	1.43	1.43	1.43	0.00
Human Resources	4.35	4.60	4.60	-
Risk Management	0.85	1.05	1.35	0.30
Project Management	1.00	1.00	1.00	-
Public Guardian	-	1.75	3.00	1.25
County Manager	23.38	25.28	27.83	2.56
911 Emergency Services	20.03	20.03	20.03	0.01
Community Development				
Administration	4.00	4.00	4.00	-
Building	7.00	7.00	7.00	-
Engineering	5.25	6.25	6.25	-
Planning/Code Enforcement	6.00	6.00	6.00	-
Community Development	22.25	23.25	23.25	-
Community Services				
Animal Care Services	4.15	4.15	4.15	-
Parks	7.15	15.31	14.32	(0.99)
Recreation	40.28	41.44	41.73	0.29
Weed Control	5.50	6.73	6.73	-
Community Services	57.08	67.63	66.93	(0.70)
Senior Services	19.35	22.65	22.70	0.05
Social Services	9.35	18.93	19.68	0.75

Minden-Tahoe Airport	-	-	-
Public Works			
Building and Fleet Services	2.50	2.50	2.49
Engineering	0.10	0.10	0.11
Motor Pool	6.19	6.09	6.19
Transportation	11.36	11.36	11.46
Utilities	18.65	18.48	18.40
Public Works	38.80	38.53	38.65
Technology Services			
GIS & IT Customer Service	9.00	8.00	8.00
Infrastructure & Operations	7.45	7.45	5.45
Telecommunications	-	-	2.00
Technology Services	16.45	15.45	15.45
<b>Total County Manager Departments</b>	<b>206.68</b>	<b>231.74</b>	<b>235.52</b>
Redevelopment Agency	0.34	0.54	1.78
Town of Gardnerville	16.00	14.98	14.98
Town of Genoa	2.08	2.05	2.05
Town of Minden	19.85	19.85	19.85
<b>Total All Funds</b>	<b>536.87</b>	<b>564.98</b>	<b>566.35</b>



## FTE by Fund – All Funds

Change in FTE in the General Fund is due to added positions in the District Courts Departments, Community Development, the District Attorney's Office and Alternative Sentencing. China Spring Youth Camp increased in FTE due to State Legislation. Other changes in FTE are a result of the planned opening of the new Community and Senior Center, as well as new FTE allocations between Enterprise Funds. The change in the Towns FTE is based on the addition/elimination of positions.

All County by Fund	15-16 Adopted	16-17 Adopted	17-18 Adopted	17-18 Change
General Fund	304.77	310.79	310.46	(0.33)
Room Tax	72.06	83.62	72.24	(11.38)
Senior Services	19.35	22.65	22.70	0.05
Social Services	9.35	18.93	19.68	0.75
911 Emergency Services	20.03	20.03	20.03	-
Airport	-	-	-	-
China Spring Youth Camp	45.00	45.00	45.00	-
University of Nevada Cooperative Extension	1.53	1.53	1.53	-
Motor Pool/Vehicle Maintenance	6.19	6.09	6.19	0.10
Regional Transportation	1.27	1.50	1.50	-
Road Operating	9.73	9.73	9.73	-
Tahoe Douglas Transportation District	0.12	0.24	0.24	-
Douglas County Water District	0.31	-	-	-
Solid Waste Management	0.51	0.55	0.55	-
Zephyr Water Utility District	1.87	-	-	-
Cave Rock/Uppaway Water Systems	1.86	-	-	-
Skyland Water System	1.18	-	-	-
Regional Water Fund	0.44	0.53	0.51	(0.02)
Sewer Utility	5.28	5.22	4.95	(0.27)
Carson Valley Water Utility	7.18	8.31	7.42	(0.89)
Lake Tahoe Water Utility	-	5.44	4.96	(0.48)
<b>Total County Funds</b>	<b>508.02</b>	<b>540.15</b>	<b>527.69</b>	<b>27.09</b>
Redevelopment Agency	0.34	0.54	1.78	0.20
Gardnerville Town	16.00	14.98	14.98	(1.03)
Genoa Town	2.08	2.05	2.05	(0.03)
Minden Town	19.85	19.85	19.85	(4.43)
<b>Total All Funds</b>	<b>546.28</b>	<b>577.57</b>	<b>566.35</b>	<b>(11.21)</b>

## Douglas County Statistics

*This section provides important statistical information about the county in several different areas.*

### Property Tax Base and Tax Roll

The Douglas County Assessor's Office has reported the assessed valuation of property within the county to be \$2,894,489,426 for the fiscal year ending June 30, 2018. This represents a 2.704% increase over FY 2016-17's assessed valuation of \$2,818,434,535. Property assessments are adjusted annually by a formula, and property is physically reappraised for assessment purposes every five years, with a portion of the property physically reappraised every year. State law requires that property be assessed at 35% of taxable value. This percentage may be adjusted upward or downward by the State Legislature.

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

REAL PROPERTY ANNUAL ASSESSED VALUATION		
Fiscal Year	Valuation	Percent Change
08-09	3,471,506,400	3.27%
09-10	3,357,029,719	-3.30%
10-11	2,955,966,285	-11.95%
11-12	2,718,250,124	-8.04%
12-13	2,563,080,699	-5.71%
13-14	2,469,602,313	-3.65%
14-15	2,604,338,881	5.46%
15-16	2,678,207,114	2.84%
16-17	2,818,434,535	5.24%
17-18	2,894,489,426	2.70%

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

*Total assessed value for Douglas County*

*Real Property value on annual basis. Not including Personal property, centrally assessed and 12 mo. CWIP.*

*Base value that is billed real property.*

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

All owners of properties valued after December 15 can appeal directly to the State Board of Equalization. Also,

those who appeal to the County Board of Equalization and do not agree with the decision can then appeal to the State Board of Equalization. Contact the Assessor's Office for further information and for appeal forms.

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

TAX LEVIES, COLLECTIONS, AND DELINQUENCIES					
Douglas County, Nevada					
Fiscal Year	Net Levy Roll	Current Tax	% of Levy	Delinquent Tax	Total Taxes
2007	58,312,147	57,948,527	99.38%	258,957	99.82%
2008	63,239,905	62,474,935	98.79%	298,855	99.26%
2009	67,271,364	65,978,528	98.08%	547,950	98.89%
2010	67,801,594	66,423,941	97.97%	956,345	99.38%
2011	67,842,609	66,492,160	98.01%	1,167,647	99.73%
2012	67,849,984	66,994,035	98.74%	1,043,384	100.28%
2013	68,107,802	67,414,716	98.98%	382,004	99.54%
2014	67,656,118	67,038,862	99.09%	630,415	100.02%
2015	70,290,700	69,398,098	98.73%	690,933	99.71%
2016	71,095,242	70,899,515	99.72%	286,050	100.13%
2017*	72,388,156	66,622,611	92.04%	450,572	92.66%

*\* Not final audited numbers*

*Source: Douglas County Treasurer's Office*

Taxes on real property are due on the third Monday in August, unless the taxpayer elects to pay in installments on or before the first Monday in August and the first Monday's in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows:

- 4% of the delinquent amount if one installment is delinquent;
- 5% of the delinquent amount plus accumulated penalties if two installments are delinquent;
- 6% of the delinquent amount plus accumulated penalties if three installments are delinquent; and
- 7% of the delinquent amount plus accumulated penalties if four installments are delinquent.

In the event of non-payment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of 10% per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien and any assessments by local governments for improvements to the property.

The following chart represents the ten largest taxpayers based on property-owning taxpayers in the county and the respective assessed values of the property for FY 17-18. No independent investigation has been made of, and consequently there can be no representation as to, the financial conditions of the taxpayers listed, or that such taxpayers will continue to maintain their status as major taxpayers based on the assessed valuation of their property in the county.

Property Tax Limitations

TEN LARGEST PROPERTY OWNERS Douglas County, NV - FY17-18			
Taxpayer	Type of Business	Assessed Value	% of County Assessed Value
Caesar's Entertainment	Resort/Casino	71,223,112	2.39
Edgewood Company	Resort/Casino/Golf	41,857,872	1.41
Harich Tahoe Development	Time Share Development	18,062,210	0.61
Starbucks	Manufacturer	14,080,192	0.47
Bentley Family LLC	Agricultural	13,060,572	0.44
Bentley Nevada LLC (GE)	Manufacturer	12,482,003	0.42
Wal-Mart Real Estate Bus. Trust	Retail	10,558,153	0.35
Carson Valley Center LLC	Shopping Center	9,890,108	0.33
Tranquil Investments	Homeowner	9,297,356	0.31
Sierra Sunset LLC	Homeowner	8,849,561	0.30
<b>TOTAL</b>		<b>209,361,139</b>	<b>0.0703</b>

*Source: Douglas County Assessor's Office*

Article X, Section 2, of the Constitution of the State of Nevada limits the total taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the county, the county school district, the State, and any other city, town, or special district) to an amount not to exceed five cents per dollar of assessed valuation (or \$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.66 (.02 cents for the State) per \$100 of assessed valuation in all counties of the State. However, State statutes provide a priority for taxes levied for the payment of general obligation bonded indebtedness. In any year in which the proposed tax rate to be levied by overlapping units within a county exceeds any rate limitation, a reduction must be made by those units for purposes other than the payment of general obligation bonded indebtedness, including interest thereon. State statutes limit the revenues local governments may receive from Ad Valorem property taxes for purposes other than paying certain general obligation indebtedness that is exempt from such Ad Valorem revenue limits. A local government's operating rate (except for the school districts) is generally limited as follows:

1. The assessed value of property is differentiated between property existing on the assessment rolls in the prior year (old property) and new property.
2. The property tax revenue derived in the prior year is increased by no more than 6% and the tax rate to generate the increase is determined against the current assessed value of the old property.
3. The tax rate is then applied against all taxable property to produce allowable property tax revenues.

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

State statutes permit counties to levy a capital improvements property tax, which is exempt from the Ad Valorem revenue limitation, discussed above. This tax is limited to 5 cents per \$100 of assessed valuation. Douglas County is levying this tax. School districts levy \$0.75 per \$100 of assessed valuation for operating purposes.

School districts are also allowed an additional levy for voter-approved pay-as-you-go tax rates and voter-approved debt service. The Nevada Tax Commission monitors the impact of tax legislation on local government services.

NEVADA COUNTIES/STATEWIDE AVERAGE OVERLAPPING TAX RATES									
Fiscal Year Ended									
June 30	2010	2011	2012	2013	2014	2015	2016	2017	2018
Eureka	1.9408	1.7770	1.7767	1.7767	1.7772	1.7790	1.7782	2.0076	2.0077
Humboldt	2.7546	2.6409	2.5923	2.5405	2.4850	2.5526	2.5462	2.4646	2.4646
Clark	3.1849	3.0719	3.0568	3.0631	3.0554	3.0562	3.0806	2.7881	2.7932
Esmeralda	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195
Elko	2.9780	2.9437	2.9078	2.9010	2.8958	2.8969	2.9093	3.0740	3.0740
Churchill	3.0556	3.0172	2.9974	2.9969	3.0220	3.0305	3.0190	3.0986	3.1186
Douglas	3.0762	3.0956	3.1296	3.1428	3.1436	3.1648	3.1893	3.2081	3.1530
Lincoln	3.1242	3.1611	3.1382	3.0941	3.0776	3.0650	3.0608	3.2164	3.2173
Lyon	3.0328	3.0896	3.1672	3.2192	3.3553	3.3617	3.3393	3.2566	3.2969
Pershing	3.1563	3.1559	3.2466	3.2335	3.2018	3.2305	3.1770	3.3343	3.3343
Washoe	3.5767	3.5767	3.5593	3.5794	3.5689	3.4959	3.4943	3.3451	3.3459
Nye	3.1621	3.1800	3.3145	3.3145	3.3350	3.2986	3.3317	3.3720	3.3692
Storey	3.4607	3.4607	3.4607	3.4607	3.4607	3.4604	3.4601	3.4607	3.4607
Lander	3.3651	3.3587	3.3573	3.3573	3.3576	3.3597	3.3598	3.5162	3.5157
Carson City	3.2928	3.1680	3.2055	3.5556	3.5435	3.5230	3.5039	3.5200	3.5650
Mineral	3.6600	3.6600	3.6600	3.6600	3.6600	3.6229	3.6600	3.6600	3.6600
White Pine	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
Average Statewide Rate	3.2162	3.1320	3.1320	3.1304	3.1212	3.1232	3.1360	3.1766	

Source: Local Government Finance Redbook - State of Nevada Department of Taxation

\*Figures are per 100 dollars of assessed valuation

In addition, the Nevada State Legislature passed legislation in 2005 that caps individual taxes collected by a set percentage of taxes collected from the previous year. If the parcel is a primary residence, the taxes for that parcel cannot increase more than 3% of the taxes paid in the previous year. If the parcel is not a primary residence, the taxes are capped at 3%. The new assessed value is not capped the first year it is added to the roll. New assessed value is capped in the subsequent years according to the type of ownership. The taxes levied on a parcel but cannot be collected because of the tax cap are the abated taxes. For FY 17-18, we will abate \$7,178,392 in secure taxes for Douglas County as a whole.

DOUGLAS COUNTY ABATED TAXES FY 16-17, SECURE TAXES			
Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	32,749,081	6,941,031	21.19%
Douglas County Redevelopment Agt	2,581,459	203,090	7.87%
East Fork Fire Protection District	8,083,758	888,424	10.99%
Town of Gardnerville	1,206,579	168,014	13.92%
Town of Genoa	61,189	20,482	33.47%
Town of Minden	1,073,989	111,456	10.38%
State of Nevada	4,780,207	493,230	10.32%
Special Districts	39,642,649	6,061,725	15.29%
<b>Total</b>	<b>90,178,910</b>	<b>14,887,453</b>	<b>16.51%</b>

## Assessed Value and Property Tax Rates

Douglas County	2013-14	2014-15	2015-16	2016-17	2017-18	% Chg
Valuation	2,469,601,313	2,604,338,881	2,678,417,112	2,818,434,535	2,894,489,426	3%
Tax Rates:						
General Fund *	0.8687	0.8690	0.8716	0.8746	0.8761	0%
Road Maint	0.0425	0.0563	0.0563	0.0563	0.0563	0%
Cooperative Extension	0.0100	0.0100	0.0100	0.0100	0.0100	0%
State Motor Vehicle	0.0150	0.0150	0.0150	0.0150	0.0150	0%
Accident Indigent						
Medical Assistance to Indigents	0.0575	0.0525	0.0525	0.0525	0.0600	14%
Social Services **	0.0337	0.0337	0.0337	0.0337	0.0337	0%
China Spring Youth Camp**	0.0043	0.0040	0.0039	0.0039	0.0039	0%
9 1 1	0.0475	0.0475	0.0475	0.0475	0.0475	0%
Self Insurance Reserve *	0.0100	0.0100	0.0075	0.0075	0.0075	0%
Ad Valorem Capital Projects *	0.0500	0.0500	0.0500	0.0500	0.0500	0%
Western Nevada Regional Youth Center ***	0.0288	0.0200	0.0200	0.0170	0.0080	-53%
<b>Total</b>	<b>1.1680</b>	<b>1.1680</b>	<b>1.1680</b>	<b>1.1680</b>	<b>1.1680</b>	<b>0%</b>
<b>Towns</b>						
Gardnerville						
Valuation	138,905,688	153,246,737	168,610,074	179,038,465	180,704,721	1%
Tax Rate *	0.6677	0.6677	0.6677	0.6677	0.6677	0%
Genoa						
Valuation	11,050,746	11,529,527	11,925,676	11,858,037	12,726,662	7%
Tax Rate *	0.5133	0.5548	0.5856	0.6226	0.6496	4%
Minden						
Valuation	124,530,140	136,117,843	146,316,730	155,815,957	160,845,195	3%
Tax Rate *	0.6677	0.6677	0.6677	0.6677	0.6677	0%
<b>East Fork Fire Protection District</b>						
Valuation	1,423,227,518	1,528,087,771	1,400,559,100	1,450,731,816	1,536,940,448	4%
Tax Rates: *						
Fire	0.3282	0.3282	0.3282	0.3282	0.3282	0%
Paramedic	0.1592	0.1592	0.1592	0.1592	0.1592	0%
<b>Total</b>	<b>0.4874</b>	<b>0.4874</b>	<b>0.4874</b>	<b>0.4874</b>	<b>0.4874</b>	<b>-</b>

\* Tax rate can be set lower

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

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

Special Districts		2013-14	2014-15	2015-16	2016-17	2017-18	% Chg
Douglas County School	Valuation	2,469,601,313	2,604,338,881	2,678,417,112	2,818,434,535	2,863,575,349	2%
	Tax Rate **	0.7500	0.7500	0.7500	0.7500	0.7500	0%
School Debt Service	Valuation	2,469,601,313	2,604,338,881	2,678,417,112	2,818,434,535	2,863,575,349	2%
	Tax Rate	0.1000	0.1000	0.1000	0.1000	0.1000	0%
State	Valuation	2,469,601,313	2,604,338,881	2,678,417,112	2,818,434,535	2,863,575,349	2%
	Tax Rate	0.1700	0.1700	0.1700	0.1700	0.1700	0%
Tahoe-Douglas Fire	Valuation	1,046,373,795	1,076,251,110	1,073,665,499	1,157,477,279	1,415,916,929	22%
	Tax Rate *	0.5881	0.5881	0.5881	0.5881	0.5881	0%
Tahoe-Douglas Fire Safe	Valuation	1,046,373,795	1,076,251,110	1,073,665,499	1,157,477,279	1,415,916,929	22%
	Tax Rate *	0.0500	0.0500	0.0500	0.0500	0.0500	0%
Tahoe-Douglas Sanitation	Valuation	542,908,078	552,266,251	567,811,617	598,511,714	601,402,560	0%
	Tax Rate *	0.0350	0.0350	0.0350	0.0350	0.0350	0%
Logan Creek GID	Valuation	6,630,946	6,779,032	6,963,285	6,952,481	6,908,807	-1%
	Tax Rate *	0.6467	0.6554	0.6550	0.6600	0.6645	1%
Cave Rock GID	Valuation	23,435,054	24,060,613	24,935,133	24,844,789	24,830,942	0%
	Tax Rate *	0.3694	0.3746	0.3747	0.3768	0.3788	1%
Lakeridge GID	Valuation	23,385,346	23,880,914	24,891,780	25,740,779	25,602,454	-1%
	Tax Rate *	0.1172	0.1216	0.1227	0.1233	0.1306	6%
Skyland GID	Valuation	70,103,250	71,176,657	72,628,453	77,587,803	77,617,725	0%
	Tax Rate *	0.0731	0.0731	0.0731	0.0731	0.0731	0%
Zephyr Cove GID	Valuation	18,356,330	18,587,727	20,783,859	22,246,497	22,858,440	3%
	Tax Rate *	0.1000	0.1000	0.1000	0.1000	0.1000	0%
Zephyr Heights GID	Valuation	36,137,662	37,137,371	38,044,996	38,553,938	39,315,146	2%
	Tax Rate *	0.2798	0.2798	0.2798	0.2798	0.2798	0%
Zephyr Knolls GID	Valuation	8,144,127	8,369,584	8,596,480	8,617,361	8,734,513	1%
	Tax Rate *	0.5190	0.5214	0.5213	0.5237	0.5252	0%
Elkpoint Sanitary	Valuation	33,259,031	33,875,275	34,742,408	40,628,551	38,753,897	-5%
	Tax Rate *	0.0095	0.0095	0.0095	0.0095	0.0095	0%
Oliver Park GID	Valuation	8,630,969	8,845,645	9,265,542	9,814,207	10,408,087	6%
	Tax Rate *	0.5523	0.5752	0.5838	0.5996	0.6511	9%
Carson Water Subconservanc	Valuation	1,486,016,589	1,593,089,264	1,673,256,922	1,732,224,173	1,787,441,626	3%
	Tax Rate *	0.0300	0.0300	0.0300	0.0300	0.0300	0%
Mosquito Abatement	Valuation	1,375,567,969	1,474,548,801	1,549,084,988	1,600,911,679	1,646,358,113	3%
	Tax Rate *	0.0345	0.0345	0.0345	0.0345	0.0345	0%
East Fork Swimming Pool	Valuation	1,422,986,683	1,527,843,996	1,604,507,838	1,660,730,281	1,711,389,127	3%
	Tax Rate *	0.1300	0.1300	0.1300	0.1300	0.1300	0%
Indian Hills GID	Valuation	99,745,601	104,631,478	108,183,293	113,826,074	118,192,484	4%
	Tax Rate *	0.7901	0.7901	0.7901	0.7901	0.7901	0%
Kingsbury GID	Valuation	208,782,199	219,822,956	228,373,079	237,301,705	239,247,267	1%
	Tax Rate *	0.4364	0.4461	0.4520	0.4620	0.4789	4%
Minden/Gardnerville Sanitati	Valuation	263,435,828	289,364,580	314,926,804	334,854,422	354,754,464	6%
	Tax Rate *	0.1224	0.1224	0.1224	0.1224	0.1224	0%
Gardnerville Ranchos GID	Valuation	180,739,436	208,311,298	228,474,734	239,081,301	248,188,885	4%
	Tax Rate *	0.3686	0.3686	0.5500	0.5500	0.5500	0%
Topaz Ranch Estates GID	Valuation	16,620,598	20,153,170	21,084,144	24,603,918	25,693,620	4%
	Tax Rate *	0.8546	0.8546	0.8546	0.8546	0.8546	0%

\* Tax rate can be set lower

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



**Employment**

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

**AVERAGE ANNUAL LABOR FORCE SUMMARY**

Douglas County, Nevada								
Calendar Year	2009	2010	2011	2012	2013	2014	2015	2016
Total Labor Force	22,666	22,672	22,533	21,634	21,350	22,323	22,602	21,180
Unemployment	2,711	3,308	3,147	2,599	2,250	1,758	1,529	1,259
Unemployment Rate	12.0%	14.6%	14.0%	12.0%	10.5%	8.0%	6.8%	5.6%
Total Employment	19,955	19,364	19,386	19,035	19,100	20,565	21,073	22,439

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

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

Douglas County, Nevada								
Calendar Year	2009	2010	2011	2012	2013	2014	2015	2016
Total All Industries	18,160	17,190	17,270	17,270	17,776	17,956	18,634	18,899
Natural Resources and Mining	-	-	-	-	135	138	-	132
Construction	1,020	780	770	750	808	991	1,209	1,270
Manufacturing	1,840	1,670	1,690	1,780	1,652	1,678	1,655	1,666
Trade, Transportation and Utilities	2,420	2,360	2,340	2,400	2,693	2,795	2,795	2,743
Information	-	-	-	-	127	139	143	170
Wholesale & Retail Trade	-	-	-	-	-	-	-	-
Financial Activities	760	720	760	750	725	709	645	737
Professional and Business Service	1,480	1,500	1,500	1,460	1,593	1,597	1,523	1,752
Educational and Health Services	1,250	1,250	1,300	1,350	1,416	1,444	1,469	1,577
Leisure and Hospitality	6,460	6,000	6,090	5,910	6,006	6,064	6,076	6,161
Other Services	360	350	370	440	400	400	436	413
Government	2,390	2,380	2,320	2,270	2,208	2,216	2,262	2,278

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

**LARGEST EMPLOYERS**

Douglas County, Nevada (As of 3rd Quarter, 2016)

Employer	Type of Business	Number of Employees
Harrah's	Casino Hotels	1,000-1,499
Douglas County School District	Government	900-999
Douglas County	Government	500-599
Bently, NV	Industrial Process	500-599
Montbleu Resort	Casino Hotels	500-599
Harvey's	Casino Hotels	400-499
Hard Rock Hotel & Casino	Casino Hotels	400-499
Carson Valley Inn	Casino Hotels	300-399
Carson Valley Medical Center	Medical/Surgical Hospital	300-399
Wal-Mart	Retail	300-399
Lakeside Inn & Casino	Casino Hotels	200-299
Wal-Mart (Gardnerville)	Retail	200-299
Ridge Resorts/ Resorts West	Hotels and Motels	200-299
TCS Staff	Janitorial	200-299
Starbucks Manufacturing Corp	Manufacturing	200-299

**Retail Sales**

Retail sales in Douglas County for FY 2017-18 registered an increase of 4.8% from FY 2016-17.

TAXABLE SALES				
Douglas County, Nevada				
Fiscal Year	Douglas County	% Change	State Total	% Change
2007	765,218,511	-6.9	49,427,707,106	1.7
2008	691,609,263	-9.6	48,196,848,945	-2.5
2009	584,679,285	-15.5	42,086,614,338	-12.7
2010	537,187,480	-8.1	37,772,066,777	-10.3
2011	532,983,978	-0.8	39,935,010,577	5.7
2012	557,659,542	4.6	42,954,750,131	7.6
2013	592,823,014	6.3	45,203,408,413	5.2
2014	599,622,888	1.1	47,440,345,167	4.9
2015	653,187,566	8.9	50,347,535,591	6.1
2016	663,490,226	1.6	52,788,295,421	4.8

*Source: State of Nevada - Department of Taxation*

**Sales Taxes**

As mentioned in Section III: Budget Overview, the County receives revenue from a Statewide sales tax of 6.5%. The sales tax is collected by the State and distributed to local governments on the basis of a formula. Prior to the distribution of the 6.5%, each business takes a collection allowance of 1.25% of their taxable sales and the State takes 1% of all sales as a General Fund commission. These collection allowances are intended to help cover the cost the businesses and the State incur collecting, accounting for, and remitting the sales tax. Douglas County voters approved an additional 0.25% tax in November of 1998 for parks, recreation, airport, and senior services. The 1999 State Legislature wrote the additional tax into law. During the 2009 Legislative session a 0.35% tax for State General Fund was also added. This brings the total sales tax rate to 7.10%.

**Component****Benefiting Agency**

2.00% Sales Tax Distribution

State General Fund.

2.60% Local School Support Tax

School District in which business is located.

0.50% Basic City County Relief Tax

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

1.75% Supplemental City County Relief Tax

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

0.25% Parks/Recreation/Airport/Senior Services

Douglas County.

**Construction**

The following table illustrates a history of the total valuation of building permits issued within the boundaries of Douglas County.

BUILDING PERMITS								
Douglas County, Nevada								
Calendar Year	Residential <sup>1</sup>		New Commercial		Other <sup>2</sup>		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
2006 <sup>3</sup>	418	105,146,681	39	23,308,488	1,509	37,558,846	1,972	166,014,015
2007 <sup>4</sup>	151	68,582,941	16	7,732,733	1,333	44,277,821	1,508	120,593,495
2008	53	23,944,359	19	17,453,391	1,261	32,911,537	1,333	74,309,287
2009	46	17,204,657	8	2,904,777	934	29,853,455	988	49,962,889
2010	38	16,207,102	8	3,434,208	1,030	25,509,649	1,076	48,552,895
2011	35	11,106,794	8	2,142,620	1,047	31,673,299	1,090	44,922,713
2012	49	16,042,805	10	6,564,732	1,044	20,788,513	1,103	43,396,050
2013	110	41,860,381	7	1,858,308	1,180	31,762,639	1,297	75,481,328
2014	156	56,185,007	6	1,589,077	1,309	75,365,039	1,471	133,139,123
2015	137	54,779,818	16	26,335,779	1,897	38,877,290	2,050	119,992,887
2016	164	62,646,154	28	6,192,470	1,593	38,009,403	1,785	106,848,027

**Gaming**

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

GROSS TAXABLE GAMING REVENUE AND GAMING TAXES <sup>1</sup>						
Douglas County, Nevada						
Calendar Year, Ending Dec.	Gross Taxable Gaming Revenue <sup>2</sup>			State Gaming Collection <sup>3</sup>		
	Douglas County		% Change	Douglas County		% Change
	State Total	South Shore of Lake Tahoe <sup>4</sup>		State Total	South Shore of Lake Tahoe <sup>4</sup>	
31,			Douglas County			Douglas County
2007	12,220,373,590	327,954,516	-2.9%	1,035,456,278	24,473,417	-4.4%
2008	11,925,065,588	313,774,913	-4.3%	980,750,446	24,822,167	1.4%
2009	10,240,325,458	263,746,097	-15.9%	876,263,677	18,873,793	-26.0%
2010	9,667,223,371	215,853,150	-18.2%	826,345,894	16,176,825	-14.3%
2011	9,807,566,214	204,587,545	-3.6%	865,253,176	15,531,770	-2.9%
2012	10,018,945,241	201,376,456	-1.6%	868,598,246	15,039,297	-3.2%
2013	10,189,642,434	193,667,513	-3.8%	903,431,858	15,860,703	5.5%
2014	10,340,235,592	192,100,764	-0.8%	909,880,214	16,291,669	2.7%
2015	10,589,885,000	203,495,000	5.9%	876,040,147	15,858,170	1.8%

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

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

<sup>3</sup> Cash receipts of the State from all sources relating to gaming (General Fund and other revenues) including percentage license fees, quarterly

flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous

collections. A portion of collections is deposited to State funds other than the State's General Fund.

<sup>4</sup> The Gaming Control Board provides information by geographic location. Therefore, this information does not include revenues

from the Carson valley portion of Douglas County.

Source: State of Nevada - Gaming Control Board, Quarterly Statistical Report Index

Different forms of legal gaming have been authorized by many states. Other states may yet consider authorizing gaming in one form or another. The different forms of gaming range from casino gaming and riverboat gaming to lotteries. As presently operated, lotteries offer customers a considerably different gaming product than that offered in Nevada. The county cannot predict the impact on the State's or the county's economy of legalization of state lotteries and casino gaming in other states.

### **County Transportation**

U.S. Highway 395 connects Minden to Carson City and Reno to the north and US Highway 50 is the link to Lake Tahoe to the west. The Southern Pacific Railroad crosses the State. Amtrak passenger service is available from Reno. Major trucking lines serve the area. Greyhound provides local and transcontinental bus service. Gray Line provides a charter service and lectured sightseeing tours. Douglas County operates a general aviation airport providing private & charter air service and car rentals. Similar services are also available from the South Lake Tahoe and Carson City Airports. International and interstate air carriers are available from Reno.

### **County Utilities**

**Water** - Water in Douglas County is principally derived from Lake Tahoe water in the Tahoe Township and ground water in the East Fork Township. A minor amount of ground water is also used to supplement lake water in the Tahoe Township. Water for drinking purposes within Douglas County is supplied by numerous entities, both public and private. Public entities include general improvement districts, a special water utility district, a town, and Douglas County. Private entities include privately owned water companies, a nonprofit homeowner's association, and a nonprofit town water company.

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

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

# Glossary

**Alphabetical list of terms used throughout the document defined; a brief dictionary.**



*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 ½% of the 6.85% statewide sales/use tax rate. In-state sales are distributed to the county where the sale was made and out-of-state sales are distributed to the counties and cities based on a population formula.

**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 \$3,000 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.



**D.A.R.E.** - see Drug Awareness Resistance Education.

**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.

**Drug Awareness Resistance Education (D.A.R.E.)** - An educational program to prevent or reduce drug abuse and violence among youth. The D.A.R.E. program offers preventive strategies that focus on the development of social competence, communication skills, self-esteem, empathy, decision-making, conflict resolution, sense of purpose and independence, and positive alternatives to drugs and violence.

**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/wk).

**Fund** - An independent fiscal and accounting entity having a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Balance** - The excess of assets over liabilities and reserves in a governmental fund.

**Fund for Capital Projects** - A fund created to account for all resources used for the acquisition or construction of designated fixed assets by a governmental unit except those financed by a proprietary or trust fund.

**GAAP** - 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. Liquor tax is estimated to increase due to past trends.

**Long-Term Debt** - Debt which is legally payable from general revenues and is backed by the full faith and credit of a governmental unit. The term includes debt instruments such as property tax and revenue bonds, notes, and lease agreements.

**Long-Range Financial Plan** - A course of action set forth by the Commission consisting of several financial components to be implemented over time to provide for the fiscal stability of the county.

**Long-Term Goals** - Statements of high aspirations, usually representing an end result or condition toward which efforts are directed, i.e., meeting the needs of the county as set forth by the elected officials through policy directives.

**Manage the County's Checkbook Exercise** - An on-line forum in which residents allocate a mock budget amongst set priorities. A method of engaging community in the budget process and getting 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 are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the fiscal period.

**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 NV.

**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.

**PBB** - see Priority Based Budgeting

**Personnel Services** - A budgetary category encompassing all salaries, wages, benefits, and other miscellaneous costs associated with personnel expenditures.

**Priority Based Budgeting (PBB)** - A process for allocating financial resources that provides for the comparison and prioritizing of existing programs and services relative to each other and the need for new programs and services.

**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.

**Quartile Ranking** - The Quartile Ranking is based on the Priority Based Budgeting model, scoring each program against community priorities as adopted by the Board of County Commissioners. Programs rated in quartile 1 and 2 are a closest match to achieving the County's Strategic Goals, while programs in quartile 3 and 4 are considered less likely to match the County's Strategic Goals.

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

**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 NV which is distributed to local governments on the basis of State Statute mandated 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 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 (TLT)** - 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).