

DOUGLAS COUNTY NEVADA



GREAT PEOPLE, GREAT PLACES



***Operating and Capital
Budget
Fiscal Year 2019-2020***



WE HONOR THOSE WHO RISK THEIR LIVES TO SERVE OUR COMMUNITY

Photos– MRAP Peace Officers Run, Douglas County Sheriff, top picture; Carson Valley Days, Douglas County Sheriff Honor Guard, bottom Picture



Douglas
COUNTY, NV

— *Great people. Great places.* —

FY 2019-2020 ADOPTED BUDGET

Prepared by Douglas County, Nevada Finance Division



COUNTY MANAGER'S LETTER OF INTRODUCTION

To the Board of Commissioners and Douglas County Taxpayers:

It is a pleasure to present the Fiscal Year 2019-20 Adopted Budget. The budget is a financial plan for expenditures that reflects the strategic vision of the Board of County Commissioners as well as the Douglas County team's commitment to providing essential and cost-effective public services that foster a safe, healthy, scenic and vibrant community.

One of the County's strategic objectives is to promote financial stability through sustainable planning and maintenance of the County's resources. The Fiscal Year 2019-20 budget is a key component in the successful achievement of this objective, as it presented a General Fund budget that was balanced solely within the constraints of current year revenue. With leadership and direction from the County's Board of County Commissioners, County staff and elected officials worked together to present a conservative budget that provides enhanced services within current resources.

The Fiscal Year 2019-20 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. As a part of developing the Fiscal Year 2019-20 budget, Douglas County made a renewed commitment to communicate how County departments are utilizing the funds entrusted to them. As a part of this year's budget process, each department was provided the opportunity to give a public presentation on their respective department that encompassed department operations, accomplishments, goals, and objectives for the upcoming fiscal year. These presentations provided an excellent overview of County operations for the public.

In addition, a renewed emphasis was placed on the County's Capital Improvement Plan for the five-year period beginning with Fiscal Year 2019-20. County departments worked with the Finance Department to gather information into a comprehensive planning document that included project narratives and pictures within the plan.

The Fiscal Year 2019-20 budget process focused on planning, for both the current year as well as for the future. As the largest Douglas County fund, the General Fund is structurally balanced with only a minor use of fund balance, and a projected ending fund balance of two months of operating expenditures. The Fiscal Year 2019-20 budget funded \$142,729,397. in expenditures over various County and Town funds, and approved over 594 full-time employees (FTEs). The budget reflects careful planning and thoughtful decisions by the Board of County Commissioners, and remains aligned with the strategic objective of financial stability. There were a number of significant accomplishments in this year's budget:

Fiscal Year 2019-20 Budget Highlights:

- Budget Focus Areas:
 - * Adopt a budget that is financially stable while allowing for sustainable planning and maintenance of the County's resources.
 - * Projects costs of known impacts such as 2019 legislation, and a pending homicide investigation and subsequent prosecution.
 - * Communicates the efficient stewardship of County resources by elected officials and County departments
- Funded a total of \$780,000 in supplemental funding requests.
- Funded 6.5 new positions, including two new Sheriff's Deputies.

- The Fiscal Year 2019-20 Capital Improvement Plan includes over \$21 million in projects in several areas, including the construction of Airport Eastside Taxiways Z, Z1, Z2 & Z3; the Johnson Lane Reconstruction project; and the Cave Rock Water Line Replacement Project. These projects represent an important investment in the community and the continued improvement and maintenance of the County's infrastructure.

Planning for tomorrow

Despite the current positive trends of the County's economy, which includes an unemployment rate as of July 2019 of 3.9% (compared to a rate of 6.7% in June 2015), there are other areas of concern that mandated a cautious approach to financial planning. As with any extended period of economic expansion, the growth rate of some revenues are beginning to flatten, which may signal the beginnings of an economic downturn. In addition, demands and costs to provide County services are increasing. Finally, the County has many capital needs that will be needed in the future to meet the needs of residents, visitors and businesses. For all of these reasons, the County will continue to be fiscally conservative in order to balance its needs against its resources.

The Board of County Commissioners, County elected officials, management and staff remain committed to finding solutions to fund the needs of residents and businesses, and the County stands in good financial standing to maintaining a safe, healthy, scenic and vibrant community. I appreciate the hard work of the Finance team in the budget process for Fiscal Year 2019-20.

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, and a Comprehensive Annual Financial Report. To stay up to date with current topics happening with in the County we encourage the public to engage in regularly scheduled Board of County Commissioners meetings, monthly newsletters, the County Manager's blog, local media outlets, and our platform of social media channels. Please contact the Finance Department Office at (775) 782-6202 or visit our website at www.douglascountynv.gov for additional information about our finances and important local issues. I hope this document enhances your understanding of Douglas County's Fiscal Year 2019-20 budget.

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

Sincerely,



Patrick Cates,
County Manager



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, 2018 (FY 2018-19).

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-two consecutive years. We believe our current budget continues to conform to program requirements and are submitting the Douglas County, NV FY 2019-20 Adopted Operating and Capital Budget Document to GFOA for consideration of the Distinguished Budget Presentation Award.

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INTRODUCTORY SECTION

General information about Douglas County, NV providing its history and current state as well as an overview of the budget.

IN THIS SECTION:

- Reader's Guide To the Document
- About Douglas County
- County Organizational Chart
- Douglas County Officials
- Douglas County Strategic Goals

A 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 2019-20 (FY 2019-20) beginning July 1, 2019 and ending June 30, 2020. 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 facing Douglas County.

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 2019-20 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 2019-20, 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 2019-20. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY 19-23 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 58 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



Photo by Johnathon Thompson

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.

Population

According to the State of Nevada Department of Taxation's Population of Nevada's Counties and Incorp Cities 2018 Governor's Certified Series Publication, Douglas County's estimated population was 49,070 in 2018. Douglas County population has decreased 6.3% between 2007 and 2018. 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	% of Increase	Douglas County	% of Increase
2007	2,718,337	3.63%	52,386	1.18%
2008	2,738,733	0.74%	52,131	-0.49%
2009	2,711,206	-1.02%	51,390	-1.44%
2010	2,724,634	0.49%	49,242	-4.36%
2011	2,721,794	-0.10%	47,661	-3.32%
2012	2,750,217	1.03%	48,015	0.74%
2013	2,800,967	1.81%	48,478	0.96%
2014	2,843,301	1.49%	48,553	0.15%
2015	2,897,584	1.87%	48,223	-0.68%
2016	2,953,375	1.89%	48,235	0.02%
2017	2,986,656	1.11%	48,300	0.13%
2018	3,057,582	2.32%	49,070	1.57%

Source: State of Nevada Department of Taxation, Population of Nevada's Counties and Incorp Cities 2018 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>.

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 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. As part of the administration of the Douglas County Library System, a Library Board of Trustees has governing authority for the Douglas County Library. The board has statutory responsibility for the operation of the Library. Provides direction on policy matters pertaining to the operation, expansion, and level of service provided by the Douglas County Library.

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 inter-county nature. Valuations of interstate or inter-county property are established by the Nevada Tax Commission. Examples of these properties include public utilities, airlines and railroads.

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. P.A.L..S. sales tax is set at .25%.

DOUGLAS COUNTY SALES TAX AT A GLANCE

NRS Chapter	Tax Rate	Description	Distribution	County Imposed
Minimum Statewide Tax Rate:				
372	2.00%	Sales Tax	To the state General Fund	ALL
374	2.60%	Local School Support Tax	In-State Business Returns: Tax is distributed to the school district in which the business is located Out-of-State Business Returns: Tax is distributed to the State Distributive School Funds	ALL
377	0.50%	Basic City-County Relief Tax	In-State Business Returns: Tax is distributed to the county where the sale was made. Out-of-State Business Returns: Tax is distributed to counties based on a population formula	ALL
	1.75%	Supplemental City-County Relief Tax	Tax is distributed to all qualifying local governments according to statutory formula	ALL
6.85% MINIMUM STATEWIDE TAX RATE				
Special and Local Acts:				
Douglas County Sales and Use Tax of 1999	0.25%	Provides for libraries, airports, senior citizen services and parks and recreation (voter approved)	Tax is distributed to the county where the sale was made	Douglas
0.25% DOUGLAS COUNTY SALES AND USE TAX				
7.10% Total Sales Tax for Douglas County, Nevada				

Source: State of Nevada Department of Taxation, Sales and Use Tax Publications

County Government

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

The Board of Commissioners, the governing body of the County, is comprised of **five members who** are elected at-large by 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. The Board of County Commissioners also works 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 (advisory boards) in those areas for which authority has been granted to them by Douglas County. The Douglas County Library is governed by a Board of Trustees and administered by an appointed Library Director.

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

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.

Douglas County also offers a fairgrounds complex. Located off Highway 395, two 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.

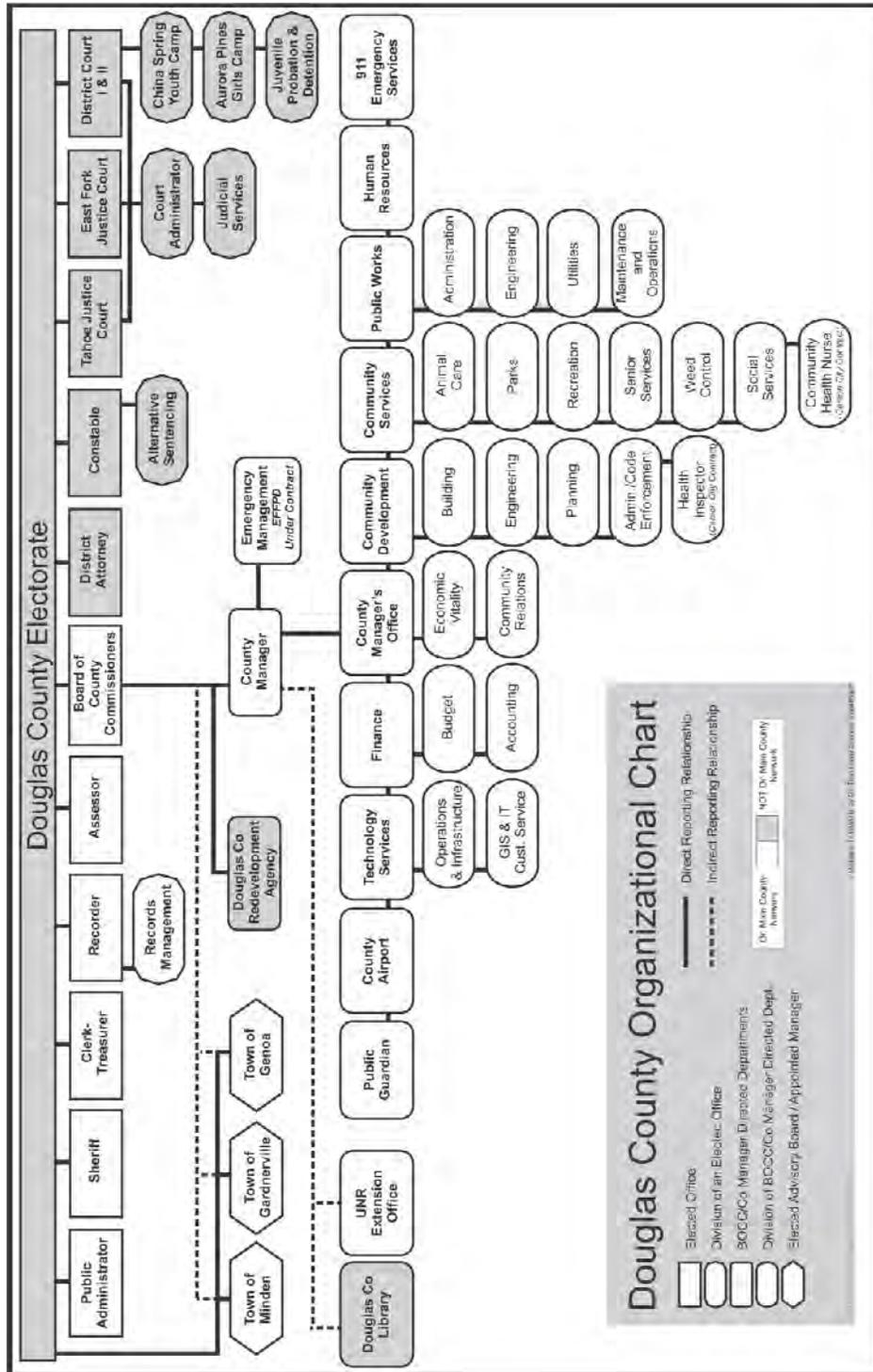
The Douglas County Community & Senior Center opened in February 2015. The 83,225 square foot facility, located on Waterloo Lane at the Herbig Park site, includes a large gymnasium, indoor jogging track, cardio and weight equipment, racquetball courts, a climbing wall, multiple activity rooms, Community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

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. This facility is part of a special district and is not part of Douglas County's administration.



Douglas County Community and Senior Center

DOUGLAS COUNTY ORGANIZATIONAL CHART



DOUGLAS COUNTY OFFICIALS



Board of County Commissioners (Elected)

Barry Penzel
Chairman, District 5

Larry Walsh
Vice Chairman, District 3

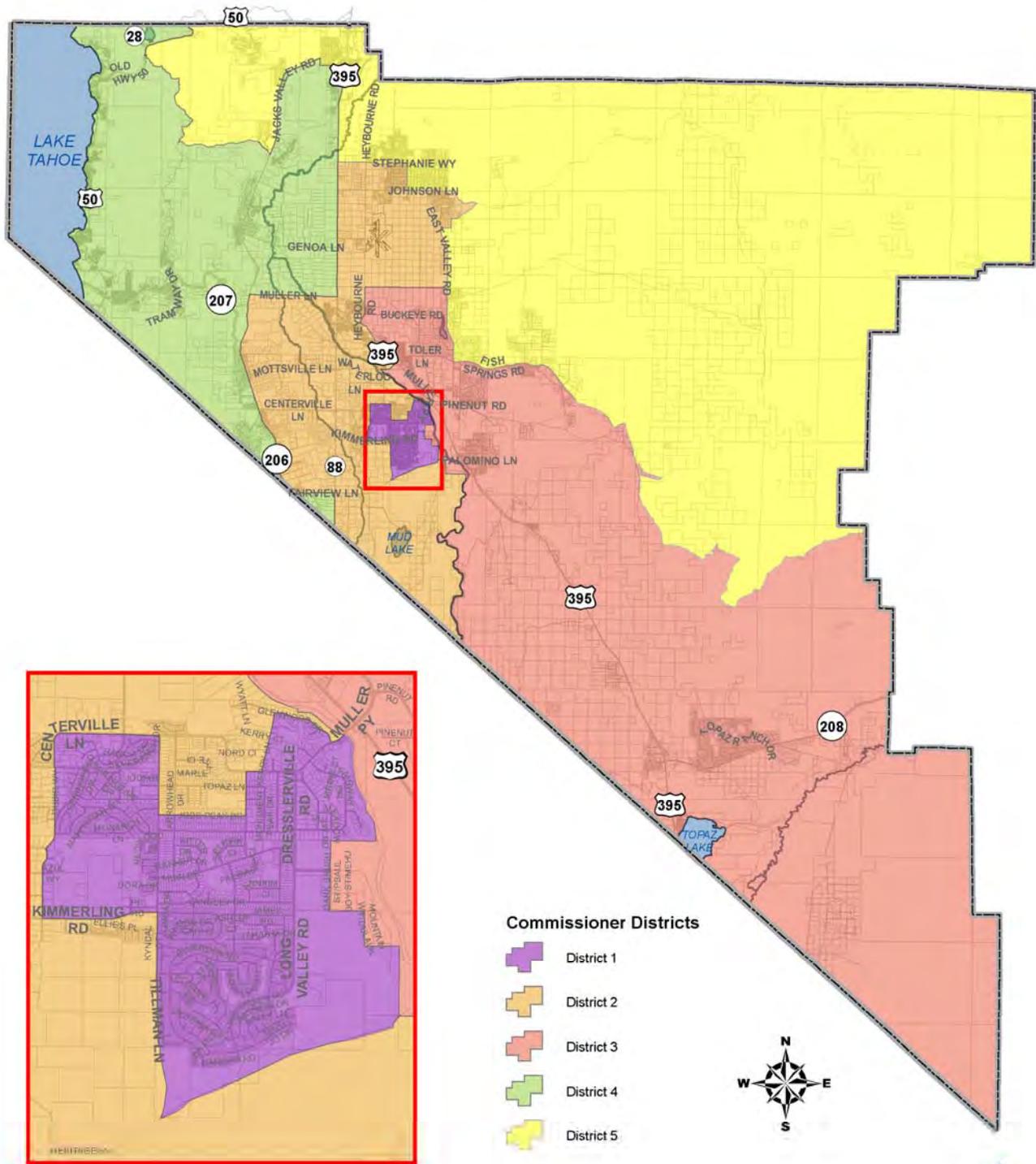
Dave Nelson
Commissioner, District 1

John Engels
Commissioner, District 2

Wesley Nelson
Commissioner, District 4

Below is a map of Commissioner Districts for Douglas County.

Douglas County, NV Commissioner Districts



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



County Elected Officials

Trent Tholan
County Assessor



Paul Gilbert
Constable



Tod Young
District Judge, District Court I



Cassandra Jones
Justice Judge, East Fork Township



Kathy Lewis
County Clerk-Treasurer



Mark Jackson
District Attorney



Thomas Gregory
District Judge, District Court II



Richard Glasson
Justice Judge, Tahoe Township



Steve Walsh
Public Administrator



Karen Ellison
County Recorder



Dan Coverley
Sheriff



County Appointed Officials

Patrick Cates
County Manager



Jenifer Davidson
Assistant County Manager



Tom Dallaire
Community Development Director



Scott Morgan
Community Services Director



Chris Johnson
Minden-Tahoe Airport Manager



Nicole Thomas
Public Guardian



Amy Dodson
Library Director



Ron Sagen
911 Emergency Services Director



Philip Ritger
Public Works Director



Tammy James
Chief Technology Officer



County Appointed Officials

JT Chevallier

Town Manager, Genoa



Erik Nilssen

Town Manager, Gardnerville



JD Frisby

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 seven members who serve two-year terms.

911 Surcharge Advisory Committee

Develop a five-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 five members who serve two-year terms.

Board of Equalization

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

Carson Water Sub Conservancy District

Provide advice and recommendations for water issues and projects impacting Douglas County and the Carson

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 provides 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.

Audit Committee

Maintains oversight of the auditing function, for both internal and external audits, resulting in increased integrity and efficiency of the audit processes for the County and the County's system of internal controls and financial reporting. The committee has four primary characteristics for it to successfully fulfill its obligations: independence, communication, accountability, and oversight. There are five members who serve four-year terms.

DOUGLAS COUNTY STRATEGIC GOALS AND OBJECTIVES



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 STATEMENT

Integrity	We demonstrate honest and ethical conduct through our actions
Accountability	We accept responsibility for our actions.
Customer Services	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.

VISION STATEMENT & STRATEGIC OBJECTIVES

A community to match the scenery!

We will achieve our vision by...

Providing for the maintenance and **infrastructure** necessary to meet current and future service levels.

Valuing our employees and work to develop a **workforce** that serves and is valued by County citizens.

Ensuring **financial stability** that allows for sustainable planning and maintenance of the County's resources.

Partnering to ensure the County's **economic vitality**.

Committing to the protection and **safety of its citizens** through professional public safety and emergency services.

Preserve the County's **natural resources, cultural heritage** and other assets to create the ideal destination for residents and visitors alike while ensuring orderly and sustainable development of the community.



STRATEGIC OBJECTIVES & INITIATIVES AT-A-GLANCE

Financial Stability Strategic Objective:

Douglas County's financial stability allows for sustainable planning and maintenance of the County's resources.

COUNTY FACILITY PLAN: Develop facilities plan to address County's future needs, including long-term strategy for all County offices.

IMPACT FEES: Develop a feasibility study relating to impact fees.

LONG-TERM FINANCIAL STRATEGIES: Develop strategies to address long-term financial stability to expend County resources to keep up with demand.

INTERNAL CONTROLS: Become compliant with software licensing and financial internal control requirements.

Infrastructure Strategic Objective:

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.

STORMWATER MASTER PLAN: Complete the Countywide storm water master plan including a long-term funding strategy.

TRANSPORTATION MASTER PLAN: Complete update of Transportation Master Plan to include identification of future alternative truck & through traffic routes as envisioned in the Valley Vision Plan.

BROADBAND AVAILABILITY: Develop and implement a "Dig Once" policy to expand broadband availability throughout the County.

ROAD MAINTENANCE: Working in partnership with residents and businesses, develop long term solutions to fund preventative road maintenance.

WATER RATE STRUCTURES: Develop multi-year and equitable water rate structures for the water systems throughout the County in partnership with residents and businesses.

SEPTIC CONVERSION: Initiate a septic systems conversion program throughout the County.

Organizational Sustainability Strategic Objective:

Douglas County values its employees and develops a workforce that serves and is valued by County citizens.

COMPENSATION: Design employee compensation package.

PERFORMANCE STANDARDS: Align performance standards to strategic priorities.

MANAGEMENT PROGRAM: Create/implement supervisory management program to develop internal talent.

Economic Vitality Strategic Objective:

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

AFFORDABLE HOUSING DEVELOPMENT INCENTIVES: Evaluate the potential of offering affordable housing development incentives through the update of the Housing Element of the Master Plan.

MARTIN SLOUGH TRAIL: Complete right-of-way acquisition and construct the Martin Slough Trail.

DEVELOPMENT REVIEW PROCESS: Evaluate development review process and staff support to identify opportunities to improve process flow.

REDEVELOPMENT PROGRAM: Reevaluate the benefits of the Redevelopment Program and if needed identify priority projects and timeline.

PONY EXPRESS TRAIL: Align stakeholders and develop a design for the Pony Express Trail as an additional tourism opportunity.

YEAR-ROUND CONFERENCE CENTER: Work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe (within Douglas County).

VACATION RENTAL ORDINANCE: Evaluate the need to update the Vacation Rental Ordinance to include changes in on-line vacation rentals (AirBnb, VRBO, etc.).

Safe Community Strategic Objective:

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

EMERGENCY OPERATIONS PLAN: Revise Emergency Operations Plan and develop incident response guides by incident type.

HAZARD MITIGATION PLAN: Annual update to FEMA required Hazard Mitigation Plan.

EOC TRAINING: Implement EOC-related training to specific EOC Functions.

PUBLIC WARNING SYSTEMS & NOTIFICATION: Ensure public warning systems & notifications programs are up to date and increase citizen participation overall in programs.

CITIZENS EMERGENCY RESPONSE TEAM: Continue to engage citizen participation in the Citizens Emergency Response Team program.

BODY-WORN CAMERAS: Implement state mandated body-worn camera programs.

NEIGHBORHOOD WATCH PROGRAM: Expand and re-energize Neighborhood Watch Program.

MARIJUANA IMPACTS: Prepare strategic responses for impact of recreational marijuana.

Natural Resources, Culture & Quality of Life Strategic Objective:

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.

COUNTY MASTER PLAN: Perform 20-year update to the County's master plan.

RECYCLING PROGRAM: Initiate a Countywide recycling program.

USE OF LOCAL ASSETS: Advocate for the usage, understanding and support of assets including public parks, trails, public libraries, local schools and local colleges in the County.

CONSERVATION ACT: Secure passage of the Douglas County Conservation Act.

DOUGLAS COUNTY PERFORMANCE MEASURES

Douglas County utilizes Key Performance Indicator to measure the level of success each program and/or project and how well it aligns with the Strategic Plan. Below is a snapshot of the County's Strategic Plan Objectives and how well each objective is performing.

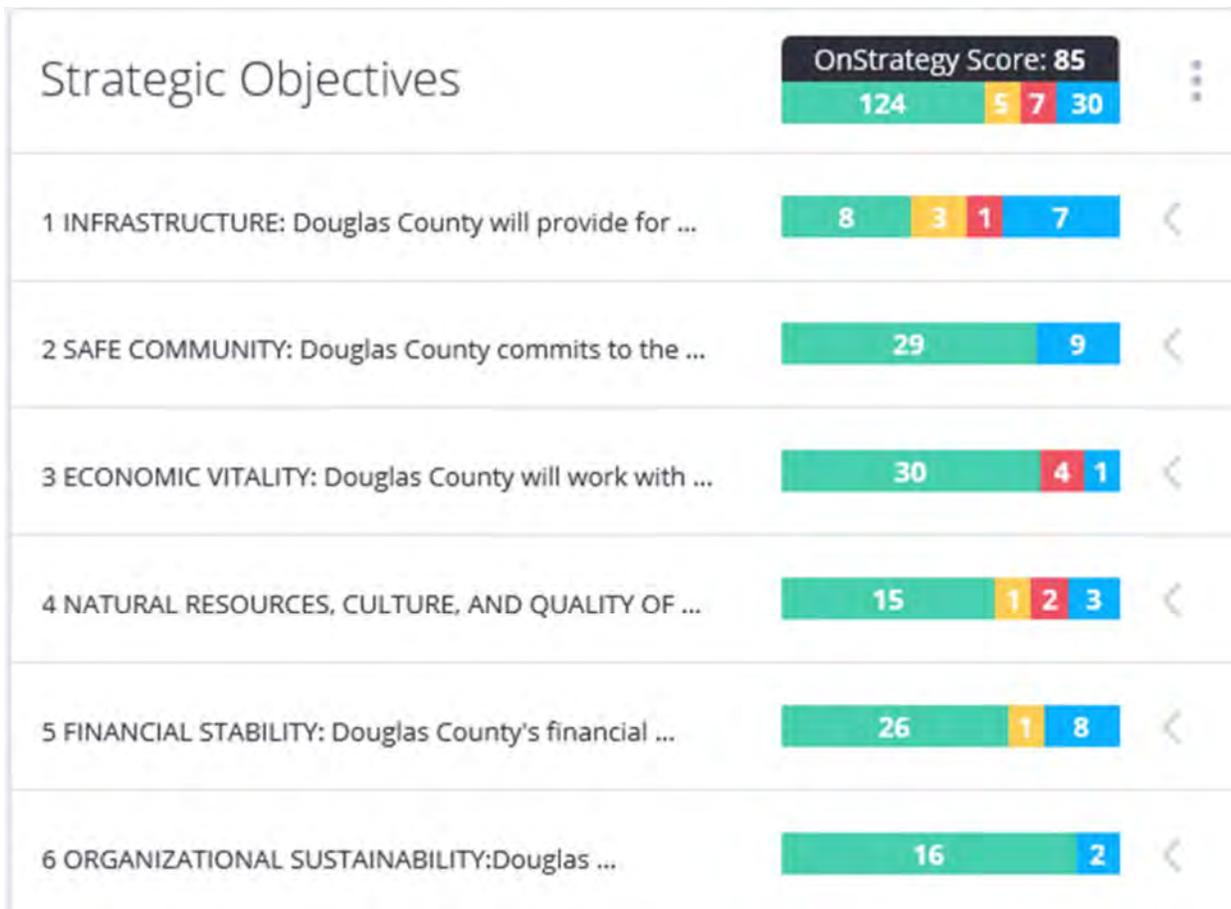
Color Key:

Green = On Target

Yellow = Off Target

Red = Critical

Blue = Deferred



AS OF: SEPTEMBER 21, 2019

FY 18-22 STRATEGIC PLAN: FY19 SCORECARD

KPIs (MEASURE)	EOY TARGET	EOY VARIANCE	YTD TARGET	YTD VARIANCE	YTD ACTUAL	STATUS
1.1 STORMWATER MANAGEMENT PLAN: Complete the Countywide stormwater master plan including a long-term funding strategy * (Percent Complete)	100%	-100%		0%		Behind As of 09/18/19
1.2 TRANSPORTATION MASTER PLAN: Complete update of Transportation Master Plan to include identification of future alternative truck and through traffic routes as envisioned in the Valley Vision Plan * (Percent Complete)	100%	0%		100%	100%	On Target As of 09/18/19
1.3 BROADBAND AVAILABILITY: Develop and implement a Dig Once policy to expand broadband availability throughout the County. * (Percent Complete)		8%		8%	8%	On Target As of 09/18/19
1.4 ROAD MAINTENANCE: Working in partnership with residents and businesses, develop long term solutions to fund preventative road maintenance. * (Percent Complete)	100%	-12%		88%	88%	On Target As of 09/18/19
1.5 WATER RATE STRUCTURES: Develop multi-year and equitable water rate structures for the water systems throughout the County in partnership with residents and businesses * (Percent Complete)	100%	-2%		98%	98%	On Target As of 09/18/19
3.1 AFFORDABLE HOUSING: Evaluate the potential of offering affordable housing development incentives through the update of the Housing Element of the Master Plan, or through the amendment of County Code, Title 20. * (code amendments completed or master plan updated)		46%	0%	46%	46%	On Target As of 09/18/19
5.1 COUNTY FACILITY PLAN: Develop facilities plan to address County's future needs, including long-term strategy for all County offices. * (Percent Complete - Board consideration & implementation begins)	100%	-25%		75%	75%	On Target As of 09/18/19
5.3 LONG-TERM FINANCIAL STRATEGIES: Develop strategies to address long-term financial stability in order to expend County resources to keep up with demand. (Percent Complete - 5-Year projections aligned)	100%	0%		100%	100%	On Target As of 09/18/19
6.1 COMPENSATION: Design employee compensation package. * (Percent Complete - Comp and class study updated)		100%		100%	100%	Achieved As of 09/18/19
6.2 PERFORMANCE STANDARDS: Align performance standards to strategic plan. * (Percent Complete - Supervisors fully trained)	100%	-9%		91%	91%	On Target As of 09/18/19

Listed below are Douglas County's Strategic Objectives and Initiatives and their progress at-a-glance.

FY 18-22 STRATEGIC PLAN - PROGRESS AT-A-GLANCE

STRATEGIC OBJECTIVES AND INITIATIVES	EOY TARGET, MEASURE	ACTUAL	STATUS
1 INFRASTRUCTURE: Douglas County will provide for the maintenance and infrastructure necessary to meet current and future service levels.			
1.3 BROADBAND AVAILABILITY: Develop and implement a Dig Once policy to expand broadband availability throughout the County. *	Percent Complete	8%	On Target As of 08/02/19
1.5 WATER RATE STRUCTURES: Develop multi-year and equitable water rate structures for the water systems throughout the County in partnership with residents and businesses *	Percent Complete	98%	On Target As of 08/02/19
1.6 SEPTIC CONVERSION: Initiate a septic systems conversion program throughout the County.	100% Percent Complete		Not Started As of 08/02/19
2 SAFE COMMUNITY: Douglas County commits to the protection and safety of its citizens through professional public safety and emergency services.			
2.1 EMERGENCY OPERATIONS PLAN: Revise Emergency Operations Plan and develop incident response guides by incident type.	Percent Complete	94%	On Target As of 08/02/19
2.3 EOC TRAINING: Implement EOC-related training to specific EOC Functions.	Percent Complete	100%	Not Started As of 08/02/19
2.4 PUBLIC WARNING SYSTEMS & NOTIFICATION: Ensure public warning systems & notifications programs are up to date and increase citizen participation overall in programs.	25% Percent Complete	93%	On Target As of 08/02/19
2.5 CITIZENS EMERGENCY RESPONSE TEAM: Continue to engage citizen participation in the Citizens Emergency Response Team program.	Percent Complete (until FY19—then # of CERT members)	100%	Not Started As of 08/02/19
2.6 BODY-WORN CAMERAS: Implement state mandated body-worn camera programs.	100% Implementation 100% Complete	80%	On Target As of 08/02/19
2.7 NEIGHBORHOOD WATCH PROGRAM: Expand and re-energize Neighborhood Watch Program.	2% Percent complete	83%	On Target As of 08/02/19
2.8 RECREATIONAL MARIJUANA IMPACTS: Prepare strategic responses throughout County for impact of recreational marijuana.	100% Percent Complete	77%	On Target As of 08/02/19
3 ECONOMIC VITALITY: Douglas County will work with partners to ensure the County's economic vitality.			
3.1 AFFORDABLE HOUSING: Evaluate the potential of offering affordable housing development incentives through the update of the Housing Element of the Master Plan, or through the amendment of County Code, Title 20. *	code amendments completed or master plan updated	46%	On Target As of 08/02/19
3.2 MARTIN SLOUGH TRAIL: Complete R-o-W acquisition and construct the Martin Slough Trail.	Percent Complete- Trail is constructed	85%	Achieved As of 08/02/19
3.3 DEVELOPMENT REVIEW PROCESS: Evaluate development review process and staff support to identify opportunities to improve process flow.	100% Percent Complete		Not Started As of 02/26/19
3.4 REDEVELOPMENT PROGRAM: Reevaluate the benefits of the Redevelopment Program and if needed identify priority projects and timelines	Percent Complete - Board gives direction on use of redev., funding, proje	100%	On Target As of 08/12/19
3.6 YEAR-ROUND CONFERENCE CENTER: Work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe (within Douglas County).	Percent Complete	73%	Off Target As of 06/19/19
3.7 VACATION RENTAL ORDINANCE: Evaluate the need to update the Vacation Rental Ordinance to include changes in on-line vacation rentals (AirBnB, VRBO, etc).	Ordinance is updated	93.33%	On Target As of 08/02/19

<p>3.8 WORK-BASED LEARNING OPPORTUNITIES: Create more work-based learning opportunities for students to gain insight into college majors and career pathways.</p>	<p>Percent Complete - Program put in place; developing opportunities</p>	<p>85%</p>	<p>On Target As of 06/19/19</p>
<p>4 NATURAL RESOURCES, CULTURE, AND QUALITY OF LIFE: Douglas County will preserve the County's natural environment, cultural heritage and other assets to create the ideal destination for residents and visitors alike while ensuring orderly and sustainable development of the community.</p>			
<p>4.1 COUNTY MASTER PLAN: Perform 20-year update to the County's master plan.</p>	<p>Percent Complete - Action items prioritized; policy changes done</p>	<p>46%</p>	<p>On Target As of 08/01/19</p>
<p>4.4 CONSERVATION ACT: Secure passage of the Douglas County Conservation Act.</p>	<p>100% Percent Complete - Land transfer begins</p>	<p>36%</p>	<p>On Target As of 08/02/19</p>
<p>5 FINANCIAL STABILITY: Douglas County's financial stability allows for sustainable planning and maintenance of the County's resources.</p>			
<p>5.1 COUNTY FACILITY PLAN: Develop facilities plan to address County's future needs, including long-term strategy for all County offices. *</p>	<p>Percent Complete - Board consideration & implementation begins</p>	<p>75%</p>	<p>On Target As of 08/02/19</p>
<p>5.5 INTERNAL CONTROLS: Become compliant with software licensing and financial internal control requirements.</p>	<p>Percent Complete - Reporting on compliance efforts</p>	<p>83%</p>	<p>On Target As of 09/09/19</p>
<p>6 ORGANIZATIONAL SUSTAINABILITY: Douglas County values its employees and works to develop a workforce that serves and is valued by County citizens.</p>			
<p>6.1 COMPENSATION: Design employee compensation package. *</p>	<p>100% Percent Complete - Comp and class study updated</p>	<p>100%</p>	<p>Not Started As of 02/25/19</p>
<p>6.3 MANAGEMENT PROGRAM: Create / implement supervisory management program to develop internal talent. *</p>	<p>100% Percent Complete - Program fully up and running</p>	<p>85%</p>	<p>Off Target As of 08/02/19</p>

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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.

IN THIS SECTION:

Budget Summary
Summary of Funds

FY 2019-20 BUDGET SUMMARY

The adopted budget for fiscal year 2019-20, 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 2019-20 adopted budgets for all agencies total is \$195,640,417, including depreciation, fund balances and reserves.

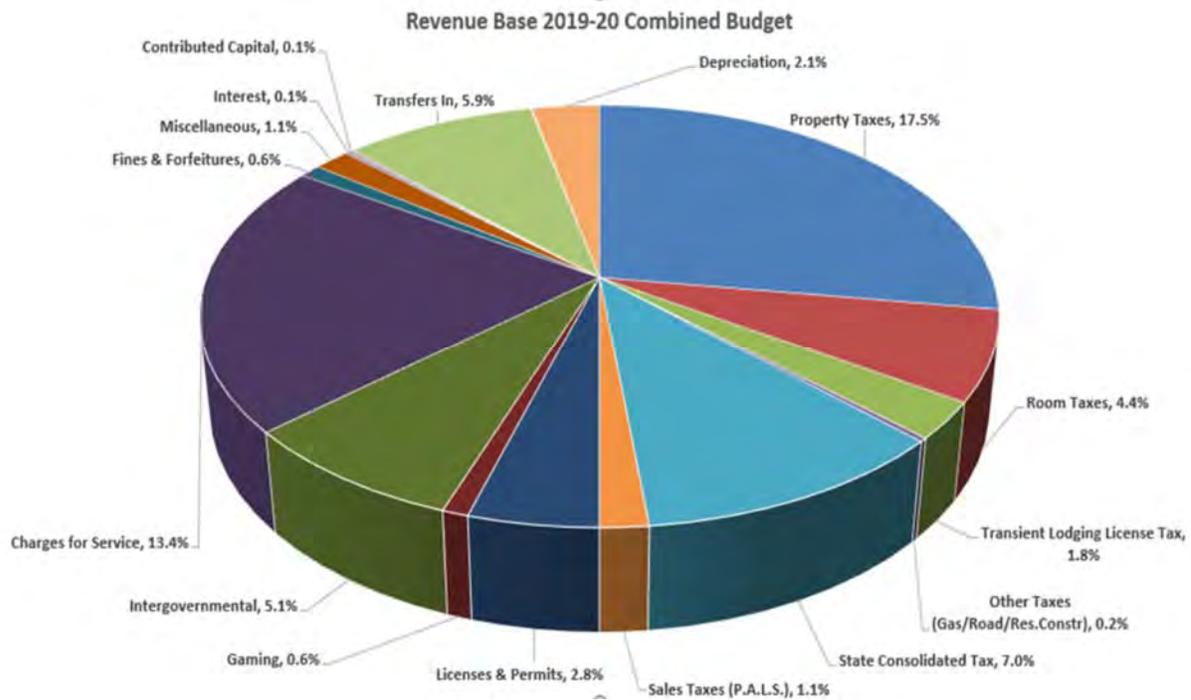
Total Budget By Organization	2019-20 Adopted	
Douglas County	\$	168,427,499
Redevelopment Agency	\$	6,432,146
Town of Gardnerville	\$	4,190,412
Town of Genoa	\$	456,631
Town of Minden	\$	16,133,729
Total	\$	195,640,417

In this budget document the reader 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

All Funds Combined	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	63,298,575	51,010,390	70,915,886	19,905,496	39.0%
Resources					
Operating					
Property Taxes	31,829,094	32,393,740	34,210,838	1,817,098	5.6%
Room Taxes	6,145,193	7,145,624	8,612,500	1,466,876	20.5%
Transient Lodging License Tax	1,915,384	2,877,803	3,500,000	622,197	21.6%
Other Taxes (Gas/Road/Res.Constr)	3,174,212	3,268,877	321,412	(2,947,465)	-90.2%
State Consolidated Tax	12,310,144	12,301,221	13,656,228	755,007	5.3%
Sales Taxes (P.A.L.S.)	1,733,389	1,973,831	2,062,011	88,180	4.5%
Licenses & Permits	4,521,898	4,551,400	5,533,400	982,000	21.6%
Gaming	1,361,600	1,362,600	1,116,000	(246,600)	-18.1%
Intergovernmental	7,193,831	6,830,051	9,371,095	3,141,044	46.0%
Charges for Service	24,740,640	25,136,873	26,142,703	1,005,830	4.0%
Fines & Forfeitures	1,226,492	1,141,415	1,263,432	122,077	10.7%
Miscellaneous	1,951,317	1,989,300	2,182,107	192,807	9.7%
Interest			268,200	268,200	n/a
Contributed Capital	125,000	225,000	200,000	(25,000)	-11.1%
Total Operating Resources	98,234,194	101,797,735	109,039,986	7,242,251	7.1%
Non-Operating					
Transfers In	16,236,458	11,475,356	11,543,218	67,862	0.6%
Transfers In (Room Tax/TOT/other)	-	-	-	-	n/a
Capital Asset Disposal					n/a
Other Financing Sources	3,399,284	5,505,090	53,950	(5,451,140)	-99.0%
Depreciation	4,207,258	4,221,412	4,087,377	(134,035)	-3.2%
Total Non-Operating Resources	23,843,000	21,201,858	15,684,545	(5,517,313)	-26.0%
Revenue Subtotal (excluding Beginning Fund Balance)	122,077,194	122,999,593	124,724,531	1,724,938	1.4%
Total Resources	185,375,769	174,009,983	195,640,417	21,630,434	12.4%





A stable and diversified revenue base is necessary to ensure the County has the resources to provide continued quality public services. The fiscal year 2019-20 budget consists of operating and non-operating revenues totaling \$195,640,417. Of Revenue Resources, 55.7% comes from three sources: Property Tax (17.5%), Charges for Service (13.4%) and other remaining revenue sources (24.9%). Other revenue sources include fees generated from the collection of Licenses & Permits, Miscellaneous revenue such as donations, and other taxes such as gasoline and construction tax. These three main sources of revenue are dependent on a healthy, growing economy. The need for a strong revenue base extends beyond the County's General Fund and touches the heart of all public policy decisions and public services. The ability to pay for public infrastructure and services without overburdening the taxpayer is a constant challenge and the County is continually working to further strengthen and diversify its revenue base.

The County based its revenue estimates for the Fiscal Year 2019-20 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 7.1% 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 2019-20, 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. In the General Fund property tax revenue is budgeted to increase 5.6% in FY 2019-20. All three towns of Gardnerville, Genoa and Minden are budgeted to see an increase of 6.1%, 9.0% and 5.8% respectively.

Other Taxes are forecasted to decrease by \$2,347,465 or -90.2% from prior year.

State Consolidated taxes (C-Tax) are projected to increase 5.9% 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 senior citizen programs (P.A.L.S) are budgeted to increase 4.5%, to bring this budgeted revenue in line with the State's projections.

Charges for Services are projected to increase by 4.0%. The difference is due to the anticipation that fees for services within County departments will increase with the on-going demand of County services.

Intergovernmental revenues are projected to increase by 46.0%.

Both Room Taxes and Transient Lodging License Taxes (TLLT) are expected to increase 42.1%, overall to bring these budgeted revenues in line with actual trends. Gaming revenues are projected to decrease by \$246,600, -18.1%.

Other Financing Sources are expected to decrease 99.0%; primarily due to one-time loan proceeds that were used to fund capital improvement projects in various utility funds.

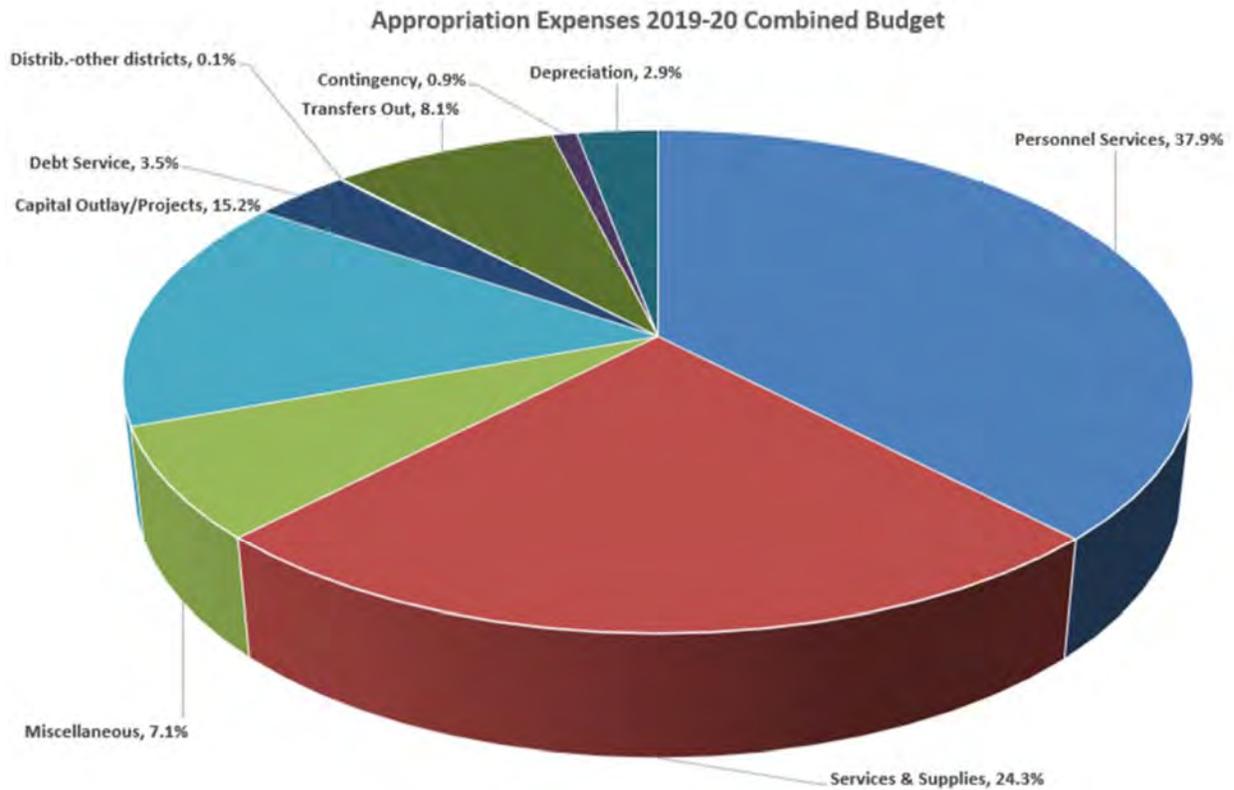
Appropriation Highlights

Requirements- All Funds Combined	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Operating					
Personnel Services	49,682,690	51,652,561	54,063,440	2,410,879	4.7%
Services & Supplies	33,232,244	34,783,061	34,738,723	(44,338)	-0.1%
Miscellaneous	5,609,563	7,116,647	10,184,029	3,067,382	43.1%
Other				-	n/a
Total Operating	88,524,497	93,552,269	98,986,192	5,433,923	5.8%
Non-Operating					
Capital Outlay/Projects	26,371,564	13,611,187	21,705,980	8,094,793	59.5%
Capital Asset Disposal	-	-		-	n/a
Debt Service	4,560,896	4,619,932	4,977,713	357,781	7.7%
Distrib.-other districts	94,589	102,584	107,551	4,967	4.8%
Transfers Out	15,870,039	11,475,356	11,543,218	67,862	0.6%
Contingency	1,242,834	1,246,939	1,266,366	19,427	1.6%
Depreciation	4,262,258	4,276,412	4,142,377	(134,035)	-3.1%
Total Non-Operating	52,402,180	35,332,410	43,743,205	8,410,795	23.8%
Total Requirements	140,926,677	128,884,679	142,729,397	13,844,718	10.7%
Ending Fund Balance/Reserves	44,449,092	45,125,304	52,911,020	7,785,716	17.25%

Total appropriations in the 2019-20 Budget equates to \$142,729,397 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 \$54,063,440 or 37.9% of total expenditures, representing an increase of \$2,410,879 or 4.7% 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. An increase on PERS rates becomes effective on July 1, 2019, which is statutorily split between the employee and the employer equally. Rates are increasing from 28% to 29.25%, or 1.5% which means all employee salaries and pay scales will be reduced effective July 13, 2019 by 0.625% and Douglas County will also contribute .625%. Police/Fire member rates are increasing from 40.5% to 42.5%, or 2% therefore Police/Fire member salaries and pay scales will be reduced 1% and Douglas County will also contribute 1%.

There is a net change of 1.23 additions to Full Time Equivalents (FTE) from prior year, throughout the entire County, including the Redevelopment Agency and Towns.

Services & Supplies

The Services and Supplies budget totals \$34,783,723 or 24.3% of total appropriations. Services and supplies include operating expenses such as utilities, materials, insurance, repairs, vehicle maintenance and professional services. Services and Supplies decreased by \$44,338, or -0.1% over the prior year.

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 \$21,705,980 or 15.2% of total appropriations, an increase of \$8,094,793 or 59.5%. The increase is due to the reclassification of Projects.

Debt Service

Debt service payments total \$4,977,713 or 3.5% of total appropriations, representing an increase of \$357,781 or 7.7% over the prior year resulting from a new Highway Revenue Bond issued in November 2016.

Transfers Out

Transfers Out payments total \$11,543,218, or 8.1% of total appropriations. Transfers Out represents the amount distributed from one fund to finance activities in another fund. Transfers Out increased by a net \$67,862 or 0.6% from prior year as a result of reallocating reserves to fund capital projects and disbursing Board Designated funds per Board direction during FY 19-20.

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 \$4,142,377 or 2.9% of total appropriations for FY 2019-20.

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 will budget contingency to meet the costs of unforeseen events such as equipment failures or in anticipation of emergencies that may occur during the fiscal year. A total of \$1,266,366 is budgeted for contingency in FY 2019-20.

Fund Balance/Reserves

Budgeted ending fund balance and reserves for FY 2019-20 totals \$52,911,020. This represents an increase of \$7,785,716, or 17.25%.

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 \$5,843,647 in the 2019-20 Budget .

Ending fund balance is non-expendable, as it provides cash flow for the year and serves as a beginning balance for the next year. Ending fund balance is set by policy at two months 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 2019-20 totals \$15,736,993.

SUMMARY OF FUNDS

Overall expenses, including contingency, for all County funds, excluding the Towns and the Redevelopment Agency, are predicted to decrease by \$2,150,175 or -1.7% excluding ending fund balances for the 2019-20 fiscal year.

Current Expenditures By Fund Type	2018-19 Adopted	2019-20 Adopted	\$ Chg Adopted 19 to 20	% Chg Adopted 19 to 20
General Fund	47,729,332	50,288,607	2,559,275	5.4%
Special Revenue Funds	42,143,641	43,858,242	1,714,601	4.1%
Internal Service Funds	4,746,156	4,838,469	92,313	1.9%
Enterprise Funds	21,818,761	15,783,829	(6,034,932)	-27.7%
Capital Construction Funds	9,772,775	9,345,528	(427,247)	-4.4%
Debt Service Funds	2,674,014	2,619,829	(54,185)	-2.0%
Total	128,884,679	126,734,504	(2,150,175)	-1.7%

General Fund

The General Fund is the largest single County fund, with an operating budget of \$49.8 million in fiscal year 2019-20 excluding beginning fund balance. 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. The Year-over-Year General Fund budget increase for FY 2019-20 totals \$2,996,499, or 6.4%.

Some of the challenges for Douglas County in developing the fiscal year 2019-20 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)

Special Revenue Funds

Special revenue funds budgeted in FY 2019-20 total \$37.4 million excluding beginning fund balance. The Special Revenue funds 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. This includes services such as social services, 911 emergency dispatch services, tourism promotion, senior services, recreation, parks, library, airport, redevelopment and road maintenance.

Proprietary Funds

The FY 2019-20 budgets for the Proprietary Funds total \$15.7 million excluding beginning fund balance. Proprietary funds include both internal service and enterprise funds. Internal services include motor pool and vehicle maintenance and the County's Dental insurance that is self-funded. The enterprise funds include services 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 2019-20 total \$6.3 million excluding beginning fund balance. Capital Project funds account for revenues and expenses associated with the construction of major capital facilities (other than those financed by proprietary funds). The funds include the Ad Valorem Capital Projects, County Construction and Regional Transportation Funds.

Debt Service Fund

The FY 2019-20 Debt Service Fund budget totals \$2.4 million excluding beginning fund balance. This fund accounts for the accumulation of revenues and the payment of long-term debt principal and interest for non-enterprise fund debt.

Redevelopment Funds

The FY 2019-20 Debt Service Fund budget totals \$2.0 million excluding beginning fund balance. This fund accounts for the County Redevelopment and Redevelopment Area II (RDA), which was created in 2016. This RDA aids the county in achieving a desired strategic planning goal to "work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe (within Douglas County).

Conclusion

County agencies and departments have worked collaboratively to develop a balanced fiscal year 2019-20 budget. The County staff continues to be dedicated to the welfare of Douglas County and its residents and is committed to providing high quality, professional and cost effective services.

Special Revenue Funds—Special Revenue funds consists of 18 funds and 34 departments. Functions within the Special Revenue funds include General Government, Public Works, Welfare, Judicial, Culture and Recreation, Public Safety and Community Support. Room Tax is the only major fund within the Special Revenue Funds.

202 - 260 Special Revenue Funds	
<p>General Government</p> <p>202 - NV Cooperative Extension 711 - NV Cooperative Extension</p> <p>204 - Airport 611 - Airport</p> <p>208 - Cash Trust</p> <p>Public Works</p> <p>211 - Solid Waste Mgmt. 732 - JPA 733 - General</p> <p>232 - Road Operating 431 - Road Operating</p> <p>236 - Tahoe-Douglas Trans.Dist. 828 - Tahoe-Douglas Transportatin Dist</p> <p>245 - Erosion Control - Trpa 816 - Erosion Control/TRPA</p> <p>Welfare</p> <p>214 - St Mv Accident Indigent 556- St Mv Accident Indigent</p> <p>215 - Assistance To Indigents 555 - Assistance To Indigents</p> <p>216 - Social Services 550 - Social Services-Medical 551 - Social Services-General 552 - Community Health Nurse 553 - Day Club</p> <p>Public Safety</p> <p>255 - 911 Emergency Services 675 - 911 Emergency Servicves 678 - 911 Surcharge</p>	<p>Judicial</p> <p>222 - Law Library 391 - Law Library</p> <p>240 - Justice Ct. Admin. Assess 360 - Justice Ct.Admin. Assess. 371 - East Fork Justice Court 372 - Tahoe Justice Court</p> <p>242 - China Spring Youth Camp 362 - China Spring Youth Camp</p> <p>244 - Western NV Regional Youth 368 - Western NV Regional Youth</p> <p>Culture & Recreation</p> <p>212 - Landscape Maintenance Districts 720 -Landscape Maintenance District</p> <p>234 - Room Tax 801 - Room Tax-Admin 802 - Promotional Room Tax 804 - Library 805 - Parks Operations 806 - Parks Development 807 - Parks Temp & Seasonal 810 - Recreation 811 - Recreation Temp & Season 812 - Kahle Community Center 813 - Valley Facility-Gym and Fitness 815 - Valley Facility-Community/Mtg Rm</p> <p>Community Support</p> <p>260 - Senior Services Program 680 - Senior Services Program</p>

Proprietary Funds—Proprietary funds consist of Internal Service Funds and Enterprise Funds. Proprietary funds consist of seven funds and 8 departments. Regional Water, Sewer Utility, and Douglas County Water Utility are considered major funds. General Government and Public Works are the only two functions of the Proprietary funds.

309 - 327 Proprietary Funds	
General Government	Public Works(cont)
309 - Risk Management	324 - Regional Water Fund
817 - Risk Management	863 - Regional Water
310 - Self Ins.Dental Insurance	325 - Sewer Utility
818 - Self Ins Dental Insu	865 - North Valley Sewer Syst.
	328 - Douglas County Water Utility
Public Works	849 - Douglas County Water Utility, Douglas County Water
313 - Motor Pool/Vehicle Maint	
821 - Motor Pool	
822 - Vehicle Replacement	
829 - Vehicle Maintenance	

Capital Project Funds—Capital Project funds six fund and 13 departments. Capital Project funds consist of one major fund, Capital Projects Debt Financed. Within these funds there are three functions: General Government, Culture and Recreation, and Public Works.

General Government	General Government (cont)
401 - Extraordinary Maintenance	440 - Capital Projects-Debt Financed
705 - Extraordinary Maintenance	765 - 2014 Airport Rev Bonds
405 - Ad Val Capital Projects	766 - 2016 Highway Bonds
745 - Ad Val Capital Projects	
410 - County Construction	Culture and Recreation
751 - County Construction	420 - Park Resident.Const.Tax
757 - Gaming/Technology	440 - Park Residential Const. Tax
758 - Gaming/Maintenance	
759 - Capital/Radio	Public Works
760 - Valley Vision	430 - Regional Transportation
	421 - Regional Transportation

Debt Service—The County has one debt service fund that falls under the function of Government. This fund consists of four departments.

<p>541 - Debt Service General Government 541 - Co Debt/Other Resources 836 - Capital Leases 883 - 2012 Community Center Bonds 884 - Transportation Refunding 885 - 2013 Community Center MTF 886 - 2014 Airport Rev Bonds 887 - 2016 Highway Revenue Bonds</p>
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Redevelopment Agency—The Redevelopment Agency is comprised of four funds and four department that all fall under the function of General Government.

<p>600 - 606 Redevelopment Agency General Government 600 - Dc Redevelopment Area 2-Admin. 651 - Redevelopment Area 2 -Admin 601 - Redevelopment Area 2-Cap. Projects 656 - Redevelopment Area 2 - Capital Projects 605 - Redevelopment Agency -Admin. 650 - Redevelopment Agency - Admin 606 - Dc Redevel.-Cap.Projects 655 - Redevelopment Agency - Capital Projects</p>
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The Towns—The Towns of Gardnerville, Genoa, and Minden consist of 13 funds and 18 departments. General Government, Culture and Recreation, Public Works, and Health & Sanitation make up the functions within the Towns. There are also two major funds; Minden Wholesale Water and Minden Town Water.

610 - 640 Town Funds	
General Government	Culture & Recreation
610 - Gardnerville Town	610 - Gardnerville Town
921 - Gardnerville Admin	923 - Parks & Recreation
613 - Gardnerville Debt	630 - Minden Town
922 - Gardnerville Debt	916 - Minden Culture & Recreat.
614 - G'ville Ad Val Cap Proj	
730 - Gardnerville Ad Val Capital Projects	Public Works
620 - Genoa Town	610 - Gardnerville Town
931 - Genoa Town	926 - Other Public Works
622 - Genoa Ad Val Cap Projects	630 - Minden Town
735 - Genoa Ad Val Capital Projects	915 - Minden Highw ays & Streets
624 - Genoa Construction Res	917 - Minden Other Public Wks
934 - Genoa Construction Reserve	639 - Minden Wholesale Water Utility
630 - Minden Town	919 - Wholesale Water
911 - Minden General Admin	640 - Minden Town Water
631 - Minden Ad Val Cap Project	913 - Minden Water
738 - Minden Ad Val Cap Project	
636 - Minden Cap.Equip./Constr.	Health & Sanitation
918 - Capital Equip/Constr.	611 - Gardnerville Health & San
	925 - Health & Sanitation
	635 - Minden Trash
	912 - Minden Trash

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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 2019-20 adopted budget by Agency.

IN THIS SECTION:

The Budget
Budget Directives
General Fund Five-Year Projection
FY 2019-2020 Budget
Douglas County Budget Policies



The Budget: A Policy & Planning Guide

The Budget Overview provides a concise portrayal of the fiscal year 2019-20 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 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 25.

The implementation calendar for Douglas County's FY 2019-20 budget is depicted on the next page.

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.

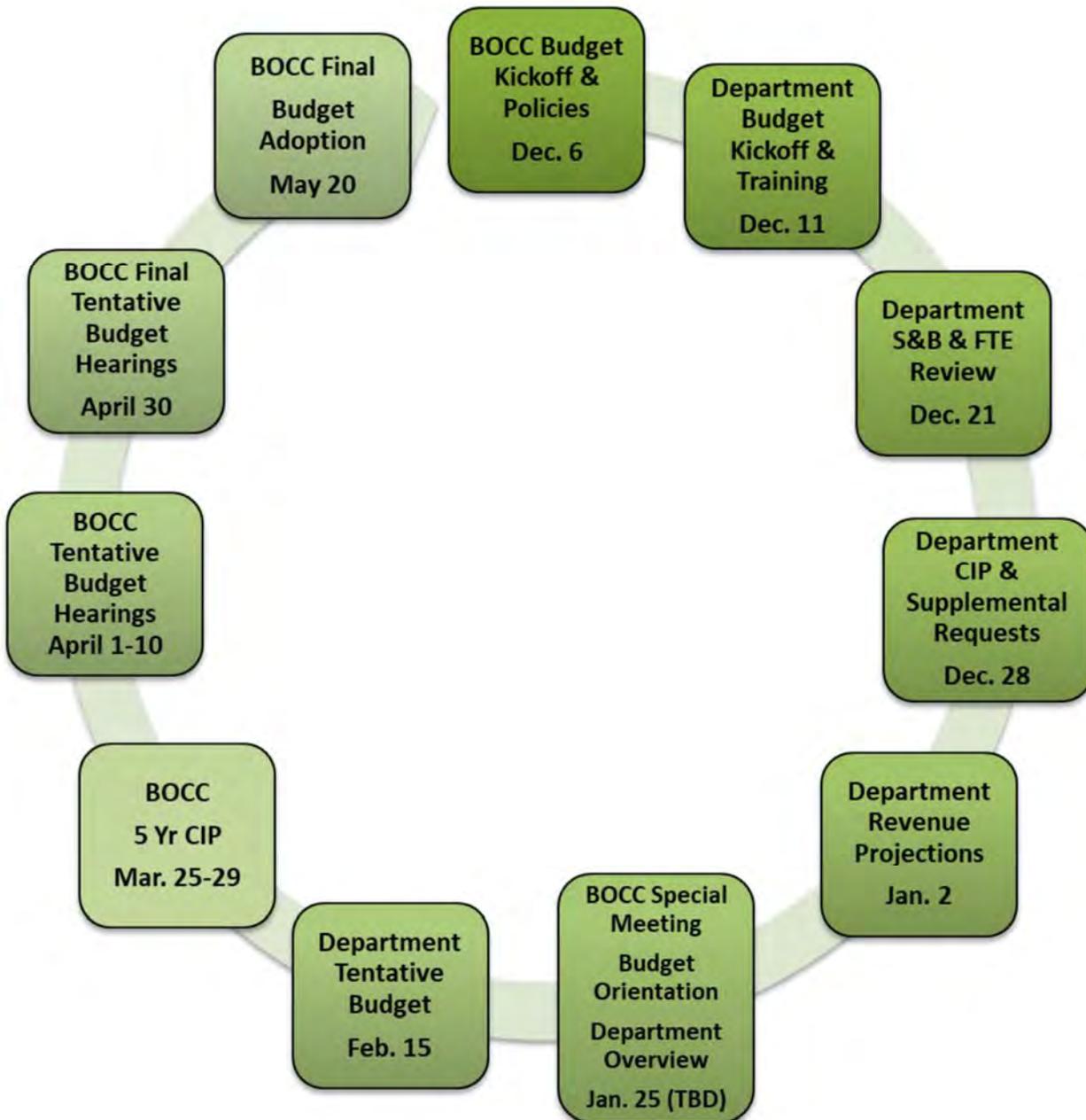
Budgetary Basis

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).

FY 19-20 BUDGET DEVELOPMENT CYCLE



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 resources.
- 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 2019-20 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 applicable Special Revenue Funds:

- A. Shall be balanced, with operating expenditures equal to or less than projected operating revenues.
- B. Use of reserves in excess of the required 8.3% ending fund balance for Special Revenue Funds and two months of operating expenses for the General Fund may be used for replacement, emergency or one-time expenditures and are allowed as follows:
 - i. Departments may budget these reserve funds in the capital project section in a line item labeled "Unanticipated Projects", a CIP form should also be completed.
 - ii. There shall be no direct expenditure from this line item and budget should be transferred to the appropriate line item of the expenditure.

Revenues:

1. The County will maximize its General Fund (Operating) Property Tax Rate.
2. The County will budget revenues responsibly, based on recent trend data, as well as information provided by the State and Departments and other economic data.

Personnel Costs:

1. No new personnel should be included in draft department budgets. All personnel requests are due to Finance by December 21, 2018 on a Supplemental Requests Form.
2. Personnel budgets will be based on County negotiated labor contracts, policies or resolutions approved by the Board.
3. The County will evaluate health care premiums in conjunction with efforts to reduce and stabilize health care costs.
4. The County contributes toward the State's retiree health insurance plan for employees retiring before August 31, 2008. 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.
5. Changes to the full-time equivalent (FTE) count will be evaluated and approved by the Board of County Commissioners during the budget development. Any changes in existing staffing needs that do not result in a change in the full-time equivalent, but will result in a change in the number of employees will be evaluated and approved by the County Manager.
6. On-call and temporary positions are not part of the full-time equivalent count and may be budgeted in FY19-20 as long as the total operating expenses for the department do not increase as a result. Any changes to on-call and temporary staffing needs that will result in an increase in the total operating expense of the department must be included in a supplemental request due to Finance by December 21, 2018.

a change in the full-time equivalent, but will result in a change in the number of employees will be evaluated and approved by the County Manager.

On-call and temporary positions are not part of the full-time equivalent count and may be budgeted in FY19-20 as long as the total operating expenses for the department do not increase as a result. Any changes to on-call and temporary staffing needs that will result in an increase in the total operating expense of the department must be included in a supplemental request due to Finance by December 21, 2018

Services and Supplies (Operating Budget):

Total departmental Services & Supplies draft department budgets are not to increase from the current year's (FY19-20) total adopted budget.

If you have to make an increase to an account, a reduction to a subsequent account's budget shall be made in the same amount.

Requests for authorization to increase the draft department budget above the FY18-19 levels are to be made via the Supplement Requests Form and submitted to Finance by December 21, 2018. This increase may not be placed in your budget until the request has been approved. This includes requests with any offsetting revenue source.

The County Manager will review and prepare recommendations to the Board of Commissioners.

Annual lease payments for the computers are to be borne by the department as part of the service and supply cost as they are leased.

Proprietary and other Restricted Governmental Funds are to have the full cost (direct and indirect) of providing services accounted for in their funds. The County will continue to recover General Fund costs through cost allocation from other funds, including Towns.

Departments, in conjunction with Finance will review line items that have been historically over budgeted and under budgeted. Departments should make every effort to decrease services & supplies, when possible.

Capital Outlay/Projects:

Capital assets are assets acquired for use of operations and have an estimated useful life of longer than one year.

Requests for capital outlay/projects for the FY19-20 budget must be included on a Capital Improvement Plan (CIP) form and submitted to Finance by December 21, 2018. The County Manager will review and evaluate CIP forms and provide recommendations to the Board of County Commissioners.

Any ongoing costs associated with the Capital Improvement Plan, must be outlined on the CIP form, under the section "Impact on Operating Budget."

General:

1. Develop a plan to fund asset replacement and maintenance in order to address increasing equipment and facility needs.

GENERAL FUND FIVE-YEAR PROJECTION

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

A five-year General Fund projection model is prepared in order to get a 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 2019-20 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 the 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

5 YEAR GENERAL FUND PROJECTION						
General Fund	2018-19 Adopted Budget	2019-20 Final	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Beginning Fund Balance/Reserves:						
Beginning Fund Balance	\$ 9,184,386	\$ 11,513,548	\$ 11,052,325	\$ 10,645,190	\$ 10,291,413	\$ 9,990,143
Revenue:						
Property Tax	21,669,599	22,789,330	23,586,957	24,412,500	25,266,938	26,151,280
State Consolidated Taxes	12,228,031	12,946,773	13,335,176	13,735,231	14,147,288	14,571,707
Licenses & Permits	3,650,400	4,364,150	4,451,433	4,540,462	4,631,271	4,723,896
Gaming Licenses	965,000	938,000	947,380	956,854	966,422	976,087
Intergovernmental	967,042	895,000	903,950	912,990	922,119	931,341
Charges for Service	5,195,564	5,740,263	5,855,068	5,972,170	6,091,613	6,091,613
Fines & Forfeitures	1,083,623	1,205,700	1,223,786	1,242,142	1,260,774	1,279,686
Miscellaneous	625,400	551,942	560,221	568,624	577,154	585,811
Other Financing Sources	446,226	396,226	396,226	396,226	396,226	396,226
Total Revenue	46,830,885	49,827,384	51,260,197	52,737,199	54,259,806	55,707,647
Total Budgeted Resources	\$ 56,015,271	\$ 61,340,932	\$ 62,312,522	\$ 63,382,389	\$ 64,551,219	\$ 65,697,791
Expense:						
Operating:						
Personnel Services	32,063,738	33,949,349	35,137,576	36,367,391	37,640,250	38,957,659
Services & Supplies	10,191,991	10,897,548	11,061,011	11,226,926	11,395,330	11,566,260
Total Operating	42,255,729	44,846,897	46,198,587	47,594,318	49,035,580	50,523,919
Non-Operating:						
Transfers Out	4,321,222	4,222,272	4,222,272	4,222,272	4,222,272	4,222,272
Capital Outlay	321,500	322,500	322,500	322,500	322,500	322,500
Unanticipated Projects						
Contingency	830,881	896,938	923,972	951,886	980,712	1,010,478
Total Non-Operating	5,473,603	5,441,710	5,468,744	5,496,658	5,525,484	5,555,250
Total Expense	47,729,332	50,288,607	51,667,331	53,090,976	54,561,075	56,079,169
Net Change in Fund Balance	(898,447)	(461,223)	(407,135)	(353,777)	(301,270)	(371,522)
Ending Fund Balance/Reserves	\$ 8,285,939	\$ 11,052,325	\$ 10,645,190	\$ 10,291,413	\$ 9,990,143	\$ 9,618,621
Restricted/Unspendable Fund Balance	\$ 4,651,744	\$ 3,794,137	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Unassigned/Available Fund Balance	\$ 3,634,195	\$ 7,258,188	\$ 8,145,190	\$ 7,791,413	\$ 7,490,143	\$ 7,118,621
Total Budgeted Requirements	\$ 56,015,271	\$ 61,340,932	\$ 62,312,522	\$ 63,382,389	\$ 64,551,219	\$ 65,697,791

Assessed Valuation for Douglas County is estimated at \$3,325,384,336 for FY 2019-20 and property tax revenue for Douglas County, Douglas County Redevelopment Agency, and the Towns is estimated at \$34,210,838. 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 5% growth in property tax collections in FY 2019-20. Ad valorem property tax revenue growth for fiscal year 2020 through fiscal year 2024 is projected to increase at an average rate of 3.5% annually.

State Consolidated Tax (CTX) revenues are estimated to increase by 5.8% in FY 2019-20. An average growth rate of 3.0% 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 ½% of the 6.85% statewide sales/use tax rate. In-state sales are distributed to the county where the sale was made and out-of-state sales are distributed to the counties and cities based on a population formula.

Supplemental City-County Relief Tax (SCCRT) – The SCCRT tax is the County's guaranteed portion of CTX revenue. This revenue is 1.75% of the 6.85% statewide sale/use tax rate and is distributed back to the County based on a statutory distribution formula. The first tier formula factors In and Out of State tax collections, Consumer Pricing Index (CPI), and population. This tax will change depending on the change of the three factors mentioned above, in the prior two fiscal years. Change in SCCRT distribution is the difference in State tax collections or the difference in population and CPI, whichever is the lowest.

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

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 decrease in FY 2019-20. A minimal decrease of 3.0% is the expected average growth for the next four years is 1%. These revenues are based on licensing of machines, not gaming wins or revenue.

Overall Licenses & Permit revenues will incur a 19.5% increase in FY 2019-20, and is anticipated to continue to increase at an average rate of 2.0% annually. Recent trends have increased showing building activity has led to an increase in building permits, which are projected to continue.

Charges for Service will increase by 10.4% for FY 2019-20. This increase is due an increase in the County's Cost Allocation Plan and by anticipated revenue for adding an additional School Resource Officer for the local school district. Charges for services are expected to remain constant at an increase of 2.0% through FY 2022-24.

Fines and Forfeitures revenue are primarily driven by court operations. Fines and Forfeitures are expected to decrease from FY 2019-20 by 11.3%. Over the next five years, Fines and Forfeitures are expected to increase at an average of 1.5% annually for FY 2019 - 2024.

Miscellaneous revenue will decrease by 11.7% due to forecasted investment earnings. Interest revenue is the main source of revenue in Miscellaneous revenue and is projected at 1.5% per year through FY 2024.

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. Personnel Services expense is budgeted to increase 3.5% for FY 2019 - 2023.

Services and Supplies is estimated to have an average minimal increase of 1.5% annually and 6% for FY 2019-20. This increase is partially due to the additional funding for departments due to increase in contract costs.

Capital Outlay in the General Fund will see a slight increase in FY 2019-20 amount to .03%. 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 details of Douglas County 5 year CIP.

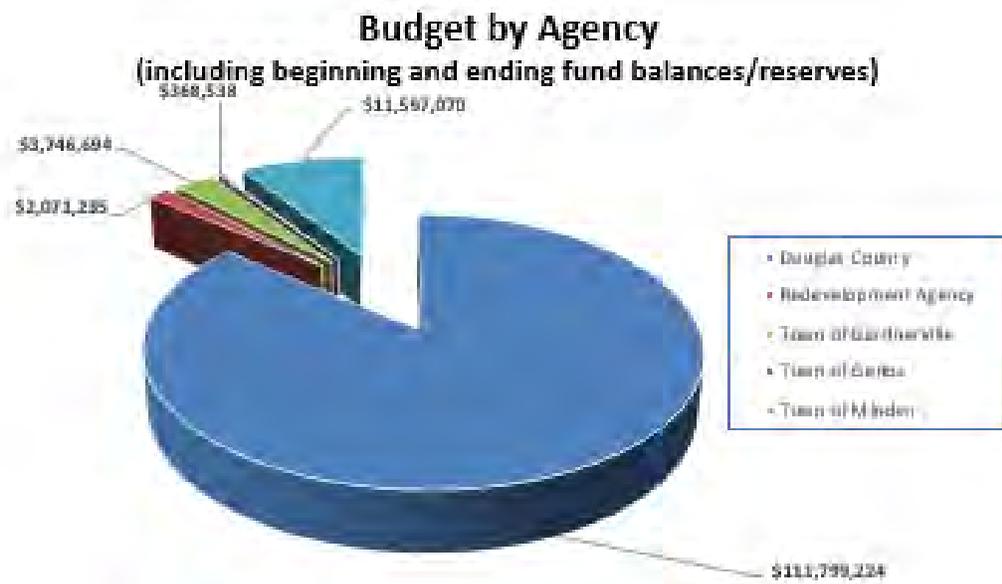
The General Fund budget also includes contingency of 2.0% and a Fund Balance of two months of operating expense.

THE FY 2019-20 BUDGET

This section provides a general financial overview of the FY 2019-20 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		
Total Budget By Organization	2019-20 Adopted	% Chg Adopted 19 to 20
Douglas County	\$ 111,799,224	86.3%
Redevelopment Agency	\$ 2,071,235	1.6%
Town of Gardnerville	\$ 3,746,694	2.9%
Town of Genoa	\$ 368,538	0.3%
Town of Minden	\$ 11,597,070	8.9%
Total	\$ 129,582,761	100%

Douglas County funds account for \$111,799.224 excluding beginning fund balance/reserves of all operating and capital funds, which equal to 86.3% of all funds. This encompasses a majority of the overall *FY 2019-20* budget. Douglas County funds consists of 36 of the 54 total funds comprising of the General Fund, Special Revenue Funds, Internal Service Funds, Enterprise Funds, Capital Project Funds and Debt Service Funds.



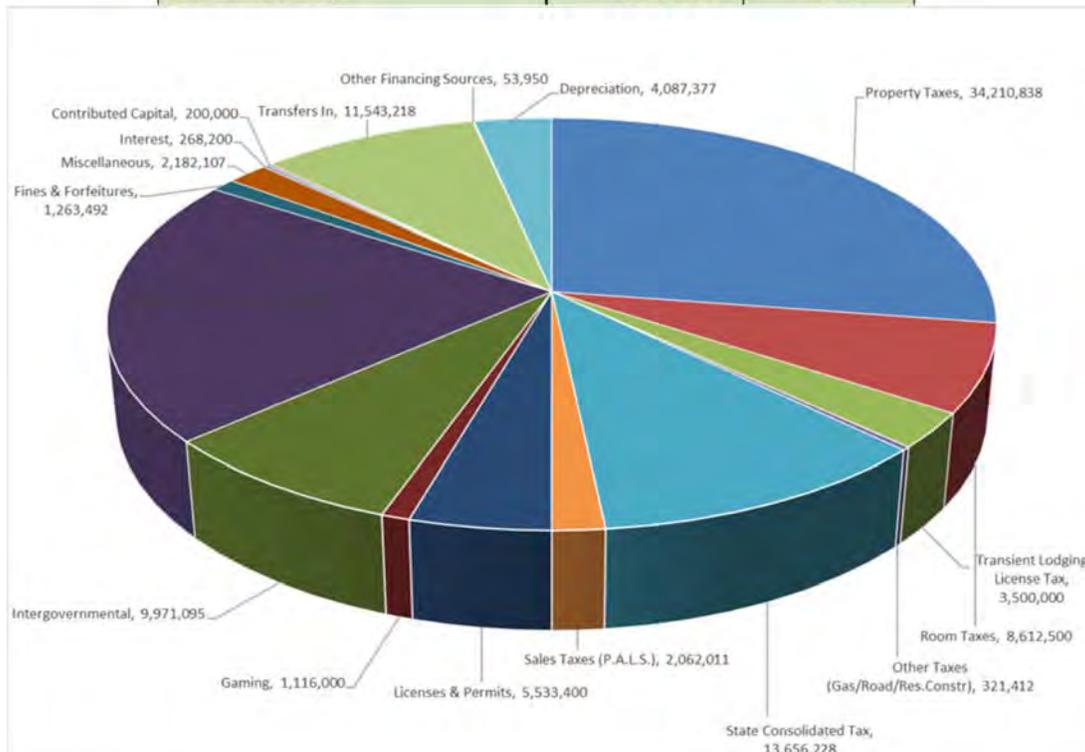
All Funds

(County, Towns, Redevelopment)

Resources

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

All Funds Combined	2019-20 Adopted	% of Resources
Property Taxes	34,210,838	27.4%
Room Taxes	8,612,500	6.9%
Transient Lodging License Tax	3,500,000	2.8%
Other Taxes (Gas/Road/Res. Constr)	321,412	0.3%
State Consolidated Tax	13,656,228	10.9%
Sales Taxes (P.A.L.S.)	2,062,011	1.7%
Licenses & Permits	5,533,400	4.4%
Gaming	1,116,000	0.9%
Intergovernmental	9,971,095	8.0%
Charges for Service	26,142,703	21.0%
Fines & Forfeitures	1,263,492	1.0%
Miscellaneous	2,182,107	1.7%
Interest	268,200	0.2%
Contributed Capital	200,000	0.2%
Transfers In	11,543,218	9.3%
Other Financing Sources	53,950	0.0%
Depreciation	4,087,377	3.3%
Total Resources	124,724,531	100%

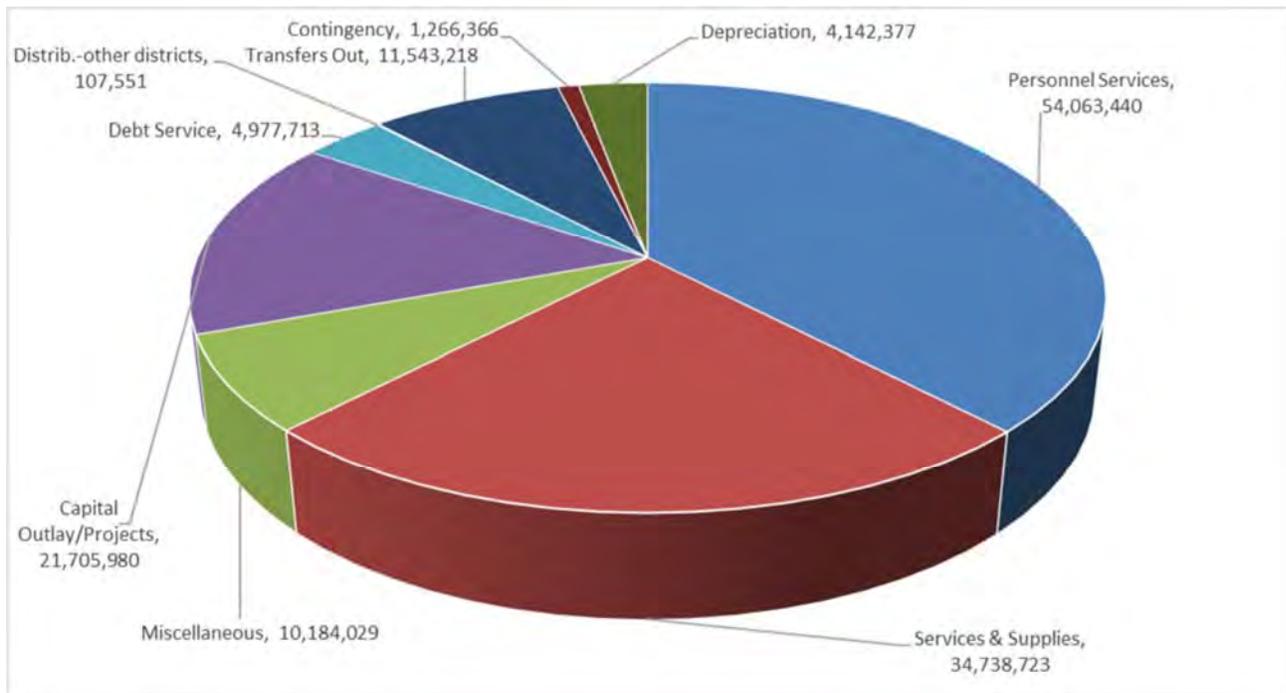


As shown in the table and chart above, the majority of resources available to all funds are comprised of Property Taxes (27.4%), Charges for Services (21.0%) and State Consolidated Tax (10.9%).

Appropriations

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

Requirements- All Funds Combined	2019-20 Adopted	% of Requirements
Personnel Services	54,063,440	37.9%
Services & Supplies	34,738,723	24.3%
Miscellaneous	10,184,029	7.1%
Capital Outlay/Projects	21,705,980	15.2%
Debt Service	4,977,713	3.5%
Distrib.-other districts	107,551	0.1%
Transfers Out	11,543,218	8.1%
Contingency	1,266,366	0.9%
Depreciation	4,142,377	2.9%
Total Non-Operating	142,729,397	100%



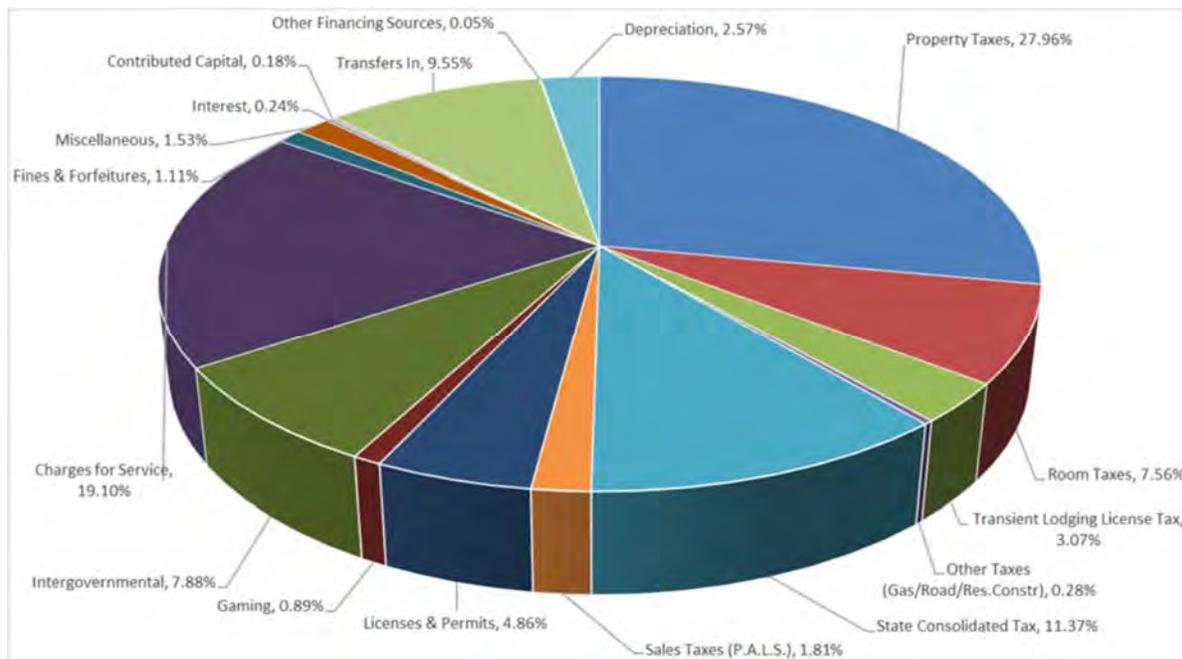
The majority costs for all funds are Personnel Services (37.9%), Services and Supplies (24.3%) and Capital Outlay/Projects (15.2%). As the County is a service providing organization, it is natural for Personnel to be the greatest expense. This expense has been steady with a minimal 4.7% increase from prior year. Services and Supplies shows a -0.1% decrease from prior year.

All County Funds

Resources & Appropriations

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

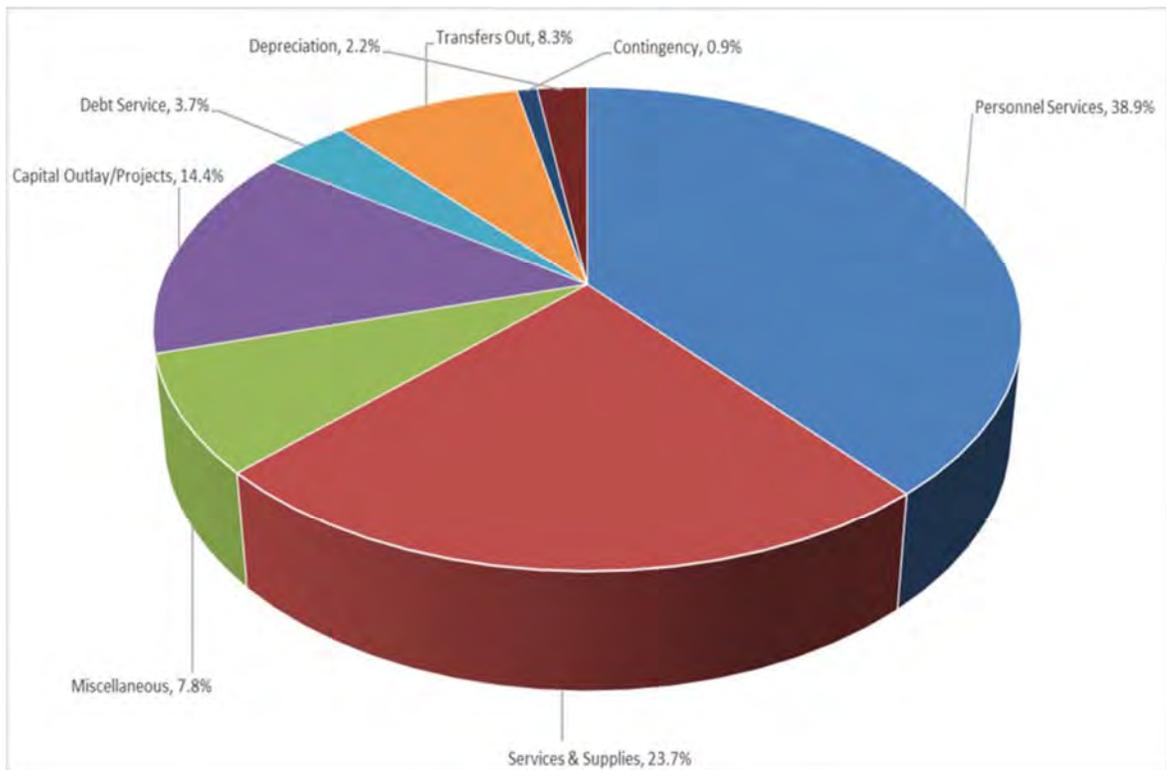
All County Funds Combined	2019-20 Adopted	% of Resources
Property Taxes	31,837,322	27.96%
Room Taxes	8,612,500	7.56%
Transient Lodging License Tax	3,500,000	3.07%
Other Taxes (Gas/Road/Res. Constr)	321,412	0.28%
State Consolidated Tax	12,946,773	11.37%
Sales Taxes (P.A.L.S.)	2,062,011	1.81%
Licenses & Permits	5,533,400	4.86%
Gaming	1,018,000	0.89%
Intergovernmental	8,968,033	7.88%
Charges for Service	21,744,609	19.10%
Fines & Forfeitures	1,263,492	1.11%
Miscellaneous	1,745,107	1.53%
Interest	268,200	0.24%
Contributed Capital	200,000	0.18%
Transfers In	10,873,273	9.55%
Other Financing Sources	53,950	0.05%
Depreciation	2,922,377	2.57%
Total Resources	113,870,459	100%



*Resources= Revenue + other Financing Sources + Ending Fund Balances

*Appropriations= Adopted Budget

Requirements- All County Funds Combined	2019-20 Adopted	% of Requirements
Personnel Services	51,152,855	38.9%
Services & Supplies	31,157,766	23.7%
Miscellaneous	10,291,580	7.8%
Capital Outlay/Projects	18,912,857	14.4%
Debt Service	4,925,963	3.7%
Transfers Out	10,873,273	8.3%
Contingency	1,181,811	0.9%
Depreciation	2,922,377	2.2%
Total Non-Operating	131,418,482	100%



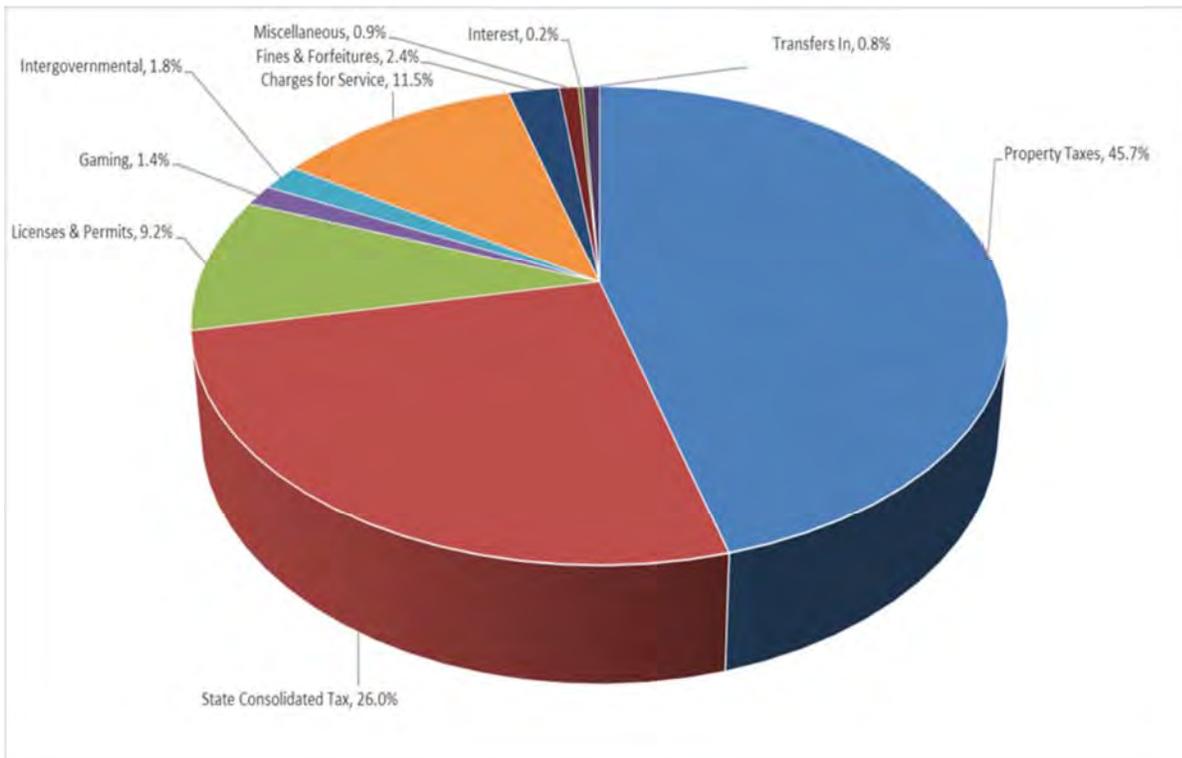
The County funds are made up of the General Fund, 20 Special Revenue Funds, three Internal Service Funds, five Enterprise Funds, six Capital Project Funds, and one Debt Service Fund; totaling 36 funds. The General Fund is the biggest of all these funds contributing \$49,827,384 equivalent to 44.6%, of the total County Funds resources and \$50,288,607 or 39.7% of the expenses.

County General Fund

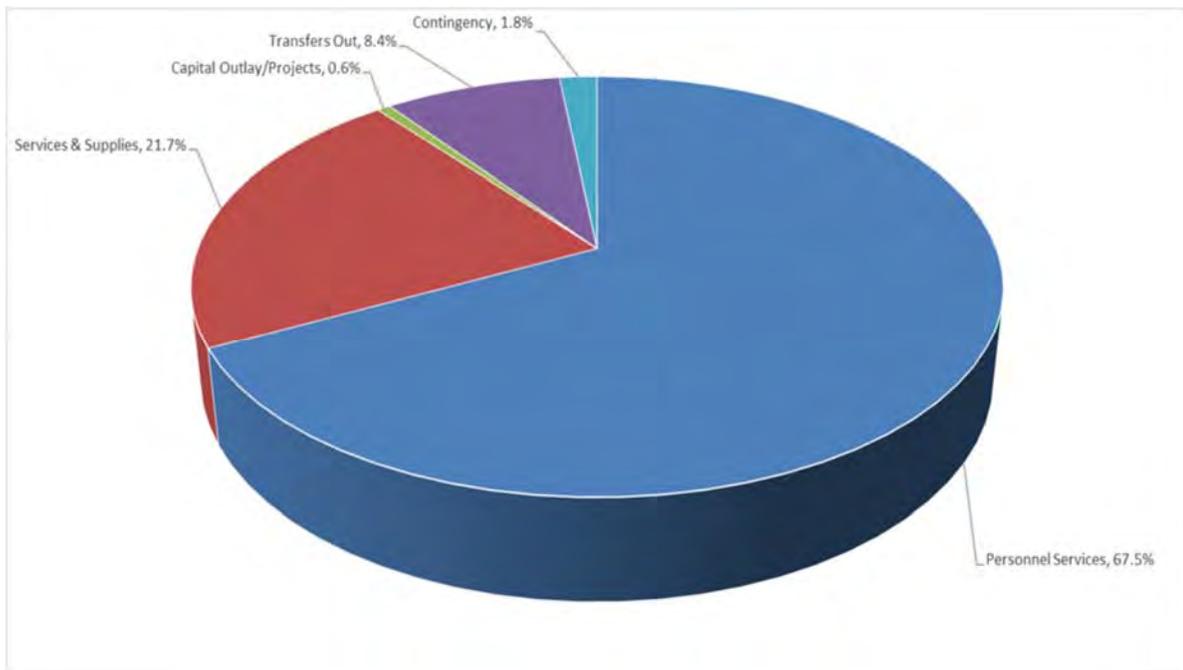
Resources & Appropriations

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

Resources- General Fund	2019-20 Adopted	% of Resources
Property Taxes	22,789,330	45.7%
State Consolidated Tax	12,946,773	26.0%
Licenses & Permits	4,584,150	9.2%
Gaming	718,000	1.4%
Intergovernmental	895,000	1.8%
Charges for Service	5,740,263	11.5%
Fines & Forfeitures	1,205,700	2.4%
Miscellaneous	451,942	0.9%
Interest	100,000	0.2%
Transfers In	396,226	0.8%
Total Resources	49,827,384	100%



Requirements- General Fund	2019-20 Adopted	% of Requirements
Personnel Services	33,949,349	67.5%
Services & Supplies	10,897,548	21.7%
Capital Outlay/Projects	322,500	0.6%
Transfers Out	4,222,272	8.4%
Contingency	896,938	1.8%
Total Non-Operating	50,288,607	100%



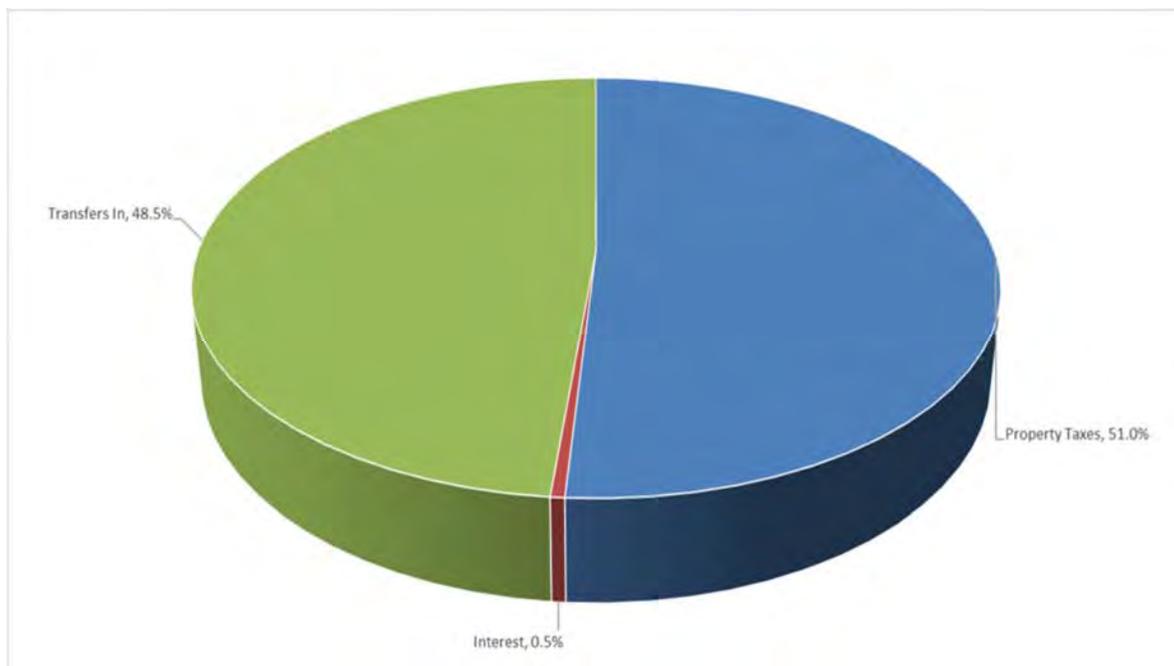
The Douglas County General Fund is made up of various departments working to provide services to the community and meet the County's goals. These departments include County Manager's office, County Assessor, County Clerk/Treasurer, Constable, Community Development, Community Services, District Attorney,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

Redevelopment Agency

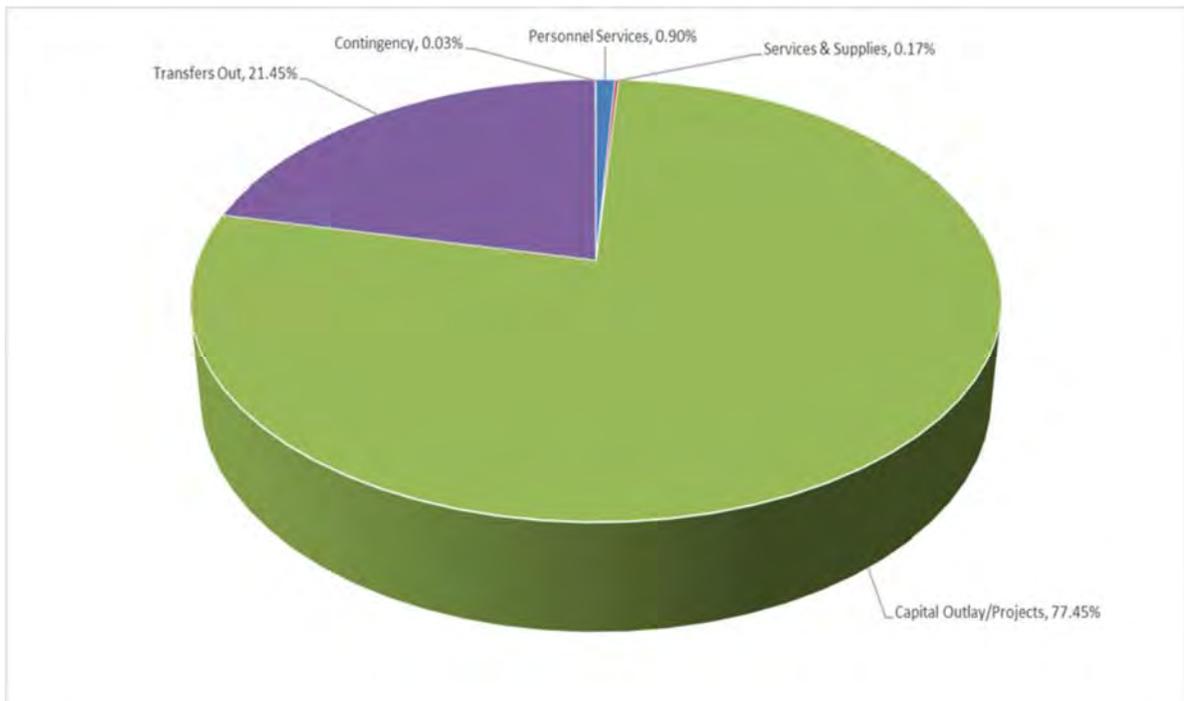
Resources & Appropriations

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

Resources- Redevelopment Agency	2019-20 Adopted	% of Resources
Property Taxes	1,056,733	51.0%
Interest	10,000	0.5%
Transfers In	1,004,502	48.5%
Total Resources	2,071,235	100%



Requirements- Redevelopment Agency	2019-20 Adopted	% of Requirements
Personnel Services	42,318	0.90%
Services & Supplies	7,980	0.17%
Capital Outlay/Projects	3,627,669	77.45%
Transfers Out	1,004,502	21.45%
Contingency	1,509	0.03%
Total Non-Operating	4,683,978	100%



Douglas County Redevelopment Agency Plan Area I covers areas in Walley's Hot Springs, Genoa, Genoa Lakes, Little Mondeaux, Ridgeview, and North County. During FY 2017-18, the Board of County Commissioners voted to dissolve Redevelopment Agency Area I, Redevelopment Agency Area II 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.

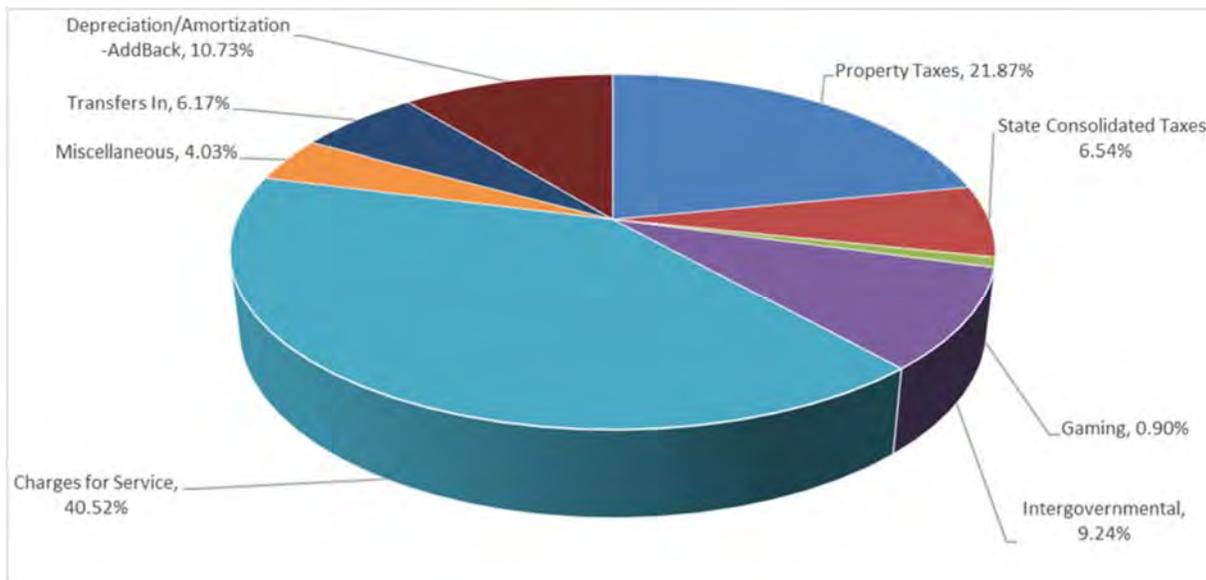
Town Funds

Resources

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

The town funds consist of three towns; Gardnerville, Genoa and Minden. The Town of Minden's resources total \$6,738,840, equal to 62.1% of the three towns' combined total resources. The Town of Gardnerville's resources total \$3,746,694 or 34.5%, and the Town of Genoa's resources total \$368,538 or the remaining 3.4%.

All Town Funds Combined	2019-20 Adopted	% of Resources
Property Taxes	2,373,516	21.87%
State Consolidated Taxes	709,455	6.54%
Gaming	98,000	0.90%
Intergovernmental	1,003,062	9.24%
Charges for Service	4,398,094	40.52%
Miscellaneous	437,000	4.03%
Transfers In	669,945	6.17%
Depreciation/Amortization-AddBack	1,165,000	10.73%
Total Resources	10,854,072	100%

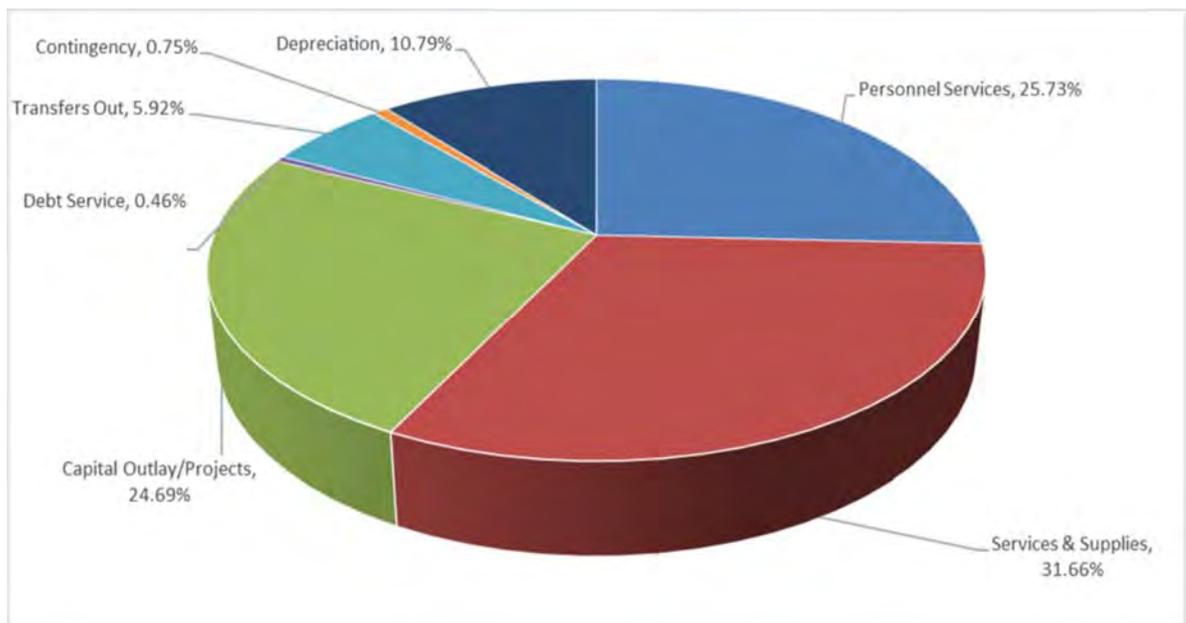


Appropriations

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

The towns' expenses are made up of \$3,454,051 from the Town of Minden, which is 44.9% of the total expenses of the three town combined, \$3,814,300 or 49.6% from the Town of Gardnerville and \$426,689 or 5.5% from the Town of Genoa.

All Funds Combined- Requirements	2019-20 Adopted	% of Requirements
Personnel Services	2,910,585	25.73%
Services & Supplies	3,580,957	31.66%
Capital Outlay/Projects	2,793,123	24.69%
Debt Service	51,750	0.46%
Transfers Out	669,945	5.92%
Contingency	84,555	0.75%
Depreciation	1,220,000	10.79%
Total Resources	11,310,915	100%



DOUGLAS COUNTY BUDGET POLICIES

Purpose of Financial Policies

Primary among the responsibilities that Douglas County has to its citizens is the care of public funds and wise management of government finances while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. These financial management policies, designed to ensure the fiscal stability of the Douglas County government, have been designed to provide guidance for the development and administration of the annual operating and capital budgets. These financial policies address revenues, operating budget, capital improvements, and accounting. Any language included in this document supersedes the following financial policies, until such time as the policies can be updated and brought to the Board of County Commissioners for approval:

- 300.19 Purchasing Procedures – Centralized Purchasing
- 500.01 – Fixed Assets

Financial Objectives

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

Achieving Financial Policy Objectives

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

It is the focus of this analysis to:

- A) Identify the areas where the County is already reasonably strong in terms of protecting its financial condition;
- B) Identify existing or emerging problems in revenue sources, management practices, infrastructure conditions, and future funding needs;
- C) Forecast expenditures and revenues for the next 5 years, with consideration given to such external factors as State and Federal actions, economic conditions, and management options based on best practices by other local governments;
- D) Review management actions taken during the last budget cycle; and
- E) Review County Commissioner actions taken during the last budget cycle.

Revenue Policy

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 used to fund the following activities:
 - a) Designated reserves (i.e. equipment replacement); see "Reserves Policy"
 - b) One-time capital expenditures which do not significantly increase ongoing County costs;
 - c) Other one-time costs; and

d) Ongoing or new County programs provided such action is considered in the context of Commissioners approved multi-year projections of financial sustainable revenues and expenditures.

Generally, the fund balance levels are dictated by:

- a) Cash flow requirements to support operating expenses;
- b) Relative rate stability from year to year for enterprise funds;
- c) Susceptibility to emergency or unanticipated expenditure;
- d) Credit worthiness and capacity to support debt service requirements;
- e) Legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
- f) Reliability of outside revenues.

If, at the end of a fiscal year, the fund balance falls below 8.3% of 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 operating revenue, then the County shall develop a plan to restore the fund balance the following fiscal year, but not longer than within the five-year planning period.

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 East Fork Fire and Paramedic District.
- Utility user charges for each of the county utilities will be based on the cost of providing the service (i.e., set to fully support the total direct, indirect, and capital costs) and established so that the operating revenues of each utility are at least equal to its operating expenditures, reserves, debt coverage and annual debt service obligations.
- Staff shall conduct a comprehensive rate review on a regular basis for water, wastewater and any other utility funds for 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:
 - a) The amount of the matching funds required and available;
 - b) In-kind services that are to be provided;
 - c) Length of grant and consequential disposition of service (i.e., is the County obliged to continue the service after the grant has ended); and
 - d) The related operating expenses including, administration, record keeping, and auditing expenses.
- The Board of County Commissioners shall approve acceptance of grants. 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:
 - a) Compliance with grant regulations in accordance to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements.
 - b) Copies of all reimbursement requests are sent to Finance
 - c) Finance is notified of all reimbursement requests including any pending requests for grant expenditures by July 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

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. This policy was adopted in 2019.
- Recurring expenditures are operating costs that are funded each year, such as, salaries, benefits, services, supplies and asset maintenance costs. Non-recurring expenditures are one-time costs such as acquisitions or replacements of capital assets.
- Property taxes are an example of recurring revenue, while a settlement from a lawsuit or certain grants are examples of non-recurring revenue.
- Revenues that have both recurring and non-recurring components require judgment in determining how much of the source is truly recurring. For example, building permit revenues rise in a period of high growth in the community, but can be volatile as economic conditions change. The County will review its revenue portfolio to identify revenues with potentially volatile components and avoid over reliance on these revenue sources in its budget projections.
- The County shall maintain reserves at their desired policy levels. Using reserves to balance the budget shall only be considered in the context of a plan to return to structural balance. The plan to return to structural balance must include a specific length of time for replenishing the fund balance and remediating the negative impact of any other short-term balancing actions that may be taken.

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

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).

Section 7. Services & Supplies

-
- In developing the department's draft 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 Supplemental Request Form and submitted to Finance. The County Manager will evaluate all requests and make recommendations to the Board of County Commissioners.

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:

Asset Type	Threshold	Budget Account #
Land & Improvements	Capitalize All	562-000
Buildings & Improvements	\$50,000	562-000
Infrastructure & Improvements	\$50,000	562-000
Vehicles, Machinery & Equipment	\$10,000	564-500
Assets Paid For With Federal Funds	\$5,000	540-010

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

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

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

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

- “Unanticipated Projects” is money set aside for specific needs during the year as outlined in the adopted budget for the General Fund and Special Revenue Funds.

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 with State of Nevada Local Government Budget Act contained in the Nevada Revised Statutes (NRS 354.470-354.626) and in the Nevada Administrative Code (NAC 354.400-354.600).

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 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

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.
- 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

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

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; and
 - Be in conformance with all legal requirements.
- The County's accounting system and its financial reporting practices shall be maintained in such a way to conform to generally accepted accounting principles (GAAP) and with the requirements of the Governmental Accounting Standards Board (GASB).
- The County shall provide for an independent annual audit of its financial statements, by a qualified Certified Public Accounting firm. Each annual audit must be concluded and the auditor's report submitted to the governing body no later than five months after the close of the fiscal year.
- The County shall publish the auditor's report together with the financial statements in a Comprehensive Annual Financial Report 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:
 - a) An explanation of the nature of the reporting entity,
 - b) A management's discussion of the financial results of the activities conducted by the County,
 - c) Comparison of actual activity to final budget,
 - d) An explanation of the County's fiscal capacity,
 - e) Disclosure of short and long term liabilities of the County,
 - f) Capital assets reporting,
 - g) Cash policies and compliance reporting, and
 - h) Accounting policies, controls and management responsibilities.
 - i) Historical financial, statistical and demographic data.

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

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

Section 2. Fund Structure

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

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

Governmental Funds

Reserve Policy

Existing Reserves

Section 1. Unappropriated Reserve

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

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

Section 2. 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 3. 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.

Fund: Risk Management Fund

Section 4. Unemployment Reserves

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

Fund: Risk Management Fund

Section 5. 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.

Fund: Risk Management Fund

Section 6. Operating Reserve

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

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

Section 7. Vehicle Replacement Reserves

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

Fund: Vehicle Maintenance/Motor Pool Fund

Section 8. Bond Reserves

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

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

Section 9. Extra-ordinary Maintenance Fund Reserves

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

Funds: Extra-ordinary Maintenance Fund

Section 10. Eastside Reserves

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

Fund: Airport Fund

Section 11. 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.

Fund: Motor Pool/ Vehicle Maintenance Fund

Debt Management Policy

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:
 - (a) Debt shall be self-supporting whenever possible. Self-supporting is the use of revenue bonds, special assessments, or other capital improvement charges. This may include dedicated tax revenue approved by the voters.
 - (b) Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., ten (10) years or greater.
 - (c) Debt shall be issued in such a way so that the term of the financing does not exceed the useful life of the asset.
- Debt issued for water, sewer and other purposes for which operating and capital needs are supported by user fees shall be in the form of revenue bonds secured by the appropriate user fees. User fees shall be adequate to support operating requirements and revenue bond covenants for each purpose (i.e. water user fees support only water and sewer user fees support only sewer).

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

Section 1. General Policies

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

Section 2. Operating Reserve

- Operating reserves provide a cushion to ensure sufficient working capital to meet daily and periodic expenses. Reserve levels are generally expressed in number of days of cash operating expenses, with the minimum requirement varying with the expected risk of unanticipated needs. The funding level shall be a minimum of 60 days with a goal of 90 days (25%) of annual O&M expenses.

Section 3. Capital Project Reserve

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

Section 4. Emergency Reserve

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

Section 5. Debt Proceeds Reserve

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

Section 6. System Replacement Reserve

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

Section 7. Debt Service Coverage

- The coverage test is based on a commitment made by the County when issuing bonds. Annual coverage equal to or above the debt service payment is a requirement of bond issues and some other long-term debt. Failure to comply with minimum annual coverage requirements can lower the County's bond rating and jeopardize its ability to sell revenue bonds in the future. Higher coverage levels can result in more favorable bond terms.
- The minimum required coverage factor assuming debt financing through the Nevada State bond Bank is 1.0 – meaning no additional cushion above the level of annual debt service is required. However, the County's goal is to set rates sufficient to maintain a coverage factor of at least 1.23. This practice enhances the County's creditworthiness and improves its financial position should the County ever require debt financing from selling its own revenue bonds, which typically require a factor around 1.25 to 1.35. Excess revenues generated to meet the internal policy can be used to fund capital projects or to help build other under-funded reserves.

Section 8. Rate Making Policy and Procedure

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

Section 9. General Authority

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



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COUNTY SERVICES

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

County Services

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:



Staffing and Budget

A table of the Department's FY 2019-20 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 2018-19.

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.

IN THIS SECTION:

County Commissioners
County Assessor
Clerk-Treasurer
District Attorney
Public Administrator
Recorder
Sheriff

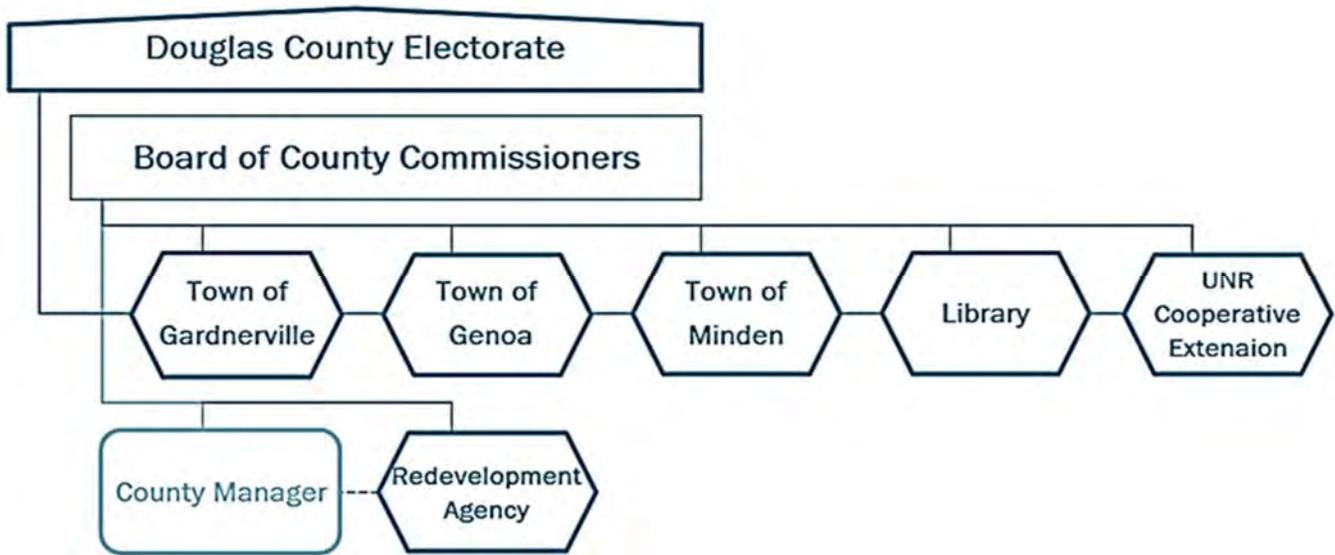
COUNTY COMMISSIONERS

A community to match the scenery!

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. Overall, the FY 2019-20 Adopted budget for County Commissioners increased by 14.9% compared to FY 2018-19. The increase in Employee Benefits was due to Health Insurance.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	155,313	159,233	3,920	2.5%
Employee Benefits	98,672	135,905	37,233	37.7%
Services & Supplies	18,646	18,100	(546)	-2.9%
Total \$	272,631	\$ 313,238	\$ 40,607	14.9%
FTE	5.00	5.00	-	0.0%

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

Programs Offered

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

Strategic Accomplishments

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

Strategic Objectives	Related County Objective
Douglas County's financial stability allows for sustainable planning and maintenance of the County's resources	Financial Stability
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.	Infrastructure
Douglas County will work with partners to ensure the County's Economic Vitality.	Economic Vitality
Douglas County will enhance and improve the provision of public safety and related services	Safe Community
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.	Natural Resources, Culture, and Quality of Life
Douglas County values its employees and develops a workforce that serves and is valued by County citizens	Organizational Sustainability

Annual Goals (19-20)

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

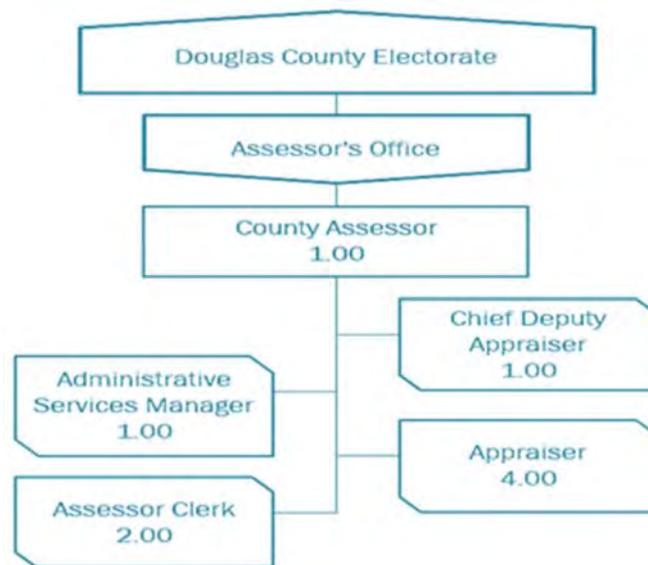
Annual Goals	Related County Objective/Program
Continue to provide policy direction to support departmental goals to achieve County objectives.	Organizational Sustainability
Consider a funding strategy and project plan to address the long-term road maintenance needs of the County	Infrastructure
Consider a funding strategy and project plan to address the long-term stormwater management needs of the County.	Infrastructure
Create an Audit Committee maintain oversight of the auditing function, for both internal and external, resulting in increased integrity and efficiency of the audit processes for the County and the County's system of internal controls and financial reporting.	Financial Stability
Obtain citizen feedback and reporting on the Strategic Plan objectives and initiatives through round-table discussions.	Organizational Sustainability

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 2019-20 there will be 9.00 full-time equivalent staff positions; there is no FTE or position change within the Assessor's office for FY 2019-20. The County Assessor's office is funded within the General Fund.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	540,827	543,387	2,560	0.5%
Employee Benefits	260,622	276,127	15,505	5.9%
Services & Supplies	51,153	77,819	26,666	52.1%
Total	\$ 852,602	\$ 897,333	\$ 44,731	5.2%
Funding Source: General Fund				
FTE	9.00	9.00	-	0.0%

Programs Offered

- ASSESSOR -	
Appeals	Prepare and present valuations to the County and State Boards of Equalization. Assist the District Attorney's Office with legal briefs for Dis-
Appraiser Certifications	Establish and maintain the educational and certification requirements of the appraisal staff.
Assessment Roll	Publish Notice of Assessment Roll in newspaper
Equalization	Conform to the statutory equalization requirements to provide statewide uniformity. Provide documentation and testimony to the Nevada Tax
Exemptions	Maintain records of Exemptions and valuations thereof including Veterans, Surviving Spouse, Blind, Disability, Low-Income Housing, Charita-
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.
Personal Property Appraisal	Appraise and bill for taxes all Business Assets, Billboards, Mobile Homes, Aircraft, Leasehold Interests and any other forms of taxable
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, Subdi-
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 19-20 assessment roll.
- Processed and billed approximately 3,800 unsecured accounts for FY 18-19, 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.

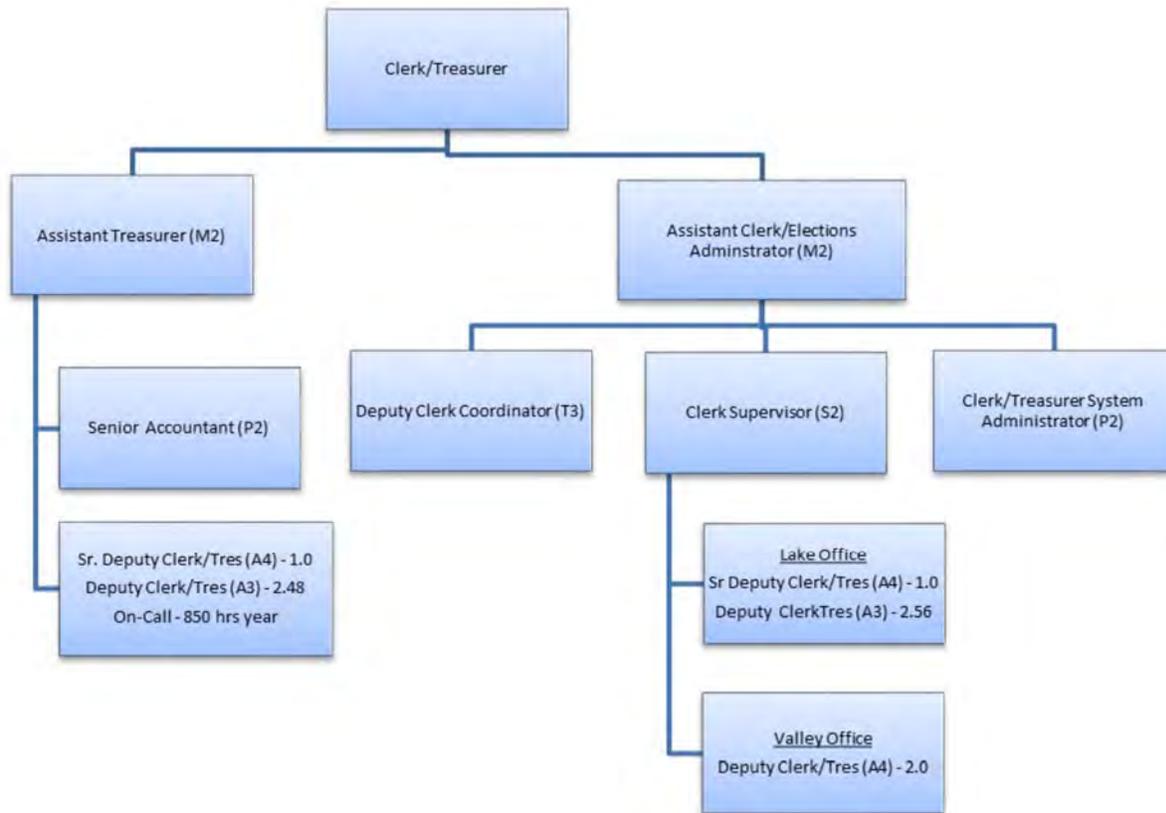
Strategic Objectives	Related County Objective
Be open to and research technology options that will increase efficiencies in the office and create opportunities for maintaining budget goals and requirements.	Financial Stability
Continue to work with our vendors and the Information Technology Department to upgrade and enhance our technological usage and ability. With the availability of the	Infrastructure
Continue to look for possible efficiencies to make the office more productive. Our focus is to manage the increased number of parcels and businesses without increas-	Organizational Sustainability
Provide current and accurate databases that become the basis for other county needs such as for the Sheriff, Fire/Paramedic and Dispatch to keep our community	Safe Community
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	Organizational Sustainability

Annual Goals	Related County Objective
Explore any possible options to enhance productivity. Utilize the expertise of other assessor's offices to enhance efficiency and effectiveness.	Organizational Sustainability
Work with other departments to meet the needs of the County in providing information and databases that have multiple functionality and usage.	Organizational Sustainability
Provide assessments for taxation purposes and complete the assessment role as required by Nevada Revised Statute. Provide input to the regulatory process to improve assessment administration.	Organizational Sustainability
Implement the statutory changes directed by the Nevada Legislature that relate to property assessment.	Organizational Sustainability
Participate in any hearings as directed by the Nevada Tax Commission to provide input and receive direction for any new administrative code changes.	Organizational Sustainability

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



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>.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
CIVIL CLERK				
Salaries & Wages	278,498	252,466	(26,032)	-9.3%
Employee Benefits	120,734	116,459	(4,275)	-3.5%
Services & Supplies	16,130	16,130	-	0.0%
CLERK ELECTIONS				
Salaries & Wages	23,907	130,703	106,796	446.7%
Employee Benefits	7,613	29,007	21,394	281.0%
Services & Supplies	125,920	135,920	10,000	7.9%
TAHOE GENERAL SERVICES				
Salaries & Wages	206,601	160,055	(46,546)	-22.5%
Employee Benefits	86,067	68,405	(17,662)	-20.5%
Services & Supplies	7,900	7,900	-	0.0%
TREASURER				
Salaries & Wages	394,298	438,131	43,833	11.1%
Employee Benefits	172,879	197,551	24,672	14.3%
Services & Supplies	74,793	74,793	-	0.0%
Total	\$ 1,515,340	\$ 1,627,520	\$ 112,180	7.4%
Funding Source: General Fund				
FTE	15.04	16.08	1.04	6.9%

The Clerk-Treasurer department is funded within the General Fund.

- CIVIL CLERK -

Clerk to Board of Commissioners, Public requests on meetings	Clerk BOCC meetings including workshops and work sessions. Includes clerking the meeting, public information requests and records retention.
Conduct Elections	Conduct ALL elections for Douglas County residents
Dog Licenses	Provide satellite site for issuance of dog licenses
Fictitious Firm Name Filings	Issue FNN's for the County.
Marriage Licenses & Minister Certificates	Issue marriage licenses and certifications of ministers for the County.
Notary Bonds	Process filings of notaries oaths and bonds
Outdoor Festival Permits	Coordinate the outdoor festival permit process for the County and present to BOCC for consideration.
Passport Processing	Process passport applications as an authorized agency for the Federal Government Department of State
Voter Registration, County & Statewide Database; Candidate Filing	Maintain voter database for Douglas County residents including processing voter applications and updating the database with information from Department of Motor Vehicles (DMV), Secretary of State (SOS), other counties and states, vital records, federal government and the Military
Voter Registration, County & Statewide Database; Candidate Filing	Maintain voter database for Douglas County residents including processing voter applications and updating the database with information from DMV, SOS, other counties and states, vital records, federal government and the Military

- CLERK ELECTIONS -

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

- TAHOE GENERAL SERVICES -

DMV Vehicle Title and Registration	Contract with State to perform vehicle title and registration services on behalf of the DMV
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- TREASURER -

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

Major Accomplishments

- Implemented New Voting Systems
- Implemented New Voter Check-In System
- Contract and Designed new Property Tax System
- Successfully conducted 2018 General Election
- Successfully conducted Tax Sale Auction
- Strengthened the Clerk Minutes and Records Teams (CMaRT)
- Implemented automated name change application for marriage
- Continue to implement reorganization of department
- Actively participated in the 2019 Legislative cycle



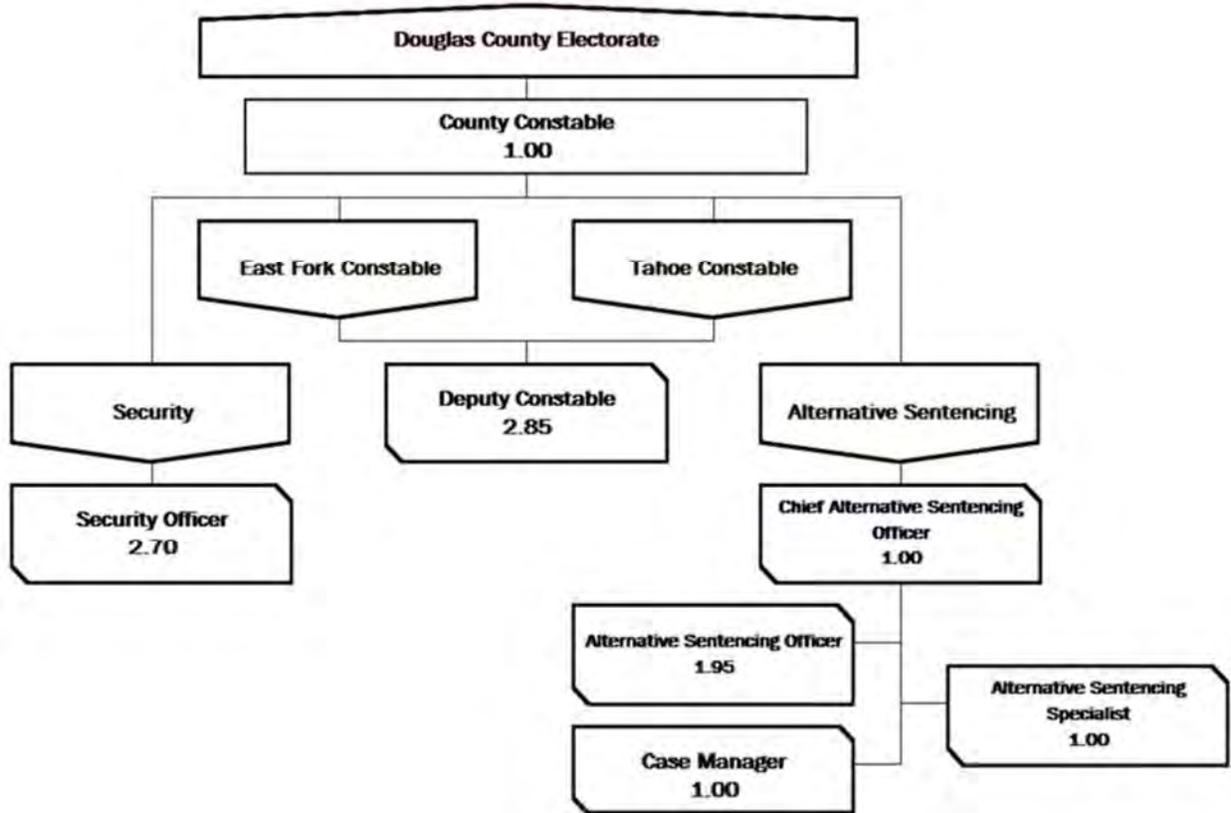
Strategic Objectives	Related County Objective
Implemented New Voting Systems	Organizational Sustainability
Implemented New Voter Check-In System	Organizational Sustainability
Contract and Designed new Property Tax System	Organizational Sustainability
Successfully conducted 2018 General Election	Organizational Sustainability
Strengthened the Clerk Minutes and Records Team (CMART)	Organizational Sustainability

Annual Goals	Related County Objective
Implement Automatic Voter Registration	Organizational Sustainability
Implement New Property Tax System	Organizational Sustainability
Phase out of AS400 and develop new, more efficient software and processes	Organizational Sustainability
Work with Departments to review cash receipting practices	Organizational Sustainability
Continue to grow Clerks Minutes and Records Team (CMART)	Organizational Sustainability

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.



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.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
ALTERNATIVE SENTENCING				
Salaries & Wages	326,228	363,310	37,082	11.4%
Employee Benefits	168,007	182,907	14,900	8.9%
Services & Supplies	184,225	204,866	20,641	11.2%
EAST FORK CONSTABLE				
Salaries & Wages	118,769	122,427	3,658	3.1%
Employee Benefits	44,638	46,832	2,194	4.9%
Services & Supplies	1,875	8,910	7,035	375.2%
SECURITY				
Salaries & Wages	137,506	137,294	(212)	-0.2%
Employee Benefits	12,141	16,149	4,008	33.0%
Services & Supplies	1,175	1,175	-	0.0%
TAHOE CONSTABLE				
Salaries & Wages	163,322	147,198	(16,124)	-9.9%
Employee Benefits	13,447	16,250	2,803	20.8%
Services & Supplies	2,360	12,052	9,692	410.7%
Total	\$ 1,173,693	\$ 1,259,370	\$ 85,677	7.3%
Funding Source: General Fund				
FTE	12.72	12.72	-	0.0%

Programs Offered

- ALTERNATIVE SENTENCING -	
Administration - Alt Sentencing	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.
Direct Supervision	Supervision of sentenced persons convicted of misdemeanors from both justice courts. Also responsible for pre-trial/pre-sentencing supervision of all persons released on bail/own recognizance under conditions of release from both justice courts and district courts.
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.
DUI Diversion Court	Grant funded position responsible for case management for assigned defendants court ordered into the felony DUI Diversion Program. Interacts with DUI Court Team, individual assessments and interviews of defendants, drug testing of defendants, filing reports, file management, and compiling monthly, quarterly and annual statistical data.
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 - Tahoe Constable	Provide court security Tahoe Justice Center
Process Service - Tahoe Constable	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

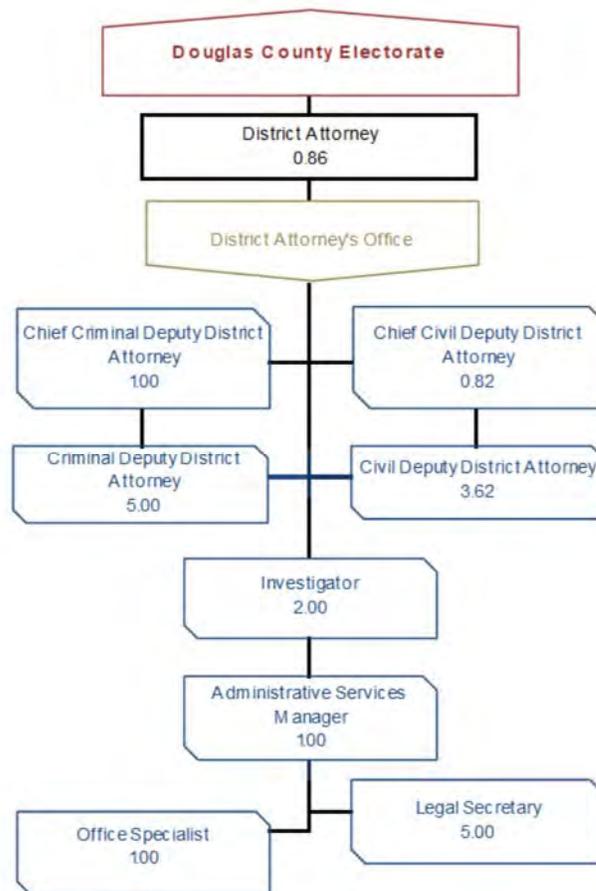
Alternative Sentencing

- 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 20.75 full-time equivalent (FTE) staff positions and is funded within the General Fund. There was an increase of .45 FTE due to reconciliation clean up.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
DISTRICT ATTORNEY				
Salaries & Wages	1,688,693	1,779,655	90,962	5.4%
Employee Benefits	723,491	786,343	62,852	8.7%
Services & Supplies	283,600	244,037	(39,563)	-14.0%
Total	\$ 2,695,784	\$ 2,810,035	\$ 114,251	4.2%

Funding Source: General Fund				
FTE	20.30	20.75	0.45	2.2%

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 status of all pending civil cases; prepare pleadings for electronic filing with various courts; prepare and maintain pending litigation report; up date county code as needed; answer telephones and route calls; perform all other general legal secretarial duties.
Children Protective Services	Prosecute actions where children are in need of protection as a result of abuse or neglect - NRS Chapter 432B
Code Enforcement - District Attorney	Enforce safety, building and health codes - DCC Title 20
Community Development	Provide legal representation and advice to Community Development Department on issues related to planning, zoning, and other matters pertaining to Title 20 of the Douglas County Code 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 large volume of telephone calls and e-mails; provide legislative support; and enforce open meeting and ethics in government laws.
County Counsel	
Juvenile Proceedings	Prepare for and attend juvenile petition hearings and fact finding hearings - NRS Chapters 62A et. seq.
Labor Negotiations	County remains competitive for skilled and experienced employees while ensuring fiscal responsibility.
Litigation	Defend suits against the county and commence litigation to assert County's legal rights including appearances before state and federal administrative bodies and participating in appellate practice as necessary. NRS 252.110(2).
Nuisance Abatement	Bring all actions on behalf of the county for abatement of nuisances - NRS 252.110(5)
Other Legal Services	Perform such other duties as required by NRS 252.110(6)
Public Works	Provide legal representation and advice to Public Works Department on issues related to engineering, water, sewer, roads, etc.
- CRIMINAL -	
Appellate	Perform appellate work, including legal research and drafting of appellate briefs and oral argument before the Supreme Court
Case Management - DA	Maintain data and cases in Justware; calendaring cases, preparation, scanning and filing of legal documents; assist attorneys in trial/hearing preparation; subpoena and track witnesses; research criminal histories and driving records and obtain certified copies of convictions from other jurisdictions; track status of all pending civil cases; prepare pleadings for electronic filing with various courts; prepare and maintain pending litigation report; up date county code as needed; answer telephones and route calls; perform all other general legal secretarial duties.
Charge Cases	Prepare Complaints / Information; draw all indictments for Grand Jury when in session - NRS Chapters 171, 172 and 173; NRS 252.110(1)
Court Hearings	Attend arraignments, bail review and sentencing hearings, and any other calendared matters in District Courts and Justice Courts - NRS 205.090(1) and (2)
Extradition	Prepare detainers and extraditions - NRS Chapters 178 and 179
Extraordinary Writs	Prosecute habeas corpus and post conviction relief - NRS Chapter 34
On-Call	Perform after hour duties as 'On-Call' deputy district attorney
Pretrial Conferences	Meet and confer with defense attorneys for pretrial conferences and mandatory status conferences; meet and confer with recipients of traffic citations - Court Order
Pretrial Motions	Conduct legal research and draft pretrial motions, oppositions - NRS Chapters 174
Submissions	Review case submissions and arrest reports from multiple law enforcement agencies for the prosecution of all felony, gross misdemeanor and misdemeanor crimes. NRS 252.080
Trial	Prepare for and conduct traffic trials, bench trials and jury trials, including interviewing and meeting with victims and witnesses - NRS Chapter 175
Warrants	Prepare arrest warrants and search warrants - NRS Chapters 171 and 179

- INVESTIGATIONS -	
Asset Forfeitures	Assist in asset forfeitures
Bad Check Program	Oversee bad check recovery unit program
Court Testimony	Testify in court
General Investigations	Conduct interviews, interrogations and general investigations pertaining to charged cases and cases submitted by outside agency for review for prosecution, including preparing and/or executing search and arrest warrants, responding to crime scenes, identification and collection of evidence, and preparation of investigative reports, assisting in investigating civil liability issues as assigned, investigating Nevada Equal Rights Commission complaints
Internal Investigations	Conduct internal investigations of allegations of misconduct by county personnel
Special Victims Response Team (SVRT)	Administer U.S. Department of Justice, Office on Violence Against Women, Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking federal grant program through collaborative effort with Douglas County Sheriff's Office, Department of Alternative Sentencing, Family Support Council and Partnership of Community Resources, including victim protection services. Note that 1 FTE is 100% grant funded and therefore is not included in program costs.
- ADMINISTRATION -	
Justware and JLCClient Administration	Provide employee training associated with New Dawn Technologies Justware case management system and Nevada Department of Public Safety JLCClient software program. Create and maintain tables, documents, and reports; implement new functions and monitor that required security measures are being followed.

Major Accomplishments

- ◇ Prosecution of 2,802 misdemeanors, 58 gross misdemeanors and 706 felony (non-traffic) criminal cases for an average of 594 cases per prosecutor during calendar year 2018. In addition, 1,805 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.
- ◇ Provided legal counsel to the Finance Department and the Audit Committee to create and update procedures and processes to enhance transparency and accountability within the county.
- ◇ Updated Chapter 2 of the Douglas County Code with the Human Resources Department to revise the employee Code of Conduct in response to the 2017/2018 Grand Jury Report and to increase employee accountability.
- ◇ Updated the Douglas County Code with the Community Development Department to improve the process for issuing Site Improvement Permits and requiring developers to provide adequate security for their projects in the County, and to increase the County's ability to issue citations for code violations and to prevent unauthorized Vacation Home Rentals within the County.
- ◇ Successfully defended eleven civil cases against the County in 2018 resulting in dismissals of the claims, including several multi-million dollar claims.
- ◇ 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.

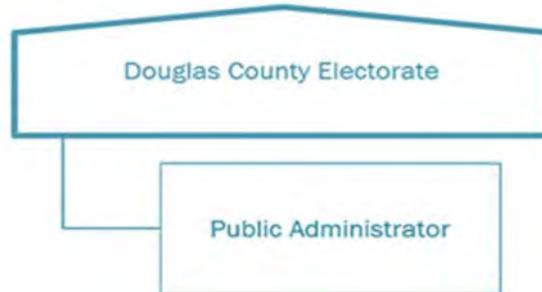
Strategic Objectives	Related County Objective
Ensured that the Criminal Division maintained the appropriate standards in charging decisions and case resolution in the midst of an increasing case load.	Safe Community
Prosecution of 2,802 misdemeanors (non-traffic), 58 gross misdemeanors and 706 felony criminal cases for an average of 566 cases per prosecutor during calendar year 2018. In addition, 1,805 misdemeanor traffic citations were resolved through	Safe Community
Provided exemplary legal advice, opinions and representation in all matters, and fulfilled all the civil statutory responsibilities in a professional manner.	Organizational Sustainability
Provided exemplary investigations through interactions with the victims and witnesses of crimes, through interviews, warrants, victim and witness protection, and report	Safe Community

Annual Goals	Related County Objective
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.	Safe Community
Cooperatively work with the various boards, advisory committees and departments to ensure that the County continues to operate in an open and transparent manner	Organizational Sustainability
Prevent, prosecute and end domestic violence and sexual assault through the use of the Special Victims Response Team (SVRT) protocols as a continued coordinated	Safe Community

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.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Employee Benefits	\$15,486.00	\$8,580.00	(6,906)	-44.6%
Services & Supplies	\$4,990.00	\$5,183.00	193	3.9%
Total	\$ 20,476	\$ 13,763	\$ (6,713)	-32.8%
Funding Source: General Fund				

Major Accomplishments

- The Public Administrator provides various related Estate/Probate services for Douglas County Residents.
- Some or all of the following services are provided with each estate:
 - ◊ Worked with Douglas County Sheriff’s Office (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
 - ◊ In addition... A volunteer member of the RISE-UP Tripartite Advisory Board.
 - ◊ Works with Social Services Department for indigent population

Strategic Objectives

- Protect the assets of each estate
- Assure each estate is managed properly

- ◇ Communicate with family members and friends when applicable
- ◇ Work with the Douglas County Sheriff's Office and funeral homes
- ◇ Report to the Court in a timely manner
- ◇ Routine communication with contracted attorney

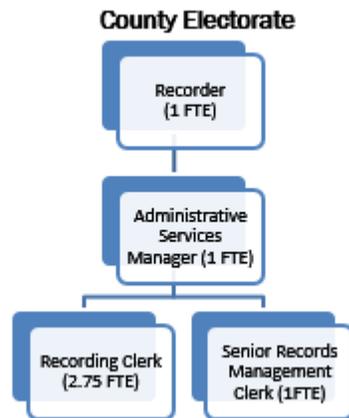
Annual Goals

- ◇ Timely completion and filing of court reports for each estate
- ◇ Assure all assets are protected
- ◇ Open communication with family members and friends
- ◇ Increase awareness for the residents of Douglas County of services available to them.

RECORDER'S OFFICE

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

Organization Chart Douglas



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

Staffing and Budget

The County Recorder is an elected position. The Recorder's office is comprised of the Recorder and Records Management Divisions. The Recorder's office is funded within the General Fund. Approved personnel for the combined divisions are 5.75.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
RECORDER				
Salaries & Wages	266,688	265,845	(843)	-0.3%
Employee Benefits	130,164	141,656	11,492	8.8%
Services & Supplies	17,360	17,360	-	0.0%
RECORDS MANAGEMENT				
Salaries & Wages	99,933	67,725	(32,208)	-32.2%
Employee Benefits	48,614	34,776	(13,838)	-28.5%
Services & Supplies	31,355	36,681	5,326	17.0%
Total	\$ 594,114	\$ 564,043	\$ (30,071)	-5.1%
Funding Source: General Fund				
FTE	6.75	5.75	(1.00)	-14.8%

Programs Offered

- RECORDER -	
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 Real Property Transfer Tax (RPTT), allocation of revenue, and analysis of appropriateness of fees collected
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.
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.
Marriage Certificates (Record & Retrieve)	Recording of marriage license, replacement, corrections, and reproduction of marriage certificates.
Sale of public documents	Provide paper copy or digital image of recorded documents upon request from public. Original document returned.
- RECORD'S MANAGEMENT	
Public Records storage & retrieval	Upon custodial department request, receive, inventory, store and maintain public records at the Records Center, retrieving and delivering records to departments as needed.
Public Records disposition	Consult with department staff to ensure comprehension of and compliance with state retention schedules. Provide secure shredding of public records in fulfillment of state mandated retention.
Public Records Document Imaging	Prepare, scan, and index public records, exporting them to current electronic document management system (ApplicationXtender). As administrator, manage permissions to allow appropriate secure access to digital public records for County staff members.

Major Accomplishments

Recorder

- Completion and implementation of the reorganization of the Recorder and Records Management offices
- Implemented process and procedures for redaction of information as mandated by the passing of Senate Bill 79 Confidential Information during 2017 Legislative session
- Continuation of indexing 1972-1975 Official Records. Records from 1976-present currently accessible online
- Digital redaction of historic records 1960-1972, allowing images to be released to the Recorder's website. Index is currently searchable online.

Records Management

- Scanning and indexing of 44 boxes of paper records for Sheriff Records and Commissioner minutes and addenda
- Consolidation of separate shredding accounts held by various County departments
- Secure destruction of over 100 boxes of stored records that met retention in compliance with County Ordinance
- Expanded training and professional opportunities through records management based conferences and workshops

Strategic Objectives- Recorder	Related County Objective
Completion of the Reorganization of the Recorder and Records Management offices which included cross training of reduced staff resulting in maximizing office coverage and efficiency.	Financial Stability Organizational Sustainability
Implemented process and procedures for redacting appropriate information on recorded documents as mandated by the passing of Senate Bill 79 Confidential Information during the Legislative session of 2017.	Infrastructure Safe Community
Continuation of indexing marriage certificates for time period 1950 through 1960. Currently the index for marriage certificates is available on the Recorder's website	Infrastructure
Continuation of indexing official records for time period of 1972 through 1975. Currently the index for official records is available on the Recorder's website for	Infrastructure
Apply redaction of personal information on digital images for documents recorded 1960 through September 8, 1972 allowing for images to be released to Recorder's	Infrastructure Safe Community

Strategic Objectives- Records Management	Related County Objective
Collaborated with Sheriff Records department to create digital images of 14 boxes of Master ID records allowing secure destruction of paper copies, thereby maximizing efficient use of warehouse space and available technology.	<ul style="list-style-type: none"> ● Infrastructure ● Natural Resources ● Safe Community
Consolidated seven separate accounts with shredding vendor into a single account allowing for better monitoring of overall destruction activity, proper assignment of recycle bin receptacles, and billing matters. Brought outstanding account invoices current in the process.	<ul style="list-style-type: none"> ● Financial Stability ● Organizational Stability
Completed scanning of Commissioner minutes and addenda, 1993-1997 (30 boxes), for digital access within appropriate departments.	<ul style="list-style-type: none"> ● Infrastructure ● Organizational Stability
Expanded training and professional opportunities through Records Management based conferences and workshops to manage and implement industry changes	<ul style="list-style-type: none"> ● Organizational Stability
Secure destruction of 100+ boxes of stored records that met retention requirements in compliance with adopted County Ordinance pertaining to records retention and state and federal laws and regulations.	<ul style="list-style-type: none"> ● Infrastructure ● Natural Resources ● Safe Community

Major Goals

Annual Goals- Recorder	Related County Objective
Continuous indexing of marriage certificates recorded 1956-1957, increasing searching parameters for public access through the Recorder’s website.	ALL
Continuous indexing of land records recorded 1974-1975, resulting in public access to historic indexes and images through the Recorder’s website.	ALL
Expand the availability of recently digitized indexes for time period of documents recorded 1859-1959 to the Recorder’s website.	ALL
Expanded online access to recently redacted images of land records recorded 1960-1972	ALL

Annual Goals- Records Management	Related County Objective
Continue scanning Commissioner minutes and addenda, 1987-1992 *Overall remainder of project expands 1964-1992	<ul style="list-style-type: none"> ● Infrastructure ● Organizational Stability
Evaluate expanded utilization of current records management software (Zasio) space management tools and other program options to maximize investment potential.	<ul style="list-style-type: none"> ● Infrastructure ● Organizational Stability
Perform quality control checks on stored film and identify practical and cost-effective storage alternatives to manage energy costs and space allocation more	<ul style="list-style-type: none"> ● Infrastructure ● Organizational Stability
Implement software upgrades and training opportunities for Application Extender program utilized by multiple departments across the County. Perform thorough	<ul style="list-style-type: none"> ● Infrastructure ● Safe Community

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 Douglas County 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.

The Sheriff's Office has a number of specialized operations that protect the County and provide career opportunities for the Sheriff's staff. These include:

- ◇ Crisis Negotiation Team
- ◇ Bomb Squad
- ◇ Drones
- ◇ Honor Guard
- ◇ Special Weapons and Tactics Unit (SWAT)
- ◇ K-9
- ◇ Search and Rescue
- ◇ Motors
- ◇ Boat Patrol
- ◇ Reserve Deputies
- ◇ School Safety Intervention Teams
- ◇ OHV Patrol

The Sheriff's Office offers a wide range of public services including:

- ◇ Civil Services
- ◇ Record Services
- ◇ Criminal Investigations
- ◇ Narcotics Enforcement (Street Enforcement Team)
- ◇ Crime Prevention
- ◇ Traffic Enforcement
- ◇ Law Enforcement
- ◇ Criminal Apprehension
- ◇ Coroner
- ◇ Chaplain
- ◇ Maintaining Public Peace

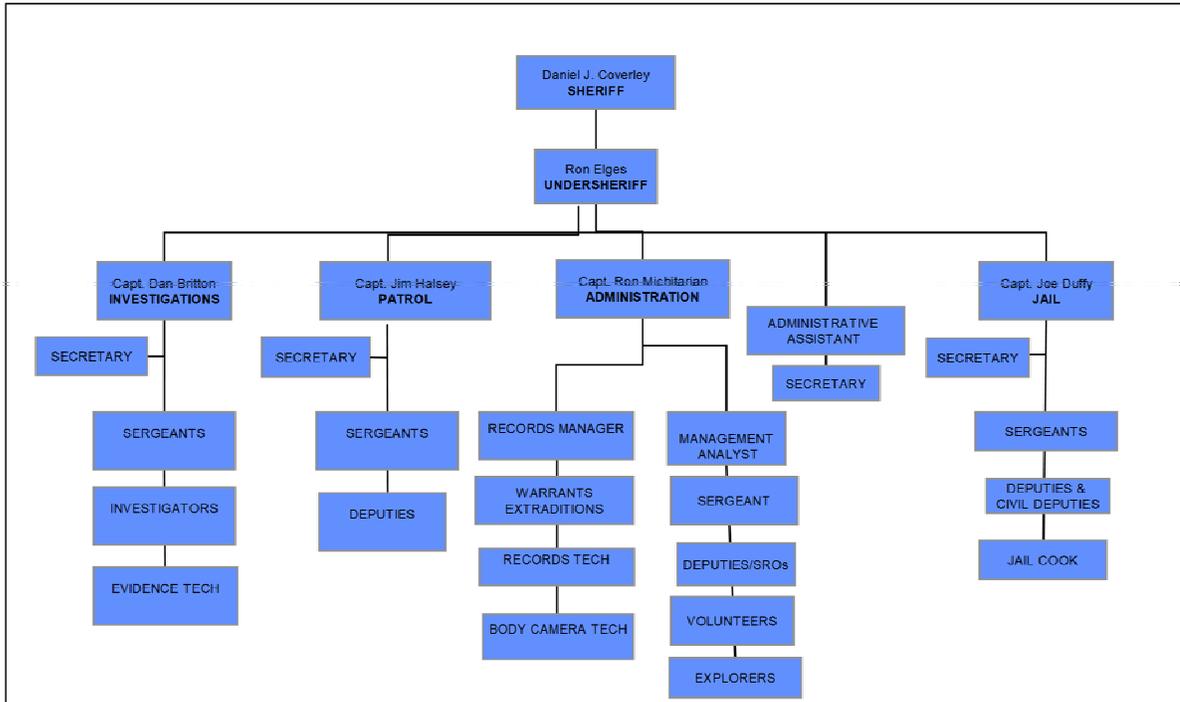
The Sheriff's Jail Division is committed to upholding the public trust and fulfilling the Sheriff's mission by:

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



Organization Chart

DOUGLAS COUNTY SHERIFF’S OFFICE



Daniel J. Coverley is the current Douglas County Sheriff. The Sheriff is elected every four years by the citizens of Douglas County. The Sheriff’s Office consists of four divisions:

- ◇ Jail
- ◇ Patrol
- ◇ Investigations
- ◇ Administration

The Sheriff is responsible for all search and rescue activities within Douglas County and maintains an all-volunteer team to meet that need. The Sheriff’s Office is staffed with 109 sworn personnel and 21 non-sworn personnel.

The Sheriff’s Office is located in Douglas County Judicial and Law Enforcement Building at 1038 Buckeye Road, Minden, Nevada. The Sheriff’s Office operates one substation at the Lake Tahoe Law Enforcement Building: 175 Highway 50 Stateline NV and three (3) satellite stations located at:

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

The Sheriff's Office is funded largely by the County's General Fund. The FY18-19 budget for the combined Sheriff's Office was \$17,142,694 and \$17,657,103 in FY19-20, an increase of 3 percent. The Sheriff's Office received an increase of two 1.67 FTEs which will be assigned to the Patrol Division.

Staffing and Budget

The Sheriff's office is funded within the General Fund. The FY 2019-20 budgets for the combined Sheriff's Office is \$18,401,331, a 9.4% increase from prior year. Also, FTE's increased by 1.67 due to the additional Deputy Officer approved during the FY 2019-20 budget process.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
ADMINISTRATION				
Salaries & Wages	421,759	432,637	10,878	2.6%
Employee Benefits	227,107	241,379	14,272	6.3%
Services & Supplies	498,055	514,555	16,500	3.3%
ADMINISTRATIVE SERVICES				
Salaries & Wages	351,828	504,192	152,364	43.3%
Employee Benefits	164,245	202,137	37,892	23.1%
Services & Supplies	704,841	762,437	57,596	8.2%
BALIFF				
Salaries & Wages	199,455	214,755	15,300	7.7%
Employee Benefits	110,050	115,659	5,609	5.1%
COPS GRANT				
Salaries & Wages	216,474	241,684	25,210	11.6%
Employee Benefits	129,138	120,680	(8,458)	-6.5%
CORONER				
Services & Supplies	100,000	100,000	-	0.0%
GENERAL INVESTIGATIONS				
Salaries & Wages	1,269,789	1,411,475	141,686	11.2%
Employee Benefits	664,706	670,473	5,767	0.9%
Services & Supplies	10,500	33,300	22,800	217.1%

GRANTS					
Salaries & Wages	62,961	82,796	19,835	31.5%	
Employee Benefits	41,851	47,942	6,091	14.6%	
JAIL					
Salaries & Wages	2,565,292	2,908,487	343,195	13.4%	
Employee Benefits	1,435,816	1,483,732	47,916	3.3%	
Services & Supplies	493,950	496,676	2,726	0.6%	
OPERATIONS/PATROL					
Salaries & Wages	3,069,932	3,640,990	571,058	18.6%	
Employee Benefits	1,675,747	1,847,934	172,187	10.3%	
Services & Supplies	22,500	25,500	3,000	13.3%	
PATROL/TRAFFIC					
Salaries & Wages	432,242	417,444	(14,798)	-3.4%	
Employee Benefits	257,299	218,645	(38,654)	-15.0%	
Services & Supplies	1,500	1,500	-	0.0%	
RECORDS					
Salaries & Wages	393,246	371,814	(21,432)	-5.5%	
Employee Benefits	186,511	172,883	(13,628)	-7.3%	
TRI-NET					
Salaries & Wages	89,539	98,174	8,635	9.6%	
Employee Benefits	45,747	54,009	8,262	18.1%	
Services & Supplies	11,500	11,500	-	0.0%	
VEHICLES					
Services & Supplies	664,256	650,942	(13,314)	-2.0%	
Capital Outlay/Projects	305,000	305,000	-	0.0%	
Total		\$ 16,822,836	\$ 18,401,331	\$1,578,495	9.4%
Funding Source: General Fund					
FTE	125.56	127.23	1.67	1.3%	

Divisions

Administration

The Administration Division is comprised of:

- ◇ Command Staff
- ◇ Records and Licensing
- ◇ Volunteer Services
- ◇ Search and Rescue
- ◇ Citizens Patrol
- ◇ Chaplains
- ◇ Reserves
- ◇ Public Affairs Officer
- ◇ Youth Services
- ◇ Budget and Finance
- ◇ Training
- ◇ Employment Background Investigations
- ◇ Domestic Violence Intervention
- ◇ Marine Unit
- ◇ Chief Deputy Coroner
- ◇ Professional Standards Unit
- ◇ Honor Guard

Programs Offered

-ADMINISTRATION-	
Administration and Agency Governance	Authority and responsibility of constitutional office, personnel administration, finance and budget, internal audit, Peace Officer Standards and Training (POST) compliance, grant administration and policy research and development
Reserves	Assist DCSO with Patrol/Jail functions, special events and extraditions
Professional Standards Unit	Personnel investigations/complaints/discipline/risk management/internal audits
Homeland Security Liaison Officer/NTAC	US Department of Homeland Security Mandates
TRIAD/Care Track Program	Community Relations
Liquor/Gaming Licensing	Fee collection, billing and collections
Citizens Patrol/Volunteers	Non-criminal police duties
Chaplains	Volunteer chaplains for crisis intervention and support

-ADMINISTRATIVE SERVICES-	
Administration and Agency Governance	Authority and responsibility of constitutional office, personnel administration finance and budget, internal audit, POST compliance, grant administration and policy research and development
Public Affairs Officer	Media Relations, Liquor Board Investigations, Neighborhood Watch, new Hire Testing, supervises youth services, supervises civilian volunteers
Youth Services	School resources and assist with TRIAD
Professional Standards Unit	Personnel investigations, complaints, discipline, risk management and internal audits
Homeland Security Liaison Officer/NTAC	US Department of Homeland security mandates
Citizens Patrol and Volunteers	Non-criminal police duties
Search and Rescue	Search and rescue as mandated by NRS 248.092
Vehicle maintenance/purchases	Provide funding for the purchase of new Sheriff's vehicles as well as maintain and fuel current vehicles
Honor Guard	Ceremonial protocol for funerals and official functions
Marine Unit	Provides law enforcement and water rescue on Lake Tahoe and Topaz Lake

Sheriff-Coroner duties performed pursuant to Chapter 259 of NRS

Records Management	Sheriff and warrant entries and validations, concealed weapons, liquor, traveling merchant and adult businesses; process all law
Warrants & Extraditions	Enter and maintain warrants and arrange extraditions

Major Accomplishments

Administration & Administrative Services

- ◇ Completed Body Worn Camera Program feasibility study
- ◇ Hired a full-time management analyst
- ◇ New design for the Sheriff's Office 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
- ◇ Applied for and obtained funding from Douglas County to hire one more school resource officer for a total of four (4) SROs
- ◇ Obtained private funding for purchase of an underwater remotely operated vessel (ROV) (an unoccupied underwater robot connected to our Marine 7 patrol boat by a series of cables) to aid in underwater searches by DCSO or outside law enforcement agencies if requested. *Note:* During the past year the DCSO Marine 7 crew utilized the ROV to search for and recover two separate drowning victims (one at Lake Tahoe and the other at Topaz Lake)

Records

- ◇ Upgraded the department Records Management System (RMS) to Spillman 6.3
- ◇ Implement National Incident-Based Reporting System (NIBRS)

Strategic Objectives- Administrative Division

Strategic Objectives - Administrative	Related County Objectives
Responsible for the oversight and internal governance of the Sheriff's Office	Safe Community
Manage and maintain variety of software systems that record and index all functions, including records management for crime and incident reports, traffic citations and accidents, names databases for local law enforcement contacts and statistical data for Uniform Crime Reporting (UCR)	Safe Community
Conduct school education programs and explorer programs	Safe Community
Provide and maintain personnel and fiscal data. Recruitment testing and investigation of new hire applicants. Development of and providing of promotional testing.	Safe Community
Investigates applicants for County licenses and permits. Provides members of the news media with details of activities in the County. Formulation, development and submission to outside agencies proposals for monetary and material grants to forward the goals of the Sheriff's Office. Control and coordination of the various volunteer groups and individuals to include Search and Rescue, Citizens Patrol, Reserve Deputy Sheriff and TRIAD	Safe Community

Annual Goals

Annual Goals - Administrative	Related Programs
Generate and obtain approval of annual Sheriff's Office annual budget	Administration and Governance of Agency
Fill personnel vacancies as they occur throughout year	Administration and Governance of Agency
Complete and pass all state and federal audits of NCIC, CCW and technical programs	Administration and Governance of Agency
Implement body-worn camera's system as dictated by legislation	Administration and Governance of Agency

General Investigations

The General Investigations Division is comprised of:

- ◇ Investigations
- ◇ Street Enforcement Team (SET)
- ◇ Gang
- ◇ Evidence
- ◇ Tri-Net

Programs Offered

-GRANTS-	
Domestic Violence Intervention	Conduct follow-up with victims of domestic violence, provide assistance to families of Domestic Violence (DV) and assist with court processes
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
-INVESTIGATIONS-	
Criminal Investigations	Felony, misdemeanor and narcotic investigations
Store and Manage Evidence	Store and manage all evidence, found property and safekeeping property for DCSO and District Attorney (DA)

Major Accomplishments

General Investigations

- ◇ Obtained a K-9 for the deputy assigned to Tri-County Gang Unit to enhance the capabilities of the Unit.
- ◇ Solved several homicide cases.
- ◇ Began Serological Research Institute for DNA and Alere Forensics for controlled-substance analysis in place of the Washoe County Crime Lab for a projected substantial lower cost.
- ◇ 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%.

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- Investigations Division

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

Annual Goals

Annual Goals	Related Program
Assigned an Investigator full-time to the FBI Task Force	325
Maintained POST-mandated annual training for investigators	343
Conduct annual evidence inventory and continue purge of Pre-Spillman evidence	323
Obtain Western Identification Network/ Automated Fingerprint Information System (WIN/AFIS) latent fingerprint capability to enter latent fingerprints recovered at	317



Jail Division

The Investigation Division is comprised of:

- ◇ Jail
- ◇ Bailiff
- ◇ Civil

Programs Offered

-JAIL-	
Incarceration of Inmates	Mandated by NRS 211.030 – Incarceration,

-BAILIFF-	
Civil and Bailiff	Mandated by NRS 248.100 - Provide bailiff services for all District Court proceedings. Serve all subpoenas, garnishments, attach-

Major Accomplishments

Jail

- ◇ Successfully maintained National Commission on Correctional Healthcare (NCCHC) accreditation and awarded top jail "Facility of the Year" Award in the United States
- ◇ There were once again no in-custody deaths nor escapes from the facility.
- ◇ Conducted 40 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 "Pretrial Risk Assessment" interviews and reports for judges to use in pretrial release hearings.

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 \$14,168.98 year-to-date FY18-19 in civil process service fees that were returned to the Douglas County General Fund.

Strategic Objectives- Jail Division

Strategic Objectives – Jail	RELATED COUNTY OBJECTIVES
Provide safe and secure incarceration facilities that provide proper care and rehabilitation of inmates and security of the community.	Safe Community
Provide professional court room security and bailiff functions that maintain a secure environment for judges, attorneys, court staff and the public.	Safe Community
Provide professional civil process services to the community via well trained and skilled civil deputies	Safe Community
Provide staff training that meets or exceeds State and Federal mandates	Safe Community

Annual Goals- Jail Division

Annual Goals - Jail	Related Programs
Continue to maintain our National Commission on Correctional Health Care (NCCHC) certification standards	Incarceration of Inmates
Conduct Nevada P.O.S.T. accredited Category-III Peace Officer Jail Training Program.	P.O.S.T. Mandated Training & Certification

Patrol Division

The Patrol Division is comprised of:

- ◇ Collateral
- ◇ Patrol/Operations
- ◇ Traffic
- ◇ Vehicles

Programs Offered

-COLLATERAL-	
Explorers	Youth law enforcement cadet corps
Mounted Unit	Volunteer group that provides support to SAR, traffic control and evacuation of large animals
Secret Witness Program	Management Secret Witness Program, process tips, promote program
Crisis Negotiations Team	Negotiates with barricaded and mentally disturbed subjects
Range Staff	Firearms training, standards and safety
POST Mandated Training & Certification	NAC and NRS mandated training and certification required for Nevada Peace Officers
Special Weapons and Tactics Unit (SWAT)	Specialized group of personnel trained and equipped for high risk law enforcement opera-
K-9	Patrol and narcotic detection dogs and handlers
Bomb Squad	Response to explosive and incendiary devices



-PATROL-	
Patrol Response to Calls for Service	Response and initial investigation of as-
Prevention Patrol	General crime suppression and prevention
Traffic Patrol	Traffic enforcement, safety education and
Vehicle Purchases and Maintenance	Provide funding for purchases of new Sheriff's vehicles and maintain and fuel current

Major Accomplishments

Operations/Patrol

- ◇ Instituted the Mobile Outreach Safety Team (MOST) program which consists of a three-person team (DCSO Deputy or Sergeant, EFFD Paramedic, a licensed clinical social worker) who perform weekly checks on persons who pose or potentially pose a threat to public safety due to mental health or behavioral issues. The checks are conducted at the person's residence.
- ◇ Instituted the "Caring Neighbors" program (now called the "Good Neighbors" program) which utilizes vetted DCSO civilian volunteers to perform checks on elderly citizens, many of whom suffer from dementia, to check the subject's health and well-being and to ensure they are not being neglected or financially defrauded. The checks are conducted at the elderly
- ◇ Two sworn members (one Sergeant and one deputy) attended a five-week K-9 handler instructor school so DCSO can conduct initial certification and annual recertification of K-9 handlers locally "in-house" rather than send handlers to costly outside agency training.
- ◇ Purchased a new K-9 and trained one additional deputy (gang enforcement officer) as a new K-9 handler.
- ◇ Tested, selected and trained four new members to the SWAT Team to replace vacancies produced from members retiring or promoting.
- ◇ Instituted the "Take Home Vehicle" program so DCSO Patrol Division personnel can take their duty vehicle home. The Program has greatly increased patrol presence in Douglas County and reduced response time to call-outs that occur after hours that require additional officers to respond.
- ◇ Applied for and received grant funding to conduct enforcement duties on United States Forest Service and Bureau of Land Management lands located in Douglas County.
- ◇ Held 40 hour Nevada POST certified Crisis Intervention Training for DCSO and local law enforcement agency personnel on how to deal with members of the public who have a mental disorder or behavioral health issue.
- ◇ Conducted bi-annual "Active Gunman" training for all sworn DCSO personnel. The training included EFFD members.

Strategic Objectives- Patrol

Strategic Objectives - Patrol	Related County Objective
Respond to calls for service and resolve issues utilizing the concepts of community oriented policing and strategic intelligence/preventative policing strategies	Safe Community
Utilize effective preventative patrol tactics to maintain a low crime rate and maintain a high quality of life for citizens.	Safe Community
Continue our financial and operational relationships with the federal government and the Nevada Department of Public Safety to improve traffic and motorist safety on the streets and highways of Douglas County.	Safe Community
Provide training for department members that meet or exceed state and federal mandates and reinforces the best practice principles.	Organizational Sustainability

Annual Goals- Patrol

Annual Goals - Patrol	Related Program
Instruct Field Training Officer (FTO) School	P.O.S.T. Mandated Training & Certification
Become NIBRS Compliant. (National Incident Based Reporting System).	Patrol Response to Calls for Service
Implement Spillman Mobile Arrest upgrade and new IPAQ's with cameras to all patrol deputies	Patrol Response to Calls for Service



Douglas County Sherriff Department



JUDICIAL SERVICES

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

IN THIS SECTION:

District Court I & II
Court Clerk
Court Appointed Advocacy
Sixth Amendment Services
Public Defender
East Fork Justice Court
Tahoe Justice Court
Judicial Services
Court Computer Systems
Law Library



Judicial Services is comprised of the following departments:

- ◆ District Court I
- ◆ District Court II
- ◆ Court Clerks
- ◆ Court Appointed Advocacy
- ◆ Grand Jury
- ◆ Law Library
- ◆ Public Defender
- ◆ Sixth Amendment Services
- ◆ East Fork Justice Court
- ◆ Tahoe Justice Court
- ◆ Judicial Services—Administration
- ◆ Court Computer Systems

Other departments that fall under the District Court :

- ◆ Juvenile Probation
- ◆ China Spring Youth Camp

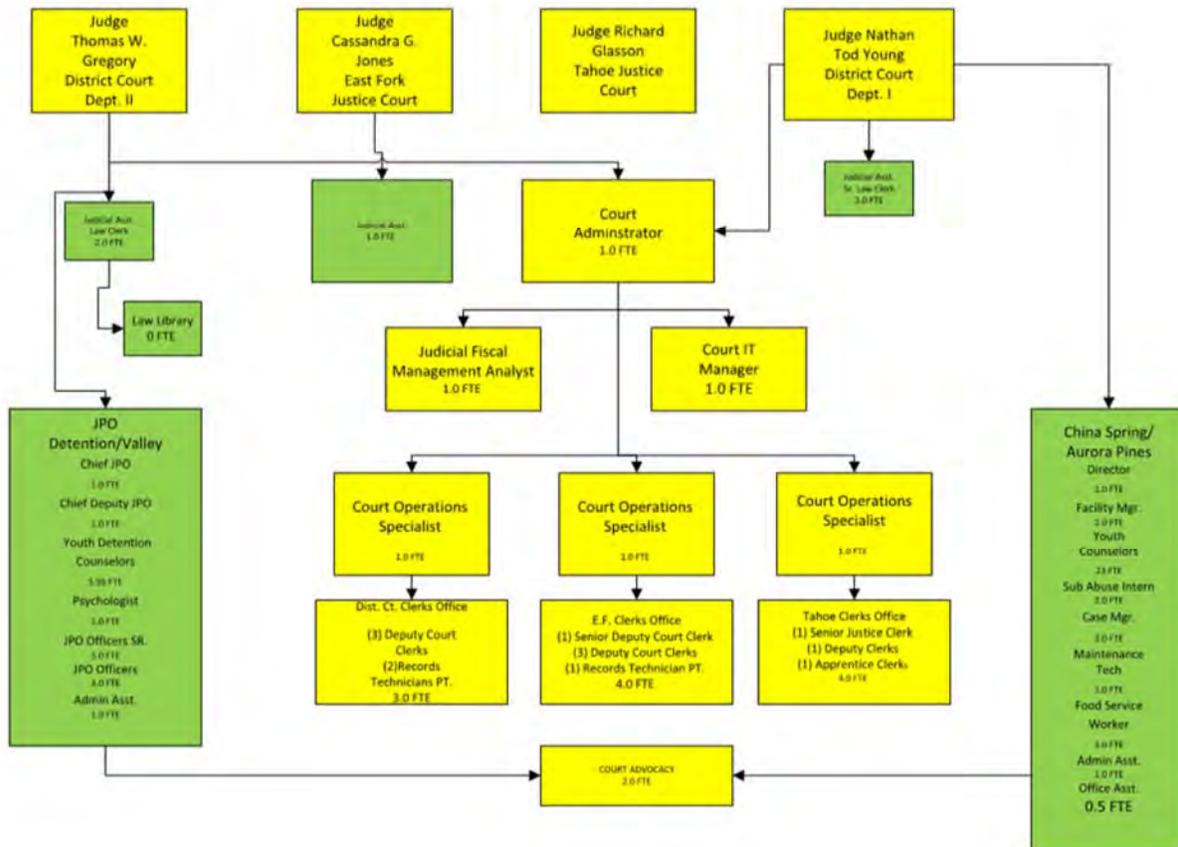
The various offices of Judicial Services is located in the Douglas County Sheriff’s Station at 1038 Buckeye Rd, Minden, NV 89423. Hours of operation are Monday through Friday 8:00 a.m. to 5:00 p.m. The Tahoe Justice Court is located at 175 Hwy. 50, Stateline, NV 89449. Hours of operation are Monday through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



Judicial Services and Tahoe Justice Court

Organizational Chart

DOUGLAS COUNTY JUDICIAL SERVICES



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.*

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.

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, Court Advocacy which is comprised of 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 five 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, Guardianship, 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 4,142 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)

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 salary is paid by Douglas County.

District Court I has a staff consisting of two 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 two employees, including a Judicial Executive Assistant and a Law Clerk for a total of 2.00 FTE.

In FY 17-18, the Courts developed the Court Appointed Advocates division to include both CASA and SAFE programs as one division. The Court Appointed Advocates has a staff consisting of two employees, including the Manager of Court Advocacy Programs and the Court Advocacy Program Assistant for a total of 2.00 FTE.

The Public Defender program is provided on a contractual basis by five 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. The FY 2019-20 budget is supported entirely by the General Fund.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
DISTRICT COURT 1				
Salaries & Wages	171,267	156,350	(14,917)	-8.7%
Employee Benefits	65,310	62,438	(2,872)	-4.4%
Services & Supplies	50,300	96,459	46,159	91.8%
DISTRICT COURT II				
Salaries & Wages	149,358	146,234	(3,124)	-2.1%
Employee Benefits	54,699	54,677	(22)	0.0%
Services & Supplies	68,500	77,001	8,501	12.4%
DISTRICT COURT CLERKS				
Salaries & Wages	217,113	229,810	12,697	5.8%
Employee Benefits	91,200	98,759	7,559	8.3%
Services & Supplies	17,089	17,369	280	1.6%
COURT APPOINTED ADVOCACY				
Salaries & Wages	117,356	120,592	3,236	2.8%
Employee Benefits	54,317	59,648	5,331	9.8%
Services & Supplies	20,000	20,000	-	0.0%
GRAND JURY				
Services & Supplies	-	-	-	n/a
LAW LIBRARY				
Services & Supplies	20,487	20,487	-	0.0%
Other Financing Uses	615	615	-	0.0%
PUBLIC DEFENDER				
Services & Supplies	828,334	1,024,167	195,833	23.6%
Total	\$1,925,945	\$ 2,184,606	\$258,661	13.4%
Funding Source: General Fund & Law Library				
FTE	10.96	10.96	-	0.0%



- COURT APPOINTED ADVOCACY -	
Fiscal Responsibility	Recruit and Train Volunteers for the CASA and SAFE Programs
Mandated Statutory Compliance	Receive, Enter data into Case Management System, Calendar, Process, Report child abuse, elder abuse and neglect cases. Submit bi-annual reporting to National CASA Program. Assist Volunteers in writing reports to advise the Court of case plans and recommendations that will assist the court in making decisions regarding the best interest of the children in CASA cases. Submit annual reporting to the National Guardianship Association and the Nevada Supreme Court. Annual Reporting to the National Guardianship Association and the Nevada Supreme Court.
Support Services	Help coordinate services and provide support for The Division of Child and Family Services and Aging and Disability Services. Support and provide services to Douglas County Foster Homes and Austins House.
- LAW LIBRARY -	
Access to Justice	Maintain Law Library for Public Use.
Mandated Constitutional Compliance	Update legislation, statutes, codes
Fiscal Responsibility	Works with Court Administrator and Judicial Fiscal Management Analyst to develop, implement and track budgets
Mandated Reporting	Hold Board Meetings, keep minutes, reporting requirements
- SIXTH AMENDMENT SERVICES -	
Mandated Constitutional Compliance	Provide legal representation to adult criminal defendants that a Court in Douglas County has determined to be indigent. Provide representation up to and including appeals, and revocation of probation or parole.
Mandated Constitutional Compliance	Provide legal representation for a child alleged to be delinquent or in need of supervision where a Court orders the appointment in accord with NRS Chapter 62
Mandated Constitutional Compliance	Provide legal representation 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, or any subsequent proceedings under NRS Chapter 128.0
Access to Justice	Provide legal representation that includes but is not limited to interviewing the client, appearing at all Court hearings, filing all necessary motions or other legal documents and performing or supervising any necessary investigations.
Fiscal Responsibility	Maintain an office in Douglas County, secretarial services and telephone number. Maintain a telephone number for use after normal office hours in case of any emergency, supply office space, furniture, equipment, supplies, routine investigative costs.
Fiscal Responsibility	Maintain Insurance, and Licensing pursuant to contractual obligations.
Safe Community	Compliance with Applicable Laws, Court Rules and Regulations

Major Accomplishments

- Began the Project for Certifying Spanish Court Interpreters for the Douglas County Judiciary.
- Completed Implementation of new Case Management System for the District Courts.
- Proceeded over 1,347 new case filings and successfully disposed of 1,590 cases while maintaining a combined total caseload of 4,142.
- Completed Technology Annotation Project in the District Courtrooms.
- Succession planning, training and education for all staff.
- Implemented Evidence viewing capabilities in the jury deliberation rooms in both courtrooms.

Strategic Objectives

Strategic Objectives District Court Clerks	Related County Objective
Enhance staff training, development and education while updating standards in procedures and policies.	Organizational Sustainability
Assist with the implementation of a case management system capable of sustaining the District Courts for 20+ years while advancing technology and integration with Judicial Partners.	Infrastructure
Continue developing and implementing cost effective ways to deliver "Access to Justice" within the community.	Safe Community
Continue conversion of paper records to electronic records for lifetime retention pursuant to Nevada Revised Statutes.	Organizational Sustainability
Begin planning for electronic filing, jury notification/communication, and mandatory reporting requirements through technological advancements.	Infrastructure

Strategic Objectives - District Court	Related County Objective
Continue staff training, succession planning and education/development opportunities	Organizational Sustainability
Implementation of Case Management System	Infrastructure/Technology
Continue developing and implementing cost effective ways to deliver "Access to Justice" within the community	Safe Community
Continue conversion of paper records to electronic records for lifetime retention pursuant to Nevada Revised Statutes	Organizational Sustainability
Begin planning for e-filing, jury management through technological advancements	Infrastructure/Technology

Strategic Objectives - Court Appointed Advocacy	Related County Objective
Maintain a high level of qualified volunteer advocates to serve the vulnerable adults and children living in Douglas County	Safe Community
Maintain operations and personnel costs within fiscal boundaries	Financial Stability
Ensure compliance with Nevada Revised Statutes and Legislative changes.	Safe Community
Statistical tracking of data for all cases before the courts	Organizational Sustainability

Annual Goals

Annual Goals - District Court Clerks	Related Programs
Assist with the implementation of a case management system, initiate a contract and begin program/development.	Case Management
Continue staff training and begin succession planning by training court managers through the Institute for Court Management and the National Center for State Courts	Staff Development
Make all forms available on website.	Public Service
Continue scanning files from 1920 - 1996 so they are available electronically.	Records Management
Assist with implementation of the electronic Jury Management System to allow for electronic communication/notification. This will include telephonic notifications and text/e-mail capabilities.	Jury Management

Annual Goals - District Court	Related Programs
Expand and enhance interactions with justice partners through the implementation of the new Case Management System. Electronically share all case information as permitted by Nevada Revised Statutes	Caseflow Management
Develop and implement strategies and improvements to the Courts as needs are identified	Infrastructure
Preside over all in-court proceedings and insure timely disposition of all cases	Safe Community
Complete Minimum Accounting Standards External Audit	Fiscal Responsibility
Complete Legislative Session and implement new legislation	Mandated Statutory Compliance
Develop strategies to address financial stability, transparent, and cost effective programs for our citizens and accurate budgets	Fiscal Responsibility
Provide oversight to the arbitration program	Safe Community

Annual Goals - Court Appointed Advocacy	Related Programs
Conduct 3 trainings per year to qualify advocates for Advocacy programs to serve vulnerable adults and children living in Douglas County	CASA/SAFE Training
Manage budget, search for grants available, maintain a minimum of 30 volunteers	Management
Institute legislative and policy changes to comply with guardianship and child abuse legislation.	Legislation
Collaborate and stay involved with committees and commissions to implement program changes.	Programs
Use newly purchased case management system to track data related to cases and volunteers.	Statistics

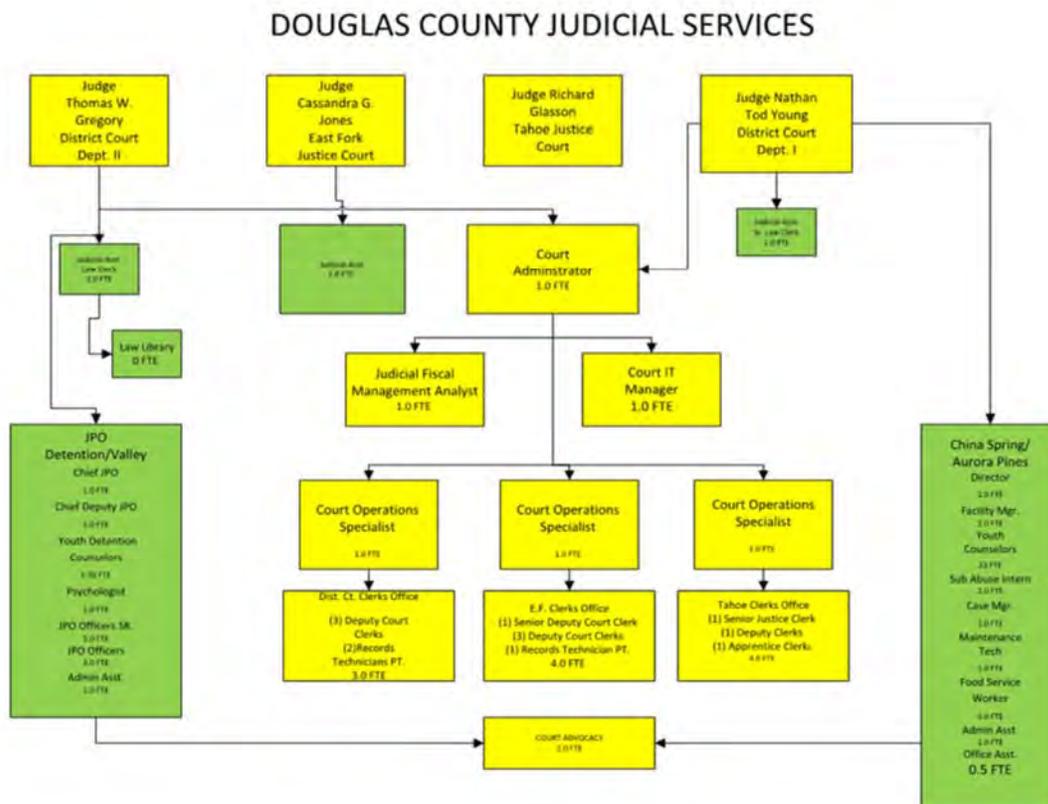
JUDICIAL SERVICES & COURT COMPUTER SYSTEMS

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

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

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 2019-20 budget is supported by the County's General Fund. There were no FTE or position changes within the Judicial Services Division in FY 2019-20.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
JUDICIAL SERVICES				
Salaries & Wages	177,605	186,136	8,531	4.8%
Employee Benefits	69,400	73,835	4,435	6.4%
Services & Supplies	1,965	8,369	6,404	325.9%
COURT COMPUTER SYSTEMS				
Salaries & Wages	78,938	84,055	5,117	6.5%
Employee Benefits	37,153	39,794	2,641	7.1%
Services & Supplies	121,736	125,781	4,045	3.3%
Total	\$ 486,797	\$ 517,970	\$ 31,173	6.4%
Funding Source: General Fund				
FTE	3.00	3.00	-	0.0%

Programs Offered

- JUDICIAL SERVICES -	
Fiscal Responsibility	Prepares status and summary reports for Judges, County and other agencies as needed. Prepares and presents oral and written justification for budget proposals. Oversees the development of revenue and expenditure forecasts. Plans, develops, and implements budgets for seven (7) judicial departments. Document timekeeping for payroll. Ensures accuracy and honesty. Conducts work flow analysis, identifies problems and recommends changes in procedures to facilitate automation and improve the administration and operation of the courts. Grant writing and reporting relevant to Judicial Services operations. Corrects outstanding issues, validates adjustment and voids, timely reconciliation, prepares end of month documentation and prepares disbursement to state and local agencies. 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. Manages individual court-ordered savings accounts. Monitors, reconciles and maintains proper documentation for all restricted revenue accounts. Establishes methods for collecting, reconciling, documenting, fines/fees, restitution, extradition and all court ordered monies.
Leadership	Evaluate policy, procedures and conduct training for personnel on new or changed fiscal rules, procedures and statutes. 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. Creates opportunities for improved performance, learning and development of staff.
Mandated Statutory Compliance	Manages fiscal compliance issues for federal, state and local government accounting practices. Prepares fiscal reports monthly for the State. Establishes and monitors financial and operational internal control procedures and reporting processes. Maintains compliance with minimum accounting standards, internal and external audits, Douglas County code, legislative requirements, federal, state and local regulations. Ensures compliance with USJR statistical reporting, as well as state and federal judicial reporting requirements. Designate/impanel/summons jury, prepares claims. Complies with NRS for jury administration, supervises personnel dedicated to jury selection, manages recordkeeping and juror tracking. Grand jury commissioner, oversight and fiscal reporting. Ensures compliance with legislative updates, filing fees, traffic fines, assessed costs and other legislative mandates. As required; medical malpractice reporting. Maintain and record all contracts for court operations.
Technology Administration	Oversees the development and enhancement of automated systems. Coordinates activities, programs, equipment and software acquisition. Arranges for security of protected information.
- COURT COMPUTER SYSTEM -	
Project Management	Project design, project review, project oversight, introduction of new technologies.
Software Development	Modifies and programs software for federal and state compliance.
Technology Administration	Support and maintain courtroom audio/visual recording, evidence presentation, and telepresence systems.
User Support	Provide full desktop and user support, desktop peripherals support, internal/external application support.
Workstation Administration	Provide desktop administration, desktop replacement, software updates and user training.

Major Accomplishments

- ◇ Successfully completed the Minimum Accounting Standards Audit with few minor findings
- ◇ Completed Implementation of new Case Management System for the District Courts.
- ◇ All unclaimed money is up to date and forwarded to the State of Nevada
- ◇ Completed Technology Annotation Project in the District Courtrooms.
- ◇ Succession planning, training and education for all staff.
- ◇ Implemented Evidence viewing capabilities in the jury deliberation rooms in both courtrooms.
- ◇ Successfully reorganized the East Fork Justice Court and began desk rotations
- ◇ Completed the statistical reporting requirements to the Nevada Supreme Court

Strategic Objectives

Strategic Objectives	
Strategic Objectives are the long-term, continuous strategic focus areas that move the organization closer to achieving the vision.	
Strategic Objectives - Judicial Services & Court Computer Systems	Related
Maintaining a robust administrative infrastructure to support the Judiciary for effective case management.	Organizational Sustainability
Audit, reconcile, manage and analyze budgets, bank accounts, fines, fees, revenues, expenditures and court programs.	Financial Stability
Ensure compliance with reporting requirements.	Safe Community
Conduct research, evaluate results, identify and develop goals and implement Court objectives to preserve technology, administration and building infrastructure.	Infrastructure
Improve workflow throughout the departments making "Access to Justice" user friendly, faster, easier and streamlined through all Judicial Services Departments.	Economic Vitality
Provide IT support for the case management systems in all clerks offices.	Infrastructure
Find and use new technology to maximize technology, decrease costs, provide better security and services to the users	Organizational Sustainability
Continue training with service providers to provide administrator support to end users	Infrastructure
Disaster recovery planning	Organizational Sustainability
Budget strategies for financial stability	Financial Stability

Annual Goals

Annual Goals - Judicial Services & Court Computer Systems	Related Programs
Manage and administer training, education and growth opportunities for staff and continue with succession planning.	Organizational Sustainability
Continue internal audit procedures, compliance and maintain Minimum Accounting Standards for all clerks offices.	Fiscal Responsibility
Prepare and submit State Court Administrator reporting requirements	Mandated Statutory Compliance
Utilize new case management system for the District Court Clerks office in the most efficient manner. Implement eFiling and Public Portal.	Infrastructure
Continue disbursement monitoring and audit of unclaimed monies	Fiscal Management
Migrate office and productivity suite into Office 365	Infrastructure
Migrate to Office 365 for email messaging	Infrastructure
Analyze all audio/visual/case management/data entry/network/wireless and database administration for technological advances and cost effective and time saving measures	Fiscal Responsibility
Ensure PCI Compliance, system recovery and ways to protect the IT infrastructure in the event of a disaster	Infrastructure
Save money through technological advances	Fiscal Responsibility
Ensure federal, state and local compliance	Mandated Statutory Compliance

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.

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. Juvenile Probation Office (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.

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.

Juvenile Probation Officers serve the court by:

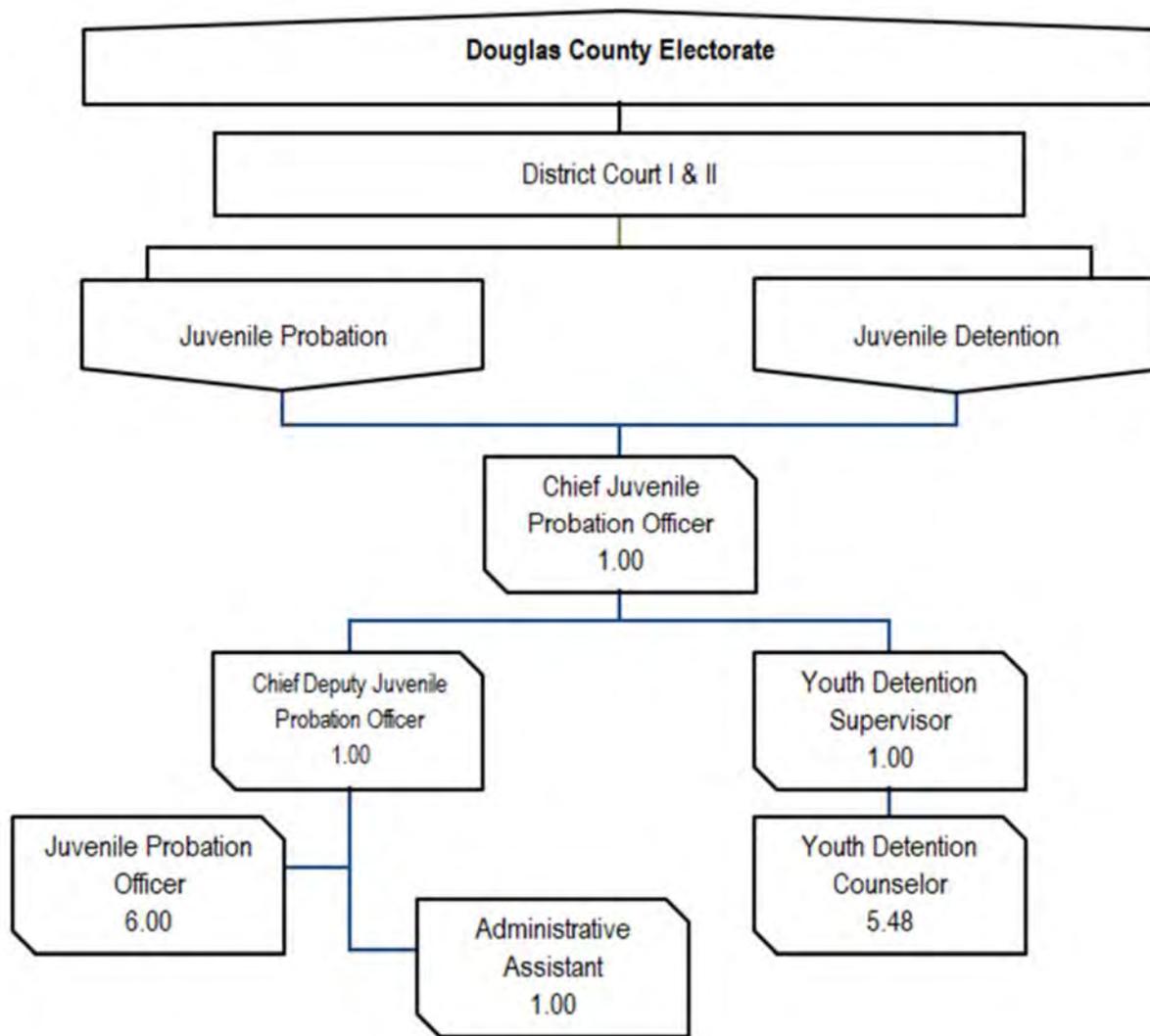
- ◇ Assessing offenders for appropriate levels of supervision.
- ◇ To providing multiple opportunity for offenders to develop skills and competencies.
- ◇ Supporting victim's rights.
- ◇ Providing structure and accountability to the delinquent caseload.
- ◇ Coordinating Referral services.
- ◇ Reintegrating 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



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 FY 2019-20 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. This division is also funded by the General Fund. The budgeted FTE for both divisions is 15.48.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
JUVENILE PROBATION				
Salaries & Wages	697,696	731,332	33,636	4.8%
Employee Benefits	322,696	355,972	33,276	10.3%
Services & Supplies	148,267	195,380	47,113	31.8%
JUVENILE DETENTION				
Salaries & Wages	375,920	391,148	15,228	4.1%
Employee Benefits	156,975	183,037	26,062	16.6%
Services & Supplies	20,950	36,501	15,551	74.2%
Total	\$ 1,722,504	\$ 1,893,370	\$ 170,866	9.9%
Funding Source: General Fund				
FTE	15.48	15.48	-	0.0%

Programs Offered

- JUVENILE PROBATION -	
Administration - JPO	Budget oversight, augmentation, and development
Case Review	Weekly Case review and Report review pending Disposition and other Court Action
Citations/Fines and Fees	The processing and administration of juvenile citations, and collections of court ordered fines and fees
Commissions, Associations, Boards, and Committees	Direct involvement with statute driven commissions and committees to monitor policy, community, service delivery, and outcomes in juvenile justice
Community Education and Outreach	Community involvement with the schools, services clubs, and other organizations.
Community Service - Juvenile Probation	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.
Courtesy Supervision	The Douglas County Juvenile Probation Department offers courtesy supervision for youth who offend in other jurisdictions and reside in Douglas County by providing the supervision necessary to complete their terms of probation.
Data Collection and Distribution	Routine daily oversight of Federal, State and County juvenile data collections and distribution.
Day Reporting	Probation Officers monitor and facilitate Mental Health Counseling Groups, Community Service Projects, Evidenced Based Behavior Intervention Classes, Experiential Education/Leadership Training, Parenting Classes, Drug and Alcohol After Care Services..
Diversion Supervision	This intervention and accountability opportunity is offered to first time drug and delinquent offenders. The agreement can last up to 6 months, a drug and alcohol evaluation is required. Individual, group, and family counseling are assigned. The juvenile's driver's license is suspended, restricted or delayed for 90 days. Urine testing can be requested at any time during this agreement. Other juvenile probation services are assigned as needed. If this agreement is violated, the juveniles move on to an Informal Probation Agreement for the same charges.
Evening Probation Supervision	Juvenile Probation Officers completing evening home supervision visits, drug testing, room searches and meetings with families to review juvenile progress and compliance with court ordered terms of probation.
Formal Probation Supervision	A delinquent offense can result in a Formal Probation Court Order. Juveniles can be given the opportunity to complete a Probation Agreement, which allows them to remain in the community. Terms are set according to the offense, Public Safety concerns, and by the risk factors presented by the juvenile. The period of Probation is indefinite, and can last until the juvenile's 21st birthday. A Probation Officer supervises this agreement and all terms and conditions are enforced.
Government and Legislative Informal Probation Supervision	State and Local involvement with Legislative bodies and government officials. 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.
Intensive Supervision	This court ordered program is assigned to provide Juvenile offenders with one last opportunity to remain in the community. The Intensive Supervision program is considered when all other options to rehabilitate the juvenile have failed. The intense 90-day program requires a Court review and can be extended by the Court. Failure to comply with all rules of the program will result in placement in a correctional institution. Parental cooperation is mandatory.
Juvenile Court	Juvenile Probation Officers in Juvenile Court presenting petitions, adjudications, detention hearings, progress reviews.
Juvenile Transportation	Juvenile Probation Officer transportation of juveniles to and from Juvenile Detention for Court, Medical, Acute Mental Health, Arrest, Visitation. Regional Transportation of Juveniles for appointments programming and mental health services..
Juvenile Walk-ins, Early Intervention, Referrals	Families seeking services for children or youth beginning to exhibit risk factors related to delinquent behavior patterns can request service from the department. Individual, group and family interventions are available. Drug testing is available. Strong emphasis on prevention of further risk behaviors with resources and follow-up to support the process.

- JUVENILE PROBATION -	
Law Related Education	We teach the class to every 7th grader throughout Douglas County. We provide each student with a booklet entitled: Laws for Youth. The subjects include a review of the 4th amendment and other statute driven laws for youth and consequences for incorrigible, anti social, delinquent behaviors.
Misdemeanor Appointments	Juvenile Probation Officers meeting with offender and family reviewing misdemeanor citations Fines and Fees, drivers license impacts and juvenile's responsibility to the citation.
On Call Backup	On call support of Juvenile Probation Officers and Juvenile Detention Staff in support of their daily routine functions including but not limited to transportation, court, detention coverage, Arrest, Drug testing, etc.....
Operations - Juvenile Probation	Routine oversight of probation department and juvenile detention daily operations
Policy and Procedures	Compliance and revision
Records Management - Juvenile Probation	Routine daily oversight over juvenile records including filing, distribution and sealing of juvenile records.
Reports, Documentation, Data Entry	Juvenile Probation Officers completing and submitting Court Probation Reports, Reviews, Routine Weekly Documentation and Data Entry into JCMS Data Base.
Residential Placement Review	Juvenile Probation Officers completing in person placement reviews, interviews, and staffing of juveniles in residential placement programs.
Restitution Program	Research indicates that one of the most productive things a juvenile offender can do is 'make things right' with their victims. Victims of juvenile crime are sent a pamphlet that encourages them to send documentation of their loss to the Court, thus allowing them input into the Court system. The Probation Department sets up and supervises a payment plan as part of the probation agreement. On average, \$19,000 per year is collected and returned to victims of juvenile crime.
Truancy Review Board	The probation department participates in the Truancy Review Board with the Douglas County Sheriff's Department and Douglas School District. The goal is to prevent truancy and provide resources to youth to keep them current with academic requirements. Accountability and support are built into this process.

- JUVENILE PROBATION DETENTION CENTER -	
Detention Booking Operations	Intake, Booking, Releases, Assessment, Searches, Interviewing of juveniles entering and exiting the juvenile detention facility,
Detention Education	Daily Weekday School Schedule
Detention Food Service	Daily meal and snack service
Detention Laundry	Daily and Weekly exchange of detention clothing and bedding
Detention Medical	Once a week medical service for routine medical issues, required physicals and blood test. Review of prescription meds and over the counter drug available in the detention facility
Detention Physical Education	Daily Physical Education and Recreation Sessions
Secure Custody/Detention Operations	The Routine Daily Line of Sight Supervision of Juvenile in the secure juvenile detention, phone calls, visitation, hygiene, room checks. Line movements, breaks, programs. Etc.....

Major Accomplishments

Evaluated and selected a juvenile risk and needs assessment tool to improve outcomes and reduce recidivism for the juvenile caseload - selected Youth Level of Service / Case Management Inventory achieving compliance with AB 472 from the 2017 legislative year. Achieved Fy 18/19	Safe Community Values: Accountability and Team Work
Evaluated and revised Use of Force policy and procedures for the juvenile probation department. In response to increased community safety risk to juvenile probation officers supervising youth in the community. Achieved FY 18/19	Safe Community Values: Leadership and Team Work
Expanded and improved Caseload Pro Juvenile Data base system. To capture appropriate data for required state reports and general Douglas County juvenile justice statistics. Achieved FY 18/19	Safe Community Values: Accountability , Integrity Customer Service
Increased the availability of mental health services to juvenile probation caseload addressing complex mental health, substance abuse, family systems, and behavior management of our caseload. Grant funding for local providers to work consistently with youth to mitigate mental health challenges and reduce recidivism. Achieved Fy 18/19	Safe Community Values: Accountability and Customer Service
Hire and train new juvenile probation officer. Achieved all POST required training. The department took measures and steps on a weekly basis to promote integrity, team spirit, initiative, and loyalty to the process of delivering juvenile services to Douglas County. Achieved FY 18/19	Safe Community Organizational Sustainability



CHINA SPRING YOUTH CAMP

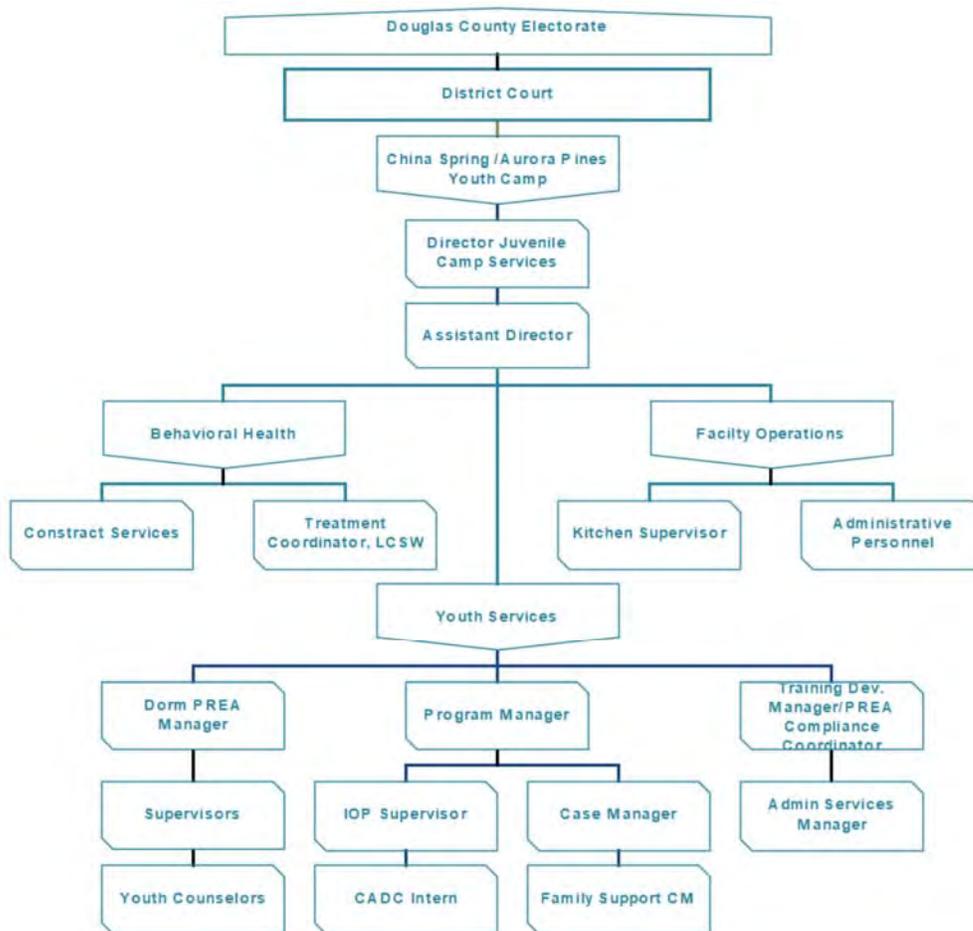
Provide the structure and programs necessary for midlevel, juvenile offenders to overcome their delinquent and anti-social behavior and to facilitate a positive reintegration into the family and the community.

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 50.00 FTE. This is up from prior year 11.1% due to the addition of four grant-funded positions. 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 \$885,862 and is distributed between salary, benefits, and services and supplies.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	2,588,533	1,977,242	(611,291)	-23.6%
Employee Benefits	1,290,462	1,321,200	30,738	2.4%
Services & Supplies	983,625	832,547	(151,078)	-15.4%
Total	\$ 4,862,620	\$ 4,130,989	\$ (731,631)	-15.0%

Funding Source: China Spring Youth Fund				
FTE	45.00	50.00	5.00	11.1%

Programs Offered

- CHINA SPRING YOUTH CAMP -	
Facility Restoration, Maintenance and Compliance	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	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

- ◇ Camp is a Medicaid Provider for Drug and Alcohol Services and able to bill Medicaid for those services
- ◇ Camp is accredited under the Commission of Accreditation of Rehabilitative Facilities (CARF)
- ◇ Camp now offers Psychiatric and Telehealth Services to the youth.
- ◇ Camp has passed and is in compliance with or exceeds the standards of the Prison Rape Elimination Act (PREA) audit.
- ◇ Camp is licensed as a Psychiatric Residential Treatment Facility under the State of Nevada Health Care Quality Assurance (HCQC)

Added HIV and TB testing to the array of medical services/testing provided to the youth.

Strategic Accomplishments

Strategic Objectives	Related County Objective
Licensed through the State of Nevada and Accredited by Commission on Accreditation of Rehabilitative Facilities (CARF)	Organizational Sustainability
Licensure as a Medicaid PRTF and Substance Abuse Treatment Provider.	Financial Stability
Improving treatment options and Leisure options for youth for successful reintegration to their communities. Including addition of Psychiatrist/wellness/HIV Testing.	Safe Communities
Repaired to the Campgrounds to improve drainage.	Infrastructure
Added Telehealth component for Psychiatrist and medical care access.	Safe Communities
Added TB Testing for all youth and Staff at the facility.	Safe Communities

Annual Goals (19-20)

Annual Goals	Related County Objective
Successful enrollment and billing of Medicaid for youth who qualify.	Safe Communities Financial Stability
Budget increases through the legislative process.	Organizational Stability Financial Stability
Addition of services to the treatment milieu to include Clinical Social Workers (LCSW), Marriage and Family Therapist (MFT) and nursing staff.	Organizational Stability Safe Communities
Review reports, processes and services for prevention options, training opportunities, remedial action, and trends.	Safe Communities
Quarterly meetings with staff, administration and providers to discuss performance improvements, risks, goals, accessibility, diversity, technology and strategic plan-	Organizational Stability Financial Stability

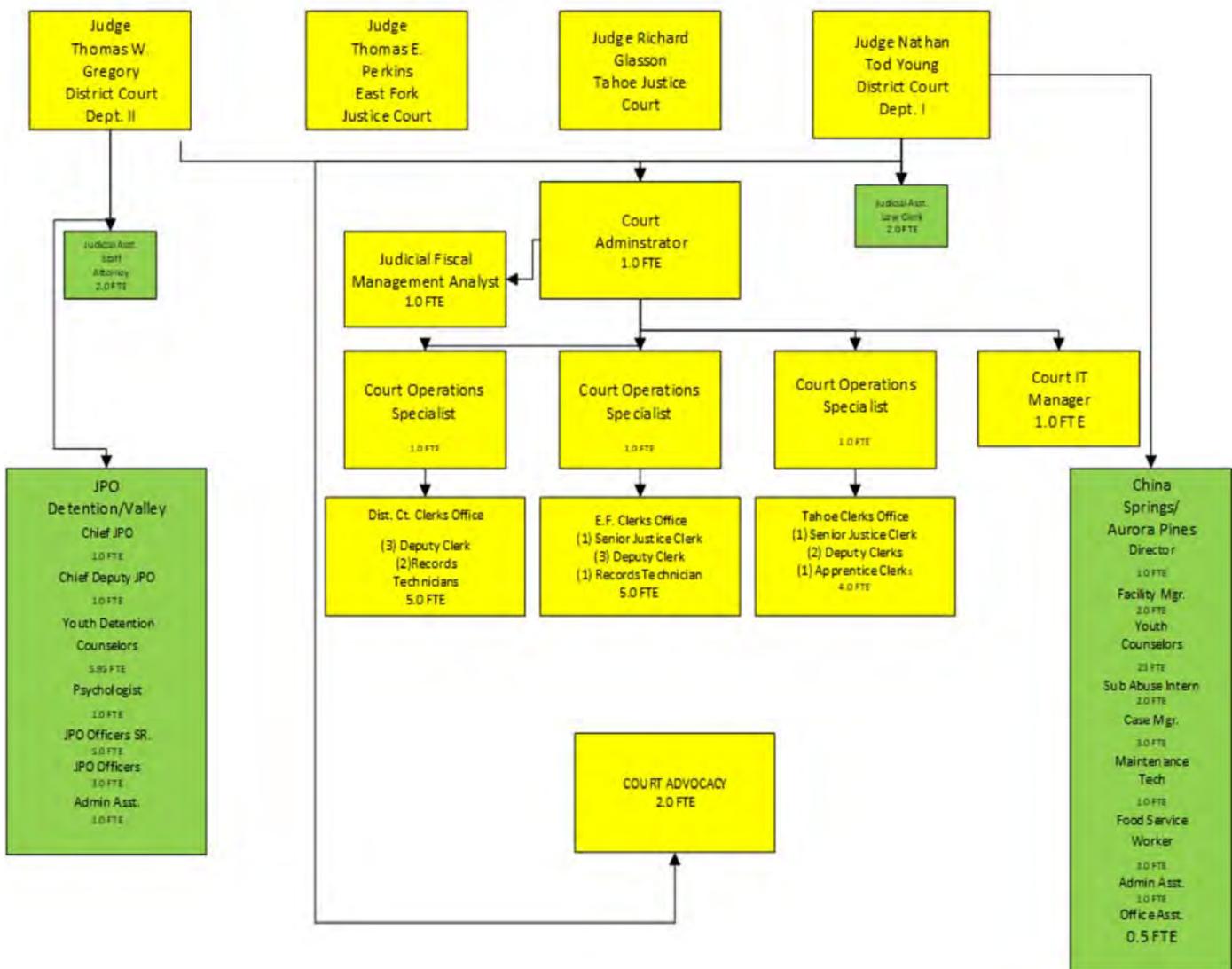
EAST FORK & TAHOE TOWNSHIP JUSTICE COURTS

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

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.

Organization Chart

DOUGLAS COUNTY JUDICIAL SERVICES



Staffing and Budget

Judge Cassandra Jones 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. The East Fork Justice Court had 1 FTE added. The Judicial Executive Assistant for the East Fork Justice Court.

In addition to funding 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 NRS 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 50,000 population of a township, or fraction thereof. The population changed with the passage of SB480 in the 80th session of the Nevada Legislature. The caseload is comparable to 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	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
EAST FORK JUSTICE COURT				
Salaries & Wages	420,741	474,059	53,318	12.7%
Employee Benefits	169,469	216,560	47,091	27.8%
Services & Supplies	39,845	41,030	1,185	3.0%
TAHOE JUSTICE COURT				
Salaries & Wages	313,530	325,098	11,568	3.7%
Employee Benefits	144,051	156,279	12,228	8.5%
Services & Supplies	36,175	37,807	1,632	4.5%
Total	\$ 1,123,811	\$ 1,250,833	\$ 127,022	11.3%
Funding Source: General Fund				
FTE	11.48	12.48	1.00	8.7%

Programs Offered

- EAST FORK JUSTICE COURT -	
Access to Justice	Responds to Public and Attorney Inquiries, phone calls and emails, public counter, website and all customer inquiries. Complies with Court Administrator Criteria for Standard Performance. Record Searches as requested by the courts, attorneys and the public. Maintain website with court calendars, online public inquiry, reporting, publishing forms, documents/database searches, online payments.
Accountability/Integrity	Maintain file integrity, personal information redaction, keeping files up to date and pursuant to Nevada Supreme Court Rule/Statutes.
Caseflow Management	Adjudication of traffic offenses, protection orders, and pretrial proceedings of felony and gross misdemeanor offenses. Adjudicate Small Claims; \$15,000 or less, Civil Claims; \$15,000 or less, evictions and misdemeanor offenses
Fiscal Responsibility	Collection of fines and fees for traffic and misdemeanor criminal offenses. Management of bail and bonds. Collection of payments by mail, at counter, website, electronically. Maintain accounting standards and audits. Reporting of unclaimed monies. Maintain Payment Card Industry Compliance.
Mandated Statutory Compliance	Receive, docket, calendar, process and reporting for the following: traffic offenses; small claims of \$15,000 or less by statute - includes issuance of process for execution of judgment; Civil Claims of \$15,000 or less; evictions; misdemeanor criminal proceedings including pre-trial proceedings; probable cause determinations; arraignments; bail; appointment of counsel; pre-trial conferences; trial; sentencing and post-sentencing remedies such as, enforcement of conditions of sentence, and probation revocation proceedings; Protective Orders for protection from domestic violence, stalking, harassment and aggravated harassment and for the protection of children; pre-trial proceedings of felony and gross misdemeanor offenses, including probable cause determinations, arraignments, appointment of counsel, pre-trial conferences, preliminary hearings and bindovers to the district court for adjudicatory proceedings. Service of Protection Orders to the Department of Public Safety and Douglas County Dispatch. Report convictions to various agencies, keep docket entries on the various kinds of cases it handles and manage its records. Clerk proceedings, receiving, recording, transcribing, indexing, filing, custodian and
Mandatory Reporting	Nevada Uniform System for Judicial Records Reporting of statistics on all cases

- TAHOE JUSTICE COURT -	
Access to Justice	Responds to Public and Attorney Inquiries, phone calls and emails, public counter, website and all customer inquiries. Complies with Court Administrator Criteria for Standard Performance. Record Searches as requested by the courts, attorneys and the public. Maintain website with court calendars, online public inquiry, reporting, publishing forms, documents/database searches, online payments.
Accountability/Integrity	Maintain file integrity, personal information redaction, keeping files up to date and pursuant to Nevada Supreme Court Rule/Statutes.
Caseflow Management	Adjudication of traffic offenses, protection orders, and pretrial proceedings of felony and gross misdemeanor offenses. Adjudicate Small Claims; \$15,000 or less, Civil Claims; \$15,000 or less, evictions and misdemeanor offenses
Fiscal Responsibility	Collection of fines and fees for traffic and misdemeanor criminal offenses. Management of bail and bonds. Collection of payments by mail, at counter, website, electronically. Maintain accounting standards and audits. Reporting of unclaimed monies. Maintain Payment Card Industry Compliance.
Mandated Statutory Compliance	Receive, docket, calendar, process and reporting for the following: traffic offenses; small claims of \$15,000 or less by statute - includes issuance of process for execution of judgment; Civil Claims of \$15,000 or less; evictions; misdemeanor criminal proceedings including pre-trial proceedings; probable cause determinations; arraignments; bail; appointment of counsel; pre-trial conferences; trial; sentencing and post-sentencing remedies such as, enforcement of conditions of sentence, and probation revocation proceedings; Protective Orders for protection from domestic violence, stalking, harassment and aggravated harassment and for the protection of children; pre-trial proceedings of felony and gross misdemeanor offenses, including probable cause determinations, arraignments, appointment of counsel, pre-trial conferences, preliminary hearings and bindovers to the district court for adjudicatory proceedings. Service of Protection Orders to the Department of Public Safety and Douglas County Dispatch. Report convictions to various agencies, keep docket entries on the various kinds of cases it handles and manage its records. Clerk proceedings, receiving, recording, transcribing, indexing, filing, custodian and maintenance of cases and exhibits. Evidence and Exhibits - Maintain up through transfer to District Court or destruction. Transmit documents, change venue, remands, and confessions to appropriate jurisdictions. Issuance of writs, executions, subpoenas as required. Prepares records for retention pursuant to state retention schedule and NRS.
Mandatory Reporting	Nevada Uniform System for Judicial Records Reporting of statistics on all cases

Major Accomplishments

East Fork Justice Court

- ◇ Revamped and coordinated a new 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 and Judges Chambers with Administrative Assessment funding
- ◇ Reorganized the office infrastructure and began cross training and desk rotation
- ◇ Completed project advancing technology in the courtroom
- ◇ Continued Development of new physical plan, cost analysis and alternate funding mechanisms for Justice Law Enforcement Center expansion

Tahoe Justice Court

- ◇ Remodeled courtroom and brought about state of the art changes in design and security and increased gallery size to accommodate over 100 people
- ◇ Completed project advancing technology in the courtroom
- ◇ Continued success with cross training and continued education
- ◇ Completed project for remote audio/visual appearances
- ◇ Remodeled old nurses office and made a victim separation room required by NRS

	Related County Objective
Increase expansion and growth of Mediation Program for small claims, protective orders, and contested civil actions, in a joint project with the Tahoe Justice Court.	Access to Justice/Safe Community
Continue cooperative efforts with the Sheriff's Office and the Tahoe Justice Court with the data driven pretrial risk assessment program.	Safe Community
Continue growth for misdemeanor treatment court.	Safe Community
Continued efforts in planning for the Judicial Law Enforcement Center expansion. Plan and execute the development of a second courtroom for the justice court, spe-	Infrastructure
Improve internal audit procedures	Fiscal Responsibility/Financial Stability
Continue staff training, succession planning and education/development opportunities. Continue Court Management Certifications.	Organizational Sustainability
Develop/Implement Referee pursuant to NRS 4.355	Access to Justice/Safe Community
Begin planning for new Case Management System. Convert from JustWare to eCourt.	Infrastructure/Technology

Strategic Objectives- Tahoe Justice Court	Related County Objective
Increase expansion and growth of Mediation Program for small claims, protective orders, and contested civil actions, in a joint project with the East Fork Justice Court.	Access to Justice/Safe Community
Continue cooperative efforts with the Sheriff's Office and the East Fork Justice Court with the data driven pretrial risk assessment program.	Access to Justice/Safe Community
Begin planning for new Case Management System. Convert from CourtView to eCourt.	Infrastructure/Technology
Improve internal audit procedures	Fiscal Responsibility/Financial Stability
Continue staff training, succession planning and education/development opportunities. Continue Court Management Certifications.	Organizational Sustainability
Continued efforts in planning for the Judicial Law Enforcement Center expansion. Plan and execute the development of a second courtroom for the justice court, spe-	Infrastructure
Enhance existing policy forums with justice partners. Enhance efficient and beneficial use of court services.	Access to Justice/Safe Community

Annual Goals- East Fork Justice Court	Related County Objective
Expand and enhance interactions with justice partners. Electronically share all case information as permitted by Nevada Revised Statutes.	Infrastructure/Technology
Electronically receive all tickets from the Nevada Highway Patrol through Brazos	Infrastructure/Technology
Continue cross training staff at all levels and continue educating staff.	Organizational Sustainability
Upgrade JustWare system to Version 6 to assist with new technologies and create efficient workflow.	Access to Justice/Safe Community
Develop strategies to address financial stability, transparent, and cost effective programs / accurate budgets	Fiscal Responsibility/Financial Stability
Complete Legislative Session and implement new legislation	Mandated Statutory Compliance/Safe Community



DEPARTMENTS DIRECTED BY ADVISORY OR OTHER COMMITTEES

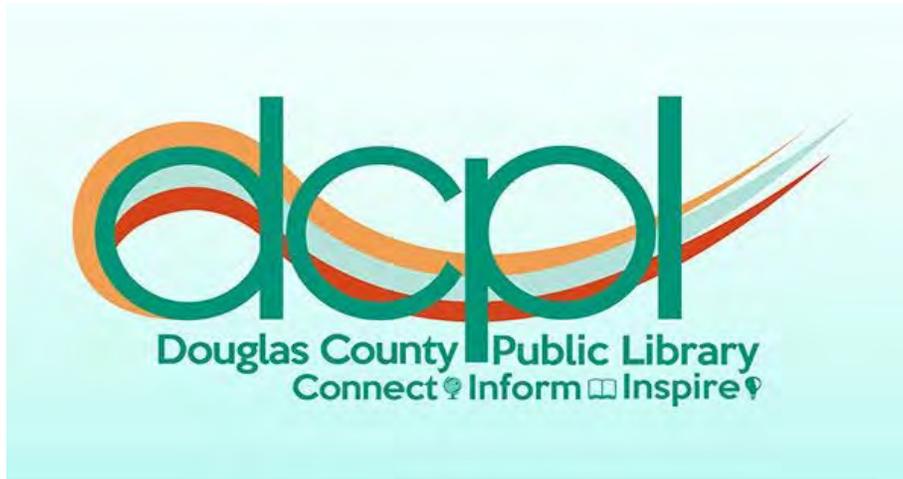
Advisory committees for the county are generally standing bodies established by the board and appointed by the board to provide ongoing citizen input to major policy areas. Some committees are established as required by the Nevada Revised Statutes (NRS) and have duties prescribed by law.

IN THIS SECTION:

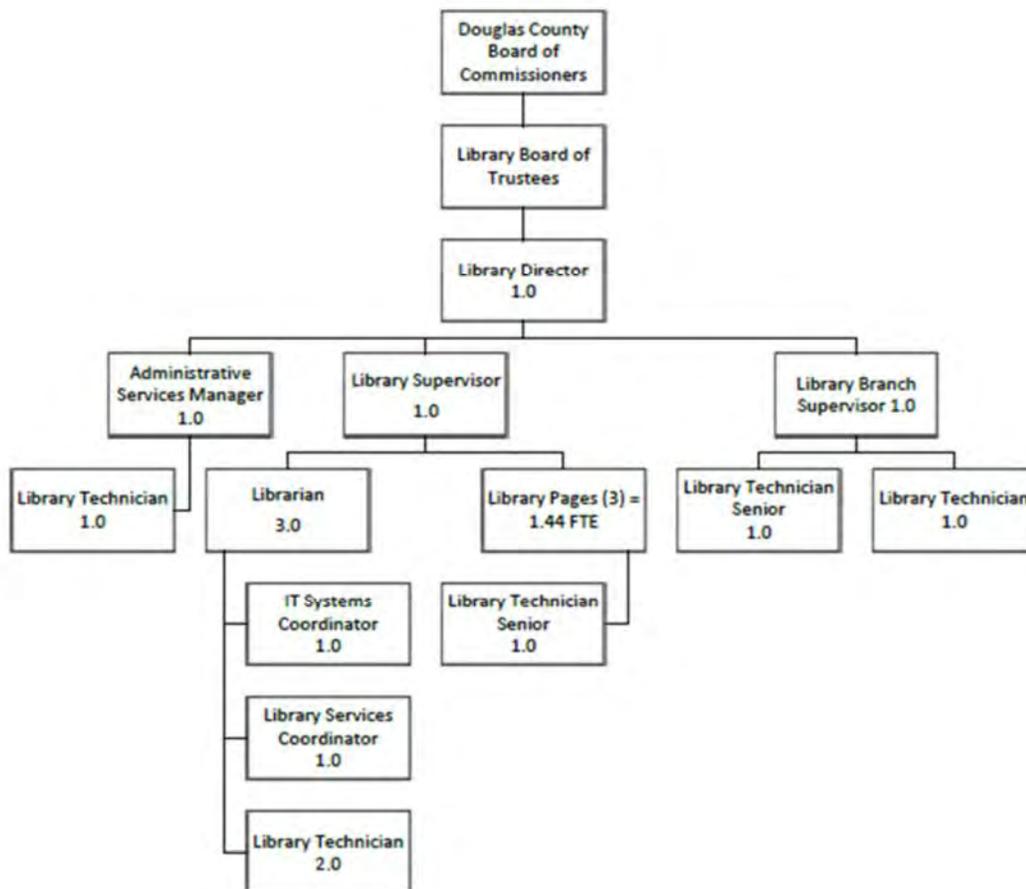
Douglas County Public Library
 University of Nevada Cooperative Extension
 Regional Transportation
 Tahoe Douglas Transportation District

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.

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	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	892,706	922,640	29,934	3.4%
Employee Benefits	428,362	445,615	17,253	4.0%
Services & Supplies	371,468	645,949	274,481	73.9%
Total	\$ 1,692,536	\$ 2,014,204	\$ 321,668	19.0%

Funding Source: General Fund

FTE	17.44	17.44	-	0.0%
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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 2019-20, the Library is staffed by 17.44 FTEs. FTE’s for the Douglas County Library increased by 19% from prior year. The Library FY 2019-20 budget of \$2,014,204 is funded from the Room Tax (TOT)/Sales Tax fund.

UNIVERSITY OF NEVADA COOPERATIVE EXTENSION

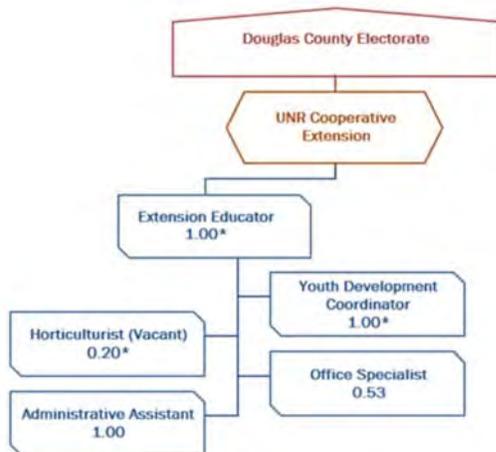
To develop, discover, disseminate, preserve, and use knowledge to strengthen the economic, social and environmental well-being of people.

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; Natural Resources; Children, Youth and Families; Health and Nutrition; and Community Development in Douglas County .



University of Nevada
Cooperative Extension

Organization Chart



Total Number of Positions: 6
 Total Full-Time Equivalents: 1.53
 * State employees, a portion of salary contributed by County 3.20

Staffing and Budget

In addition to the County and State employees, the UNR Cooperative Extension has 45 part-time volunteer staff. There was no decrease in positions or FTE for FY 2019-20.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
UNR COOPERATIVE EXTENSION				
Salaries & Wages	73,234	84,760	11,526	15.7%
Employee Benefits	30,433	35,055	4,622	15.2%
Services & Supplies	158,402	142,073	(16,329)	-10.3%
Capital Outlay/Projects	182,679	-	(182,679)	n/a
Other Financing Uses	7,921	8,827	906	11.4%
Total	\$ 452,669	\$ 270,715	\$(181,954)	-40.2%
Funding Source: Nv Cooperative Extension Fund				
FTE	1.53	1.53	-	0.0%

*Reserve Funds will be used for future Capital Projects, there are currently \$186,111 in Fund balance/Reserves.

Programs Offered

- UNIVERSITY OF NEVADA COOPERATIVE EXTENSION -	
Agriculture Programs	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: Cattlemen’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:
Community Development	Leadership Douglas County – A community leadership program designed to develop informed, involved, and knowledgeable community members for Douglas County. Sustainable Living – Working with GreenACT nv, 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.
Health and Nutrition	Radon Education – A program to educate citizens about radon health risk which offers literature, educational programs and radon test kits.
Horticulture	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.
Natural Resources	Working with the Carson Water Subconservancy 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:
Children Youth and Families	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.

Major Accomplishments

- Eagles & Ag: Approximately 577 people attended the 2019 event along with 60-75 volunteers. Respondents gained a better understanding of Carson Valley agriculture and have greater understanding for the benefits agriculture provides our society.
- Radon Education: 690 short-term and 16 long-term test kits were distributed. Of those, 168 or 30% of 565 valid tests exceeded the radon action level. Approximately 36 homes were mitigated for radon.
- 4-H: Enrollment at 253 with 29 volunteer leaders continue 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: Led the Ember House youth activity at the Douglas County Community Emergency Response Team's "Safety Fair" on May 11 at Lampe Park in Gardnerville reaching 40 directly and 152 indirectly. For Nevada Wildfire Awareness Month, LWF created and aired/displayed: TV and radio PSAs, posters, community banners and messages on NDOT's Digital Message Signs. A proclamation declaring May as Nevada Wildfire Awareness Month was issued from the Douglas County Commissioners. One Be Ember Aware Presentation by the LWF program occurred June 1, reaching 43 directly for the Holbrook Community in the Topaz Ranch Estates.
- 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.



Department Strategic Goals and Accomplishments FY19/20

Department: University of Nevada Cooperative Extension

Strategic Accomplishments

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

Strategic Objectives	Related County Objective
<ul style="list-style-type: none"> Determine the social, economic and environmental needs of the community through a needs assessment 	Economic Vitality, Financial Stability
<ul style="list-style-type: none"> Design educational programs that address the needs of the community 	Safe Community, Financial Stability, Economic Vitality
<ul style="list-style-type: none"> Evaluate the outcomes and impact of educational programs 	Organizational Stability
<ul style="list-style-type: none"> Report outcomes and impacts to all entities in which we are accountable 	Organizational Stability, Financial Stability

Annual Goals (19-20)

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

Annual Goals	Related County Objective
<ul style="list-style-type: none"> Enhance the sustainability of the agricultural community and culture 	Economic Vitality, Financial Stability
<ul style="list-style-type: none"> Heighten awareness and bolster preparedness for environmental hazards associated to wildfire, floods, and drought 	Safe Community, Economic Vitality, Financial Stability
<ul style="list-style-type: none"> Develop informed, involved, and knowledgeable community members 	Organizational Stability, Economic Vitality, Financial Stability
<ul style="list-style-type: none"> Develop leadership, citizenship, and life skills in youth 	Safe Community, Economic Vitality, Infrastructure, Financial Stability

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 2.00 that is comprised of time allocation of various Public Works positions.

Total FY 2019-20 budget for the Regional Transportation Fund is \$5,233,998, an increase of 57.3% from the prior fiscal year.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
REGIONAL TRANSPORTATION				
Salaries & Wages	176,785	167,545	(9,240)	-5.2%
Employee Benefits	73,534	73,529	(5)	0.0%
Services & Supplies	1,014,443	1,586,318	571,875	56.4%
Capital Outlay/Projects	-	2,145,456	2,145,456	n/a
Other Financing Uses	2,062,929	1,261,150	(801,779)	-38.9%
Total	\$ 3,327,691	\$ 5,233,998	\$ 1,906,307	57.3%
Funding Source: Regional Transportation Fund				
FTE	2.00	2.00	-	0.0%

Programs Offered

- REGIONAL TRANSPORTATION -	
Pavement Management	Maintenance of MicroPaver pavement management program
Five Year Transportation Plan	Annual transportation CIP
Engineering and Facilities Planning, Design & Construction	Providing engineering services for existing and new roads

Major Accomplishments-

- Full reconstruction of Waterloo Lane from SR 88 to SR 756
- Full reconstruction of Dresslerville Lane from Riverview Drive to SR 756
- Full reconstruction of Tillman Lane from Kimmerling Road to Patricia Lane
- Pavement Preservation with Chip Seal on Various Roads at \$450,000

- **Strategic Accomplishments-** Is to provide transportation systems in such a way as to provide for the Safe, Efficient and Convenient movement of people and goods for all modes of transportation which include vehicles, bicycles, and pedestrians.
- **Annual Goals-** RTC annual Goal is to reduce backlog of regional roads with pavement condition index below 55 and to preserve those above 55.



Tahoe Douglas Transportation District (TDTD)

In 1969, California and Nevada legislators agreed to a unique Compact for sharing Lake Tahoe resources/responsibilities. The two states and the U.S. Congress amended the Compact in 1980, with public law 96-551, which also established the Tahoe Transportation District (TTD). The agency is responsible for facilitating and implementing safe, environmentally positive, multi-modal transportation plans, programs and projects for the Lake Tahoe Basin, including transit operations.

Specific tax revenue to support transit and transportation facilities can be allotted to the District. TTD may also acquire, own and operate public transportation systems and parking facilities serving the Tahoe region and provide access to convenient transportation terminals outside of the region

Staffing and Budget

The Tahoe Douglas Transportation District provides for transportation needs in the Lake Tahoe area of Douglas County (transit, snow plowing and parking garage debt). The Tahoe Douglas Transportation District (TDTD) Fund is overseen by the Public Works Director; however, it is governed by the Board of County Commissioners. FTE allocation for the department has increased by 0.03 from the prior year. FTE for TDTD is comprised of time allocation of various Public Works positions. The Tahoe Douglas Transportation District is funded by a dedicated 1% Transient Occupancy Tax on lodging at Lake Tahoe.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
TAHOE DOUGLAS TRANSPORTATION DISTRICT				
Salaries & Wages	27,476	25,750	(1,726)	-6.3%
Employee Benefits	11,143	10,769	(374)	-3.4%
Services & Supplies	133,466	144,070	10,604	7.9%
Capital Outlay/Projects	783,258	1,386,034	602,776	77.0%
Other Financing Uses	328,098	274,947	(53,151)	-16.2%
Total	\$ 1,283,441	\$ 1,841,570	\$ 558,129	43.5%
Funding Source: Tahoe Douglas Transportation District				
FTE	0.24	0.27	0.03	12.5%

Total FY 2019-20 budget for the Tahoe Douglas Transportation District Fund is \$1,841,570, an increase of 43.5% from prior fiscal year.

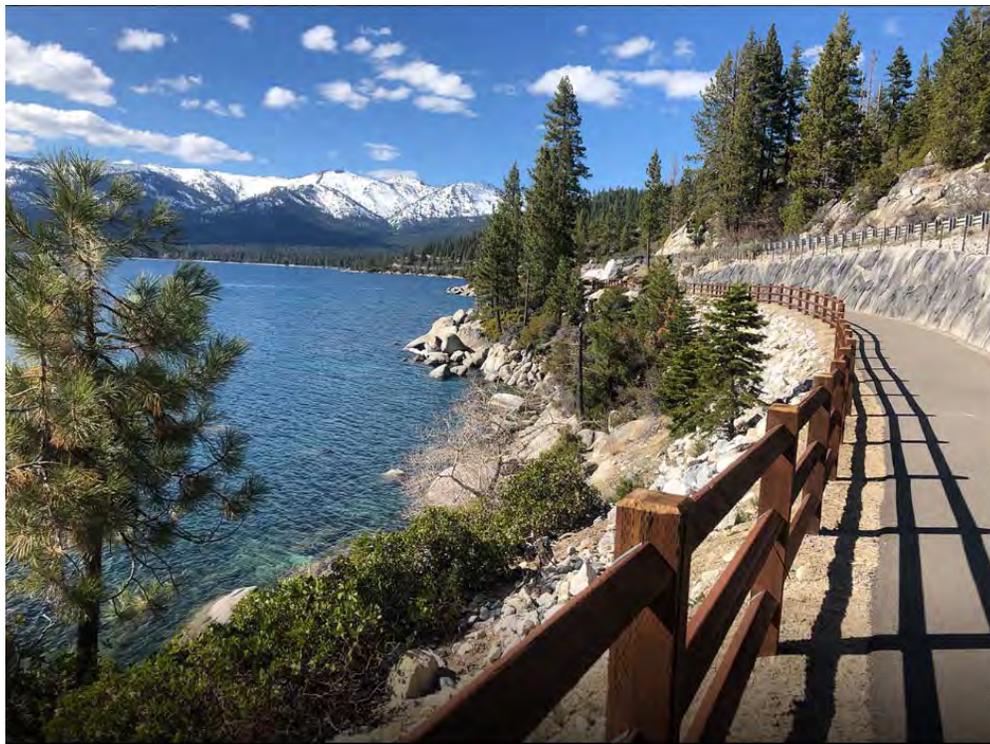
Programs Offered

- 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 and road projects

Major Accomplishments- Snow Plowing for the winter.

Strategic Accomplishments- Maintain safe roadways for the public.

Annual Goals- Provide Tahoe transportation systems in such a way as to provide for the Safe, Efficient and Convenient movement of people and goods for all modes of transportation which include vehicles, bicycles, and pedestrians.



Tahoe East Shore Trail



COUNTY MANAGER DIRECTED 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.

IN THIS SECTION:

- County Manager Department
- 911 Emergency Services
- Community Development
- Community Services
- Senior Services
- Social Services
- Minden-Tahoe Airport
- Public Works
- Technology Services
- Economic Vitality
- Finance
- Human Resources
- Project Management
- Public Guardian

COUNTY MANAGER DEPARTMENT



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

Overview

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.

Staffing and Budget

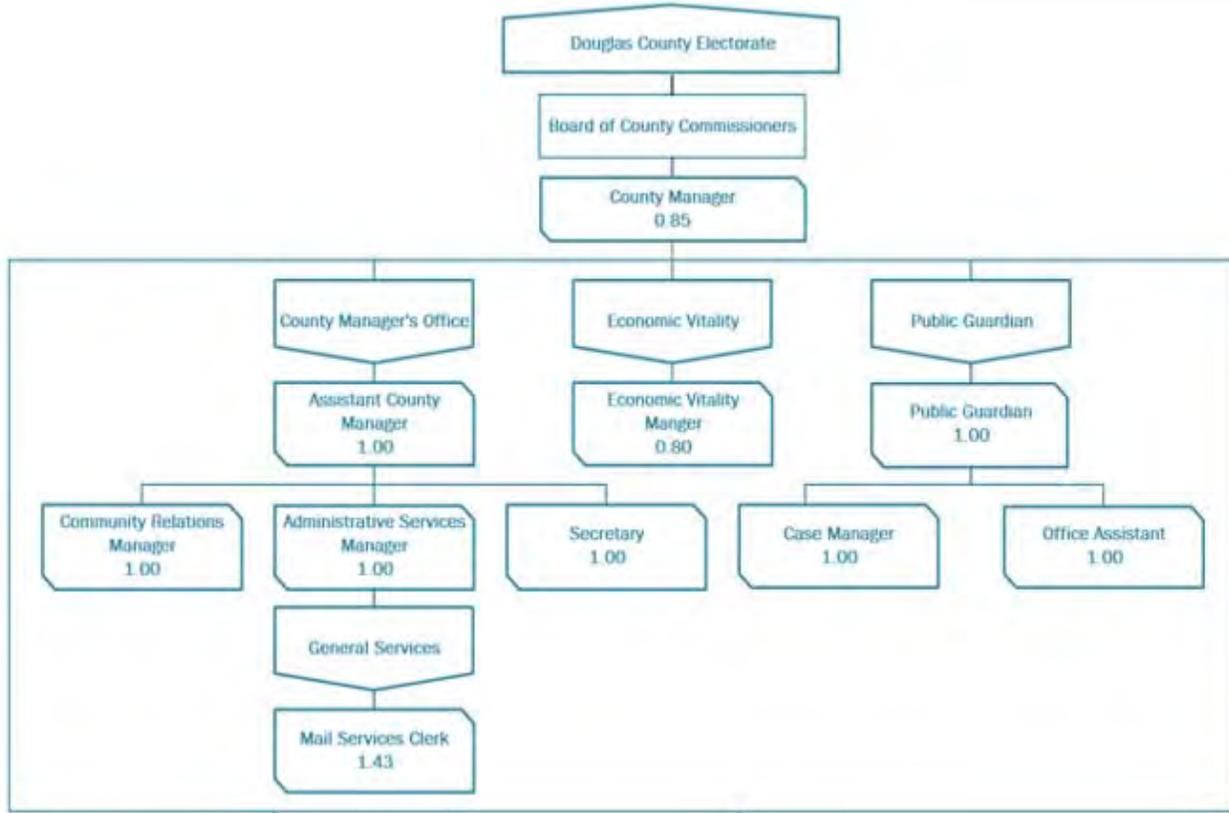
The County Manager’s Office is funded within the General Fund.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
COUNTY MANAGER				
Salaries & Wages	470,961	544,903	73,942	15.7%
Employee Benefits	192,680	227,934	35,254	18.3%
Services & Supplies	622,035	731,851	109,816	17.7%
Total \$	1,285,676	\$1,504,688	\$219,012	17.0%

Funding Source: General Fund

FTE	6.50	6.50	-	0.0%
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Organizational Chart



Programs Offered

- COUNTY MANAGER -	
Board Administration	Guidance, leadership and coordination with five elected commissioners
Budget	Annual budget development and administration and labor negotiations
Conservation/Lands Bill	Lobbying efforts to pass a federal lands bill that sells off excess public lands using the proceeds to purchase conservation easements (protecting the flood plain). Program also transfers essential public properties into county ownership as needed for trails connections and trailheads.
Document Review and Approval	Review and approve contracts, policies, procedures, franchise agreements
Internal and External Communications	Newsletter, public access TV, website, social media, respond to residents
Leadership and Organizational Development	Lead and manage County Manager directed departments and work with Elected Officials
Office Management/Administration	Claims, phones, filing, payroll, scheduling, public information
Partnerships with Community Groups	Chamber, Business Council of Douglas County (BCDC) , non-profits, citizen advocacy groups, visitors authorities
Project Management	Provides Project Management on various construction projects for County, School District, & Swim District
Regional Cooperation/ Intergovernmental Relations	Towns, General Improvement Districts (GIDs), legislative, state, and federal government, Northern Nevada Development Authority (NNDA)
Strategic Planning and Implementation	Plan and implement various strategic goals established by the Board

Major Accomplishments

- Continued allocation of funding for a Stormwater Management Program. Provided support to the Public Works Director and Stormwater Program Manager to implement the program and begin/continue much needed Storm Water mitigation projects.
- Assisted the Douglas County Board of County Commissioners and the Chief Financial Officer with the continued oversight and administration of the budget and financial policies, resulting in increased integrity of the County's financial information including the systems of internal controls, and the legal and ethical conduct of management and employees. Efforts included continued implementation of the Fraud, Waste and Abuse Program, Douglas County Audit Committee, Appointment of Internal and External Auditors and completion of Risk Assessment.
- Facilitated, in coordination with the District Attorney's Office, Elected Official orientation and training on Open Meeting and Ethics in Government in January 2019.
- Provided support to the Public Works team on the water and sewer rate study and rate options presented to the Board of County Commissioners. The proposed water utility rates were successfully adopted by resolution on July 1st.
- Coordinated and hosted the Citizen's Roundtables and Meetings in a Box for the Douglas County strategic plan update, August-October 2018.
- Successfully recruited and hired for a number of key Department Head/Director positions including the Chief Financial Officer, the Director of Public Works, and the Director of Community Development.
- Supported Human Resources in the continued training of Management and Department Head personnel in partnership with the University of Nevada Reno Extended Studies through the Douglas County Supervisory Management Program. In addition to providing Managers and Department Heads with the skillset and knowledge necessary to effectively manage operations, the training was specifically developed to promote the continuity of operations, communication and consistency throughout the organization.

Strategic Objectives

Strategic Objectives- County Manager	Related County Objec-
STRATEGIC PLAN: Work with the Board of County Commissioners to update the Douglas County Strategic Plan.	Organizational Sustainabil-ity
PROCESS IMPROVEMENT PROGRAM: Support Departments in the review and evaluation of processes, policies and procedures to improve efficiency of operations organization wide and identify opportunities for cost savings.	Financial Stability
RISK ASSESSMENT: Work with Department Heads and the Board of County Commissioners to review and implement top priority (high risk) recommendations from the Douglas County Risk Assessment and Internal Controls review.	Financial Stability
ORGANIZATIONAL DEVELOPMENT: Continue the implementation and administration of programs like the supervisory management program to develop and mentor internal talent.	Organizational Sustainabil-ity

Annual Goals

Annual Goals- County Manager	Related County Objec-
CONSERVATION ACT (Lands Bill): Continue attempts to secure passage of the Douglas County Conservation Act. (Stage: Develop plan and initiate 5 year transfer.)	Natural Resources, Culture & Quality of Life
DEVELOPMENT REVIEW PROCESS: Evaluate development review process and staff support to identify opportunities to improve process flow. (Stage: Review, report and implement.)	Economic Vitality
STORM WATER MANAGEMENT PLAN: Continue to provide support to Public Works Director and the Storm Water Program Manager on implementation of the Storm Water Management Program. (Stage: Allocate continued funding, prioritize and implement projects based on area drainage plans.)	Infrastructure
COUNTY FACILITY PLAN: Develop facilities plan to address County’s future needs, including long-term strategy for all County offices. (Stage: Development.)	Financial Stability

911 EMERGENCY SERVICES

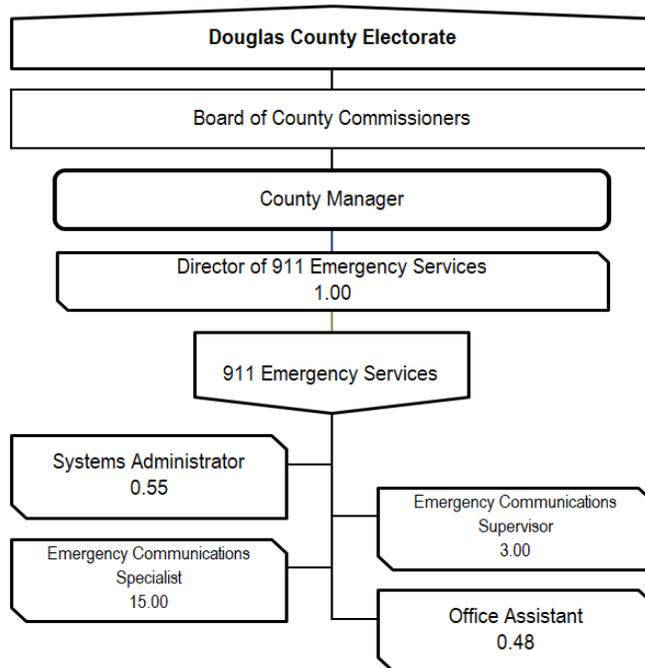
*An Accredited Center of Excellence from the International Academy of Emergency Dispatch (IAED)
Since April 2015*

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
- ◇ East Fork Fire Protection District

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 19.48 FTE. The department is funded partially by a four and three quarter cents (\$.0475) property tax and user fees assessed against Douglas County Sheriff’s Office, Alpine County California, Washoe Tribal Police, East Fork Fire 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	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
911 EMERGENCY SERVICES				
Salaries & Wages	1,128,575	1,325,774	197,199	17.5%
Employee Benefits	519,441	527,547	8,106	1.6%
Services & Supplies	414,404	423,869	9,465	2.3%
Capital Outlay/Projects	107,344	-	(107,344)	n/a
Miscellaneous	-	100,000	100,000	n/a
Other Financing Uses	135,314	65,267	(70,047)	-51.8%
911 SURCHARGE				
Services & Supplies	273,332	415,575	142,243	52.0%
Total	\$ 2,578,410	\$ 2,858,032	\$ 279,622	10.8%
Funding Source: Various (please refer to description)				
FTE	20.03	19.48	(0.55)	-2.7%

Programs Offered

- 911 EMERGENCY SERVICES -	
911 Dispatch - Alpine County Sheriff's	Providing both emergency and non-emergency call processing and radio dispatching.
911 Dispatch - Douglas County Sheriff's	Providing both emergency and non-emergency call processing and radio dispatching.
911 Dispatch - East Fork Fire & Paramedic Districts	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)	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.
Public Safety Warning Point	Utilizing the Reverse 911 system, and all other means of public notifications for local, regional or national disasters or emergencies.

Major Accomplishments

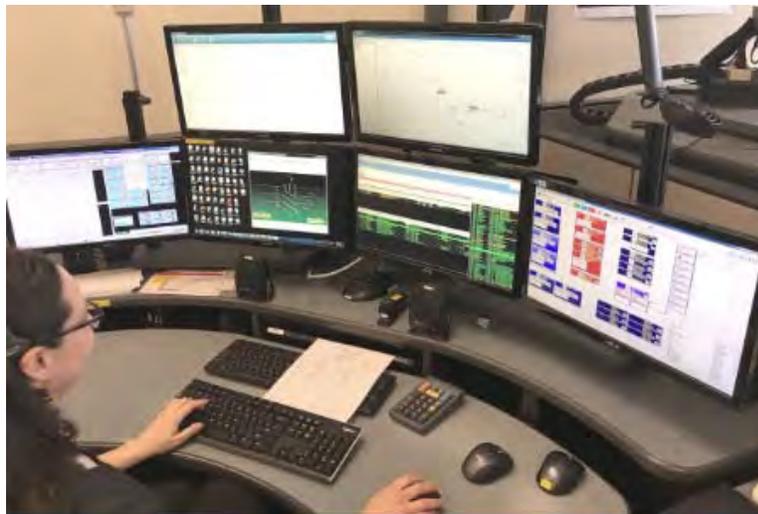
- ◇ Maintaining Accredited Center of Excellence in the Fire Communications and Emergency Medical Communications programs.
- ◇ In cooperation with Nevada Department of Health and regional Fire Protection Districts implemented PulsePoint Respond.
- ◇ Integrated Public Alerting and Warning System (IPAWS) fully implemented and Quad-County system coordinator.
- ◇ Full remote 9-1-1 workstation installed and operational in the mobile communications center.
- ◇ Upgraded the center telephone system to Motorola VESTA.

Strategic Accomplishments

Strategic Objectives	Related County Objective
Achieve accreditation in Emergency Police Communications program – application package has been filed.	Safe Community
IPAWS successfully implemented in the Quad-County region – Douglas County 911 as the lead agency.	Safe Community
Successfully increased the 911 surcharge to meet service needs.	Safe Community
Replaced Patriot-Sentinel 911 system with VESTA, includes remote 911/ administrative line capability for deployment in the mobile communications unit.	Infrastructure
Implemented PulsePoint Respond software to increase cardiac arrest survival rates.	Safe Community

Annual Goals

Annual Goals	Related County Objective
Ensure accreditation standards are met or exceeded in all accredited disciplines	Safe Community
Continue to expand IPAWS program throughout the Quad-County and Alpine County region.	Safe Community
Next generation 911 services implemented to include: Text-2-911, call mapping program	Infrastructure
Ensure training program is up-to-date and consistent with standards; utilize the Korn-Ferry H.R. program; continue to expand the in-service training program.	Safe Community
Increase VESTA 911 workstations from six to eight	Infrastructure



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

Department Functions

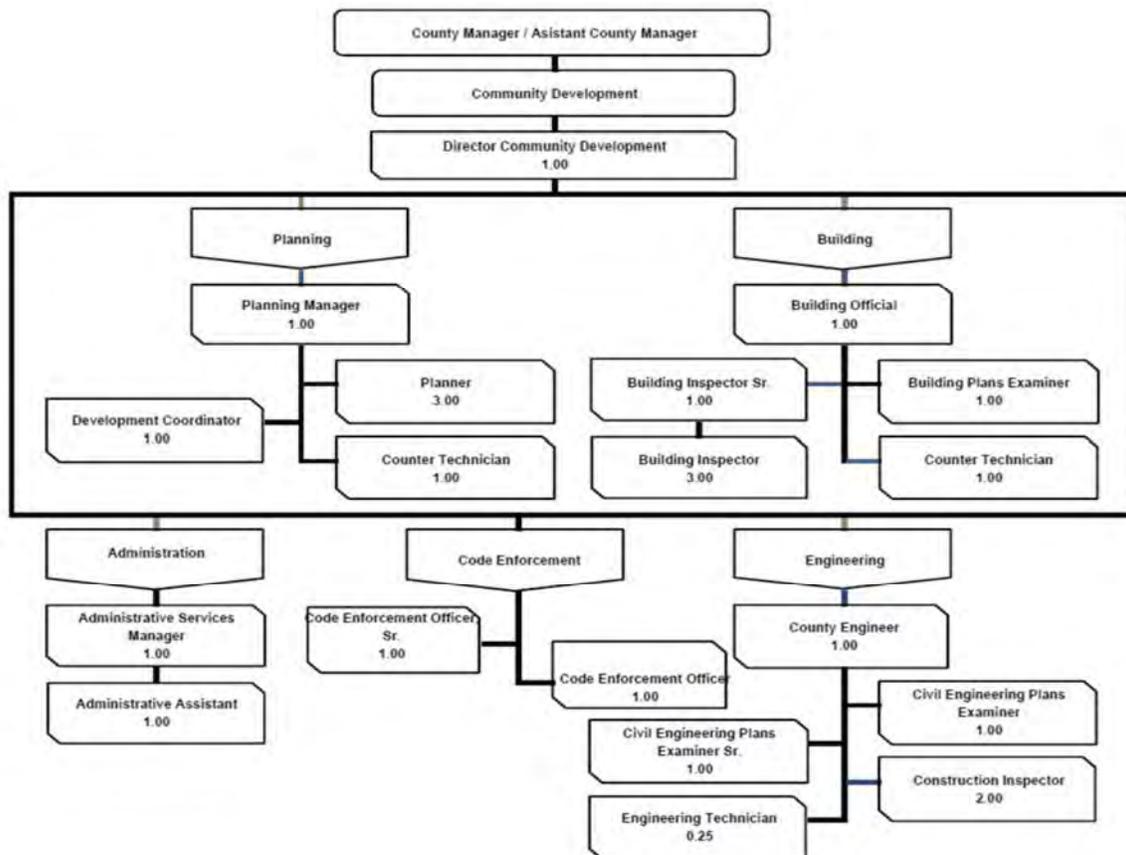
The **Administration** Department provides leadership, coordination, and oversight of all services and activities performed for the public and other County departments, in addition to providing administration, management and accountability to department programs ensuring consistency with County Commissioner and County Manager goals and objectives in the most efficient and effective manner.

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

The **Engineering** Department 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 State and County engineering standards, while being a custodian of the public trust. The Engineering Department also provides staffing for a variety of advisory committees.

The **Planning** Department is responsible for all current and long-range planning functions, implementation of the Master Plan and other Policy documents, and 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 Assistant County Manager.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
ADMINISTRATION				
Salaries & Wages	286,882	337,671	50,789	17.7%
Employee Benefits	125,247	156,875	31,628	25.3%
Services & Supplies	264,250	345,941	81,691	30.9%
BUILDING				
Salaries & Wages	421,638	496,349	74,711	17.7%
Employee Benefits	196,313	226,210	29,897	15.2%
Services & Supplies	13,400	48,253	34,853	260.1%
PLANNING				
Salaries & Wages	366,771	385,640	18,869	5.1%
Employee Benefits	159,788	166,336	6,548	4.1%
Services & Supplies	21,050	26,650	5,600	26.6%
ENGINEERING				
Salaries & Wages	466,892	452,747	(14,145)	-3.0%
Employee Benefits	191,807	215,083	23,276	12.1%
Services & Supplies	106,434	183,935	77,501	72.8%
EROSION CONTROL				
Services & Supplies	115,000	73,445	(41,555)	-36.1%
Total	\$ 2,735,472	\$ 3,115,135	\$ 379,663	13.9%
Funding Source: General Fund, Erosion Control Fund				
FTE	23.25	26.23	2.98	12.8%

Programs Offered

- ADMINISTRATIVE -	
Administrative Support	Accounting and clerical support for director and department grant assistance
Code Enforcement	Enforce zoning codes
Director Services	Management of four departments; grant administration; flood plain administrator
- BUILDINGS -	
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 -	
Master Plan Amendments & Code Implementation	Process updates /amendments to the master plan & code
Planning Manager Services	Management of planning division services
Planning Public Counter	Customer service: Provide zoning, flood zone, and other planning -related services
Planning Staff & Clerical Support	Administrative support for planning manager and department staff
Project/Development Review	Review development applications per code and master plan
- ENGINEERING -	
Construction Inspection & Management	Inspection of public and private infrastructure consistent with adopted codes
County Engineer Services	Management of engineering services; grant administration
Site Improvement Permitting	Review plans according to adopted codes & design manual
Stormwater Program Management	Ensure compliance with Federal and State mandated Storm Water Management Regulations including Lake Tahoe TMDL, MS4 Permits, and FEMA CRS
- EROSION CONTROL -	
General	"Pass-thru" for USFS funding for specific erosion control projects in the Tahoe Basin Annual General Fund Transfer of \$5,000 to fund Warrior Way & other Basin Areas needing Maintenance Primarily Federal Burton-Santini grants, augment as received

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 5,000 old permits.

Engineering

- Received grant funding from Federal Emergency Management Agency (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 Total Maximum Daily Load (TMDL).

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

Strategic Objectives- Administration	Related County Objective
Contracted with Host Compliance to adequately meet Douglas County's needs to monitor and permit Vacation Home Rentals (VHR's)	Safe Community/Economic Vitality
Added new code enforcement officer to offset extra workload created by VHR ordinance.	Safe Community
Went live with Accela Community Development software	Organizational Sustainability
Worked with consultant to move forward with the Master Plan update.	Safe Community/Economic Vitality

Strategic Objectives- Building	Related County Objective
Worked with Northern Nevada Jurisdictions to draft amendments to the 2018 Model Codes	Safe Community
Went live with Accela building permit software	Organizational Stability
Adopted new permit fees	Economic Vitality
Developed procedures to assist code enforcement with Vacation Home Rentals inspection.	Safe Community
Added new building inspector to balance workload.	Safe Community

Strategic Objectives- Planning	Related County Objective
Amended Vacation Home Rental Ordinance	Economic Vitality/ Organizational Sustainability
Updated department fee schedule	Financial Stability
Worked with County Manager and District Attorney to overhaul staff reports, presentations, and application timelines	Organizational Sustainability
Brought forward and received approval on amendments to Title 20	Natural Resources, Culture and Quality of Life (QOL) /

Strategic Objectives -Engineering	Related County Objective
Complete construction of the culvert expansion at SR88 and Cottonwood Slough.	Infrastructure & Safe Community
Complete construction of the Martin Slough Bike Path from Jake's Wetland to the Gilman Ponds. Subject to NDOT Right of Way acquisition.	Infrastructure
Facilitate the adoption of the updated Transportation Master Plan by the Board of County Commissioners.	Infrastructure
Submit BUILD Grant for Muller Parkway.	Infrastructure & Financial Stability

Annual Goals

Annual Goals- Administration	Related County Objective
Complete the implementation of the Accela Community Development software package	Organizational Sustainability
Work with the VHR task force to provide a scope of operation to the Board of County Commissioners for VHR's in Douglas County	Economic Vitality/Safe Community
Train new code enforcement officer.	Safe Community
Continue the Master plan update	Economic Vitality/ Organizational Sustainability

Annual Goals- Planning	Related County Objective
Continue work on the Douglas County Master Plan Update, re-hire consultant, gather data previously obtained	Natural Resources, Culture and QOL / Economic Vitality
Prepare and bring forward code revisions to Title 20	Natural Resources, Culture and QOL / Economic Vitality
Provide training and funding for APA memberships/AICP certification for staff planners	Organizational Sustainability
Complete update to the South Shore Area Plan and Tahoe Douglas Area Plan with required environmental analysis. Implement Memorandum of Understanding (MOU)	Natural Resources, Culture and QOL / Economic Vitality
Examine updates to the growth management initiatives Transfer Development Rights (TDR) program, building allocations, cluster development, etc.)	Natural Resources, Culture and QOL / Economic Vitality

Annual Goals- Engineering	Related County Objective
Complete construction of the culvert expansion at SR88 and Cottonwood Slough.	Infrastructure & Safe Community
Complete construction of the Martin Slough Bike Path from Jake's Wetland to the Gilman Ponds. Subject to NDOT Right of Way acquisition.	Infrastructure
Facilitate the adoption of the updated Transportation Master Plan by the Board of County Commissioners.	Infrastructure
Submit BUILD Grant for Muller Parkway.	Infrastructure & Financial Stability

COMMUNITY SERVICES



Douglas County Community and 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.

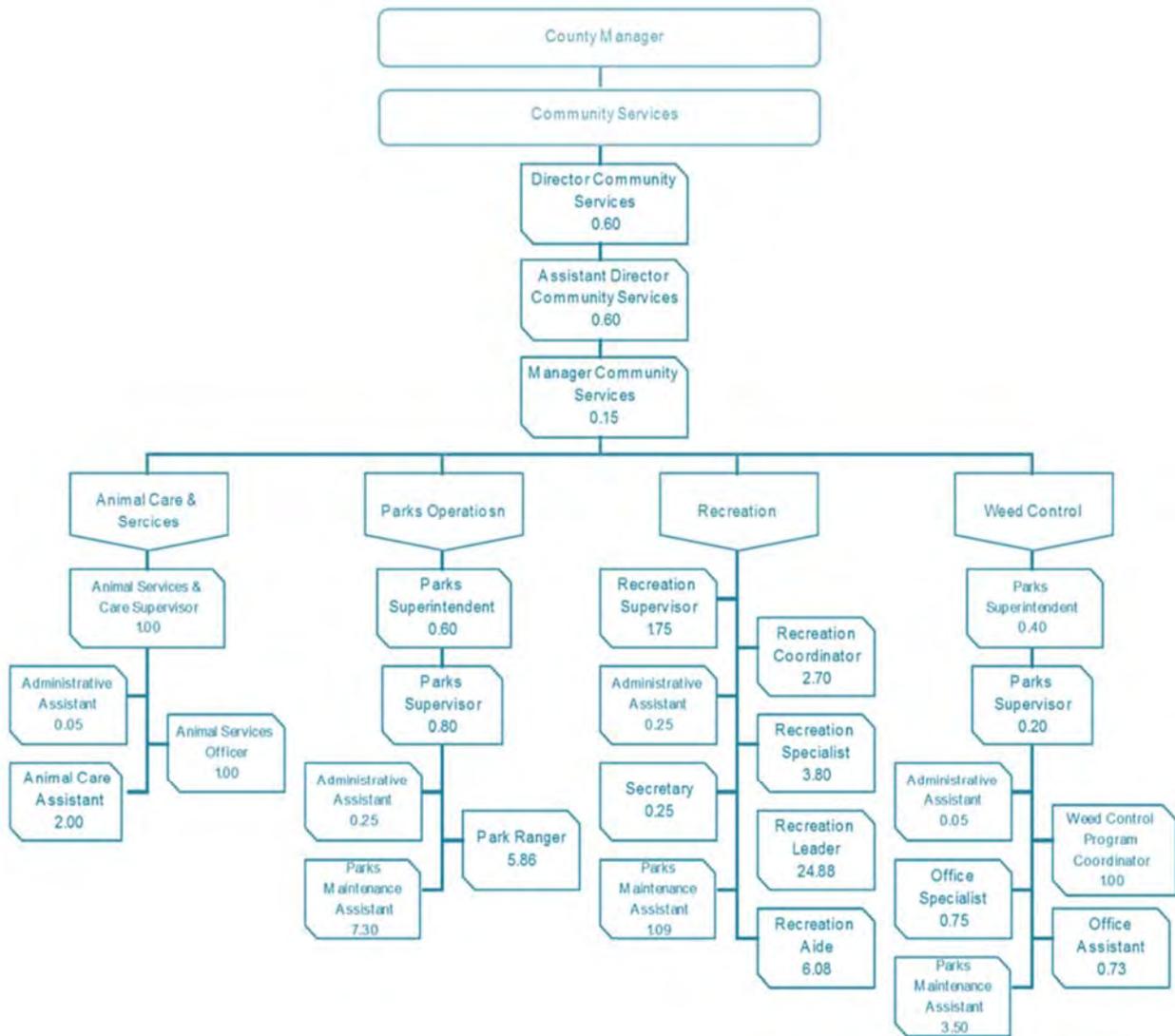
PARKS OPERATIONS: Continue to create and preserve quality Parks and Recreation opportunities, serving people of all ages and interests that positively affect the community and enrich life. We provide leadership in guiding the organization to improve performance, productivity and quality customer service.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

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

The Community Services Department has a total of 70.45 FTE. The total budget for FY 19-20 totals \$15,968,499, a 13.7% increase from the previous fiscal year. There was a 3.84 FTE increase from the previous fiscal year.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
ROOM TAX ADMINISTRATION				
Services & Supplies	666,063	675,182	9,119	1.4%
Other Financing Uses	509,323	862,596	353,273	69.4%
ROOM TAX PROMOTION				
Services & Supplies	6,445,675	7,850,900	1,405,225	21.8%
ANIMAL CARE & SERVICES				
Salaries & Wages	247,218	225,539	(21,679)	-8.8%
Employee Benefits	117,477	110,898	(6,579)	-5.6%
Services & Supplies	27,996	68,389	40,393	144.3%
PARKS OPERATIONS				
Salaries & Wages	633,095	688,446	55,351	8.7%
Employee Benefits	291,314	323,315	32,001	11.0%
Services & Supplies	685,144	846,522	161,378	23.6%
Capital Outlay/Projects	428,098	130,000	(298,098)	-69.6%
RECREATION				
Salaries & Wages	1,637,934	1,747,143	109,209	6.7%
Employee Benefits	489,274	463,848	(25,426)	-5.2%
Services & Supplies	958,252	1,038,227	79,975	8.3%
Capital Outlay/Projects	-	10,000	10,000	n/a
WEED CONTROL				
Salaries & Wages	340,222	343,801	3,579	1.1%
Employee Benefits	147,857	154,119	6,262	4.2%
Services & Supplies	416,771	429,574	12,803	3.1%
Capital Outlay/Projects	-	-	-	n/a
Total	\$ 14,041,713	\$ 15,968,499	\$ 1,926,786	13.7%
Funding Source: General Fund, Room Tax Fund				
FTE	66.61	70.45	3.84	5.8%

The department utilizes 7 funds with FY 19-20 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 Services

Program	Program Description
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.
Pet Adoption Program	Adoption services for dogs and cats, including vaccinations and low cost sterilization. Volunteers (Vol. FTE) organize 8 adoption events a year, take adoptable animals to Pet-co once a month, and also staff the shelter on Sundays for adoption services.
Dog licensing Program	Per Nevada State Administrative Code 441A.410 requiring the issuance of licenses for every dog currently vaccinated against rabies
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.
Rescuing Abandoned or Lost animals	Animal Service Officers impound dogs at large in violation of Douglas County Code 6.16.010 and rescue animals per Douglas County Code 6.24.005
Rabies Control Program	Animal Services Officers protect public health and safety by investigating reports of any person bitten by a rabies susceptible animal and facilitating the necessary quarantine or testing, as required by Nevada State Administrative Code 441A.420

Weed Control

Program	Program Description
Chemical Sales	Cash and carry sale of herbicides and related substances and equipment.
Community Education and Outreach/Enforcement	Interface with individual landowners/managers or classroom settings to provide education/advice on weeds and their control. Enforce applicable laws/ordinances regarding noxious weeds.
Equipment Rentals	Rental of county owned equipment to residents allowing them to treat their own property.
Equipment Repair and Maintenance	Repair and maintenance of specialized equipment used by staff and available to rent by residents.
Intergovernmental Weed Spraying	Pre and post emergent spray services on publicly owned lands. Includes bidding, scheduling, and invoicing.
Private Agricultural Weed Spraying	Pre and post emergent spray services on private agricultural lands. Includes bidding, scheduling, and invoicing.
Private Non-Agricultural Weed Spraying	Pre and post emergent spray services on private residential/commercial properties. Includes bidding, scheduling, and invoicing.



Parks

Program	Program Description
Athletic Field/Arena/ Campsite Maintenance	Routine maintenance activities to ensure these areas are safe for use by the public.
Building Repair and Maintenance	Maintenance of all park building infrastructure. Painting, plumbing, minor electrical, roofing, etc.
Equipment Maintenance	Maintain the equipment necessary for all infrastructure maintenance.
Fee Collection/Rule Enforcement	Enforce public safety rules so that parks are safe to use by all.
Grounds Maintenance- Non-Parks (other County offices, rights-of-way/medians)	Maintenance of all non-park (other County offices, rights-of-way/medians) infrastructure not tied to turf. Trees/shrubs/planter beds, weed control, litter, etc.
Grounds Maintenance- Parks	Maintenance of all park infrastructure not tied to buildings, pavement or turf. Pruning, fertilizing, mulching, etc. trees/shrubs/planter beds.
Irrigation Repair and Maintenance	Maintenance of all infrastructure associated with water resources necessary to irrigate all plant materials including turf, trees, shrubs, etc.
Litter Control- Parks	Litter control of all park infrastructure. Includes daily emptying all waste receptacles and picking up loose litter.

Parks

Pavement Maintenance - CS	Regular public safety maintenance of all park pavement infrastructure. Parking lots, pathways, tennis courts, boat ramp, skate park, model airstrip.
Playground Inspection and Maintenance	Document weekly safety inspections, augment fall protection material, implement repairs to ensure systems are safe for children.
Reservations/Special Events	Preparation before, assistance during, and cleanup after all reservations and special tourism or community events.
Restroom/Building Custodial Services	Clean restrooms, and other indoor infrastructure. Cleaning toilets, sinks, countertops, partitions; mopping, waxing, stripping floors; restocking paper products.
Snow Removal - CS	Removing snow from walks and parking lots at County buildings so they are safe for use by public and staff alike.
Support of Youth Sports	Utilities associated with lighting fields, concessions, special uses. Rent free use of fields, concession areas, and other buildings.
Turf Maintenance- Non-Parks (other County offices, rights-of-way/medians)	Maintenance of non-park (other County offices, rights-of-way/medians) turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc.
Turf Maintenance- Parks	Maintenance of park turf infrastructure. Mowing, trimming, aeration, broadleaf control, fertilizing, etc.
Water Systems Maintenance	Maintenance of small public water systems infrastructure at Lampe Complex and Topaz Lake Recreation Area to ensure public safety.
Weed Control- Parks	Weed Control of park infrastructure. Includes pre- and post-emergent chemical treatment, as well as mechanical removal and burning.

- RECREATION -	
Adaptive Programs	ADA Compliance for serving youth with disabilities. Often requires one-on-one attention.
Adult Sports	Includes revenue producing Recreational Opportunities in Basketball, Softball, Flag Football and Volleyball throughout the year at valley and lake locations.
Adventure Camp / RAD Camp / Teacher Work Days	Revenue producing Latch Key services during school breaks with two locations in the valley and one at the lake. Also includes Latch Key services during the school year when there are no classes due to teacher work sessions.
Community Center Facility Maintenance	Indoor Recreation in two location, Lake and Valley. Facility maintenance of Kahle Community Center, the Douglas County and Senior Center, and other facility infrastructure using court appointed volunteers.
Community Center Facility Operations	Indoor Recreation Center in two locations, Lake and Valley. Full service facility with weight facilities, classrooms and full gym, offering drop-in, seasonal and annual passes.
Contract Classes	Public / private partnerships to provide ongoing services for youth and adults including seasonal craft classes, dog obedience, self defense, etc. Program area has been downsized due to budget/personnel reductions.
Discovery Center Preschool	Public / private partnership - contract with Preschool Director to provide a part time preschool program focusing on the developmental needs of children.
Facility Reservations	Scheduling and permitting of reservable park amenities, facilities and camp sites. Revenue collected exceeds \$114,000. Also the annual review of policies and procedures that supports the collection of fees for parks and recreation services.
Farmer's Market	Public / private partnership - contract with Farmer's Market Coordinator to provide seasonal market at Lampe Park.
GE Family Concert Series	Seasonal series held at Minden Park. Involves working relationship with Town of Minden, concert committee and sponsors.
Kids Club	Revenue producing Latch Key services during the school year. Multiple locations are managed including six sites in the valley and one at the lake.
Promotion	Seasonal development and distribution of division activity guide and regular submittals to the press. The \$1,169,500 in revenue generated through recreation programs is a significant return on the investment of promotion dollars.
Roots and Wings Preschool	Roots and Wings Preschool at the lake. Maintaining standards as set by accreditation authority.
Special Events - Community Services	Seasonal activities including Father / Daughter Dance, Fall Festival, Pumpkin Run, Teen Dances, Santa Calling, etc. A variety of programs have been cut for youth and teens due to budget/personnel reductions.
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 Maddie's Pet Project to increase the number of successful adoptions, by providing free adoption days on November 16 – 17, 2018 and June 14 – 15, 2019.
- Investigated and provided quarantines for 106 reported animal bites.
- Animal Services Officers now ride along with a DCSO unit on the first Wednesday of every month.
- Transitioned our dog licensing system from AS400 to Shelter Pro, which required manual data entry of over 5,000 records.
- Partnered with DAWG to offer low cost adoptions for cats, and successfully adopting out 343 animals.

Parks Operations and Weed Control

- Completed Drill and Fill projects on the multi-use turf playing surfaces at both Lampe Park and Kahle Park; consisting of an extensive aeration procedure and finishing with a top soil material to bring the surfaces back to standard.
- Completed the installation of the WAVE Veterans Monument, including landscaping, paver paths, benches and a new Historic Courthouse sign.
- Completed several major maintenance projects in south county including the replacement of the flooring at the Topaz Ranch Estates community building, the installation of new picnic shade shelters at Topaz Lake Park/Campground and repairs and remodel to the Topaz Lake Park/Campground septic system and restroom facility.
- Installed a new surveillance system at Topaz Lake Park/Campground in conjunction with the addition of a Self-Pay Kiosk; increasing efficiencies and allowing site staff to concentrate on customer service and maintenance.
- 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.
- Continued with 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, Youth Volleyball and the addition of a Lacrosse program.
- Reviewed the Programs and Facilities Manual. Conducted a public review process and submitted suggested changes to

Strategic Objectives

Strategic Objectives- Animal Services	Related County Objective
Worked closely with Douglas Animal Welfare Group (DAWG), local veterinarians, dog trainers, rescues, and other animal professionals, to provide excellent care, and offer	Economic Vitality
Coordinated with DAWG to continue to facilitate the Feral Cat Trap and Release program. Sterilizing and vaccinating feral cats in Douglas County will control and even-	Safe Community
Continued to expand networking with local shelters, rescues and other agencies, in order to increase successful adoptions.	Safe Community
Continued to educate the community, by presenting information on responsible pet ownership and the importance of spaying/neutering and vaccinating animals of	Safe Community
Returned to full staffing. This improves public safety to the citizens and visitors of Douglas County, by responding to complaints in a timely manner, maintaining animal	Safe Community

Strategic Objectives- Parks and Weed	Related County Objective
Completed construction and park improvement at Aspen Park- new play system and relocation of picnic shelters.	Infrastructure
Installed self-pay kiosk system at Topaz Lake Campground as well as launching an online reservation option so customers can reserve campsites online. The kiosk and online reservation option has enhanced services to our customers.	Infrastructure
Completed construction and site improvements to Kingsbury North Trailhead project including new restroom facility as well as utility upgrades. (power, sewer)	Infrastructure
Implemented a pavement management plan (PMP) for Community Services facilities. Facilities maintained during the 2018 season were Lampe Park parking lot, Parks/ Weed Control office parking lot, Douglas County Community/ Senior Center parking lot. Project included sealing and striping of all facilities.	Infrastructure
Revised and updated the Weed Control Manual to better serve our customers in Douglas County.	Safe Community

Strategic Objectives- Recreation	Related County Objective
Continued with implementation plan for furnishings, fixtures and equipment for the Douglas County Community & Senior Center.	Infrastructure
Offered community wide youth and teen scholarship program for community center memberships.	Economic Vitality
Offered community events including five concerts as part of the Family concert Series at Minden Park.	Economic Vitality
Expanded participation in current youth sports including basketball, volleyball and flag football and offered new youth sport programs including Lacrosse.	Economic Vitality
Reviewed the Programs and Facilities Manual, conducted public review process and submitted suggested changes to the Board of County Commissioners.	Financial Stability

Annual Goals

Annual Goals- Animal Services	Related County Objective
Continue to be the primary source of contact for citizens who are trapping feral cats for rabies and sterilization procedures.	Safe Community
Continue to dedicate Animal Services Officer time to proactive enforcement of Douglas County Animal Codes by patrolling and posting notices regarding the dog license	Safe Community
Coordinate with Carson Valley Chamber of Commerce, to provide community service opportunities to defendants by East Fork Justice Court. These work hours are bene-	Organizational Sustainability
Increase our adoption rate by networking with surrounding animal care facilities, and rescues, as well as expanding our outreach through social media and online	Safe Community
Provide informational and educational presentations regarding Douglas County Animal Codes, and responsible ownership to local community groups and schools.	Safe Community

Annual Goals- Parks and Weed	Related County Objective
Initiate design/build protocol and begin construction on Johnson Lane dog park.	Infrastructure
Coordinate improvements to Kahle Park playground structure.	Infrastructure
Complete the installation of approximately 17,000 square feet of pavers on the pathway at Lampe Park from willow creek area to group pavilion area.	Infrastructure
Augment and update noxious weed information for Douglas County residents through internet/ social media.	Economic Vitality
Assist Douglas County residents with control of noxious/ nuisance weeds through spray service, equipment rentals, and chemical sales.	Safe Community & Economic Vitality

Annual Goals- Recreation	Related County Objective
Review operations plan for the Community & Senior Center. Prepare quarterly reports to track ongoing expenses and revenues.	Financial Stability
Review the Programs & Facilities Manual. Conduct a public review process and submit suggested changes to the BOCC.	Financial Stability
Update the content of the Community Services Department web page. Introduce on-line registration and facility schedules.	Quality of Life
Continue with departmental fundraising efforts generating at least \$30,000 in Gift Catalog and fundraising event contributions.	Financial Stability
Assist in coordination of projects including rock climbing wall, play systems and pavement management plan.	Infrastructure



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.



Seniors at Senior Center, photo by Melissa Blosser

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 senior citizens stay independent and in their homes whenever possible.

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.

- 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>.

Staffing and Budget

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
SENIOR SERVICES				
Salaries & Wages	904,311	945,571	41,260	4.6%
Employee Benefits	403,595	429,516	25,921	6.4%
Services & Supplies	938,974	1,064,434	125,460	13.4%
Capital Outlay/Projects	-	130,000	130,000	N/A
Other Financing Uses	26,556	24,999	(1,557)	-5.9%
Total	\$ 2,273,436	\$ 2,594,520	\$ 321,084	14.1%
Funding Source: Senior Services Fund				
FTE	21.19	22.00	0.81	3.8%

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 is shared amongst the divisions and FTE's are allocated accordingly. Senior Services has a minimal increase FTE of 0.81.

Programs Offered

- SENIOR SERVICES -	
Home Deliver Meals Program	Grant Funded, Title III-C-2 \$86,308, provides meals to seniors who are most frail and lowest income 60 years an older. Senior's safety and nutrition is essential during weekly or bi-weekly food deliveries. Meals 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.
Homemaker Assistance	Grant Funded Older American Act \$34,875.00, The Homemaker Service provides weekly or bi-weekly visits of basic cleaning, laundry, grocery shopping, and limited personal care assistance and due to part-time homemakers we have 10 seniors on a waiting list. These services are rated and monitored to service the most frail and lowest income seniors. The Homemaker Assistance service reduces county nursing home costs by providing at home independent services. Homemakers also assess senior safety and provide a coordinated effort between Wellness Checks, Social Services needs and Elder Protective Services reporting. The suggested donation for this service is \$4.00/hr/. Part time Homemakers receive no insurance coverage from Douglas County. Reduction of Homemaker Coordinator in 2007.
North County Nutrition Program	Grant Funded, Title II-C1. Senior Nutrition Program is provided each Wednesday and Friday at the Indian Hills GID Offices, James Lee Park. The Nutrition and Health Services reduces county nursing home costs by providing a cost effective meal with minimal staff. The suggested donation for lunch is \$3.00 for anyone 60 or older. The cost for those under 60 is \$3.50. Implemented as a result of a Senior Community Assessment in 2013.
Personal Emergency Response Systems	The PERS system program is self supporting. The PERS system is a unit designed to alert your family or friends in the event of an emergency. It connects to your phone line. The suggested donation is \$40.00 which includes the unit, and installation and support. The PERS units reduce county non-emergency 911 calls and nursing home costs. Senior Services staff and volunteers provide assistance, PERS system setup, and technical support. PERS program currently self sustaining and has shown to reduce non-emergency 911 calls.
Senior and Public Transportation	Grant Funded, FTA 5311 and CAMPO, Indigent Funds, 5309 funds, \$473,569 and Aging and Disability Services Division in the amount of \$53,044. DART Dial-A-Ride provides Seniors and ADA for employment, medical appointments, senior center and other services. DART Express is a public fixed-route designed to connect residents living in Gardnerville Ranchos with employment, educational, medical, connections to Carson City via BlueGo and Douglas County Services. Currently 2,500 rides a month, 50% workforce Reduction in 2008-2009. County spends \$.41 on the \$1.00 for senior and public transit. Restructure of DART positions approved by BOCC on 5/3/11 & 9/2/11 to: Reduction in Senior Office Assistant FTE and DART Driver 1.00 FTE to .48 FTE.
Senior Recreation and Community Events	Provides for multi-generational community enrichment and community engagement. Mission is to promote a quality of life that attracts, sustains, and retains public private partnerships. Promotes public safety and senior fraud awareness through Senior Health Fair, monthly educational presentations, coordination with ADVID. Support local business through Shopping trips and Recreation trips, Senior Directories, and Advertising. Recreation Specialist provide vital outreach to Douglas county to create public private partnerships and fundraising opportunities. Carson Valley Medical Center donates \$25,000 as a private public partner and Big Mamma Car show raises \$10,000 annually as a community event. Reduction from a Recreation Coordinator to a Part time shared Recreation Specialist between Parks and Recreation and Senior Services in 2007.
TRE Community Center Congregate Dining	Grant Funded, Title II-C1. Senior Nutrition Program is provided each Monday, Tuesday, and Thursday at the TRE Community Center located at 3939 Carter Way in Topaz Ranch Estates. The Nutrition and Health Services reduces county nursing home costs by providing a cost effective meal with minimal staff. The suggested donation for lunch is \$3.00 for anyone 60 or older. The cost for those under 60 is \$3.50. Reduction of Volunteer Coordinator in 2007

Major Accomplishments

- Purchased four new DART Buses using Grant funds to replace four older DART buses having more than 150,000 miles.
- South County building and program improvements including a new floor at Topaz Ranch Estate Community Center and offering new programs including bingo, arts & crafts, theme dances, and movies in the park.
- Expanded the volunteer program by training volunteers to work with the Home Delivered Meals Program including packing and delivering meals, volunteering in the kitchen, dining room and special events.

Strategic Objectives

Strategic Objectives	Related County Objective
Offered DART Transportation, following policies, grant administration policies and FTA procurement policies for Transportation Compliance reviews.	Infrastructure
Applied for grant funds to offer congregate dining, Home Delivered Meals, Senior Transportation and Homemaker Services.	Financial Stability
Recruited, trained and utilized volunteers to enhance current and new programs within the community center.	Organizational Sustainability
Utilized Max Galaxy for Senior Dining Cards to improve grant reporting and streamlining of check in procedures for congregate dining and recreation trips.	Financial Stability

Annual Goals

Annual Goals	Related County Objective
Update current software program Easy Rides to improve grant reporting for program enrollment, assessment and grant units of service reporting.	Financial Stability
Secure donations with local businesses and service clubs for building furnishings and equipment.	Infrastructure
Assist in coordination of projects which maintain and preserve county assets.	Infrastructure

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

Social Services has no increase to their FTE for FY 2019-20. The Division is funded by dedicated Ad Valorem taxes, Federal, Grants, and other miscellaneous revenue.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
SOCIAL SERVICES				
Salaries & Wages	494,031	514,315	20,284	4.1%
Employee Benefits	236,851	248,679	11,828	5.0%
Services & Supplies	880,941	1,040,317	159,376	18.1%
Capital Outlay/Projects	-	-	-	n/a
Other Financing Uses	25,255	28,238	2,983	11.8%
COMMUNITY HEALTH NURSE				
Salaries & Wages	350,829	371,475	20,646	5.9%
Employee Benefits	143,761	146,589	2,828	2.0%
Services & Supplies	237,340	185,688	(51,652)	-21.8%
Other Financing Uses	10,100	10,556	456	4.5%
ADULT DAY CLUB				
Salaries & Wages	170,397	193,166	22,769	13.4%
Employee Benefits	69,846	72,895	3,049	4.4%
Services & Supplies	4,400	30,038	25,638	582.7%
Other Financing Uses	-	4,441	4,441	n/a
STATE MOTOR VEHICLE ACCIDENT INDIGENT				
Miscellaneous	420,972	441,389	20,417	4.8%
ASSISTANCE TO INDIGENTS				
Services & Supplies	534,511	430,900	(103,611)	-19.4%
Miscellaneous	250,000	250,000	-	0.0%
Other Financing Uses	1,688,935	1,836,980	148,045	8.8%
Total \$	5,518,169	\$5,805,666	\$ 287,497	5.2%
Funding Source: Social Services Fund, St. Mv. Accident, Assitance to Indigent				
FTE	19.47	18.18	(1.29)	-6.6%

Programs

- SOCIAL SERVICES -	
Burial, cremation	NRS 428.090 Disposal of Remains... If the sick person dies, the board of county commissioners shall give or order to be given to the person a decent burial or cremation. The Division is funded by dedicated Ad Valorem taxes.
Child Developmental Services	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. The Division is funded by dedicated Ad Valorem taxes.
Emergency housing and transitional housing	Funded through various grants to assist homeless Douglas County residents with housing and short and long term case management.
Employment Development/Job Training	Funded through Community Services Block Grant to assist Douglas County residents obtain training and skills needed to obtain self-sufficiency through employment at a living wage, partnering with local employers to provide a skilled and trained workforce.
General Assistance - Food, Shelter, Utilities, Transportation	NRS 428.010 Duty of county to provide aid and relief to indigents The Division is funded by dedicated Ad Valorem taxes.
Immunizations - (adult, children and as required by public schools)	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. The Health Division may establish such clinics as it believes are necessary for the prevention and control of, and for the treatment and cure of, persons who have tuberculosis and provide those clinics with financial or other assistance within the limits of the available appropriations and any other resources. NRS 441A.240 ...shall control, prevent, treat and, whenever possible, ensure the cure of sexually transmitted diseases. The Division is funded by dedicated Ad Valorem taxes.
Indigent Prisoner Medical Care	NRS 211.140 ...medical care of prisoners . The Division is funded by dedicated Ad Valorem taxes.
Medical Assistance - long-term care, hospital, outpatient and pharmacy	medically necessary care. The Division is funded by dedicated Ad Valorem taxes.
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. The Division is funded by dedicated Ad Valorem taxes.
Sexually Transmitted Diseases (STDs) - Control, prevention, treatment and, when possible, cure	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. NRS 441A.240 ...shall control, prevent, treat and, whenever possible, ensure the cure of sexually transmitted diseases. The Division is funded by dedicated Ad Valorem taxes.
Transportation and emergency assistance to non-residents (stranded travelers/visitors)	NRS 450.400 Extension of privileges and use of hospital to certain non residents. NRS 428.090 Medical assistance to and disposal of remains of nonresidents. NRS 428.080 Expenditure for transportation of nonresident indigent to place of residence. The Division is funded by dedicated Ad Valorem taxes.
Tuberculosis (TB) - Prevention, control, treatment and cure	NRS 428.010 Duty of county to provide aid and relief to indigents. NRS 428.015 ...payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. The Health Division may establish such clinics as it believes are necessary for the prevention and control of, and for the treatment and cure of, persons who have tuberculosis and provide those clinics with financial or other assistance within the limits of the available appropriations and any other resources. The Division is funded by dedicated Ad Valorem taxes.
Women's Health Issues and Family Planning	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. NRS 441A.260 Provision of medical supplies and financial aid for treatment of indigent patients. NRS 441A.350 Establishment and support of clinics. The Division is funded by dedicated Ad Valorem taxes.



- STATE MOTOR VEHICLE ACCIDENT -	
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.

- MEDICAL ASSISTANCE TO INDIGENTS -	
Burial, cremation	NRS 428.090 Disposal of Remains... If the sick person dies, the board of county commissioners shall give or order to be given to the person a decent burial or cremation. The Division is funded by dedicated Ad Valorem taxes.
Child Developmental Services	NRS 428.010 Duty of county to provide aid and relief to indigents NRS 428.015 ...payment for medically necessary care. The Division is funded by dedicated Ad Valorem taxes.
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Sexual Assault Fund	NRS 217.290 County to provide for counseling and medical treatment of victims. The Division is funded by dedicated Ad Valorem taxes.

Major Accomplishments

- All Case Management staff successfully completed 40 hours of Crisis Intervention Team (CIT) training to provide education and case planning to the community at large and affiliate agencies via multidisciplinary team model.
- Successfully transitioned to new billing entity for Community Health.
- Participating in three new local grant initiatives to reimburse against Case Manager and Administrative salaries
- Savings to counties introduced through new legislation streamlining and clarifying the process for behavioral health holds
- Lead agency for adult multi-disciplinary team for prevention of and intervention to community members with special social challenges
- Recognized by Division of Corrections for innovative skills-based discharge planning

Strategic Objectives

Strategic Objectives	Related County Objective
Actively participated in Northern Nevada Behavioral Health Policy Board to propose legislation surrounding behavioral health initiatives to decrease cost burden to coun-	Financial Stability
Educated the Board of Health on public and behavioral health issues affecting our county and region	Safe Communities
Coordinate referrals to and from adult and child multi-disciplinary teams, Caring Neighbors, Mobile Outreach Safety Team, Forensic Assessment and Triage Team for	Safe Communities
Upgraded billing system for Community Health to increase recovery of revenues compared to the cost of billing	Financial Stability
Completed internal audit and inventory system for donations of goods and money from the community and other agencies to support Social Services programming	Financial Stability

Annual Goals

Annual Goals	Related County Objective
Complete regional Crisis Intervention Training for all staff to participate in Mobile Outreach Safety Team community patrols	Safe Communities
Crosstrain administrative and program staff in all aspects of existing grants across the three departmental programs	Organizational Stability
Advocate for options for affordable housing in our community	Economic Vitality
Develop skills based discharge planning program for correctional facilities across the state	Safe Community, Economic Vitality

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



Minden-Tahoe Airport

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.

Organization Chart



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, which 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 2019-20 is \$1,053,780 a decrease of 30% from the prior year. The airport fund does not have any FTE allocation as all staff for the department are contract staff.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Services & Supplies	928,394	810,420	(117,974)	-12.7%
Capital Outlay/Projects	55,000	125,000	70,000	127.3%
Other Financing Uses	522,789	118,360	(404,429)	-77.4%
Total	\$ 1,506,183	\$ 1,053,780	\$(452,403)	-30.0%
Funding Source: Minden-Tahoe Airport, Federal Grants and Services Fees				

Major Accomplishments

- Refurbished the main airport ramp
- Rehabilitated Runway 12 / 30, Taxiway B, Taxiway C, and Taxiway S.
- Hosted multiple youth programs, promoting the future of aviation.
- Produced a world-class airshow featuring the US Navy Blue Angels, with over 40,000 in attendance.



US Air force Thunderbirds, photo by Chris Johnson

Programs Offered

- MINDEN-TAHOE AIRPORT -	
Airport Administration	Business, records management, historical data, and finance
Capital Projects	Airport Grant Projects
Maintenance - Air	Runway, Taxiway and ramp maintenance
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 200)

Strategic Objectives

- Continue the final step in preparation for east side development by building Taxiway Z. The Taxiway construction is phased into construction over three years.
- The Aviation Roundup Airshow will continue to be a successful event, hosting the USAF Thunderbirds in 2020.
- 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

- Construct Phase 1 of Taxiway Z.
- Continue to promote the future of aviation through youth programs such as 6th Grade Aviation Days, hosting all of the Douglas County School System 6th grade students at the airport to learn about multiple aspects of aviation and aviation careers.
- Strengthen the airport community through programs such as the Brown Bag Lunch, fostering a climate of cooperation and safety on the airport.

PUBLIC WORKS

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



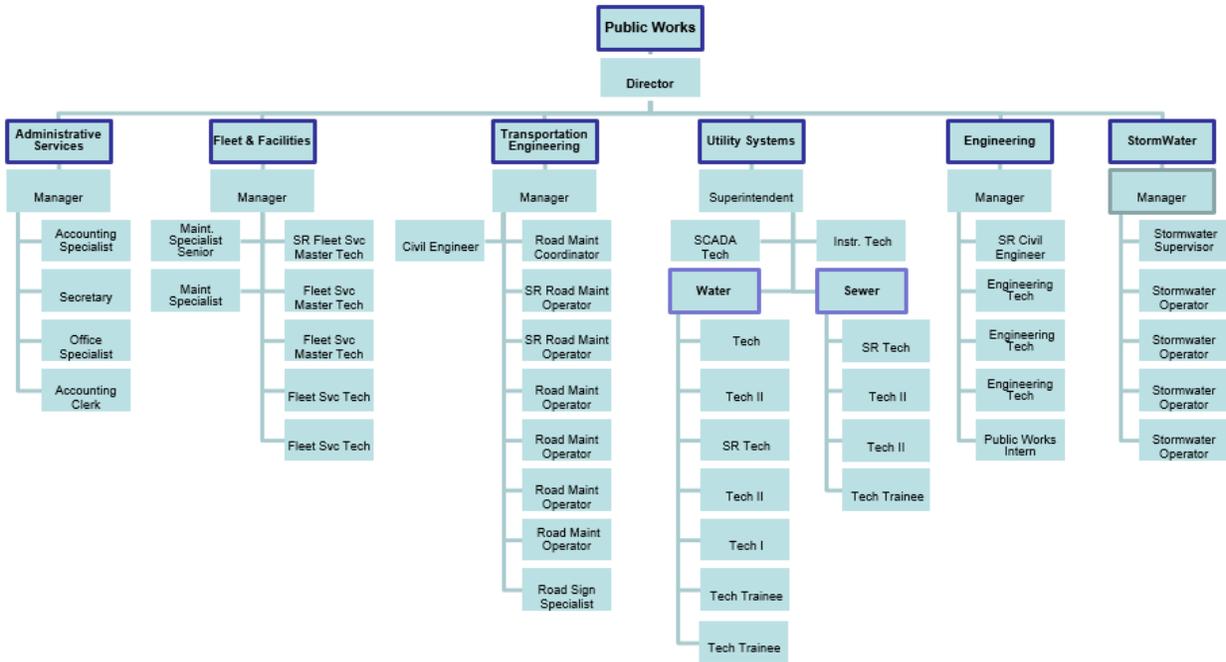
Public Works consists of the following divisions: Administration, Engineering, Building/Fleet Services, Utilities, and Road Maintenance. This Department was created in February 2008 as a result of a reorganization of Community Development and other miscellaneous departments. The Department contributes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

Services Include:

- ❖ Building Services
- ❖ Engineering
- ❖ Motor Pool/Fleet
- ❖ 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. Our main office is located at: 1120 Airport, Rd. Building F-2, Minden, NV 89423.

Organization Chart



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 3.00 FTE change within the Public Works departments for the 2019-20 fiscal year due to the addition of one Warehouse Maintenance Technician and two Utility Systems Technicians for the Lake and Valley water systems.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
BUILDING SERVICES				
Salaries & Wages	179,946	496,349	316,403	175.8%
Employee Benefits	74,443	226,210	151,767	203.9%
Services & Supplies	710,300	48,253	(662,047)	-93.2%
ENGINEERING				
Salaries & Wages	12,641	11,311	(1,330)	-10.5%
Employee Benefits	5,212	4,723	(489)	-9.4%
Services & Supplies	-	3,878	3,878	n/a
SOLID WASTE MANAGEMENT				
Salaries & Wages	40,014	39,308	(706)	-1.8%
Employee Benefits	16,605	16,396	(209)	-1.3%
Services & Supplies	317,813	335,285	17,472	5.5%
Capital Outlay/Projects	1,056,344	-	(1,056,344)	n/a
Other Financing Uses	13,333	10,530	(2,803)	-21.0%
Miscellaneous	-	1,332,907	1,332,907	n/a
ROAD OPERATING				
Salaries & Wages	572,186	558,744	(13,442)	-2.3%
Employee Benefits	265,630	275,037	9,407	3.5%
Services & Supplies	1,319,861	970,116	(349,745)	-26.5%
Capital Outlay/Projects	1,100,000	3,118,489	2,018,489	183.5%
Other Financing Uses	102,631	103,887	1,256	1.2%
Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
MOTOR POOL/VEHICLE MAINTENANCE				
Salaries & Wages	388,062	359,258	(28,804)	-7.4%
Employee Benefits	187,965	175,811	(12,154)	-6.5%
Services & Supplies	791,149	792,261	1,112	0.1%
Capital Outlay/Projects	302,968	433,541	130,573	43.1%
Depreciation	185,000	185,000	-	0.0%
REGIONAL WATER				
Salaries & Wages	29,159	29,513	354	1.2%
Employee Benefits	14,148	14,496	348	2.5%
Services & Supplies	1,167,865	1,244,679	76,814	6.6%
Other Financing Uses	125,000	125,000	-	0.0%
Depreciation	481,327	455,886	(25,441)	-5.3%
SEWER UTILITY				
Salaries & Wages	435,893	430,885	(5,008)	-1.1%
Employee Benefits	189,848	189,476	(372)	-0.2%
Services & Supplies	1,965,981	1,219,108	(746,873)	-38.0%
Debt Service	592,605	927,166	334,561	56.5%
Capital Outlay/Projects	2,781,408	793,974	(1,987,434)	-71.5%
Depreciation	864,000	848,863	(15,137)	-1.8%
Amortization	19,869	19,869	-	0.0%



Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
CARSON VALLEY WATER UTILITY*				
Salaries & Wages	534,286	-	(534,286)	n/a
Employee Benefits	242,786	-	(242,786)	n/a
Services & Supplies	1,228,023	-	(1,228,023)	n/a
Debt Service	876,187	-	(876,187)	n/a
Capital Outlay/Projects	1,293,141	-	(1,293,141)	n/a
Depreciation	801,000	-	(801,000)	n/a
Amortization	24,753	-	(24,753)	n/a
LAKE TAHOE WATER UTILITY*				
Salaries & Wages	331,341	-	(331,341)	n/a
Employee Benefits	139,885	-	(139,885)	n/a
Services & Supplies	734,970	-	(734,970)	n/a
Debt Service	478,476	-	(478,476)	n/a
Capital Outlay/Projects	134,141	-	(134,141)	n/a
Depreciation	675,000	-	(675,000)	n/a
Amortization	5,463	-	(5,463)	n/a
DOUGLAS COUNTY WATER DISTRICT				
Salaries & Wages	-	860,316	860,316	n/a
Employee Benefits	-	386,826	386,826	n/a
Services & Supplies	-	1,842,092	1,842,092	n/a
Debt Service	-	1,379,818	1,379,818	n/a
Capital Outlay/Projects	-	3,603,103	3,603,103	n/a
Depreciation	-	1,382,543	1,382,543	n/a
Amortization	-	30,216	30,216	n/a
Total \$ 23,808,658 \$ 25,281,123 \$ 1,472,465 6.2%				
*Carson Valley and Lake Tahoe Water Utility were incorporated into the Douglas County Water District in FY 18-19				
Funding Source: General Fund, Solid Waste Management, Road Operating, Motor Pool and Vehicle Maintenance, Regional Water Fund Sewer Utility, Carson Valley Water Utility, Lake Tahoe Water , Regional Transportation,				
FTE	40.78	43.77	2.99	7.3%

Programs Offered

- BUILDING SERVICES -	
Auction	Storage and delivery of items to annual auction
Backflow Prevention	Prevention of cross-connection control - annual testing
Building Custodial Services	Contract for custodial services
Building Energy Management	Operate Alerton computerized energy operations system (heating, cooling, etc.)
Building Operations and Maintenance	Routine operations and building maintenance (service equipment, painting, electrical, HVAC, etc.)
Emergency Generators	Contract services for maintenance of emergency generators
Motor Pool	Supply vehicles to County departments
Project Management and Inspection	Procure and manage private contracts for major building repairs and expansions
Warehouse	Operate Warehouse (storage, etc.)
- ENGINEERING -	
Plan and Development Review	Engineering and comment review on development projects
- MOTOR POOL -	
Fleet Replacement	Manages vehicle/equipment purchasing and replacement
Fleet Vehicle/Equipment Preparation	Preparation of vehicles/equipment for Maintenance Operations
Fuels Management	Procure fuels, manage contract, operate and repair fueling stations
Sheriff Vehicle Preparation	Prepare and equip sheriff vehicles
Vehicle and Equipment Repair	Major repairs (body work, engine/transmission repairs, etc.) & inventory
Welding and Fabrication	Welding and fabrication for special projects within County
- ROAD OPERATING -	
Drainage and Culvert Maintenance	Clean ditches, culverts and other road drainage facilities including MS4 compliance
Non-paved Road Repairs	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	Pavement damage repair & damaged culverts
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 -	
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
Landscape Maintenance	Contract services for maintenance of landscaping at water and wastewater facilities
Pretreatment	Permits and Inspections
Utility Billing	Water and sewer monthly billing
Utility Connection Permits	Water and sewer connection permits
Wastewater Collections and Pumping Facilities Maintenance and Repairs	Maintaining sewer lift stations, force mains and gravity sewer mains
Wastewater Effluent Storage and Reuse	Maintenance of storage facility and managing effluent reuse
Wastewater Treatment	Operations and maintenance of treatment facility
Water and Wastewater Rates	Rate modeling and setting



- UTILITIES: WATER -	
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
Fire Hydrant Maintenance and Repairs	Routine maintenance and repairs
Landscape Maintenance	Contract services for maintenance of landscaping at water and wastewater facilities
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 Quality and Testing	Monitoring of drinking water supply for regulatory compliance
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 Replacement	Manages vehicle/equipment purchasing and replacement
Fleet Vehicle/Equipment Preparation	Preparation of vehicles/equipment for Maintenance Operations
Fuels Management	Procure fuels, manage contract, operate and repair fueling stations
Sheriff Vehicle Preparation	Prepare and equip sheriff vehicles
Vehicle and Equipment Repair	Major repairs (body work, engine/transmission repairs, etc.) & inventory
Welding and Fabrication	Welding and fabrication for special projects within County

Major Accomplishments

- Local road Maintenance County wide.
- Established an Assets Management Program Office and initiated high priority IT initiatives identified in the Asset Management Best Proactive Roadmap.
- Bid and Initiated construction of the North Valley Wastewater Treatment Plant Expansion Project.
- Bid and constructed 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	Related County Objective
Implement a Public Works asset management program	Infrastructure
Pursue collaboration to effectively maintain public infrastructure	Infrastructure
Facilitate effective communication with stakeholders	Infrastructure
Identify and secure funding to maintain a quality infrastructure network	Infrastructure

Annual Goals

Engineering

Complete work on North Valley Waste Water Treatment Plant expansion
Repair effluent pond baffle wall and slope repair
Bring Walley's production well on line
Award Meridian sewer lift station upgrade contract
Complete Utility SCADA system integration
Initiate work on Cave Rock Drive water line replacement
Initiate work on lower Cave Rock booster pump station
Complete Downs Drive water line loop extension

Building Services

Bid and install new roof for the Minden Library Building
Bid and install new roof for Historic Courthouse
Boiler and heat exchanger upgrade at Lake Tahoe Administration building
Emergency generator improvement at the Lake Tahoe Administration building
Repair exterior water leak at Tahoe Judicial building

Stormwater

Successfully implement approved Stormwater Facilities Operations and Maintenance Plan
Create and implement a procedure for assuming maintenance of strategic existing infrastructure
Create a policy for formal dedication of future drainage infrastructure.
Demonstrate value proposition of Stormwater program to Douglas County and secure long-term funding.

Water Utility

Bring Walley's production well on line
Complete Utility SCADA system integration
Initiate work on Cave Rock Drive water line replacement
Initiate work on lower Cave Rock booster pump station
Complete Downs Drive water line loop extension

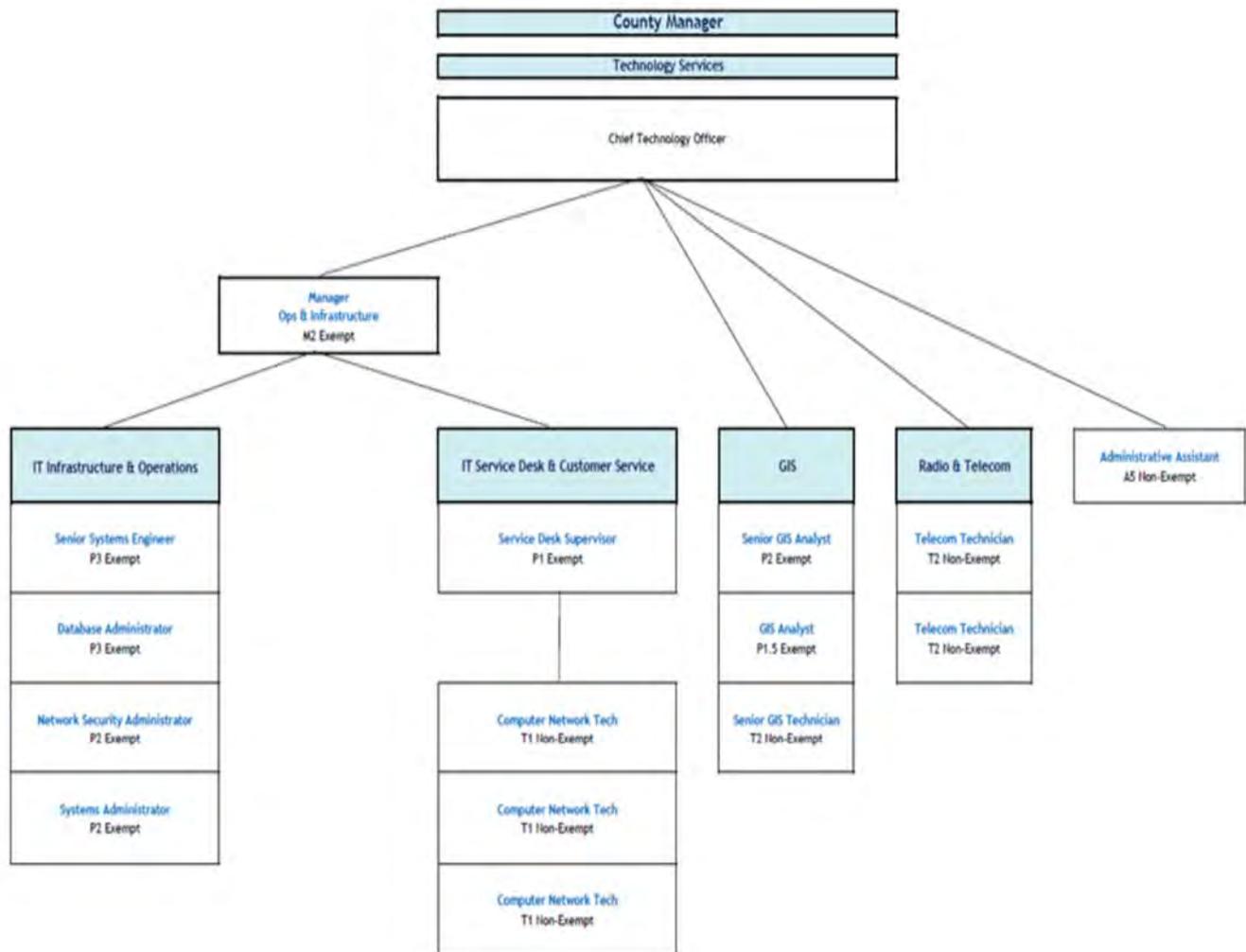
Sewer Utility

Complete work on North Valley Waste Water Treatment Plant expansion
Repair effluent pond baffle wall and slope repair
Award Meridian sewer lift station upgrade contract
Award Foothill sewer forced main repair

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.

Organization Chart



The Technology Services Department consists of three divisions: Telecommunications, Infrastructure & Operations/ Service Desk and GIS. Information about each division is provided in this section.

The Department responds to the technology needs of County departments. The divisions function with a front-office and back-office design along with a division dedicated to public safety communications. There is a renewed emphasis on utilizing technology to meet business needs and several new and important initiatives that are in process to improve technology services for Douglas County, including the formation of an Information Technology (IT) governance structure to establish technology standards, utilize industry best practice methodologies and prioritize technology projects based on enterprise value.

The GIS division serves customers, countywide, with responsive and highly effective services. The GIS 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.

GEOGRAPHIC INFORMATION SYSTEMS: The GIS Division is dedicated to coordinating, educating and guiding the implementation and innovative solutions of GIS technologies to meet the business needs of our customers countywide.

IT SERVICE DESK: The IT Service Desk is dedicated to provide support services to the satisfaction of all our customers by being the first point of contact, and to assist all customers in making the best use of technology in their business roles.

INFRASTRUCTURE & OPERATIONS: The Infrastructure & Operations Division is dedicated to providing and maintaining reliable data network infrastructure and resources along with 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 reliable two-way radio communications to Public Safety first responders and telephone communications to Douglas 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.

The primary function of these four 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 of the Technology Services Department.

The I&O and Service Desk divisions serve as the County's resource for information technology infrastructure and 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. For IT Service Desk customers, the Division maintains an effective Service Desk function and desktop support services to help employees have productive technology tools that allow them to perform their essential job functions and responsibilities. Office technology solutions include PC's, laptops, peripherals and software applications. Both divisions consult 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 two-way radio 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 wireless microwave network backhaul and telephones.

Staffing and Budget

The Department reports to the County Manager. The Department has a reduction of 2.45 FTE for the 2019-20 fiscal year. In FY 2018-19, the Service Desk Category was separated from GIS and integrated with Operations. The FY 2019-20 total operating budget is \$2,656,411 for all divisions.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
GIS				
Salaries & Wages	273,169	173,492	(99,677)	-36.5%
Employee Benefits	123,516	78,033	(45,483)	-36.8%
Services & Supplies	145,600	145,600	-	0.0%
TELECOMMUNICATIONS				
Salaries & Wages	127,492	139,093	11,601	9.1%
Employee Benefits	52,105	54,828	2,723	5.2%
Services & Supplies	64,440	68,400	3,960	6.1%
INFRASTRUCTURE & OPERATIONS				
Salaries & Wages	698,927	702,628	3,701	0.5%
Employee Benefits	294,034	322,848	28,814	9.8%
Services & Supplies	933,229	953,989	20,760	2.2%
Capital Outlay/Projects	16,500	17,500	1,000	6.1%
Total	\$ 2,729,012	\$ 2,656,411	\$ (72,601)	-2.7%
Funding Source: General Fund				
FTE	15.45	13.00	(2.45)	-15.9%

Programs Offered

- TECHNOLOGY SERVICES/GIS/SERVICE DESK/TELECOMMUNICATIONS-

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)
Multi-Function Printers (MFPs)	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)
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 & Meeting Services Program)
Broadband Services	Douglas County provides network connectivity and Internet access between County managed facilities. (Supports the Infrastructure Services Program)
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 Access Management Program)
Cartographic GIS Services	Cartographic services consist of design, construction, and production of maps and other cartographic products. This includes printing and delivery of hard-copy 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. 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 GIS Services 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 & Meeting 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)

<p>Email and Calendars</p>	<p>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. 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)</p>
<p>Extranet</p>	<p>Douglas County has deployed "Go Anywhere" FTP solutions to provide for secure file and data sharing between County offices and external entities. 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</p>
<p>File Sharing and Storage</p>	<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. 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 & Collaboration Program)</p>
<p>GIS Support Services</p>	<p>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)</p>
<p>Hardware Support</p>	<p>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. 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)</p>
<p>LAN/WAN Services</p>	<p>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</p>
<p>Large Format Printing</p>	<p>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)</p>

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
Networked Printers	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)
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 interoperability channels for communication with regional agencies. (Supports the
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)
Service Center	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)
Software and Applications	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 En-
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
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.
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)

Major Accomplishments

- ◇ Upgraded Exchange environment for county email communications
- ◇ Upgraded data storage environment to increase capacity
- ◇ Co-location of fiber with School District to improve network backhaul needs.
- ◇ Completed the modernizations and security for IT data center and remote site closets.
- ◇ Procured Microsoft licensing to address software compliance.

- ◇ Upgraded distribution and core network switches for County data management
- ◇ Migrated Lake Administration offices to Voice Over Internet Protocol (VOIP)
- ◇ Installed lightning protection for radio communications at major communication sites.

- ◇ Preventative maintenance and radio programming on 947 mobile and portable radios.

- ◇ GIS provided critical mapping and data resources for major projects including Master Plan and FEMA Community Rating System (CRS)

- ◇ Successfully coordinated and completed the 2018 Pictometry aerial imagery acquisition for the entire County.

Strategic Objectives	Related County Objective
Leverage new technologies to ensure responsive and efficient communications in support of County business processes and to ensure timely communications with its	Organizational Sustainability
Improve, redesign, and eliminate labor-intensive County business processes through technology solutions and regular interactions to understand business requirements	Organizational Sustainability
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	Organizational Sustainability
Ensure resources are available to serve the County’s technology needs by aligning to industry best practices; benchmarking against both private and public sector tech-	Organizational Sustainability
Support the County’s decision making capabilities by deploying enterprise grade solutions that enable data collection and analytics, information visualization, and trans-	Organizational Sustainability

Annual Goals	Related County Objective
Complete migration of telephone system to Mitel Voice Over Internet Protocol (VOIP)	Organizational Sustainability
Improve network connectivity and broadband services using fiber to County facilities.	Organizational Sustainability
Develop hardware and software refresh schedule to ensure reliable infrastructure to support business services and continuity of business	Infrastructure
Create the framework for a new County data warehouse	Organizational Sustainability
Implement business analysis methods to improve processes and system support of technology software applications.	Organizational Sustainability

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.

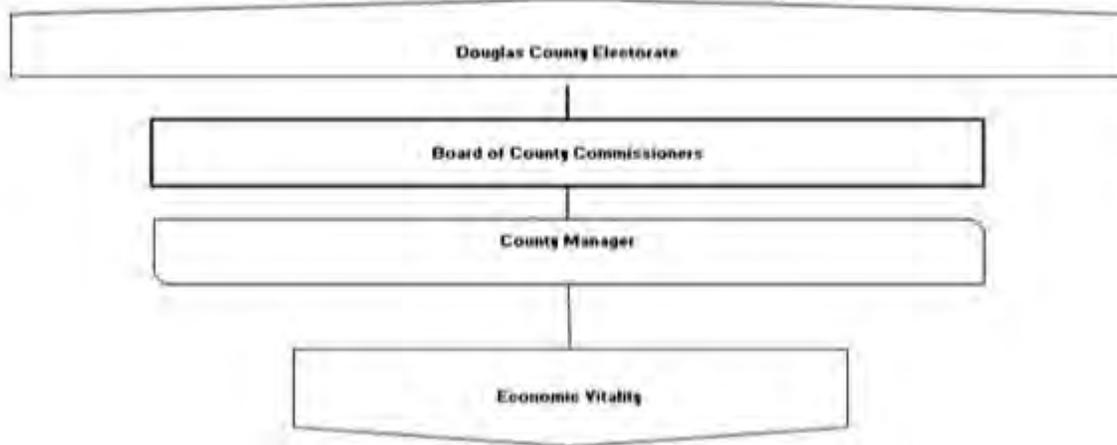


Overview

The Economic Vitality Division was established in 2010, and strives to “Create a Community to Match the Scenery” by implementing eight 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.

Organizational Chart



Staffing and Budget

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	87,203	89,991	2,788	3.2%
Employee Benefits	35,616	37,607	1,991	5.6%
Services & Supplies	97,928	97,928	-	0.0%
Total \$	220,747	\$225,526	\$ 4,779	2.2%
Funding Source: General Fund				
FTE	0.90	0.90	-	0.0%

Programs Offered

- ECONOMIC DEVELOPMENT/VITALITY -

Economic Development Services Support

Economic development partner organization support for Northern Nevada Development Authority, Nevada Small Business Development Center, Western Nevada Development District, Tahoe Prosperity Center, Main Street Gardnerville, and Town Revitalization program

Economic Vitality Program Implementation

Implementation of the County's eight Economic Vitality Projects

Major Accomplishments

Economic Vitality

- ◇ Business Spotlight Awards awarded to businesses in seven categories at the Business Council of Douglas County Critical Issues Conference
- ◇ Administered State Catalyst funds awarding Starbucks Coffee Company and Bently Heritage Estate Distillery funds for the creation of a total of 42 new jobs.
- ◇ Bently Heritage Estate Distillery opened to the public in February 2019

Strategic Objectives

Strategic Accomplishments	Related County Objective
Main Street Gardnerville was designated the first National Main Street program in Nevada.	Economic Vitality
Pony Express National Historic Trail Conceptual Plan was approved by the Board of Commissioners.	Economic Vitality
The US 50 South Shore Community Revitalization (Loop Road) Project received unanimous environmental approval from the Tahoe Regional Planning Agency.	Economic Vitality
Incorporated Agrihoods concepts into the adopted Minden and Gardnerville Plan for Prosperity.	Economic Vitality
Facilitated the development of <i>Career Bound NV</i> , a work-based learning program, in conjunction with education, workforce and business partners.	Economic Vitality

Annual Goals

Annual Goals	Related County Objective
Launch the first cohort of <i>Career Bound NV</i> in conjunction with education, workforce and business partners.	Economic Vitality
Administer Catalyst Funds Program contracts to support primary job creation.	Economic Vitality
Conduct site visits of successful Agrihood developments.	Economic Vitality
Develop findings for Redevelopment funding in support of Economic Vitality Projects.	Economic Vitality
Implement the Wayfinding Project in conjunction with the Carson Valley Visitors Authority to install 24 new informational signs on key highways and roadways.	Economic Vitality

FINANCE DEPARTMENT

To provide professional accounting financial reporting and to promote operational efficiencies in accordance with prescribed law, Board of County Commissioner direction and prudent financial management. To provide quality financial-related services to internal and external customers in order to enhance the effectiveness and fiscal integrity of all Douglas County services and programs.



Overview

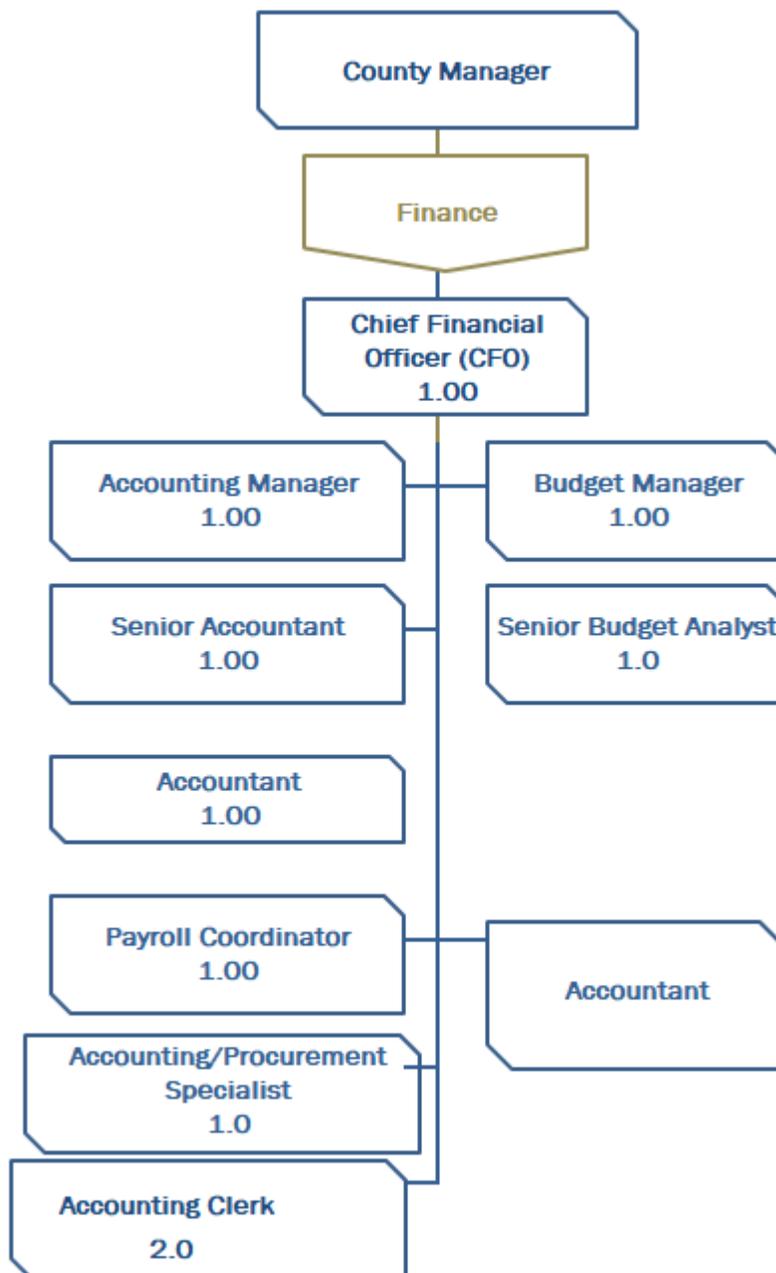
The Finance Department provides fiscal administration and financial management through budget development and monitoring, financial reporting, capital project financing, accounts payable, debt management, payroll, grant management, capital and asset inventory/accounting, revenue projections and monitoring, general accounting and room tax management.

Staffing and Budget

The Finance Department has a total of eleven (11) full time employees. The Department is fully funded by within the County's General Fund and the reimbursement of services provided to other County funds. The total budget for FY 19-20 totals \$1,331,021, which represents a 3.7% increase from the previous fiscal year. There was the same amount of FTEs from the previous fiscal year, although a previous position was re-classed to an Accounting & Purchasing Specialist position to provide departments with assistance in purchasing matters.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	684,102	697,326	13,224	1.9%
Employee Benefits	312,628	329,340	16,712	5.3%
Services & Supplies	286,628	304,355	17,727	6.2%
Total \$	1,283,358	\$1,331,021	\$ 47,663	3.7%
Funding Source: General Fund				
FTE	11.00	11.00	-	0.0%

Organization Chart



Programs Offered

- FINANCE -	
Accounts Payable	Process payments for goods and services, or purchases by Douglas County. Vendor payment processing and check printing per Nevada Revised Statutes 244.1505.
Budget Management	Manage budget development across the organization. Prepare revenue and expense analysis and projections. Monitor budget throughout the year and manage department adjustments including budget transfers and augments. Provide reporting to State, Board of County Commissioners, County Manager, Elected Officials and Directors. Complete the annual property tax certification.
Debt Management	Report, analyze, and manage debt to fulfill the requirements of Nevada Revised Statutes 350.013. State and Federal reporting compliance. Timely and accurate payment of debt service. Development of Capital Improvement Financing plans and debt issuance.
Financial Reporting	Financial reporting required by Nevada Revised Statutes. Financial Reports to the Board of County Commissioners to aid in decision making. Financial Reporting to public and other County entities as required. Includes Capital Improvement Plan reporting to the State. Preparation of the County's Comprehensive Annual Financial Report
General Accounting	Process journal entries and other procedures in compliance with Generally Accepted Accounting Principles to accurately complete all financial records, prepare for annual independent financial audit, reconciliation of the general accounting ledgers, tracking of expenditures and revenues, managing capital assets, and analyzing financial position of the County.
Grant Management	Manage approved grants to ensure the best uses of County resources and all accounting and regulatory compliance requirements are met. Assist external departments in managing approved grants. Grants are audited annually.
Payroll	Process all County employee payments for services, wages, and benefits, including bank and other transfers (direct deposits).
Room Taxes Administration	Analysis of Room Taxes revenue for Douglas County. Process disbursements of Room Taxes to outside entities.
Strategic Planning	Provide strategic planning support to the Board of County Commissioners; update goals and discuss emerging topics. Integrate strategic planning with priority based budgeting for allocation of time, human capital, and resources to achieve goals set out in the Strategic Plan.

Major Accomplishments

Outsourced Vacation Home Rental Transient Occupancy Tax collections.

Updated purchasing procurement policy and realigned existing staffing to create an Accounting/Purchasing Specialist position to assist Departments with purchasing issues.

Implemented accounting procedures to streamline the County's grant and capital accounting reporting.

Strategic Objectives

Continue to develop strategies to address long- term financial stability in order to expend county resources.

Develop financial strategies for infrastructure funding, capital improvements, equipment replacement and facilities.

Enhance financial reporting to continue financial transparency to internal and external entities.

Strengthen internal controls to develop fiscal integrity of the County.

Annual Goals

Review and enhance internal policies and procedures to preserve internal controls.

Refine financial polices to maintain sound procedures and guidelines.

Implement quarterly budget and forecast reports of the County's financial state.

Continue to enhance 5-year forecasting models for all major funds for financial planning.

Work with County Departments to streamline processes to create greater efficiencies.

HUMAN RESOURCES DEPARTMENT

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.

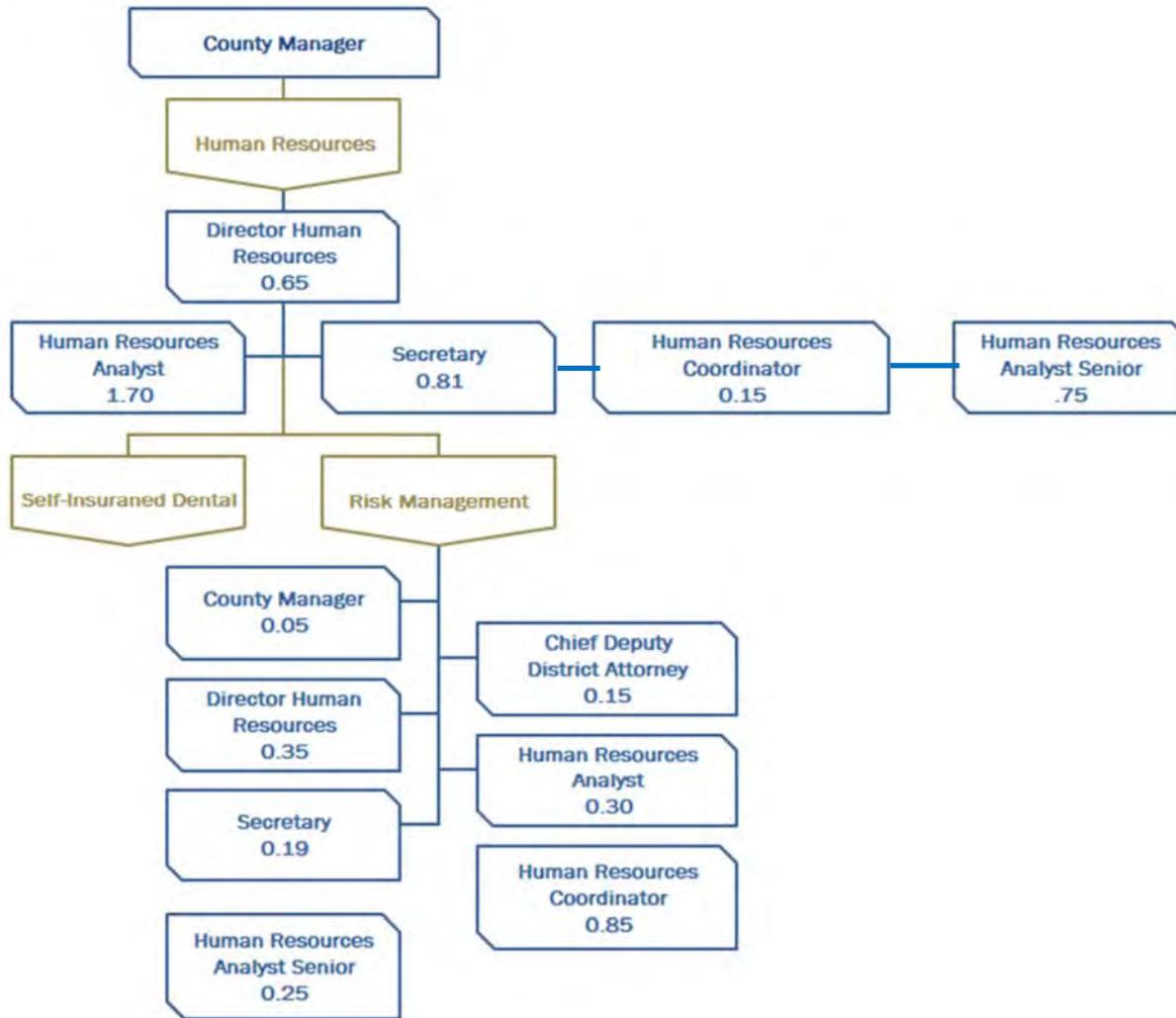


Overview

The Human Resources Director oversees the County's Risk Management programs, including self-insured worker's compensation administration, property and liability insurance and associated claims, and policies and procedures. Various positions within the Human Resources department as well as the County Manager and Chief Deputy District Attorney are paid with the Risk Management programs budget.

Human Resources is 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.

Organization Chart



Staffing and Budget

The Human Resources Department has a total of 6.00 FTE. The department is fully funded by General Fund Revenue. The total budget for FY 19-20 totals \$577,852, a 3.0% increase from the previous fiscal year. There was no FTE increase from the previous fiscal year.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	263,470	276,672	13,202	5.0%
Employee Benefits	108,846	112,965	4,119	3.8%
Services & Supplies	188,512	188,215	(297)	-0.2%
Total	\$ 560,828	\$ 577,852	\$ 17,024	3.0%

Funding Source: General Fund

FTE	6.00	6.00	-	0.0%
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Programs Offered

- HUMAN RESOURCES -	
ADAA and FMLA Administration	Required by Federal and State law. When an employee files for a reasonable accommodation (ADAA) or leave (FMLA) due to a medical condition we are required by law to investigate the request and determine eligibility for certain benefits or accommodations.
Classification and Compensation	Required by American's with Disabilities Amendments Act, Fair Labor Standards Act, Equal Employment Opportunity and other employment law related issues: includes maintaining job descriptions, maintaining policies and procedures. (Revised)
Drug and Alcohol Testing Program	Required by State and Federal law. Includes all DOT, non-DOT, FTA, random, new hire, post accident, etc. Also required by report MIS Data Collection Form (OMB 2105-0529).
Employee Recognition	Best Practices. Includes various employee recognition programs for excellent service and years of service, employee appreciation events. (Revised)
Labor Relations	Required by State and Federal law: includes labor negotiations, contract administration, discipline, investigations, and administration of policy and code. (Revised)
Performance Management and System Maintenance, Performance Evaluation Notification	Required by labor contracts and policy/code, beneficial to ensure annual documentation and feedback to employees specific to their individual performance. (Revised)
Records Management	Meet federal, state and local records management and retention requirements.
Recruitment and Selection	Ensures compliance with fair selection standards that reduce risk of exposure to negligent and discriminatory selection practices.
Salary and Benefits Administration	Required by Fair Labor Standards Act and other State and Federal law: includes benefit plan administration, competitive salary/pay plan maintenance and data entry into payroll database. (Revised)
Temporary Staff and Volunteer Program	Required by State Law, includes investigating backgrounds to protect liability and safety. (Revised)
Training and Development	Includes Federal and State mandated trainings, training proactively reduces risk and liability, safety, and awareness, as well as best practice including all aspects of efficient and effective performance. (Revised)

- RISK MANAGEMENT -	
Equal Employment Opportunity (Revised)	Tracking and reporting of statistical data as required by Federal Law. (Revised)
Heart and Lung Bill	Required by State Law. Includes tracking and maintaining heart/lung physicals, notifying employees and volunteers when physicals are due, turning in claims for heart/lung to workers compensation, maintaining files, etc.
Liability	Required by State and Federal Law. Includes all aspects of liability program for County and insurance premiums to POOL. (Revised)
Workers Compensation	Required by State Law (self-funded through POOL PACT). Includes all aspects of workers compensation management.
Workplace Safety	Mandated by State and Federal law. Includes holding quarterly safety meetings, compiling minutes, scheduling training, monitoring safety inspection program, OSHA reports, etc.

Major Accomplishments

Human Resources

- Initiated inaugural Supervisory Management Training Certificate Program in collaboration with University of Nevada, Reno Extended Studies.
- Facilitated successful recruitments of County Manager, Chief Financial Officer, Public Works Director, and Community Development Director.
- Increased oversight and assurance of timely completion of employee performance evaluations. All performance evaluations were delivered prior to the end of the fiscal year.
- Offered two new wellness initiatives in conjunction with County health insurance carrier, which garnered the highest participation in wellness to date.
- Improved recruitment processes, including implementation of behavior-based interviews for more in-depth evaluation in identifying the strongest candidates.
- Revised several personnel policies for accuracy and effectiveness to ensure efficient operations, to include Whistleblower Protection, Compensation, Recognition of Excellence, PERS Contribution, Tuition Reimbursement, Eligibility for Rehire, and On-the-Job Injuries.

Strategic Objectives

Strategic Objectives	Related County Objective
Closely Monitor and study health care utilization and implement cost control measures while retaining quality coverage.	Financial Stability
Continue working with departments on recruitment techniques, which improve quality and effectiveness of selection process.	Organizational Sustainability
Provide opportunities for employee development, including Supervisory Management Training Program.	Organizational Sustainability
Evaluate Risk Management and self-insured Dental programs to ensure stability, efficiency, and effectiveness.	Financial Stability
Increase oversight to worker’s compensation and property/liability insurance programs and claims administration in order to reduce costs.	Financial Stability

Annual Goals

Annual Goals	Related County Objective
Drive employee performance feedback that is timely and tied to organizational values. Provide training opportunities to new and existing management to ensure con-	Organizational Sustainability
Initiate wellness programs as well as obtain data to determine areas for opportunity; use this information to forecast and address future healthcare expenses.	Financial Stability
Review organizational personnel policies for accuracy and recommend appropriate revisions.	Organizational Sustainability
Deliver periodic employee training information key to our policies and relevant regulations.	Organizational Sustainability
Increase proactive measures to mitigate risks related to worker’s compensation and property/liability.	Financial Stability

PROJECT MANAGEMENT DEPARTMENT

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



Staffing and Budget

The Project Management Department has a total of 1.00 FTE. The total budget for FY 19-20 totals \$155,972, a 10.1% increase from the previous fiscal year. There was no change from the previous fiscal year.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	99,151	105,091	5,940	6.0%
Employee Benefits	39,655	40,565	910	2.3%
Services & Sup-	2,850	10,316	7,466	262.0%
Total	\$141,656	\$155,972	\$ 14,316	10.1%
FTE	1.00	1.00	-	0.0%

Programs Offered

- PROJECT MANAGEMENT -	
Special Projects	Research, analysis, and planning on various issues

PUBLIC GUARDIAN DEPARTMENT

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

Staffing and Budget

The Public Guardian Department has of 3.00 FTE, which is unchanged from the previous fiscal year. The department is fully funded by General Fund Revenue. The total budget for FY 19-20 totals \$287,170 a 4.3 increase from the previous fiscal year.

Expense Categories	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
Salaries & Wages	161,324	166,152	4,828	3.0%
Employee Benefits	66,311	69,002	2,691	4.1%
Services & Supplies	47,665	52,016	4,351	9.1%
Total \$	275,300	\$ 287,170	\$ 11,870	4.3%

Funding Source: General Fund

FTE	3.00	3.00	-	0.0%
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Programs Offered

- 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

Public Guardian

- ◇ Received 25 referrals, closed seven estates, aided in 14 new financial exploitation and abuse cases.
- ◇ Assisted the Attorney General in four financial and physical abuse cases. We saw two of these to prosecution.
- ◇ Gave 11 community trainings.
- ◇ We attended over 250 doctors' appointments, medical exams, and case meetings.
- ◇ Attended over 133 hours of job specific training.
- ◇ Public Guardian's office to be invited to serve in the State of Nevada Office of the Attorney General, End Abuse in Later Life Project Coordinated Community Response.
- ◇ Shopped for our clients all 52 weeks of the year delivering over 300 loads of groceries and food closet supplies.
- ◇ Maintained eight clients in home five clients remained in Douglas County and accomplished all client visits except for three on schedule.

Strategic Objectives

Strategic Objectives	Related County Objective
To protect the social wellbeing of protected persons.	Safe Community
To protect the economic wellbeing of protected persons.	Safe Community
To protect the dignity of protected persons while ensuring services are provided with integrity and accountability.	Safe Community
To create a client centered care system that streamlines productivity and utilizes supported decision making in helping protected persons live meaningful and safe	Safe Community
To advocate for community partners that bring awareness, support and resources for our elderly and disabled community.	Safe Community

Annual Goals

Annual Goals	Related County Objective
Incorporate new Nevada Revised Statute law into current office practice.	Safe Community
Creation and Implementation of Policy and Procedures to streamline productivity and outline standards of practice.	Safe Community
Develop Community Training on exploitation within our community partners.	Safe Community
Implement auditing protocol with the State Compliance Office	Safe Community
Become VOCA Grant funded for financial exploitation case management and support.	Safe Community

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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 2019-20 is \$6,432,146.

The County Manager has responsibility over the management of the Agency. The Board of County Commissioner serves as the Agency Board. FTE change of .66 for FY 2019-20.

REVENUE	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
AREA 2: ADMIN				
Taxes	360,907	1,056,733	695,826	192.8%
Opening Fund Balance/Reserves	3,875	3,751	(124)	-3.2%
AREA 2: Capital Projects				
Other Financing Sources	314,483	1,004,502	690,019	219.4%
Opening Fund Balance/Reserves	258,998	739,491	480,493	185.5%
AREA 1: Admin				
Taxes	-	-	-	n/a
Interest Revenue	-	-	-	n/a
Opening Fund Balance/Reserves	17,336	-	(17,336)	n/a
AREA 1: Capital Projects				
Interest Revenue	5,000	10,000	5,000	100.0%
Other Financing Sources	17,336	-	(17,336)	n/a
Opening Fund Balance/Reserves	3,260,902	3,617,669	356,767	10.9%
Total Revenue	4,238,837	6,432,146	2,193,309	51.7%

EXPENSE	2018-19 Adopted	2019-20 Adopted	\$ Chng	% Chng
AREA 2: ADMIN				
Salaries & Wages	27,333	30,135	2,802	10.3%
Employee Benefits	10,793	12,183	1,390	12.9%
Services & Supplies	7,066	7,980	914	12.9%
Other Financing Uses	315,839	1,006,011	690,172	218.5%
Ending Fund Balance/Reserves	3,751	4,175	424	11.3%
AREA 2: Capital Projects				
Ending Fund Balance/Reserves	573,481	1,743,993	1,170,512	204.1%
AREA 1: Admin				
Salaries & Wages	-	-	-	n/a
Employee Benefits	-	-	-	n/a
Services & Supplies	-	-	-	n/a
Other Financing Uses	17,336	-	(17,336)	n/a
Ending Fund Balance/Reserves	-	-	-	n/a
AREA 1: Capital Projects				
Services & Supplies	-	-	-	n/a
Capital Outlay/Projects	-	3,627,669	3,627,669	n/a
Ending Fund Balance/Reserves	3,283,238	-	(3,283,238)	n/a
Total Expense	4,238,837	6,432,146	2,193,309	51.7%

Redevelopment Fund				
FTE	0.26	0.92	0.66	2.54

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CAPITAL BUDGET

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

Capital Budget

The Capital Budget is a plan for capital project expenditures to be incurred over one year. It is part of the overall budget adopted each year by the Board of Commissioners. Staff provide planning, engineering, and contract management for the capital projects. Actual construction is performed almost exclusively by outside contractors. The Capital Budget represents the first year of the County's five-year Capital Improvement Plan (CIP). The total FY 2019-20 Capital Budget is \$17,462,946.

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 2020-24 total CIP budget is \$86,417,169.

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 two 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 funded by grants. 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.

Five Year Capital Improvement Plan Projects

Project Name	Funding Source	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Construct Eastside Taxiways Z, Z1, Z2 & Z3	Construction Reserve	125,000	200,494				325,494
Construct Eastside Taxiways Z, Z1, Z2 & Z3	Grant	1,875,000	3,007,406				4,882,406
Rehab Taxiway A, A2, & A3	Construction Reserves		10,000				10,000
Rehab Taxiway A, A2, & A3	Grant		150,000				150,000
Replace Automated Weather System (AWOS)	Construction Reserves		-	25,000			25,000
Replace Automated Weather System (AWOS)	Grant		-	375,000			375,000
Martin Slough Trail Multi Modal path	Grant	785,238					785,238
Martin Slough Trail Multi Modal path	Taxes	75,526					75,526
Martin Slough Trail Multi Modal path	Unfunded	175,000					175,000
Muller Parkway New Roadway Design/Construction	Construction Reserves					446,000	446,000
Muller Parkway New Roadway Design/Construction	Grant					10,380,000	10,380,000
Muller Parkway New Roadway Design/Construction	Taxes	350,000					350,000
Muller Parkway New Roadway Design/Construction	Unfunded					3,014,000	3,014,000
State Route 88 Flood Mitigation Project	Grant	1,318,000					1,318,000
State Route 88 Flood Mitigation Project	Unfunded	434,000					434,000
Baillfield Remetering	Room Tax	60,000					60,000
Brautovich Park Development	Construction Reserves		100,000	80,000			180,000
Brautovich Park Development	Grant		-	720,000			720,000
Brautovich Park Development	Room Tax	50,000					50,000
Dangberg Ranch Improvements	Grant			200,000		1,280,000	1,480,000
Dangberg Ranch Improvements	Unfunded	65,000					65,000
DC Shooting Range Improvements	Grant				16,000	480,000	496,000
DC Shooting Range Improvements	Room Tax				4,000	120,000	124,000
Fairgrounds Improvements-Campground Improvements	Grant				160,000	6,400,000	6,560,000
Fairgrounds Improvements-Campground Improvements	Room Tax				40,000	1,600,000	1,640,000
Fairgrounds Improvements-Concession Area, Livestock Area	Construction Reserves			150,000			150,000
Fairgrounds Improvements-Disc Golf Parking Enhancements	Unfunded	10,000					10,000
Fairgrounds Improvements-Lighting	Unfunded	170,000					170,000
Gymnasium Equipment - Valley Gym	Room Tax	10,000					10,000
Herbig Park Improvements-Beautification	Unfunded	30,000		-	-	-	30,000
Herbig Park Improvements-Dog Park	Room Tax			-	-	120,000	120,000
Herbig Park Improvements-Event Area	Room Tax			-	200,000		200,000
Herbig Park Improvements-Overflow Parking	Room Tax			-	40,000		40,000
Herbig Park Improvements-Pathway Lighting	Room Tax		50,000				50,000
Kahle Connection to Roundhill Bike Path	Grant	-	-	45,000	720,000		765,000
Kahle Connection to Roundhill Bike Path	Room Tax	-	-	5,000	80,000		85,000
Kahle Park Playground Equipment	Residential Const Tax	150,000	-	5,000	80,000		235,000
Kahle Park Sports Turf	Grant					1,800,000	1,800,000
Kahle Park Sports Turf	Room Tax					200,000	200,000
Parks Division Video Surveillance System	Room Tax	50,000					50,000
Paver pathway replacement	Room Tax		30,000	30,000	30,000	30,000	120,000
Pony Express Trail	Grant			150,000		30,000,000	30,150,000
Rancho Aspens Water Play Park	Room Tax				35,000	950,000	985,000
River Parks	Grant		240,000	240,000	-	240,000	720,000
River Parks	Room Tax		60,000	60,000	-	60,000	180,000
Stateline to Stateline Bike Way	Grant					20,000	20,000
Topaz Lake Campground Improvements	Grant				64,000	1,200,000	1,264,000
Topaz Lake Campground Improvements	Room Tax				16,000	300,000	316,000
Virginia and Truckee Trail preliminary design/construction	Grant			135,000		4,500,000	4,635,000
Virginia and Truckee Trail preliminary design/construction	Room Tax			15,000		500,000	515,000
Zephyr Cove & Kahle Play Equip	Unfunded			150,000			150,000
Town Hall Renovation	Redevelopment	750,000					750,000
Town Office, Meeting Room & Kitchen HVAC Retrofit	Unfunded	15,000					15,000
Town Kitchen Renovation	Redevelopment	500,000					500,000
Town Church Retaining Wall Upgrades	Redevelopment	25,000					25,000
Microwave Backhaul	Unfunded	80,000					80,000
Library Shelving Replacement	Unfunded	425,000					425,000
Minden Library Building Expansion	Unfunded	1,100,000					1,100,000
Minden Library Carpet Replacement	Unfunded	120,000					120,000
JLEC Building Project	Construction Reserve	85,000	85,000	85,000	85,000		340,000
JLEC Building Project	Construction Reserve	600,000	-	-	-		600,000
JLEC Building Project	Unfunded	8,965,000	11,915,000	9,830,000			30,710,000
Emergency Reserves	Construction Reserve	140,000					140,000
Equipment Reserves	Construction Reserve	2,124,335					2,124,335
Topaz Road Reserve	Construction Reserve	354,154					354,154
HVAC Replacement-1038 Buckeye	Construction Reserves		150,000	150,000	150,000		450,000
Install Roof-Generator Room (Buckeye)	Taxes	75,000					75,000
Tahoe Admin Bldg Generator	Taxes	190,000					190,000
Valley Library Roof Replacement	Taxes	110,000					110,000
Centerville Lane Reconstruction	Bond Proceeds	1,000,000					1,000,000
Johnson Lane Reconstruction	Bond Proceeds	354,544					354,544
Johnson Lane Reconstruction	Taxes	2,145,456					2,145,456
Lake Village Parkway Reconstruction	Room Tax	500,000					500,000



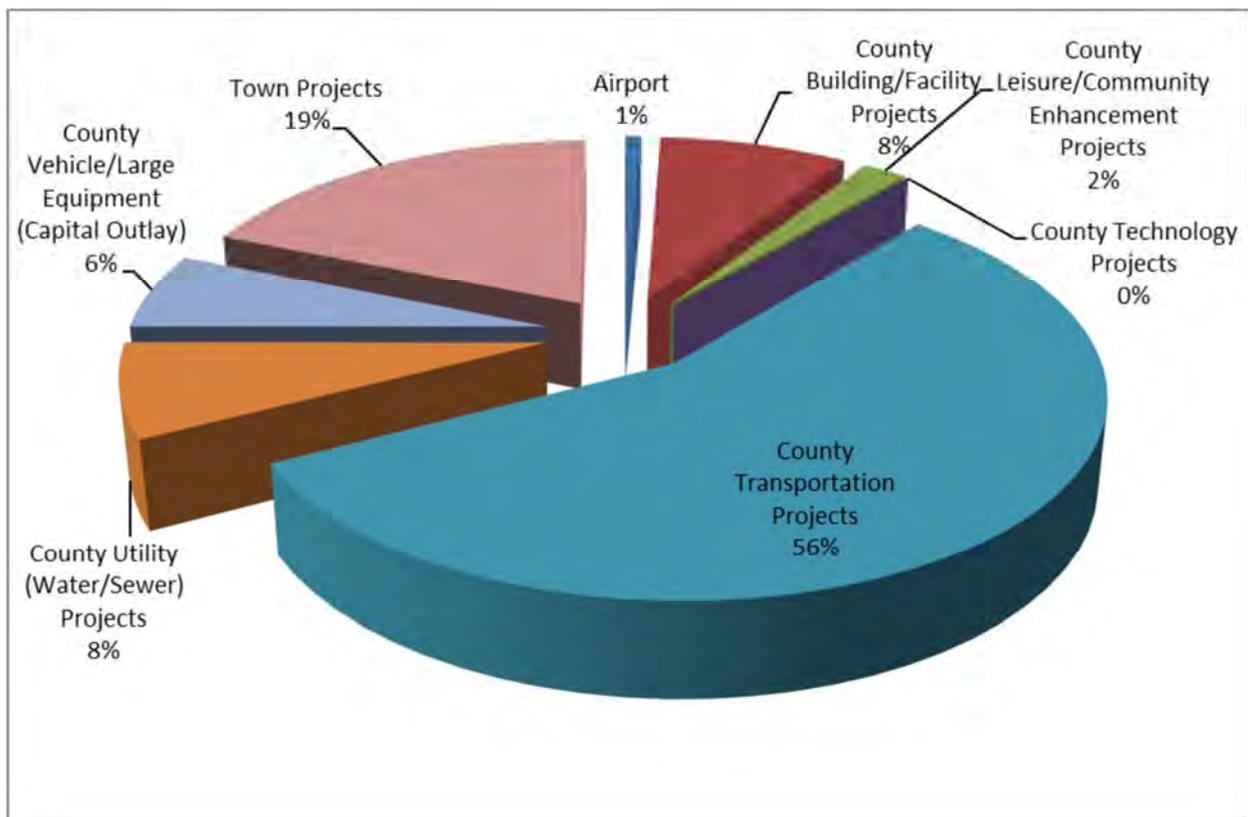
Five Year Capital Improvement Plan Projects (Continued)

Project Name	Funding Source	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Unanticipated Projects	Construction Reserve	886,034					886,034
Vista Grande Blvd Extension	Redevelopment	2,352,669					2,352,669
Vista Grande Blvd Extension	Unfunded	147,331					147,331
Barling S&L Lift Station Replacement	User Fees			500,000			500,000
Force Main Cleaning	User Fees		250,000				250,000
North Valley WWTP Effluent Storage Pond Outside Slope Rep	User Fees	500,000					500,000
NVWWTP Influent Lift Station Replacement	User Fees				750,000		750,000
NVWWTP Large Equipment Storage	User Fees					100,000	100,000
Reroute Topsy Lift Station to NVWWTP	User Fees	175,000					175,000
Sewer Lift Station Rehabilitation and Replacement	User Fees		200,000	200,000	225,000	225,000	850,000
Sewer SCADA Upgrades	User Fees	65,974		500,000			565,974
Carson Valley Well	SRF Loan/Debt			1,000,000	1,000,000		2,000,000
Cave Rock - Replace Power Supply	User Fees	450,000					450,000
Cave Rock - Water Distribution System Improvements	Debt Financing		1,000,000	2,500,000	1,800,000	1,200,000	6,500,000
Cave Rock Drive Water Line Replacement	User Fees	1,560,000					1,560,000
Fairgrounds Water System Evaluation	User Fees				150,000		150,000
Genoa Lakes Tank and Well Evaluation	User Fees					100,000	100,000
Jacks Valley Road Tank No. 2	Debt Financing					2,000,000	2,000,000
Lower Cave Rock Booster Pump Station	User Fees	100,000	400,000				500,000
Skyland - Water Distribution System Improvements	Debt Financing		1,500,000				1,500,000
Uppaway Water System Improvements	Debt Financing		500,000	700,000	100,000	1,000,000	2,300,000
Water SCADA Upgrades	User Fees	243,103	183,167	100,000			526,270
West Valley Water Systems Improvements	User Fees	600,000					600,000
West Valley Well	Debt Financing	300,000	2,950,000				3,250,000
ZWUD Water System Improvements	Debt Financing	350,000	1,000,000	952,000			2,302,000

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 2019-20 Budget

The FY 2019-20 Capital Improvement Plan Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community.



Douglas County classifies 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

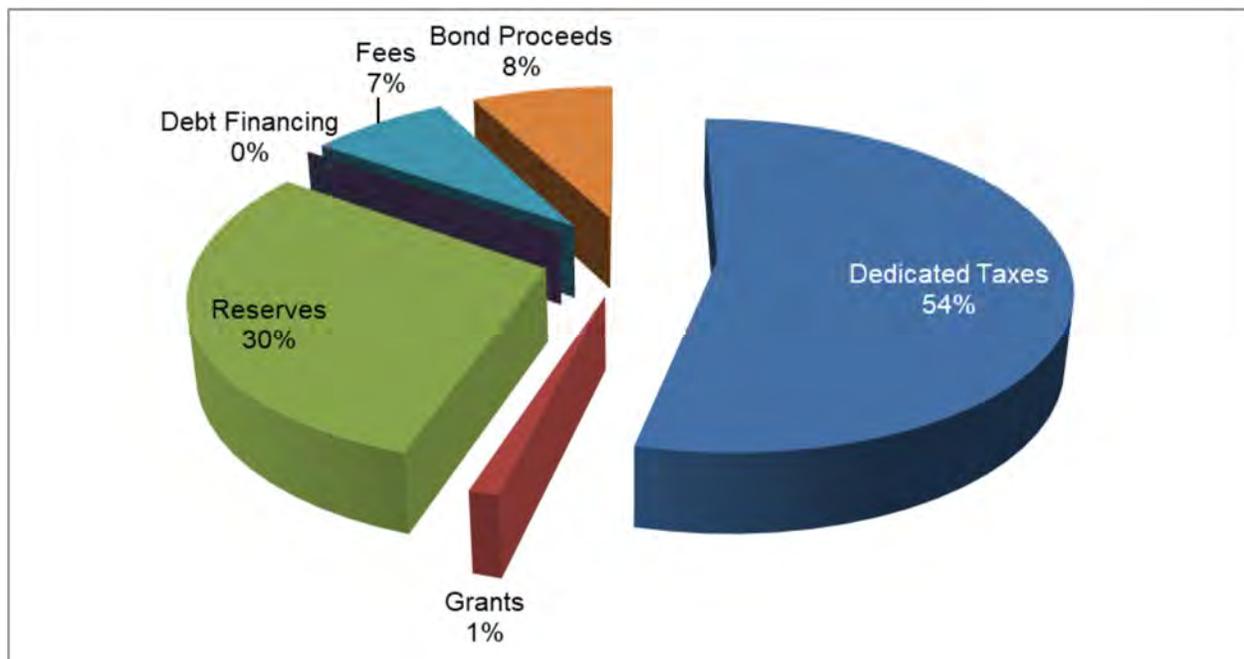
A total of 43 capital projects are budgeted for FY 2019-20 amounting to \$17,533,269. Several of the projects are planned for County Transportation Projects \$9,857,192 (56%) varying from boulevard extensions to lane reconstruction. A budget of \$1,485,526 (8.0%) is planned for all County Building and Facility projects for FY 2019-20. A sum of \$3,293,123 (19%) is budgeted for Town Projects.

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 five-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 2019-20 projects are funded by dedicated taxes and reserves.



Dedicated Taxes	Funds received from dedicated taxes such as Ad Valorem, Transient Occupancy Tax	9,438,748
Grants	Funds received from Federal/State Grants	205,526
Reserves	Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years	5,201,544
Debt Financing	A loan with a promise to repay based on agreed terms	-
Fees	Additional source of funding such as User Fees	1,332,907
Bond Proceeds	Funds	1,354,544

		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	101 General Fund					
Capital Improvement:	Motor Vehicles/Equipment					
Funding Source:	Taxes	\$322,500				
Completion Date:	6/30/2020					
Fund Total	101 General Fund	322,500	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	204 Airport					
Capital Improvement:	Construction Eastside Taxiways z,z1,z2 & z3					
Funding Source:	Construction Reserves	\$125,000	\$200,494			
Completion Date:	6/30/2021					
Capital Improvement:	Construction Eastside Taxiways z,z1,z2 & z3					
Funding Source:	Grant		\$3,007,406			
Completion Date:	6/30/2021					
Capital Improvement:	Rehab Taxiway A, A2, & A3					
Funding Source:	Construction Reserves, Grant		\$160,000			
Completion Date:	6/30/2021					
Capital Improvement:	Replace Automated Weather System (AWOS)					
Funding Source:	Construction Reserves, Grant			\$400,000		
Completion Date:	6/30/2022					
Fund Total	204 Airport	125,000	3,367,900	400,000	0	0

		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	211 Solid Waste Management					
Capital Im provem ent:	Unanticipated Projects					
Funding Source:	Fees	\$1,332,907				
Com pletion Date:	6/30/2020					
Fund Total	211 Solid Waste Management	1,332,907	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	232 Road Operating					
Capital Im provem ent:	Emergency Reserves					
Funding Source:	Construction Reserves	\$140,000				
Com pletion Date:						
Capital Im provem ent:	Equipment Reserves					
Funding Source:	Construction Reserves	\$2,124,335				
Com pletion Date:						
Capital Im provem ent:	Topaz Road Reserve					
Funding Source:	Construction Reserve	\$354,154				
Com pletion Date:						
Capital Im provem ent:	Machinery & Equipment					
Funding Source:	Construction Reserve	\$500,000				
Com pletion Date:						
Fund Total	232 Road Operating	3,118,489	0	0	0	0

		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	234 Room Tax					
Capital Im provem ent:	Ballfield Remetering					
Funding Source:	Room Tax	\$60,000				
Com pletion Date:	6/30/2020					
Capital Im provem ent:	Brautovich Park Development					
Funding Source:	Room Tax, Grant, Construction Reserves	\$50,000	\$100,000	\$800,000		
Com pletion Date:	6/30/2022					
Capital Im provem ent:	Dangberg Ranch Improvements					
Funding Source:	Grant			\$200,000		\$1,280,000
Com pletion Date:	6/30/2024					
Capital Im provem ent:	DC Shooting Range Improvments					
Funding Source:	Room Tax, Grant				\$20,000	\$480,000
Com pletion Date:	6/30/2024					
Capital Im provem ent:	Fairgrounds Improvements					
Funding Source:	Construction Reserves, Grants, Room Tax			\$150,000	\$200,000	\$8,000,000
Com pletion Date:	6/30/2024					
Capital Im provem ent:	Herbig Park Improvements					
Funding Source:	Room Tax		\$50,000	\$40,000	\$200,000	\$120,000
Com pletion Date:	6/30/2024					
Capital Im provem ent:	Kahle Connection to Roundhill Bike Path					
Funding Source:	Room Tax, Grant			\$50,000	\$800,000	
Com pletion Date:	6/30/2024					
Capital Im provem ent:	Kahle Park					
Funding Source:	Residential Construction Tax, Room Tax, Grant			\$5,000	\$80,000	\$2,000,000
Com pletion Date:	6/30/2024					

Capital Improvement:	Parks Division Video Surveillance System					
Funding Source:	Room Tax	\$50,000				
Completion Date:	6/30/2020					
Capital Improvement:	Paver Pathway Replacement					
Funding Source:	Room Tax		\$30,000	\$30,000	\$30,000	\$30,000
Completion Date:	6/30/2024					
Capital Improvement:	Pony Express Trail					
Funding Source:	Grant			\$150,000		\$30,000,000
Completion Date:	6/30/2024					
Capital Improvement:	Rancho Aspens Water Play Park					
Funding Source:	Room Tax				\$35,000	\$950,000
Completion Date:	6/30/2024					
Capital Improvement:	River Parks					
Funding Source:	Room Tax, Grant		\$300,000	\$300,000		\$300,000
Completion Date:	6/30/2024					
Capital Improvement:	Stateline to Stateline Bike Way					
Funding Source:	Grant					\$20,000
Completion Date:	6/30/2024					
Capital Improvement:	Topaz Lake Campground Improvements					
Funding Source:	Room Tax, Grant				\$80,000	\$1,500,000
Completion Date:	6/30/2024					
Capital Improvement:	Virginia & Truckee Trail					
Funding Source:	Room Tax, Grant			\$150,000		\$5,000,000
Completion Date:	6/30/2024					
Capital Improvement:	Vehicles, Machinery & Equipment					
Funding Source:	Room Tax, Grant	\$90,000				
Completion Date:	6/30/2020					
Fund Total	234 Room Tax	250,000	480,000	1,875,000	1,445,000	49,680,000
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	236 Tahoe-Douglas Transportation District					
Capital Improvement:	Unanticipated Projects					
Funding Source:	Construction Reserves	\$886,034				
Completion Date:	6/30/2020					
Capital Improvement:	Lake Village Parkway Reconstruction					
Funding Source:	Room Tax	\$500,000				
Completion Date:	6/30/2020					
Fund Total	236 Tahoe-Douglas Transportation District	1,386,034	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	245 Stormwater Management -Erosion					
Capital Improvement:	Machinery & Equipment					
Funding Source:	Taxes	\$100,000				
Completion Date:	6/30/2020					
Fund Total	245 Stormwater Management	100,000	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	255 911 Emergency Management					
Capital Improvement:	Unanticipated Projects					
Funding Source:	Taxes	\$100,000				
Completion Date:	6/30/2020					
Fund Total	255 911 Emergency Management	100,000	0	0	0	0

		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	280 Senior Services					
Capital Im provem ent:	Vehicles, Machinery & Equipment					
Funding Source:	Grant	\$130,000				
Com pletion Date:	6/30/2020					
Fund Total	280 Senior Services	130,000	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	410 County Construction					
Capital Im provem ent:	Machinery & Equipment					
Funding Source:	Construction Reserves	\$37,021	\$85,000	\$85,000	\$85,000	
Com pletion Date:	6/30/2023					
Capital Im provem ent:	JLEC Building Project					
Funding Source:	Construction Reserves	\$685,000	\$85,000	\$85,000	\$85,000	
Com pletion Date:	6/30/2023					
Capital Im provem ent:	Muller Parkway Roadw ay Construction/Design					
Funding Source:	Construction Reserves, Taxes	\$350,000				\$446,000
Com pletion Date:	6/30/2024					
Capital Im provem ent:	HVAC Replacement-1038 Buckeye					
Funding Source:	Construction Reserves		\$150,000			
Com pletion Date:	6/30/2021					
Capital Im provem ent:	Martin Slough Trail Multi Modal Path					
Funding Source:	Grant, Taxes	\$75,526				
Com pletion Date:	6/30/2020					
Capital Im provem ent:	Install Roof-Generator Room(Buckeye)					
Funding Source:	Taxes	\$75,000				
Com pletion Date:	6/30/2021					
Capital Im provem ent:	Tahoe Admin Buiding Generator					
Funding Source:	Taxes	\$190,000				
Com pletion Date:	6/30/2024					
Capital Im provem ent:	Valley Library Roof Replacement					
Funding Source:	Taxes	\$110,000				
Com pletion Date:	6/30/2021					
Fund Total	410 County Construction	1,522,547	320,000	170,000	170,000	446,000

		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	420 Park Residential Construction Tax					
Capital Improvement:	Zephyr Cove & Kahle Play Equip					
Funding Source:	Unfunded					
Completion Date:	6/30/2022			\$150,000		
Fund Total	420 Park Residential Construction Tax	0	0	150,000	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	430 Regional Transportation					
Capital Improvement:	Muller Parkway Roadway Construction/Design					
Funding Source:	Grant					\$10,380,000
Completion Date:	6/30/2024					
Capital Improvement:	Johnson Lane Reconstruction					
Funding Source:	Taxes	\$2,145,456				
Completion Date:	6/30/2022					
Fund Total	430 Regional Transportation	2,145,456	0	0	0	10,380,000
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	440 Capital Projects-Debt Financed					
Capital Improvement:	Centerville Lane Reconstruction					
Funding Source:	Bond Proceeds	\$1,000,000				
Completion Date:	6/30/2020					
Capital Improvement:	Johnson Lane Reconstruction					
Funding Source:	Bond Proceeds	\$354,544				
Completion Date:	6/30/2020					
Fund Total	440 Capital Projects-Debt Financed	1,354,544	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	606 Redevelopment-Capital Projects					
Capital Improvement:	Genoa Town Hall	\$750,000				
Funding Source:	Redevelopment					
Completion Date:	6/30/2020					
Capital Improvement:	Genoa Town Kitchen					
Funding Source:	Redevelopment	\$500,000				
Completion Date:	6/30/2020					
Capital Improvement:	Genoa Town Church Retaining Wall					
Funding Source:	Redevelopment	\$25,000				
Completion Date:	6/30/2020					
Capital Improvement:	PW Vista Grande Blvd. Extension					
Funding Source:		\$2,352,669				
Completion Date:	6/30/2020					
Fund Total	606 Redevelopment-Capital Projects	3,627,669	0	0	0	0

		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	610 Gardnerville Town					
Capital Improvement:	Helwinkel Shop Upgrades					
Funding Source:	Taxes	\$65,000				
Completion Date:	6/30/2020					
Capital Improvement:	Kingslane Sidewalk					
Funding Source:	Taxes	\$303,800				
Completion Date:	6/30/2020					
Capital Improvement:	Maple Street Storm Drain					
Funding Source:	Taxes	\$75,000				
Completion Date:	6/30/2020					
Capital Improvement:	Electric Vehicle Charging Station					
Funding Source:	Taxes	\$168,323				
Completion Date:	6/30/2020					
Capital Improvement:	Crosswalk/Rapid Flashing Beacon					
Funding Source:	Taxes	\$469,000				
Completion Date:	6/30/2020					
Fund Total	610 Gardnerville Town	1,081,123	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	635 Gardnerville Ad-Val Capital Proj					
Capital Improvement:	Machinery & Equipment					
Funding Source:		\$50,000				
Completion Date:	6/30/2020					
Fund Total	635 Gardnerville Ad-Val Capital Proj.	50,000	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	630 Town of Minden					
Capital Improvement:	Machinery & Equipment					
Funding Source:		\$10,000				
Completion Date:	6/30/2020					
Fund Total	630 Town of Minden	10,000	0	0	0	0
		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	631 Minden Ad-Val Capital Projects					
Capital Improvement:	Machinery & Equipment					
Funding Source:		\$35,000				
Completion Date:	6/30/2020					
Fund Total	631 Minden Ad-Val Capital Projects	35,000	0	0	0	0

		FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Fund:	636 Minden Capital Equip./Construction					
Capital Im provem ent:	Westwood Park Upgrades					
Funding Source:	Taxes	\$250,000				
Com pletion Date:	6/30/2020					
Capital Im provem ent:	Seeman Fishing Pond Upgrades					
Funding Source:	Taxes	\$50,000				
Com pletion Date:	6/30/2020					
Capital Im provem ent:	Road Rehabilitation					
Funding Source:	Taxes	\$420,000				
Com pletion Date:	6/30/2020					
Capital Im provem ent:	Replacement of Curb/Sidewalk					
Funding Source:	Taxes	\$50,000				
Com pletion Date:	6/30/2020					
Capital Im provem ent:	Machinery & Equipment					
Funding Source:	Taxes	\$72,000				
Com pletion Date:	6/30/2020					
Fund Total	636 Minden Capital Equip./Construction	842,000	0	0	0	0
Total Douglas County CIP		\$17,533,269	\$4,167,900	\$2,595,000	\$1,615,000	\$60,506,000



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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 2019-20 of \$3,325,384,336 the County is limited to general obligation indebtedness in the aggregate amount of \$312,830,073. The County has \$23,514,628 of general obligation debt outstanding as of June 30, 2019.

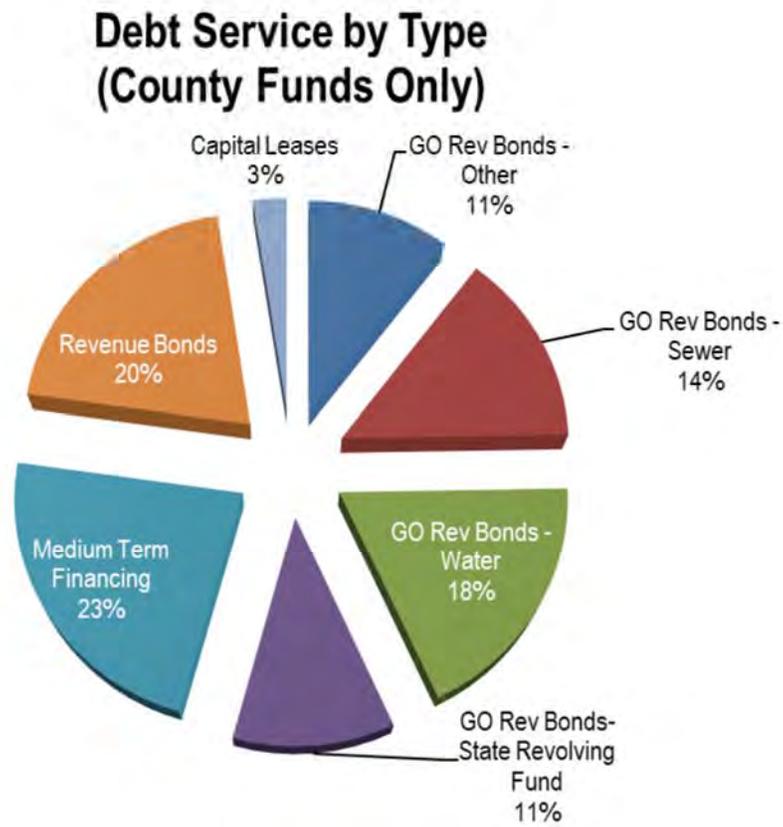
The following table presents a record of the County's outstanding general obligation indebtedness with respect to its statutory debt limitation.

STATUTORY DEBT LIMITATION Douglas County, Nevada				
Actual Fiscal Year Ended June 30	Assessed Valuation	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
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
2018	3,010,173,079	301,017,308	24,453,470	276,563,838
2019	3,128,300,729	312,830,073	23,514,628	289,315,445

Source: Douglas County Debt Management Policy, prepared August 2019

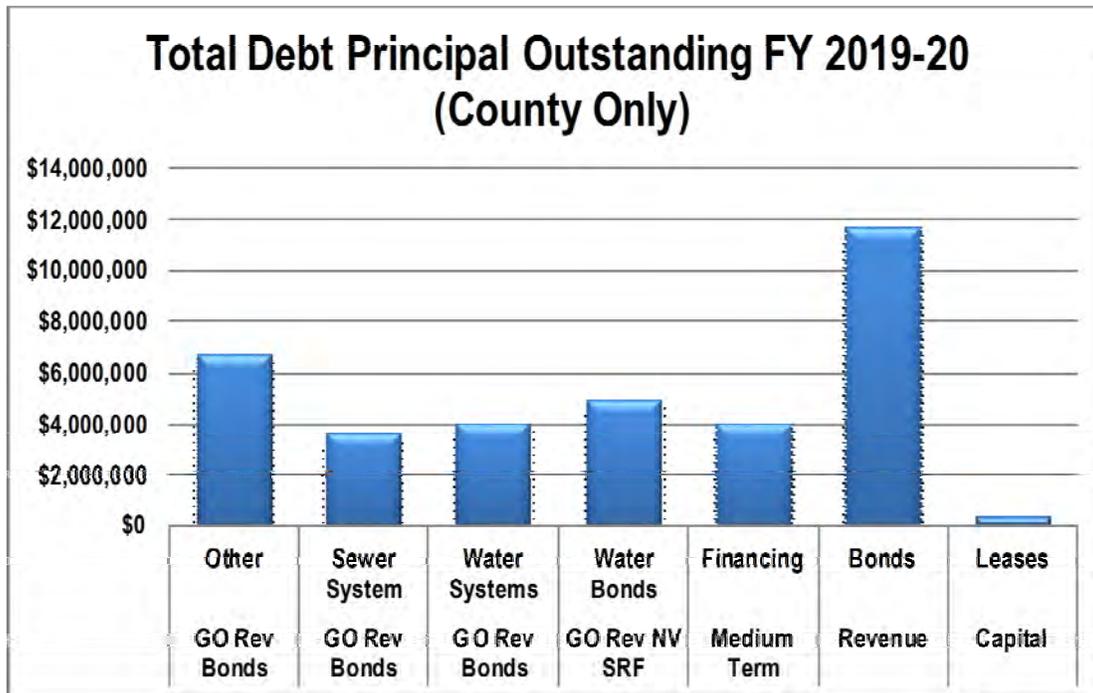
FY 2019-20 Debt Service by Type

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	487,666
GO Rev Bonds -Sewer	666,071
GO Rev Bonds -Water	858,900
GO Rev Bonds- State Re-	520,936
Medium Term Financing	1,068,230
Revenue Bonds	947,837
Capital Leases	115,246
Total	4,664,885

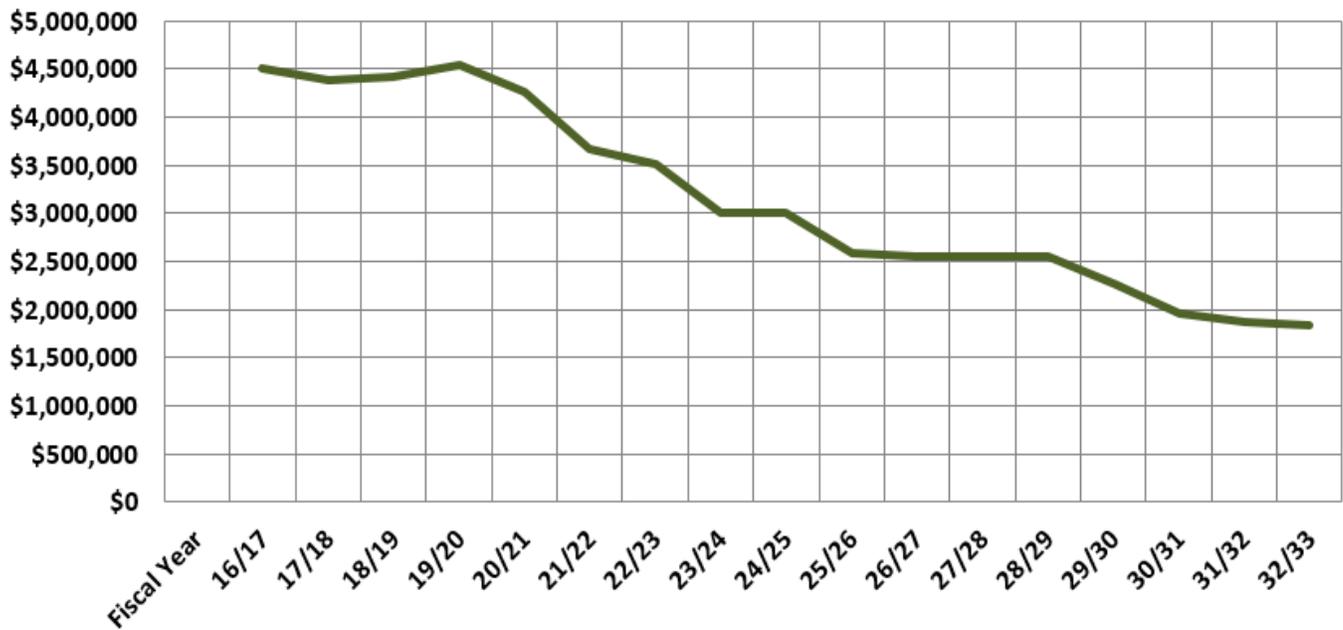


Douglas County (County Only)								
Total Debt Principal Outstanding by Year								
Fiscal Year	GO Rev Bonds Other	Rev Secured Sewer Bonds	GO Rev Bonds Water Systems	GO Rev NV SRF Water Bonds	Medium Term Financing	Revenue Bonds	Capital Leases	Total
16/17	7,292,000	2,850,410	5,345,000	5,372,677	5,970,000	12,582,000	596,561	\$ 39,412,087
17/18	7,017,000	2,392,410	4,715,000	5,304,059	5,025,000	12,155,000	497,988	\$ 36,608,468
18/19	6,736,000	3,655,225	4,065,000	4,998,404	4,060,000	11,706,000	396,654	\$ 35,220,629
19/20	6,450,000	3,071,696	3,385,000	4,615,463	3,075,000	11,235,000	292,482	\$ 31,832,159
20/21	6,450,000	2,471,815	2,670,000	4,221,044	2,070,000	10,742,000	185,393	\$ 28,624,859
21/22	6,450,000	2,174,061	2,215,000	3,814,801	1,045,000	10,227,000	125,283	\$ 25,925,861
22/23	6,450,000	1,869,396	1,895,000	3,396,373		9,685,000	63,501	\$ 23,295,768
23/24	5,905,000	1,556,780	1,530,000	2,965,392		9,115,000		\$ 21,072,172
24/25	5,340,000	1,230,174	1,155,000	2,521,477		8,518,000		\$ 18,764,650
25/26	4,755,000	1,129,536	940,000	2,089,687		7,894,000		\$ 16,808,223
26/27	4,150,000	1,026,824	715,000	1,670,767		7,237,000		\$ 14,799,591
27/28	3,520,000	921,996	485,000	1,239,268		6,552,000		\$ 12,718,263
28/29	2,870,000	815,008	245,000	794,807		5,845,000		\$ 10,569,815
29/30	2,195,000	705,815		522,859		5,210,000		\$ 8,633,673
30/31	1,490,000	594,372	-	322,572		4,545,000		\$ 6,951,944
31/32	760,000	480,633	-	190,869		3,860,000		\$ 5,291,502
32/33		364,550				3,150,000		\$ 3,514,550
33/34		246,076				2,410,000		\$ 2,656,076
34/35		125,160				1,640,000		\$ 1,765,160
35/36		-				835,000		\$ 835,000

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	485,330	1,067,385	945,849	4,382,031
18/19	488,531	540,660	855,634	520,073	1,068,013	947,373	4,420,283
19/20	487,666	666,071	858,900	520,936	1,068,230	947,837	4,549,640
20/21	197,194	664,092	865,816	520,764	1,068,038	947,243	4,263,146
21/22	197,194	349,793	582,783	520,585	1,067,435	945,589	3,663,379
22/23	197,194	348,931	432,388	520,402	1,066,423	947,752	3,513,089
23/24	734,019	348,381	460,758	520,214		949,605	3,012,977
24/25	737,369	352,955	451,750	520,020		949,120	3,011,214
25/26	740,119	124,312	276,775	494,748		947,326	2,583,280
26/27	742,269	124,291	273,525	469,486		950,098	2,559,669
27/28	748,744	124,269	264,850	469,297		949,382	2,556,542
28/29	749,544	124,247	260,700	469,101		947,602	2,551,194
29/30	754,669	124,225	251,125	287,579		850,963	2,268,560
30/31	763,528	124,202		209,861		854,963	1,952,554
31/32	766,106	124,178		137,398		850,531	1,878,214
32/33	772,350	124,154		100,233		850,000	1,846,737
33/34		124,130		63,086		851,200	1,038,416
34/35		124,105				851,000	975,105
35/36		125,814				854,500	980,314
36/37						851,700	851,700
	\$ 10,152,154	\$ 5,711,447	\$ 7,799,121	\$ 7,290,239	\$ 7,471,870	\$ 18,936,682	\$ 57,361,513

Total Annual Debt Service by Year
(County Only)



Douglas County Revenue Bonds

**Airport Revenue Bonds - Series
12.02.2014 - 06.01.2029**

Fiscal Year	Interest Portion	Principal Portion	Principal Balance
Issue			\$ 1,075,000
03/04			
04/05			
05/06			
06/07			
07/08			
08/09			
09/10			
10/11			
11/12			
12/13			
13/14			1,075,000
14/15	15,768	-	1,075,000
15/16	31,713	63,000	1,012,000
16/17	29,854	65,000	947,000
17/18	27,937	67,000	880,000
18/19	25,960	69,000	811,000
19/20	23,925	71,000	740,000
20/21	21,830	73,000	667,000
21/22	19,677	75,000	592,000
22/23	17,464	77,000	515,000
23/24	15,193	80,000	435,000
24/25	12,833	82,000	353,000
25/26	10,414	84,000	269,000
26/27	7,936	87,000	182,000
27/28	5,369	90,000	92,000
28/29	2,714	92,000	-
29/30			-
30/31			
31/32			
32/33			
33/34			
34/35			
35/36			
36/37			
Totals	\$ 268,583	\$ 1,075,000	

Douglas County Revenue Bonds - continued

Highway Revenue Bonds - Series
11.30.2016 - 11.01.2036

Fiscal Year	Interest Portion	Principal Portion	Principal Balance
Issue			\$ 11,635,000
03/04			
04/05			
05/06			
06/07			
07/08			
08/09			
09/10			
10/11			
11/12			
12/13			
13/14			
14/15			
15/16			
16/17	209,686	-	11,635,000
17/18	490,913	360,000	11,275,000
18/19	472,413	380,000	10,895,000
19/20	452,913	400,000	10,495,000
20/21	432,413	420,000	10,075,000
21/22	410,913	440,000	9,635,000
22/23	388,288	465,000	9,170,000
23/24	364,413	490,000	8,680,000
24/25	339,288	515,000	8,165,000
25/26	312,913	540,000	7,625,000
26/27	285,163	570,000	7,055,000
27/28	259,013	595,000	6,460,000
28/29	237,888	615,000	5,845,000
29/30	215,963	635,000	5,210,000
30/31	189,963	665,000	4,545,000
31/32	165,531	685,000	3,860,000
32/33	140,000	710,000	3,150,000
33/34	111,200	740,000	2,410,000
34/35	81,000	770,000	1,640,000
35/36	49,500	805,000	835,000
36/37	16,700	835,000	-
Totals	\$ 5,626,067	\$ 11,635,000	

Douglas County Revenue Bonds - continued

Douglas County - Revenue Bonds

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
Totals		\$ 22,550,697

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
04/05				
05/06				
06/07				
07/08				
08/09				
09/10				
10/11				
11/12				
12/13	165,092	33,092	132,000	1,877,000
13/14	286,752	37,752	249,000	1,628,000
14/15	290,531	32,531	258,000	1,370,000
15/16	288,144	27,144	261,000	1,109,000
16/17	288,684	21,684	267,000	842,000
17/18	291,089	16,089	275,000	567,000
18/19	291,338	10,338	281,000	286,000
19/20	290,472	4,472	286,000	-
20/21				
21/22				
22/23				
23/24				
24/25				
25/26				
26/27				
27/28				
28/29				
29/30				
30/31				
31/32				
32/33				
Totals	\$ 2,192,101	\$ 183,101	\$ 2,009,000	

G.O. Revenue Bonds - Other (continued)

Community Center Bonds Fund 541 - Dept 883 08.01.2012 - 08.01.2032				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
06/07				
07/08				
08/09				
09/10				
10/11				
11/12				
12/13	103,097	103,097	-	6,750,000
13/14	206,194	206,194	-	6,750,000
14/15	304,694	204,694	100,000	6,650,000
15/16	301,694	201,694	100,000	6,550,000
16/17	298,694	198,694	100,000	6,450,000
17/18	197,194	197,194	-	6,450,000
18/19	197,194	197,194	-	6,450,000
19/20	197,194	197,194	-	6,450,000
20/21	197,194	197,194	-	6,450,000
21/22	197,194	197,194	-	6,450,000
22/23	197,194	197,194	-	6,450,000
23/24	734,019	189,019	545,000	5,905,000
24/25	737,369	172,369	565,000	5,340,000
25/26	740,119	155,119	585,000	4,755,000
26/27	742,269	137,269	605,000	4,150,000
27/28	748,744	118,744	630,000	3,520,000
28/29	749,544	99,544	650,000	2,870,000
29/30	754,669	79,669	675,000	2,195,000
30/31	763,528	58,528	705,000	1,490,000
31/32	766,106	36,106	730,000	760,000
32/33	772,350	12,350	760,000	-
Totals	\$ 9,906,250	\$ 3,156,250	\$ 6,750,000	

G.O. Revenue Bonds - Other (continued)

Fiscal Year	Total Combined				
	Year End Principal Balances	Interest	Principal	Principal Defeased	Total Debt Service
06/07	-	-	-	-	-
07/08	-	-	-	-	-
08/09	-	-	-	-	-
09/10	-	-	-	-	-
10/11	-	-	-	-	-
11/12	-	-	-	-	-
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
Totals					\$ 12,098,351

G.O. Revenue Bonds - Water

Fiscal Year	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			
	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		<u>\$ 701,346</u>	<u>\$ 1,785,000</u>			<u>\$ 1,542,450</u>	<u>\$ 1,570,000</u>	

G.O. Revenue Bonds - Water (continued)

Fiscal Year	GO Rev - Water Improvement & Refunding Bonds Funds 317-845, 318-847 & 321-858 2010B Issue				GO Rev - Water Refunding Bonds Funds 318-847 & 319-855 2012A Issue			
	Total 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		<u>\$986,589</u>	<u>\$3,970,000</u>		<u>\$3,194,507</u>	<u>\$709,507</u>	<u>\$2,485,000</u>	



G.O. Revenue Bonds - Water (continued)

Fiscal Year	Total Combined	
	Year End Principal Balances	Debt Service
Issue		
04/05	1,785,000	10,908
05/06	1,785,000	89,250
06/07	1,785,000	89,250
07/08	1,785,000	89,250
08/09	1,625,000	244,583
09/10	1,455,000	246,292
10/11	6,680,000	574,050
11/12	8,795,000	681,132
12/13	8,220,000	938,850
13/14	7,620,000	943,596
14/15	6,995,000	945,930
15/16	6,190,000	1,097,679
16/17	5,345,000	1,103,633
17/18	4,715,000	860,483
18/19	4,065,000	855,634
19/20	3,385,000	858,900
20/21	2,670,000	865,816
21/22	2,215,000	582,783
22/23	1,895,000	432,388
23/24	1,530,000	460,758
24/25	1,155,000	451,750
25/26	940,000	276,775
26/27	715,000	273,525
27/28	485,000	264,850
28/29	245,000	260,700
29/30	-	251,125
Totals		<u>\$ 13,749,892</u>

G.O. Revenue Bonds - Sewer

Fiscal Year	Fund 325 Dept 865 2010C Issue (Fully Refunded 2005E Issue)				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	5,490	5,490		1,735,815	1,789,225
19/20	120,913	35,384	85,529		1,703,696
20/21	124,412	33,531	90,881		1,612,815
21/22	124,393	31,639	92,754		1,520,061
22/23	124,373	29,708	94,665		1,425,396
23/24	124,354	27,738	96,616		1,328,780
24/25	124,332	25,726	98,606		1,230,174
25/26	124,312	23,674	100,638		1,129,536
26/27	124,291	21,579	102,712		1,026,824
27/28	124,269	19,441	104,828		921,996
28/29	124,247	17,259	106,988		815,008
29/30	124,225	15,032	109,193		705,815
30/31	124,202	12,759	111,443		594,372
31/32	124,178	10,439	113,739		480,633
32/33	124,154	8,071	116,083		364,550
33/34	124,130	5,656	118,474		246,076
34/35	124,105	3,189	120,916		125,160
35/36	125,814	654	125,160		(0)
Totals	\$ 2,118,518	\$ 329,293	\$ 1,789,225	\$ 1,789,225	

G.O. Revenue Bonds — Sewer—continued

Fiscal Year	Total Combined				
	Year End Principal Balances	Interest	Principal	Princpal 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	3,655,225	67,660	473,000		540,660
19/20	3,071,696	82,542	583,529		666,071
20/21	2,471,815	64,211	599,881		664,092
21/22	2,174,061	52,039	297,754		349,793
22/23	1,869,396	44,266	304,665		348,931
23/24	1,556,780	35,765	312,616		348,381
24/25	1,230,174	26,349	326,606		352,955
25/26	1,129,536	23,674	100,638		124,312
26/27	1,026,824	21,579	102,712		124,291
27/28	921,996	19,441	104,828		124,269
28/29	815,008	17,259	106,988		124,247
29/30	705,815	15,032	109,193		124,225
30/31	594,372	12,759	111,443		124,202
31/32	480,633	10,439	113,739		124,178
32/33	364,550	8,071	116,083		124,154
33/34	246,076	5,656	118,474		124,130
34/35	125,160	3,189	120,916		124,105
35/36	-	654	125,160		125,814
Totals		\$1,193,836	\$6,219,225	\$ -	\$7,413,061

G.O. Revenue NV State Revolving Loan

Fiscal Year	2005D SRF - Fund 322				
	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
17/18	50,308	10,458	39,850		339,739
18/19	50,290	9,240	41,050		298,689
19/20	50,271	7,985	42,287		256,402
20/21	50,252	6,692	43,560		212,842
21/22	50,233	5,360	44,873		167,969
22/23	50,213	3,988	46,224		121,745
23/24	50,192	2,575	47,617		74,128
24/25	50,170	1,119	49,051		25,077
25/26	25,077	-	25,077		-
26/27	-				-
27/28					
28/29					
29/30					
30/31					
31/32					
32/33					
33/34					
34/35					
35/36					
	901,663	227,121	674,542	674,542	8,085,866

G.O. Revenue NV State Revolving Loan—continued

2009 SRF - Fund 319 & 320					
Fiscal Year	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
17/18	182,301	56,361	125,940		1,691,834
18/19	182,233	52,141	130,092		1,561,742
19/20	182,163	47,782	134,381		1,427,362
20/21	182,090	43,280	138,811		1,288,551
21/22	182,016	38,629	143,387		1,145,164
22/23	181,938	33,824	148,114		997,050
23/24	181,858	28,861	152,997		844,053
24/25	181,776	23,735	158,041		686,012
25/26	181,691	18,440	163,251		522,761
26/27	181,603	12,970	168,633		354,128
27/28	181,512	7,319	174,192		179,935
28/29	181,418	1,483	179,935		-
29/30					-
30/31					
31/32					
32/33					
33/34					
34/35					
35/36					
	3,192,354	827,317	2,365,037	2,365,037	25,857,486

G.O. Revenue NV State Revolving Loan—continued

2010 SRF - Fund 321					
Fiscal Year	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
17/18	77,956	22,998	54,958		795,936
18/19	77,934	21,403	56,530		739,406
19/20	77,911	19,764	58,147		681,259
20/21	77,887	18,077	59,810		621,449
21/22	77,863	16,342	61,521		559,928
22/23	77,838	14,557	63,281		496,647
23/24	77,812	12,722	65,091		431,557
24/25	77,786	10,833	66,952		364,604
25/26	77,758	8,891	68,867		295,737
26/27	77,730	6,894	70,837		224,900
27/28	77,702	4,839	72,863		152,037
28/29	77,672	2,725	74,947		77,091
29/30	77,642	551	77,091		-
30/31					-
31/32					
32/33					
33/34					
34/35					
35/36					
	1,495,346	345,346	1,150,000	1,150,000	12,522,257

G.O. Revenue NV State Revolving Loan—continued

Fiscal Year	2011 SRF - Fund 316				
	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
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	-	-
31/32					
32/33					
33/34					
34/35					
35/36					
	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
17/18	74,538	22,976	51,562		910,428
18/19	74,542	21,689	52,853		857,574
19/20	74,506	20,329	54,177		803,398
20/21	74,489	18,956	55,533		747,864
21/22	74,472	17,548	56,924		690,941
22/23	74,454	16,105	58,349		632,592
23/24	74,436	14,626	59,810		572,783
24/25	74,417	13,110	61,307		511,476
25/26	74,398	11,556	62,842		448,634
26/27	74,379	9,963	64,415		384,219
27/28	74,358	8,330	66,028		318,191
28/29	74,338	6,657	67,681		250,509
29/30	74,317	4,941	69,376		181,134
30/31	74,295	3,183	71,113		110,021
31/32	74,273	1,380	72,893		37,128
32/33	37,128		37,128		-
33/34					
34/35					
35/36					
	1,312,388	275,277	1,037,111	1,037,111	11,560,042

G.O. Revenue NV State Revolving Loan—continued

2014 SRF - Fund 326					
Fiscal Year	Total Payment	Interest Maturing	Principal Maturing	Principal Advances	Principal Balance
17/18	27,414	15,179	12,235	263,415	789,135
18/19	62,286	20,518	41,768	65,663	813,030
19/20	63,322	19,983	43,339		769,691
20/21	63,308	18,852	44,456		725,235
21/22	63,293	17,692	45,601		679,634
22/23	63,278	16,502	46,776		632,858
23/24	63,263	15,282	47,981		584,877
24/25	63,248	14,030	49,218		535,659
25/26	63,232	12,746	50,486		485,173
26/27	63,214	11,428	51,786		433,387
27/28	63,198	10,077	53,121		380,266
28/29	63,180	8,691	54,489		325,777
29/30	63,162	7,269	55,893		269,884
30/31	63,144	5,811	57,333		212,551
31/32	63,125	4,315	58,810		153,741
32/33	63,105	2,780	60,325		93,416
33/34	63,086	1,206	61,880		31,536
34/35	31,536		31,536		
35/36					
	1,076,347	209,314	867,033	867,033	

G.O. Revenue NV State Revolving Loan—continued

Fiscal Year	Total Combined	
	Annual Debt Service	Principal Balances
17/18	485,330	5,304,059
18/19	520,073	4,998,404
19/20	520,936	4,615,463
20/21	520,764	4,221,044
21/22	520,585	3,814,801
22/23	520,402	3,396,373
23/24	520,214	2,965,392
24/25	520,020	2,521,477
25/26	494,748	2,089,687
26/27	469,486	1,670,767
27/28	469,297	1,239,268
28/29	469,101	794,807
29/30	287,579	522,859
30/31	209,861	322,572
31/32	137,398	190,869
32/33	100,233	93,416
33/34	63,086	31,536
34/35	31,536	-
35/36		
	9,326,641	77,558,041

Capital Lease County Only

Fiscal Year	Installment Purchase Agreement - 2014				Installment Purchase Agreement - 2016				Combined Interest Portion	Combined Principal Portion	Combined Principal Balances	Combined Annual Debt Service
	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					2,310	47,669	272,331	49,979
15/16	49,979	7,691	42,288	230,043					7,691	42,288	230,043	49,979
16/17	49,979	6,497	43,482	186,561				410,000	6,497	43,482	596,561	49,979
17/18	49,979	5,269	44,710	141,850	65,267	11,404	53,862	356,138	16,673	98,573	497,988	115,246
18/19	49,979	4,006	45,973	95,877	65,267	9,906	55,361	300,777	13,912	101,334	396,654	115,246
19/20	49,979	2,708	47,271	48,606	65,267	8,366	56,901	243,876	11,074	104,172	292,482	115,246
20/21	49,979	1,373	48,606	-	65,267	6,784	58,483	185,393	8,156	107,090	185,393	115,246
21/22	-	-	-	-	65,267	5,157	60,110	125,283	5,157	60,110	125,283	65,267
22/23	-	-	-	-	65,267	3,485	61,782	63,501	3,485	61,782	63,501	65,267
23/24	-	-	-	-	65,267	1,766	63,501	-	1,766	63,501	-	65,267
Totals	\$ 349,853	\$ 29,853	\$ 320,000		\$ 456,869	\$ 46,869	\$ 410,000		\$ 76,721	\$ 730,000		

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FUND SUMMARIES

This section includes a brief description and financial summary of each of the fifty-three funds that are used to account for Douglas County's financial resources and requirements.

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.

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, Stormwater, 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: Regional Water, Douglas County 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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	63,298,575	51,010,390	70,915,886	19,905,496	39.0%
Resources					
Operating					
Property Taxes	31,829,094	32,393,740	34,210,838	1,817,098	5.6%
Room Taxes	6,145,193	7,145,624	8,612,500	1,466,876	20.5%
Transient Lodging License Tax	1,915,384	2,877,803	3,500,000	622,197	21.6%
Other Taxes (Gas/Road/Res.Constr)	3,174,212	3,268,877	321,412	(2,947,465)	-90.2%
State Consolidated Tax	12,310,144	12,901,221	13,656,228	755,007	5.9%
Sales Taxes (P.A.L.S.)	1,739,389	1,973,831	2,062,011	88,180	4.5%
Licenses & Permits	4,521,898	4,551,400	5,533,400	982,000	21.6%
Gaming	1,361,600	1,362,600	1,116,000	(246,600)	-18.1%
Intergovernmental	7,193,831	6,830,051	9,971,095	3,141,044	46.0%
Charges for Service	24,740,640	25,136,873	26,142,703	1,005,830	4.0%
Fines & Forfeitures	1,226,492	1,141,415	1,263,492	122,077	10.7%
Miscellaneous	1,951,317	1,989,300	2,182,107	192,807	9.7%
Interest			268,200	268,200	n/a
Contributed Capital	125,000	225,000	200,000	(25,000)	-11.1%
Total Operating Resources	98,234,194	101,797,735	109,039,986	7,242,251	7.1%
Non-Operating					
Transfers In	16,236,458	11,475,356	11,543,218	67,862	0.6%
Transfers In (Room Tax/TOT/other)	-			-	n/a
Capital Asset Disposal					n/a
Other Financing Sources	3,399,284	5,505,090	53,950	(5,451,140)	-99.0%
Depreciation	4,207,258	4,221,412	4,087,377	(134,035)	-3.2%
Total Non-Operating Resources	23,843,000	21,201,858	15,684,545	(5,517,313)	-26.0%
Total Resources	185,375,769	174,009,983	195,640,417	21,630,434	12.4%
Requirements- All Funds Combined	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Operating					
Personnel Services	49,682,690	51,652,561	54,063,440	2,410,879	4.7%
Services & Supplies	33,232,244	34,783,061	34,738,723	(44,338)	-0.1%
Miscellaneous	5,609,563	7,116,647	10,184,029	3,067,382	43.1%
Other				-	n/a
Total Operating	88,524,497	93,552,269	98,986,192	5,433,923	5.8%
Non-Operating					
Capital Outlay/Projects	26,371,564	13,611,187	21,705,980	8,094,793	59.5%
Capital Asset Disposal	-			-	n/a
Debt Service	4,560,896	4,619,932	4,977,713	357,781	7.7%
Distrib .-other districts	94,589	102,584	107,551	4,967	4.8%
Transfers Out	15,870,039	11,475,356	11,543,218	67,862	0.6%
Contingency	1,242,834	1,246,939	1,266,366	19,427	1.6%
Depreciation	4,262,258	4,276,412	4,142,377	(134,035)	-3.1%
Total Non-Operating	52,402,180	35,332,410	43,743,205	8,410,795	23.8%
Total Requirements	140,926,677	128,884,679	142,729,397	13,844,718	10.7%
Ending Fund Balance/Reserves	44,449,092	45,125,304	52,911,020	7,785,716	17.25%

COUNTY FUNDS ONLY

The following table summarizes the thirty six funds with adopted budgets for FY 2019-20 (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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	54,856,854	41,132,284	60,989,186	19,856,902	48.3%
Current Revenue					
Property Taxes ⁵	27,551,172	29,794,312	31,837,322	2,043,010	6.9%
Room Taxes	6,145,193	7,145,624	8,612,500	1,466,876	20.5%
Transient Lodging License Tax	1,915,384	2,877,803	3,500,000	622,197	21.6%
Other Taxes (Gas/Road/Res.Constr)	3,174,212	3,268,877	321,412	(2,947,465)	-90.2%
State Consolidated Taxes	11,650,581	12,228,031	12,946,773	718,742	5.9%
Sales Taxes (P.A.L.S.)	1,739,389	1,973,831	2,062,011	88,180	4.5%
Licenses & Permits	4,521,898	4,551,400	5,533,400	982,000	21.6%
Gaming	1,265,000	1,265,000	1,018,000	(247,000)	-19.5%
Intergovernmental	6,559,892	6,734,903	8,968,033	2,233,130	33.2%
Charges for Service	20,629,570	20,875,304	21,744,609	869,305	4.2%
Fines & Forfeitures	1,226,492	1,141,415	1,263,492	122,077	10.7%
Miscellaneous	1,521,997	1,634,800	1,745,107	110,307	6.7%
Contributed Capital	125,000	225,000	200,000	(25,000)	-11.1%
Transfers In	14,249,981	10,740,537	10,873,273	132,736	1.2%
Transfers In (Room Tax/TOT/other)	-	-	-	-	n/a
Capital Asset Disposal	-	-	-	-	n/a
Interest	-	-	268,200	268,200	n/a
Other Financing Sources	3,399,284	5,505,090	53,950	(5,451,140)	-99.0%
Depreciation	3,047,258	3,056,412	2,922,377	(134,035)	-4.4%
Total Current Revenue	108,722,303	113,018,339	113,870,459	852,120	0.8%
Total Resources	163,579,157	154,150,623	174,859,645	20,709,022	13.4%
Requirements					
Operating					
Personnel Services	46,832,891	48,735,988	51,152,855	2,416,867	5.0%
Services & Supplies	29,306,485	31,284,769	31,157,766	(127,003)	-0.4%
Miscellaneous	5,609,563	7,116,647	10,184,029	3,067,382	43.1%
Other ⁶	-	-	-	-	n/a
Total Operating	81,748,939	87,137,404	92,494,650	5,357,246	6.1%
Non-Operating					
Capital Outlay/Projects	24,915,714	12,037,687	18,912,857	6,875,170	57.1%
Capital Asset Disposal	-	-	-	-	n/a
Debt Service	4,505,646	4,566,432	4,925,963	359,531	7.9%
Miscellaneous	94,589	102,584	107,551	4,967	4.8%
Transfers Out	13,883,562	10,772,037	10,873,273	101,236	0.9%
Contingency	1,144,773	1,167,505	1,181,811	14,306	1.2%
Depreciation	3,047,258	3,056,412	2,922,377	(134,035)	-4.4%
Total Non-Operating	47,591,542	31,702,657	38,923,832	7,221,175	22.8%
Total Requirements	129,340,481	118,840,061	131,418,482	12,578,421	10.6%
<i>Ending Fund Balance/Reserves</i>	<i>34,238,676</i>	<i>35,310,562</i>	<i>43,441,163</i>	<i>8,130,601</i>	<i>23.0%</i>

GENERAL FUND

General Fund	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	8,511,157	4,365,261	11,513,548	7,148,287	163.8%
Current Revenue					
Property Taxes and Penalties	20,395,155	22,077,599	22,789,330	711,731	3.2%
State Consolidated Taxes	11,650,581	12,228,031	12,946,773	718,742	5.9%
Licenses & Permits	3,618,600	3,650,400	4,584,150	933,750	25.6%
Gaming	965,000	965,000	718,000	(247,000)	-25.6%
Intergovernmental	1,025,820	967,042	895,000	(72,042)	-7.4%
Charges for Service	4,487,202	5,195,564	5,740,263	544,699	10.5%
Fines & Forfeitures	1,168,700	1,083,623	1,205,700	122,077	11.3%
Interest Rate			100,000	100,000	n/a
Miscellaneous	223,000	217,400	451,942	234,542	107.9%
Transfers In	988,424	446,226	396,226	(50,000)	-11.2%
Total Current Revenue	44,522,482	46,830,885	49,827,384	2,996,499	6.4%
Total Resources	53,033,639	51,196,146	61,340,932	10,144,786	19.8%
Requirements					
Operating					
Personnel Services	31,104,831	32,063,738	33,949,349	1,885,611	5.9%
Services & Supplies	9,709,939	10,191,991	10,897,548	705,557	6.9%
Miscellaneous				-	n/a
Total Operating	40,814,770	42,255,729	44,846,897	2,591,168	6.1%
Non-Operating					
Capital Outlay/Projects	352,000	321,500	322,500	1,000	0.3%
Transfers Out	7,625,943	4,321,222	4,222,272	(98,950)	-2.3%
Contingency	824,084	830,881	896,938	66,057	8.0%
Total Non-Operating	8,802,027	5,473,603	5,441,710	(31,893)	-0.6%
Total Requirements	49,616,797	47,729,332	50,288,607	2,559,275	5.4%
<i>Ending Fund Balance/Reserves</i>	<i>3,416,842</i>	<i>3,466,814</i>	<i>11,052,325</i>	<i>7,585,511</i>	<i>218.8%</i>
Expenditures by Major Function/Department					
General Government	24,784,669	21,860,761	29,551,456	7,690,695	-11.8%
Judicial	9,296,748	9,712,713	10,526,429	813,716	4.5%
Public Safety	16,506,703	16,970,147	18,475,743	1,505,596	2.8%
Public Works	1,597,696	1,747,675	1,859,810	112,135	9.4%
Health and Sanitation	847,823	904,850	927,494	22,644	6.7%
Culture & Recreation			-	-	
Total	53,033,639	51,196,146	61,340,932	10,144,786	19.8%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	9,347,706	7,638,531	10,900,550	3,262,019	43%
Current Revenue				-	n/a
Property Taxes and Penalties	4,515,879	4,854,190	5,088,243	234,053	5%
Room Tax/TOT	6,145,193	7,145,624	8,612,500	1,466,876	21%
Transient Lodging License Tax (TLT)	1,915,384	2,877,803	3,500,000	622,197	22%
Other Taxes (Gas/Road/Res.Constr)	1,259,075	1,266,421	221,412	(1,045,009)	-83%
State Consolidated Taxes			-	-	n/a
Sales Taxes (P.A.L.S.)	1,739,389	1,973,831	2,062,011	88,180	4%
Licenses & Permits	903,298	901,000	949,250	48,250	5%
Gaming			-	-	n/a
Intergovernmental	5,494,606	5,728,395	6,054,316	325,921	6%
Charges for Service	3,371,695	3,455,032	4,015,132	560,100	16%
Fines & Forfeitures	57,792	57,792	57,792	-	0%
Miscellaneous	1,225,250	1,339,274	1,130,149	(209,125)	-16%
Transfers In	5,408,340	4,963,587	5,706,596	743,009	15%
Interest Revenue			64,000	64,000	n/a
Total Current Revenue	32,035,901	34,562,949	37,461,401	2,898,452	8.4%
Total Resources	41,383,607	42,201,480	48,361,951	6,160,471	14.6%
Requirements					
Operating					
Personnel Services	13,070,815	13,721,954	14,254,112	532,158	4%
Services & Supplies	9,299,076	10,342,810	10,958,586	615,776	6%
Miscellaneous	5,609,563	7,116,647	10,184,029	3,067,382	43%
Other		-	-	-	n/a
Total Operating	27,979,454	31,181,411	35,396,727	4,215,316	13.5%
Non-Operating					
Capital Outlay/Projects	4,954,996	3,753,529	5,109,523	(1,201,467)	-24%
Capital Asset Disposal	-	-	-	-	n/a
Debt Service	-	-	-	-	n/a
Miscellaneous	-	-	-	-	n/a
Transfers Out	3,228,392	3,039,665	3,068,628	(188,727)	-6%
Contingency	323,484	336,624	283,364	13,140	4%
Depreciation	-	-	-	-	n/a
Total Non-Operating	8,506,872	7,129,818	8,461,515	(1,377,054)	18.7%
Total Requirements	36,486,326	38,311,229	43,858,242	2,838,262	14.5%
Ending Fund Balance/Reserves	4,897,281	3,890,251	4,503,709	3,322,209	15.8%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	182,420	187,937	162,570	(25,367)	-13.5%
Current Revenue					
Property Taxes	267,829	286,647	294,256	7,609	3%
Miscellaneous	1,000	-	-	-	n/a
Total Current Revenue	268,829	286,647	294,256	7,609	2.7%
Total Resources	451,249	474,584	456,826	(17,758)	-3.7%
Requirements					
Operating					
Personnel Services	106,424	103,667	119,815	16,148	15.6%
Services & Supplies	160,060	158,402	142,073	(16,329)	-10.3%
Total Operating	266,484	262,069	261,888	(181)	-0.1%
Non-Operating					
Capital Outlay/Projects	154,653	182,679	-	(182,679)	n/a
Other Financing Uses			8,827	8,827	n/a
Contingency	7,994	7,921	-	(7,921)	n/a
Total Non-Operating	162,647	190,600	8,827	(181,773)	-95.4%
Total Requirements	429,131	452,669	270,715	(181,954)	-40.2%
Ending Fund Balance/Reserves	22,118	21,915	186,111	164,196	749.2%
Expenditures by Major Function/Department					
Community Support					
UNR Cooperative Extension	429,131	452,669	270,715	(181,954)	-40.2%
Total	429,131	452,669	270,715	(181,954)	-40.2%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	1,533,704	1,442,651	1,188,355	(254,296)	-17.6%
Current Revenue					
Other Taxes (Gas/Road/Res.Constr)	17,000	14,500		(14,500)	n/a
Intergovernmental			14,500	14,500	n/a
Charges for Service	43,250	40,650	43,450	2,800	6.9%
Miscellaneous	984,500	1,075,200	873,200	(202,000)	-18.8%
Interest Revenue			9,000	9,000	n/a
Total Current Revenue	1,044,750	1,130,350	940,150	(190,200)	-16.8%
Total Resources	2,578,454	2,573,001	2,128,505	(444,496)	-17.3%
Requirements					
Operating					
Services & Supplies	834,615	928,394	810,420	(117,974)	-12.7%
Total Operating	834,615	928,394	810,420	(117,974)	-12.7%
Non-Operating					
Capital Outlay/Projects	309,559	55,000	125,000	70,000	127.3%
Transfers Out	94,938	494,957	94,917	(400,040)	-80.8%
Contingency	25,037	27,832	23,443	(4,389)	-15.8%
Total Non-Operating	429,534	577,789	243,360	(334,429)	-57.9%
Total Requirements	1,264,149	1,506,183	1,053,780	(452,403)	-30.0%
Ending Fund Balance/Reserves	1,314,305	1,066,818	1,074,725	7,907	0.7%
Expenditures by Major Function/Department					
<i>Culture & Recreation:</i>					
<i>Minden-Tahoe Airport</i>	1,264,149	1,506,183	1,053,780	(452,403)	-30.0%
Total	1,264,149	1,506,183	1,053,780	(452,403)	-30.0%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	669,753	944,123	1,143,878	199,755	21.2%
Current Revenue					
Licenses & Permits	526,000		568,000	568,000	n/a
Miscellaneous	55,000		50,000	50,000	n/a
Interest Revenue			5,000	5,000	n/a
Total Current Revenue	581,000	-	623,000	623,000	n/a
Total Resources	1,250,753	944,123	1,766,878	822,755	87.14%
Requirements					
Operating					
Personnel Services	54,389	56,619	55,704	2,230	-1.6%
Services & Supplies	302,265	317,813	335,285	15,548	5.5%
Miscellaneous			1,332,907	-	n/a
Total Operating	374,432	1,723,896	1,723,896	-	0.0%
Non-Operating					
Capital Outlay/Projects	832,255	1,097,150		(1,097,150)	n/a
Contingency	9,510	13,333	10,530	(2,803)	-21%
Total Non-Operating	1,110,483	1,110,483	10,530	(1,099,953)	-99%
Total Requirements	1,484,915	2,834,379	1,734,426	(1,099,953)	-38.8%
Ending Fund Balance/Reserves	(234,162)	(1,890,256)	32,452	1,922,708	-101.7%
Expenditures by Major Function/Department					
Health & Sanitation:					
Public Works (Utilities)	1,484,915	2,834,379	1,734,426	(1,099,953)	-38.8%
Total	1,484,915	2,834,379	1,734,426	(1,099,953)	-38.8%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves		-	6,934	6,934	6,934
Current Revenue					
Miscellaneous	20,500	20,324	20,324	-	0.0%
Total Current Revenue		20,500	20,324	-	-0.9%
Total Resources	-	20,500	27,258	(6,758)	33.0%
Requirements					
Operating					
Personnel Services	20,500	11,916	11,099	(817)	-6.9%
Services & Supplies	-	8,408	10,525	2,117	25.2%
Total Operating	20,500	20,324	21,624	1,300	6.4%
Non-Operating					
Total Non-Operating	-	-	-	-	n/a
Total Requirements	20,500	20,324	21,624	1,300	6.4%
Ending Fund Balance/Reserves	(20,500)	176	5,634	5,458	3101.1%
Expenditures by Major Function/Department					
<i>Health & Sanitation:</i>					
<i>Community Services (Parks)</i>	20,500	20,324	21,624	1,300	6.4%
Total	20,500	20,324	21,624	1,300	6.4%

State Motor Vehicle Accident Indigent Fund

The State Motor Vehicle Accident Indigent Fund was created under NRS 428.115 through 428.255. Expenditures in the fund may only be for purposes set forth in statute, which is to provide emergency hospital care to indigent persons of the County resulting from a motor vehicle accident. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.015.

214 - St Motor Veh Accident Indigent	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	-	-	5,223	5,223	n/a
Current Revenue					
Property Taxes	392,740	420,972	441,389	20,417	4.8%
Total Current Revenue	392,740	420,972	441,389	20,417	4.8%
Total Resources	392,740	420,972	446,612	25,640	6.1%
Requirements					
Operating					
Miscellaneous	392,740	420,972	441,389	28,232	4.8%
Total Operating	392,740	420,972	441,389	20,417	4.8%
Non-Operating					
Total Non-Operating		-	-	-	-
Total Requirements	392,740	420,972	441,389	20,417	4.8%
Ending Fund Balance/Reserves	-	-	5,223	5,223	n/a
Expenditures by Major Function/Department					
Welfare:					
Community Services (Social Services)	392,740	420,972	441,389	20,417	4.8%
Total	392,740	420,972	441,389	20,417	4.8%

Medical Assistance to Indigents Fund

The Medical Assistance to Indigents Fund is established under NRS 428.275. The fund is used for reimbursement of any unpaid charges for medical care furnished to an indigent person who falls sick in the County. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.0525.

215 - Medical Assistance to Indigents	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	2,017,366	1,164,346	813,125	(351,221)	-30.2%
Current Revenue					
Property Taxes	1,492,046	1,607,225	1,689,755	82,530	5.1%
Miscellaneous	10,000	15,000		(15,000)	n/a
Interest Revenue			15,000	15,000	n/a
Total Current Revenue	1,502,046	1,622,225	1,704,755	82,530	5.1%
Total Resources	3,519,412	2,786,571	2,517,880	(268,691)	-9.6%
Requirements					
Operating					
Services & Supplies	527,027	534,511	430,900	(103,611)	-19.4%
Miscellaneous	250,000	250,000	250,000	-	0.0%
Total Operating	777,027	784,511	680,900	(103,611)	-13.2%
Non-Operating					
Transfers Out	1,578,039	1,688,935	1,836,980	148,045	9%
Total Non-Operating	1,578,039	1,688,935	1,836,980	148,045	8.8%
Total Requirements	2,355,066	2,473,446	2,517,880	44,434	1.8%
Ending Fund Balance/Reserves	1,164,346	313,125	-	(313,125)	n/a
Expenditures by Major Function/Department					
<i>Welfare:</i>					
<i>Community Services (Social Services)</i>	2,355,066	2,473,446	2,517,880	44,434	1.8%
Total	2,355,066	2,473,446	2,517,880	44,434	1.8%

Social Services Fund

The Social Services Fund is established under NRS 428. The fund is used to provide general assistance and medical care for indigents who reside in the County. Revenues are received from a dedicated Ad Valorem property tax levy. The FY 19-20 tax rate is \$0.0337.

216 - Social Services	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	790,048	206,709	232,095	(583,339)	12.3%
Current Revenue					
Property Taxes	812,006	876,268	920,637	44,369	5.1%
Interest Revenue			2,000	2,000	n/a
Intergovernmental	188,800	220,084	238,560	18,476	8.4%
Charges for Service	400,000	400,000	355,000	(45,000)	-11.3%
Miscellaneous	1,000	1,000		(1,000)	n/a
Transfers In	1,009,034	1,119,930	1,317,975	198,045	17.7%
Total Current Revenue	2,410,840	2,617,282	2,834,172	216,890	8.3%
Total Resources	3,200,888	2,823,991	3,066,267	242,276	8.6%
Requirements					
Operating					
Personnel Services	1,421,462	1,465,715	1,547,119	44,253	5.6%
Services & Supplies	1,059,217	1,122,681	1,256,043	63,464	11.9%
Total Operating	2,480,679	2,588,396	2,803,162	214,766	8.3%
Non-Operating					
Capital Outlay/Projects	510,000			-	n/a
Transfers Out	3,500	3,500	3,500	-	0%
Contingency	36,001	35,525	39,735	4,210	12%
Total Non-Operating	549,501	39,025	43,235	4,210	10.8%
Total Requirements	3,030,180	2,627,421	2,846,397	218,976	8.3%
Ending Fund Balance/Reserves	170,708	196,570	219,870	23,300	11.9%
Expenditures by Major Function/Department					
Welfare:					
Community Services (Social Services)	3,030,180	2,627,421	2,846,397	218,976	8.3%
Total	3,030,180	2,627,421	2,846,397	218,976	8.3%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	2,552	2,315	36,412	34,097	1472.9%
Current Revenue					
Charges for Service	20,000	20,000	20,000	-	0.0%
Miscellaneous	250	250		(250)	n/a
Total Current Revenue	20,250	20,250	20,000	(250)	-1.2%
Total Resources	22,802	22,565	56,412	33,847	150.0%
Requirements					
Operating					
Services & Supplies	20,487	20,487	20,487	-	0%
Total Operating	20,487	20,487	20,487	-	0.0%
Non-Operating					
Contingency	615	615	615	-	0.0%
Total Non-Operating	615	615	615	-	0.0%
Total Requirements	21,102	21,102	21,102	-	0.0%
Ending Fund Balance/Reserves	1,700	1,463	35,310	33,847	2314%
Expenditures by Major Function/Department					
<i>Judicial:</i>					
<i>District Court (District Court I & II)</i>	21,102	21,102	21,102	-	0.0%
Total	21,102	21,102	21,102	-	0.0%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	850,322	645,945	3,625,297	(204,377)	461.2%
Current Revenue					
Room Tax/TOT	84,615	90,385	100,000	5,770	10.6%
Other Taxes (Gas/Road/Res.Constr)	1,242,075	1,251,921	221,412	9,846	-82.3%
Intergovernmental			1,016,342	-	n/a
Miscellaneous	3,000	3,000		-	n/a
Transfers In	1,614,343	1,768,497	614,343	154,154	-65.3%
Interest Revenue	-	-	7,000	-	n/a
Total Current Revenue	2,944,033	3,113,803	1,959,097	(1,154,706)	-37.1%
Total Resources	3,794,355	3,759,748	5,584,394	1,824,646	48.5%
Requirements					
Operating					
Personnel Services	817,179	837,816	833,781	(4,035)	-0.5%
Services & Supplies	908,567	1,319,861	970,116	(349,745)	-26.5%
Total Operating	1,725,746	2,157,677	1,803,897	(353,780)	-16.4%
Non-Operating					
Capital Outlay/Projects	1,814,842	1,100,000	3,118,489	2,018,489	183.5%
Transfers Out	49,979	49,979	49,979	-	0.0%
Contingency	51,772	52,652	53,908	1,256	2.4%
Total Non-Operating	1,916,593	1,202,631	3,222,376	2,019,745	167.9%
Total Requirements	3,642,339	3,360,308	5,026,273	1,665,965	49.6%
Ending Fund Balance/Reserves	152,016	399,440	558,121	158,681	39.7%
Expenditures by Major Function/Department					
<i>Public Works:</i>					
<i>Transportation</i>	3,642,339	3,360,308	5,026,273	1,665,965	49.6%
Total	3,642,339	3,360,308	5,026,273	1,665,965	49.6%

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, a 3% and a 1% Transient Lodging License Tax were established in FY10-11 and FY 17-18 respectively. Revenues from activities conducted by departments within the Room Tax Fund are also accounted for in the Fund (i.e., Recreation, Library, and Parks). A surcharge of \$5 per a night was added to the Lake Tahoe Township effective on July 1, 2019.

234 - Room Tax/TOT	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	705,807	671,337	619,276	(52,061)	-7.8%
Current Revenue					
Room Tax/TOT	5,506,732	6,403,577	7,762,500	1,358,923	21.2%
Transient Lodging License Tax (TLLT)	1,915,384	2,877,803	3,500,000	622,197	21.6%
Sales Taxes (P.A.L.S.)	1,739,389	1,973,831	2,062,011	88,180	4.5%
Licenses & Permits	400,000	375,000	381,250	6,250	1.7%
Charges for Service	1,600,500	1,735,500	1,945,000	209,500	12.1%
Miscellaneous	56,000	48,000	76,625	28,625	59.6%
Transfers In	1,631,155	876,155	1,148,329	272,174	31.1%
Interest Revenue	-	-	20,000	20,000	n/a
Total Current Revenue	12,849,160	14,289,866	16,895,715	2,605,849	18.2%
Total Resources	13,554,967	14,961,203	17,514,991	2,553,788	17.1%
Requirements					
Operating					
Personnel Services	4,121,617	4,372,685	4,692,120	319,435	7.3%
Services & Supplies	2,414,784	2,680,927	3,205,880	524,953	19.6%
Miscellaneous	4,966,823	6,445,675	7,850,900	1,405,225	21.8%
Total Operating	11,503,224	13,499,287	15,748,900	2,249,613	16.7%
Non-Operating					
Capital Outlay/Projects	990,196	428,098	250,000	(178,098)	-41.6%
Transfers Out	390,210	414,542	748,456	333,914	80.6%
Contingency	92,041	94,781	114,140	19,359	20.4%
Total Non-Operating	1,472,447	937,421	1,112,596	175,175	18.7%
Total Requirements	12,975,671	14,436,708	16,861,496	2,424,788	16.8%
Ending Fund Balance/Reserves	579,296	524,495	653,495	129,000	24.6%
Expenditures by Major Function/Department					
<i>Culture & Recreation:</i>					
<i>Community Services (Parks, Recreation, Library)</i>	12,975,671	14,436,708	16,861,496	2,424,788	16.8%
Total	12,975,671	14,436,708	16,861,496	2,424,788	16.8%

*Room Tax/TOT passed through to other entities.

Tahoe-Douglas Transportation District Fund

The Tahoe-Douglas Transportation District Fund is used to address transportation needs in the Lake Tahoe area. Revenues, primarily from room tax funds, support transportation planning and capital projects.

236 - Tahoe-Douglas Trans Dist	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	418,526	646,307	1,105,559	459,252	71.1%
Current Revenue					
Room Tax/TOT	553,846	651,662	750,000	98,338	15.1%
Interest Revenue	1,000	1,000	1,000	-	0.0%
Total Current Revenue	554,846	652,662	751,000	98,338	15.1%
Total Resources	973,372	1,298,969	1,856,559	557,590	42.9%
Requirements					
Operating					
Personnel Services	44,924	38,619	36,519	(6,305)	-5.4%
Services & Supplies	127,935	133,466	144,070	5,531	7.9%
Total Operating	172,859	172,085	180,589	8,504	4.9%
Non-Operating					
Capital Outlay/Projects	459,540	783,258	1,386,034	602,776	77.0%
Transfers Out	321,440	322,485	269,529	(52,956)	-16.4%
Contingency	5,186	5,613	5,418	(195)	-3.5%
Total Non-Operating	786,166	1,111,356	1,660,981	549,625	49.5%
Total Requirements	959,025	1,283,441	1,841,570	558,129	43.5%
Ending Fund Balance/Reserves	14,347	15,528	14,989	(539)	-3.5%
Expenditures by Major Function/Department					
<i>Public Works:</i>					
<i>Transportation</i>	959,025	1,283,441	1,841,570	558,129	43.5%
Total	959,025	1,283,441	1,841,570	558,129	43.5%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	12,570	14,572	46,305	31,733	217.8%
Current Revenue					
Fines & Forfeitures	57,792	57,792	57,792	-	0.0%
Miscellaneous	2,500			-	n/a
Total Current Revenue	60,292	57,792	57,792	-	0.0%
Total Resources	72,862	72,364	104,097	31,733	43.9%
Requirements					
Operating					
Services & Supplies	58,290	57,792	57,792	-	0.0%
Total Operating	58,290	57,792	57,792	-	0.0%
Non-Operating					
Contingency	1,749	1,749	1,749	-	0.0%
Total Non-Operating	1,749	1,749	1,749	-	0.0%
Total Requirements	60,039	59,541	59,541	-	0.0%
Ending Fund Balance/Reserves	12,823	12,823	44,556	31,733	247.5%
Expenditures by Major Function/Department					
<i>Judicial:</i>					
<i>Justice Courts</i>	60,039	59,541	59,541	-	0.0%
Total	60,039	59,541	59,541	-	0.0%

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 19-20 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 Youth Camp (CSYC)	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	250,000	250,000	367,537	117,537	47.0%
Current Revenue					
Property Taxes	95,346	102,716	109,078	6,362	6.2%
Intergovernmental	4,450,667	4,739,405	4,001,412	(737,993)	-15.6%
Charges for Service	2,500	-	-	-	n/a
Interest Revenue	5,000	5,000	5,000	-	0.0%
Transfers In	19,822	15,499	15,499	-	0.0%
Total Current Revenue	4,573,335	4,862,620	4,130,989	(731,631)	-15.0%
Total Resources	4,823,335	5,112,620	4,498,526	(614,094)	-12.0%
Requirements					
Operating					
Personnel Services	3,581,935	3,878,995	3,298,442	(580,553)	-15.0%
Services & Supplies	991,400	983,625	832,547	(151,078)	-15.4%
Total Operating	4,573,335	4,862,620	4,130,989	(731,631)	-15.0%
Non-Operating					
Total Non-Operating	-	-	-	-	n/a
Total Requirements	4,573,335	4,862,620	4,130,989	(731,631)	-15.0%
Ending Fund Balance/Reserves	250,000	250,000	367,537	117,537	47.0%
Expenditures by Major Function/Department					
<i>Judicial:</i>					
<i>District Court - CSYC</i>	4,573,335	4,862,620	4,130,989	(731,631)	-15.0%
Total	4,573,335	4,862,620	4,130,989	(731,631)	-15.0%

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 19-20 tax rate is \$0.02.

244 - WNRVC	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	639,355	478,074	471,047	(7,027)	-1.5%
Current Revenue					
Property Taxes	212,231	227,287	235,407	8,120	3.6%
Total Current Revenue	212,231	227,287	235,407	8,120	3.6%
Total Resources	851,586	705,361	706,454	1,093	0.2%
Requirements					
Operating					
Services & Supplies	374,354	334,733	359,351	24,618	7.4%
Total Operating	374,354	334,733	359,351	24,618	7.4%
Non-Operating					
Total Non-Operating	-	-	-	-	n/a
Total Requirements	374,354	334,733	359,351	24,618	7.4%
Ending Fund Balance/Reserves	477,232	370,628	347,103	(23,525)	-6.3%
Expenditures by Major Function/Department					
Judicial:					
County Manager (Finance)*	374,354	334,733	359,351	24,618	7.4%
Total	374,354	334,733	359,351	24,618	7.4%

*Property Taxes pass through to WNRVC

Stormwater (formally 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. The Erosion Control Fund was converted to Stormwater within FY 18-19.

245 - Stormwater	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	179,292	179,292	271,982	92,690	51.7%
Current Revenue					
Transfers In	5,000	5,000	1,105,000	1,100,000	22000.0%
Total Current Revenue	5,000	5,000	1,105,000	1,100,000	22000.0%
Total Resources	184,292	184,292	1,376,982	1,192,690	647.2%
Requirements					
Operating					
Personnel Services			431,105	431,105	n/a
Services & Supplies	5,000	115,000	479,219	364,219	316.7%
Miscellaneous			208,833	208,833	n/a
Total Operating	5,000	115,000	1,119,157	1,004,157	873.2%
Non-Operating					
Capital Outlay/Projects			100,000	100,000	n/a
Total Non-Operating	-	100,000	100,000	-	0%
Total Requirements	5,000	215,000	1,219,157	1,004,157	467.0%
Ending Fund Balance/Reserves	179,292	(30,708)	157,825	188,533	-614.0%
Expenditures by Major Function/Department					
<i>Public Works:</i>					
<i>Community Dev (Engineering)</i>	5,000	215,000	1,219,157	1,004,157	467.0%
Total	5,000	215,000	1,219,157	1,004,157	467.0%

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. On FY 19-20, 911 Surcharge fund was again separated from 911 Emergency Services fund. Funds are used to enhance the telephone system for reporting an emergency.

255 - 911 Emergency Services	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	922,644	657,358	657,358	-	0.0%
Current Revenue					
Property Taxes	1,243,681	1,333,075	1,397,721	64,646	4.8%
Charges for Service	1,124,088	1,074,382	925,382	(149,000)	-13.9%
Miscellaneous	500	500		(500)	n/a
Total Current Revenue	2,368,269	2,407,957	2,323,103	(84,854)	-3.5%
Total Resources	3,290,913	3,065,315	2,980,461	(84,854)	-2.8%
Requirements					
Operating					
Personnel Services	1,627,868	1,648,016	1,853,321	205,305	12.5%
Services & Supplies	615,420	687,736	423,869	(263,867)	-38.4%
Miscellaneous			100,000	100,000	n/a
Total Operating	2,243,288	2,335,752	2,377,190	41,438	1.8%
Non-Operating					
Capital Outlay/Projects	80,502	107,344		(107,344)	n/a
Transfers Out	390,267	65,267	65,267	-	0.0%
Contingency	60,650	70,047		(70,047)	n/a
Total Non-Operating	531,419	242,658	65,267	(177,391)	-73.1%
Total Requirements	2,774,707	2,578,410	2,442,457	(135,953)	-5.3%
Ending Fund Balance/Reserves	516,206	486,905	538,004	51,099	10.5%
Expenditures by Major Function/Department					
Public Safety: 911 Surcharge*	2,774,707	2,578,410	2,442,457	(135,953)	-5.3%
Total	2,774,707	2,578,410	2,442,457	(135,953)	-5.3%

*911 Surcharge combined with 911 Emergency Services starting FY 14/15

911 Emergency Services- Continued, surcharge

256 - 911 Surcharge	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves				-	n/a
Current Revenue					
Charges for Service			540,000	540,000	n/a
Total Current Revenue	-	-	540,000	540,000	n/a
Total Resources	-	-	540,000	540,000	n/a
Requirements					
Operating					
Services & Supplies	-	-	415,575	415,575	n/a
Total Operating	-	-	415,575	415,575	n/a
Non-Operating					
Total Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	415,575	415,575	n/a
Ending Fund Balance/Reserves	-	-	124,425	124,425	n/a
Expenditures by Major Function/Department					
Culture & Recreation	-	-	415,575	415,575	n/a
Total	-	-	415,575	415,575	n/a

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	129,263	147,565	147,597	32	0.0%
Current Revenue					
Intergovernmental	855,139	768,906	783,502	14,596	1.9%
Charges for Service	181,357	184,500	186,300	1,800	1.0%
Miscellaneous	85,000	115,000	110,000	(5,000)	-4.3%
Transfers In	1,128,986	1,178,506	1,505,450	326,944	27.7%
Total Current Revenue	2,250,482	2,246,912	2,585,252	338,340	15.1%
Total Resources	2,379,745	2,394,477	2,732,849	338,372	14.1%
Requirements					
Operating					
Personnel Services	1,274,517	1,307,906	1,375,087	67,181	5.1%
Services & Supplies	899,655	938,974	1,064,434	125,460	13.4%
Total Operating	2,174,172	2,246,880	2,439,521	192,641	8.6%
Non-Operating					
Capital Outlay/Projects	58,008		130,000	130,000	n/a
Contingency	30,134	26,556	24,999	(1,557)	-5.9%
Total Non-Operating	88,142	26,556	154,999	128,443	483.7%
Total Requirements	2,262,314	2,273,436	2,594,520	321,084	14.1%
Ending Fund Balance/Reserves	117,431	121,041	138,329	17,288	14.3%
Expenditures by Major Function/Department					
Community Services:					
Senior Services	2,262,314	2,273,436	2,594,520	321,084	14.1%
Total	2,262,314	2,273,436	2,594,520	321,084	14.1%

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.

Internal Service	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	5,009,559	5,568,124	8,453,622	2,885,498	51.8%
Current Revenue					
Property Taxes and Penalties	202,371	216,503	220,692	4,189	1.9%
Charges for Service	4,810,540	3,899,745	3,942,374	42,629	1.1%
Miscellaneous	5,000	15,000	-	(15,000)	n/a
Interest Revenue	-	-	31,200	31,200	n/a
Other Financing Sources	29,200	8,500	53,950	45,450	534.7%
Depreciation-AddBack	175,846	185,000	185,000	-	0.0%
Total Current Revenue	5,222,957	4,324,748	4,433,216	108,468	2.5%
Total Resources	10,232,516	9,892,872	12,886,838	2,993,966	30.3%
Requirements					
Operating					
Personnel Services	845,943	782,631	754,490	(28,141)	-3.6%
Services & Supplies	3,791,699	3,326,336	3,316,217	(10,119)	-0.3%
Miscellaneous	-	-	-	-	n/a
Other	-	-	-	-	n/a
Total Operating	4,637,642	4,108,967	4,070,707	(38,260)	-0.9%
Non-Operating					
Capital Outlay/Projects	212,437	302,968	433,541	130,573	43.1%
Capital Asset Disposal	-	-	-	-	n/a
Debt Service	-	-	-	-	n/a
Miscellaneous	-	-	-	-	n/a
Transfers Out	-	149,221	149,221	-	0.0%
Contingency	-	-	-	-	n/a
Depreciation	175,846	185,000	185,000	-	0.0%
Total Non-Operating	388,283	637,189	767,762	130,573	20.5%
Total Requirements	5,025,925	4,746,156	4,838,469	92,313	1.9%
Ending Fund Balance/Reserves	5,206,591	5,146,716	8,048,369	2,901,653	56.4%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Reserves	3,691,667	4,374,214	7,358,918	2,984,704	68.2%
Current Revenue					
Property Tax	202,371	216,503	220,692	4,189	1.9%
Charges for Service	3,035,000	1,933,066	2,036,248	103,182	5.3%
Miscellaneous		10,000	28,000	18,000	180.0%
Total Current Revenue	3,237,371	2,159,569	2,284,940	125,371	5.8%
Total Resources	6,929,038	6,533,783	9,643,858	3,110,075	47.6%
Requirements					
Operating					
Personnel Services	335,460	206,604	219,421	12,817	6.2%
Services & Supplies	2,686,794	2,123,280	2,121,282	(1,998)	-0.1%
Total Operating	3,022,254	2,329,884	2,340,703	10,819	0.5%
Non-Operating					
Transfers Out		149,221	149,221	-	0.0%
Total Non-Operating	-	149,221	149,221	-	0.0%
Total Requirements	3,022,254	2,479,105	2,489,924	10,819	0.4%
Ending Fund Balance/Reserves	3,906,784	4,054,678	7,153,934	3,099,256	76.4%
Expenditures by Major Function/Department					
General Government:					
County Manager (Human Resources)	3,022,254	2,479,105	2,489,924	10,819	0.4%
Total	3,022,254	2,479,105	2,489,924	10,819	0.4%

Dental Insurance Fund

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

310 - Self Insurance - Dental	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Reserves	764,534	692,808	634,031	(58,777)	-8.5%
Current Revenue					
Charges for Service	341,500	382,388	388,476	6,088	1.6%
Miscellaneous	5,000	5,000	3,200	(1,800)	-36.0%
Total Current Revenue	346,500	387,388	391,676	4,288	1.1%
Total Resources	1,111,034	1,080,196	1,025,707	(54,489)	-5.0%
Requirements					
Operating					
Services & Supplies	346,500	411,907	402,674	(9,233)	-2.2%
Total Operating	346,500	411,907	402,674	(9,233)	-2.2%
Non-Operating					
Total Non-Operating	-	-	-	-	n/a
Total Requirements	346,500	411,907	402,674	(9,233)	-2.2%
Ending Fund Balance/Reserves	764,534	668,289	623,033	(45,256)	-6.8%
Expenditures by Major Function/Department					
General Government:					
County Manager (Human Resources)	346,500	411,907	402,674	(9,233)	-2.2%
Total	346,500	411,907	402,674	(9,233)	-2.2%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Reserves	553,358	501,102	460,673	(40,429)	-8.1%
Current Revenue					
Charges for Service	1,434,040	1,584,291	1,517,650	(66,641)	-4.2%
Other Financing Sources	29,200	8,500	53,950	45,450	534.7%
Depreciation	175,846	185,000	185,000	-	0.0%
Total Current Revenue	1,639,086	1,777,791	1,756,600	(21,191)	-1.2%
Total Resources	2,192,444	2,278,893	2,217,273	(61,620)	-2.7%
Requirements					
Operating					
Personnel Services	510,483	576,027	535,069	(40,958)	-7.1%
Services & Supplies	758,405	791,149	792,261	1,112	0.1%
Total Operating	1,268,888	1,367,176	1,327,330	(39,846)	-2.9%
Non-Operating					
Capital Outlay/Projects	212,437	302,968	433,541	130,573	43.1%
Depreciation	175,846	185,000	185,000	-	0.0%
Total Non-Operating	388,283	487,968	618,541	130,573	26.8%
Total Requirements	1,657,171	1,855,144	1,945,871	90,727	4.9%
Ending Fund Balance/Reserves	535,273	423,749	271,402	(152,347)	-36.0%
Expenditures by Major Function/Department					
Motor Pool:					
Public Works (Motor Pool/Veh Maint)	1,657,171	1,855,144	1,945,871	90,727	4.9%
Total	1,657,171	1,855,144	1,945,871	90,727	4.9%

ENTERPRISE FUNDS

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.

Enterprise Funds	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	\$ 10,769,485.00	\$ 11,745,788.00	\$ 13,212,253.00	\$ 1,466,465.00	12.5%
Current Revenue					
Intergovernmental	\$ 39,466.00	\$ 39,466.00	\$ 36,177.00	\$ (3,289.00)	-8.3%
Charges for Service	\$ 7,960,133.00	\$ 8,324,963.00	\$ 8,046,840.00	\$ (278,123.00)	-3.3%
Contributed Capital	\$ 125,000.00	\$ 225,000.00	\$ 200,000.00	\$ (25,000.00)	-11.1%
Miscellaneous	\$ 46,747.00	\$ 51,126.00	\$ 163,016.00	\$ 111,890.00	218.9%
Transfers In	\$ 162,500.00	\$ 125,000.00	\$ 125,000.00	\$ -	0.0%
Other Financing Sources	\$ 3,370,084.00	\$ 5,496,590.00		\$ (5,496,590.00)	-99.5%
Interest Revenue			\$ 30,000.00	\$ 30,000.00	n/a
Depreciation/Amortization-AddBack	\$ 2,871,412.00	\$ 2,871,412.00	\$ 2,737,377.00	\$ (134,035.00)	-4.7%
Total Current Revenue	14,575,342	17,133,557	11,338,410	(5,795,147)	-33.8%
Total Resources	25,344,827	28,879,345	24,550,663	(4,328,682)	-15.0%
Requirements					
Operating					
Personnel Services	1,637,578	1,917,346	1,911,512	(5,834)	-0.3%
Services & Supplies	4,899,596	5,096,839	4,305,879	(790,960)	-15.5%
Miscellaneous	-	-	-	-	n/a
Other	-	-	-	-	n/a
Total Operating	6,537,174	7,014,185	6,217,391	(796,794)	-11.4%
Non-Operating					
Capital Outlay/Projects	5,700,000	4,208,690	4,397,077	188,387	4.5%
Capital Asset Disposal	-	-	-	-	n/a
Debt Service	1,888,883	1,947,268	2,306,984	359,716	18.5%
Miscellaneous	-	-	-	-	n/a
Transfers Out	125,000	125,000	125,000	-	0.0%
Contingency	-	-	-	-	n/a
Depreciation	2,871,412	2,871,412	2,737,377	(134,035)	-4.7%
Total Non-Operating	10,585,295	9,152,370	9,566,438	414,068	4.5%
Total Requirements	17,122,469	16,166,555	15,783,829	(382,726)	-2.4%
Ending Fund Balance/Reserves	8,222,358	12,712,790	8,766,834	(3,945,956)	-31.0%

WATER AND SEWER FUNDS

There are four separate water systems operated in the County. 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. In FY 18/19 Carson Valley Water Utility and Lake Tahoe Water Utility merged to form Douglas County Water.

Regional Water Fund

324 - Regional Water Fund	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	584,263	602,061	945,115	343,054	57.0%
Current Revenue					
Charges for Service	1,362,187	1,369,447	1,419,506	50,059	3.7%
Contributed Capital	125,000	125,000	125,000	-	0.0%
Depreciation/Amortization-AddBack	481,327	481,327	455,886	(25,441)	-5.3%
Total Current Revenue	1,968,514	1,975,774	2,000,392	24,618	1.2%
Total Resources	2,552,777	2,577,835	2,945,507	367,672	14.3%
Requirements					
Operating					
Personnel Services	42,016	43,307	44,009	702	1.6%
Services & Supplies	1,237,778	1,167,865	1,244,679	76,814	6.6%
Total Operating	1,279,794	1,211,172	1,288,688	77,516	6.4%
Non-Operating					
Transfers Out	125,000	125,000	125,000	-	0.0%
Depreciation	481,327	481,327	455,886	(25,441)	-5.3%
Total Non-Operating	606,327	606,327	580,886	(25,441)	-4.2%
Total Requirements	1,886,121	1,817,499	1,869,574	52,075	2.9%
Ending Fund Balance/Reserves	666,656	760,336	1,075,933	315,597	41.5%
Expenditures by Major Function/Department					
Water:					
Public Works: Utilities	1,886,121	1,817,499	1,869,574	52,075	2.9%
Total	1,886,121	1,817,499	1,869,574	52,075	2.9%

Douglas County Water

328 - Douglas County Water	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves			9,273,993	9,273,993	n/a
Current Revenue					
Intergovernmental			36,177	36,177	n/a
Charges for Service			4,411,716	4,411,716	n/a
Miscellaneous			38,016	38,016	n/a
Other Financing Sources			125,000	125,000	n/a
Interest			20,000	20,000	n/a
Depreciation/Amortization-AddBack			1,412,759	1,412,759	n/a
Total Current Revenue	-	-	6,043,668	6,043,668	n/a
Total Resources	-	-	15,317,661	15,317,661	n/a
Requirements					
Operating					
Personnel Services			1,247,142	1,247,142	n/a
Services & Supplies			1,842,092	1,842,092	n/a
Miscellaneous			1,382,543	1,382,543	n/a
Total Operating	-	-	4,471,777	4,471,777	n/a
Non-Operating					
Capital Outlay/Projects			3,603,103	3,603,103	n/a
Debt Service			1,379,818	1,379,818	n/a
Depreciation			1,412,759	1,412,759	n/a
Total Non-Operating	-	-	6,395,680	6,395,680	n/a
Total Requirements	-	-	10,867,457	10,867,457	n/a
Ending Fund Balance/Reserves	-	-	4,450,204	4,450,204	n/a
Expenditures by Major Function/Department					
Douglas County Water	-	-	10,867,457	10,867,457	n/a
Total	-	-	10,867,457	10,867,457	n/a

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	2,509,150	3,760,852	2,993,145	(767,707)	-20.4%
Current Revenue					
Charges for Service	2,094,000	2,240,969	2,215,618	(25,351)	-1.1%
Miscellaneous	2,567	2,706		(2,706)	n/a
Contributed Capital	-	100,000	200,000	100,000	100.0%
Other Financing Sources	3,113,000	5,496,590		(5,496,590)	n/a
Interest			10,000	10,000	n/a
Depreciation/Amortization-AddBack	883,869	883,869	868,732	(15,137)	-1.7%
Total Current Revenue	6,093,436	8,724,134	3,294,350	(5,429,784)	-62.2%
Total Resources	8,602,586	12,484,986	6,287,495	(6,197,491)	-49.6%
Requirements					
Operating					
Personnel Services	445,211	625,741	620,361	(5,380)	-0.9%
Services & Supplies	2,083,713	1,965,981	1,219,108	(746,873)	-38.0%
Total Operating	2,528,924	2,591,722	1,839,469	(752,253)	-29.0%
Non-Operating					
Capital Outlay/Projects	3,206,000	2,781,408	793,974	(1,987,434)	-71.5%
Debt Service	534,701	592,605	927,166	334,561	56.5%
Depreciation	883,869	883,869	868,732	(15,137)	-1.7%
Total Non-Operating	4,624,570	4,257,882	2,589,872	(1,668,010)	-39.2%
Total Requirements	7,153,494	6,849,604	4,429,341	(2,420,263)	-35.3%
Ending Fund Balance/Reserves	1,449,092	5,635,382	1,858,154	(3,777,228)	-67.0%
Expenditures by Major Function/Department					
Sewer:					
Public Works: Utilities	7,153,494	6,849,604	4,429,341	(2,420,263)	-35.3%
Total	7,153,494	6,849,604	4,429,341	(2,420,263)	-35.3%

CAPITAL PROJECTS

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

Capital Projects	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	\$ 19,774,897.00	\$ 10,297,590.00	\$ 11,157,475.00	\$ 859,885.00	8.4%
Current Revenue					
Property Taxes	\$ 2,437,767.00	\$ 2,646,020.00	\$ 2,682,324.00	\$ 36,304.00	1.4%
Other Taxes (Gas/Road/Res.Constr)	\$ 1,915,137.00	\$ 2,002,456.00	\$ 100,000.00	\$ (1,902,456.00)	-95.0%
Gaming	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ -	0.0%
Intergovernmental			\$ 1,982,540.00	\$ 1,982,540.00	n/a
Miscellaneous	\$ 22,000.00	\$ 12,000.00		\$ (12,000.00)	n/a
Interest Revenue			\$ 33,000.00	\$ 33,000.00	n/a
Transfers In	\$ 5,204,847.00	\$ 2,717,607.00	\$ 1,207,607.00	\$ (1,510,000.00)	-55.6%
Other Financing Sources				\$ -	n/a
Total Current Revenue	9,879,751	7,678,083	6,305,471	(1,372,612)	-17.9%
Total Resources	29,654,648	17,975,673	17,462,946	(512,727)	-2.9%
Requirements					
Operating					
Personnel Services	173,724	250,319	241,074	(9,245)	-3.69%
Services & Supplies	1,560,591	2,325,443	1,670,706	(654,737)	-28.16%
Other	-	-	2,062,929	2,062,929	n/a
Total Operating	1,734,315	2,575,762	3,974,709	1,398,947	54.31%
Non-Operating					
Capital Outlay/Projects	13,441,722	3,451,000	5,022,547	1,571,547	45.5%
Miscellaneous	94,589	102,584	107,551	4,967	4.8%
Transfers Out	3,304,246	3,136,929	2,303,650	(833,279)	-26.6%
Total Non-Operating	16,840,557	6,690,513	7,433,748	743,235	11.1%
Total Requirements	18,574,872	9,266,275	11,408,457	2,142,182	23.1%
Ending Fund Balance/Reserves	11,079,776	8,709,398	6,054,489	(2,654,909)	-30.5%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	1,258,424	1,040,474	922,234	(118,240)	-11.4%
Current Revenue					
Property Taxes	1,309,139	1,403,344	1,471,289	67,945	4.8%
Miscellaneous	10,000	5,000	8,000	3,000	60.0%
Total Current Revenue	1,319,139	1,408,344	1,479,289	70,945	5.0%
Total Resources	2,577,563	2,448,818	2,401,523	(47,295)	-1.9%
Requirements					
Operating					
Total Operating	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects	400,000	350,000		(350,000)	n/a
Miscellaneous	94,589	102,584	107,551	4,967	4.8%
Transfers Out	1,042,500	1,074,000	1,042,500	(31,500)	-2.9%
Total Non-Operating	1,537,089	1,526,584	1,150,051	(376,533)	-24.7%
Total Requirements	1,537,089	1,526,584	1,150,051	(376,533)	-24.7%
Ending Fund Balance/Reserves	1,040,474	922,234	1,251,472	329,238	35.7%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	1,081,580	1,131,580	2,769,694	50,000	4.6%
Current Revenue					
Gaming	300,000	300,000	300,000	-	0.0%
Miscellaneous	2,000	2,000		-	0.0%
Transfers In	4,025,722	1,560,000	50,000	(2,465,722)	-61.2%
Interest			20,000	-	n/a
Total Current Revenue	4,327,722	1,862,000	370,000	(1,492,000)	-80.1%
Total Resources	5,409,302	2,993,580	3,139,694	146,114	4.9%
Requirements					
Operating					
Services & Supplies	252,000	1,311,000	84,388	(1,226,612)	-93.6%
Total Operating	252,000	1,311,000	84,388	(1,226,612)	-93.6%
Non-Operating					
Capital Outlay/Projects	4,025,722	501,000	1,522,547	1,021,547	203.9%
Total Non-Operating	4,025,722	501,000	1,522,547	1,021,547	203.9%
Total Requirements	4,277,722	1,812,000	1,606,935	(205,065)	-11.3%
Ending Fund Balance/Reserves	1,131,580	1,181,580	1,532,759	351,179	29.7%
Expenditures by Major Function/Department					
General Government: County Manager (Finance)	4,277,722	1,812,000	1,606,935	(205,065)	-11.3%
Total	4,277,722	1,812,000	1,606,935	(205,065)	-11.3%

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	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	4,564,991	4,042,733	6,111,003	2,068,270	51.2%
Current Revenue					
Property Taxes	1,128,628	1,242,676	1,311,035	68,359	5.5%
Other Taxes (Gas/Road/Res. Constr)	1,915,137	2,002,456	1,982,540	(19,916)	-1.0%
Miscellaneous	10,000	5,000	5,000	-	0.0%
Transfers In	1,179,125	1,157,607	1,157,607	-	0.0%
Total Current Revenue	4,232,890	4,407,739	4,456,182	48,443	1.1%
Total Resources	8,797,881	8,450,472	10,567,185	2,116,713	25.0%
Requirements					
Operating					
Personnel Services	173,724	250,319	241,074	(9,245)	-3.7%
Services & Supplies	1,308,591	1,014,443	1,586,318	571,875	56.4%
Total Operating	1,482,315	1,264,762	1,827,392	562,630	44%
Non-Operating					
Capital Outlay/Projects	2,500,000		2,145,456	2,145,456	n/a
Transfers Out	2,261,746	2,062,929	1,261,150	(801,779)	-38.9%
Total Non-Operating	4,761,746	2,062,929	3,406,606	1,343,677	65.1%
Total Requirements	6,244,061	3,327,691	5,233,998	1,906,307	57.3%
Ending Fund Balance/Reserves	2,553,820	5,122,781	5,333,187	210,406	4.1%
Expenditures by Major Function/Department					
Public Works:					
Transportation	6,244,061	3,327,691	5,233,998	1,906,307	57.3%
Total	6,244,061	3,327,691	5,233,998	1,906,307	57.3%

Capital Projects Debt Financed

440 - Capital Projects Debt Financed	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	12,211,827	3,567,269	1,354,544	(2,212,725)	-62.0%
Current Revenue					
Total Current Revenue	-	-	-	-	n/a
Total Resources	12,211,827	3,567,269	1,354,544	(2,212,725)	-62.0%
Requirements					
Non-Operating					
Capital Outlay/Projects	6,516,000	2,600,000	1,354,544	(1,245,456)	-47.9%
Total Non-Operating	6,516,000	2,600,000	1,354,544	(1,245,456)	-47.9%
Total Requirements	6,516,000	2,600,000	1,354,544	(1,245,456)	-47.9%
Ending Fund Balance/Reserves	5,695,827	967,269	-	(967,269)	n/a
Expenditures by Major Function/Department					
General Government:					
County Manager (Finance)	6,516,000	2,600,000	1,354,544	(1,245,456)	-47.9%
Total	6,516,000	2,600,000	1,354,544	(1,245,456)	-47.9%

DEBT SERVICE FUND

The County Debt/Other Resources Fund accounts for specific debt obligations incurred by other funds. Each debt obligation has specific dedicated revenues. These revenues are transferred to this debt fund where debt service payments are made.

County Debt/Other Resources Fund

All Debt/541 - County Debt/Other Resources	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	\$ 1,444,050.00	\$ 1,516,990.00	\$ 1,390,827.00	\$ (126,163.00)	-8.3%
Current Revenue					
Miscellaneous			\$ -	\$ -	n/a
Transfers In	\$ 2,485,870.00	\$ 2,488,117.00	\$ 2,433,342.00	\$ (54,775.00)	-2.2%
Total Current Revenue	2,485,870	2,488,117	2,433,342	(54,775)	-2.2%
Total Resources	3,929,920	4,005,107	3,824,169	(180,938)	-4.5%
Requirements					
Operating					
Services & Supplies	1,500	1,350	850	(500)	-10.0%
Total Operating	1,500	1,350	850	(500)	-37%
Non-Operating					
Debt Service	2,616,763	2,619,164	2,618,979	(185)	0.1%
Total Non-Operating	2,616,763	2,619,164	2,618,979	(185)	0.0%
Total Requirements	2,618,263	2,620,514	2,619,829	(685)	0.0%
Ending Fund Balance/Reserves	1,311,657	1,384,593	1,204,340	(180,253)	-13.0%
Expenditures by Major Function/Department					
Debt Service	2,618,263	2,620,514	2,619,829	(685)	0.0%
Total	2,618,263	2,620,514	2,619,829	(685)	0.0%

REDEVELOPMENT AGENCY

These funds account for operations and activities of the separate Redevelopment Agency. The agency was created in FY 98-99.

Redevelopment	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Beginning Fund Balance/Reserves	\$ 3,985,832.00	\$ 3,541,111.00	\$ 4,360,911.00	\$ 819,800.00	23.2%
Current Revenue					
Property Taxes	\$ 2,122,489.00	\$ 360,907.00	\$ 1,056,733.00	\$ 695,826.00	192.8%
Miscellaneous	\$ 7,000.00	\$ 5,000.00	\$ -	\$ (5,000.00)	n/a
Interest Revenue			\$ 10,000.00	\$ 10,000.00	n/a
Transfers In	\$ 1,931,227.00	\$ 331,819.00	\$ 1,004,502.00	\$ 672,683.00	202.7%
Total Current Revenue	4,060,716	697,726	2,071,235	1,373,509	196.9%
Total Resources	8,046,548	4,238,837	6,432,146	2,193,309	51.7%
Requirements					
Operating					
Personnel Services	104,515	38,126	42,318	4,192	11.0%
Services & Supplies	97,902	7,066	7,980	914	12.9%
Total Operating	202,417	45,192	50,298	5,106	11.3%
Non-Operating					
Capital Outlay/Projects	-	-	3,627,669	3,627,669	n/a
Transfers Out	1,931,227	331,819	1,004,502	672,683	202.7%
Contingency	5,905	1,356	1,509	153	11.3%
Total Non-Operating	1,937,132	333,175	4,633,680	4,300,505	1290.8%
Total Requirements	2,139,549	378,367	4,683,978	4,305,611	1137.9%
Ending Fund Balance/Reserves	5,906,999	3,860,470	1,748,168	(2,112,302)	-54.7%

Redevelopment Agency Administration (Plan Area 2)

600-DC Redevel. Area 2 - Administration	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	5,879	3,875	3,751	(124)	-3.2%
Current Revenue					
Property Taxes	124,788	360,907	1,056,733	695,826	192.8%
Miscellaneous	300			-	n/a
Total Current Revenue	125,088	360,907	1,056,733	695,826	192.8%
Total Resources	130,967	364,782	1,060,484	695,702	190.7%
Requirements					
Operating					
Personnel Services	41,680	38,126	42,318	4,192	11.0%
Services & Supplies	5,000	7,066	7,980	914	12.9%
Total Operating	46,680	45,192	50,298	5,106	11.3%
Non-Operating					
Transfers Out	78,761	314,483	1,004,502	235,722	219.4%
Contingency	1,351	1,356	1,509	5	11.3%
Total Non-Operating	80,112	315,839	1,006,011	690,172	218.5%
Total Requirements	126,792	361,031	1,056,309	695,278	192.6%
Ending Fund Balance/Reserves	4,175	3,751	4,175	424	11.3%

Redevelopment Agency Capital Projects (Plan Area 2)

601-DC Redevel. Area 2 - Capital Projects	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	57,600	258,998	739,491	480,493	185.5%
Current Revenue					
Transfers In	78,761	314,483	1,004,502	690,019	219.4%
Total Current Revenue	78,761	314,483	1,004,502	690,019	219.4%
Total Resources	136,361	573,481	1,743,993	1,170,512	204.1%
Requirements					
Operating					
Total Operating	-	-	-	-	n/a
Non-Operating					
Total Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	136,361	573,481	1,743,993	1,170,512	204.1%

Redevelopment Agency Administration (Plan Area 1)

606-DC Redvlpmt - Capital Projects	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	3,898,251	3,260,902	3,617,669	356,767	10.9%
Current Revenue					
Miscellaneous	5,000	5,000	10,000	5,000	100.0%
Transfers In	1,852,466	17,336		(17,336)	n/a
Total Current Revenue	1,857,466	22,336	10,000	(12,336)	-55.2%
Total Resources	5,755,717	3,283,238	3,627,669	344,431	10.5%
Requirements					
Operating					
Services & Supplies	1,736		-	-	n/a
Total Operating	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects		-	3,627,669	3,627,669	n/a
Total Non-Operating	-	-	3,627,669	3,627,669	n/a
Total Requirements	-	-	3,627,669	3,627,669	n/a
Ending Fund Balance/Reserves	5,755,717	3,283,238	-	(3,283,238)	n/a

TOWN FUNDS

Gardnerville, Genoa & Minden

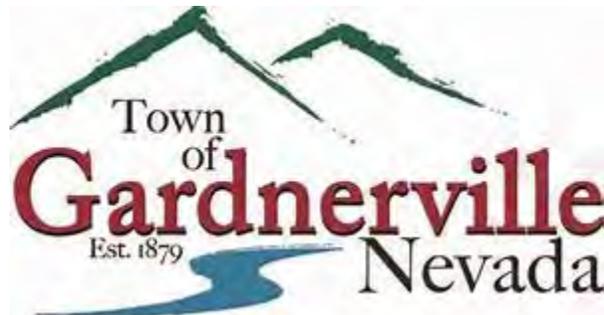
These funds account for the operations of the three unincorporated towns in Douglas County. The funds include special revenue, enterprise, and capital project funds, according to their specific uses.

All Town Funds	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	4,455,889	6,336,995	9,926,700	3,589,705	56.6%
Current Revenue					
Property Taxes	2,155,433	2,238,521	2,373,516	134,995	6.0%
State Consolidated Taxes	659,563	673,190	709,455	36,265	5.4%
Gaming	96,600	97,600	98,000	400	0.4%
Intergovernmental	633,939	95,148	1,003,062	907,914	954.2%
Charges for Service	4,111,070	4,261,569	4,398,094	136,525	3.2%
Miscellaneous	422,320	349,500	437,000	87,500	25.0%
Transfers In	55,250	403,000	669,945	266,945	66.2%
Depreciation/Amortization-AddBack	1,160,000	1,165,000	1,165,000	-	0.0%
Total Current Revenue	9,294,175	9,283,528	10,854,072	1,570,544	16.9%
Total Resources	13,750,064	15,620,523	20,780,772	5,160,249	33.0%
Requirements					
Operating					
Personnel Services	2,745,284	2,878,447	2,910,585	32,138	1.12%
Services & Supplies	3,827,857	3,491,226	3,580,957	89,731	2.57%
Total Operating	6,573,141	6,369,673	6,491,542	121,869	1.9%
Non-Operating					
Capital Outlay/Projects	1,455,850	1,573,500	2,793,123	1,219,623	77.5%
Debt Service	55,250	53,500	51,750	(1,750)	-3.3%
Transfers Out	55,250	371,500	669,945	298,445	80.3%
Contingency	92,156	78,078	84,555	6,477	8.3%
Depreciation			1,220,000	1,220,000	n/a
Total Non-Operating	1,658,506	2,076,578	4,819,373	2,742,795	132.1%
Total Requirements	8,231,647	8,446,251	11,310,915	2,864,664	33.9%
Ending Fund Balance/Reserves	5,518,417	7,174,272	9,469,857	2,295,585	32.0%

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 2019-20 property tax rate is \$0.6677.

All Gardnerville Funds	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	755,789	528,376	443,718	(84,658)	-16.0%
Current Revenue					
Property Taxes	1,145,091	1,163,530	1,234,623	71,093	6.1%
State Consolidated Taxes	278,108	291,790	309,455	17,665	6.1%
Gaming	26,000	27,000	28,000	1,000	3.7%
Intergovernmental	586,709	48,000	948,172	900,172	1875.4%
Charges for Service	1,040,000	1,070,000	1,174,694	104,694	9.8%
Transfers In	55,250	53,500	51,750	(1,750)	-3.3%
Total Current Revenue	3,131,158	2,653,820	3,746,694	1,092,874	41.2%
Total Resources	3,886,947	3,182,196	4,190,412	1,008,216	31.7%
Requirements					
Operating					
Personnel Services	1,059,032	1,170,909	1,191,499	20,590	1.8%
Services & Supplies	1,203,431	1,076,957	1,265,845	188,888	17.5%
Total Operating	2,262,463	2,247,866	2,457,344	209,478	9%
Non-Operating					
Capital Outlay/Projects	949,350	437,000	1,156,123	719,123	164.6%
Debt Service	55,250	53,500	51,750	(1,750)	-3.3%
Transfers Out	55,250	53,500	51,750	(1,750)	-3.3%
Contingency	38,899	35,261	42,333	7,072	20.1%
Depreciation	55,000	55,000	55,000	-	0.0%
Total Non-Operating	1,153,749	634,261	1,356,956	722,695	113.9%
Total Requirements	3,416,212	2,882,127	3,814,300	932,173	32.3%
Ending Fund Balance/Reserves	470,735	300,069	376,112	76,043	25.3%



Gardnerville General Administration Fund

610 - Gardnerville Administration	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	197,658	139,620	132,139	(7,481)	-5.4%
Current Revenue					
Property Taxes	1,145,091	1,163,530	1,234,623	71,093	6.1%
State Consolidated Taxes	278,108	291,790	309,455	17,665	6.1%
Gaming	26,000	27,000	28,000	1,000	3.7%
Intergovernmental	539,350		894,323	894,323	n/a
Charges for Service	5,000	5,000	5,000	-	0.0%
Total Current Revenue	1,993,549	1,487,320	2,471,401	984,081	66.2%
Total Resources	2,191,207	1,626,940	2,603,540	976,600	60.0%
Requirements					
Operating					
Personnel Services	603,551	648,295	633,164	(15,131)	-2.3%
Services & Supplies	659,537	525,328	678,051	152,723	29.1%
Total Operating	1,263,088	1,173,623	1,311,215	137,592	12%
Non-Operating					
Capital Outlay/Projects	726,350	267,000	1,081,123	814,123	304.9%
Transfers Out	55,250	53,500	51,750	(1,750)	-3.3%
Contingency	38,899	35,261	42,333	7,072	20.1%
Total Non-Operating	820,499	355,761	1,175,206	819,445	230.3%
Total Requirements	2,083,587	1,529,384	2,486,421	957,037	62.6%
Ending Fund Balance/Reserves	107,620	97,556	117,119	19,563	20.1%

Gardnerville Health and Sanitation Fund

611 - Gardnerville Health & Sanitation	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	484,987	315,612	210,435	(105,177)	-33.3%
Current Revenue					
Charges for Service	1,035,000	1,065,000	1,169,694	104,694	9.8%
Total Current Revenue	1,035,000	1,065,000	1,169,694	104,694	9.8%
Total Resources	1,519,987	1,380,612	1,380,129	(483)	0.0%
Requirements					
Operating					
Personnel Services	455,481	522,614	558,335	35,721	6.8%
Services & Supplies	543,894	551,629	587,794	36,165	6.6%
Total Operating	999,375	1,074,243	1,146,129	71,886	6.7%
Non-Operating					
Capital Outlay/Projects	150,000	150,000	25,000	(125,000)	-83.3%
Depreciation	55,000	55,000	55,000	-	0.0%
Total Non-Operating	205,000	205,000	80,000	(125,000)	-61.0%
Total Requirements	1,204,375	1,279,243	1,226,129	(53,114)	-4.2%
Ending Fund Balance/Reserves	315,612	101,369	154,000	52,631	51.9%

Gardnerville Debt Service Fund

613 - Gardnerville Debt	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves				-	n/a
Current Revenue					
Transfers In	55,250	53,500	51,750	53,500	-3.3%
Total Current Revenue	55,250	53,500	51,750	(1,750)	-3.3%
Total Resources	55,250	53,500	51,750	(1,750)	-3.3%
Requirements					
Operating					
Total Operating	-	-	-	-	n/a
Non-Operating					
Debt Service	55,250	53,500	51,750	(1,750)	-3.3%
Total Non-Operating	55,250	53,500	51,750	(1,750)	-3.3%
Total Requirements	55,250	53,500	51,750	(1,750)	-3.3%
Ending Fund Balance/Reserves	-	-	-	-	n/a

Gardnerville Ad Valorem Capital Projects Fund

614 - G'Ville Ad Val Capital Projects	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	73,144	73,144	101,144	28,000	38.3%
Current Revenue					
Intergovernmental	47,359	48,000	53,849	5,849	12.2%
Total Current Revenue	47,359	48,000	53,849	5,849	12.2%
Total Resources	120,503	121,144	154,993	33,849	27.9%
Requirements					
Operating					
Total Operating	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects	73,000	20,000	50,000	30,000	150.0%
Total Non-Operating	73,000	20,000	50,000	30,000	150.0%
Total Requirements	73,000	20,000	50,000	30,000	150.0%
Ending Fund Balance/Reserves	47,503	101,144	104,993	3,849	3.81%

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 2019-20 property tax rate is \$0.5856.

All Genoa Funds	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	130,324	116,448	88,093	(28,355)	-24.3%
Current Revenue					
Property Taxes	43,380	58,220	63,437	5,217	9.0%
State Consolidated Taxes	11,460	11,400		(11,400)	n/a
Gaming	600	600		(600)	n/a
Intergovernmental	1,682	1,600	3,101	1,501	93.8%
Charges for Service	14,000	13,000	13,000	-	0.0%
Miscellaneous	389,320	319,500	289,000	(30,500)	-9.5%
Transfers In		31,500		(31,500)	n/a
Total Current Revenue	460,442	435,820	368,538	(67,282)	-15.4%
Total Resources	590,766	552,268	456,631	(95,637)	-17.3%
Requirements					
Operating					
Personnel Services	148,582	155,908	183,047	27,139	17.4%
Services & Supplies	310,490	253,974	235,276	(18,698)	-7.4%
Total Operating	459,072	409,882	418,323	8,441	2%
Non-Operating					
Capital Outlay/Projects	16,500	43,500	-	(43,500)	n/a
Contingency	11,477	8,198	8,366	168	2.0%
Total Non-Operating	27,977	51,698	8,366	(43,332)	-84%
Total Requirements	487,049	461,580	426,689	(34,891)	-8%
Ending Fund Balance/Reserves	103,717	90,688	29,942	(60,746)	-67.0%



Genoa General Administration Fund

620-Genoa Administration	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	50,092	49,580	88,093	38,513	77.7%
				-	
Current Revenue					
Property Taxes	43,380	58,220	63,437	5,217	9.0%
State Consolidated Taxes	11,460	11,400	1,188	(10,212)	-89.6%
Gaming	600	600	-	(600)	n/a
Intergovernmental				-	n/a
Charges for Service	14,000	13,000	13,000	-	0.0%
Fines & Forfeitures				-	n/a
Miscellaneous	389,120	319,300	289,000	(30,300)	-9.5%
Total Current Revenue	458,560	402,520	366,625	(35,895)	-8.9%
Total Resources	508,652	452,100	454,718	2,618	0.6%
Requirements					
Operating					
Personnel Services	148,582	155,908	183,047	27,139	17.4%
Services & Supplies	310,490	253,974	235,276	(18,698)	-7.4%
Total Operating	459,072	409,882	418,323	8,441	2.1%
Non-Operating					
Contingency	11,477	8,198	8,366	168	2.0%
Total Non-Operating	11,477	8,198	8,366	168	2.0%
Total Requirements	470,549	418,080	426,689	8,609	2.1%
Ending Fund Balance/Reserves	38,103	34,020	28,029	(5,991)	-17.6%

Genoa Ad Valorem Capital Projects Fund

622-Genoa Ad Val Capital Projects	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	34,968	21,553	-	(21,553)	n/a
				-	
Current Revenue					
Intergovernmental	1,682	1,600	1,913	313	19.6%
Transfers In		31,500		(31,500)	n/a
Total Current Revenue	1,682	33,100	1,913	(31,187)	-94.2%
Total Resources	36,650	54,653	1,913	(52,740)	-96.5%
Requirements					
Operating					
Total Operating	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects	16,500	43,500		(43,500)	n/a
Total Non-Operating	16,500	43,500	-	(43,500)	n/a
Total Requirements	16,500	43,500	-	(43,500)	n/a
Ending Fund Balance/Reserves	20,150	11,153	1,913	(9,240)	-82.8%

Genoa Construction Reserve Fund

624-Genoa Construction Reserve	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	45,264	45,315	-	(45,315)	n/a
Current Revenue					
Miscellaneous	200	200	-	(200)	n/a
Total Current Revenue	200	200	-	(200)	n/a
Total Resources	45,464	45,515	-	(45,515)	n/a
Requirements					
Operating					
Total Operating	-	-	-	-	n/a
Non-Operating					
Total Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	45,464	45,515	-	(45,515)	n/a

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 2019-20 property tax rate is \$0.6677.

All Minden Funds	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	3,569,776	5,692,171	9,394,889	3,702,718	65.0%
Current Revenue					
Property Taxes	966,962	1,016,771	1,075,456	58,685	5.8%
State Consolidated Taxes	369,995	370,000	400,000	30,000	8.1%
Gaming	70,000	70,000	70,000	-	0.0%
Intergovernmental	45,548	45,548	51,789	6,241	13.7%
Charges for Service	3,057,070	3,178,569	3,210,400	31,831	1.0%
Miscellaneous	33,000	30,000	148,000	118,000	393.3%
Transfers In	-	318,000	618,195	300,195	94.4%
Depreciation/Amortization-AddBack	1,160,000	1,165,000	1,165,000	-	0.0%
Total Current Revenue	5,702,575	6,193,888	6,738,840	544,952	8.8%
Total Resources	9,272,351	11,886,059	16,133,729	4,247,670	35.7%
Requirements					
Operating					
Personnel Services	1,537,670	1,551,630	1,536,039	(15,591)	-1.0%
Services & Supplies	2,313,936	2,160,295	2,079,836	(80,459)	-3.7%
Total Operating	3,851,606	3,711,925	3,615,875	(96,050)	-2.6%
Non-Operating					
Capital Outlay/Projects	490,000	1,093,000	1,637,000	544,000	49.8%
Transfers Out	-	318,000	618,195	300,195	94.4%
Contingency	41,780	34,619	33,856	(763)	-2.2%
Depreciation	1,160,000	1,165,000	1,165,000	-	0.0%
Total Non-Operating	1,691,780	2,610,619	3,454,051	843,432	32.3%
Total Requirements	5,543,386	6,322,544	7,069,926	747,382	11.8%
Ending Fund Balance/Reserves	3,728,965	5,563,515	9,063,803	3,500,288	62.9%



Minden General Administration Fund

630 - Minden Administration	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	110,091	115,592	95,782	(19,810)	5.0%
Current Revenue					
Property Taxes	966,962	1,016,771	1,075,456	58,685	5.8%
State Consolidated Taxes	369,995	370,000	400,000	30,000	8.1%
Gaming	70,000	70,000	70,000	-	0.0%
Miscellaneous	33,000	30,000	33,000	3,000	10.0%
Transfers In	-	-	100,000	100,000	n/a
Total Current Revenue	1,439,957	1,486,771	1,678,456	191,685	13%
Total Resources	1,550,048	1,602,363	1,774,238	171,875	10.7%
Requirements					
Operating					
Personnel Services	587,656	581,634	574,190	(7,444)	-1.3%
Services & Supplies	805,020	572,328	544,329	(27,999)	-4.9%
Total Operating	1,392,676	1,153,962	1,118,519	(35,443)	-3.1%
Non-Operating					
Transfers Out		318,000	518,195	200,195	63.0%
Contingency	41,780	34,619	33,856	(763)	-2.2%
Depreciation				-	n/a
Total Non-Operating	41,780	352,619	552,051	199,432	56.6%
Total Requirements	1,434,456	1,506,581	1,670,570	163,989	10.9%
Ending Fund Balance/Reserves	115,592	95,782	103,668	7,886	8.2%

Minden Ad Val Capital Projects Fund

631 - Minden Ad Val Capital Projects	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	49,185	66,327	131,723	65,396	98.6%
				-	
Current Revenue					
Intergovernmental	45,548	45,548	51,789	6,241	13.7%
Total Current Revenue	45,548	45,548	51,789	6,241	13.7%
Total Resources	94,733	111,875	183,512	71,637	64.0%
Requirements					
Operating					
Total Operating	-	-	-	-	n/a
Non-Operating					
Capital Outlay/Projects	40,000		35,000	35,000	n/a
Total Non-Operating	40,000	-	35,000	35,000	n/a
Total Requirements	40,000	-	35,000	35,000	n/a
Ending Fund Balance/Reserves	54,733	111,875	148,512	36,637	32.7%

Minden Trash Fund

635 - Minden Trash	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	326,244	598,141	772,306	174,165	29.1%
Current Revenue					
Charges for Service	711,000	750,000	760,000	10,000	1.3%
Depreciation/Amortization-AddBack	60,000	65,000	65,000	-	0.0%
Total Current Revenue	771,000	815,000	825,000	10,000	1.2%
Total Resources	1,097,244	1,413,141	1,597,306	184,165	13.0%
Requirements					
Operating					
Personnel Services	318,427	364,412	358,302	(6,110)	-1.7%
Services & Supplies	300,450	345,250	362,370	17,120	5.0%
Total Operating	618,877	709,662	720,672	11,010	1.6%
Non-Operating					
Transfers Out			100,000	100,000	n/a
Depreciation	60,000	65,000	65,000	-	n/a
Total Non-Operating	60,000	65,000	165,000	100,000	153.8%
Total Requirements	678,877	774,662	885,672	111,010	14.3%
Ending Fund Balance/Reserves	418,367	638,479	711,634	73,155	11.5%

Minden Capital Equipment/Construction Reserve

636 - Minden Capital Equip/Constr	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	458,003	567,963	838,199	270,236	47.6%
Current Revenue					
Transfers In		318,000	518,195	200,195	63.0%
Total Current Revenue	-	318,000	518,195	200,195	63.0%
Total Resources	458,003	885,963	1,356,394	470,431	53.1%
Requirements					
Operating					
Services & Supplies	90,000	75,000		(75,000)	n/a
Total Operating	90,000	75,000	-	(75,000)	n/a
Non-Operating					
Capital Outlay/Projects		368,000	842,000	474,000	128.8%
Total Non-Operating	-	368,000	842,000	474,000	129%
Total Requirements	90,000	443,000	842,000	399,000	90%
Ending Fund Balance/Reserves	368,003	442,963	514,394	71,431	16.1%

Minden Wholesale Water Utility Fund

639 - Minden Wholesale Water Utility	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	769,895	2,487,790	3,020,220	532,430	21.4%
Current Revenue					
Charges for Service	1,284,070	1,363,569	1,385,400	21,831	1.6%
Depreciation/Amortization-AddBack	750,000	750,000	750,000	-	n/a
Total Current Revenue	2,034,070	2,113,569	2,135,400	21,831	1.0%
Total Resources	2,803,965	4,601,359	5,155,620	554,261	12%
Requirements					
Operating					
Personnel Services	346,569	341,523	339,677	(1,846)	-0.5%
Services & Supplies	579,666	574,817	625,337	50,520	8.8%
Total Operating	926,235	916,340	965,014	48,674	5.3%
Non-Operating					
Capital Outlay/Projects		225,000	125,000	(100,000)	-44.4%
Depreciation	750,000	750,000	750,000	-	n/a
Total Non-Operating	750,000	975,000	875,000	(100,000)	-10.3%
Total Requirements	1,676,235	1,891,340	1,840,014	(51,326)	-2.7%
Ending Fund Balance/Reserves	1,127,730	2,710,019	3,315,606	605,587	22.3%

Minden Water Fund

640 - Minden Water	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	\$ Chg	% Chg
Resources					
Beginning Fund Balance/Reserves	1,856,358	1,856,358	4,536,659	2,680,301	144.4%
Current Revenue					
Charges for Service	1,062,000	1,065,000	1,065,000	-	n/a
Miscellaneous	-	-	115,000	115,000	n/a
Depreciation/Amortization-AddBack	350,000	350,000	350,000	-	n/a
Total Current Revenue	1,412,000	1,415,000	1,530,000	115,000	8.1%
Total Resources	3,268,358	3,271,358	6,066,659	2,795,301	85.4%
Requirements					
Operating					
Personnel Services	285,018	264,061	263,870	(191)	-0.1%
Services & Supplies	538,800	592,900	547,800	(45,100)	-7.6%
Total Operating	823,818	856,961	811,670	(45,291)	-5.3%
Non-Operating					
Capital Outlay/Projects	450,000	500,000	625,000	125,000	25.0%
Depreciation	350,000	350,000	350,000	-	n/a
Total Non-Operating	800,000	850,000	975,000	125,000	14.7%
Total Requirements	1,623,818	1,706,961	1,786,670	79,709	4.7%
Ending Fund Balance/Reserves	1,644,540	1,564,397	4,279,989	2,715,592	173.6%

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APPENDIX

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

MAJOR REVENUE CATEGORIES

Property Taxes

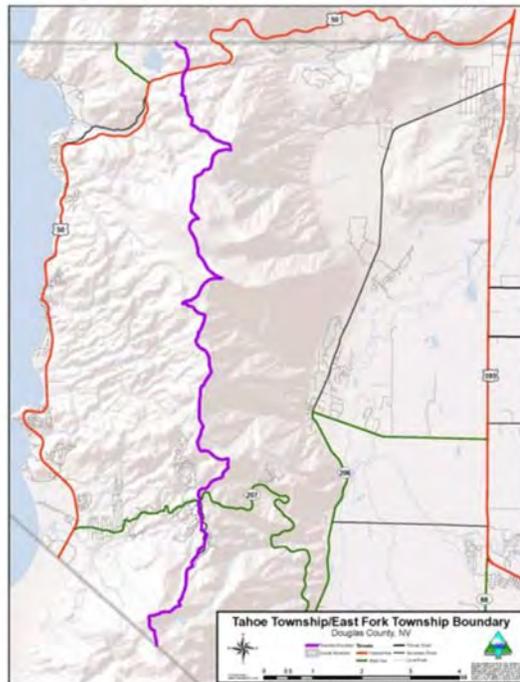
Property taxes are levied against the assessed valuation of property within the County. Assessed Valuation is estimated at \$3,325,384,336 for FY 2019-20. Douglas County has numerous entities that receive property tax revenue based on assessed valuation and the established rate for the specific fund. A schedule of property tax rates for all entities within Douglas County is included in this section. FY 2020 property tax revenue for Douglas County, Douglas County Redevelopment Agency, and the Towns is estimated at \$34,210,838.

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 for all of Douglas County including East Fork and Tahoe Townships. This tax was adopted August 1, 2010. 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. An additional 1% tax was adopted in July 2017 for Tahoe Township properties to help fund redevelopment projects at Lake Tahoe. The map below shows the division of the East Fork and Tahoe Townships.



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. Fund 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.

\$5 Surcharge

On July 1, 2019, a \$5 surcharge per night charge on rental lodgings was passed by the Nevada Senate, which allowed the Tahoe-Douglas Visitor's Authority to attain additional revenues for the construction of a convention center.

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

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 non-operating 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

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 2018-19. 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 prin-

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.

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 a non-operating 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.

b. If the augmentation is for any other fund, the governing body shall adopt, by majority vote of all members of the governing body, a resolution providing therefore at a regular meeting of the body.

A budget augmentation becomes effective upon delivery, to the State Department of Taxation, an executed copy of the resolution providing for the augmentation. The Amended Budget, as shown in the County's financial audit reflects all changes in budgeted revenues and appropriations. The County's budget is generally augmented three times during the fiscal year (October, February and June). The augmentation in October primarily covers purchase orders and projects carried over from the prior fiscal year. The February augmentation makes adjustments in opening fund balances or other areas as provided for in the final audit. The June augmentation incorporates changes to the budget that have been approved during the year. The County is looking at opportunities to augment budgets more frequently throughout the fiscal year to aid in updated budget reporting.

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 2019-20 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.

FY19-20 Transfers				
FROM	TO	PURPOSE		TOTAL
County Funds:				
General Fund	Room Tax Fund	Parks	\$226,926	
	Room Tax Fund	Library	\$317,903	
	Road Operating	To cover revenue shortfall	\$214,343	
	Road Operating	To cover revenue shortfall (1% Property Tax)		
	China Spring Fund	To cover 1Cent property tax revenue shortfall	15,499	
	Stormwater	Erosion Control -Warrior Way maintenance	5,000	
	Stormwater	To fund Storm Water Maintenance	1,100,000	
	Senior Services Fund	Utility Operator Fees	534,994	
	Co. Construction	To fund Radio User Fees Reserves	50,000	
	Regional Transportation	To improve road infrastructure	1,157,607	
				\$4,222,272
Airport	Co. Construction	To repay Eastside Utility Project	0	
	County Debt/Other Fund	Airport Revenue Bonds, 2014	\$4,317	
				\$4,317
Assistance to Indigents	General Fund	Public Guardian & Jail Medical Contract	\$172,005	
	Social Services	Indigent Repay	\$1,317,975	
	Senior Services	Indigent Repay	\$347,000	
				\$1,836,980
Social Services	Room Tax Fund	Payment for grounds maintenance		\$3,500
Road Operating	County Debt/Other Fund	Capital Lease for Vac-Con truck		\$49,979
Room Tax	General Fund	Economic Vitality	75,000	
	Senior Services	Utility Operator Fees	100,000	
	Senior Services	Sales Tax	493,456	
	County Debt/Other Fund	Kahle Park bonds Phase II 1998 Debt Service	80,000	
				\$748,456
Tahoe-Douglas Trans. Dist.	Senior Services Fund	Grant Match to Senior Transportation Grant	30,000	
	County Debt/Other Fund	Transportation bonds 2012	239,529	
				\$269,529
911 Emergency Services	County Debt/Other Fund	Debt Service payment for 911 Console		\$65,267
Risk Management	General Fund	To fund Deputy DA for District Attorney		\$149,221
Regional Water Fund	Carson Valley Water Utility Fund	2010 A&B Bonds Debt Service		\$125,000
Ad Val Capital Projects	County Debt/Other Fund	2013 Community Center MFT	1,042,500	
	Town of Genoa	Genoa Ad Val Cap Projects	0	
				\$1,042,500
Regional Trans. Fund	Road Operating	To help with Road Operating Expenditures	400,000	
	County Debt/Other Fund	2016 Highway Revenue Bond	861,150	
				\$1,261,150
Total County Funds				\$9,868,771
Redevelopment Agency Funds:				
Administration Fund	Capital Projects Fund	Future capital projects		\$1,004,502
Total Redevelopment Agency Funds				\$1,004,502
Town Funds:				
Town of Gardnerville	Gardnerville Debt Services	Gillman Property Payment		\$1,750
Town of Minden	Minden Ad Val Cap Pro	Road Rehab Project		\$518,195
Town of Minden Trash				\$100,000
Total Town Funds				\$669,945
Total All Funds				\$11,543,218

Transfer from GF to Senior Services is because cost allocation is charged to the DART grant, but DART only reimburses 70%, so this is the GF making up the difference

FUND BALANCES, RESERVES, AND CONTINGENCIES

This section contains information about fund balances, reserves and contingencies and explains why the County's budget includes these accounts. A listing of all funds that maintain these accounts and the amount set aside is included.

Fund Balance

The fund balance in each fund is the difference between all the revenue the fund has received and all the expenditures the fund has made since the fund was created. The fund balance represents a one-time resource available at the time the budget is adopted.

In order to maintain the County's credit rating and meet seasonal cash flow shortfalls, the County has established a minimum fund balance of 8.3% of estimated annual operating revenues for Special Revenue funds (i.e. Airport, Social Services, Road Operating, Room Tax, etc.) and a minimum fund balance of two months operating expenses for the General Fund. 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	Two Month Operating Balance	Reserves	Contingency
General	11,052,325		830,881
Nevada Cooperative Extension	186,111		7,921
Airport	64,858	1,009,867	23,443
Solid Waste	32,452		10,530
Landscape Maintenance District	5,634		
Motor Vehicle Accident Indigent		5,223	
Social Services	219,870		39,735
Law Library	35,310		615
Road Operating	558,121		52,652
Room Tax	524,495		53,908
Tahoe-Douglas Trans. Dist.	14,989		5,418
Justice Court Admin. Assess.	36,571	7,985	1,749
China Spring Youth Camp	367,537		
WNRVC	111,696	235,407	
Stormwater		157,825	
911 Emergency Services		538,004	
911 Emergency Services- Surcharge		124,425	
Senior Services	138,329		24,999
Risk Management		7,153,934	
Dental Insurance		623,033	
Motor Pool/Veh Maint		1,475,742	
Regional Water		1,075,933	
Sewer Utility		1,858,154	
Ad Valorem Capital Projects		1,251,472	
County Construction		1,181,580	
Regional Transportation	2,011,481	3,321,706	
Capital Projects/Debt Financed			
County Debt/Other Resources		1,204,340	
Total County	15,359,779	21,224,630	1,051,851

Redevelopment Agency	8.3% Fund Balance	Reserves	Contingency
DC Redevelopment Admin			
DC Redevelopment Admin A2	4,175		1,509
DC Redevelopment Capital			
DC Redevelopment Capital A2		1,743,993	
Total Redevelopment	4,175	1,743,993	1,509
Town Funds	8.3% Fund Balance	Reserves	Contingency
Gardnerville Town	117,119		42,333
G'ville Health/ Sanitation		154,000	
G'ville Debt			
G'ville Ad Val Cap Proj		104,993	
Genoa Town	28,029		8,366
Genoa Ad Val Cap Proj			
Genoa Constr Reserve			
Minden Town	93,668		33,856
Minden Ad Val Cap Proj		148,512	
Minden Trash		711,634	
Minden Cap Equip/Constr		514,394	
Minden Wholesale Water		3,315,606	
Minden Water		4,279,989	
Total Towns	238,816	9,229,128	84,555
Total All Funds	15,602,770	32,197,751	1,137,915

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

All General Fund Departments	17-18 Adopted	18-19 Adopted	19-20 Adopted	19-20 Change
ELECTED OFFICIALS				
County Commissioners	5.00	5.00	5.00	-
Assessor	9.00	9.00	9.00	-
Clerk-Treasurer	15.14	15.04	15.64	0.60
Constable	11.50	11.50	12.72	1.22
District Attorney	18.30	20.30	20.75	0.45
East Fork Justice Court	6.48	6.48	7.48	1.00
Tahoe Justice Court	5.00	5.00	5.00	-
Recorder	7.25	6.75	5.75	(1.00)
Sheriff	124.55	125.55	126.23	0.68
NINTH JUDICIAL DISTRICT COURT				
District Courts	10.96	10.96	12.96	2.00
Judicial Services	3.00	3.00	2.00	(1.00)
Juvenile Probation	14.48	14.48	15.48	1.00
COUNTY MANAGER DEPARTMENTS				
County Manager	27.83	27.83	31.64	3.81
Community Development	23.25	23.25	26.23	2.98
Community Services				-
Animal Care & Services	4.15	5.15	5.00	(0.15)
Weed Control	6.73	6.40	5.65	(0.75)
Public Works				-
Building & Fleet Services	2.49	2.74	3.74	1.00
Engineering	0.11	0.11	0.11	-
Information Systems	15.45	15.45	13.00	(2.45)
Total General Fund Departments	310.67	313.99	323.38	9.39

All County by Classification and Department	17-18 Adopted	18-19 Adopted	19-20 Adopted	19-20 Change
Elected Offices				
County Commissioners	5.00	5.00	5.00	-
Assessor	9.00	9.00	9.00	-
Clerk-Treasurer				
Civil Clerk	4.59	5.00	4.00	(1.00)
Clerk Elections		0.60	1.60	
Tahoe General Services	3.55	3.56	3.56	-
Treasurer	7.00	6.48	6.48	-
Clerk-Treasurer	15.14	15.04	15.64	-
Constable				
Constable	3.85	3.85	3.88	0.03
Security	2.70	2.70	3.36	0.66
Alternative Sentencing	4.95	4.95	5.48	0.53
Constable	11.50	11.50	12.72	1.22
District Attorney				
Civil/Criminal	18.08	20.03	20.75	0.72
Family Support	-	-	-	-
District Attorney	18.08	20.03	20.75	0.72
East Fork and Tahoe Justice Court				
East Fork Justice Court	6.48	6.48	7.48	1.00
Tahoe Justice Court	5.00	5.00	5.00	-
East Fork and Tahoe Justice Court	11.48	11.48	12.48	1.00
Recorder				
Recorder	5.25	6.75	4.75	(2.00)
Records Management	2.00	-	1.00	1.00
Recorder	7.25	6.75	5.75	(1.00)
Sheriff				
Administration	4.25	3.75	3.75	-
Administration Services	4.83	4.83	4.48	(0.35)
Records	7.00	8.00	8.00	-
Jail	36.00	38.00	37.00	(1.00)
COPS Grant	2.00	3.00	3.00	-
General Investigating	14.00	15.00	15.00	-
Patrol/Traffic	6.00	6.00	5.00	(1.00)
Grants	1.00	1.00	1.00	-
Operations/Patrol	45.00	42.00	46.00	4.00
Tri-Net	1.00	1.00	1.00	-
Baliff	3.48	3.00	2.00	(1.00)
Sheriff	124.55	125.58	126.23	0.65
Total Elected Offices	202.00	204.38	207.68	3.30

All County by Classification and Department	17-18 Adopted	18-19 Adopted	19-20 Adopted	19-20 Change
Ninth Judicial District Court				
China Spring Youth Camp	44.00	49.00	50.00	1.00
Court Computer	1.00	1.00	1.00	-
District Courts				
District Court I	2.00	2.00	2.00	-
District Court II	2.00	2.00	2.00	-
CASA	2.00	2.00	2.00	-
Court Appointed Advocat	-	-	-	-
Judicial Services	2.00	2.00	2.00	-
District Courts	12.95	12.95	12.96	0.01
Juvenile Detention	5.48	5.48	6.48	1.00
Juvenile Probation	10.00	9.00	9.00	-
Total Ninth Judicial District Cou	73.43	77.43	79.44	2.01
Directed Departments				
East Fork Fire & Paramedic District	-	-	-	-
Library	15.98	16.44	17.44	1.00
University of Nevada Cooperative Extensi	1.53	1.53	1.53	-
Total Directed Departments	17.51	17.97	18.97	1.00

All County by Classification and Department	17-18 Adopted	18-19 Adopted	19-20 Adopted	19-20 Change
County Manager Departments				
County Manager				
County Manager	4.85	4.95	6.50	1.55
Economic Development	0.80	0.90	1.00	0.10
Finance	8.90	11.00	11.00	-
General Services	1.43	1.32	1.00	(0.32)
Human Resources	4.60	5.10	6.00	0.90
Project Management	1.00	1.00	1.00	-
Public Guardian	1.75	3.00	3.00	-
Risk Management	1.05	1.10	2.14	1.04
County Manager	24.38	28.37	31.64	3.27
911 Emergency Services	20.03	20.03	19.48	(0.55)
Airport	-	-	-	-
Community Development				
Administration	4.00	4.00	5.00	1.00
Building	7.00	7.00	8.23	1.23
Engineering	6.25	6.25	7.00	0.75
Planning/Code Enforcement	6.00	6.00	6.00	-
Community Development	23.25	23.25	26.23	2.98
Community Services				
Animal Care Services	4.15	5.15	5.00	(0.15)
Parks	14.31	12.15	13.00	0.85
<i>Parks Operations</i>		10.15	12.00	1.85
<i>Parks Temp/Seasonal</i>		2.00	1.00	(1.00)
Recreation	41.56	42.91	46.80	3.89
<i>Recreation</i>	4.96	4.96	8.73	3.77
<i>Recreation Temp/Seasonal</i>	13.83	13.63	13.63	-
<i>Khale Community Center</i>	10.75	11.75	11.75	-
<i>Valley Facility-Gym and Fitness</i>	4.70	4.70	4.67	(0.03)
Valley Facility-Community Meeting Room	7.33	7.87	8.02	0.15
Senior Services	22.15	21.19	22.00	0.81
Social Services	19.35	19.47	18.18	(1.29)
<i>Social Services</i>	19.35	10.64	9.72	(0.92)
<i>Community Nurse</i>		5.37	5.00	(0.37)
<i>Day Club</i>		3.46	3.46	-
Weed Control	6.73	6.40	5.65	(0.75)
Community Services	108.25	107.27	110.63	3.36



All County by Classification and Department	17-18 Adopted	18-19 Adopted	19-20 Adopted	19-20 Change
Public Works				
Building and Fleet Services	2.50	2.74	3.74	1.00
Engineering	0.10	0.11	0.11	-
Motor Pool	6.19	6.34	6.34	-
<i>Motor Pool</i>	0.50	0.48	0.48	-
<i>Vehicle Replacement</i>	-	-	-	-
<i>Vehicle Maintenance</i>	5.66	5.86	5.86	-
Transportation	11.36	11.88	11.88	-
<i>Road Operating</i>	9.73	9.58	9.58	-
<i>Tahoe Douglas Transportation District</i>	0.14	0.27	0.27	-
<i>Regional Transportation</i>	1.50	2.03	2.03	-
Utilities	18.50	19.71	28.70	8.99
<i>Douglas County Water District</i>	-	-	13.95	13.95
<i>Regional Water Fund</i>	0.51	0.52	0.52	-
<i>Sewer Utility</i>	4.95	5.87	6.82	0.95
<i>Solid Waste Mangement</i>	0.55	0.41	0.41	-
<i>Carson Valley Water Utility</i>	7.08	8.01	-	(8.01)
<i>Stormwater</i>	-	6.00	6.00	-
<i>North Valley Sewer</i>	-	1.00	1.00	-
<i>Sierra County Estates</i>	0.46	-	-	-
<i>Zephyr Water</i>	-	-	-	-
<i>Cave Rock/Uppawat Water</i>	-	-	-	-
<i>Skyland Water</i>	-	-	-	-
<i>Lake Tahoe Water Utility</i>	4.96	4.90	-	(4.90)
Public Works	38.65	40.78	50.77	9.99
Technology Services				
GIS	8.00	4.00	3.00	(1.00)
Infrastructure & Operations	7.45	9.60	8.15	(1.45)
Telecommunications	-	1.85	1.85	-
Technology Services	15.45	15.45	13.00	(2.45)
Total County Manager Departments	230.00	235.15	251.75	16.60

All County by Classification and Department	17-18 Adopted	18-19 Adopted	19-20 Adopted	19-20 Change
Redevelopment Agency	0.34	0.26	0.92	0.66
Town of Gardnerville	14.98	14.50	14.50	-
Town of Genoa	2.05	2.53	2.53	-
Town of Minden	15.43	18.94	18.94	-
Total All Funds	555.73	571.16	594.73	23.57

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	17-18 Adopted	18-19 Adopted	19-20 Adopted	19-20 Change
General Fund	310.46	313.99	323.49	9.50
Room Tax	72.24	71.50	77.24	5.74
Senior Services	22.70	21.19	22.00	0.81
Social Services	19.68	19.47	18.18	(1.29)
911 Emergency Services	20.03	20.03	19.48	-
Airport	-	-	-	-
China Spring Youth Camp	45.00	49.00	50.00	1.00
University of Nevada Cooperative Extension	1.53	1.53	1.53	-
Motor Pool/Vehicle Maintenance	6.19	6.34	6.34	-
Regional Transportation	1.50	2.03	2.03	-
Road Operating	9.73	9.58	9.58	-
Tahoe Douglas Transportation District	0.24	0.27	0.27	-
Solid Waste Management	0.55	0.41	0.41	-
Douglas County Water District			13.95	13.95
Regional Water Fund	0.51	0.52	0.52	-
Sewer Utility	4.95	5.87	6.82	0.95
Storm Water		6.00	6.00	
Carson Valley Water Utility	7.42	8.01	-	(8.01)
Lake Tahoe Water Utility	4.96	4.90	-	(4.90)
Total County Funds	527.69	540.64	557.84	17.75
Redevelopment Agency	1.78	0.26	0.92	0.20
Gardnerville Town	14.98	14.50	14.50	(1.03)
Genoa Town	2.05	2.53	2.53	(0.03)
Minden Town	19.85	18.94	18.94	(4.43)
Total All Funds	566.35	576.87	594.73	17.86

COMPREHENSIVE SOURCES & USES SCHEDULE

Fund	Fund #	Projected Fund Balance 01/1/2019	Revenues	Transfers In	Add Estimated Resources		Total Resources	Current Op./Cap.	DHS Service	Capital Outlay	Less Budget Requirements		Total Uses	Total Contribution (Use) of Fund	Projected Fund Balance @ 9/30/20
					Debt Financing	Sources					Transfers Out	Contingency			
General Fund	01	1153,549	434,159	38,226	-	-	4,827,238	4,496,937	-	222,500	4,222,272	896,839	5,028,897	(46,221)	1,092,225
Special Revenue Funds:															
	202	62,570	294,236	-	-	-	294,236	261,048	-	-	-	0,827	270,715	23,511	106,111
	204	1,981,355	940,150	-	-	-	940,150	810,420	-	125,000	94,917	23,443	1,053,760	(103,630)	1,074,275
	210	1,143,878	623,000	-	-	-	623,000	1,723,496	-	-	-	10,530	1,734,426	(110,426)	3,242
	212	6,434	20,324	-	-	-	20,324	21,624	-	-	-	-	21,624	(1,200)	5,634
	214	5,223	441,389	-	-	-	441,389	441,389	-	-	-	-	441,389	(5,223)	5,223
	215	813,125	1,704,755	-	-	-	1,704,755	680,900	-	-	1,826,980	39,725	2,517,880	(813,257)	219,870
	216	232,095	1,516,187	-	-	-	2,334,172	2,893,162	-	-	3,500	39,725	2,946,397	(12,225)	219,870
	222	36,412	20,000	-	-	-	20,000	20,487	-	-	-	615	21,102	(1,102)	35,300
	222	3,625,237	1,344,754	-	-	-	1,939,937	1,603,897	-	3,118,469	49,979	53,908	5,028,273	(3,067,178)	518,121
	234	619,276	15,747,386	-	-	-	16,395,715	15,746,900	-	250,000	748,456	14,140	16,561,456	34,219	693,355
	236	1,105,589	751,000	-	-	-	751,000	180,489	-	1,386,024	283,523	5,418	1,941,570	(1,000,570)	14,889
	240	46,305	57,732	-	-	-	57,732	97,732	-	-	-	1,749	99,541	(1,749)	44,556
	242	367,537	4,115,430	-	-	-	4,130,989	4,130,989	-	-	-	-	4,130,989	367,537	
	244	471,047	235,407	-	-	-	235,407	399,351	-	100,000	-	-	399,351	(121,344)	347,103
	245	271,982	1,105,000	-	-	-	1,105,000	1,119,157	-	-	-	-	1,219,157	(114,157)	157,025
	255	657,398	2,223,103	-	-	-	2,223,103	2,377,180	-	65,867	-	-	2,442,457	(119,354)	539,104
	256	540,000	540,000	-	-	-	540,000	415,975	-	-	-	-	415,975	124,425	
	260	147,317	1,071,638	-	-	-	2,517,119	2,439,321	-	130,000	-	24,939	2,594,260	(77,402)	130,935
Sub-total Special Revenue Funds		10,910,550	31,745,571	5,706,556	-	-	37,652,677	35,396,727	-	5,109,523	3,068,628	283,284	43,856,212	(5,404,375)	4,493,735
Debt Service Funds:															
	541	1,390,827	-	2,433,342	-	-	2,433,342	850	-	-	-	-	2,618,979	(186,487)	1,204,340
Capital Project Funds:															
	405	922,224	1,179,289	-	-	-	1,479,289	107,951	-	1,042,300	-	-	1,150,051	329,238	1,261,412
	410	2,763,634	320,000	50,000	-	-	3,700,000	84,348	-	1,522,547	-	-	1,606,835	(1,281,355)	1,532,739
	430	6,111,003	3,298,975	1,157,607	-	-	4,465,182	1,627,342	-	2,145,495	1,261,150	-	5,232,998	(777,816)	5,333,187
	440	1,354,544	-	-	-	-	1,354,544	-	-	1,354,544	-	-	1,354,544	(1,354,544)	-
Sub-total Capital Project Funds		11,571,415	5,397,864	1,207,607	-	-	6,396,471	2,019,331	-	5,022,547	2,303,650	-	9,345,528	(3,040,057)	8,117,410
Enterprise Funds:															
	324	945,115	2,000,392	-	-	-	2,000,392	1,744,574	-	-	125,000	-	1,869,574	130,818	1,075,533
	325	2,493,145	3,094,350	-	200,000	-	3,294,350	2,710,201	927,165	793,974	-	-	4,429,341	(1,134,991)	1,063,954
	328	9,273,993	5,310,658	125,000	-	6,443,658	4,510,943	1,379,818	3,003,103	-	-	-	8,491,914	(3,441,240)	5,032,747
Sub-total Enterprise Funds		13,212,253	11,013,410	125,000	200,000	11,338,410	8,994,718	2,306,994	4,397,077	125,000	-	-	15,733,823	(4,444,119)	13,400,187
Internal Service Funds:															
	309	7,359,318	2,284,340	-	-	2,284,340	2,340,703	-	-	149,221	-	-	2,489,924	(204,364)	7,155,934
	310	634,031	391,676	-	-	391,676	402,674	-	-	-	-	-	402,674	(10,980)	623,133
	312	460,673	1,702,630	-	53,930	1,756,610	1,512,330	-	433,341	-	-	-	1,945,671	(183,271)	271,402
Sub-total Internal Service Funds		8,453,622	4,378,266	-	53,930	4,432,266	4,255,707	-	433,341	149,221	-	-	4,838,403	(400,253)	8,040,358
Redevelopment Agency Funds:															
	605	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	606	3,617,663	10,000	-	-	10,000	-	-	-	3,627,663	-	-	3,627,663	(3,617,663)	-
	600	3,751	1,056,733	-	-	1,056,733	90,248	-	-	1,004,502	-	-	1,095,209	424	4,715
	601	739,491	1,004,502	-	-	1,004,502	-	-	-	1,004,502	-	-	1,004,502	(1,004,502)	1,743,393
Sub-total Redevelopment Agency Funds:		4,360,911	1,066,733	1,004,502	-	2,171,235	90,248	-	3,627,663	1,004,502	-	-	4,658,978	(2,617,743)	1,743,668
Total Douglas County Funds:		40,889,106	116,775,102	10,823,272	263,980	118,862,328	119,524,371	4,492,663	14,922,207	14,922,207	10,823,272	1,011,611	150,418,442	(17,560,592)	14,005,342



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 \$3,325,384,336 for the fiscal year ending June 30, 2020. This represents a 7.49% increase over FY 2018-19’s assessed valuation of \$3,093,556,246. 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
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%
18-19	3,093,566,246	6.88%
19-20	3,325,384,336	7.49%

Source:

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

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

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



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

TAX LEVIES, COLLECTIONS, AND DELINQUENCIES
Douglas County, Nevada

Fiscal Year Ended 6/30	Net Levy Roll	Current Tax Collected	% of Levy Collected	Delinquent Tax Collected	Total Taxes Collected as % of Net Levy Roll
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%
2018*	75,324,471	74,877,810	99.41%	384,400	99.92%
2019	79,388,127	79,082,469	99.61%	447,909	100.18%

* 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 2019-20. 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 - FY 19-20

Taxpayer	Type of Business	Assessed Value	% of County Assessed Value
Caesar's Entertainment	Resort/Casino	\$78,326,316	2.33%
Edgewood Company	Resort/Casino/Golf	49,161,939	1.46%
Starbucks	Manufacturing/Distribution	33,415,297	1.00%
Harich Tahoe Development	Timeshare Development	18,865,224	0.56%
Neva One LLC	Resort/Casino	18,697,109	0.56%
Beach Club Development LLC	Condominium Development	16,683,183	0.50%
Bently Nevada LLC (GE)	Manufacturer	11,551,247	0.34%
Wal-Mart Real Estate Bus Trust	Retail	10,784,341	0.32%
Carson Valley Center LLC	Shopping Center	10,521,073	0.31%
Lee, Robert M Trustee	Homeowner	10,268,782	0.31%
TOTAL		\$258,274,511	7.70%

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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Eureka	1.9413	1.9408	1.7770	1.7767	1.7767	1.7772	1.7790	1.7782	2.0076	2.0077	1.8743	1.8743
Humboldt	2.7016	2.7546	2.6409	2.5923	2.5405	2.4850	2.5526	2.5462	2.4646	2.4646	2.2166	2.2016
Clark	3.1271	3.1849	3.0719	3.0568	3.0631	3.0554	3.0562	3.0806	2.7881	2.7932	2.7264	2.7264
Esmeralda	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195	3.0195
Elko	2.9750	2.9780	2.9437	2.9078	2.9010	2.8958	2.8969	2.9093	3.0740	3.0740	3.5823	2.7686
Churchill	3.0749	3.0556	3.0172	2.9974	2.9969	3.0220	3.0305	3.0190	3.0986	3.1186	2.8929	2.8629
Douglas	3.0582	3.0762	3.0956	3.1296	3.1428	3.1436	3.1648	3.1893	3.2081	3.1530	3.1434	2.8699
Lincoln	3.0745	3.1242	3.1611	3.1382	3.0941	3.0776	3.0650	3.0608	3.2164	3.2173	2.9985	2.9985
Lyon	3.0319	3.0328	3.0896	3.1672	3.2192	3.3553	3.3617	3.3393	3.2566	3.2969	3.2969	2.9969
Pershing	3.1558	3.1563	3.1559	3.2466	3.2335	3.2018	3.2305	3.1770	3.3343	3.3343	3.1858	3.0968
Washoe	3.5826	3.5767	3.5767	3.5593	3.5794	3.5689	3.4959	3.4943	3.3451	3.3459	3.1102	2.7002
Nye	3.1354	3.1621	3.1800	3.3145	3.3145	3.3350	3.2986	3.3317	3.3720	3.3692	3.0568	3.0518
Storey	3.4607	3.4607	3.4607	3.4607	3.4607	3.4607	3.4604	3.4601	3.4607	3.4607	3.4607	3.4607
Lander	3.3675	3.3651	3.3587	3.3573	3.3573	3.3576	3.3597	3.3598	3.5162	3.5157	3.3552	3.3552
Carson City	3.2602	3.2928	3.1680	3.2055	3.5556	3.5435	3.5230	3.5039	3.5200	3.5650	3.6200	3.5700
Mineral	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6229	3.6600	3.6600	3.6600	3.7200	3.6600
White Pine	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600	3.7150	3.6600
Average Statewide Rate	3.1727	3.2162	3.1320	3.1320	3.1304	3.1212	3.1232	3.1360	3.1766	3.1797	3.1161	2.9925

Source:

Local Government Finance Redbook - State of Nevada Department of Taxation
 *Figures are per 100 dollars of assessed valuation

Sort from lowest to highest tax rate in the current year.

FROM REDBOOK SECTION III

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 19-20, we are projected to abate \$38,840,489 in secured and unsecured taxes for Douglas County as a whole.



DOUGLAS COUNTY ABATED TAXES PROJECTED FY 19-20, SECURED AND UNSECURED TAXES

Organization	Total Gross Assessed Property Taxes	Total Net Abatement	% of Abatement to the Total
Douglas County	\$ 38,840,489.00	\$ 31,011,378.00	79.84%
All Special Districts	\$ 30,509,433.00	\$ 23,916,769.00	78.39%
All Towns	\$ 2,727,431.00	\$ 2,415,319.00	88.56%
State of Nevada	\$ 5,653,153.00	\$ 5,059,103.00	89.49%
Total	77,730,506	62,402,569	80.28%

SOURCE: FROM REDBOOK SECTION III

Douglas County	2015-16	2016-17	2017-18	2018-19	2019-20	% Chg
Valuation	2,678,417,112	2,818,434,535	2,894,489,426	3,007,627,782	3,325,384,336	11%
Tax Rates:						
General Fund *	0.8716	0.8746	0.8761	0.8761	0.8761	0%
Road Maint	0.0563	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						
Accident Indigent	0.0150	0.0150	0.0150	0.0150	0.0150	0%
Medical Assistance to Indigents	0.0525	0.0525	0.0600	0.0600	0.0600	0%
Social Services **	0.0337	0.0337	0.0337	0.0337	0.0337	0%
China Spring Youth Camp**	0.0039	0.0039	0.0039	0.0039	0.0039	0%
9 1 1	0.0475	0.0475	0.0475	0.0475	0.0475	0%
Self Insurance Reserve *	0.0075	0.0075	0.0075	0.0075	0.0075	0%
Ad Valorem Capital Projects Western Nevada	0.0500	0.0500	0.0500	0.0500	0.0500	0%
Regional Youth Center ***	0.0200	0.0170	0.0080	0.0080	0.0080	0%
Total	1.1680	1.1680	1.1680	1.1680	1.1680	0%
Towns						
Gardnerville						
Valuation	168,610,074	179,038,465	180,704,721	183,635,700	210,878,971	15%
Tax Rate *	0.6677	0.6677	0.6677	0.6677	0.6677	0%
Genoa						
Valuation	11,925,676	11,858,037	12,726,662	13,121,015	13,996,084	7%
Tax Rate *	0.5856	0.6226	0.6496	0.6236	0.6277	1%
Minden						
Valuation	146,316,730	155,815,957	160,845,195	165,580,323	184,444,988	11%
Tax Rate *	0.6677	0.6677	0.6677	0.6677	0.6677	0%
East Fork Fire Protection District						
Valuation	1,400,559,100	1,450,731,816	1,503,212,100	1,570,370,229	2,094,734,115	33%
Tax Rates: *						
Fire	0.3282	0.3282	0.3282	0.3282	0.3282	0%
Paramedic	0.1592	0.1592	0.1592	0.1592	0.1592	0%
Total	0.4874	0.4874	0.4874	0.4874	0.4874	0%

* Tax rate can be set lower

** Tax rate can be set lower, but expenditure levels are set by State law.

*** Represents Douglas County's contribution of property taxes to support youth facility.



Assessed Value and Property Tax Rates

Special Districts		2015-16	2016-17	2017-18	2018-19	2019-20	% Chg
Douglas County School	Valuation	2,678,417,112	2,818,434,535	2,863,575,349	3,007,627,782	3,325,384,336	11%
	Tax Rate **	0.7500	0.7500	0.7500	0.7500	0.8500	13%
School Debt Service	Valuation	2,678,417,112	2,818,434,535	2,863,575,349	3,007,627,782	3,325,384,336	11%
	Tax Rate	0.1000	0.1000	0.1000	0.1000	0.1000	0%
State	Valuation	2,678,417,112	2,818,434,535	2,863,575,349	3,007,627,782	3,325,384,336	11%
	Tax Rate	0.1700	0.1700	0.1700	0.1700	0.1700	0%
Tahoe-Douglas Fire	Valuation	1,073,665,499	1,157,477,279	1,156,169,942	1,187,969,792	1,230,574,933	4%
	Tax Rate *	0.5881	0.5881	0.5881	0.5881	0.5881	0%
Tahoe-Douglas Fire Safe	Valuation	1,073,665,499	1,157,477,279	1,156,169,942	1,187,969,792	1,230,574,933	4%
	Tax Rate *	0.0500	0.0500	0.0500	0.0500	0.0500	0%
Tahoe-Douglas Sanitation	Valuation	567,811,617	598,511,714	600,162,995	607,593,813	657,474,188	8%
	Tax Rate *	0.0350	0.0350	0.0350	0.0350	0.0350	0%
Logan Creek GID	Valuation	6,963,285	6,952,481	6,908,807	6,957,623	7,282,221	5%
	Tax Rate *	0.6550	0.6600	0.6645	0.6738	0.6874	2%
Cave Rock GID	Valuation	24,935,133	24,844,789	24,830,942	24,766,269	25,795,079	4%
	Tax Rate *	0.3747	0.3768	0.3788	0.3854	0.3909	1%
Lakeridge GID	Valuation	24,891,780	25,740,779	25,602,454	25,625,580	28,299,047	10%
	Tax Rate *	0.1227	0.1233	0.1306	0.1413	0.1444	2%
Skyland GID	Valuation	72,628,453	77,587,803	77,617,725	81,467,113	89,067,311	9%
	Tax Rate *	0.0731	0.0731	0.0731	0.0731	0.2231	205%
Zephyr Cove GID	Valuation	20,783,859	22,246,497	22,858,440	23,414,130	26,341,640	13%
	Tax Rate *	0.1000	0.1000	0.1000	0.1000	0.1000	0%
Zephyr Heights GID	Valuation	38,044,996	38,553,938	39,315,146	39,921,395	42,547,462	7%
	Tax Rate *	0.2798	0.2798	0.2798	0.2798	0.2798	0%
Zephyr Knolls GID	Valuation	8,596,480	8,617,361	8,734,513	8,747,689	9,197,056	5%
	Tax Rate *	0.5213	0.5237	0.5252	0.5279	0.5310	1%
Elkpoint Sanitary	Valuation	34,742,408	40,628,551	38,753,897	39,185,986	42,581,109	9%
	Tax Rate *	0.0095	0.0095	0.0095	0.0095	0.0095	0%
Oliver Park GID	Valuation	9,265,542	9,814,207	10,408,087	11,565,700	10,254,961	-11%
	Tax Rate *	0.5838	0.5996	0.6511	0.7091	0.8146	15%
Carson Water Subconservancy	Valuation	1,673,256,922	1,732,224,173	1,787,441,626	1,889,818,996	2,163,183,173	14%
	Tax Rate *	0.0300	0.0300	0.0300	0.0300	0.0300	0%
Mosquito Abatement	Valuation	1,549,084,988	1,600,911,679	1,646,358,113	1,755,428,202	2,015,753,486	15%
	Tax Rate *	0.0345	0.0345	0.0345	0.0345	0.0345	0%
East Fork Swimming Pool	Valuation	1,604,507,838	1,660,730,281	1,711,389,127	1,819,413,515	2,088,225,607	15%
	Tax Rate *	0.1300	0.1300	0.1300	0.1300	0.1300	0%
Indian Hills GID	Valuation	108,183,293	113,826,074	118,192,484	122,527,953	132,987,668	9%
	Tax Rate *	0.7901	0.7901	0.7901	0.7901	0.7901	0%
Kingsbury GID	Valuation	228,373,079	237,301,705	239,247,267	242,140,522	254,678,369	5%
	Tax Rate *	0.4520	0.4620	0.4789	0.4789	0.4789	0%
Minden/Gardnerville Sanitation	Valuation	314,926,804	334,854,422	354,754,464	347,216,023	395,505,120	14%
	Tax Rate *	0.1224	0.1224	0.1224	0.1224	0.1224	0%
Gardnerville Ranchos GID	Valuation	228,474,734	239,081,301	248,188,885	251,170,042	281,435,479	12%
	Tax Rate *	0.5500	0.5500	0.5500	0.5500	0.5500	0%
Topaz Ranch Estates GID	Valuation	21,084,144	24,603,918	25,693,620	27,439,872	31,116,647	13%
	Tax Rate *	0.8546	0.8546	0.8546	0.8546	0.8546	0%

* Tax rate can be set lower

** Tax rate can be set lower, but expenditure levels are set by State law.

*** Represents Douglas County's contribution of property taxes to support youth facility.

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 2018 at 23,856 of which 3.9% were unemployed. This rate reflects a 1.7% drop in unemployment compared to 2016. Employment rates change with the tourist seasons.



AVERAGE ANNUAL LABOR FORCE SUMMARY

Douglas County, Nevada

Calendar Year	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total Labor Force	22,672	22,533	21,634	21,350	22,323	22,602	21,180	23,005	23,859
Unemployment	3,308	3,147	2,599	2,250	1,758	1,529	1,259	903	937
Unemployment Rate	14.6%	14.0%	12.0%	10.5%	8.0%	6.8%	5.6%	3.9%	3.9%
Total Employment	19,364	19,386	19,035	19,100	20,565	21,073	22,439	22,102	22,922

Source:

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

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

ESTABLISHMENT BASED INDUSTRIAL EMPLOYMENT^{1,2}

Douglas County, Nevada

Calendar Year	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total All Industries	17,190	17,270	17,270	17,776	17,956	18,634	18,899	19,076	19,672
Natural Resources and Mining	-	-	-	135	138	-	132	-	143
Construction	780	770	750	808	991	1,209	1,270	1,399	1,536
Manufacturing	1,670	1,690	1,780	1,652	1,678	1,655	1,666	1,704	1,845
Trade, Transportation and Utilities	2,360	2,340	2,400	2,693	2,795	2,795	2,743	2,765	2,945
Information	-	-	-	127	139	143	170	163	184
Financial Activities	720	760	750	725	709	645	737	359	779
Professional and Business Services	1,500	1,500	1,460	1,593	1,597	1,523	1,752	2,050	1,658
Educational and Health Services	1,250	1,300	1,350	1,416	1,444	1,469	1,577	1,534	2,631
Leisure and Hospitality	6,000	6,090	5,910	6,006	6,064	6,076	6,161	6,316	6,531
Other Services	350	370	440	400	400	436	413	506	380
Government	2,380	2,320	2,270	2,208	2,216	2,262	2,278	2,280	1,011

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

2 Subject to annual revision

Source:

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

*Source is DETR Nevada Small County Industrial Employment Summary

NevadaWorkforce.com
 Quarterly Census of Employment and Wages
 Nevada Small County Industrial Employment

<http://nevadaworkforce.com/QCEW>

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

LARGEST EMPLOYERS

Douglas County, Nevada
(As of 4th Quarter, 2018-19)

Employer	Type of Business	Number of Employees
Harrah's	Casino Hotels	1,000-4,999
Montbleu Resort Casino & Spa	Casino Hotels	1,000-4,999
Carson Valley Inn	Casino Hotels	500-999
Hard Rock Hotel-Casino	Casino Hotels	500-999
Harvey's	Casino Hotels	500-999
Topaz Lodge & Casino	Casino Hotels	500-999
Washeshu Casino	Casino Hotels	500-999
Carson Valley Medical Ctr	Medical	250-499
Carson Valley RV Resort	Hotel	250-499
Heavenly Mountain Resort	Hotel	250-499
Katie's Country Kitchen	Restaurant	250-499
Ridge Tahoe	Hotel	250-499
Zephyr Cove Resort & Marina	Hotel	250-499
Brook's Bar & Deck	Restaurant	100 - 249

Source:

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

Retail Sales

Retail sales in Douglas County for FY 2018 registered an increase of 6.1% from FY 2017.

TAXABLE SALES

Douglas County, Nevada

Douglas				
Fiscal Year	County Total	% Change	State Total	% Change
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
2017	709,589,648	6.9	56,547,741,530	7.1
2018	802,736,583	2.9	62,561,025,875	6.1

Source:

State of Nevada - Department of Taxation

Sales Taxes

As mentioned in Section III: Budget Overview, the County receives revenue from a Statewide sales tax of 6.5%. The sales tax is collected by the State and distributed to local governments on the basis of a formula. Prior to the distribution of the 6.5%, each business takes a collection allowance of 1.25% of their taxable sales and the State takes 1% of all sales as a General Fund commission. These collection allowances are intended to help cover the cost the businesses and the State incur collecting, accounting for, and remitting the sales tax. Douglas County voters approved an additional 0.25% tax in November of 1998 for parks, recreation, airport, and senior services. The 1999 State Legislature wrote the additional tax into law. During the 2009 Legislative session a 0.35% tax for State General Fund was also added. This brings the total sales tax rate to 7.10%.

NRS Chapter	Tax Rate	Description	Distribution	County Imposed
Minimum Statewide Tax Rate:				
372	2.00%	Sales Tax	To the state General Fund	ALL
374	2.60%	Local School Support Tax	In-State Business Returns: Tax is distributed to the school district in which the business is located Out-of-State Business Returns: Tax is distributed to the State Distributive School Funds	ALL
377	0.50%	Basic City-County Relief Tax	In-State Business Returns: Tax is distributed to the county where the sale was made. Out-of-State Business Returns: Tax is distributed to counties based on a population formula	ALL
	1.75%	Supplemental City-County Relief Tax	Tax is distributed to all qualifying local governments according to statutory formula	ALL
6.85% MINIMUM STATEWIDE TAX RATE				
Special and Local Acts:				
Douglas County Sales and Use Tax of 1999	0.25%	Provides for libraries, airports, senior citizen services and parks and recreation (voter approved)	Tax is distributed to the county where the sale was made	Douglas
0.25% DOUGLAS COUNTY SALES AND USE TAX				
7.10% Total Sales Tax for Douglas County, Nevada				



Construction

The following table illustrates a history of the total valuation of building permits issued within the boundaries of Douglas County.

BUILDING PERMITS
Douglas County, Nevada

Calendar Year	Residential ¹		New Commercial		Other ²		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
2007 ⁴	151	68,582,941	16	7,732,733	1,333	44,277,821	1,508	120,593,495
2008	53	23,944,359	19	17,453,391	1,261	32,911,537	1,333	74,309,287
2009	46	17,204,657	8	2,904,777	934	29,853,455	988	49,962,889
2010	38	16,207,102	8	3,434,208	1,030	25,509,649	1,076	48,552,895
2011	35	11,106,794	8	2,142,620	1,047	31,673,299	1,090	44,922,713
2012	49	16,042,805	10	6,564,732	1,044	20,788,513	1,103	43,396,050
2013	110	41,860,381	7	1,858,308	1,180	31,762,639	1,297	75,481,328
2014	156	56,185,007	6	1,589,077	1,309	75,365,039	1,471	133,139,123
2015	137	54,779,818	16	26,335,779	1,897	38,877,290	2,050	119,992,887
2016	164	62,646,154	28	6,192,470	1,593	38,009,403	1,785	106,848,027
2017	172	68,758,751	24	2,224,765	1,534	89,940,813	1,757	160,924,326
2018	181	79,332,124	22	12,753,602	1,449	38,766,491	1,752	142,982,961

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

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

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

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

Source:

Douglas County - Community Development Department

Gaming

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

GROSS TAXABLE GAMING REVENUE AND GAMING TAXES¹

Douglas County, Nevada

Calendar Year, Ending Dec. 31,	Gross Taxable Gaming Revenue ⁴			State Gaming Collection ³		
	Douglas County		% Change	Douglas County		% Change
	State Total	South Shore of Lake Tahoe ⁴		State Total	South Shore of Lake Tahoe ⁴	
2000	9,031,761,133	325,680,101	2.4%	707,610,138	24,371,224	4.7%
2001	9,217,209,242	338,187,633	3.8%	727,103,877	24,687,431	1.3%
2002	9,082,051,430	323,752,965	-4.3%	711,578,089	23,930,850	-3.1%
2003	9,402,760,618	330,289,270	2.0%	779,104,345	26,584,170	11.0%
2004	9,922,803,000	337,357,000	2.1%	854,616,140	28,370,229	6.7%
2005	10,609,996,649	333,166,707	1.2%	907,119,571	25,864,099	8.8%
2006	11,803,791,121	337,836,742	1.4%	1,003,063,045	26,002,733	1.7%
2007	12,220,373,590	327,954,516	-2.9%	1,035,456,278	24,473,417	-4.4%
2008	11,925,065,588	313,774,913	-4.3%	980,750,446	24,822,167	1.4%
2009	10,240,325,458	263,746,097	-15.9%	876,263,677	18,873,793	-26.0%
2010	9,667,223,371	215,853,150	-18.2%	826,345,894	16,176,825	-14.3%
2011	9,807,566,214	204,587,545	-3.6%	865,253,176	15,531,770	-2.9%
2012	10,018,945,241	201,376,456	-1.6%	868,598,246	15,039,297	-3.2%
2013	10,189,642,434	193,667,513	-3.8%	903,431,858	15,860,703	5.5%
2014	10,340,235,592	192,100,764	-0.8%	909,880,214	16,291,669	2.7%
2015	10,589,885,000	203,495,000	5.9%	876,040,147	15,858,170	1.8%
2016	10,963,885,724	219,187,154	6.4%	875,250,272	17,127,244	8.1%
2017	11,137,606,830	217,871,530	0.9%	867,187,745	17,296,608	3.8%
2018	11,357,134,521	220,308,636	-2.3%	920,971,923	17,029,120	-7.5%

- 1 The figures shown in prior periods are subject to adjustments due to amended tax filings, fines and penalties.
- 2 The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).
- 3 Cash receipts of the State from all sources relating to gaming (General Fund and other revenues) including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections. A portion of collections is deposited to State funds other than the State's General Fund.
- 4 The Gaming Control Board provides information by geographic location. Therefore, this information does not include revenues from the Carson Valley portion of Douglas County.

Source:

State of Nevada - Gaming Control Board, Quarterly Statistical Report Index

* Fiscal Year is being used for current year, all prior years were calendar year.

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 sewer. 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 sewer 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

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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.

Personnel Services - A budgetary category encompassing all salaries, wages, benefits, and other miscellaneous costs associated with personnel expenditures.

Property Taxes - Taxes are levied against the assessed valuation of property within the County.

Purchase Order - A document issued to authorize a vendor or vendors to deliver specific merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

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

Reserve - An account used to indicate that a portion of the fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Restricted Revenues - Revenues received by the county that must be expended in specific areas or for specific purposes. For example, State gas tax revenues may only be used for road maintenance or road improvement projects.

Resources - Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings - An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore represents the asset replacement reserve being accumulated.

Revenues - Monies received or anticipated by a local government from either tax or non-tax sources in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest, sales tax, etc.

Revenue Estimates - A formal projection of revenues to be earned from a specific revenue source for some future period (typically one fiscal year).

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

RPPT – see Real Property Transfer Tax

Salaries and Benefits - A budget category that accounts for full-time and limited service employees, overtime expenses, and all employee benefits.

SCCRT – see Supplemental City-County Relief Tax

Services and Supplies - A category of operating expenditures which includes such items as contractual services, charges for service, office supplies, maintenance fees, etc., which are ordinarily consumed within a fiscal year.

State Consolidated Tax - The combination of various taxes collected by the State of 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).

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