

FEASIBILITY OF CREATING A NEW COUNTY
TO GOVERN THE NORTH SHORE
AREA OF LAKE TAHOE



Bulletin No. 79-13

LEGISLATIVE COMMISSION
OF THE
LEGISLATIVE COUNSEL BUREAU
STATE OF NEVADA

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CONTENTS

	<u>Pages</u>
I. Introduction	2-5
II. Report on General Government	6-8
III. Report on Government Services	9-16
IV. Report on Education	17-24
V. Referendum Election on a New County . . .	25-26
VI. Summary and Conclusions	27-38

Exhibits

A. Members of General Government Subcommittee	39-40
B. General Government Report	41-45
C. Members of Government Services	46-48
D. Fire and Police Report	49-66
E. Hospital, Health and Welfare Report . .	67-68
F. Library Report	69
G. Public Works Report	70-76
H. Parks and Recreation Report	77-79
I. Zoning and Land Use Planning Report . .	80-89
J. Members of Education Subcommittee . . .	90
K. Education Report	91-113
L. Washoe District Attorney Opinion on Referendum	114-121

Assembly Concurrent Resolution No. 25—Assemblymen Weise and Murphy

FILE NUMBER.....

ASSEMBLY CONCURRENT RESOLUTION—Directing the legislative commission to study the feasibility of creating a new county to govern the north shore area of Lake Tahoe.

WHEREAS, The sufficiency of the local governmental services being provided for the north shore area of Lake Tahoe in relation to the amount of tax revenue being derived from the area has come into serious question; and

WHEREAS, The creation of a new county to govern the north shore area of Lake Tahoe has been proposed as one method to ensure that an equitable ratio is maintained between the taxes paid and the services received in that area; and

WHEREAS, There is a need for reliable information and accurate calculations concerning the financial aspects of the proposal; now, therefore be it

Resolved by the Assembly of the State of Nevada, the Senate concurring, That the legislative commission is hereby directed to study the feasibility of creating a new county which would govern the north shore area of Lake Tahoe; and be it further

Resolved, That the study shall include an examination of:

1. The fiscal viability of such a new county and its prospective fiscal effect upon Washoe County and upon state distributive taxes;

2. The nature, extent and method of payment of the proportional liability for the indebtedness of Washoe County and the Washoe County school district which could equitably be imposed on such a new county and its school district;

3. Other adjustments of rights and liabilities and apportionments of common property and common burdens which would be necessary; and

4. Alternative methods for ensuring an equitable distribution of local governmental services in the north shore area of Lake Tahoe, and be it further

Resolved, That an appropriate number of the members of the board of county commissioners of Washoe County and residents of the Incline-Crystal Bay area of Lake Tahoe be appointed to serve as advisers during the study; and be it further

Resolved, That the results of the study and any recommendations for legislation be reported to the 60th session of the legislature.

REPORT OF THE LEGISLATIVE COMMISSION

TO THE MEMBERS OF THE 60TH SESSION OF THE NEVADA LEGISLATURE:

This report is submitted in compliance with Assembly Concurrent Resolution No. 25 of the 59th session of the Nevada legislature, which directed the legislative commission to study the feasibility of creating a new county on the north shore of Lake Tahoe.

The legislative commission appointed a subcommittee to make the study. Assemblyman Robert L. Weise was designated chairman of the subcommittee and Assemblyman Patrick M. Murphy vice chairman. Senator William J. Raggio was also appointed to the subcommittee.

The resolution directing this study focused primarily on the question of the fiscal feasibility of creating a new county in the Incline Village-Crystal Bay portion of Washoe County. The subcommittee proceeded accordingly. The subcommittee has made only findings of feasibility. There are no recommendations to the legislature about the creation of a new county. There are two reasons for this. First, the subcommittee did not determine the public sentiment in the area on the question of a new county. There was broad public participation in the conduct of the study but no poll or other formal process was undertaken to measure voter preference in a reliable way. As a result, the subcommittee felt it inappropriate to make recommendations to the 60th session of the legislature. Prior to that session, there will be a formal measure of sentiment in the area and the legislature will have that information.

Second, the question of the advisability of creating a new county is a fundamental policy decision with far reaching consequences which the subcommittee felt was best left to the 1979 legislature. The subcommittee, therefore, conducted an exhaustive study of feasibility which can be used by the people of the area and by the 1979 legislature as a reliable resource to assist in determining the advisability of the creation of a new county.

The subcommittee was assisted in its study by a number of people from the Incline Village-Crystal Bay area and by several officials of Washoe County. Almost 100 area residents worked on committees and subcommittees that developed the basic needs data that became the basis for the study. Special recognition for this effort should go to three area residents who chaired the three major study areas: Mr. Paul Schmidt, chairman for general government; Mr. Geno Menchetti, chairman for government services; and Mrs. Marlene Steinmeyer, chairman for education. Mr. John McIntyre, Washoe County Manager, provided excellent cooperation throughout the study as did Dr. Marvin J. Roth and Mr. George W. Brighton of the Washoe County schools.

The report is transmitted to the members of the 1979 legislature for their consideration and appropriate action.

Respectfully submitted,

Legislative Commission
Legislative Counsel Bureau
State of Nevada

Carson City, Nevada
August 1978

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REPORT TO THE LEGISLATIVE COMMISSION OF ITS
SUBCOMMITTEE TO STUDY THE FEASIBILITY OF
CREATING A NEW COUNTY TO GOVERN THE
NORTH SHORE AREA OF LAKE TAHOE

I. INTRODUCTION

A.C.R. 25 of the 1977 session directed the legislative commission to study the feasibility of creating a new county on the north shore of Lake Tahoe. The commission appointed a three-member subcommittee to conduct the study. The subcommittee appointed included Assemblyman Robert L. Weise as chairman, Assemblyman Patrick M. Murphy as vice chairman and Senator William J. Raggio. The area in question is within Mr. Weise's assembly district and a part of Senator Raggio's senatorial district.

The first meeting of the subcommittee was August 15, 1977. It was for the purpose of organizing the study and receiving an initial staff report concerning fiscal data pertinent to the area. Mr. Weise appointed advisory members of the study committee. Mr. W. D. Farrington was appointed as the representative of the Incline Village General Improvement District; Dick Scott, Dwight Nelson and John McIntyre as representatives of Washoe County; and Marvin Roth and Elizabeth Lenz representing the Washoe County school district. All of the members of the current advisory board to the Washoe County commission were also appointed advisors to the subcommittee. The advisory board members are Donald P. Steinmeyer, Harold B. Tiller, Greg Englehard, Jack Hardy, Darryl Gunther, Pete Warden and Joyce Anderson.

The second meeting of the subcommittee was held at Incline Village on August 31, 1977, at which public comments were heard. Another meeting was scheduled at Incline Village on September 20, 1977. At that meeting, Chairman Weise designated three main areas of study: General government, services and education. For each of these areas, a citizens' group was formed to conduct the study and report back to the subcommittee. Each citizens' group was assigned a legislative counsel bureau staff member as well as one of the legislator members of the subcommittee to provide assistance.

In subsequent weeks, a great many Incline area citizens devoted many hours to study of the area's needs, its resources and the requirements that would be imposed by the creation of a new county. Three reports of those three citizens' groups comprise the next three sections of this draft report.

The reports refer to attachments and exhibits. Not all such items are appended to this report. Some are quite bulky and many do not bear directly upon the conclusions in the reports. Some attachments to exhibits will be found at the end of this report. For others that are quite bulky, there is a single page describing the attachment. For any reader wishing to review an attachment not included, the originals are available in the research library of the legislative counsel bureau.

The citizen study groups produced two basic types of information. First, they assembled financial data concerning the costs of present service levels. In almost all cases, this data was provided by those providing the services--the Washoe County school district and Washoe County. Second, they recommended desired service levels and, using existing financial data, they attempted to predict the costs of desired services. The information in the exhibits is strictly the work of the citizen study groups. The information in the body of the report, however, is something more. The data used in the body of the report, and on which the conclusions are based, was additionally verified by the legislative counsel bureau in cooperation with Washoe County and the school district. Indeed, the subcommittee acknowledges the special debt to Washoe County and the school district for their assistance in original data gathering and then in a critical review of the draft of this report.

The methodology for determining revenues and expenditures 2 years hence is the same used by the firm of Kafoury, Armstrong, Turner & Co., certified public accountants, in their brief February 1977 report to the IVGID board of trustees. That firm did not attempt to project these figures but rather tried to separate out that portion of Washoe County's revenue and expenditures applicable to the Incline-Crystal Bay area for the year ending June 30, 1977. The assumptions that guided Kafoury, Armstrong, Turner & Co. were virtually the same as the assumptions stated in the body of this report.

A major assumption that runs throughout this report, and which Kafoury, Armstrong, Turner & Co. used, is that all real and personal property of Washoe County and the Washoe school district located in the area of a new county would be transferred to the new county and the new school district. The transfers would be without any capital costs to the new entities. There would be continued responsibility for payment of debt service on all debt incurred by Washoe County and the school district while the new county was a part of Washoe. This assumption is based on Nevada precedent and on practice in other states.

In 1919, Pershing County was created from Humboldt County. No county has been created in Nevada since then. The Statutes of Nevada of 1919, chapter 62, made two basic financial arrangements. The first dealt with the liquid assets of Humboldt County. These were to be divided between the two counties in proportion to the respective real property valuations. By the same token, the debts of Humboldt County were to be divided with Pershing County paying a share in proportion to its assessed valuation relative to that of Humboldt County.

Also persuasive is section 23446 of the government code of West's Annotated California Codes which sets forth an apportionment of indebtedness procedure very much like the one used in the creation of Pershing County. There is no provision on this subject in Nevada's general law. This is because only the legislature may create a new county. In California, the voters may create a new county so the procedure is provided in some detail in California's general law. At section 23448, the California government code states that county property situate in the new county becomes the property of the new county.

In addition to the precedent and practice arguments, the assumption about transfer of property is based on simple equity. There are two things involved: debts and assets. The new county could receive the assets in its area but not have any debt liability, it could have debt liability but not receive any assets or it could receive assets and its share of debt. Clearly, either of the first two are inequitable; the first to Washoe County and the second to the new county. Only the third alternative can be argued in terms of equity.

While the legislature, if it chooses to create a new county, would not have to assign debts and assets as assumed in this report, it would be difficult to imagine it being done in any other way.

II. REPORT ON GENERAL GOVERNMENT

The membership of the general government subcommittee is listed in Exhibit A. Mr. Paul Schmidt was chairman. Mr. Kermit McMillan was chairman of a separate subcommittee of the general government subcommittee. That separate subcommittee looked at the question of municipal incorporation and the future of the general improvement districts in the area. Darryl Gunther chaired another separate subcommittee on physical plant.

The general government subcommittee was charged with the responsibility for developing facts and financial costs associated with the general government for a county. In Nevada, counties are formed by the legislature. The legislature also sets compensation for county officers by county class and determines which county offices may be combined. In addition to combining some offices, some may also be part-time. The chart contained in Exhibit B represents one suggestion for a general government organization along with the approximate costs for officer and staff salary. All salary estimates are based on statutory salaries or prevailing salaries in other jurisdictions of similar size.

Once the size and composition of staff was determined, the question of office space and facilities was addressed. Some facilities already in existence would be transferred to a new county. These include the library now under construction and the sheriff's substation. In addition, the fire district already has facilities and equipment that would be unaffected by the creation of a new county. There would be a requirement for new office space. The general government subcommittee anticipates the need for a 4,000 square foot facility to house general county offices including a dual use courtroom. The cost of such a facility is estimated at \$200,000. This figure is based upon recent construction costs for the new library and the county finance center in Reno. Probably another 10 percent or \$20,000 would be required for furnishings and decoration. Also, this figure does not include site purchase.

The following elective offices are anticipated for a new county:

County commissioners (5)
County clerk/treasurer
County recorder/auditor
County assessor
Sheriff
District attorney
Justice of the peace/coroner

The following appointive offices are anticipated for a new county:

County manager
Public works director
Building inspector
Health and welfare
Librarian
Public defender

(Note: In Exhibit B, the county offices that may be combined are not correctly shown. Auditor should be combined with recorder and treasurer with clerk. Also, the public defender is appointed by the board of county commissioners, not elected.)

The general government subcommittee estimates a total first-year salary cost of \$895,100. The subcommittee did not add extra costs for fringe benefits and other employer costs such as retirement. Using the state estimate of 15 percent for such costs, the total first-year salary figures for general government come to \$1,029,365. A new county would have the option of paying the employee's retirement contribution. Washoe County pays this. If this is done, the additional cost would be about 23 percent for a total of \$1,100,973. This report makes no attempt to figure non-cash employer costs such as sick leave, annual leave or other work losses. Some of these salary costs overlap with figures produced by the services subcommittee in the next section. The final section of this report will reconcile the figures in the three separate studies into a single balance sheet of costs.

The general government subcommittee also looked at two questions not directly related to the general government of a county. The first question was on the advisability of incorporation as a city in a new county or in Washoe County. The subcommittee which looked at the incorporation option concluded that incorporation would result in a new tax burden without lessening any of the present tax burdens. While there are advantages to incorporation such as a certain degree of home rule and the power to control land use, the added tax burden does not seem justified. This is especially so in light of the fact that a county has a good deal of independent power including land use control. The recommendation of the subcommittee which studied incorporation was that there should be no incorporated city in any new county.

There are currently three special districts within the area proposed for a new county. In addition, there is the fire district but it is not relevant to this discussion. The three districts in question are: Incline Village General Improvement District, Crystal Bay General Improvement District and Washoe County Sewer Improvement District No. 1. By July 1, 1978, it is anticipated that Washoe Sewer No. 1 will be merged in Incline Village General Improvement District. The Crystal Bay GID provides sewer service, collecting sewage and transporting it to Incline Village GID for treatment. Incline Village GID, in addition to sewage collection and treatment, provides water service, solid waste removal and recreational facilities including beaches, golf, skiing, bowling and parks.

The subcommittee on the future of the improvement districts recommended the continuation of these districts within any new county structure. The services provided are specific and, to a large extent, are supported by user fees as opposed to general tax dollars. The future of some recreation facilities in the absence of the improvement district is doubtful. In particular, there is some question whether the district beaches could be kept restricted if they were county operated.

III. REPORT ON GOVERNMENT SERVICES

The membership of the government services subcommittee is listed in Exhibit C. Geno Menchetti was elected chairman of the services subcommittee. The services subcommittee worked principally in subgroups covering the following subjects:

1. Police and fire protection
2. Hospital, health and welfare services
3. Library services
4. Public works, roads, utilities, water and sewer and solid waste disposal
5. Parks and recreation
6. Zoning and land use planning.

The services subcommittee and its six specific subgroups had perhaps the most difficult tasks of all the citizen groups. Hundreds of hours were spent in investigation and preparation of reports. This section of this report will follow the subgroup outline above. In most cases, detailed reports were filed by the subgroups. What follows are summaries of those detailed reports.

Police and Fire Protection

The police and fire subgroup concluded that the present level of police service provided by the Washoe County sheriff through a substation is inadequate. Further, future growth will increase the demands for police services dramatically. At present, nine additional officers are needed.

Creation of a new county will bring about two basic cost items above current Washoe County expenditures for police protection. First, a new jail facility would have to be built. It is assumed that a jail and sheriff's office would be built in conjunction with a new county building. This arrangement would be cheaper than a separate building and it is also considered desirable by federal agencies which would probably be involved in the funding. Jail facilities built to federal standards are quite expensive. The services subgroup based much of their work on a

projected population in 10 years of 20,000 for the Incline-Crystal Bay area. Using this population to determine jail size, a 40-cell unit should be planned. That is 30 for males and 10 for females. The approximate cost is \$30,000 per cell. The jail facility would run about \$1,200,000. A separate juvenile facility with a capacity of 20 would be required. Approximate cost for that would be about \$300,000. Total capital outlay for detention and jail facilities would come to about \$1,500,000.

The second major cost item is for additional officers above the current Washoe County sheriff department manning. The services subgroup recommends a 1979-80 manning level of 61 compared to the current 17. The additional personnel costs would be \$941,542. Current personnel costs are \$367,560 so total police personnel costs for 1979-80 would be \$1,309,102. These figures do include employer cash overhead costs of 22.3 percent of salary and that is the percentage suggested by the Washoe County sheriff's office. When operating costs are added in, the total annual cost for 1979-80 would be \$1,657,228. The cost of a facility, of course, would be in addition to that.

The services subgroup felt that the current practice of using unpaid police reserves should be discontinued. While these people have given freely of their time and are to be commended for their dedication and service to the community, the continued use of reserves raises great potential for liability for their actions. The risk incurred is not worth it in the view of the subgroup. The Washoe County sheriff's office, in response, recommends the continued use of reserves for specific purposes such as search and rescue.

The subgroup also recommends the establishment of a police advisory council. This council would insure that all areas were receiving service adequate to needs and in proportion to taxes paid.

The subgroup on services concluded that current fire protection is adequate but there are near-term deficiencies in manning. There are currently 22 fire personnel. The

subgroup feels there is an immediate need for additional personnel growing, by 1979-80, to 42. The additional personnel costs would be \$557,954 over the current cost of \$506,917 for a total 1979-80 personnel figure of \$1,064,871.

The subgroup also recommends a new firehouse by 1979-80 for a total of three firehouses.

The total additional money for fire protection by 1979-80 is estimated to be \$801,584. It should be kept in mind, however, that the subgroup on services does not recommend changing the current independent status of the fire district. The increases in fire district costs, therefore, do not figure in the costs of a new county but are provided as a part of the overall services cost picture for the area. The fire district receives \$0.566 of the ad valorem rate at present. The large jump in assessments will increase fire district income allowing for the expansion envisioned.

The services subgroup does recommend the establishment of a combined police and fire communications system. Such a combination would improve response to emergencies and would make more efficient use of manpower. There was no recommendation to combine police and fire protection. The Nevada constitution would probably prevent such a combination anyway. In addition, the efficiency to be gained by such a combination should largely be realized by combined communications.

A concluding point for the services subgroup is that the level of services for police and fire are going to have to increase substantially in the next few years. The possible creation of a new county will affect the increase somewhat but the greatest part of that increase will come about anyway.

Hospital, Health and Welfare Services

The hospital, health and welfare subgroup found that there are relatively few mandatory county costs in this area. There are a number of health and welfare services, however, which the county may provide. The subgroup based its cost estimates on the mandatory services and on those services now specifically provided in the area.

Under state law, every county levies 11 cents per \$100 of the ad valorem for the medically indigent. This is referred to as the Title XIX program. This money goes to the state which administers the program. This tax rate is being paid by the new county area now and nothing would change under a separate county. It is anticipated that by 1980 a private hospital will be in operation in the Incline area. No need for a county operated medical facility is foreseen. It must be recognized, however, that there are indigents not eligible for Title XIX for whom counties may choose to accept responsibilities. Whether such a person went to a hospital in Reno, Carson City or at Incline, the new county would be responsible to pay treatment costs. Also, a private hospital has no legal duty to provide emergency care to everyone as does a county hospital under Nevada law. The point is, the existence of a private hospital would not guarantee that all medical needs would be filled. A new county could have a contractual agreement with such a hospital to serve county indigents. This is, to repeat, discretionary. There is no legal requirement beyond the .11 levy to support the Title XIX program. If a county indigent program is established, residents of the new county who are indigent and in need of medical care could use public facilities in other counties and the new county would be responsible for payment.

Counties are responsible for child welfare services related to placement of children in state institutions or in foster homes. In addition, counties are responsible for one-third the costs for delinquent children, handicapped children, unmarried mothers and mentally retarded children. No attempt was made to estimate costs for these categories of people but the figure should not be too large relative to the overall county budget.

There are requirements for counties to provide food inspection and environmental services. In addition, Washoe County provides community nursing services and Placer County, by contract, provides family planning. Total current costs for health and welfare services apart from the 11 cents ad valorem is about \$20,326. The subgroup estimates a 1979-80 figure of \$25,000. Washoe County suggests that this figure may be more like \$37,000.

The report of the subgroup is found in Exhibit E.

Library Services

The subgroup on library services identified two options for library services under a new county. The first would be to contract with Washoe County for library services. The other would be to run a separate library.

Washoe County estimates that the library operation now runs about \$70,000 per year and that it would be possible for a new county to contract to run the library for about that price.

If a new county wanted to run its own library, costs would be somewhat higher in two areas. First, salary costs would rise because there would be greater staff responsibility than there is now with a branch library. Also, if the new county wanted longer hours, costs would go up. The second area is capital costs. Washoe County is currently building a new library facility. If the new county were to take over this building, it would assume the indebtedness on it. The library holdings would become the property of the new county.

Public Works, Roads, Utilities, Water and Sewer and Solid Waste Disposal

Because the topic for this subgroup is so broad, even smaller groups were used to deal with the various aspects.

County engineering department--the subgroup recommends that a new county, at least initially, should contract for engineering services rather than establish its own. Later, it may be necessary to have a full-time engineer. The estimate for the cost of engineering contract services is about \$90,000 per year.

A department of building and safety would have to be established but fees should offset expenses. It is estimated that a building inspection department would cost about \$79,700 per year to operate but that fees could be set so as to cover the service.

Road construction and maintenance in the Incline-Crystal Bay area is handled by Washoe County public works department. Their current budget for the area is \$620,000. This budget allows for repaving and repair of 3 to 4 miles of road per year. There are about 115 paved road miles in the area. If the life span is 10 years on a stretch of road, then 10 percent per year should be repaved. That would be 11.5 miles per year. Most repaving is done by contract now and would continue to be. Facilities and equipment are necessary for road patching and snow removal.

To maintain the present level of road service, a new county could probably contract, at least initially, with Washoe County for about \$620,000 per year. Washoe County indicates that it would not be interested in a contract of this nature for any length of time. If more than 3-4 miles of road are to be repaved per year, the cost will go up about \$100,000 per additional mile. If a new county establishes its own road department, capital assets now used at Incline-Crystal Bay would be transferred to the new county.

The roads subgroup offered alternatives for levels of service. At one end would be contracting with Washoe County for the present level of services. This alternative is subject to agreement by Washoe County and would be short term at best. This would cost about \$620,000. At the other end would be to set up a new roads department and commit to an 11.5 miles per year repaving schedule. This would cost about \$1,470,000. There could be some additional capital outlay required but most necessary equipment would be transferred to the new county. Washoe County suggests that an 11.5 miles per year schedule may cost more than \$1,470,000. If so, alternative funding devices including special assessment districts, especially for new paving, may be used.

Water, sewer and solid wastes--the subgroup concluded that water and sewer service is being provided in a very satisfactory manner by Incline Village GID. In addition, capacity can be expanded to accomodate a population of 20,000 with very little additional capital outlay. Basic plant facilities are adequate. These services are paid for by user fees and special assessments so have no impact on the revenues

or expenditures of a new county. Further, there is no recommendation to remove these functions from IVGID and give them to a new county.

Solid waste disposal is a subject of some complaints. It is now contracted for by IVGID. This is a function that a new county may wish to take over so as to broaden the service base which might improve service. Washoe County suggests, based on Reno and Sparks experience, that the private sector does a better job of solid waste disposal. In any event, this service is fee supported and has no impact on county revenues or expenditures.

General construction work--IVGID now contracts for almost all construction work. If a new county public works department is set up, IVGID could combine its construction work with the new county at a possible savings to both.

Complete reports from the public works subgroup may be found at Exhibit G.

Parks and Recreation

The Incline-Crystal Bay area is a natural recreation area comparing favorably with any part of the state. In addition, there are two golf courses, a ski area, a bowling alley, an athletic field, three beaches and a boat ramp. The nature of the area and the use pattern of the facilities causes some problem in terms of a new county.

If any of IVGID's facilities were taken over by a new county, access probably could not be limited. That means the general public would have access. For this reason, it is recommended that IVGID continue to administer the recreational facilities that it currently operates.

Washoe County does not own any recreational facilities in the area. A new county may want to provide certain facilities. It is not likely that a new county would have to pay any initial capital costs from general revenues for such facilities since most recreational facilities are built with the 1 percent construction tax which is returned to areas in which it is raised. This money cannot be used for other purposes.

The subgroup did not provide estimates of upkeep and maintenance costs for parks and recreational facilities. Construction tax money and room tax money would both be available for these purposes. Construction tax money is limited, however, to acquisition, improvement or expansion of parks. It could not be used solely for upkeep. The room tax money, and any other money accruing to the fair and recreation board could be used for park maintenance.

The subgroup did consider sources of funds for parks and recreation. In addition to the 6 percent room tax and the 1 percent construction tax, state park money on a 50 percent match basis is also available to counties. Actually, the state money was available from a \$10 million bond issue and there is not likely to be much left by the time a new county could be formed. There are also federal park funds available on a matching basis to counties. The subgroup felt that as a separate county, they were more likely to get matching fund projects than they are through Washoe County.

The report of the subgroup on parks and recreation may be found at Exhibit H.

Zoning and Land Use Planning

The subgroup recommends that if a new county is formed, it should have a county planning commission composed of seven unpaid members. There should be a planning staff composed of an office manager, two planner/examiners, two secretaries and an attorney. The attorney could be part of the district attorney's staff. Under the planning commission would be an unpaid board of zoning adjustment. Finally, there would also be an architectural review committee.

The costs for running the planning and zoning operation described is estimated at \$120,750 for personnel including fringes and payroll costs. Another \$28,000 is estimated for operating costs. Finally, TRPA dues of \$30,000 would come from the planning budget for a grand total of \$178,750.

The subgroup report on zoning and land use planning may be found at Exhibit I.

IV. EDUCATION

The education subgroup was formed on September 20, 1977, and held its initial meeting on that date. The group elected Marlene Steinmeyer chairman.

The group divided itself into two basic committees, one to look at the current Incline schools in terms of their programs, services and plant, the other to set forth an ideal school system for the area if such a system were possible. This report takes into account the findings of the two committees of the subgroup and those of the staff.

This subgroup made an attempt to set forth the conditions necessary for the operation of a separate school district in the Incline-Crystal Bay area. It has also attempted to project figures to the 1980-81 school year which would be the first year, as a practical matter, in which a new county could be in operation.

Present Incline Schools

There are currently two schools at Incline, an elementary school housing grades K-7 and a high school housing grades 8-12. The elementary school has 637 students and the high school 416. Total school population is 1,053. Assuming a conservative 5 percent annual growth to the 1980-81 school year, the school population that year will be approximately 1,219. Washoe school district planning is based on a countywide annual pupil growth of 3 percent.

The elementary school now has a staff of 30 including a principal. The other 29 are instructional. The high school has a staff of 23 including a principal and a vice principal. There are 21 instructional personnel including guidance. Attachment 1 of Exhibit K contains the assessment of current school services in the elementary and high school as made by the education subgroup's committee on current schools. Some errors have been noted in the committee's report but none has any relevance to the findings in this report concerning a new county school district.

The Washoe County School District figures that of the district's \$46,418,465 current budget, \$2,299,400 is attributable to the Incline-Crystal Bay areas. Some items in the school district figures, especially transportation, may be questioned but the total figure of some \$2.3 million as shown in Attachment 4 of Exhibit K is certainly not far off. This is 4.95 percent of the district's budget. The Incline schools' enrollment equals 3.36 percent of total Washoe enrollment so the district does pay a bit more to operate schools at Incline than it does in the county as a whole.

Assessed Valuations

Across the state, school districts take the biggest share of the ad valorem tax. For that reason, this section on education discusses assessments and trends in valuations. The approximate assessed valuation of the Incline-Crystal Bay area for 1977-78 is \$130 million. This is almost a 45 percent increase over 1976-77. Details are in Attachment 5 of Exhibit K.

In attempting to project valuations for 1980-81, it is useful to look back over the current decade for an overall trend rather than look at the 1 year in which a major reassessment took place. From 1970 through 1976, the average annual increase in assessments was 12 percent with a high of 24.8 percent and a low of 5.7 percent in that period. Using the 12 percent figure on the new base of \$130 million will produce a 1980-81 assessed valuation of about \$182 million or roughly double the valuation for the current year. The 1980 tax year, however, will be based on the 1979 assessments which should be about \$163 million.

The Middle School Issue

It has been recognized by local residents, the school district and the outside study of Washoe County school facilities that the Incline area must have additional

facilities for the middle school grades. There are several options ranging in cost from \$2-6 million depending upon whether an addition to the high school is built, a separate building is built and whether land will have to be purchased. Washoe County school district has proposed a major school bond issue which includes approximately \$5 million for a middle school at Incline.

The residents of the Incline-Crystal Bay area will, of course, pay the cost of new facilities one way or another. The most likely result, if a bond issue is approved, and if a new county were created, is that the portion of the property taxes going to debt service would rise. In the county now, 37.98 cents of the \$5 maximum is for school debt service. The area of a new county would be obligated to pay its share of any debt incurred while it was a part of the former county. As time passes, and some of the debt issues mature, the obligation to the former county will decrease. At the same time, of course, the new school district would be incurring its own debt so a fair percentage of property taxes will continue to go for debt service whether or not the area becomes a new county.

It is not possible at this point to know what the direct fiscal impact of building a middle school grades facility at Incline will be. It is necessary, however, to recognize the middle school requirement and to acknowledge that it will cost more on the tax rate to build the facility. How much more cannot really be determined at this point. If it is built in the next 2 years, the question of fiscal impact, while real, is not particularly relevant to the question of a new county. Projections of costs to run the system in 1980-81 as a separate school district will assume a middle school facility with eight classrooms which is the number recommended through 1982 by the Washoe school's facilities study. This may be a bit on the low side in terms of classrooms.

The 1980-81 School Year Assumptions for a Separate School District

The Washoe School District staff prepared a current year estimate for operation of the two Incline schools (See Attachment 4 of Exhibit K). In this section, an attempt

will be made to project revenues and expenditures 3 years. Obviously, these figures are only estimates and should not be construed as firm or certain.

There are several arbitrary assumptions made. Others, while not arbitrary, are subject to debate. For instance, the student growth rate may be faster than 5 percent. The inflation rate may be greater than 6 percent. Keep in mind, however, that most of these figures are interrelated. For instance, if inflation is in excess of 6 percent thus raising expenditures, revenue from the local school support tax and the property tax will likely increase corresponding to inflation. Similarly, if pupil population does grow faster than 5 percent, the property tax roll and the LSST will grow at a faster rate as well, offsetting the increased expenditures. In all cases, the figures are conservative so that if they are off, they should all be off to the same relative extent with revenues and expenditures remaining in the same rough relationship.

Number of students	1,219
Number of staff	63
(Same as present student teacher ratio plus administrator for middle school)	
Number of school facilities	3
(or the square footage equivalent of a third school)	
Inflation rate for purposes of salaries and expenses	6 percent per annum
State aid per student increases	10 percent per annum
LSST increase	10 percent per annum
Motor Vehicle Privilege Tax increase	10 percent per annum
State aid per handicapped student increase	5 percent per annum
Minimum ad valorem tax to receive state aid	70 cents per \$100
Assessed valuation for property taxes	\$163 million

Based on these assumptions, the 1977-78 Incline schools' budget developed by Washoe School district staff (Attachment 4 of Exhibit K) can be updated as follows:

Incline Schools
1980-81 Estimated Appropriations

Operation

100 Administration	\$ 51,212
200 Instruction	1,486,392
300 Auxilliary Services	38,112
400 Transportation	55,000
500 Plant Operation	255,591
600 Plant Maintenance	99,472
700 Fixed Charges	377,976
800 Transfers	7,026
900 Capital Outlay	169,932
Subtotal - Operation	2,540,713
Contingency	25,000
Ending Balance	25,000
Total Operation	2,590,713
Debt Service	619,024
Total Expenditures	\$3,209,787

1980-81 Estimated Revenues

I. State Aid

Total Weighted Enrollment = 1,219
Minimum Support = \$1,338

$$A = 1,219 \times \$1,338 = \$1,631,875$$

Special Programs for Handicapped
Number of units = 4
State aid = \$20,374

$$B = 4 \times \$20,374 = \$81,496$$

Total Guaranteed Support

$$A + B = \$1,713,371$$

Local Funds Available:

District's Assessed Valuation \$163,000,000

(a) Proceeds of 70 cents ad valorem tax	1,141.000
(b) Proceeds of 1 cent LSST	278,521

Total local funds available \$ 1,419,521

Amount of State Apportionment
Guaranteed Support minus Local Funds Available

$\$1,713,371 - \$1,419,521 = \$294,000$

II. Total Revenues

A. State Aid	\$ 294,000
B. LSST	278,521
C. Motor Vehicle Privilege Tax	96,895
D. Total Ad Valorem Tax Receipts for Operation at current rate of \$1.50	2,445,000
Total Operation	\$3,114,416
E. Total Ad Valorem Tax for Debt Service at current rate of 37.98 cents	619,074
Total Receipts	\$3,733,490

Conclusions on Revenues and Expenditures

Based upon the foregoing assumptions and figures, in the 1980-81 school year, a separate school district at Incline would have revenues in excess of expenditures by about a half-million dollars if the current tax rates continue to be applied.

The options available if such a surplus did exist in 1980-81 would be two. Taxes could be lowered or educational services could be improved. Also, of course, there could be a combination of these two.

Costs of Optimum Educational
Services at Incline in the 1980-81 School Year

One committee of the subgroup attempted to set forth an ideal school system for Incline if money were no object. This section is an attempt to quantify the increase in costs that would be occasioned by this ideal level of services.

The ideal high school program envisioned includes the addition of 16 classrooms. The cost for the addition would be about \$758,880. The 10 percent for furnishings and equipment would bring the total cost to \$834,768. This would be a one-time capital cost for which debt would probably be incurred. The extra high school staff would be 15 professionals. The cost for 15 extra certificated personnel in 1980 will be \$288,315. The 16 additional classrooms would increase plant operation by \$81,789 and plant maintenance by \$31,831.

The elementary grades' ideal system is focused primarily on additional personnel. None of the positions suggested requires additional classrooms. Room for student population growth will come when a middle school facility is built, thereby removing grades 6 and 7 from the elementary school. Additional costs for the elementary grades are mostly in the personnel area. Some capital costs will probably be incurred for extra office space for several of the specialists that would be regular staff members.

The art, music and physical education teachers to be added should be able to use existing classrooms and other facilities. Extra office space for the psychologist, speech therapist, reading specialist and learning disabilities specialist will be necessary. A capital outlay of \$62,484 would be necessary. This is a small enough figure to be placed in the 1980-81 capital outlay budget rather than in long-term debt. It could be combined with the high school expansion too.

The personnel costs for the specialists and teachers to be added to the elementary school were figured the same way as the added high school staff. Eight full-time positions would be added and five half-time, as shown in Attachment 3

of Exhibit K. Total additional 1980-81 personnel costs for the elementary grades would be \$218,196.

The total cost of the ideal system would be as follows:

Capital expenditures (one time)	--	\$897,252
Operating expenses (recurring)	--	620,131

V. REFERENDUM ELECTION ON NEW COUNTY

The desire to determine the sentiment of the residents in the Incline-Crystal Bay area on the subject of a new county poses some difficult procedural problems. These problems are discussed in some detail in Exhibit L, Official Opinion 77-79 of the Washoe County District Attorney.

Basically, neither the county commission nor the IVGID board of directors may direct a referendum on the subject of the desirability of creating a new county. The reasoning is fully discussed in Exhibit L.

The people of the entire county, by initiative petition, may put a nonbinding declaration of policy on the 1978 ballot. This presents a practical problem in that such a petition must contain the signatures of 15 percent of the registered voters who voted in the last general election.

The conclusion reached by the Washoe County district attorney is that there are practical but informal methods of gauging public sentiment that do not include placement on either the county or the district ballot. These methods would include a professional polling organization, informal polls done at shopping centers and other meeting places, a newspaper poll, a poll mailed out with district billings or polling facilities set up on election day near normal polling places. The final option might be preferable since it would be accessible to everyone who voted just as a question on the official ballot.

The main point of the district attorney's opinion is that only the legislature has the power to create a county. Therefore, no other government entity may direct a vote on the subject. Since no vote on the subject could be binding on the legislature anyway, there is no necessity that such vote be formal or an official part of the general election process. The more reliable the method used, of course, the more credibility the results will have when presented to the legislature. For that reason, the method should guard against the ability of a single person to express his opinion more than once. In fact, there is nothing to prevent a

private group from obtaining a list of registered voters to insure that no one votes more than once on the new county question. Washoe County notes that NRS 293.440 limits the purpose for which a voter list may be obtained from the registrar of voters to "* * * only the purposes relating to elections." This may preclude the registrar of voters from providing a list of voters directly to a group seeking to measure public attitudes concerning a new county. It would not seem to preclude acquiring such a list from a group otherwise authorized to request voter lists, such as the central committees of either major party. In any event, if the parties in the Incline-Crystal Bay area on both sides of the new county question wish to have a valid expression of public sentiment on the matter, there are definitely acceptable ways of doing it.

VI. SUMMARY AND CONCLUSIONS

The A.C.R. 25 study is basically a feasibility study. It does not direct itself toward political advisability or political probability. In short, this study does not reach any conclusions on whether or not a new county should be created in the Tahoe Basin portion of Washoe County. Rather, it does reach conclusions on whether or not the area could support a county and the nature of the support it could afford.

Most of this section is a balance sheet. On one side are the revenues that a new county might expect and on the other side are the expenditures it would likely make. Previous sections have given figures on probable expenditures. Except for the education section, little discussion of revenues has been included up to now. All of the expenditures will be brought together by category in this section. Then, all revenue sources will be analyzed and the two will be compared. In all cases, revenues and expenditures are forecast to the 1980-81 fiscal year which would be the first in which a new county might operate.

The following financial summary is broken down into three major categories: (1) A status quo budget that will maintain current services allowing for increases to keep up with growth; (2) An improved services budget that incorporates the several citizen committee recommendations on desired service levels; and (3) A capital improvements budget. Revenue is estimated and used in conjunction with the first two models.

EXPENDITURES

1. Status Quo Budget, 1980-81.

GENERAL COUNTY GOVERNMENT

Personnel (including 23 percent
salary overhead cash costs) \$714,510*

*This figure is less than the amount in section II because all personnel included under services in section III have been removed from this total.

Supplies \$ 71,451**

**The report of the citizen group had no money for supplies. Ten percent of personnel costs, based on state experiences, has been added.

Facilities \$ 36,000***

***There will have to be long-term capital outlay for offices and courtrooms. That cost is shown in the capital outlay section. The figure here is to rent 4,000 square feet at .75 per square foot per month until new facilities are available.

TOTAL GENERAL GOVERNMENT \$ 821,961

GOVERNMENT SERVICES

Police and Fire*

Personnel	\$ 909,932**
Operating	247,238**
Contract Services	<u>25,000***</u>

Total Police \$1,182,170

*The figures are for police only. Fire protection will continue to be furnished by an independent district that will be unaffected by the creation of a county.

**The citizen group did not attempt to determine a status quo cost level. These figures use a 1980-81 manning figure of 40 versus the citizen group recommendation of 61. The 40 is based on increases in manning in each of the next 3 years of 50 percent, 25 percent and 25 percent. The citizen group also projected to 1979-80. These figures are projected to 1980-81 using an additional 6 percent for inflation on both personnel and operating costs.

***For at least the first year of operation, the new county would need assistance from the Washoe County sheriff in the form of incarceration and other specialized services. The citizen group did not produce a figure for this item. It was supplied by staff.

Hospital, Health and Welfare	\$ 37,000*
Title XIX to State	179,300
	<u>\$ 216,300</u>

*The citizen group estimated a 1979-80 cost of \$25,000 for this item. Projecting another year and figuring inflation, it would come to \$26,500. Washoe County estimated these costs as almost \$37,000. This summary uses the highest figure to be on the safe side.

Library	\$ 70,000*
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*The citizen group did not develop alternatives for library services. The figure shown is for operation of the library under a contract with Washoe County.

Public Works	
Engineering Services Contract	\$ 90,000
Building Inspection	79,700*
Roads	<u>825,220**</u>

Total Public Works	\$ 994,920
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*This figure is offset by \$80,000 in building inspection fees. Those fees are shown in the revenue section.

**The citizen group reported that road costs were currently about \$620,000. The figure shown allows for 10 percent increases in costs for the next 3 years. This is above anticipated inflation so this figure could support some increased road maintenance above the status quo.

Zoning and Land Use Planning	
Personnel	\$ 120,750
Operating	28,000
TRPA Dues	<u>30,000</u>

Total Zoning and Land Use	\$ 178,750
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<u>TOTAL GOVERNMENT SERVICES</u>	<u>\$2,642,140</u>
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County Debt Service	\$ 184,190
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TOTAL COUNTY GOVERNMENT OPERATIONS \$ 3,648,291*

*Add "Total General Government," "Total Government Services" and "County Debt Service."

EDUCATION

TOTAL EDUCATION OPERATING BUDGET
(Including debt service) \$3,209,787

Revenue 1980-81 (See revenue section below)

County	\$4,445,530
Schools	3,733,490

BALANCE SHEET BASED ON STATUS QUO SITUATION

County	Revenues	\$4,445,530
	Expenditures	3,648,291
	Balance	\$ 797,239

Schools	Revenues	\$3,733,490
	Expenditures	3,209,787
	Balance	\$ 523,703

Total Excess Revenue Status Quo	\$1,320,942
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2. Budget for Recommended Service Levels.

GENERAL COUNTY GOVERNMENT \$ 821,961*

*This is unchanged from the status quo budget

GOVERNMENT SERVICES

Police and Fire	
Personnel	\$1,309,102
Operating	348,126
Contract Services	<u>25,000</u>
Total Police	\$1,682,228

Hospital, Health and Welfare	\$ 37,000*
Title XIX to State	179,300*
	<u>\$ 216,300</u>

*These are unchanged from the status quo budget.

Library	\$ 70,000*
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*This is unchanged from the status quo budget.

Public Works	
Engineering Services Contract	\$ 90,000
Building Inspection	79,700
Roads	<u>1,470,000*</u>

Total Public Works	\$1,639,700
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*This figure is based on repaving 10 percent of the new county's roads each year. Personnel costs are included.

Parks and Recreation

The citizen group did not specify particular park and recreation facilities that should be acquired or built. The construction tax money is available to acquire and construct such facilities. Room tax money would be available for maintenance. In any event, a new county would be faced with no costs in this area right away.

Zoning and Land Use Planning	\$ 178,750*
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*This is unchanged from the status quo budget.

<u>TOTAL GOVERNMENT SERVICES</u>	<u>\$3,786,978</u>
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County Debt Service	\$ 184,190
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<u>TOTAL COUNTY GOVERNMENT OPERATIONS</u>	<u>\$4,793,129</u>
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<u>TOTAL EDUCATION OPERATING BUDGET,</u>	
<u>IDEAL SCHOOLS</u> (Including debt service)	<u>\$3,829,918</u>

Revenue 1980-81 (See revenue section below)

County	\$4,445,530
Schools	3,733,490

BALANCE SHEET BASED ON RECOMMENDED AND IDEAL SITUATION

County	Revenues	\$4,445,530
	Expenditures	<u>4,793,129</u>
	Revenue Shortfall	\$ 347,599
Schools	Revenue	\$3,733,490
	Expenditures	<u>3,829,918</u>
	Revenue Shortfall	\$ 96,428

Total Revenue Shortfall, Desired Service Levels	\$ 444,027
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3. Capital Outlay

This report is based on the assumption that a new county would receive a proportion of the real and personal property and ending cash balance of Washoe County relative to the ratio of assessed valuation between the new county and Washoe County. A corollary to that assumption is that the new county will be liable for a proportionate share of all Washoe County debt existing at the time the new county is created.

Therefore, capital expenditures are limited to those facilities and equipment in addition to those which are used by Washoe County to provide services to the new county area at present.

a. Capital outlay, status quo situation

Administration building, 4,000 square feet to house courts and general government offices	\$ 220,000
Jail and law enforcement facility	\$1,500,000

Schools--The middle school presently needed should be built by 1980 and a new county would pay for it by paying debt service to Washoe County.

Total Capital Outlay, Status Quo \$1,720,000*

*This figure does not include site acquisition costs.

b. Capital Outlay, Recommended and Ideal Situation

Administration building	\$ 220,000
Jail	1,500,000
Schools	<u>897,252</u>

Total Capital Outlay,
Desired Facilities \$2,617,252*

*This figure does not include site acquisition costs.

4. Bonding Capacity

It is not possible to give a precise figure on the bonding capacity of a new county. Based on revenue figures, it is possible to approximate the amount of money that could be borrowed for each dollar of revenue not committed to operations.

If it is assumed that bonds would be issued for 20 years and that the interest rate would be between 7 and 8 percent, the annual revenue required to service \$1 million in debt would be about \$95,000 per year. Interest rates may not be this high but since the new county would not have a bond rating, high interest rates are used.

For the county to build an administration building and jail using bonded debt, debt service of about \$163,400 would be required. The 1981-82 tax year would be based on an assessed valuation of about \$180 million. This means that a \$1,720,000 debt issue could be supported with the equivalent of 9 cents of the ad valorem rate in 1981-82 which would be the year in which the first payment would be due.

By the same token, the \$897,252 schools capital outlay could be financed with \$85,238 in debt service or about 4.7 cents of the ad valorem rate in 1981-82. Using the rule of thumb of \$95,000 for each \$1 million in debt, the amount of revenue necessary to support any size bond issue could be figured. The only other criterion for debt, besides a vote of the electorate, is the limitation on total amount that may be incurred. The statutory limit for counties is 10 percent of assessed valuation. For school districts the figure is 15 percent. The dollar limit in 1980-81 on the county would be \$16,300,000 and on the school district, \$24,450,000. The capital outlay needs of neither entity would even approach these limits.

REVENUES

The revenue projections provided are based on several assumptions. First, it is assumed that a new county will use all the sources of revenue now used by Washoe County. Second, it is assumed that tax rates will be the same. This may well not be the case but some assumption on rates must be made and use of the present ones seems the most rational approach. Third, certain growth rates in revenue sources are assumed based upon growth in those sources over the past several years.

Ad Valorem Taxes--This is the basic property tax levied on most real and personal property. The Nevada constitution allows a total ad valorem tax rate not in excess of \$5 per \$100 of assessed valuation. By statute, assessed valuation in Nevada is set at 35 percent of full cash value. The maximum \$5 tax rate is divided among all the entities with taxing power. When the taxing demands of local entities in combination exceed the \$5 limit, the entities must adjust their demands. If they cannot agree on how to do this, the Nevada tax commission sets the rates. The current combined tax rate in the Incline Village GID is \$4.71 per \$100. In the areas covered by Crystal Bay GID and Washoe Sewer

No. 1, the rate is at the \$5 limit. In the remainder of the potential new county area, the combined rate is \$4.51 per \$100.

The 1977 assessments for the new county area come to some \$130 million. This assessment will form the basis for taxes in 1978. This means that a new county becoming operational in July 1980 would base its budget on the 1979 assessment year. That means that an ad valorem revenue projection for 1980 must be based on the 1979 assessments. The average assessment growth over the past 5 years has been about 12 percent. Applying this same growth, the 1979 assessments should be about \$163 million. This is the figure used for all 1980 ad valorem revenue projections.

The current county tax rate is \$1.8112. Of this, \$.1130 goes to debt service. A new county would have to assume a share of existing debt so this figure is left intact for revenue projections. Another \$.11 goes to the state for Title XIX aid to the medically indigent. That leaves \$1.5882 per \$100 for general county government. The general county ad valorem is figured at a \$1.6982 which includes \$.11 for Title XIX since the Title XIX expenditure is shown under government services as a cost item.

General County Ad Valorem 1980	\$2,768,066
Debt Service 1980	\$ 184,190

The current school district tax rate is \$1.8798. Of this, \$.3798 goes to debt service. Again, a new county would have to assume a share of existing debt so the figure is left intact for revenue projections. That leaves \$1.50 per \$100 for school operation.

Schools Operation 1980	\$2,445,000
Schools Debt Service 1980	\$ 619,074

The rest of the ad valorem tax rate would be unaffected by the creation of a new county.

Other General County Taxes--

Business Licenses 1980	\$ 45,660
Liquor Licenses 1980	8,200
Gaming Licenses 1980	423,500
Building Permits 1980	80,000
Misc. Licenses and Permits 1980	6,000
Fines and Fees 1980	107,000
Cigarette Tax 1980	46,229
Liquor Tax 1980	10,530
Gaming "Table Tax" 1980	136,754
City-County Relief Tax 1980	139,260
Motor Vehicle Privilege Tax 1980	94,558

County Taxes with Specified Uses--

Motor Vehicle Fuel Excise Tax 1980 (1/2 cent)	\$ 9,410
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Optional Motor Vehicle Fuel Excise Tax 1980 (1 cent)	35,391
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County Motor Vehicle Fuel Tax 1980 (2 cents)	70,782
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Room Tax 1980	280,000
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School Taxes with Specified Uses--

Motor Vehicle Privilege Tax 1980*	<u>\$ 96,895</u>
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*This tax is specified for schools but not for any special school purpose.

Total County Revenues Available in 1980

From All Sources	<u>\$4,445,530</u>
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Total School District Revenues Available

in 1980 From All Sources	<u>\$3,733,490</u>
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Conclusion

There seems little doubt that a new county created in the Tahoe Basin portion of Washoe County would be economically feasible. This does not mean that such a creation is wise,

appropriate or desirable; merely that it is feasible. This is not a startling conclusion. The assessed valuation of the new county area is close to 10 percent of total Washoe County valuation. The population of the new county area, by contrast, is less than 5 percent of total county population.

The bottom line on the balance sheet is that a status quo services situation could be maintained in the year 1980-81 with a surplus of \$976,539 in the county budget and \$523,703 in the schools budget. Status quo means that budget increases are figured adequate to cover inflation and population growth but not adequate to raise substantially any services received now.

If all recommended or ideal service levels are achieved in 1980-81, there will be a county revenue shortfall of \$168,299 and a schools shortfall of \$96,428. Further, if the recommended or ideal levels are achieved, there will be little excess bonding capacity to cover long-term capital improvements.

Obviously, the question of economic feasibility can only be answered with certain qualifications. If the residents of the Incline-Crystal Bay area are willing to accept something less than the ideal levels of services suggested by the citizen groups, then a new county is definitely economically feasible. If the residents are willing to accept the same level of services they now enjoy, a new county is economically feasible and an ad valorem tax cut would be probable. Or, tax rates could be held close to the present levels, services substantially increased and bonding capacity held at a fairly high level.

The specific answers to the questions posed by A.C.R. 25 (see page 1) are as follows:

1. A new county would be fiscally viable. The effect on Washoe County would be negative in that the Incline-Crystal Bay area pays more in taxes than it receives in services. There would be only small effects on population-based state distributive taxes. Reno and Sparks would lose small amounts from the distributive

taxes on cigarettes, alcohol and the half-cent sales tax. The Washoe schools would lose 3-4 percent of the local school support tax. The table tax which is split evenly among 17 counties would be affected. With a new county, that split would be reduced by close to 6 percent per county.

2. Based upon precedent in Nevada and the practice in other states, a new county would continue to be liable for all bonded indebtedness contracted by Washoe County and the school district prior to creation of a new county.
3. Also based on precedent in Nevada and the practice in other states, a new county would acquire the real and personal property of Washoe County and the school district which is located in the new county. If the assets transferred to a new county by virtue of location and use do not equal the proportion of total county assets compared to the ratio of assessed valuation of the new county to that of Washoe County, the difference could be settled by negotiation.
4. The subcommittee and its citizen study groups examined the incorporation option but concluded that a new county would be the most effective device for ensuring an equitable distribution of local government services in the north shore area of Lake Tahoe.

LEGISLATIVE COMMISSION STUDY OF A NEW COUNTY
FOR THE NORTH SHORE OF LAKE TAHOESubcommittee on General Government

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REPORT
of the
STUDY COMMITTEE ON GENERAL GOVERNMENT
to the
LEGISLATIVE COMMISSION'S SUBCOMMITTEE FOR THE
STUDY OF THE FEASIBILITY OF CREATING A NEW
COUNTY FOR THE NORTH SHORE OF LAKE TAHOE

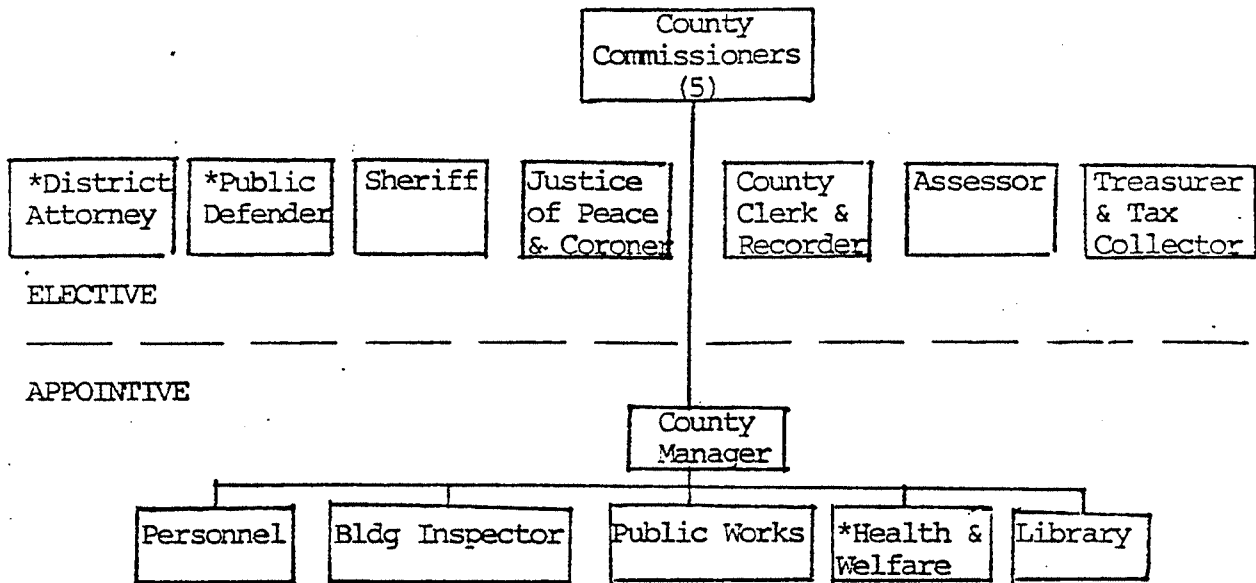
On Thursday, December 14, 1977, Chairman Paul Schmidt, Vice Chairman Jeani Hunt, and Subcommittee Chairman Darryl Gunter (Operation and/or Construction of Physical Plant) met to draft a final report of the findings of the Study Committee on General Government. Subcommittee Chairman Kermit McMillin (Incorporation of a City & Disposition of Existing Improvement Districts) had previously submitted a final report which was considered and adopted by the committee as a whole, and so it is being submitted separately.

It was the assigned duty of this Committee to study the limited area of general government and then to develop facts and financial costs to be incorporated into a overall feasibility report for all local citizens of Washoe County. In Nevada, counties are formed by the legislature, which also mandates required elective offices and compensation (by one of four classes, based on population). However, some offices may be combined, or part-time. The table and macro organization chart that follows represents one suggestion to the commission of both the required offices and their compensation as set for 1979, including a best estimate of the required supporting staff and their salaries and the physical facilities they would require. Staff members for mandated officials are limited to a compensation level no greater than 90% of the elective official under whom they serve, as required by Nevada law. Some uncertainty remained as to the compensation levels for non-mandated officials and their staffs, but best judgment was that these costs should be consistent with those now being

paid by Washoe County or other Nevada counties similar in size to the proposed new county, because most job candidates would regard this as a desirable area in which to live and work. Washoe County may presently pay some employees a \$50 monthly hardship bonus, since they are usually hired in the Reno area, but then commute to Incline Village.

The staffing levels shown were then used in turn to provide a best estimate of the initial physical plant needed, including a dual purpose courtroom as required by law. Where adequate facilities already exist, no new construction was anticipated. For example, an independent fire district is already in existence, complete with fire house, equipment, and staffing, and no change is suggested. A new branch Washoe County library is now under construction, and its acquisition would need to be negotiated, while also recognizing the loss to the new county of those fixed assets that would remain in Washoe County, but that had been financed in part by revenues derived from the proposed new county area. After discussion and due consideration, a single 4000 square foot facility was suggested as appropriate in order to conveniently share some staff and facilities at an estimated construction cost of \$200,000, exclusive of site and furnishings. This is consistent with the current costs for the new Washoe County local branch library and the new Finance Center in Reno.

No final conclusions or recommendations are made in this report, recognizing that it covers only one small portion of the overall situation, but it is hoped that it may provide some practical guidance to the commission in framing its final report to the public.



*Anticipated to be a part time position

<u>ELECTIVE POSITION</u>	<u>NO.</u>	<u>SALARY</u>	<u>STAFF NUMBERS</u>	<u>SALARY</u>	<u>TOTAL</u>
Commissioners	5	\$33,000	5		\$33,000
D.A. (Part Time)	1	10,000	2	\$30,000	40,000
Pub. Def. (Part Time)	1	8,000			8,000
Sheriff	1	18,000	16	224,000	242,000
J.of Peace/Coroner	1	16,000	2	30,000	46,000
City Clerk/Recorder	1	16,700	3	45,000	61,700
Assessor	1	16,700	3	45,000	61,700
Treasurer/Tax Collector	1	16,700	3	45,000	61,700
<u>APPOINTIVE POSITION</u>					
Cty Manager	1	18,000	2	30,000	48,000
Building Inspector	1	16,000	1	13,000	29,000
Public Works	1	16,000	10	150,000	166,000
Health & Welfare (Part Time)	1	10,000	2	24,000	34,000
Library	1	16,000	*4	48,000	64,000
		\$211,100		\$684,000	\$895,100

*To provide for weekend & evening service

REPORT
to the
STUDY COMMITTEE ON GENERAL GOVERNMENT
of the
LEGISLATIVE COMMISSION'S SUBCOMMITTEE FOR THE
STUDY OF THE FEASIBILITY OF CREATING A NEW
COUNTY FOR THE NORTH SHORE OF LAKE TAHOE
from
THE SUBCOMMITTEE ON THE FEASIBILITY OF
INCORPORATION OF A CITY AND DISPOSITION
OF EXISTING IMPROVEMENT DISTRICTS

On Monday, October 3, 1977, the subcommittee met at the Incline Village General Improvement District offices to discuss the two areas of responsibility of the subcommittee.

In attendance at that meeting were Mr. Joe Rozen, Mrs. Belle Rozen, Mrs. Marguerite Maxfield, Mr. Charles Zanay, Mrs. Rena Inger and Mr. Kermit McMillin. Also in attendance were the Manager of the City and County of Carson City, Mr. Henry Etchemendy, and an interested property owner, Mrs. Jane Maxfield.

The subject of incorporation of a city within the proposed new county was discussed at some length, and the expertise of Mr. Etchemendy was called upon to discuss the advantages and disadvantages of such incorporation. The only advantage that Mr. Etchemendy felt would result from incorporation of a new city would be the availability of home rule. If the city were incorporated by charter, the city could then determine its own destiny without the approval of the Nevada State Legislature. Counties and cities incorporated under the general law of the State of Nevada must receive their authority through the existing statutes or by appealing to the Nevada State Legislature to expand the authority of that city or county by legislative means.

The disadvantages of incorporation of a city within the proposed new county would be the obvious duplication of certain services, which would be costly and result in a great deal of confusion over the jurisdiction of the various agencies. Incorporation of a city within Washoe County would basically have the same advantages and disadvantages of the incorporation of a city within the proposed county; however, there would be an additional return of revenue to a local city through the 1/2% optional sales tax and other taxes which presently are retained by Washoe County, and a disadvantage of incorporation of a city within Washoe County as opposed to the creation of a new county

would be a loss of the federal "in lieu of tax" funds that are made available to counties only by the Federal Government.

unanimous After reviewing these advantages and disadvantages, it is the subcommittee's recommendation that there not be a city incorporated within the proposed county.

Disposition of General Improvement Districts

At the present time, there exist three special districts within the proposed new county. These would include the Incline Village General Improvement District, the Washoe County Sewer Improvement District No. 1, and the Crystal Bay General Improvement District. It is anticipated that prior to July 1, 1978, the Washoe County Sewer Improvement District No. 1 will be merged with the Incline Village General Improvement District, leaving only two districts serving the proposed new county.

The Crystal Bay General Improvement District provides sewer services to its property owners in the form of a collection system and transmission system. The raw sewage is transported to the Incline Village General Improvement District's wastewater treatment facilities and it is treated at that site, for disposal outside of the Tahoe Basin.

The Incline Village General Improvement District provides two basic services to the area: utility services, including water, sewer and solid waste removal; and recreation, including beaches, golf, skiing, bowling and parks.

The subcommittee feels that the general improvement districts can best serve these basic services to the community, and would not recommend that the general improvement districts be dissolved, but rather maintained to provide those services. This would be the unanimous recommendation of the subcommittee.

Joe Rozen

Charles Zanay

Belle Rozen

Rena Inger

Marguerite Maxfield

Kermit McMillin

LEGISLATIVE COMMISSION STUDY OF A NEW COUNTY
FOR THE NORTH SHORE OF LAKE TAHOESubcommittee on Government Services

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*Ms. Rena Inger
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*W. R. Martin, Chief

*Names appear on another mailing list of the subcommittee study groups.

TAHOE STUDY

Subcommittees of
Subcommittee on Government Services

Geno Menchetti, Chairman
Phone: 831-2005 - 885-4166

Telephone Numbers

Police and Fire Protection

Russell Graff - Police	831-0143
Dick Roche' - Fire	831-2574 - 885-4533
Arnold Olitt	831-3505
Frank Payne	831-4448

Hospital and Health and Welfare

Dave Nicholas, Chairman	831-4122
Ken Bender	831-1892
Dick Blurton	831-1833
Shirley Worden	831-3301 - 831-0356

Library

Ruth Miller, Chairman	831-0429
Ralph Steil	

Public Works, Roads, Utilities, Water, Sewer, Garbage

Russell Graff, Chairman	831-0143
Jack Heckert	831-1251
Bob McGivern	831-3543
Gene Miller	831-0429
Arnold Olitt	831-3505
Gene Whitsitt	831-2028

Parks and Recreation

John Ross, Chairman	831-2970 - 831-3131
Jane Hanmer	831-1310
Richard Paille	
Dick Roche'	831-2574 - 885-4533

Zoning and Land Use Planning

Anita Cox, Chairman	831-1682
George Hemminger	831-0069
Betty McElroy	
Richard Paille	
JoAnne Payne	831-4448
Lee Sanders	

MEMORANDUM

October 25, 1977

To: Geno Menchetti, Chairman, Subcommittee on Government Services
From: Sub-Subcommittee on Police and Fire Protection
Subject: Final Report

I. Reference

- A. Nevada Assembly Concurrent Resolution No., 25, 1977.
- B. Memo to Members of Subcommittee on Government Services, Subject: Progress Report, October 4, 1977.

II. Membership of Sub-Subcommittee

Frank Payne-Chairman	831-4448
Russ Graff-Member	831-0143
*Arnold Olitt-Member	831-3505 *(Absent on business trip after first meeting)
Dick Roche-Member	831-2574
Les Hamilton-Member	831-0438
Pepper Martin-Advisor	831-3550
John Paszek-Advisor	831-0222

III. Purpose of Study

- A. To study the sufficiency of police and fire protection being provided for the North shore area of Lake Tahoe in relation to the amount of tax revenue paid.
- B. To study the feasibility of creating a new county as one method of ensuring that an equitable ratio is maintained between the taxes paid and the services received.
- C. To obtain reliable information and accurate calculations concerning the financial aspects of the proposal.
- D. To discuss alternative methods for ensuring an equitable distribution of police and fire protection services in the North shore area of Lake Tahoe.

IV. Submission of Report--Final report to be submitted 7:00 pm. October 25, 1977.

V. Summary of Report

A. Police and Fire protection service.

1. Police protection.

<u>ITEM</u>	<u>CURRENT</u> (actual)		<u>CURRENT</u> (recommended)		<u>NEW COUNTY</u> (effective 1979) (10% per yr add)		<u>ESTIMATED 1987</u> (Pop. 20,000) (Cost factor) (+10% per yr added)	
	No.	Cost	No.	Cost	No.	Cost	No.	Cost

a. Manpower

Sheriff					1	30,000		
Undersherriff					1	28,724		
Captain			1	23,062	1	27,905	1	54,378
Lieutenant	1	20,670						
Secretary					1	14,520		
Sergeant	3	53,976	4	71,968	4	87,081	4	169,696
Deputy	9	135,252	15	225,420	20	330,600	30	1,063,056
Civilian employees	4	44,200	6	66,300	6	80,223	8	208,442
Reserves	19							
<u>Jail opens-new Co.</u>								
Commander					1	20,670		
Shift supervisors					4	79,164		
Male attendants					4	66,123		
Female attendants					5	82,654		
<u>Investigators-new Co.</u>					3	65,032		

Con't.

ITEM	CURRENT (actual)		CURRENT (recommended)		NEW COUNTY (effective 1979)		ESTIMATED 1987 (Pop. 20,000)	
	No.	Cost	No.	Cost	No.	Cost	No.	Cost
<u>Civil Division-new Co.</u>								
Commander					1	20,670		
Sergeant					1	19,035		
Deputy					2	33,061		
Civilian employee					3	36,465		
<u>Identification Bureau-new Co.</u>								
ID Specialist					1	19,791		
Deputy					1	16,530		
Civilian employee					1	12,155		
Overtime pay		11,025						
Shift differential pay		2,940						
Stand-by pay		Ø						
Group Insurance		7,450						
NIC		4,703						
Retirement		26,672						
Unemployment comp. ins.		3,941						
Payroll tax and ins.		*56,731		86,245		238,699		333,512
TOTAL FOR MANPOWER **17	367,560		26	472,995	61	1,309,102	43	1,829,084

*Add 22.3% for payroll tax and insurance

**Reserves not included in final total (see paragraph h 2, page 7)

- b. Recurring expenses. (Cost estimates have not been made but the services outlined below can be substantial).

Con't.

Search and rescue operations--average 29 per year in the county involving over 100 individuals.

Investigators required for the investigation of serious criminal acts.

Jail operations.

Laboratory service.

Extradition cases.

Assistance to Courts.

Contract maintenance for vehicles and buildings.

ITEM	CURRENT (actual)		CURRENT (recommended)		NEW COUNTY (effective 1979)		ESTIMATED 1987 (Pop. 20,000)	
	No.	Cost	No.	Cost	No.	Cost	No.	Cost

c. Recurring cost-estimated.

Training--320 hours Police Officer Special Training, plus 185 hours of mandatory training in fire arms, jail operations, patrol procedures, criminal law, communications, accident investigation and special subjects.

		2,000		2,000		2,500		3,500
Administrative supplies		3,600		3,600		5,000		4,500
Uniform maintenance	13	3,900	20	6,000	41	12,300	35	12,250
Sub-total		9,500		11,600		19,800		20,250

d. Capital expenditures

Uniforms	13	5,200	20	8,000	41	17,220	35	17,500
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Transportation

Sedans	4	21,364	6	32,046	15	84,120	12	80,115
Utility/PU 4WD	1	6,200	1	6,200	4	26,040	4	31,000
Boat	1	5,000	1	5,000	2	10,500	2	12,500
Snowmobile	1	1,500	1	1,500	2	3,150	3	5,625

Communications

Radio base station	1	1,500	1	1,500	1	1,575	1	1,875
Teletypewriter	1	3,000	1	3,000	1	3,150	1	3,750
Bullhorn	0	Ø	2	110	4	231	4	275
Radio vehicle mounted	5	4,805	9	8,649	23	23,208	21	25,226
Radio handi-talki	7	5,775	7	5,575	17	14,726	15	15,468
Radio repeater system	1	25,000	1	25,000	1	28,000	1	35,000

Con't.

ITEM	CURRENT (actual)		CURRENT (recommended)		NEW COUNTY (effective 1979)		ESTIMATED 1987 (Pop. 20,000)	
	No.	Cost	No.	Cost	No.	Cost	No.	Cost
<u>Weapons</u>								
Revolver	13	1,768	20	2,720	41	5,855	35	5,950
Shotgun	7	1,050	9	1,350	22	3,465	18	3,375
Rifle AR-16	3	810	3	810	4	1,134	4	1,350
Bomb squad equip.	1	25,000	1	25,000	1	30,000	1	30,000
Tear gas (cases)	5	1,000	5	1,000	5	1,000	5	1,000
<u>Facilities</u>								
Admin. & operations								
bldg. w/land	1	150,000	1	150,000			1	187,500
Sheriff office, operations and jail					1	1,500,000		
Office equip.		29,981		29,981		74,952		37,476
Sub-total		288,953		307,441		1,828,326		494,985
TOTAL COST POLICE PROT.		666,013		792,036		3,157,228		2,344,319

*Sheriff's office, operations and jail colocated in County Court house. Sheriff's operational cost are only a small portion of the criminal justice system.

e. Following statistics show partial workload for Incline Substation during 1976:

72,000 Incoming telephone calls

102,056 Radio dispatch contacts

264 Accidents investigated

527 Civil papers served

6,119 Incident investigations

164 Bookings

1,150 Cases

1,916 Work cards issued

181 Grand larceny investigations (over \$200)

101 Petty larceny investigations

37 Fraud investigations

20 Driving under the influence

11 Juvenile cases

772 Alarm response

167 Animal calls

27 Dog bite cases

790 Miscellaneous service

474 Suspected circumstances

1,111 Bar checks

Received \$33,772 bail money

f. Washoe County statistics.

1. Area of responsibility-----6,700 square miles
2. Population-----164,000
3. Un-incorporated population-----46,141
4. Sheriff Department total budget:
1975-76-----3,103,218
1976-77-----3,654,460
1977-78-----3,894,113
5. Estimated revenues 1977-78-----23,321,341
6. Total number commissioned officers-----161

g. North shore area Lake Tahoe, Washoe County.

1. Population (Sheriff estimate) 1977-----7,728----- 4.71% of total
16.7% of unincorp.
2. Population estimate-----1978-----8,288
1987-----20,000
3. Estimated taxes paid to Washoe County
by North Shore community-----2,332,134-----10%
4. Estimated cost of Incline Sub-station
1977 (not including Capital expenditures
or backup services furnished by the
Sheriff's Dept.)-----367,560-----15.8%

$$(367,560 \div 2,332,134 = 15.76\%)$$

h. Comment.

1. When asked about contract service for such operational requirements for a new county such as jail operations, the Sheriff, Washoe County mentioned that his position would be to assist the new County administration to get started in any way possible for the first year. However, after careful consideration of the high cost, unique problems involved in jail operation, plus high risk and liability, his position would be--build and operate your own. As an incorporated community he would favor a consolidated jail operation. In fact, they are currently studying the feasibility of such consolidation.
2. The use of Reserve personnel to perform the important police function at Incline Sub-station is noted by this committee with considerable reservation. Experience shows that police work is an extremely high risk and hazardous duty. Using unpaid, minimum trained non-commissioned personnel to perform such hazardous duty is questionable. Further, the County responsibility and liability for false arrest and/or false im-

prisonment makes such use of Reserve personnel a very high risk. If the community needs such police protection they should be willing to pay for the service with trained commissioned officers. This committee expresses greatful appreciation on behalf of the community to all Reserve Volunteers for their dedicated performance over the developing years of Incline Village at a considerable high risk and sacrifice by the individual. The committee feels at this point in time it is unfair to the individual and the community to take such a risk for such hazardous duty. Past performance by the Police Reserve personnel is greatly appreciated.

2. Fire Protection.

ITEM	CURRENT (actual)		CURRENT (recommended)		NEW COUNTY (effective 1979)		ESTIMATED 1987 ¹ (Pop. 20,000)	
	No.	Cost	No.	Cost	No.	Cost	No.	Cost (Cost factor +10% per year added)

a. Manpower

Fire Chief	1	30,690	1	30,690	1	33,759	1	72,365
Assistant Fire Chief			1	27,000	1	29,700	1	63,664
Fire Marshal	1	22,085	1	22,085	1	24,293	1	52,075
Fire Prevention Insp.			1	17,923	1	19,715	2	84,520
Secretary	1	11,360	1	11,360	1	12,496	2	53,572
<u>"A" Shift</u>								
Captain	1	25,428	2	50,856	2	55,940	3	197,859
Fire Engineer	2	49,194	3	73,791	3	81,168	4	231,992
Firefighter	3	66,657	6	133,314	7	171,080	9	471,519
<u>"B" Shift</u>								
Captain	1	25,428	2	50,856	2	55,940	3	197,859
Fire Engineer	2	49,194	3	73,791	3	81,168	4	231,992
Firefighter	3	66,657	6	133,314	7	171,080	9	471,519
<u>"C" Shift</u>								
Captain	1	25,428	2	50,856	2	55,940	3	197,859
Fire Engineer	2	49,194	3	73,791	3	81,168	4	231,992
Firefighter	3	66,657	6	133,314	7	171,080	9	471,519
Apparatus Main. Mech.	1	18,945	1	18,945	1	20,344	1	43,610
Battalion Chief	0	Ø	0	Ø	0	Ø	3	183,918
*TOTAL FOR MANPOWER	22	506,917	39	901,886	42	1,064,871	** 59	3,257,834

*Payroll tax, insurance and benefits of 30% included.

**Includes staffing for Mt. Rose sub-station.

Con't.

<u>ITEM</u>	<u>CURRENT</u> (actual)		<u>CURRENT</u> (recommended)		<u>NEW COUNTY</u> (effective 1979)		<u>ESTIMATED 1987</u> (Pop. 20,000)	
	No.	Cost	No.	Cost	No.	Cost	No.	Cost

b. Recurring expenses.

Cost estimates have not been made for search and rescue; mandatory and professional training in fire science, firefighting tactics, first aid and training for volunteers and the regular force.

Uniform Maintenance		2,400		3,900		6,000		6,000
Office supplies		1,000		1,000		1,250		1,400
Sub-total		3,400		4,900		7,250		7,400

c. Capital expenditures.

Uniforms		6,960		11,310		19,140		21,750
Engine #1-1250 gpm	1	85,000	1	85,000	1	85,000	1	85,000
Engine #2-1500 gpm	1	88,000	1	88,000	1	88,000	1	88,000
Engine #2-750 gpm	1	85,000	1	85,000	1	85,000	1	85,000
Engine #4-1000 gpm	1	83,000	1	83,000	1	83,000	1	83,000
Engine #5-4W PU	1	7,000	1	7,000	1	7,000	1	7,000
Engine #6-Rescue	1	14,000	1	14,000	1	14,000	1	14,000
Engine #7-1200 gpm	1	20,000	1	20,000	1	20,000	1	20,000
Engine #8-750 gpm	1	83,000	1	83,000	1	83,000	1	83,000
Engine #9-PU	1	12,000	1	12,000	1	12,000	1	12,000
Engine #10-PU	1	12,000	1	12,000	1	12,000	1	12,000
Engine #11-sedan	1	6,000	1	6,000	1	6,000	1	6,000
Engine #12-PU	1	12,000	1	12,000	1	12,000	1	12,000
Engine #14-Aerial	1	200,000	1	200,000	1	200,000	1	200,000
<u>Communications</u>								
Radio-base station	3	9,000	3	9,000	3	9,000	3	9,000
Radio, veh. mounted	14	21,000	14	21,000	14	21,000	15	22,500
Radio, handi-talkie	10	10,000	10	10,000	16	17,600	16	20,000
Fire simulator	1	4,000	1	4,000	1	4,000	1	4,000
Survivair refill.room	1	15,000	1	15,000	1	15,000	1	15,000

Con't.

<u>ITEM</u>	<u>CURRENT</u> (actual)		<u>CURRENT</u> (recommended)		<u>NEW COUNTY</u> (effective 1979)		<u>ESTIMATED 1987</u> (Pop. 20,000)	
	No.	Cost	No.	Cost	No.	Cost	No.	Cost
Training Room					1	10,000	1	10,000
*Fire training center-North Shore							1	500,000
Firehouse & land	2	400,000	2	400,000	3	600,000	3	600,000
Office equip.		30,000		30,000		40,000		50,000
Sub-total		1,202,960		1,207,310		1,442,740		2,209,250
TOTAL COST FIRE PROT.		1,713,277		2,114,096		2,514,861		5,474,484

*Cost prorated among participating Fire Districts.

**Present staffing considered less than minimum necessary for fire protection for the community. Additional 15 individuals added for adequate protection.

- d. For partial workload, see attached report to Board of Directors.
- e. Incline Fire District includes two fire stations. One at Incline Village and one at Crystal Bay. A third fire house will be needed in the Mt. Rose area within the next few years.

Serves a community population of 7,728.

Area of responsibility 15¼ square miles.

Number of volunteer firefighters--25.

Incline Fire District Budget 1975-76-----578,018

1976-77-----667,231

1977-78-----701,256

Current indebtedness for fire truck and box alarms--25,397. Loan for truck will be paid off July 1, 1978. Box alarms will be paid off July 1, 1979.

Incline and Crystal Bay tax rate for fire service is .5660 per \$100.

Truckee Meadows--.5780 per \$100.

Zepher Cove--.8864

Kingsbury Fire District--1.00

Douglas, County

B. Cost of Police and Fire Protection

	<u>CURRENT Actual</u>	<u>CURRENT Recommended</u>	<u>NEW COUNTY</u>	<u>ESTIMATED 1987</u>
Salaries	874,477	1,374,881	2,373,973	5,086,918
Recurring Cost	<u>12,900</u>	<u>16,500</u>	<u>27,000</u>	<u>27,650</u>
Sub-total	887,377	1,391,381	2,376,673	5,114,566
37% of taxes paid to Washoe County (887,377 ÷ 2,332,134 = 37%)				
Capital Ex.	<u>1,491,913</u>	<u>1,514,751</u>	<u>3,271,066</u>	<u>2,704,235</u>
Total	2,379,290	2,906,132	5,647,739	7,818,803

C. Interviews with Business.

1. Bank Manager and homeowner in Incline—He considers police protection adequate. Has not had occasion to use fire department service. Has several fraud cases pending investigation by the Sheriff sub-station personnel. He feels they are performing in a truly professional manner. In the event he had a very complicated serious investigation, he could get the necessary backup from Reno. See no advantage to the local taxpayer, homeowner or businessman to establish a North Shore Lake Tahoe County. Suggests greater use of the Incline Advisory Council coordinating with the Washoe County Commissioners. He felt the Chairman of the Incline Advisory Council to be fair and very knowledgeable of the political climate and has the clout to get positive action when warranted. As a businessman, he must remain neutral concerning this matter. In the event it goes to a vote and the majority of the taxpayers/voters want a separate county, he would support that position.
2. Supermarker Manager and homeowner, Incline Village--He is very pleased with the response and cooperation/assistance/professionalism of the Sheriff's sub-station operation. Had no negative comments and cited several incidents of outstanding performance. He is happy with present service from the police. From his observation and discussion with customers, the Fire Department service is also excellent. Sees no advantage to a new County and will vote against such an establishment.
3. Small business (owner and operator of liquor store) and homeowner for a number of years in Incline Village—Says he has followed the new County proposal since the early 1970's. He has attended a number of meetings and discussed the matter with a number of customers and permanent residents. His main concern in the early stages was a proposal that we could do with less police protection. He strongly objected to any such proposal in reducing police or fire protection. He is very pleased with the response and performance by the police. He has observed the Fire Department emergency squad in operation near his store in response to an emergency. They responded promptly and performed in a truly professional manner. He was critical of Washoe County snow removal in front of his home on a county road. He felt the snow removal was less than adequate. He also mentioned what he considered a Washoe County "rip-off" at the time he requested a gaming license. First he needed a State permit which he obtained after paying a \$50 fee for background investigation. He then went to the County and they demanded \$175 fee for him and also his wife for a total of \$350 background investigative fees. He asked how much delay was involved and the County Official responded that the permit would be issued immediately. He felt the County used the State information and just ripped off the businessman. Additionally, he mentioned that he requested a one day permit for a wine tasters promotional affair using the wine distributors license, such as the practice in Reno. The County demanded a \$300 fee for the one day permit. He feels that if we had our own "home rule" County officials

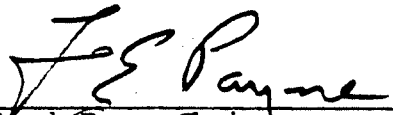
would be more understanding and responsive to small businessmen. After further discussion, claimed no knowledge of the Incline Advisory Council. He recommends against a new county.

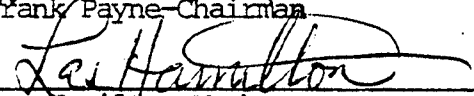
4. Service Station Owner/Manager and homeowner in Incline Village—Feels service by both police and fire departments are completely satisfactory at the present time for the present population. He was knowledgeable of the proposed new county. He is happy with the present governmental arrangement and sees no advantage to him as a businessman, homeowner or taxpayer under the new county. Suggests that maybe a separate county may be feasible at some later date when the population increases sufficiently to support such an arrangement, but in his opinion a separate county is not needed nor can it be economically justified for the next several years. He and the majority of his customers and neighbors will vote against any new county proposal at this time.
 5. Real Estate Broker and homeowner in Incline Village—Sees no advantage to the taxpayer for establishment of a new county. As a long time resident of Incline and observing the new county proposal from its inception, said it appears to be a small group (less than ten individuals), who attempted to get the new county established without going to the voters. Commented that it is a power play by the individuals who used to get anything they wanted from the Washoe County Commissioners but recently have been denied requests that are not in accordance with rules and regulations passed by the County. This appears to be a self-interest group with little or no consideration for the good of the environment or the community at large at Lake Tahoe.
- D. Alternative methods for insuring an equitable distribution of police and fire protection service in the North Shore area of Lake Tahoe.
1. Insure that the community is aware of the Incline-Crystal Bay Advisory Council. Advisory Council must be in close touch with businessmen and homeowners to provide close coordination with Washoe County Commissioners. (Membership list attached).
 2. The Incline Fire District has a Board of Directors, established by Nevada State Statutes. The Board of Directors are to be commended for their dedication and outstanding performance to provide Incline-Crystal Bay area with excellent fire protection. The Incline Fire District is considered well organized, less than minimum staffing, but equipped to perform its important mission for the community. The Board of Directors is an effective tool to insure adequate service in return for taxes paid.
 3. In view of the rapidly increasing cost of salaries plus benefits of 10 to 12½% per year, some personnel consolidation may be required. With respect to emergency request for police or fire protection service, most communities have recognized the need for one telephone number for emergency request. It appears that a consolidated police and fire communications operation could be established with increased effectiveness and result in a savings of four individuals (approx. 70,000) plus related equipment cost. To keep cost within reason over the next few years, functions such as communications consolidated may be necessary.

E. Information for this report was developed from interviews and reports from Lieutenant John Paszek, Sub-station Commander, Washoe County Sheriff Department; Pepper Martin, Fire Chief, Incline Fire District; Sheriff R. J. "Bob" Galli, Washoe County Sheriff; Joyce Devine, Central Purchasing Officer, Washoe County; and Sheriff Jerry Maples, Douglas County Sheriff. The sub-subcommittee on police and fire protection acknowledge the truly outstanding cooperation and express appreciation for the factual information and time spent with our committee.

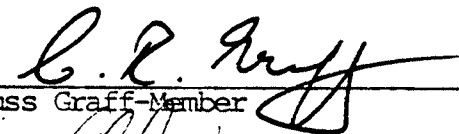
VI. Recommendations

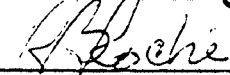
1. It appears that a number of citizens are not aware of the established Incline-Crystal Bay Advisory Council, its Chairman, Members, how appointed and functions. Greater use should be made of this important and effective council.
2. Recommend that a three to five member Police Advisory Council be established as soon as possible to work closely with the Incline Substation Commander and Washoe County Sheriff to insure adequate police service in return for taxes paid.
3. In the event a new county is established, this committee strongly recommends that the North Lake Tahoe Fire Protection District remain a separate Governmental entity.



Frank Payne-Chairman


Les Hamilton-Member



Russ Graff-Member


Dick Roche-Member

Attachments:

1. Incline Fire District statistics.
2. 1976 Annual Report, Incline Fire District.
3. Inventory of Incline Substation, Sheriff Dept.
4. Incline-Crystal Bay Advisory Council.

INCLINE VILLAGE--CRYSTAL BAY ADVISORY COUNCIL

Harold Tiller ---- Chairman ----- Office 831-1740
Res 831-0706

Donald Steinmyer-- Vice Chairman --831-1091

Darryl Gunther---- Secretary -----831-0533

Peter Worden ----- Member -----831-0356
(Lt Col-Ret)

Joyce Anderson --- Member -----831-0682

Jack Hardy ----- Member -----

Gregory Engelhard- Member----- 831-0387
(also Chairman IVGID Board of Trustees)

Council meets first Thursday of each month at IVGID
Meetings are open to the public

October 21, 1977

Mr. R. J. Galli
Sheriff, Washoe County
S. Virginia Street at Court Street
Reno, Nevada 89502

Dear Sheriff Galli:

I take this opportunity to thank you for your personal assistance to our committee reviewing police protection for Incline-Crystal Bay area of North Shore, Lake Tahoe.

As requested by the State Legislature, our sub-subcommittee was appointed to study the sufficiency of police and fire protection being provided in relation to the amount of taxes paid; to study the feasibility of creating a new county as one method of ensuring that an equitable ratio is maintained between the taxes paid and the service received; to obtain reliable information and accurate calculations concerning the financial aspects of the proposal; and finally to discuss alternative methods for ensuring an equitable distribution of police and fire protection services in the North Shore area of Lake Tahoe.


Your understanding and contribution to our endeavor was greatly appreciated. First, through allowing Lt. John Paszek to work with our committee as an advisor. His advice and contribution of data was timely, meaningful and worthwhile.

Next, your personal interview, candid comments, total cooperation and financial data input concerning police service, made it possible for our committee to successfully complete our assigned task. Then the arrangements you made with the County central purchasing officer, Ms. Joyce Devine, to provide additional and accurate cost data on very short notice, added to the reliability of our final report.

Washoe County is to be commended for their total cooperation with our committee in furnishing information in a fair, impartial and factual manner.

As chairman of the sub-subcommittee on Police and Fire Protection, I thank you again and wish you continued success as Sheriff of Washoe County.

Sincerely,


Frank Payne
Chairman

Attachments to Exhibit D

June 1977 monthly report of the North Lake Tahoe Fire Protection District.

January-December 1975 and January-June 1976 Report of the North Lake Tahoe Fire Protection District.

(Attachments on file, research division of the legislative counsel bureau.)

Hospital, Health, and Welfare Sub-committee Report

I. Health Programs:

1. Based on 1976 Washoe County Health Department data, annual health department costs for Lake County would be as follows:
 - a. Food and Drug Consumer Health Services (complaints, inspections of grocery stores, restaurants, etc) would be less than \$7,000 since the pro-rata figure of \$7,148 included a time/cost study in 1976.
 - b. Community nursing services (clinics, home visits, school visits) plus a \$2,000 contract with Placer County for Family Planning: \$10,310
 - c. Environmental services (air, water, trash, complaints): \$3016
- TOTAL HEALTH PROGRAM COSTS: \$20,326

II. Welfare Programs:

1. Medical Indigent programs: Pursuant to NRS 428.370 11¢ per \$100 of the Ad Valorem tax is paid by each county to the State of Nevada.
2. Child Welfare programs: For each orphaned or neglected child placed by the State in a State institution, the County must pay \$50 per month. The County must pay 33% of the costs for placement and foster care of delinquent children, handicapped children, and unmarried mothers. The County is also responsible for the support, education and care of mentally retarded children. The county is also responsible for burial costs of the dead when there is no family or one to assume burial expenses.

III. Hospital Programs: Establishment of a County Hospital is not mandatory although a tax for medically indigent is required as set forth above. It was the general consensus of the sub-committee that medical needs of Lake County will be met through the development of a private hospital and that such would likely be a reality before any separate county was formed.

IV. Mental Health Programs: Mental Health programs are not mandatory at a county level. Exclusive of substance abuse problems, a survey of health care providers in the area suggests that the scope and magnitude of mental health problems does not, at this time, warrant county intervention. This may not be true in the area of alcohol and other drug abuse. Drug detoxification and some outpatient education and treatment capacity may be necessary, but that is uncertain at this time.

V. County voluntary participation in Health and Welfare Programs: Generally speaking the State of Nevada is the primary provider of health and welfare services. In some instances Counties are required by statutes to share the financial burden. Many of the health and welfare programs and services are optional in that the County may establish a program (e.g. ambulance service) should the County feel the need is significant and they wish to underwrite the costs.

VI. Estimated Costs: Exclusive of the 11¢ Ad Valorem tax, it is estimated that to maintain the present level of service as rendered by Washoe County, health and welfare costs for Lake County would approximate \$25,000 per year.

The major concern identified by the Hospital Committee is what mandated programs must a county participate in for health and welfare.

According to Mr. Ed Schorr, it is not clearly defined as to a county's responsibilities. The State runs the bulk of the welfare program, but people who do not qualify, such as a non-wage earner of a family with dependents, an individual under 65, one who is not blind, etc. -- they would be the responsibility of a county. As to what degree of medical, cash grants, and/or social services the county would have to provide, is a self-determined factor.

Incline Village-Crystal Bay at present pays 11% of the ad valorem tax to the State medicad program.

As to basic emergency services for indigents, again, it would be the county's decision as to it's responsibilities. In some cases, services rendered could be re-imbursed by another State. For instance, a couple from California comes to Lake County and they become destitute and require basic services from the county. If it can be established that they were actually legal residents of California, Lake County could bill California for the services rendered!

There seems to be no concrete guide lines for the committee to use in determining what services the new county should be obligated to maintain.

Exhibit F

Library

William Anderson, the librarian for Washoe County estimates it will cost approximately \$70,000 per annum to operate the Incline library at present levels of employment and services. He felt that if we became a separate county and wanted to contract library services from Washoe County, we could probably do so at the same cost (\$70,000 per annum).

Ruth Miller
Ralph Steil

MEMORANDUM

November 1, 1977

To: Geno Menchetti, Chairman, Subcommittee on Government Services
From: Sub-subcommittee on Public Works, Roads, Utilities, Water,
Sewage, and Solid Wastes.
Subject: Final Report

I. Reference

- A. Nevada Assembly Concurrent Resolution No. 25, 1977
- B. Memo to Members of Subcommittee on Government Services,
Subject: Progress Report, October 4, 1977.

II. Membership of Sub-Subcommittee

Russ Graff, Chairman
Jack Heckert
Gene Miller
Bob McGivern
Arny Olitt
Gene Whitsitt

III. Public Works (prepared by Gene Miller and Jackson Heckert)

- A. The attached letter from George Oshima, Director of Public Works for Washoe County (See Tab A) has given the Sub-subcommittee sufficient data to reach some conclusions about the costs of a county engineering department and a county building and safety department.
- B. Floyd Vice, Washoe County Engineer.
 - 1. Recommends that a new county utilize consulting engineering services for an initial trial period and then decide whether an engineering office should be established.
 - 2. He estimates that the cost of such services for the proposed new county would be in the range of 10% to 20% of the Washoe County Engineers budget.
 - 3. If we use 15%, the estimate of cost would be \$90,000 per year.

C. Lynn E. Krupp, Chief Building and Safety Inspector for Washoe County

1. Minimum personnel, supplies and equipment believed necessary to provide the services required by the new county (extended and rounded off)

Salaries - - - - - \$56000

Benefits - - - - - 8400

Sub-total \$64,400

Supplies and equipment 8,300

Office rent(not included in
his figures - - - - - 6,000

2. Total estimated cost - - - - - \$78,700

- D. The committee has not made any estimate of revenues from permits and other fees. It is probable that rates could be established that would offset costs so that the Department of Building and Safety could be operated on a break even basis.

IV. Roads (prepared by Arny Olitt)

A. Washoe County's road budget

1. . Approximately \$3,000,000 of which 21% or about \$620,000 is allocated to Incline Village-Crystal Bay.
2. Of this amount, for the fiscal year 1977-1978, \$375,000 was spent on road reconstruction or road repaving, about \$155,000 for salaries, including fringe benefits, leaving about \$90,000 for snow removal, material, patching supplies and equipment maintenance and repair.

B. Present status

1. Incline Village-Crystal Bay has 114 to 116 miles of county roads, all of which are paved.
2. The \$375,000 spent for reconstruction or repaving covered 3 to 4 miles of roads and was contracted out to a paving contractor.
3. In addition, Washoe County personnel patched another 1 Or 1½ miles of roads.
4. There are 9 County employees stationed at Incline

Village: 1 supervisor, 7 road maintenance men and 1 shop employee.

5. The County owns land assessed at \$47,250.

6. If the assessed value is 35% of market value, the market value of this property is about \$600,000.

C. Road equipment primarily maintained at Incline Village (some is transferred from district to district)

1. 3 snow plows; 3 loaders, 1 grader, 3 pick-up trucks; 4 dump trucks, one of which contains a snow plow; 1 flusher; 1 traction sweeper; 1 sand-spreader; and, 1 - 5 yard hopper.

2. Although the present value of this equipment is not known, to replace all pieces at present prices, would cost about \$500,000.

D. Repaving

1. Three or four miles of road repaving or reconstruction per year is certainly inadequate.

2. Some of the original roads, which were accepted by Washoe County, were below standard and have been deteriorating rapidly.

3. Even though all roads had met County standards initially, more road maintenance would be necessary.

4. Assuming an average life of the roads and streets as 10 years, some longer and some shorter, and knowing there is about 115 miles of paved roads in the area, it would require 11.5 miles of road maintenance per year to cover 115 miles every 10 years.

5. Based on a present contract price of about \$100,000 per mile, it would cost \$1,150,000 per year to maintain the roads adequately and bring them up to current standards.

E. Snow removal

1. Costs have been low the past two years, so the correct cost is not known.

2. It is estimated that over-time salary costs could exceed \$50,000 per year.

F. Alternatives for new county, if formed.

1. Contract with Washoe County at the present level of service, which would cost about \$620,000 per year. (See Tab B, 1977-1978 budget)
2. Establish a Road Department, as part of the Public Works Department and purchase land, building and equipment at an estimated capital expenditure of \$1,450,000 plus salaries and benefits of \$230,000 and operating expenses of either about \$465,000 or \$1,240,000. The latter two figures include road reconstruction of 4 miles or 11.5 miles respectively. (See Tab C - Memo of Feb. 11, 1977 from R. J. Brennan)
3. Contract with Washoe County as at present but add \$750,000 for an additional 7.5 miles of road reconstruction per year. The total cost to the new County for this service would be approximately \$1,370,000 annually.

V. Utility Franchise and Property Taxes -- (prepared by Gene Whitsitt)

- A. Nevada Bell Telephone (information from Gretchen Sewel in I.V. office - she got information from someone else.)
1. Under Revised Nevada Statutes, Sect. 361.320, the phone company pays a "wire mileage unit" rather than a situs tax on property.
 2. For the past year, this amounted to \$2200 for Crystal Bay, and \$45,500 for Incline Village, and \$3700 to the North Tahoe Fire District.
 3. Total to New County: \$51,400.
- B. Southwest Gas Corporation (information from Jochen Schulz, and his information came from their tax man in Las Vegas).
1. They pay 2% of gross revenue.
 2. Present franchise tax applicable to Incline Village and Crystal Bay areas is \$14,337 annually, and has grown at a 3% annual rate.
 3. Property taxes paid in Incline area (tax code 5200)

and Crystal Bay (tax code 5300) total \$11,238, largely on underground piping.

4. Total to New County: \$25,575.

C. Sierra Pacific Power Company (information from William Kaiser, Manager General Account in Reno)

1. Their figures are estimates, based on their guess as to what the new county boundaries might be.

Their estimates of taxes are for:

a. $\frac{1}{2}$ of 1% optional city relief tax, approximately \$2,400.

b. Franchise tax, approximately \$4,700.

c. Property ad valorem tax, approximately \$28,500.

2. Total to new County : \$35,600.

D. Tahoe Systems (Cable TV) (Information from John Cardenes, Manager, located in Tahoe Vista. He requests that the information be treated as confidential, and he had my assurance this would be the case.)

1. TV Cable pays a millage rate of .005 per \$1,000, assessed valuation.

2. Right now this amounts to \$1,500 per year.

3. This is a franchise tax. There is no property tax.

4. Total to New County: \$1,580.

E. Total to New County from all sources: \$114,155.

VI. Water, Sewage, and Solid Wastes (prepared by Robert McGivern)

A. IVGID is providing the proposed area with adequate water and sewage services and can continue to do so independently or could be absorbed into the new County.

B. Apart from some required upgrading of treatment expenditures, the water and sewage systems will support the ultimate population of Lake County without substantial capital outlays. The opposite is true in the Reno area. Large bond issues will be required as that area expands.

C. Tertiary treatment of sewage will probably be required of IVGID but these costs must be borne whether Lake County is created or not.

D. At present IVGID privately contracts for solid waste disposal. This service is a major source of complaint.

The present contract expires in 1981. A County government might operate this service to greater satisfaction. IVGID could also improve performance of this function.

E. Present IVGID administrative cost could possibly be lowered with a broader base.

F. At present IVGID privately contracts for construction work. A combined operation with a County road and engineering department, equipment and personnel might result in lower cost for some work.

G. Conclusion

1. There appears to be no negative aspect from water sewage and solid waste services to the formation of a separate county.
2. There appears no overwhelming advantage to these services in the formation of a separate county.

Attachments:

- Tab A - Letter from Mr. George Oshima re: County Engineering Department
- Tab B - Incline Road Division 1977-1978 Budget
- Tab C - Letter from R. J. Brennan re: Cost estimates of street and road operation

Attachments to Exhibit G

Letter from Washoe County Public Works Director

Washoe County Public Works Incline Road Division Budget

Estimate of Costs to Establish a Street and Road

(Attachments on file, research division, legislative counsel bureau.)

residents would probably be more sympathetic to the overall needs of the community than would be the Reno-Sparks dominated Washoe County. It is assumed that a new county would retain the construction tax and the room tax. Two items require further study: The first is protecting the exclusivity of the beaches and the second is determining what, if any, vested interest Crystal Bay residents would have. Finally, a separate county would probably enjoy a better priority position for matching State or Federal funds.

Conclusion: It is entirely feasible for a new county to provide the same Parks and Recreation services that Incline Village residents are now receiving.

Exhibit H

Report by the Parks and Recreation Subcommittee of the Services Committee on Lake County.

Problem: Is it feasible for a new county to provide the same Parks and Recreation services that Incline-Crystal Bay residents are now receiving?

Incline Village-Crystal Bay residents enjoy a wide variety of recreation facilities. These include two golf courses, ski area, bowling alley, athletic field, and three beaches. Access to these facilities is as follows: The beaches are "free" to those whose property was within the Incline Village General Improvement District (IVGID) as of June 1, 1968. These property owners pay \$50.00 per year to the beach fund and \$50.00 per year to the recreation fund. Both fees are collected annually in advance with the July 1 property tax payment. Those property owners also receive special rates at the other facilities. Those owners whose property was annexed to the IVGID between June 1, 1968, and July 1, 1977, do not have access to the beaches, however they do receive discounts at the other facilities and pay the \$50.00 annual recreation fee.

Crystal Bay residents enjoy neither beaches nor discounts. However, consideration should be given to guaranteeing those people use privileges at Ski Incline and the Golf Courses, though not necessarily at favorable rates. At some time in the future overcrowding may make it necessary to restrict the general public from access. Crystal Bay residents being in the new county should be given some special consideration above the general public.

Property owner's rights to exclusive use of the beaches must be recognized and protected by the legislation establishing the new county. The exact procedure to insure this right is unknown. However, a separate "Beach District" might be one solution.

The attached chart compares recreation facilities provided by a "typical" county with those in Lake County. From this comparison it is apparent that Lake County residents will enjoy some recreation facilities not usually provided by other counties. The matrix also reveals that existing facilities may soon become overcrowded due to growth of the community -- whether we become a new county or not. Some additional facilities are needed right now. Top priority would be more Tennis courts and an indoor recreation facility. Where do funds come from to construct these facilities?

Washoe County levies a one percent tax on new construction. The theory being that new construction causes increased use and therefore should absorb the cost of new facilities. These funds are spent in the area from which they are derived. For example, funds generated from new construction in the Incline Village-Crystal Bay area helped pay for Preston Field. Funds generated in Incline Village are not spent in Lemon Valley and conversely, funds generated in Sparks would not be spent for construction in Incline Village. Since Incline Village or Lake County would rapidly double in size in the next fifteen years, Lake County would probably retain the construction tax. If so, there will be no advantage or disadvantage to being a separate county. The significant point being that funds to construct new recreation facilities will come from IV/CB resources whether they are in Lake County or Washoe County.

A second source of funds to construct new recreation facilities is derived from the room tax. Washoe County presently levies a room tax of six percent on rentals of less than twenty-eight days. These funds are used to "promote tourism". In the past this has been liberally interpreted to include such items as a golf course, in addition to providing advertising and constructing a convention center. The Reno-Sparks Convention Authority has finally agreed, after several years, to provide some funds to us in the Tahoe area of the county. This will amount to something on the order of \$30,000 this year, to be used for capital improvements. What will be done with this money has not yet been determined.

Another source of funds is the State Park Board match with local funds. These can be used for both acquisition and development, and also in conjunction with Federal Bureau of Outdoor Recreation funds -- a 50% match geared for recreation facilities. HUD funds are also available on a matching basis. All of these funds are, in theory, available whether or not we are a separate county. However, a county is seldom funded at 100%, and we at the Lake do not rank very high on Washoe's priority list. So a project here may not get State or Federal funding when we are a part of Washoe County, but may if we were a separate county.

SUMMARY: Incline Village and Crystal Bay residents enjoy an abundance of recreation facilities, many of which are not typically provided by a city or county. Funds to construct or acquire these facilities did not come from "out of basin" county funds -- nor will they in the future. Additional facilities will be needed in the future as the area grows, but the funds to acquire these facilities will come from within the basin via recreation fees, construction tax, room tax, or State/Federal sources rather than from a Washoe County general fund. Lake County

"Typical County"

Playing Fields (Soccer-
baseball-football, etc.)

Parks - Open Space, picnic
areas and the like. (Green
for romping in.)

Playgrounds

Gymnasium (Gymnastics,
exercise rooms, weight room,
basketball, handball)

Community Center (meeting rooms,
hobby rooms, party and social
areas)

Swimming Pools

Tennis Courts

Golf Course

Recreation Programs

"Lake County"

Preston Field and Incline High School field only ones
available. Good facilities, but getting over-crowded.
High School needs lights, dugouts, permanent concession
stand and baseball scoreboard. Must expand for future
growth; fifty-seven acre parcel necessary for future
growth.

Two beaches, adequate at present population levels.
Future expansion may be desirable. Beaches are not
available for Crystal Bay residents. Additional parks
will be necessary for future growth. Likely candidates
are Preston Field expansion, fifty-seven acre parcel,
and Barbara Street property. Community Center Picnic
area should be finished shortly - nice.

Sand Harbor - State Park - would fall in boundaries of
new County. Recognize its availability in planning.
Should be physically linked with Incline Village by
bike/walking paths.

Available at Elementary School and two beaches. Programed
for Preston Field expansion. Above the new Elementary
School will provide for growth. Mini-park concept was
rebuffed by residents, but might be worth another try
in the future on available land to provide playgrounds
in high density areas. Par-Course -- good, and being
used.

Incline High School. Since schools are now required to
provide equal time for both boys and girls, it is too
crowded for community use. Need is almost critical for
another indoor athletic facility. A Middle School would
relieve some of the need but this is four years away.
Should be top priority due to our long inclimate winters.

Community Center across from Ski Beach is overused. The
Chateau helps some, but has a difficult floor plan. More
space needed now and in future.

Burnt Cedar Pool beautiful, not available to Crystal Bay.
Need an indoor pool.

Four courts jointly used with the High School. Ten to
fifteen are needed now. High priority.

Two fine golf courses. Residents get significant discounts.
With future growth may have to restrict play to residents
only, ban general public.

One employee full time. General Policy: Programs must
be financially self-supporting. IVGID provides the facil-
ity and sign-up fees cover cost of instruction. Severe
need for expanded teenage program...possible full-time
employee. Must continue to grow and expand with the
community. Success to a large extent depends upon the
facilities; i.e. a winter swim program is no good without
a pool.

Ski Area. Good, and getting better. In the future may
have to restrict general public due to overcrowding.

Bowling. Probably not breaking even but still popular.
As community grows it should become more profitable.
Subsidize with golf and ski revenue.

MEMORANDUM

October 25, 1977

To: Geno Menchetti, Chairman, Subcommittee on Government Services
 From: Sub-Subcommittee on Planning and Zoning
 Subject: Final Report

I. Reference - Nevada Assembly Concurrent Resolution No. 25, 1977.

II. Membership of Sub-Subcommittee

Anita Cox, Chairman	831-1682
JoAnne Payne, Secretary	831-4448
Betty McElroy	831-1654
Richard Paille	831-2573 (home) 831-1515 (office)
Lee Sanders	831-0720
George Hemminger	831-0069 (absent from all meetings)

III. Research

A. Tahoe Regional Planning Agency (TRPA) *(See Tab AA)

1. Authority/Guidelines

- a. Established by Congress (in 1970) and legislatures of Nevada and California (1971)
- b. If new county is established, it will have to be substituted for Washoe County on TRPA, which entails approval of U.S. Congress and State of California.
- c. Established because of a "need to maintain an equilibrium between the regions natural endowments and its manmade environment; and to preserve the scenic beauty and recreational opportunities of the area."
- d. No taxation or condemnation powers.
- e. Enforcement must be through local governments only.
- f. Supported by monies from each County's general fund, based on population and assessed valuation. (not more than \$150,000 per year).

2. Organization

a. Eleven members

- (1) five from each state and one non-voting federal representative
- (2) Nevada representatives: one each from Washoe

County, Douglas County and Carson City;
two from State at large (one to be head of
State Department of Conservation and
Natural Resources).

(4) appointed by governing body of locality.

- b. Nevada TRPA members review gaming projects.
- c. Advisory Planning Commission appointed to include the planning and health officials of the local governments of the TRPA area.
- d. Paid staff as required to carry out specified duties.

3. General Plan

- a. Overall plan of Tahoe Basin
- b. Land capabilities developed by Forest Service considering erosion, soil conditions, runoff, natural environment.
- c. Existing lots and zoning "grandfathered".
- d. Under review currently and every five years.

4. Comments

- a. Most stringent plan of local area in effect
- b. TRPA plan can be minimum standards only
- c. Enforcement only as good as local authority desires it to be.
- d. Standards include the preservation of the most land in each parcel with minimum land coverage by development.
 - (1) Cluster housing fits this requirement
 - (2) Many lots zoned and divided prior to TRPA establishment do not fit present requirements, but "grandfathered" and therefore previous zoning permitted.
 - (3) Downzoning can lead to lawsuits or requirements of purchase by governing body if "monetary loss" is proved by parcel owner.

B. Regional Planning Commission of Reno, Sparks and Washoe County (RPC) *(See Tab B)

1. Composition

- a. Twelve Commissioners, four from each jurisdiction

- b. Appointed by governing body of each locality
- c. Expenses of Commissioners
 - (1) Serve without pay
 - (2) limited expense account for travel and meals
- 2. Authority
 - a. Chapter 278, Nevada Revised Statutes
 - b. Reason
 - (1) "so that that plan will serve as a pattern and guide for orderly physical growth and development in the area".
 - (2) "as a basis for the efficient expenditure of funds" relating to the subject of the plan (capital improvements: extension of streets, sewer lines, etc.).
- 3. Meetings
 - a. Held twice monthly
 - b. Open meetings in evenings
 - c. Statute requirements
 - (1) must render decision approving, disapproving or conditionally approving within 40 days after filing of tentative subdivision plat.
 - (2) default means approval
 - (3) in cases of outright disapproval, commission must list conditions under which plat would have been approved.
 - (4) Timely action also required for zoning changes.
 - (5) Property owner has right of appeal.
 - (6) Decisions made immediately following public hearings.
- 4. Paid staff as required to carry out specified duties
- 5. Committees
 - a. Analysis Committee - looks at procedures and operations to make commission more efficient.
 - b. Board of Adjustment - Decides specific areas of zoning - not land use. (set back, slope height, parking, etc.) (appointed by County Commissioners, falls under Planning Commission)

- c. Lawyer - Checks plans against laws affecting them; considers and approves legality of refusals.
 - d. Special Use Permit - to determine if use compatible with area
 - e. Industrial Zoning Committee - approves outer appearance and materials of larger industrial complexes.
 - f. Architectural Review Committee -
 - g. Resolution of Intent - Conditional zoning change for specific use only.
6. Coordination and approval of plans
- a. Solicits comments from all agencies on any proposed plan or development.
 - b. Public hearing procedure
 - (1) Advise agencies of hearings
 - (2) Notifies adjacent property owners (300 ft. from property lines) 15 days in advance by mail of hearing (determined through assessors records).
 - (3) One of the biggest expenses and headaches is mailing procedures and notification.
 - c. General Plan reviewed every five years.
7. Enforcement capabilities
- a. Building department is police force for Planning Commission.
 - b. Must have coordination between Planning and Building Departments.
8. Comments
- a. Can direct emphasis of planning only as far as general public is willing to support.
 - b. Coordination of effort among public officials is necessary to enforce planning requirements.
 - c. Best land use policy is the least land in area used for development with remainder put aside for public domain.

- (1) Cluster housing fits this requirement.
- (2) Must permit individual landowners to build per zoning of their property.
- (3) Down-zoning can lead to lawsuits if it effectively prohibits property owners from using property as previously zoned, therefore leading to monetary loss. (local govt. could be forced to buy property at previous dollar value.)
- d. Federal funds not sought for local planning projects as not economically feasible. (paper work costs more than grant will bring.)
- e. Traditionally, 25% vacancy factor in land use.
- f. Political entity can be made party to C.C. & R's (Covenants, Conditions and Restrictions) of area.
 - (1) Permits local government to enforce C.C. & R's
 - (2) If property owner refuses to comply, local government could act and then bill property owner for work done.

C. Washoe County

1. Planning

- a. Member of Regional Planning Agency.
- b. Commissioners hear appeals and make final decisions.
- c. General Plan of RPA adopted.

2. Zoning

- a. Handled by RPA
- b. Commissioners hear appeals and make final decisions.

3. Building Department under Department of Public Works

- a. Issues permits as per General Plan and zoning.
- b. Should coordinate with Planning authority.

4. WCOG

- a. Council of Governments of Washoe County, Sparks and Reno
- b. City managers and Councilmen, and County Commissioner are members
- c. Set up originally to conform to federal regulations.
- d. Proven to be most effective control of growth

- (1) All leaders more directly responsible for any actions.
 - (2) More open to public view.
 - (3) Gets more publicity.
5. Commissioner Nelson represents North Shore Lake Tahoe area of Washoe County.
- a. Consolidation of County's Commissioners is due to one man/one vote requirement of U. S. Supreme Court.
 - b. Much of information from this area comes from Incline Village-Crystal Bay Advisory Council.
 - c. Commissioner tries to visit area and seek out opinions of other residents.
 - d. Would be delighted to work with, or hear views of, other local citizens groups.
 - e. Communication with all citizens seems to be the most difficult to obtain.
 - f. Individual philosophy of County Commissioners has great impact on land usage and zoning, thus an ever changing trend in community development can be seen as the administration changes through elections and appointments.

IV. Recommendations for New County, if established

- A. Separate Planning Commission be established
 - 1. Seven members to be appointed by County Commissioners
 - 2. Term to be staggered three year (three for each of the first two years, two for the third).
 - 3. Serve without pay.
 - 4. Meetings at least twice a month.
 - 5. Open meetings in the evening.
 - 6. Staff of six, minimum.
 - a. 1 office manager
 - b. 2 examiner/planners
 - c. 2 secretaries
 - d. 1 lawyer
 - 7. Office in County Governmental Office Building
- B. Committees under Planning Commission
 - 1. Zoning/Board of Adjustment
 - a. five members

- b. appointed by Commissioners without pay for five year staggered terms.
- c. To hold public hearings on all specific zoning requests and changes.
- d. To recommend zoning changes and alterations to Planning Commission.
- e. Notify adjacent property owners (within 500 feet of boundaries) of any proposed changes.
- f. Such notification shall be made fifteen days prior to scheduled hearing.
- g. To fulfill all legal requirements of NRS (See Tab C)
- h. Special use permit committee to determine if use is compatible with area.

2. Architectural Review Committee

- a. To issue rules of acceptable standards.
- b. To review all plans for conformity to architectural and building standards.
- c. Must have backing of County Commissioners and Planning Commission
- d. Three members: 1 Architect, 1 County Commissioner, 1 Layman, appointed by Planning Commission.
- e. Comments
 - (1) Standards difficult to specify so they can be legally enforced.
 - (2) Subjective viewpoint hard to enforce.

3. Lawyer

- a. To review all plans for conformance to TRPA and County standards and ordinances.
- b. To review disapprovals and conditional approvals for legality.

C. General Plan

- 1. Adopt general plan of TRPA with addition of more stringent requirements of Washoe County and IVGID.
- 2. Provide any land use, population, streets and highways, conservation, community design, public facilities, parks and recreation and/or any other plan necessary for inclusion in the General Plan for the County
- 3. Review General Plan every five years.

4. Highly recommend new county, if established, become party to all C.C. & R.'s of area.
 - a. Can use legal authority to assure local property owner complies with C.C. & R.'s of subdivision.
 - b. If property owner fails to comply, after adequate notice, county has legal authority to do required work and bill property owner.

D. Review proposed plans

1. Must review all plans "in a timely manner" (within 40 days by state law), in open hearings.
2. Notify, and coordinate with, all county departments.
3. Staff
 - a. To review all proposed plans to assure compliance with TRPA and County General Plan.
 - b. Hearing examiners to assist Planning Commission and governing body in acting upon proposals for changes in zoning, use, or plan.

E. Budget

1. Staff (minimum required)
 - a. Office Manager \$18000 - \$24000
 - b. Two examiners/planners @\$14000 - \$16000 each
 - c. Two secretaries @\$10000-\$12000 each
 - d. Lawyer \$25000 (Can be part of District Attorney's staff assigned to Planning Agency).
2. Office Supplies and Postage \$12000 per year
3. Expense Accounts for volunteer employees - nominal (transportation and meals for meetings)
4. Transportation
 - a. Two automobiles for use by planners @ approximately \$16000 per year average
 - b. Alternative method - Pay mileage of 18¢ per mile for use of privately owned vehicles.
5. Support of TRPA from County General Fund (as required by law) based on assessed valuation and population - approximately \$30,000 per year.

F. Amendment required to U. S. Congressional Act Public Law 91-148 (Dec. 18, 1969) to replace Washoe County with new county in TRPA. This also requires concurrence by State of California.

V. Alternatives to New County

A. Present Incline Village/Crystal Bay Advisory Council should be more representative of community.


1. Elected by local residents
2. Publicize activities
3. Conduct open meetings on regularly scheduled basis.
4. Summary of council activities and recommendations to Washoe County Commissioners should be published in local newspaper.

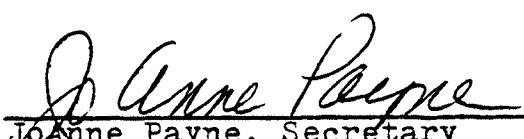
B. Washoe County should designate a single local individual with responsibility for close coordination with TRPA and Regional Planning Agency.


C. Suggest Homeowner Associations for each established subdivision for the ehforcement of the C.C. & R.'s.


D. Request local resident be appointed to the Regional Planning Commission as one of the Washoe County representatives.


VI. The Sub-subcommittee on Planning and Zoning would like to thank Mr. Tom Jacob, Tahoe Regional Planning Agency; Mr. D. M. Bayer, The Regional Planning Commission of Reno, Sparks, and Washoe County; and Mr. D. A. Nelson, Commissioner of Washoe County. We acknowledge their outstanding cooperation and want to express appreciation for the time they spent with us and the factual information they gave us.


Anita Cox, Chairman


JoAnne Payne, Secretary


Richard Paille, member


Betty McElroy, member


Lee Sanders, member


George Hemminger, member

Attachments to Exhibit I

TRPA Land Use Ordinance and TRPA Background Materials

Washoe County Regional Planning Ordinance and Background Materials

Nevada Statutes on Planning and Zoning

(Attachments on file, research division, legislative counsel bureau.)

TAHOE STUDY

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Exhibit K

D R A F T R E P O R T

Education Subgroup

Study of the Feasibility of a New
County for the North Shore of Lake Tahoe

TABLE OF CONTENTS

	<u>Page</u>
Introduction	1
Present Incline Schools	2
Assessed Valuations	2
The Middle School Issue	3
The 1980-81 School Year Assumptions for a Separate School District	4
Incline Schools 1980-81 Appropriations	6
Conclusions on Revenues and Expenditures	7
Costs of Optimum Educational Services at Incline in the 1980-81 School Year	8
Evaluation of County Services to Incline Schools	Attachment 1
County Feasibility Study - Educational Services (Ideal High School)	Attachment 2
County Feasibility Study for an Elementary School (Ideal Elementary School) . . .	Attachment 3
Information Pertaining to Incline Schools for School Year 1977-78	Attachment 4
Memorandum of Record New Assessment Figures	Attachment 5

Introduction

The Education Subgroup of the Study of the Feasibility of a New County for the North Shore of Lake Tahoe was formed on September 20, 1977, and held its initial meeting on that date. The group elected Marlene Steinmeyer chairman. Assemblyman Bob Weise was the legislator advisor for the group and Andy Grose of the Legislative Counsel Bureau provided staff assistance.

The group decided that basic fiscal data on Washoe County schools and other smaller school districts in the state would be provided by the staff with the assistance of the Washoe County School District staff. The group divided itself into two basic committees, one to look at the current Incline schools in terms of their programs, services and plant, the other to set forth an ideal school system for the area if such a system were possible. This draft report takes into account the findings of the two committees of the subgroup and those of the staff. The subgroup met again on October 19, 1977, and discussed committee efforts and input by staff including staff from the Washoe County School District.

This draft report, in accordance with the direction of the interim subcommittee chairman, Assemblyman Weise, does not make recommendations about the advisability or wisdom of a separate school district. Rather, it is an attempt to set forth the conditions necessary for the operation of a separate school district in the Incline-Crystal Bay area. Finally, an attempt has been made to project figures to the 1980-81 school year which would be the first year, as a practical matter, in which a new county could be in operation.

Present Incline Schools

There are currently two schools at Incline, an elementary school housing grades K-7 and a high school housing grades 8-12. The elementary school has 637 students and the high school 416. Total school population is 1,053. Assuming a conservative 5 percent annual growth to the 1980-81 school year, the school population that year will be approximately 1,219. Washoe County planning is based on county-wide annual growth of 3 percent.

The elementary school now has a staff of 30 including a principal. The other 29 are instructional. The high school has a staff of 23 including a principal and a vice principal. There are 21 instructional including guidance. Attachment 1 contains the assessment of current school services in the elementary and high school as made by the education subgroup's committee on current schools.

The Washoe County School District figures that of the district's \$46,418,465 current budget, \$2,299,400 is attributable to the Incline-Crystal Bay areas. Some items in the school district figures, especially transportation, may be questioned but the total figure of some \$2.3 million as shown in Attachment 4 is certainly not far off. This is 4.95 percent of the district's budget. The Incline schools' enrollment equals 3.36 percent of total Washoe enrollment so the district does pay a bit more to operate schools at Incline than it does in the county as a whole.

Assessed Valuations

The 1977 assessment figures for the Incline-Crystal Bay area are complete for land and improvements. They are not complete for the other smaller components of the total tax roll. See Attachment 5 for details. Mixing 1976 and 1977

figures to a limited extent, the total assessed valuation for 1977-78 for the area will be about \$130 million. This is almost a 45 percent increase over 1976.

In attempting to project valuations for 1980-81, it is useful to look back over the current decade for an overall trend rather than look at the 1 year in which a major reassessment took place. From 1970 through 1976, the average annual increase in assessments was 12 percent with a high of 24.8 percent and a low of 5.7 percent in that period. Using the 12 percent figure on the new base of \$130 million will produce a 1980-81 assessed valuation of about \$182 million or roughly double the valuation for the current year. The 1979-80 assessments, however, would be the basis for taxes in the 1980 tax year and that figure will be about \$163 million.

The Middle School Issue

It has been recognized by local residents, the school district and the outside study of Washoe County school facilities that the Incline area must have additional facilities for the middle school grades. There are several options ranging in cost from \$2-6 million depending upon whether an addition to the high school is built, a separate building is built and whether land will have to be purchased.

It is doubtful that the decision for middle grades facilities can be put off until 1980-81 when a new school system might be in operation. The Washoe School District likely will make the decision in the near future and put the cost of the facilities on the forthcoming bond issue that will go to the voters in 1978.

The residents of the Incline Crystal Bay area will, of course, pay the cost of new facilities one way or another. The most likely result, if the bond issue is approved, and if a new county were created, is that the portion of

the property taxes going to debt service would rise. In the county now, 37.98 cents of the \$5 maximum is for school debt service. The area of a new county would be obligated to pay its share of any debt incurred while it was a part of the former county. As time passes, and some of the debt issues mature, the obligation to the former county will decrease. At the same time, of course, the new school district would be incurring its own debt so a fair percentage of property taxes will continue to go for debt service whether or not the area becomes a new county.

It is not possible at this point to know what the direct fiscal impact of building a middle school grades facility at Incline will be. It is necessary, however, to recognize the middle school requirement and to acknowledge that it will cost more on the tax rate to build the facility. How much more cannot really be determined at this point. If it is built in the next 2 years, the question of fiscal impact, while real, is not particularly relevant to the question of a new county. Projections of costs to run the system in 1980-81 as a separate school district will assume a middle school facility with eight classrooms which is the number recommended through 1982 by the Washoe school's facilities study.

The 1980-81 School Year Assumptions for a Separate School District

The Washoe School District staff prepared a current year estimate for operation of the two Incline schools (see Attachment 4). In this section, an attempt will be made to project revenues and expenditures 3 years. Obviously, these figures are only estimates and should not be construed as firm or certain.

There are several arbitrary assumptions made. Others, while not arbitrary, are subject to debate. For instance,

the student growth rate may be faster than 5 percent. The inflation rate may be greater than 6 percent. Keep in mind, however, that most of these figures are interrelated. For instance, if inflation is in excess of 6 percent thus raising expenditures, revenue from the Local School Support Tax and the property tax will likely increase corresponding to inflation. Similarly, if pupil population does grow faster than 5 percent, the property tax roll and the LSST will grow at a faster rate as well, offsetting the increased expenditures. In all cases, the figures are conservative so that if they are off, they should all be off to the same relative extent with revenues and expenditures remaining in the same rough relationship.

Number of students	1,219
Number of staff	63
(Same as present student teacher ratio plus administrator for middle school)	
Number of school facilities	3
(or the square footage equivalent of a third school)	
Inflation rate for purposes of salaries and expenses	6 percent per annum
State aid per student increases	10 percent per annum
LSST increase	10 percent per annum
Motor Vehicle Privilege Tax increase	10 percent per annum
State aid per handicapped student increase	5 percent per annum
Minimum ad valorem tax to receive state aid	70 cents per \$100
Assessed valuation for property taxes	\$163 million

Based on these assumptions, the 1977-78 Incline schools' budget developed by Washoe School district staff (Attachment 4) can be updated as follows:

Incline Schools
1980-81 Estimated Appropriations

Operation

100 Administration	\$ 51,212
200 Instruction	1,486,392
300 Auxilliary Services	38,112
400 Transportation	55,000
500 Plant Operation	255,591
600 Plant Maintenance	99,472
700 Fixed Charges	377,976
800 Transfers	7,026
900 Capital Outlay	169,932
Subtotal - Operation	2,540,713
Contingency	25,000
Ending Balance	25,000
Total Operation	2,590,713
Debt Service	619,074
Total Expenditures	\$3,209,787

1980-81 Estimated Revenues

I. State Aid

Total Weighted Enrollment = 1,219
Minimum Support = \$1,338

A = 1,219 X \$1,338 = \$1,631,875
Special Programs for Handicapped
Number of units = 4
State aid = \$20,374

B = 4 X \$20,374 = \$81,496

Total Guaranteed Support

A + B = \$1,713,371

Local Funds Available

District's Assessed Valuation \$163,000,000

(a) Proceeds of 70 cents ad valorem tax	1,141,000
(b) Proceeds of 1 cent LSST	278,521

Total local funds available \$ 1,419,521

Amount of State Apportionment

Guaranteed Support minus Local Funds Available

\$1,713,371 - \$1,419,521 = \$294,000

II. Total Revenues

A. State Aid	\$ 294,000
B. LSST	278,521
C. Motor Vehicle Privilege Tax	96,895
D. Total Ad Valorem Tax Receipts for Operation at current rate of \$1.50	2,445,000

Total Operation \$3,114,416

E. Total Ad Valorem Tax for Debt Service at current rate of 37.98 cents	619,490
---	---------

Total Receipts \$3,733,490

Conclusions on
Revenues and Expenditures

Based upon the foregoing assumptions and figures, in the 1980-81 school year, a separate school district at Incline would have revenues in excess of expenditures by about \$523,703 if the current tax rates continue to be applied.

The options available if such a surplus did exist in 1980-81 would be two. Taxes could be lowered or educational services could be improved. Also, of course, there could be a combination of these two.

Costs of Optimum Educational Services at Incline in the 1980-81 School Year

One committee of the subgroup attempted to set forth an ideal school system for Incline if money were no object. Exhibit B is for the high school grades and Attachment 3 is for the elementary grades. This section is an attempt to quantify the increase in costs that would be occasioned by this ideal level of services. The method used for personnel was to identify the additional positions, assign salary and fringe costs at the current year rates and then to increase for inflation at a 6 percent annual rate.

The method used for capital facilities was to determine the total number of additional classrooms required, apply the current per square foot cost of construction and then apply a 10 percent per annum inflation rate. The specialized classrooms such as labs and shops were not treated separately but instead a 10 percent addition to total costs was added which is for furnishings and special equipment.

The ideal high school program envisioned includes the addition of 16 classrooms. The standard classroom is 900 square feet. The projected cost per square foot for 1980 is \$52.70. The cost for the addition would be about \$758,880. The 10 percent for furnishings and equipment would bring the total cost to \$834,768. This would be a one-time capital cost for which debt would probably be incurred.

The extra high school staff would be 15 professionals. The 1977-78 average salary for a Washoe secondary teacher is \$13,016. The school district pays fringe benefits and other employer costs that average \$3,123. The total per teacher

cost averages \$16,139. Applying the 6 percent inflation rate, the cost per teacher in 1980 will be \$19,221. The cost for 15 extra certificated personnel in 1980 will be \$288,315.

The 16 additional classrooms would increase plant operation by \$81,789 and plant maintenance by \$31,831.

The elementary grades' ideal system is focused primarily on additional personnel. None of the positions suggested requires additional classrooms. Room for student population growth will come when a middle school facility is built, thereby removing grades 6 and 7 from the elementary school. Additional costs for the elementary grades is mostly in the personnel area. Some capital costs will probably be incurred for extra office space for several of the specialists that would be regular staff members.

The art, music and physical education teachers to be added should be able to use existing classrooms and other facilities. Extra office space for the psychologist, speech therapist, reading specialist and learning disabilities specialist will be necessary. Using 300 square feet (15x20) for each, 1,200 extra square feet of office will be required. Applying the same \$52.70 per square foot figure, a capital outlay of \$62,484 would be necessary. This is a small enough figure to be placed in the 1980-81 capital outlay budget rather than in long-term debt. It could be combined with the high school expansion too.

The personnel costs for the specialists and teachers to be added to the elementary school was figured the same way as the added high school staff. Eight full-time positions would be added and five half-time, as shown in Attachment 3. Total additional 1980-81 personnel costs would be \$218,196.

The projection in Attachment 3 for additional supply costs for specific purposes are not added in as new costs for

the ideal system because those items, for the most part, are already figured into the instructional budget item. For instance, the ideal request of \$2,500 per year for books, films and records for the library is less than what is already included in the present Washoe budget for the elementary school. On a per pupil basis, the elementary school is allocated \$4,376 for library acquisitions including films and audio-visual aids. There is \$3,216.85 allocated just for library books. The other special items are so small, relatively, that they can be covered by the overall instructional budget.

The total cost of the ideal system would be as follows:

Capital expenditures (one time)	-- \$897,252
Operating expenses (recurring)	-- 620,131

EVALUATION OF COUNTY SERVICES TO INCLINE SCHOOLS

The total enrollment of students in Incline Village, as noted September 26, 1977, is 1,053. The elementary school houses 637 and the high school 416 students.

Washoe County School District services and money allotment is based upon the per pupil enrollment of each school. The elementary and high school share a nurse three times a week, $\frac{1}{2}$ a day each, as compared to sharing the nurse for the entire week last year. Other district personnel such as the psychologist, speech therapist, psychometrist (testing specialist) and curriculum specialists provide their services based upon the principals request and student needs.

At the elementary level the speech therapist screens all referrals and new students in the area of audiology. Last year the elementary school received speech therapy one day a week versus the high school schedule of one hour, one day a week. The psychologist was at the elementary school last year twice a month versus the high school need of one day per week.

Other district personnel such as electricians, carpenters, painters and groundskeepers are provided by the district upon request. Both schools are provided with an assistant groundskeeper. If an emergency ~~arises~~ aid is usually sought from a local company.

Mail delivery is not provided by Washoe County School District to Incline schools on a scheduled basis. The principals find it necessary to include this among their other duties. The problem appears to be the distance between Reno and Incline Village.

The principals find that to attend district meetings and gather supplies usually requires the entire work day. The elementary school is aided with the mail delivery by a resident who commutes daily to the district offices.

The media center at the high school received a boost when the adult section of Washoe County library temporarily relocated at the school. Purchasing power at both school levels is based upon student population. The high school for an enrollment up to five hundred receives five dollars per student or two thousand dollars per year which ever is greater as dictated by Northwest Accrediation Committee. The elementary school media center is in its formative stage due to the relocation of the Washoe County library on its own premises early in 1978. The media center will be expanded through district funds and implemented by ITSPA (Incline Teacher Student Parent Association). The district does have media materials, but they are difficult to utilize due to the lack of mail service from the district.

The instructional and ~~maintenance~~ budget was increased this year due to the student enrollment. However, in a smaller school the allotment does not appear to be equitable. Certain items are necessary regardless of school enrollment (piano, etc.).

At the high school the building modification account appears to be inadequate. The funds available have been used to purchase desks, lockers, etc. for new staff. The Biology department has requested sinks for several years. However, no money has been available for extra equipment.

Department chairmen at the high school do not receive an extra prep period as they do in Reno. The extra pay ranges from one hundred fifty to four hundred fifty dollars depending on the number of teachers in the department.

Dispersement of funds occurs quarterly. The elementary school will receive the following:

Instructional Budget	\$2,836.00
Remodeling	\$1,067.00
Equipment Replacement	\$1,420.00
New Equipment	\$1,824.00
Other Supplies	\$1,190.40
Other Instruction	\$ 608.00
New Books	\$10,000.00
Improvement of Grounds	\$ 889.00

(this item is \$230.00 short of
the per student allowance)

Student expense at both schools is found in the areas of special projects, lost or destroyed texts and most materials. At the high school level students pay for special tests such as the PSAT and the ACT. At this time, yearly testing ^{H.S. level} is not provided at district expense.

The high school received an original allotment for band instruments. It has access to an account for supplies, repairs and replacement of instruments. This year the band will receive uniforms. At the elementary level, the band received an original allotment of ten thousand dollars. Approximately \$800.00 for repairs and \$600.00 for materials and supplies is spent annually. The district does supply some instruments which are primarily used by middle school age children. However, should a middle school be built at Incline Village, the instruments supplied by the district will remain at the elementary facility.

Funding for sports is based upon the student enrollment and type of sport. At the high school level \$5,000.00 is allotted yearly for equipment and uniforms. Additional funds are provided by the Booster Club, which gave the high school the bleachers and such events as last years run-a-thon which raised over \$1,000.00 by the baseball team for new equipment this year. Head football and basketball coaches receive \$1,075.00 salary this year. Their assistants receive \$665.00. Baseball and track coaches receive \$820.00 , the assistant receives \$515.00. Minor sport coaches receive \$515.00. At the elementary school (middle school level) Incline received \$1,000.00 this year as compared to \$4,400.00 for a larger middle school in the Reno area. This appears to be inadequate funding due to the sameness of supply cost.

COUNTY FEASIBILITY STUDY

EDUCATIONAL SERVICES

Anticipating an Incline High School population of 600 students and a comprehensive curriculum serving grades eight through twelve, faculty and space needs are enumerated below. The figures presented are considered necessary in order to provide quality education to the full spectrum of students. Two special circumstances need consideration in evaluating educational needs for Incline High School. They are: (1) In order to meet educational requirements of students with a broad range of interests and aptitudes, it is necessary to offer a wide variety of subjects and within those subjects different levels of difficulty. With a school population of only 600 students, it is impossible to make these educational offerings without lowering the student-teacher ratio as it now exists in the larger high schools of Washoe County. (2) Even though the major goal of Incline High School is a quality academic program, an athletic and sports program is necessary and there are continuous pressures, including those from the Nevada AA Athletic Conference. Presently there is a demand for 2 football teams, 2 cross country teams, 2 tennis teams, 5 basketball teams, 2 volleyball teams, 2 ski teams, 2 wrestling teams, 4 track teams, 2 baseball teams and 2 golf teams.

Herewith are the total number of classroom teachers estimated to be necessary for a population of 600 students:

- 3 Physical Education, Driver Training and Health
- 2 Music
- 6 English
- 2 Art
- 2 Business
- 2 Foreign Language
- 5 Science
- 5 Mathematics
- 4 Social Studies
- 2 Industrial Education
- 1 Home Economics
- 2 Special Education

Total = 38

Additional space to accomodate the above requires:

- 12 additional classrooms
- 2 additional full science laboratories
- 1 additional shop
- 1 practice area for music and band practice
- enlargement of the counseling area

COUNTY FEASIBILITY STUDY FOR AN ELEMENTARY SCHOOL

WITH AN ELEMENTARY POPULATION OF PRESCHOOL THROUGH SEVENTH GRADE CHILDREN IN THE ELEMENTARY SCHOOL THE FULL SPECTRUM OF EDUCATIONAL NEEDS MUST BE MET. QUALITY EDUCATION IS ESSENTIAL. A RATIO OF TWENTY-FIVE STUDENTS TO ONE TEACHER IS STRONGLY URGED. IN THE PRESCHOOL AND SPECIAL EDUCATION CLASSES THE RATIO SHOULD BE EIGHT TO ONE BUT NOT MORE THAN TEN TO ONE. EACH CLASS SHOULD BE ALLOTTED BETWEEN \$1000 AND \$1500 EVERY TWO YEARS FOR BOOKS, MATERIALS AND SPECIALIZATION MATERIALS. INCLUDED WITHIN THE SPECIALIZATION MATERIALS APPROXIMATELY \$200.00 SHOULD BE SET ASIDE FOR BI-CULTURAL ACTIVITIES.

SPECIAL TEACHERS SUCH AS LEARNING DISABILITIES, READING, SPEECH AND LANGUAGE AND THE PSYCHOLOGIST SHOULD BE ALLOTTED THE FOLLOWING MONIES EVERY TWO YEARS FOR THEIR PROGRAMS:

LEARNING DISABILITIES:	\$2000	PSYCHOLOGIST	\$600
READING	\$2000	SPEECH	\$600
MUSIC	\$1000	P.E.	\$500

ART SHALL BE ALLOTTED \$2000 EACH YEAR.

TO PROVIDE QUALITY EDUCATION THE LIBRARY SHOULD BE AN IMPORTANT PART OF THE BUDGET WITH \$2000 BEING ALLOTTED EACH YEAR FOR BOOKS AND FILMS AND \$500 FOR RECORDS.

SPECIALISTS SHOULD BE HIRED TO SERVE FULL-TIME AT THE INCLINE ELEMENTARY SCHOOL WITH THE EXCEPTION OF A HALF-TIME NURSE, OCCUPATIONAL THERAPIST, PHYSICAL THERAPIST, PRESCHOOL SPECIALIST AND AUDIOLOGIST.

FULL TIME SPECIALISTS SHOULD BECOME AN INTEGRAL PART OF THE ELEMENTARY SCHOOL. THEY SHOULD BE AS FOLLOWS:

- PSYCHOLOGIST
- SPEECH AND LANGUAGE CLINICIAN
- READING SPECIALIST
- LEARNING DISABILITIES RESOURCE TEACHER
- ART
- PHYSICAL EDUCATION
- MUSIC TEACHER
- LIBRARIAN

WASHOE COUNTY SCHOOL DISTRICT

Information Pertaining

To

Incline Schools

For School Year 1977-78

October 19, 1977

INCLINE SCHOOLS

1977-78 Appropriation Breakdown

OPERATION

100 Administration	\$ 43,000
200 Instruction	1,050,000
300 Auxiliary Services	32,000
400 Transportation	55,000
500 Plant Operation	185,000
600 Plant Maintenance	72,000
700 Fixed Charges	267,000
800 Transfers	5,900
900 Capital Outlay	<u>123,000</u>
Sub-Total - Total Operation	1,832,900
Contingency	10,000
Ending Balance	<u>17,000</u>
Total Operation	1,859,900
Debt Service	<u>439,500</u>
Total Expenditures	<u><u>\$2,299,400</u></u>

INCLINE SCHOOLSENROLLMENT INFORMATION AND BASIC SUPPORT

	Prior Year Actual	Current Year Est.	Budget Year Est.
Kindergarten	_____	_____	59
Kindergarten, Wgtd.	_____	_____	36
Elementary	_____	_____	540
Secondary	_____	_____	394
Ungraded and Special	_____	_____	34
Total Wgtd. Enrollment	=====	=====	1,004 X \$ 1,007 = \$1,011,028 * ** (A)

* Insert the dollars per pupil for your county.

** Total basic support for enrollees.

SPECIAL PROGRAMS FOR HANDICAPPED MINORS

Estimated number of program units 3 X \$17,600 = \$ 52,800
*** (B)

*** Total support for special education programs;
cannot exceed legislative appropriation.

Total Guaranteed Support (A & B) (1) \$ 1,063,828

LOCAL FUNDS AVAILABLE

District's Assessed Valuation	\$ <u>90,250,000</u>
a) Proceeds of 70¢ Ad Valorem Tax	\$ <u>631,750</u>
b) Proceeds of 1¢ School Support Tax	\$ <u>200,000</u>
Total Local Funds Available (a & b)	(2) \$(<u>831,750</u>)
Amount of State Apportionment (1 - 2)	<u>\$ 232,078</u>

REVENUES

1. State Aid (Incl. Dr. Ed. Pmt.)	\$ 233,400.00
2. Sales Tax for Operation (LSST)	200,000.00
3. Motor Vehicle Priv. Tax	72,750.00
4. Total Ad Valorem Tax Receipts for Operation (\$1.50)	1,353,750.00
TOTAL OPERATION:	\$ 1,859,900.00
Total Ad Valorem Tax Receipts for Debt Service (48.7¢)	439,500.00
TOTAL RECEIPTS:	\$ 2,299,400.00
TOTAL TAX/100	\$1.987/100

113.

ADDED EDUCATIONAL NEEDS FOR LAKE COUNTY SCHOOL DISTRICT

APPROPRIATION CATEGORIES

- 100 ADMINISTRATION
District Superintendent
Bookkeeper
Costs of Administration
Printing
Computer Scheduling
- 200 INSTRUCTION
Support Personnel
{ Curriculum
Testing & Guidance
Other (A.V., etc.)
Warehousing & Cost Benefits
- 300 AUXILIARY SERVICES
Auxiliary Personnel - Nurse
Pupil Accounting
Food Costs - Local Prices
Higher, Lower Volume
- 400 TRANSPORTATION
5 Busses - 2 Vans
Maintenance
- 600 MAINTENANCE OF PLANT
Maintenance Costs
Personnel
Contract Work
- 700 FIXED CHARGES
Retirements
Insurance Costs - Higher } Boiler, Property, Liability, Vehicle,
Because Now Counted In } Bonds, Burglary, E&O
District
Unemployment Compensation - NIC
Medical Program
- 900 CAPITAL OUTLAY
Site Work
Building Improvements
Vehicles-Unimog, Superintendent's Car, Truck,
Tractor
- DEBT SERVICE
Assume Same Debt Responsibility of Present Debt
Service Yearly Until
Complete - 1989
New Bond Issue

MEMORANDUM OF RECORD

SUBJECT: New Assessment Figures for North Shore of Lake Tahoe.

As of October 28, 1977, the Washoe County assessor had completed reassessments on the land and improvements in the Incline-Crystal Bay portion of Washoe County. New figures for personal property based on percentage, personal property declared and utilities are not yet available. Similarly, the figure for exempt property is for 1976.

1977 Property	\$ 51,168,290
1977 Improvements	79,759,675
1976 Personal Property, Percentage	1,723,460
1976 Personal Property Declared	1,046,925
1976 Utilities	<u>1,940,725</u>
Total Valuation . .	\$135,639,075
Less 1976 exempt	<u>6,026,395</u>
THE NEXT TAX ROLL	\$129,612,680

This represents close to a 45 percent increase over the prior year figure of \$90 million plus.



LARRY R. HICKS
District Attorney

Washoe County District Attorney

Washoe County Courthouse
South Virginia and Court Streets
P.O. Box 11130 • Reno, Nevada 89520

January 10, 1978

Board of Washoe County Commissioners
c/o Mr. John MacIntyre
Washoe County Manager
P. O. Box 11130
Reno, Nevada 89520

OFFICIAL OPINION NO. 77-79

Dear John:

Our office received a referral from Chairman Dick Scott regarding the possibility of using the Incline Village General Improvement District ballot as a "vehicle" for submitting the question of formation of a new county at Lake Tahoe to the voters in that area. The inquiry further referred to the possibility of limiting the vote to qualified electors who own real property on the premise that they bear the tax burdens of a new county. This letter is the opinion of our office with regard to that matter.

I. Submitting the question to the voters.

The Legislature:

The creation and abolition of counties in Nevada is a function vested exclusively in the Legislature. See Nevada Constitution, Article IV, §25 and 36. The Legislature exercised its powers with respect to Washoe County in NRS 243.340 - 243.360 and only the Legislature can change the status of the county and/or create a new one.

Further, the Legislature may not abolish a county without the approval of a majority of qualified electors in the county affected.

By way of the referendum procedure, the Nevada Legislature can submit to the voters of Washoe County a question on the

formation of a new county at Lake Tahoe. When such a referendum question is submitted to the voters on the initiative of the Legislature alone, the will of the electorate as determined by the vote on that question is not binding on the Legislature. AGO 190 (1970). This is, in effect, a straw vote to determine the will of the people on a certain issue. The referendum may be amended, repealed or annulled by action of the Legislature as it is the body initiating the question in the first place.

Admittedly, this is not the most satisfactory possibility as the proponents of "new county" formation apparently hoped to have a determination of the public sentiment prior to the next legislative session, for presentation to the Legislature.

The County Commissioners:

The County Commissioners cannot, on their own, submit an initiative petition nor a referendum question to the voters. A board of county commissioners is a body vested with limited authority, and possesses only such powers as are expressly granted by statute and such implied powers as are necessary to effect the express powers. State ex rel King v. Lothrop, 55 Nev. 405, 408 (1934). Further, since the procedure for calling and conducting elections is the prerogative of the state as exercised by the Legislature, Ritter v. Douglass, 32 Nev. 400 (1910), the County Commissioners may exercise only such powers regarding elections as are expressly authorized by the Constitution of the state or by Nevada Revised Statutes. Lathrop v. Seaborn, 55 Nev. 16 (1933).

Article 19, Section 4 of the Nevada Constitution reserves to registered voters the powers of initiative and referendum on local, special and municipal legislation. Chapter 295 of Nevada Revised Statutes only authorizes County Commissioners to call for elections on issues that have been initiated by a valid voter's petition. Absent express statutory authority, an advisory referendum by a municipality is not permitted to determine public opinion. Meredith v. Monahan, 304 NYS2d. 638 (1969). The Nevada Revised Statutes lack such express authority and, in fact, the Constitution denies counties this authority. An initiative or referendum is restricted to legislation that is within the power of the municipality to enact or adopt. 5 McQuillin on Municipal Corporations, § 1654 at page 209. County Commissioners have no power to create or abolish counties. Thus, an advisory referendum is beyond the scope of express or implied powers of a board of

county commissioners. (See the opinion of this office to Ms. Ann Rollins, Voter Registrar, February 2, 1977 regarding the lack of authority of Washoe County Commissioners to conduct a special election to determine the will of the people with regard to County projects). The Commissioners cannot submit the question of formation of a new county to the voters.

The Voters:

The registered voters of a county may utilize the initiative and referendum powers to submit questions to the people. The Nevada Constitution supra and NRS, Chapter 295 authorize this. (NRS 295.015 - 295.055 for proposing statutes and amendments to statutes or the Constitution; NRS 295.075 - 295.125 for proposing county ordinances; NRS 295.195 - 295.220 municipal legislation).

At first blush, NRS 295.140 appears to authorize the voters to initiate a referendum question regarding Lake Tahoe. This section authorizes referendum petitions when electors want a public vote on special county legislation. Presumably the act in question would be the statutes creating Washoe County and setting its boundaries, since no other enactment relative to formation of a new county has yet passed the Legislature.

However, establishment and abolition of counties is exclusively a legislative function. Thus voters cannot submit a referendum on this question that would be binding on the Legislature. And, according to NRS 295.180, a referendum respecting special county legislation, if approved by the voters, becomes the law of the state and is not subject to amendment or repeal by the Legislature. It is the conclusion of this office, therefore, that the citizens of North Lake Tahoe cannot utilize these procedures to submit a binding referendum question on the formation of a new county, utilizing the methods of NRS 295.140 et seq. When a power is vested exclusively in the Legislature, it is not subject to exercise by electors under the initiative process. State of Nevada ex rel Davis v. White, Reno City Council, 36 Nev. 334 (1913).

However, there is nothing to preclude the citizens from submitting a non-binding question to the voters to determine public opinion. The process of initiative and referendum is a method of direct legislation "reserved to the people"

rather than "granted to" them. 5 McQuillin §16.49 at page 200. The Nevada Constitution reserves these powers for the registered voters. This means it is never relinquished to the state and the people do not require a statutory grant of authority to exercise this power.

Further, there is legal authority that permits placing on the ballot an initiative measure offered by citizens as a "declaration of policy" to reveal the sentiments of the electorate. The California case of Farley v. Healy, 431 P.2d 650 (1967), involved a measure urging a cease fire and withdrawal of U. S. troops from Vietnam. The California Supreme Court ruled that the municipality was required to place the question on the ballot even though the municipal government had no authority to legislate pursuant to the dictates of the vote, as military and foreign affairs are not local matters.

Citing Farley, the First District Court of Appeal in California recently dealt with the question of a "straw vote" to determine the public will in another matter. In Gibbs v. City of Napa, 59 Cal. App.3d, 148 at 157 (1976) the Court quoted from Farley saying:

" . . . even had the city's charter not expressly authorized the proposed initiative measure, nevertheless the proposed initiative is authorized, for the Board of Supervisors can enact ordinances carrying out the policy of the declaration to express the popular will. The Board by ordinance can use the avenues of advocacy available to it to express that will." (emphasis added.)

Regarding an initiative to determine public will, the Court in Gibbs concluded that "such an ordinance would be proper even though the city council would not be bound thereby," 59 Cal. App.3d at 156. The Court discussed how the Supervisors could "express that will" by informing legislators in Washington of the people's position.

Similarly, the registered voters could submit a question on formation of a new county to the public to determine the public position on it. The question would, following Farley and Gibbs, be properly labeled a "county initiative ordinance"

and the results would be non-binding on any legislative body. NRS 295.075 - 295.125 dealing with county initiative measures is the most appropriate statutory authority and describes the procedure that should be followed in submitting the question. If asked, the Washoe County Commissioners could then express the public will to Nevada legislators. The Legislature is then in a position to respond to the public sentiment.

However, this alternative, while legally acceptable, may not be feasible for the proponents of "new county" legislation. A county initiative would require a petition with the signatures of 15% of all the registered voters who voted in the last county general election. If sufficient signatures were obtained to place the question on the ballot, the vote on the question would have to be county-wide, rather than limited to Lake Tahoe residents alone. This is true because all the registered voters of Washoe County have an interest in a possible boundary change affecting the County. Thus statutory initiative process may be impractical, since any vote thereon would be no more than a non-binding straw poll of all County residents.

Perhaps the most reasonable alternatives to be considered by "new county" proponents would involve an informal or formal poll conducted in accordance with accepted polling techniques to assure the accuracy, reliability, and representative nature of the opinions expressed.

If such a poll cannot be arranged, other less reliable alternatives might be explored, such as newspaper polls or informal balloting at community centers in the area affected, such as shopping centers, schools, resort areas, etc. Though none of these unofficial alternatives would have any binding legal effect, they might enable "new county" proponents to obtain some sort of a straw vote of Lake Tahoe residents to determine how strong the sentiment for separation from Washoe County is in their area. The weight to be given such a "straw poll" would lie within the discretion of the Nevada Legislature.

CONCLUSION I

Only the Legislature has the constitutional grant of power to create or abolish counties. The Legislature may submit to the voters a non-binding "straw vote" to determine public

sentiment on the issue. Likewise, the citizens themselves may submit such a non-binding question to be a "declaration of policy", if approved, through the statutory county-wide initiative process. In lieu of this approach, informal or formal opinion polls can be taken in the area affected to determine through a "straw vote" the extent of the sentiment for separation from Washoe County. In any event, The Washoe County Commissioners may not utilize the direct legislative process to initiate the question of new county formation. They can, however, express the public's position on this issue to the Legislature by way of an ordinance expressing the results of a county-wide initiative vote.

II. Use of general improvement district election as the vehicle for submitting the question to voters.

A general improvement district is a creature of statute and NRS Chapter 318 sets forth the powers exercisable by trustees of such a district. Just as the authority of county commissioners is limited by statute, so, too, is the authority of 318 districts. AGO 61 (8-12-63). Only if an issue relates to the subject matter of a power expressly granted to the general improvement district can it be put on a ballot for voting in a general improvement district election. The creation of counties is not a power granted to 318 districts.

Furthermore, even though the initiative and referendum process are applicable to improvement districts, State ex rel. Allen v. Martin, 465 P.2d 228, (1970), those processes can only be utilized by the registered voters of a district and not by the district itself. This is true because the Constitution and statutes fail to grant this exercise of power to general improvement districts.

CONCLUSION II.

The creation of counties is not within the powers exercisable by 318 districts; nor does the Constitution permit such districts to use the initiative or referendum process. The registered voters within a district have such authority, however. Thus the question of new county formation may not be presented to the voters by the Incline Village General Improvement District nor on the district ballot.

III. Limiting the vote to real property owners.

It was further inquired if it would be possible to limit the vote on this question to taxpayers who own real property in

the Lake Tahoe area which would become the new county. While courts have authorized the limitation of the voting power in some situations, (irrigation districts, In The Matter of Walker River Irrigation District, 44 Nev. 321 (1921)), this is not such a situation. Article 2, Section 1 of the Nevada Constitution sets forth the qualifications to vote in this state. It further precludes the imposition of additional qualifications.

It has long been the position of the U. S. Supreme Court that wealth is not germane to an individual's ability to participate intelligently in the political process. Harper v. Virginia State Board of Elections, 383 U.S. 663, 668 (1966). The Court further held in Kramer v. Union Free School District, 395 U.S. 621 (1969) that in any district in which a person has an interest, he must be allowed the right to vote. See also Cipriano v. City of Houma, 395 U.S. 701 (1969) and Phoenix v. Kolodziejewski, 399 U. S. 204 (1970).

With respect to general improvement districts wherein the right to vote has been limited to residents, the Nevada Legislature in 1977 expressed its intent that ownership of real property not be a valid qualification. The Legislature amended NRS 318.020 to eliminate the definition of "tax-paying elector" and to redefine "qualified elector" to mean a resident who has registered to vote in district elections. Thus even in a situation wherein some restriction is allowed, property ownership has been felt to be an invalid restriction to the right to vote in an official election.

CONCLUSION III.

Voting on an initiative question of formation of a new county may not be limited to owners of real property nor residents of the general improvement district. All persons interested in this issue and qualified to vote in county elections must be allowed to vote on the question of new county formation at Lake Tahoe, if the question is presented in a county-wide initiative. However, it is permissible to limit the vote to Lake Tahoe residents if the vehicle is an informal or formal poll or "straw vote" because it would have no legal effect except to the extent that it

Board of Washoe County Commissioners
January 10, 1978
Page Eight
OFFICIAL OPINION NO. 77-79

would influence the Nevada Legislature in making a final
decision on the matter....

Very truly yours, -

LARRY R. HICKS
District Attorney

By *Dorothy R. Nash*
DOROTHY R. NASH
Deputy District Attorney

DRN:ph

APPROVED BY:

Larry Hicks
LARRY R. HICKS, District Attorney

cc: Assemblyman Robert Weise, Chairman of Interim
Study Committee on Lake County

Ann Rollins,
Voter Registrar

Les Berkson,
Attorney for IVGID

Legislative Counsel Bureau,
Attn: Larry Hardin