



Douglas County FY 2012-13 Tentative Budget

***Board of County Commissioners
Budget Workshop***

May 7, 2012

Budget Calendar

- January 19 – Board meeting on directives, calendar and polices, budget kicks-off
- January 19 – February 10 – Departments input revenue & expenses estimates
- February 15 – State preliminary revenue projections
- March 15 – State Final Revenue projections for Gas tax and CTX
- March 25 – State Final Revenue projections for property Tax
- March 26 and 27 – Board Tentative Budget Workshops
- April 15 – Tentative Budget due to State

- **May 7– Board Budget Workshop**

- **May 21** – Board Budget Hearing – Adopt Final Budget
- **June 1** – Final Adopted Budget due to State
- **June 25** – Property Tax Rates Certified

May 7, 2012

Budget Workshop Overview

Funds with Budget Changes from March 26 & 27 Workshop:

-General Fund

-Room Tax

-Nevada Cooperative Extension

-911 Emergency Operations and Surcharge

-Redevelopment Administration and Capital Projects

-County Debt

-Medical Assistance to Indigents

-Regional Water

-Water Systems

-Other Funds with minor adjustments

General Fund

The General Fund

- **Provides funding for the core public services provided to the community:**

Board of Commissioners, Sheriff, Clerk-Treasurer, Recorder, Assessor, District Attorney, District and Justice Courts, County Manager, Financial Services, Technology Services, Community Development Services

- **Also provides funding for other important mandated and discretionary services:**

Parks and Recreation, Library, Senior Services, Cooperative Extension, Roads, Regional Transportation, Social Services and 911 Emergency Services

General Fund Expenses = \$38.3 mill



Parks, Recreation &
Library \$970,397



Senior Services
\$433,052



Social Services &
Cooperative Extension
\$967,723 (Prop Tax Rate)



Roads \$191,000



911 & Emergency
Services (User Fees)
\$307,624



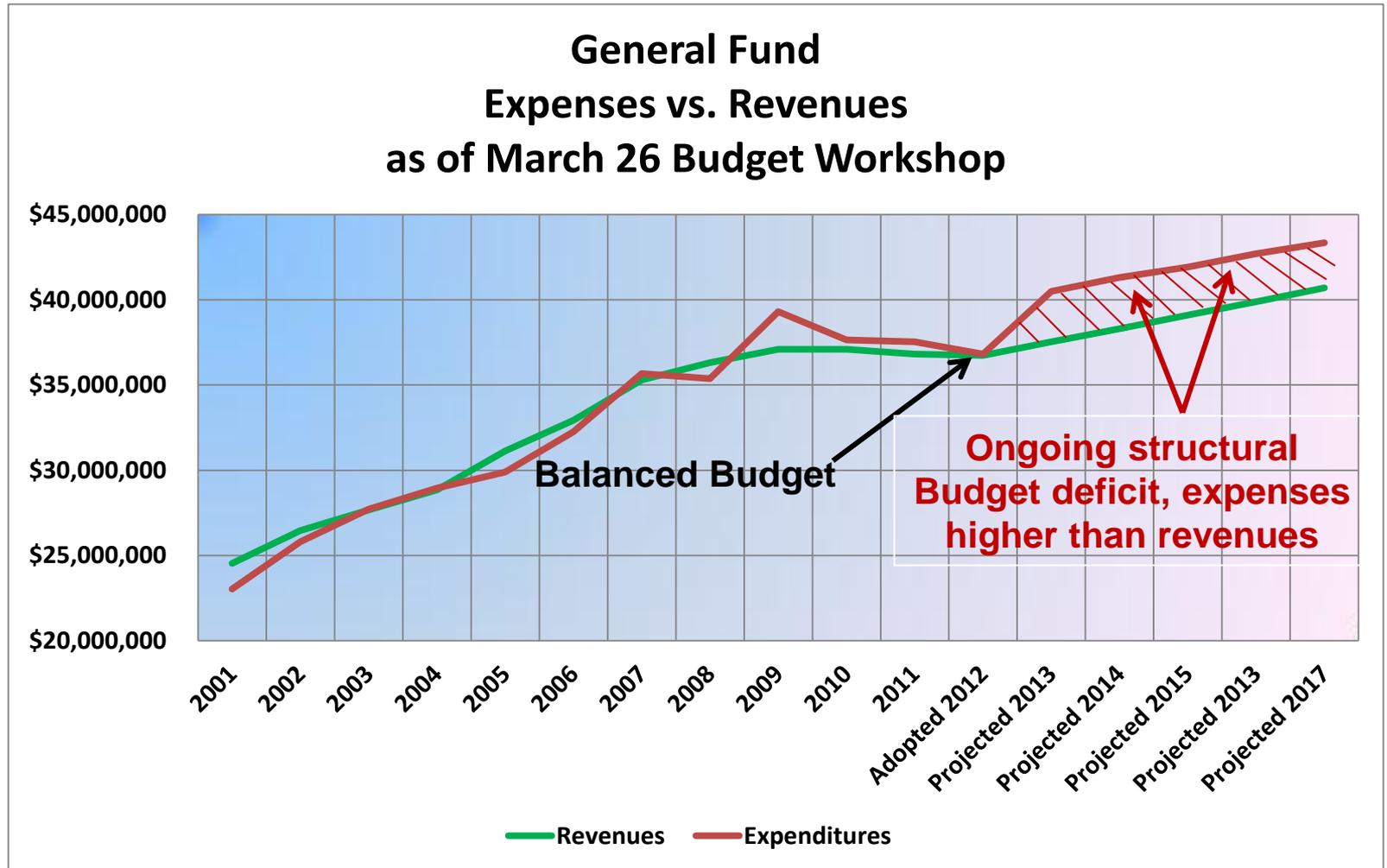
Regional Transportation
\$140,000

General Fund

Issue:

- General Fund has an ongoing \$3 million annual structural budget deficit – expenses continue to rise faster than revenues
- Balancing the General Fund Budget one-year at a time is a “Band-Aid” approach that results in continued ongoing deficits
- Longer-term structural changes are needed to stabilize revenues and slow growth in expenses

General Fund Five-Year Projection



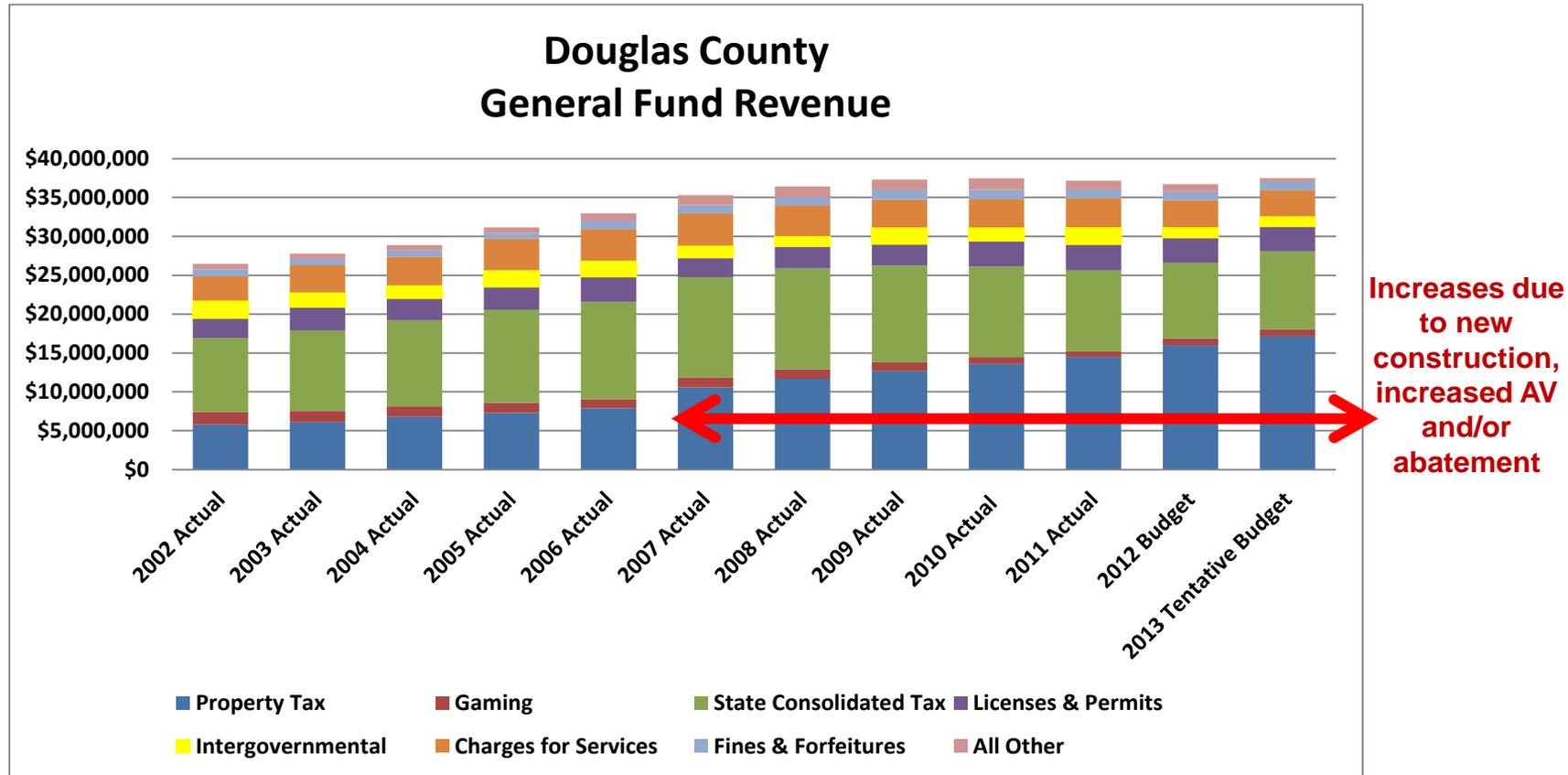
Revenues increasing, but
expenses continue to increase faster than revenues

General Fund

Goal:

- Balance General Fund Budget for FY 2012-13, using measures that will:
 - **Stabilize and increase revenues long-term**
 - **Reduce and stabilize growth of expenses long-term**

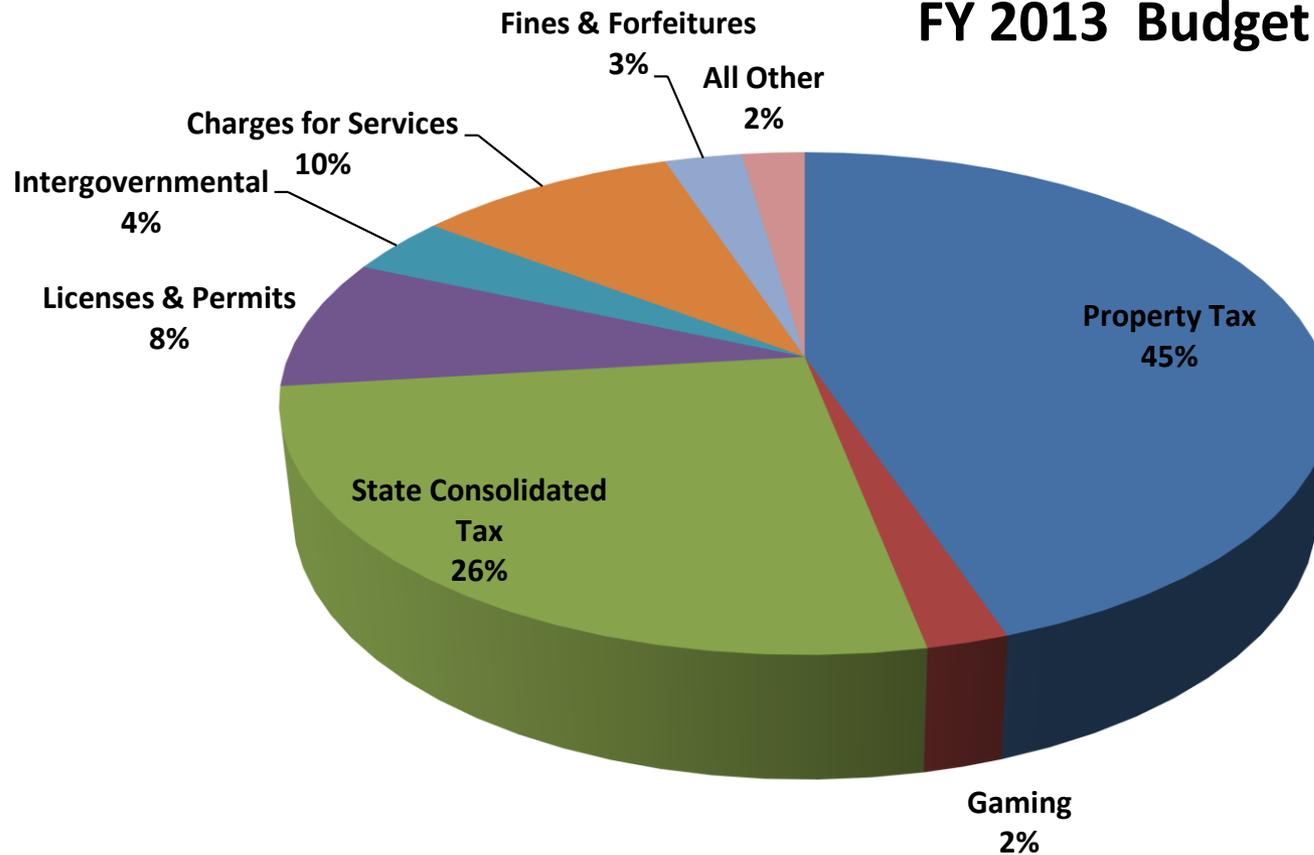
General Fund Revenues



- Property Tax revenue has increased, despite declines in assessed value (AV) due to abatement (3% State cap limits and spread out increases)
- State Consolidated Taxes, Gaming, Intergovernmental and Charges for Services have declined in recent years

General Fund Budget Revenues by Type

Douglas County General Fund FY 2013 Budget Revenues



General Fund Revenue Stabilization

- **Increased Transient Occupancy Tax:**
 - FY 2011: with support from lodging businesses
- **Restructured Property Tax Rates:**
 - FY 2012: Towns of Minden and Gardnerville, Indian Hills GID, East Fork Fire and WNRYC all agreed to reduce their property tax rate by almost \$0.07
 - FY 2013: East Fork Swimming Pool District Board voted to reduce their property tax rate by \$0.0345
- **Cost Allocation Study :**
 - FY 2013: Cost Allocations charged based on calculation of actual cost of County central services provided to Non-General Fund departments and other entities

Cost Allocation Plan Summary

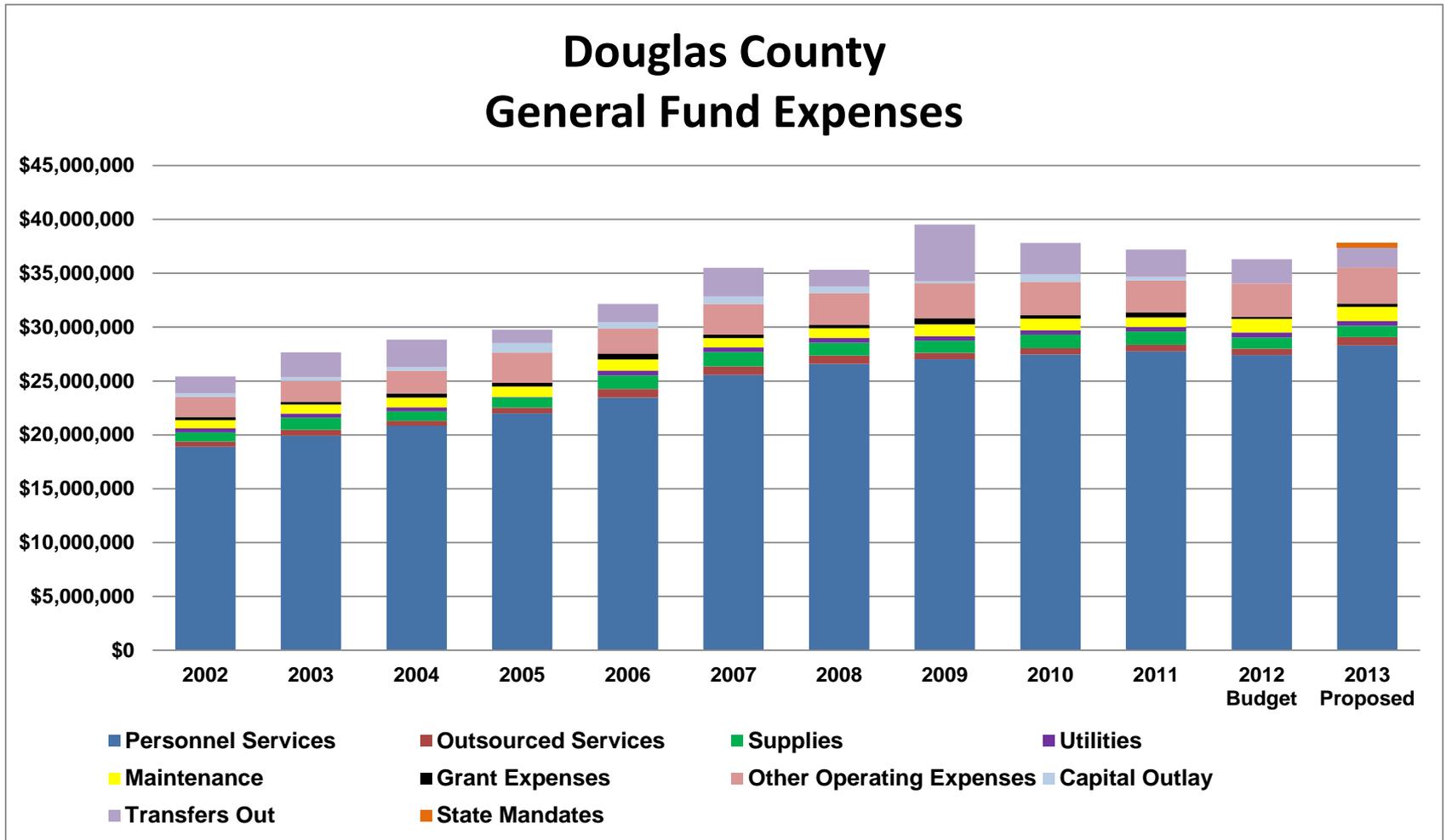
Charges to other funds and entities for the cost of General Fund services

Cost Allocation	2012 Budget	2013 Budget	Difference
Airport	-	88,070	88,070
Social Services	76,242	105,815	29,573
Road Operating	61,322	61,322	-
Room Tax	294,346	496,742	202,396
911 Services	61,322	92,879	31,557
Special Revenue Funds	34,694	23,133	(11,561)
Internal Service Funds	71,761	69,269	(2,492)
Enterprise Funds	111,388	133,687	22,299
Regional Transportation	21,370	17,209	(4,161)
Redevelopment	33,174	28,659	(4,515)
East Fork Fire/Paramedic District	347,228	334,762	(12,466)
Total	\$ 1,112,847	\$ 1,451,547	\$ 338,700

New Cost Allocation Plan prepared in accordance with Office of Management and Budget (OMB) Circular A-87, which will allow the County to charge for reimbursable expenses on grants such as:

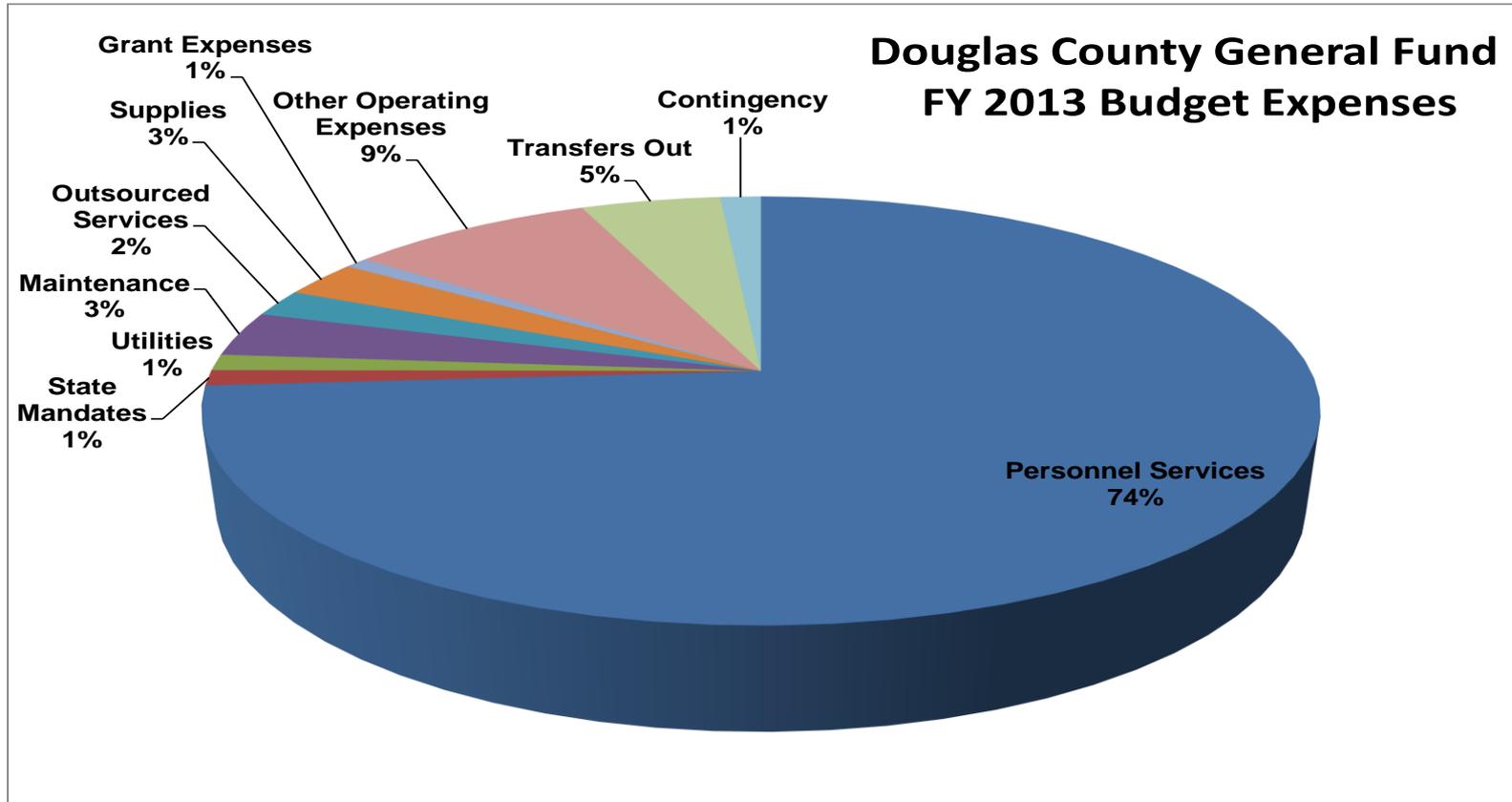
- Domestic Violence
- DART
- Future grants

General Fund Expenses



- Personnel expenses stabilized since FY 2009
- State mandates increased \$450,000 from FY 2012
- Outsourced services increased 30% from FY 2012

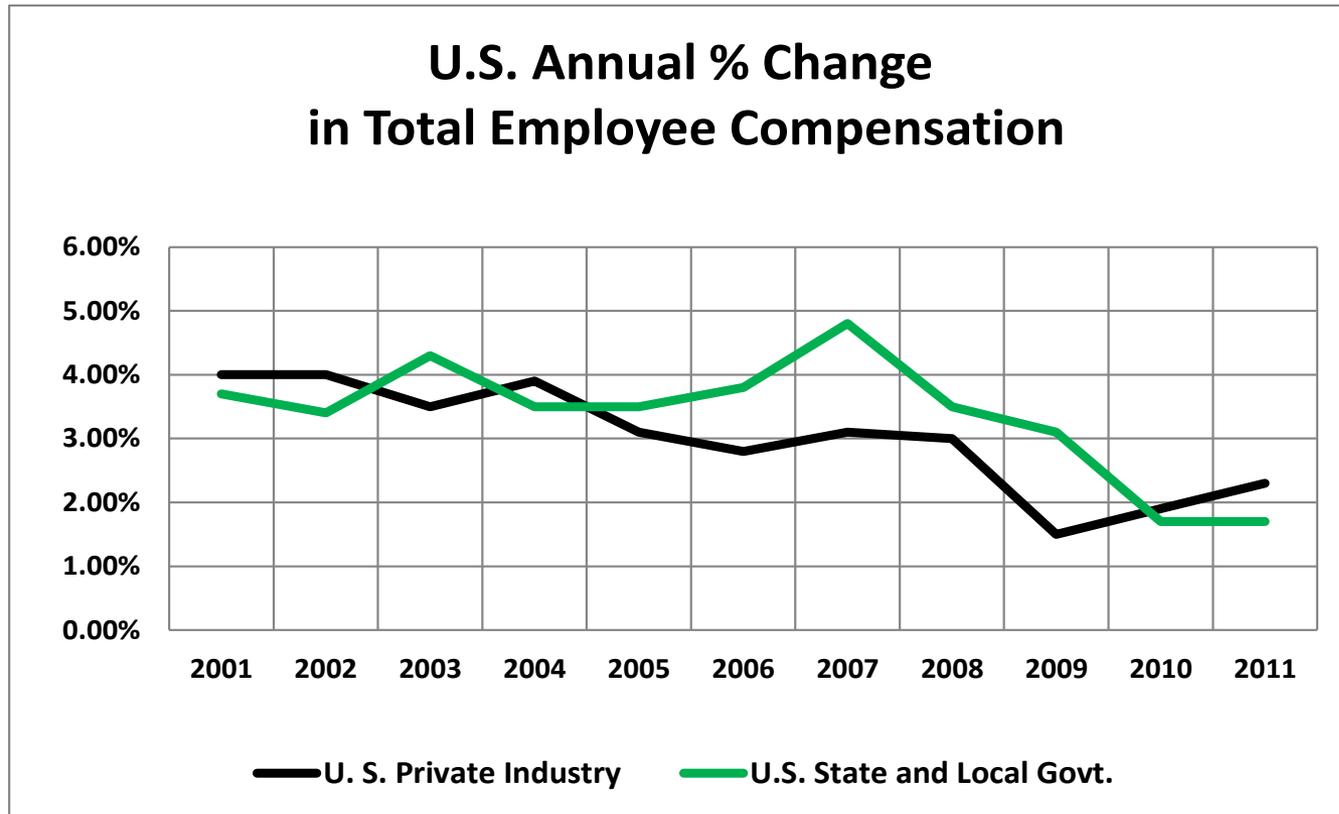
General Fund Budget Expenses by Type



- Personnel expenses average 70-80% for service industries in the private sector
- Douglas County is a provider of core public services

Personnel Cost Comparison

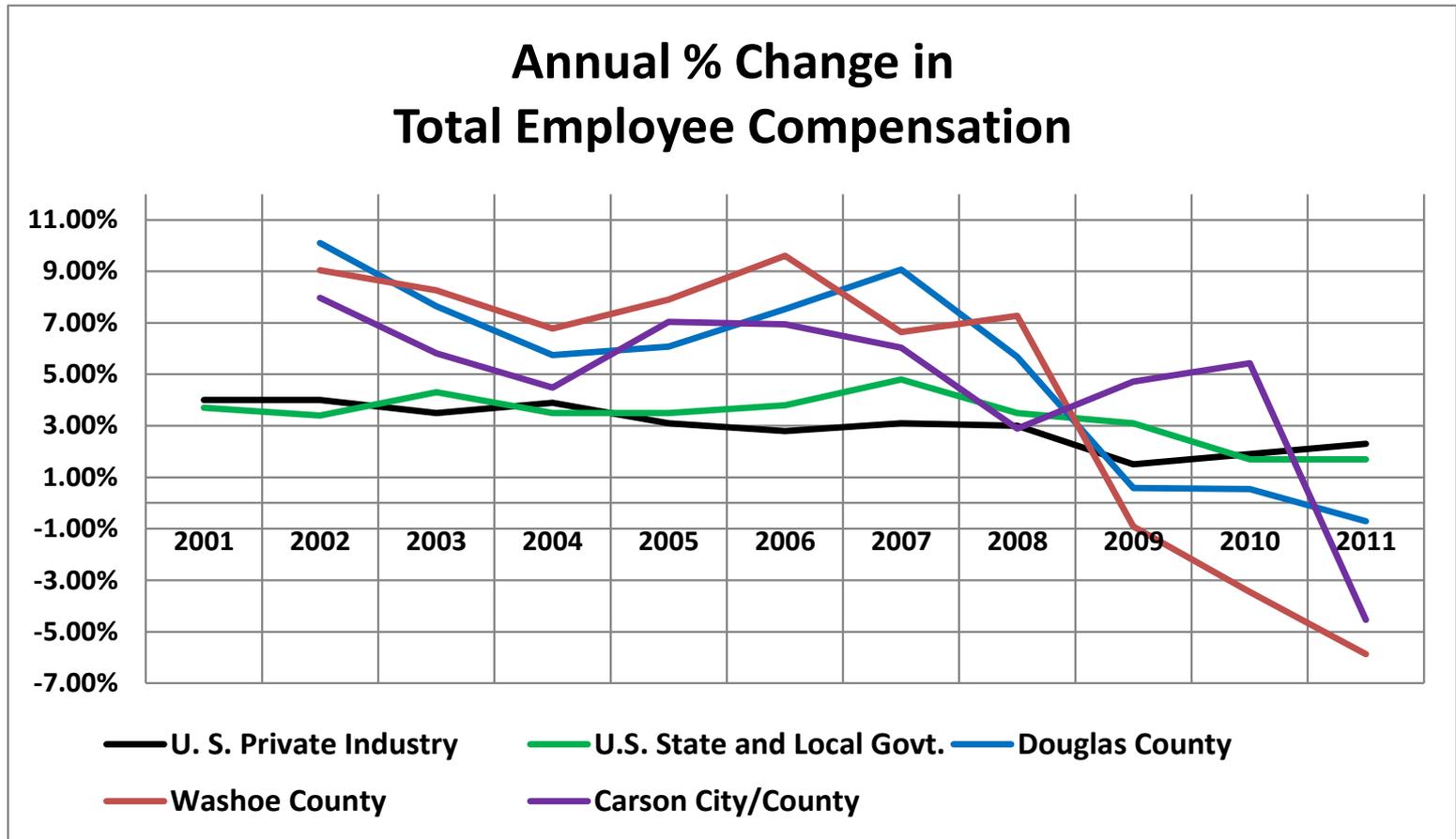
U.S. Private Industry vs. State & Local Govt.



Source: U.S. Bureau of Labor Statistics

- Total Compensation = Salaries + Benefits
- Government typically lags private sector as an indicator of economic conditions

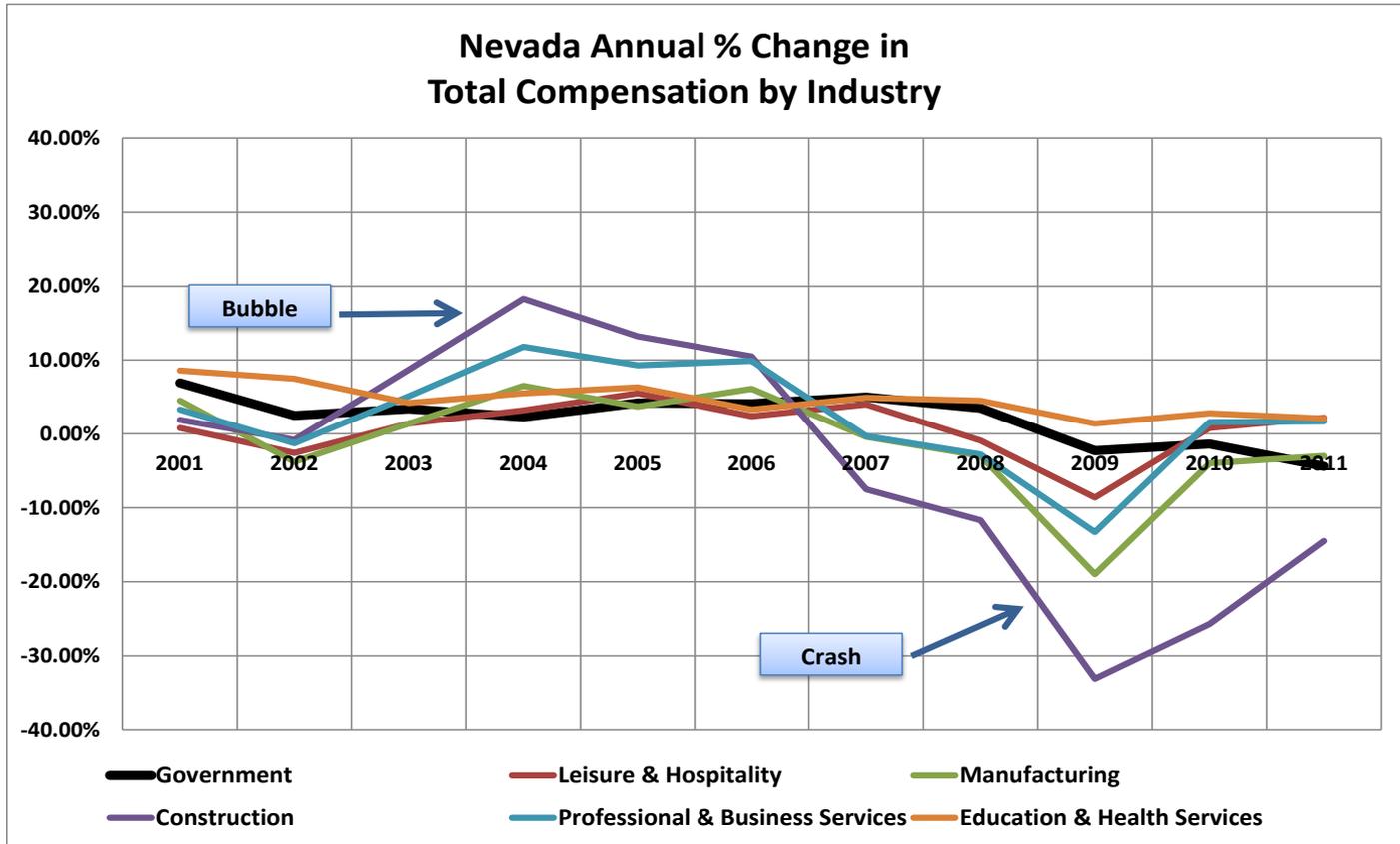
Personnel Cost Comparison With Regional Counties



Source: U.S. Bureau of Labor Statistics, Carson City/County, Washoe County

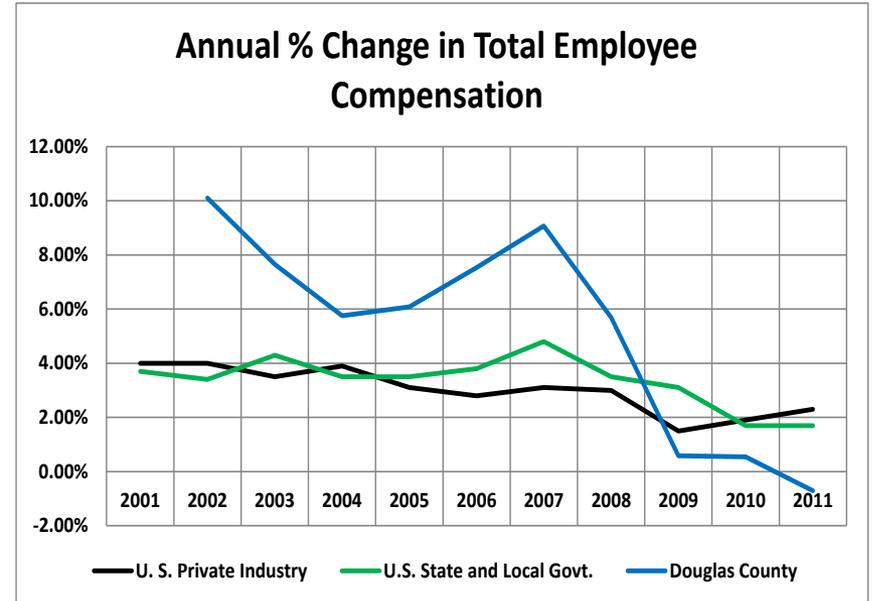
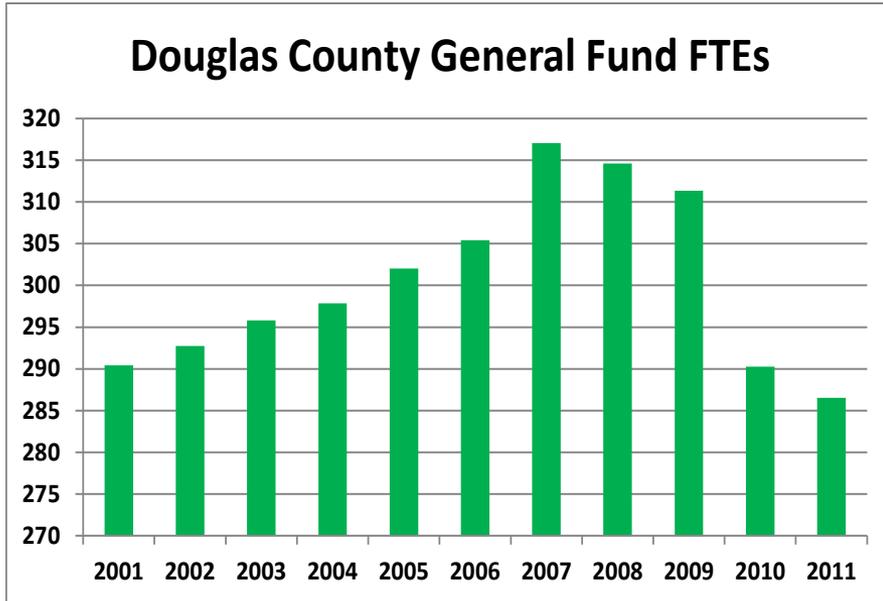
Greater Volatility in Northern Nevada Local
Government than Nationwide

Personnel Cost Comparison By Industry State of Nevada



Government, Education & Health Services most stable industries in Nevada during economic downturn

Personnel Cost Comparison With Douglas County



Source: U.S. Bureau of Labor Statistics

- In FY 2012 salaries reduced by 5% and no merit increase

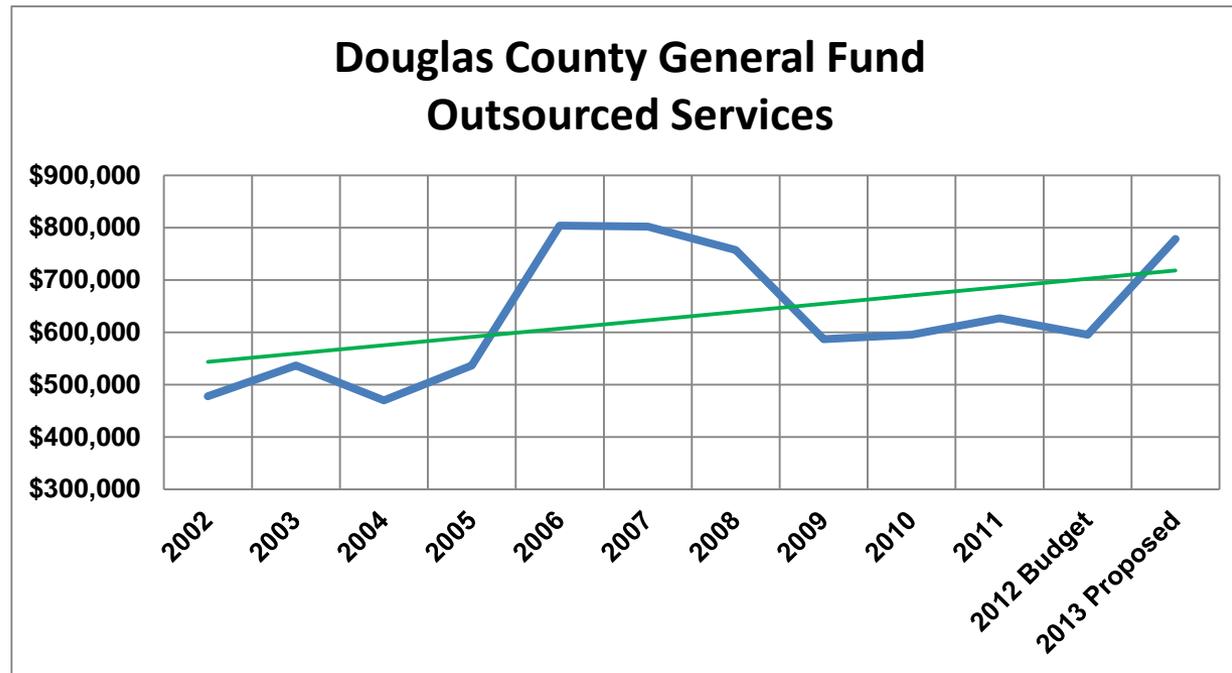
Personnel Expenses

- **Goal:**
 - Reduce total General Fund personnel expenses by \$1 million
 - Slow growth over several years
 - Maintain quality service levels
 - Retain and recruit talent

Personnel Expenses and Labor Negotiations

- **General employees (DCEA and non-reps)**
 - 185 FTE positions
 - 57% of General Fund salary and benefits
 - 24% PERS rate
 - In Negotiation
 - 3-year contract
 - No merits for 3 years
 - Salary reduction and slow growth over 3 years
 - **Savings = \$545,345** to General Fund in FY12-13 (\$370,000 additional savings to other funds)
- **Law enforcement (DCSPA and SBU)**
 - 101 FTE positions
 - 43% of General Fund salary and benefits
 - 40% PERS rate
 - Sergeants: in negotiation
 - Deputies & Investigators: impasse and fact-finding
 - Salary and benefits must be restored to FY10-11 level if no agreement is reached
 - **\$450,000 in reductions needed** to pay for salary and benefit restoration

Regional Partnerships and Outsourced Services



- County provides Geographic Information Services to Carson City, Storey County, and Lyon County
\$330,000 new revenue per year to the General Fund
- Inter-local agreement with Carson City for Signal Light Maintenance
Saves \$50,000 per year
- Private contract for operations of Minden-Tahoe Airport
Saves \$50,000 per year
- Other examples of outsourced services:
Janitorial services, Public Guardian, Recreation Programs, Printing

Major Services & Supplies Categories

- **Outsourced Services:**
 - Private contractors, outside auditors, non-valley mosquito abatement, Justice Court Judge Pro Tems, Public Guardian, court reporters, jail medical services, and various other contracted professional services
- **Supplies:**
 - Office supplies, small equipment, software, printer/plotter supplies, books/periodicals, forms, communications maintenance & repair supplies, public data access, ammunition, uniforms, prisoner/jail supplies, investigation supplies, gas & oil, animal care supplies, building services supplies
- **Maintenance:**
 - Radios, office equipment, computers, vehicles, buildings & grounds
- **Other Services & Supplies:**
 - Utilities, rents and leases, grant expenses, State mandates

General Fund

General Fund	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	5,670,352	5,580,598	5,580,598	-
Resources				
Revenue				
Property Tax	16,005,893	16,650,735	17,182,042	531,307
State Consolidated Taxes	9,746,139	10,070,293	10,070,293	-
Licenses & Permits	3,217,000	3,219,500	3,219,500	-
Gaming	885,000	816,000	816,000	-
Intergovernmental	1,501,500	1,449,705	1,434,705	(15,000)
Charges for Service	3,459,832	3,341,088	3,679,788	338,700
Fines & Forfeitures	1,138,750	1,091,250	1,091,250	-
Miscellaneous	700,778	815,976	815,976	-
Transfers In	75,000	75,000	75,000	-
Total Revenue	36,729,892	37,529,547	38,384,554	855,007
Total Resources	36,729,892	37,529,547	38,384,554	855,007
Requirements				
Operating				
Personnel Services	27,410,884	29,230,933	28,293,528	(937,405)
Services & Supplies	6,634,305	7,586,040	7,700,959	114,919
Capital	-	300,000	-	(300,000)
Total Operating	34,045,189	37,116,973	35,994,487	(1,122,486)
Non-Operating				
Transfers Out	2,263,779	2,255,650	1,850,150	(405,500)
Contingency	510,678	1,104,509	539,917	(564,592)
Total Non-Operating	2,774,457	3,360,159	2,390,067	(970,092)
Total Requirements	36,819,646	40,477,132	38,384,554	(2,092,578)
Ending Fund Balance/Reserves	5,580,598	2,633,013	5,580,598	2,947,585
Resources less Current Requirements	(89,754)	(2,947,585)	-	

General Fund

Balanced FY 2013 Budget

General Fund Deficit (as of March Presentations) \$ (2,947,585)

Additions to Revenue:

Capture property tax rate of .0358 from Swimming Pool and WNRYS	531,307	
Correction of Intergovernmental	(15,000)	
Increase collection of cost allocation	<u>338,700</u>	
Total Revenue Additions		855,007

Reductions of Expenditures

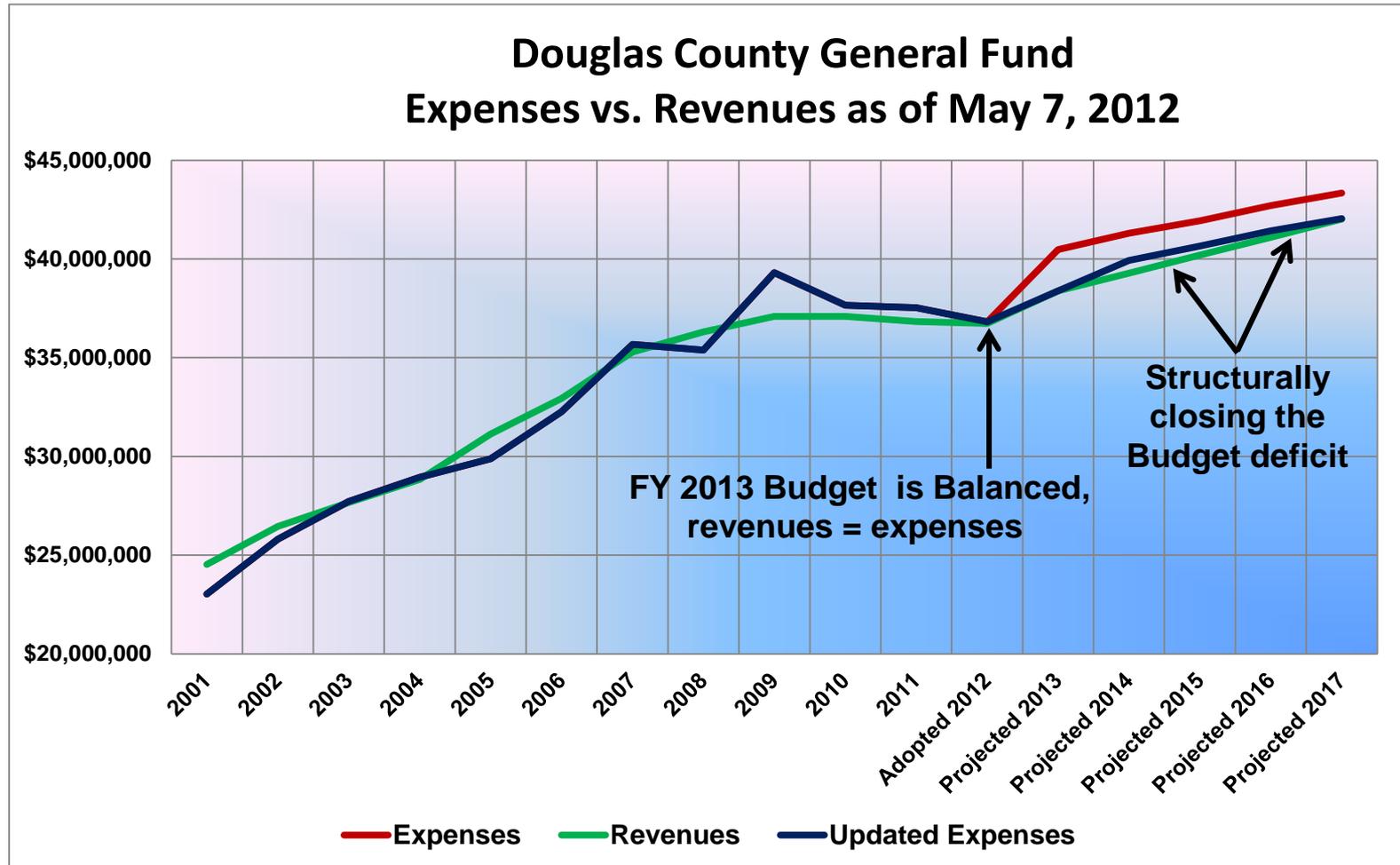
Reduce personnel expenditures	(937,405)	
Net increase in Services and Supplies	114,919	
Reduce Capital Outlay	(300,000)	
Reduce Transfer Out	(405,500)	
Reduce Contingency to 1.5%	<u>(564,592)</u>	
Total Expenditure Reductions		<u>(2,092,578)</u>

Balanced Budget \$ -

General Fund – 5 Year Projection

General Fund	2012-13 Projected	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected
Current Operating Revenue:					
Property Tax	17,182,042	17,783,413	18,405,833	19,050,037	19,716,788
State Consolidated Taxes	10,070,293	10,365,546	10,661,525	10,909,683	11,166,478
Licenses & Permits	3,219,500	3,219,500	3,219,500	3,219,500	3,219,500
Gaming	816,000	816,000	816,000	816,000	816,000
Intergovernmental	1,434,705	1,434,705	1,434,705	1,434,705	1,434,705
Charges for Service	3,679,788	3,679,788	3,679,788	3,679,788	3,679,788
Fines & Forfeitures	1,091,250	1,091,250	1,091,250	1,091,250	1,091,250
Miscellaneous	815,976	815,976	815,976	815,976	815,976
Transfers In	75,000	75,000	75,000	75,000	75,000
Current Revenue	38,384,554	39,281,178	40,199,577	41,091,939	42,015,485
Total Operating Resources	38,384,554	39,281,178	40,199,577	41,091,939	42,015,485
Requirements					
Operating:					
Personnel Services	28,293,528	28,977,803	29,452,891	29,959,809	30,335,600
Services & Supplies	7,700,959	7,797,221	7,894,686	7,993,370	8,093,287
Capital Outlay	-	-	-	-	-
Total Operating	35,994,487	36,775,024	37,347,577	37,953,179	38,428,887
Non-Operating:					
Transfers Out	1,850,150	2,047,650	2,187,650	2,327,650	2,467,650
Contingency	539,917	1,103,251	1,120,427	1,138,595	1,152,867
Total Non-Operating	2,390,067	3,150,901	3,308,077	3,466,245	3,620,517
Total Requirements	38,384,554	39,925,924	40,655,655	41,419,424	42,049,404
Surplus/(Deficit)	-	(644,746)	(456,078)	(327,485)	(33,918)

Updated General Fund Five-Year Projection



Questions??

Other Funds

Room Tax Fund

Room Tax	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	1,625,947	1,854,256	1,854,256	-
Resources				
Revenue				
Taxes - Other	4,149,125	4,607,203	4,607,203	-
Licenses & Permits	1,442,250	2,065,350	2,065,350	-
Intergovernmental	1,300,000	1,400,000	1,464,802	64,802
Charges for Service	1,390,150	1,322,329	1,322,329	-
Miscellaneous	63,000	68,000	68,000	-
Other Financing Sources	4,000	2,000	2,000	-
Proceeds - Long Term Debt			14,000,000	14,000,000
Transfers In	1,173,897	1,173,897	973,897	(200,000)
Total Revenue	9,522,422	10,638,779	24,503,581	13,864,802
Total Resources	9,522,422	10,638,779	24,503,581	13,864,802
Requirements				
Operating				
Personnel Services	3,159,923	3,193,215	3,057,081	(136,134)
Services & Supplies	2,124,744	2,355,585	2,352,929	(2,656)
Miscellaneous	3,553,195	3,931,150	3,933,806	2,656
Capital	300,000	298,450	2,900,000	2,601,550
Total Operating	9,137,862	9,778,400	12,243,816	2,465,416
Non-Operating				
Transfers Out	308,220	852,420	780,220	(72,200)
Debt Service			348,850	348,850
Contingency	73,031	146,355	71,135	(75,220)
Total Non-Operating	381,251	998,775	1,200,205	201,430
Total Requirements	9,519,113	10,777,175	13,444,021	2,666,846
Ending Fund Balance/Reserves	1,629,256	1,715,860	12,913,816	11,197,956
Resources less Requirements	3,309	(138,396)	11,059,560	

Room Tax Fund changes due to:

- Final sales tax figures from state
- Community Center bonds and related debt service payment, issuance costs and capital project.
- Salary reduction and no merit
- Reduction in General Fund Transfer into Room Tax
- Contingency reduced to 1.5%, following General Fund practice for 2013
- Balance of Community Center bond construction funds for use 2014

Nevada Cooperative Extension

Nevada Cooperative Extension	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	155,738	146,703	146,703	-
Resources				
Revenue				
Property Tax	252,539	243,619	243,619	-
Miscellaneous	-	2,000	2,000	-
Total Revenue	252,539	245,619	245,619	-
Total Resources	252,539	245,619	245,619	-
Requirements				
Operating				
Personnel Services	125,091	124,999	118,333	(6,666)
Services & Supplies	119,156	147,967	118,863	(29,104)
Capital	136,430	20,000	-	(20,000)
Total Operating	380,677	292,966	237,196	(55,770)
Non-Operating				
Contingency	7,327	8,189	7,116	(1,073)
Total Non-Operating	7,327	8,189	7,116	(1,073)
Total Requirements	388,004	301,155	244,312	(56,843)
Ending Fund Balance/Reserves	20,273	91,167	148,010	56,843
Resources less Requirements	(135,465)	(55,536)	1,307	

Nevada Cooperative Extension fund changes due to adjusting services and supplies and capital. Personnel also adjusted.

911 Emergency Operations

911 Emergency Services	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	595,234	595,753	638,753	43,000
Resources				
Revenue				-
Property Tax	1,194,928	1,157,187	1,157,187	-
Charges for Service	258,759	565,440	565,440	-
Miscellaneous	12,000	5,000	5,000	-
Transfers In	321,986	-	-	-
Total Revenue	1,787,673	1,727,627	1,727,627	-
Total Resources	1,787,673	1,727,627	1,727,627	-
Requirements				
Operating				
Personnel Services	1,509,958	1,455,904	1,418,062	(37,842)
Services & Supplies	225,172	267,580	285,616	18,036
Total Operating	1,735,130	1,723,484	1,703,678	(19,806)
Non-Operating				-
Transfer Out			14,746	14,746
Contingency	52,054	51,705	51,110	(595)
Total Non-Operating	52,054	51,705	65,856	14,151
Total Requirements	1,787,184	1,775,189	1,769,534	(5,655)
Ending Fund Balance/Reserves	595,723	548,191	596,846	48,655
Resources less Requirements	489	(47,562)	(41,907)	

There were a few increases in expenses after the user fees were set including cost allocation and telephone services. Current year savings from personnel will cover 2013 use of fund balance. In 2014, users fees will be adjusted accordingly.

911 Surcharge

911 Surcharge	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	166,683	158,715	158,715	-
Resources				
Revenue				
Charges for Service	150,000	160,000	170,000	10,000
Miscellaneous	2,000	1,000	1,000	-
Transfer In			14,746	14,746
Total Revenue	152,000	161,000	185,746	24,746
Total Resources	152,000	161,000	185,746	24,746
Requirements				
Operating				
Services & Supplies	120,000	180,336	180,336	-
Total Operating	120,000	180,336	180,336	60,336
Non-Operating				
Contingency	3,600	5,410	5,410	-
Total Non-Operating	3,600	5,410	5,410	-
Total Requirements	123,600	185,746	185,746	-
Ending Fund Balance/Reserves	195,083	133,969	158,715	(24,746)
Resources less Requirements	28,400	(24,746)	-	

911 Surcharge fund changes are due to funding necessary telephone service for 911 operations. The \$0.25 surcharge does not cover the full cost of 911 telephone service. A transfer from 911 emergency services is necessary to cover the full cost of telephone service.

Redevelopment Administration

Douglas County Redevelopment - Admin Fund	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	132,445	120,710	120,710	-
Resources				
Revenue				
Property Tax	2,054,266	2,015,621	2,015,621	-
Miscellaneous	5,000	5,000	5,000	-
Total Revenue	2,059,266	2,020,621	2,020,621	-
Total Resources	2,059,266	2,020,621	2,020,621	-
Requirements				
Operating				
Personnel Services	28,578	24,549	23,091	(1,458)
Services & Supplies	40,355	24,170	394,170	370,000
Total Operating	68,933	48,719	417,261	368,542
Non-Operating				
Transfers Out	2,000,000	2,000,000	1,652,000	(348,000)
Contingency	2,068	16,462	12,518	(3,944)
Total Non-Operating	2,002,068	2,016,462	1,664,518	(351,944)
Total Requirements	2,071,001	2,065,181	2,081,779	16,598
Ending Fund Balance/Reserves	120,710	76,150	59,552	(16,598)
Resources less Requirements	(11,735)	(44,560)	(61,158)	

Redevelopment Administration fund changes are due to personnel changes and budget for professional/legal services. Ending Fund Balance used to pay outstanding loan principal in Redevelopment Capital Projects Fund.

Redevelopment Capital Projects

Douglas County Redevelopment Fund - Capital Projects	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves				
Available	471,321	727,001	727,001	-
Loan Deficit	(2,700,000)	(2,700,000)	(2,700,000)	-
Resources				
Revenue				
Miscellaneous	10,000	15,000	15,000	-
Transfers In	2,000,000	2,000,000	1,652,000	(348,000)
Total Revenue	2,010,000	2,015,000	1,667,000	(348,000)
Total Resources	2,010,000	2,015,000	1,667,000	(348,000)
Requirements				
Operating				
Services & Supplies	207,619	6,629	6,629	-
Capital	1,639,250	-	-	-
Total Operating	1,846,869	6,629	6,629	-
Non-Operating				
Debt Service	101,250	101,250	101,250	-
Total Non-Operating	101,250	101,250	101,250	-
Total Requirements	1,948,119	107,879	107,879	-
Ending Fund Balance/Reserves:				
Available	533,202	2,634,122	111,122	(2,523,000)
Loan Deficit	(2,700,000)	(2,700,000)	(525,000)	2,175,000
Resources less Requirements	61,881	1,907,121	1,559,121	

No new capital projects budgeted for FY 2013. Outstanding loan deficit reduced.

County Debt

County Debt/ Other Resources	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	847,322	862,146	862,146	-
Resources				
Revenue				
Miscellaneous	23,500	-	-	-
Other Financing Sources	2,238,294	1,992,649	2,485,449	492,800
Total Revenue	2,261,794	1,992,649	2,485,449	492,800
Total Resources	2,261,794	1,992,649	2,485,449	492,800
Requirements				
Operating				
Services & Supplies	6,450	-	-	-
Total Operating	6,450	-	-	-
Non-Operating				
Debt Service	2,218,591	2,223,545	2,716,345	492,800
Total Non-Operating	2,218,591	2,223,545	2,716,345	492,800
Total Requirements	2,225,041	2,223,545	2,716,345	492,800
Ending Fund Balance/Reserves	884,075	631,250	631,250	-
Resources less Requirements	36,753	(230,896)	(230,896)	

County Debt fund changes due to first year debt service on community center financing bonds.

Medical Assistance to Indigents

Medical Assistance to Indigents	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	4,633,031	4,633,031	4,633,031	-
Resources				
Revenue				
Property Tax	2,007,495	1,952,602	1,952,602	-
Miscellaneous	50,000	96,000	96,000	-
Total Revenue	2,057,495	2,048,602	2,048,602	-
Total Resources	2,057,495	2,048,602	2,048,602	-
Requirements				
Operating				
Services & Supplies	1,854,895	1,819,854	4,819,854	3,000,000
Miscellaneous	202,600	211,779	211,779	-
Total Operating	2,057,495	2,031,633	5,031,633	3,000,000
Non-Operating				
Transfers Out	-	3,000,000	-	(3,000,000)
Total Non-Operating	-	3,000,000	-	(3,000,000)
Total Requirements	2,057,495	5,031,633	5,031,633	-
Ending Fund Balance/Reserves	4,633,031	1,650,000	1,650,000	-
Resources less Requirements	-	(2,983,031)	(2,983,031)	

Medical Assistance to Indigents Fund changes are due to former \$3,000,000 transfer out reclassified to services and supplies line item. The transfer is for the indigent costs of the new community center, but transfer cannot occur until a new capital fund for the project is established

Carson Valley Water Utility Fund

Carson Valley Water Utility Fund	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	-	-	-	-
Resources				
Revenue				
Intergovernmental	-	-	42,390	42,390
Charges for Service	-	-	2,253,553	2,253,553
Miscellaneous	-	-	29,500	29,500
Transfers In	-	-	5,146,386	5,146,386
Total Revenue	-	-	7,471,829	7,471,829
Total Resources	-	-	7,471,829	7,471,829
Requirements				
Operating				
Personnel Services	-	-	588,242	588,242
Services & Supplies	-	-	613,247	613,247
Capital	-	-	1,700,000	1,700,000
Total Operating	-	-	2,901,489	2,901,489
Non-Operating				
Debt Service	-	-	1,083,853	1,083,853
Total Non-Operating	-	-	1,083,853	1,083,853
Total Requirements	-	-	3,985,342	3,985,342
Ending Fund Balance/Reserves	-	-	3,486,487	3,486,487
Resources less Requirements	-	-	3,486,487	
Depreciation/ Amortization	-	-	723,837	

New water utility fund approved on May 3, 2012. Consolidation of the 4 valley water systems eliminated need for transfer, saving General Fund \$188,000 per year

Regional Water

Regional Water Fund	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	-	1,126	98,126	97,000
Resources				
Revenue				
Intergovernmental	125,000	125,000	-	(125,000)
Charges for Service		338,000	338,000	-
Contributed Capital	6,950,000	6,300,000	6,825,000	525,000
Total Revenue	7,075,000	6,763,000	7,163,000	400,000
Total Resources	7,075,000	6,763,000	7,163,000	400,000
Requirements				
Operating				
Personnel Services	-	-	17,005	17,005
Services & Supplies	-	317,300	317,300	-
Capital	6,950,000	6,300,000	6,700,000	400,000
Total Operating	6,950,000	6,617,300	7,034,305	417,005
Non-Operating				
Transfers Out	125,000	125,000	125,000	-
Total Non-Operating	125,000	125,000	125,000	-
Total Requirements	7,075,000	6,742,300	7,159,305	417,005
Ending Fund Balance/Reserves	-	21,826	101,821	79,995
Resources less Requirements	-	20,700	3,695	

Regional Water Fund changes are due to addition of a ½ Utility Operator FTE for ½ the year; reclassification of revenue from intergovernmental to contributed capital; and recognition of a budget adjustment in FY 2012 effecting the FY 2013 beginning fund balance

Lake Water Systems

- The transfer from General Fund to the lake water systems was reduced because of reductions in personnel expenses

Fund	
Zephyr Water Utility District	(8,000)
Cave Rock/ Uppaway Water System	(9,500)
Total Adjustment to Transfer	\$ (17,500)

Funds with Minor Adjustments to Budget

Fund	Net Change	Reason for Change
Douglas County Water Fund	(3,541)	Personnel expense reduction
Solid Waste Fund	(8,090)	Personnel expense reduction
Social Services	(21,291)	Personnel expense reduction
Road Operating	(11,039)	Personnel expense reduction
Senor Center	(17,719)	Personnel expense reduction
Self Insurance	(4,519)	Personnel expense reduction
Motor Pool/ Vehide Maintenance	(22,809)	Personnel expense reduction
Motor Pool/ Vehide Maintenance	(54,985)	Funding less than full replacement, GF
Sewer Utility	(1,265)	Personnel expense reduction
Regional Transportation	(6,815)	Personnel expense reduction
Tahoe-Douglas Transportation District	(19,070)	Personnel/ Beginning Fund Balance
Ad Val Capital Projects	(20,000)	Adjustment in Capital Project
Extraordinary Maintenance	(3,009)	Beginning Fund Balance
Total Adjustments	\$ (194,152)	

Questions??