



Douglas County FY 2012-13 Tentative Budget

***Board of County Commissioners
Public Hearing: Discussion and Possible
Adoption of Final Budget***

May 21, 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 per NRS 354.596 and 354.598**

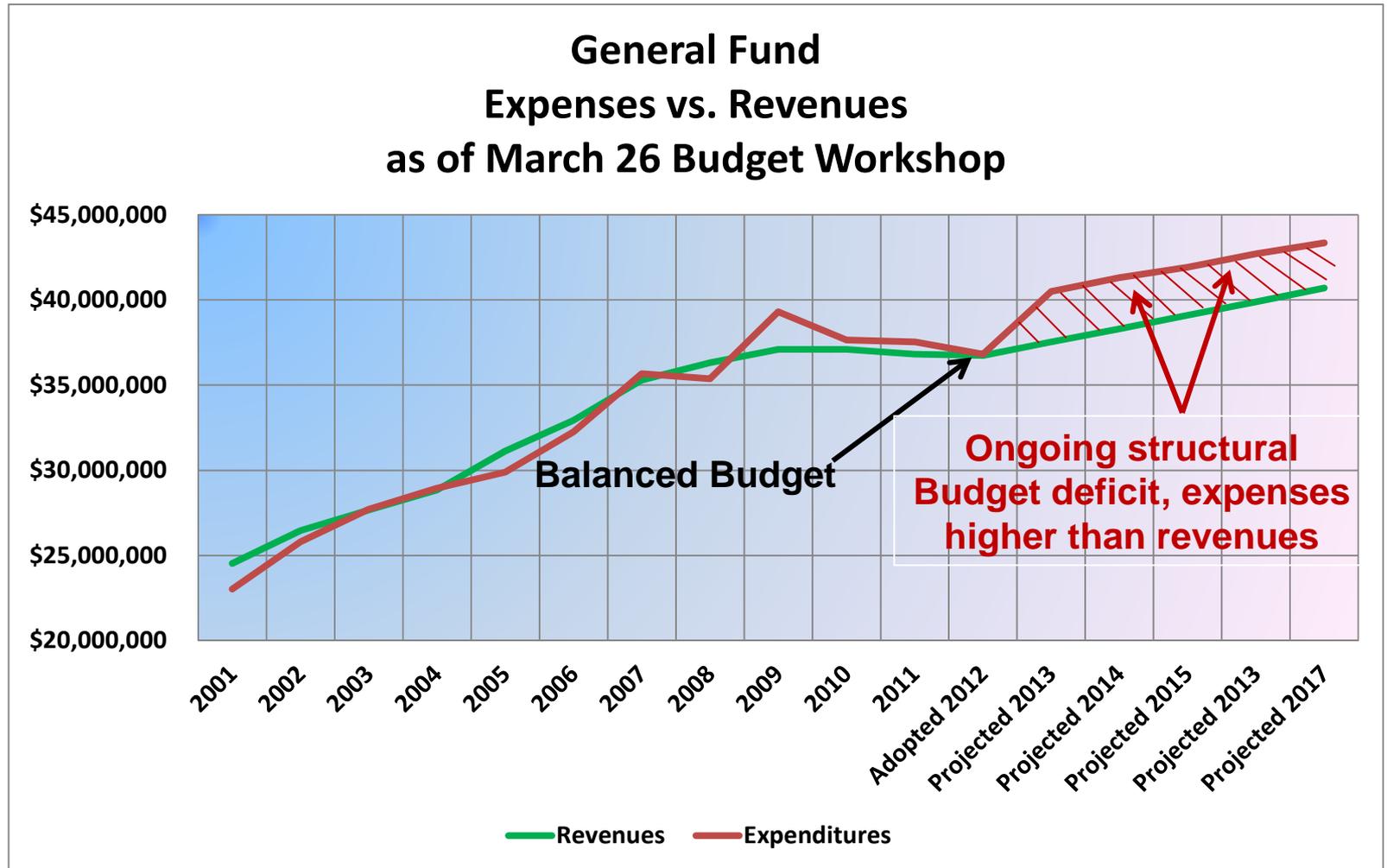
- June 1 – Final Adopted Budget due to State
- June 25 – Property Tax Rates Certified

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



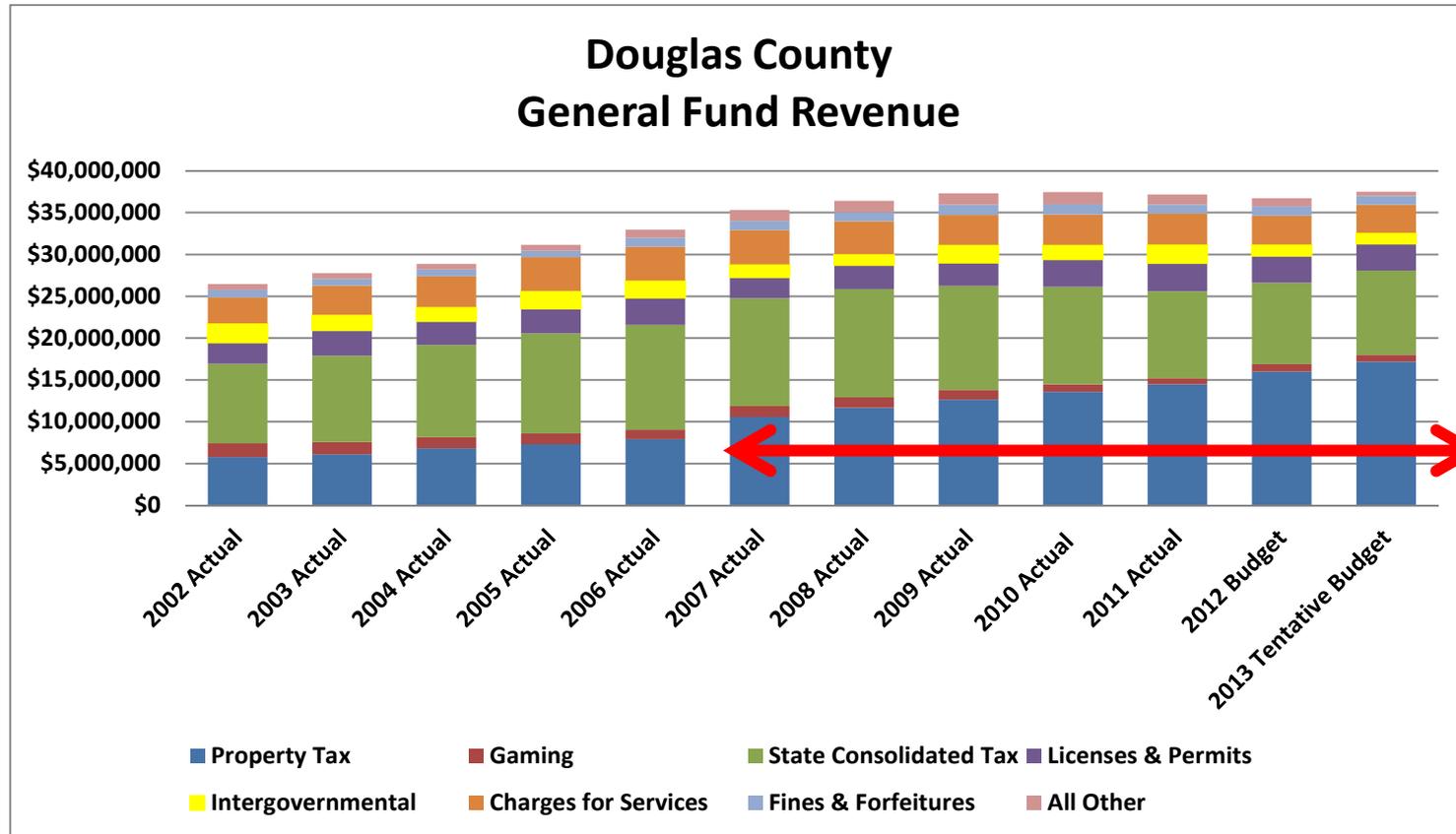
Revenues increasing, but
expenses continue to increase faster than revenues

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**

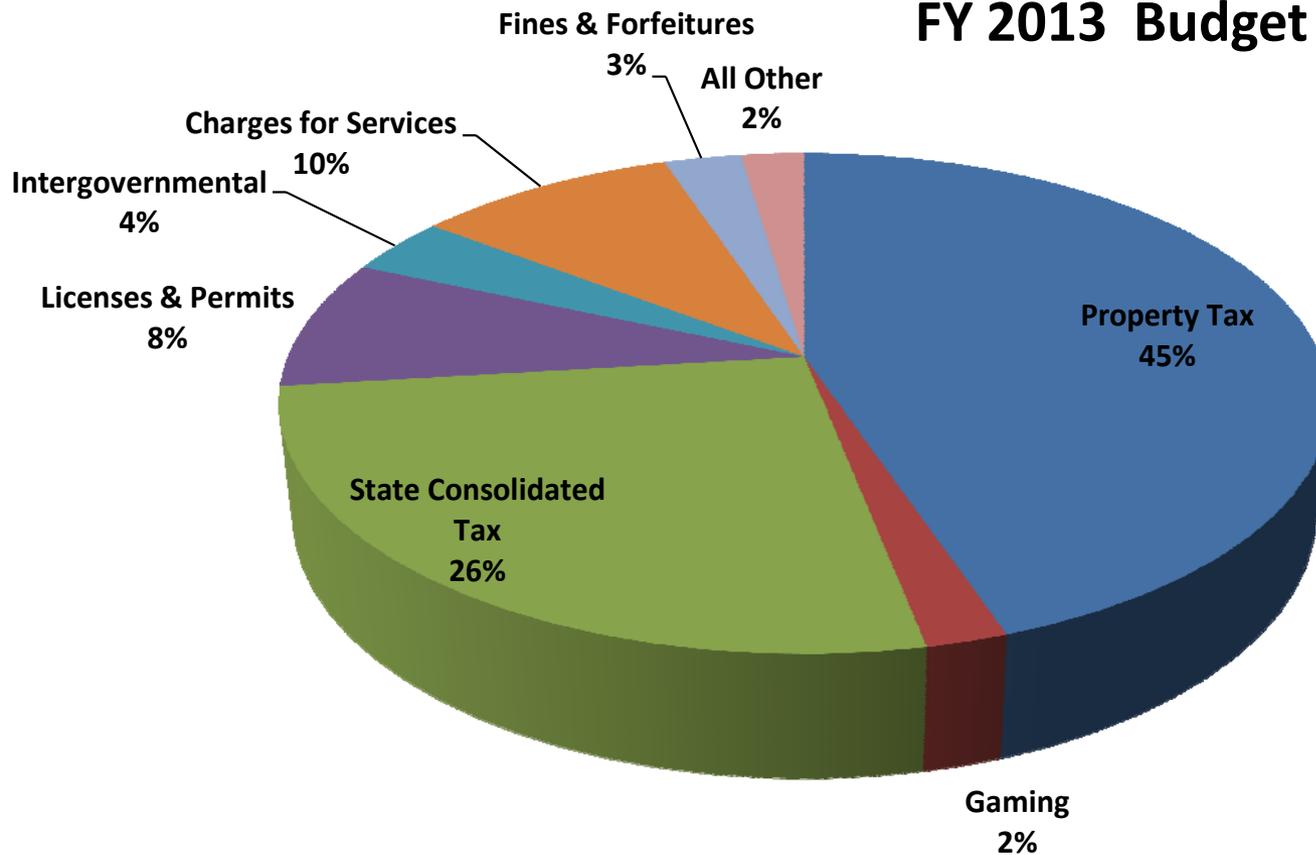
General Fund Revenues



- 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

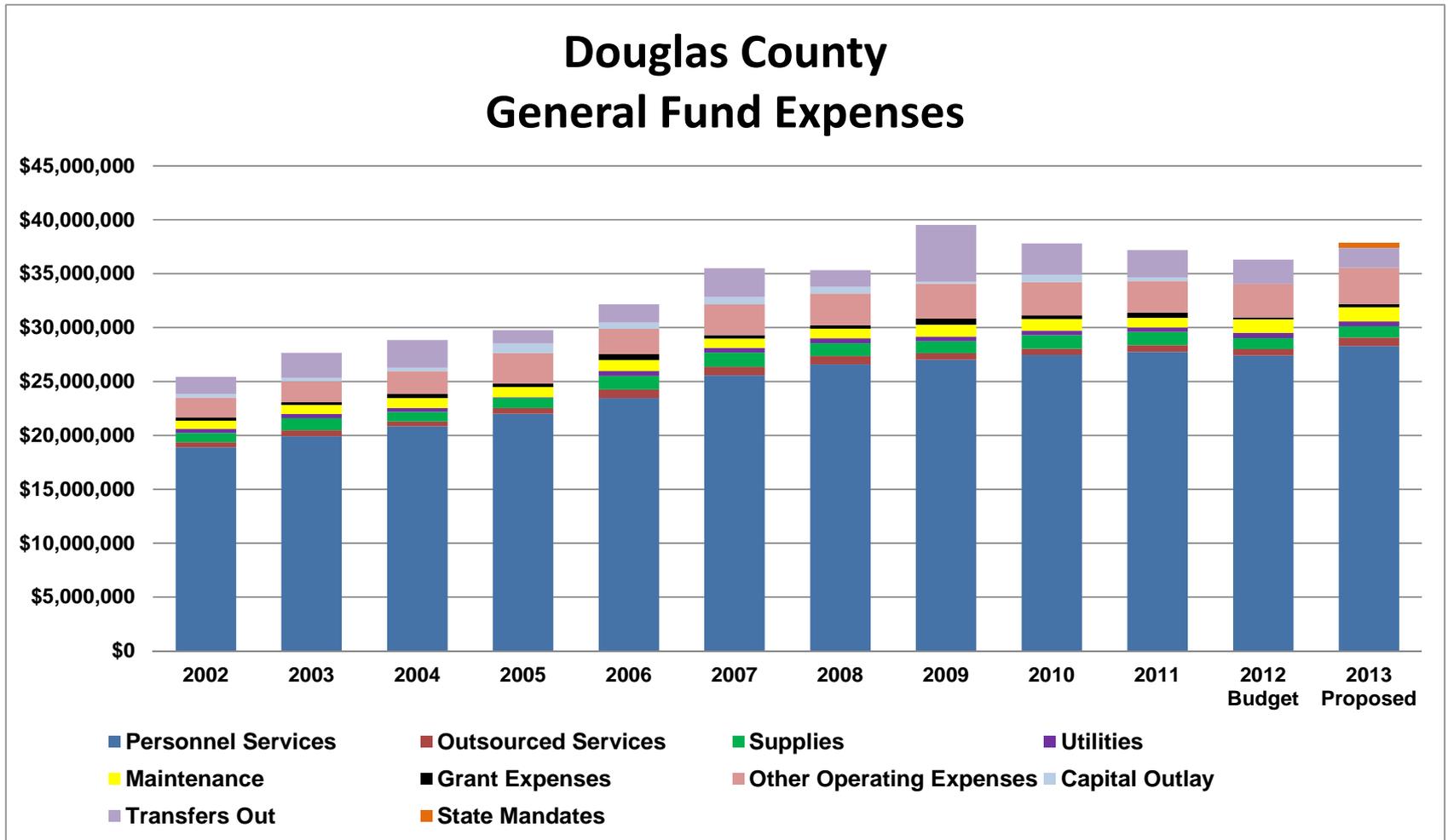
Douglas County General Fund FY 2013 Budget Revenues



General Fund Revenue Stabilization

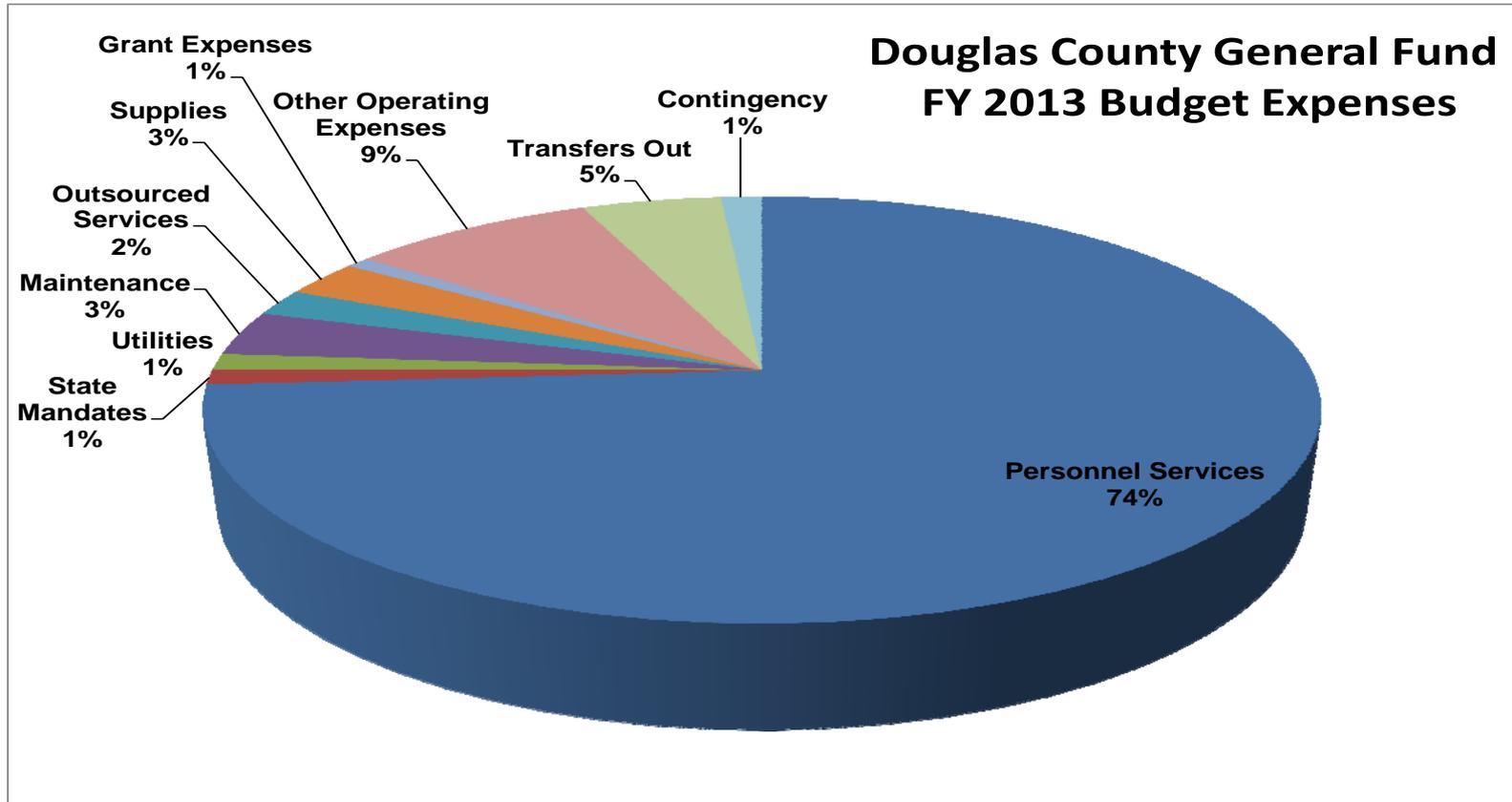
- **Increased Transient Occupancy Tax:**
 - FY 2011: with support from lodging businesses
- **Restructured Property Tax Rates:**
 - FY 2012: Towns of Minden and Gardnerville, Indian Hills GID, East Fork Fire and WNRYC all agreed to reduce their property tax rate by almost \$0.07
 - FY 2013: East Fork 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

General Fund Expenses



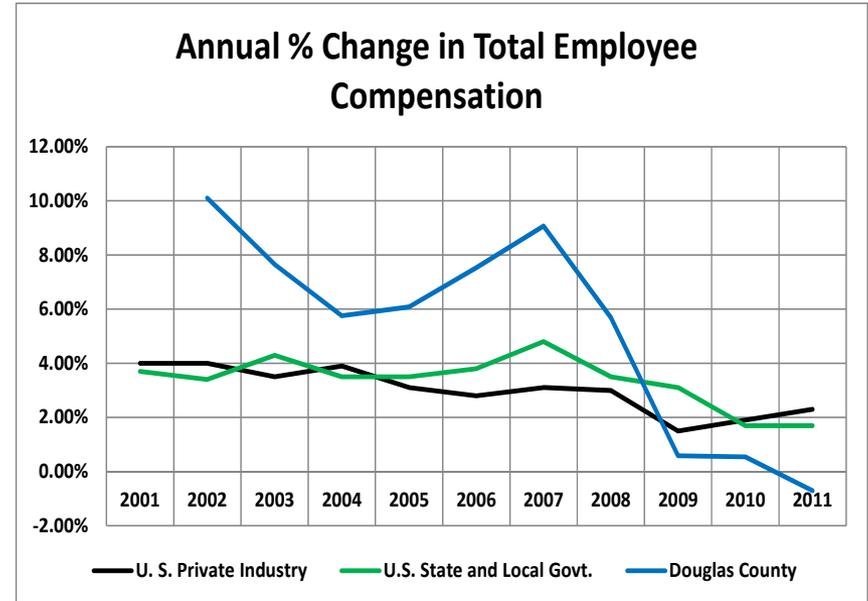
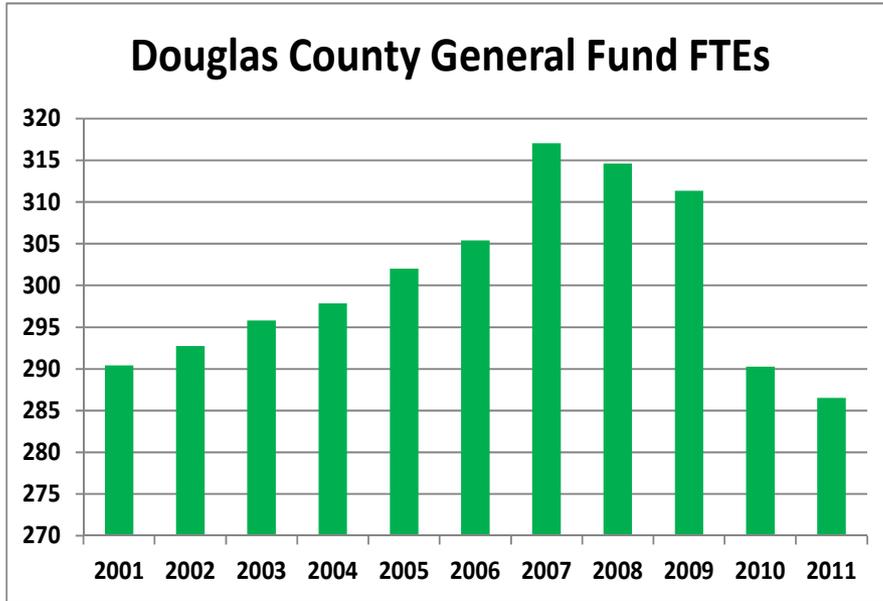
- Personnel expenses stabilized since FY 2009
- State mandates increased \$450,000 from FY 2012
- Outsourced services increased 30% from FY 2012

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 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

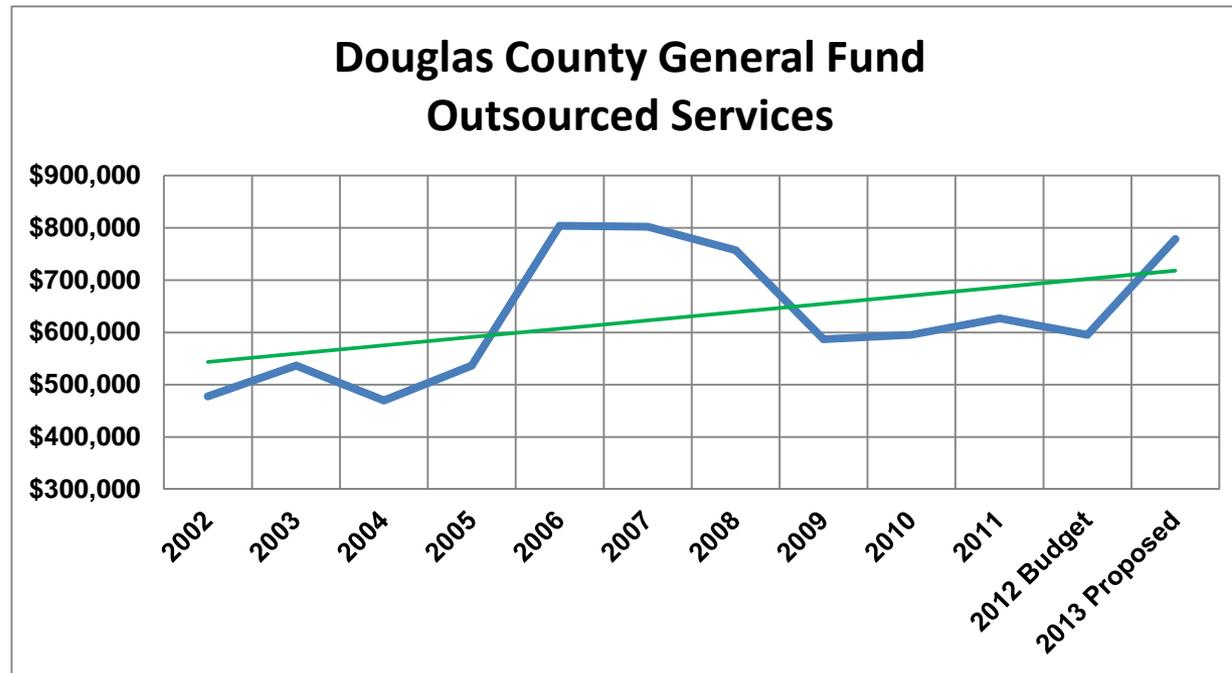
- **General employees
(DCEA and non-reps)**

- 185 FTE positions
- 57% of General Fund salary and benefits
- 24% PERS rate
- Tentative Agreement – ratified by DCEA members
- 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 personnel and vehicle reductions** to pay for salary and benefits

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

FY 2012-13 Budget Summary of All Funds, including Douglas County, Redevelopment, Towns and East Fork Fire and Paramedic Total Budget: **\$124,703,657**

All Funds	2011-12 Adopted	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	42,244,308	47,487,878	5,243,570
Resources			
Revenue			
Property Tax	33,475,839	34,548,345	1,072,506
State Consolidated Taxes	11,777,804	12,118,508	340,704
Taxes - Other	4,861,042	5,375,727	514,685
Licenses & Permits	5,392,250	6,017,850	625,600
Gaming	955,540	886,540	(69,000)
Intergovernmental	9,547,249	9,505,465	(41,784)
Charges for Service	25,196,826	26,250,462	1,053,636
Fines & Forfeitures	1,198,250	1,151,250	(47,000)
Miscellaneous	2,863,524	2,856,371	(7,153)
Other Financing Sources	205,000	1,066,800	861,800
Proceeds - Long Term Debt	-	14,000,000	14,000,000
Contributed Capital	6,950,000	6,825,000	(125,000)
Transfers In	7,839,152	11,830,836	3,991,684
Total Revenue	110,262,476	132,433,154	22,170,678
Total Resources	110,262,476	132,433,154	22,170,678
Requirements			
Operating			
Personnel Services	50,046,688	50,549,772	503,084
Services & Supplies	30,948,344	36,886,240	5,937,896
Miscellaneous	3,848,097	4,234,635	386,538
Capital	10,675,015	14,052,584	3,377,569
Total Operating	95,518,144	105,723,231	10,205,087
Non-Operating			
Transfers Out	8,019,152	11,985,836	3,966,684
Debt Service	4,915,094	5,781,455	866,361
Contingency	1,162,688	1,213,135	50,447
Total Non-Operating	14,096,934	18,980,426	4,883,492
Total Requirements	109,615,078	124,703,657	15,088,579
Ending Fund Balance/Reserves	42,891,706	55,217,375	12,325,669
Resources less Current Requirements	647,398	7,729,497	

FY 2012-13 Douglas County Combined Budget

	2011-12 Adopted	2012-13 Tentative	\$ Chg
Douglas County			
Beginning Fund Balance/Reserves	34,970,182	39,587,100	4,616,918
Resources			
Revenue			
Property Tax	22,651,296	23,732,363	1,081,067
State Consolidated Taxes	9,746,139	10,070,293	324,154
Taxes - Other	4,861,042	5,375,727	514,685
Licenses & Permits	5,392,250	6,017,850	625,600
Gaming	885,000	816,000	(69,000)
Intergovernmental	9,405,947	9,367,358	(38,589)
Charges for Service	16,168,471	17,049,366	880,895
Fines & Forfeitures	1,198,250	1,151,250	(47,000)
Miscellaneous	2,111,397	2,216,514	105,117
Other Financing Sources	25,000	911,800	886,800
Proceeds - Long Term Debt	-	14,000,000	14,000,000
Contributed Capital	6,950,000	6,825,000	(125,000)
Transfers In	4,975,533	9,575,231	4,599,698
Total Revenue	84,370,325	107,108,752	22,738,427
Total Resources	84,370,325	107,108,752	22,738,427
Requirements			
Operating			
Personnel Services	39,331,577	39,817,095	485,518
Services & Supplies	21,749,677	27,767,931	6,018,254
Miscellaneous	3,848,097	4,234,635	386,538
Capital	8,616,765	12,877,684	4,260,919
Total Operating	73,546,116	84,697,345	11,151,229
Non-Operating			
Transfers Out	4,975,533	9,575,231	4,599,698
Debt Service	4,537,706	5,440,600	902,894
Contingency	775,432	825,483	50,051
Total Non-Operating	10,288,671	15,841,314	5,552,643
Total Requirements	83,834,787	100,538,659	16,703,872
Ending Fund Balance/Reserves	35,505,720	46,157,193	10,651,473
Resources less Current Requirements	535,538	6,570,093	

Douglas County Funds

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	(89,754)
Resources				
Revenue				
Property Tax	16,005,893	16,650,735	17,187,042	536,307
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	3,655,506	314,418
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	38,365,272	1,635,380
Total Resources	36,729,892	37,529,547	38,365,272	1,635,380
Requirements				
Operating				
Personnel Services	27,410,884	29,230,933	28,298,192	(932,741)
Services & Supplies	6,634,305	7,586,040	7,677,298	91,258
Capital	-	300,000	-	(300,000)
Total Operating	34,045,189	37,116,973	35,975,490	1,930,301
Non-Operating				
Transfers Out	2,263,779	2,255,650	1,850,150	(405,500)
Contingency	510,678	1,104,509	539,632	(564,877)
Total Non-Operating	2,774,457	3,360,159	2,389,782	(384,675)
Total Requirements	36,819,646	40,477,132	38,365,272	1,545,626
Ending Fund Balance/Reserves	5,580,598	2,633,013	5,580,598	-
Resources less Current Requirements	(89,754)	(2,947,585)	-	

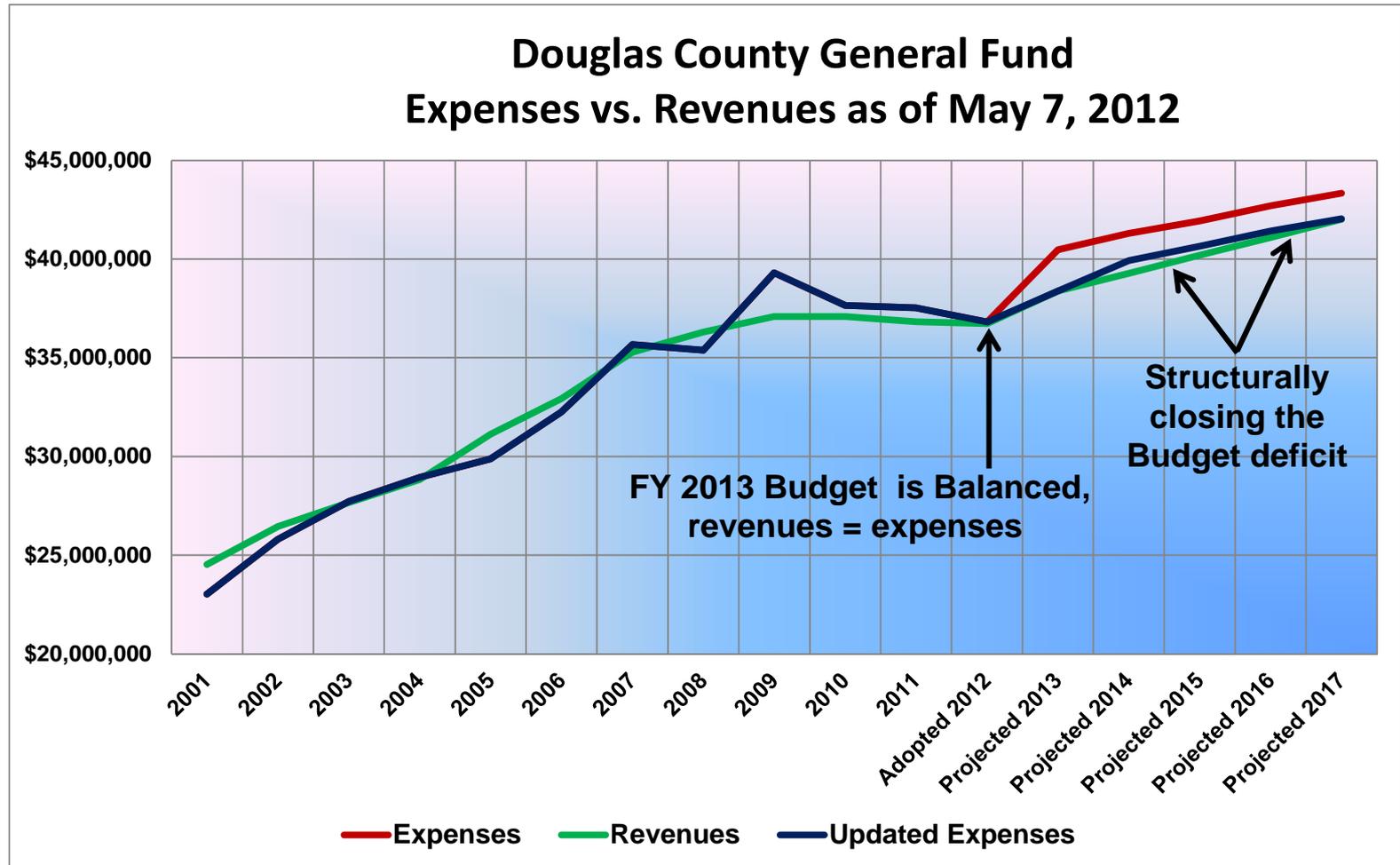
General Fund Balanced FY 2013 Budget

General Fund Deficit (as of March Presentations)					\$ (2,947,585)
Additions to Revenue:					
	Capture property tax rate of .0358 from Swimming Pool and WNRYC				536,307
	Correction of Intergovernmental				(15,000)
	Increase collection of cost allocation				314,418
Total Revenue Additions					835,725
Reductions of Expenditures					
	Reduce personnel expenditures				
		DCEA and Non-represented	(540,681)		
		Sheriff personnel expense reductions	(430,000)		
		Building Services	42,321		
		Misc. Corrections	(4,381)		
				(932,741)	
	Net increase in Services and Supplies				
		Weed Control Contact	100,000		
		Sheriff - reduction in vehicle expense	(20,000)		
		True up of Contract costs	49,740		
		County-wide Chamber Dues	7,500		
		Building Services	(42,321)		
		Misc. Corrections	(3,661)		
				91,258	
	Reduce Capital Outlay				(300,000)
	Reduce Transfer Out				(405,500)
	Reduce Contingency to 1.5%				(564,877)
Total Expenditure Reductions					(2,111,860)
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	17,187,042	17,788,588	18,411,189	19,055,581	19,722,526
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	3,655,506	3,655,506	3,655,506	3,655,506	3,655,506
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	38,365,272	39,262,071	40,180,651	41,073,201	41,996,941
Total Operating Resources	38,365,272	39,262,071	40,180,651	41,073,201	41,996,941
Requirements					
Operating:					
Personnel Services	28,298,192	28,977,803	29,452,891	29,959,809	30,335,600
Services & Supplies	7,677,298	7,773,264	7,870,430	7,968,810	8,068,421
Capital Outlay	-	-	-	-	-
Total Operating	35,975,490	36,751,067	37,323,321	37,928,619	38,404,021
Non-Operating:					
Transfers Out	1,850,150	2,047,650	2,187,650	2,327,650	2,467,650
Contingency	539,632	1,102,532	1,119,700	1,137,859	1,152,121
Total Non-Operating	2,389,782	3,150,182	3,307,350	3,465,509	3,619,771
Total Requirements	38,365,272	39,901,249	40,630,671	41,394,128	42,023,791
Surplus/(Deficit)	-	(639,178)	(450,020)	(320,927)	(26,850)

Updated General Fund Five-Year Projection



FY 2012-13 Combined Special Revenue Funds (such as Social Services, Room Tax, Senior Center, Road Operating)

Special Revenue	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	12,160,849	13,235,694	13,297,764	62,070
Resources				
Revenue				
Property Tax	5,136,019	5,055,024	5,055,024	-
Taxes - Other	4,821,042	5,335,727	5,335,727	-
Licenses & Permits	1,875,250	2,498,350	2,498,350	-
Intergovernmental	6,993,204	7,051,645	7,133,847	82,202
Charges for Service	2,581,377	3,117,091	3,105,800	(11,291)
Fines & Forfeitures	59,500	60,000	60,000	-
Miscellaneous	1,081,436	1,157,159	1,153,618	(3,541)
Other Financing Sources	4,000	2,000	2,000	-
Proceeds - Long Term Debt	-	-	14,000,000	14,000,000
Transfers In	2,167,279	1,821,150	1,635,896	(185,254)
Total Revenue	24,719,107	26,098,146	39,980,262	13,882,116
Total Resources	24,719,107	26,098,146	39,980,262	13,882,116
Requirements				
Operating				
Personnel Services	9,651,561	9,665,450	9,436,208	(229,242)
Services & Supplies	8,705,117	10,359,347	13,371,517	3,012,170
Miscellaneous	3,755,795	4,142,929	4,145,585	2,656
Capital	1,406,359	437,698	3,019,248	2,581,550
Total Operating	23,518,832	24,605,424	29,972,558	5,367,134
Non-Operating				
Transfers Out	760,050	4,307,039	1,249,585	(3,057,454)
Debt Service	-	-	348,850	348,850
Contingency	264,754	363,942	285,851	(78,091)
Total Non-Operating	1,024,804	4,670,981	1,884,286	(2,786,695)
Total Requirements	24,543,636	29,276,405	31,856,844	2,580,439
Ending Fund Balance/Reserves	12,336,320	10,057,435	21,421,182	11,363,747
Resources less Current Requirements	175,471	(3,178,259)	8,123,418	

FY 2012-13

Combined Enterprise Funds

(such as the Motor Pool and Water funds)

Enterprise Funds	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	10,495,748	13,107,296	13,204,296	97,000
Resources				
Revenue				
Property Tax	251,564	243,619	243,619	-
Intergovernmental	167,390	167,390	42,390	(125,000)
Charges for Service	10,127,262	10,456,539	10,288,060	(168,479)
Miscellaneous	196,683	156,280	156,280	-
Other Financing Services	21,000	909,800	909,800	-
Contributed Capital	6,950,000	6,300,000	6,825,000	525,000
Transfers In	394,960	373,000	5,188,886	4,815,886
Total Revenue	18,108,859	18,606,628	23,654,035	5,047,407
Total Resources	18,108,859	18,606,628	23,654,035	5,047,407
Requirements				
Operating				
Personnel Services	2,004,720	2,016,555	1,951,759	(64,796)
Services & Supplies	5,679,658	5,801,335	5,803,002	1,667
Capital	7,148,406	9,571,436	9,658,436	87,000
Total Operating	14,832,784	17,389,326	17,413,197	23,871
Non-Operating				
Transfers Out	394,960	125,000	5,146,386	5,021,386
Debt Service	2,319,115	2,375,905	2,375,905	-
Total Non-Operating	2,714,075	2,500,905	7,522,291	5,021,386
Total Requirements	17,546,859	19,890,231	24,935,488	5,045,257
Ending Fund Balance/Reserves	11,057,748	11,823,693	11,922,843	99,150
Resources less Current Requirements	562,000	(1,283,603)	(1,281,453)	
Depreciation/ Amortization	2,153,319	2,310,047	2,310,047	

FY 2012-13 Combined Capital Projects Funds

(Ad Valorem
Capital Projects,
County
Construction and
Regional
Transportation)

	2011-12 Adopted	2012-13 March Budget Presentations	2012-13 Tentative	\$ Chg
Capital Projects Funds				
Beginning Fund Balance/Reserves	5,795,911	6,645,305	6,642,296	(3,009)
Resources				
Revenue				
Property Tax	1,257,820	1,246,678	1,246,678	-
Taxes - Other	40,000	40,000	40,000	-
Licenses & Permits	300,000	300,000	300,000	-
Intergovernmental	743,853	756,416	756,416	-
Miscellaneous	109,000	90,640	90,640	-
Transfers In	100,000	190,000	190,000	-
Total Revenue	2,550,673	2,623,734	2,623,734	-
Total Resources	2,550,673	2,623,734	2,623,734	-
Requirements				
Operating				
Personnel Services	264,412	137,751	130,936	(6,815)
Services & Supplies	724,147	905,149	911,964	6,815
Miscellaneous	92,302	89,050	89,050	-
Capital	62,000	220,000	200,000	(20,000)
Total Operating	1,142,861	1,351,950	1,331,950	(20,000)
Non-Operating				
Transfers Out	1,556,744	1,329,110	1,329,110	-
Total Non-Operating	1,556,744	1,329,110	1,329,110	-
Total Requirements	2,699,605	2,681,060	2,661,060	(20,000)
Ending Fund Balance/Reserves	5,646,979	6,587,979	6,604,970	16,991
Resources less Current Requirements	(148,932)	(57,326)	(37,326)	

FY 2012-13 Debt Service Fund

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	-	-	-
Transfer In	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	-	4,150	4,150
Total Operating	6,450	-	4,150	4,150
Non-Operating				
Debt Service	2,218,591	2,223,545	2,715,845	492,300
Total Non-Operating	2,218,591	2,223,545	2,715,845	492,300
Total Requirements	2,225,041	2,223,545	2,719,995	496,450
Ending Fund Balance/Reserves	884,075	631,250	627,600	(3,650)
Resources less Requirements	36,753	(230,896)	(234,546)	

FY 2012-13 Combined Redevelopment Funds

Redevelopment Fund - Combined	2011-12 Adopted	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	(2,096,234)	(1,852,289)	243,945
Resources			
Revenue			
Property Tax	2,054,266	2,015,621	(38,645)
Miscellaneous	15,000	20,000	5,000
Transfers In	2,000,000	1,652,000	(348,000)
Total Revenue	4,069,266	3,687,621	(381,645)
Total Resources	4,069,266	3,687,621	(381,645)
Requirements			
Operating			
Personnel Services	28,578	23,091	(5,487)
Services & Supplies	247,974	400,799	152,825
Capital	1,639,250	-	(1,639,250)
Total Operating	1,915,802	423,890	(1,491,912)
Non-Operating			
Transfers Out	2,000,000	1,652,000	(348,000)
Debt Service	101,250	101,250	-
Contingency	2,068	12,518	10,450
Total Non-Operating	2,103,318	1,765,768	(337,550)
Total Requirements	4,019,120	2,189,658	(1,829,462)
Ending Fund Balance/Reserves	(2,046,088)	(354,326)	1,691,762
Resources less Current Requirements	50,146	1,497,963	

Town and East Fork Fire and Paramedic Funds

	2011-12 Adopted Budget	2012-13 Tentative	\$ Chg
Gardnerville Town - Combined			
Resources	560,565	775,691	215,126
Revenue			
Property Tax	1,005,345	982,823	(22,522)
State Consolidated Taxes	232,625	232,734	109
Gaming	25,000	25,000	-
Intergovernmental	46,214	44,586	
Charges for Service	840,900	865,000	24,100
Miscellaneous	5,800	8,900	3,100
Transfer In	165,646	122,982	
Total Revenue	2,321,530	2,282,025	(39,505)
Total Resources	2,321,530	2,282,025	(39,505)
Requirements			
Operating			
Personnel Services	838,604	826,660	(11,944)
Services & Supplies	813,305	835,249	21,944
Capital	171,000	299,200	128,200
Total Operating	1,822,909	1,961,109	138,200
Non-Operating			
Transfers Out	165,646	122,982	(42,664)
Debt Service	165,647	122,982	
Contingency	27,662	25,467	(2,195)
Total Non-Operating	358,955	271,431	(87,524)
Total Requirements	2,181,864	2,232,540	50,676
Ending Fund Balance/Reserves	700,231	825,176	124,945
Resources less Current Requirements	139,666	49,485	
Depreciation/ Amortization	68,547	90,600	

FY 2012-13 Combined Town of Gardnerville Funds

FY 2012-13 Combined Town of Genoa Funds

Genoa Town- Combined	2011-12 Adopted Budget	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	163,448	83,994	(79,454)
Resources			
Revenue			
Property Tax	28,242	37,071	8,829
State Consolidated Taxes	9,562	9,847	285
Gaming	540	540	-
Intergovernmental	1,641	1,641	
Charges for Service	29,000	29,000	-
Miscellaneous	479,404	399,599	(79,805)
Total Revenue	548,389	477,698	(70,691)
Total Resources	548,389	477,698	(70,691)
Requirements			
Operating			
Personnel Services	133,501	127,973	(5,528)
Services & Supplies	387,183	325,242	(61,941)
Total Operating	520,684	453,215	(67,469)
Non-Operating			
Contingency	15,540	13,596	(1,944)
Total Non-Operating	15,540	13,596	(1,944)
Total Requirements	536,224	466,811	(69,413)
Ending Fund Balance/Reserves	175,613	94,881	(80,732)
Resources less Requirements	12,165	10,887	

FY 2012-13 Combined Town of Minden Funds

Minden Town - Combined	2011-12 Adopted Budget	2012-13 Tentative	\$ Chg
Beginning Fund Balance/Reserves	5,414,506	6,237,839	823,333
Resources			
Revenue			
Property Tax	909,115	908,739	(376)
State Consolidated Taxes	308,525	275,000	(33,525)
Gaming	45,000	45,000	-
Intergovernmental	44,447	42,880	
Charges for Service	2,370,874	2,127,655	(243,219)
Miscellaneous	144,500	107,000	(37,500)
Other Financing Sources	100,000	-	(100,000)
Transfer In	587,482	364,000	
Total Revenue	4,509,943	3,870,274	(639,669)
Total Resources	4,509,943	3,870,274	(639,669)
Requirements			
Operating			
Personnel Services	1,145,113	1,139,856	(5,257)
Services & Supplies	1,557,595	1,600,617	43,022
Capital	206,000	699,200	493,200
Total Operating	2,908,708	3,439,673	530,965
Non-Operating			
Transfers Out	687,482	364,000	(323,482)
Contingency	24,984	26,352	1,368
Total Non-Operating	712,466	390,352	(322,114)
Total Requirements	3,621,174	3,830,025	208,851
Ending Fund Balance/Reserves	6,303,275	6,278,088	(25,187)
Resources less Requirements	888,769	40,249	
Depreciation/ Amortization	273,819	310,000	

	2011-12 Adopted Budget	2012-13 Tentative	\$ Chg
EFFPD Combined			
Beginning Fund Balance/Reserves	3,231,841	2,655,543	(576,298)
Resources			
Revenue			
Property Tax	6,827,575	6,871,728	44,153
State Consolidated Taxes	1,480,953	1,530,634	49,681
Intergovernmental	49,000	49,000	
Charges for Service	5,787,581	6,179,441	391,860
Miscellaneous	107,423	104,358	(3,065)
Other Financing Sources	80,000	155,000	75,000
Transfer In	110,491	116,623	
Total Revenue	14,443,023	15,006,784	563,761
Total Resources	14,443,023	15,006,784	563,761
Requirements			
Operating			
Personnel Services	8,569,315	8,615,097	45,782
Services & Supplies	6,192,610	5,956,402	(236,208)
Capital	42,000	176,500	134,500
Total Operating	14,803,925	14,747,999	(55,926)
Non-Operating			
Transfers Out	190,491	271,623	81,132
Debt Service	110,491	116,623	
Contingency	317,002	309,719	(7,283)
Total Non-Operating	617,984	697,965	79,981
Total Requirements	15,421,909	15,445,964	24,055
Ending Fund Balance/Reserves	2,252,955	2,216,363	(36,592)
Resources less Requirements	(978,886)	(439,180)	

FY 2012-13 Combined East Fork Fire and Paramedic Funds

Summary

- Utilized long-range forecasts
- Collaborated with districts and employees
- Eliminated \$3 million shortfall in General Fund
- Maintaining and enhancing service levels
- Closing structural imbalance
- Creating short and long term financial stability

Recommended Action:

Motion to approve the 2012-13 Final Budgets for Douglas County, Douglas County Redevelopment Agency, Towns of Gardnerville, Genoa and Minden, East Fork Fire and Paramedic Districts, and Tahoe Douglas Transportation District per NRS 354.596 and 354.598