



Public Hearing Fiscal Year 2019 Tentative & Final Budget

Washoe County Commission Meeting
John Slaughter, County Manager
May 22, 2018



Final Budget Changes

Changes from Manager's Recommend (4/24/18)

Funded from Reallocation of Existing Budget

- Human Services Agency – CPS – three additional part-time positions increased to full-time (non-General Fund)
- Reno Justice Court – one new Intermittent Public Service Intern (non-General Fund)

New Identified Costs

- None
 - Through various Final Budget updates, use of General Fund Fund Balance was reduced from \$1,199,893 to \$1,146,858, a \$53,035 decrease.

Other Changes

- Consolidated Tax (C-Tax) Refund
 - Based on how the C-Tax refund will reflect in the financial statements per accounting requirements, C-Tax revenue was increased \$4.6M and Payment Expense was increased \$4.6M, net change = zero



Summary of Overall Budget

Total Appropriations - \$658,768,508

- 21 Governmental Funds - \$565,710,054 appropriated

Governmental Funds	Salaries & Benefits	Services & Supplies	Capital Outlay	Contingency	Operating Transfers Out	Total Appropriations
General Fund	244,041,064	59,057,108	551,548	1,500,000	41,718,481	346,868,200
Special Revenue Funds	78,280,789	92,106,416	6,585,869	-	3,683,968	180,657,042
Capital Project Funds	232,324	8,442,866	15,502,930	-	1,950,000	26,128,121
Debt Service Funds	-	12,056,692	-	-	-	12,056,692
Total	322,554,177	171,663,081	22,640,347	1,500,000	47,352,449	565,710,054

- 6 Proprietary Funds (Enterprise and Internal Service Funds) - \$93,058,454 appropriated

Proprietary Funds	Operating Expenses	Non-Operating Expenses	Operating Transfers Out	Total Appropriations
Enterprise Funds	21,887,822	-	-	21,887,822
Internal Service Funds	71,170,632	-	-	71,170,632
Total	93,058,454	-	-	93,058,454



FY 2019 Recommended General Fund Budget

Washoe County FY 2019 General Fund					
Sources and Uses	FY 2018 Adopted Budget	FY 2018 Year- End Estimate	FY 2019 Final Budget	FY19 vs. FY18 Adopted	
				% Var.	\$ Var.
Revenues and Other Sources:					
Taxes	161,760,423	161,760,423	169,030,246	4.5%	7,269,823
Consolidated taxes	108,942,685	108,942,685	114,389,819	5.0%	5,447,134
Other Revenue	61,834,347	62,427,530	61,963,877	0.2%	129,530
Total revenues	332,537,455	333,130,638	345,383,942	3.9%	12,846,487
Other sources, transfers in	337,400	337,400	337,400	0.0%	-
TOTAL SOURCES	332,874,855	333,468,038	345,721,342	3.9%	7,617,616
Expenditures and Other Uses:					
Total expenditures	286,660,728	286,962,557	303,649,719	5.9%	16,988,991
Transfers out	43,933,234	47,483,418	41,718,481	-5.0%	(2,214,753)
Contingency	2,280,893	1,746,058	1,500,000	-34.2%	(780,893)
TOTAL USES	332,874,855	336,192,033	346,868,200	4.2%	6,093,513
Net Change in Fund Balance	-	(2,723,995)	(1,146,858)		
Beginning Fund Balance	\$ 49,487,866	50,570,825	47,846,828		
Ending Fund Balance	\$ 49,487,866	47,846,828	46,699,970		
Fund Balance %	14.9%	14.3%	13.5%		
*as % of Expense & Transfers less Capital					



General Fund Balance

Historical Actual and Projected Fund Balance





Special Revenue Funds

- 14 special revenue funds - \$181 million in appropriations (expend./transfers out)

Fund	Beginning Fund Balance	Revenues	Transfers In/Other Fin. Sources	Expenditures	Contingency/ Transfers Out	Ending Fund Balance
Health	\$ 4,662,589	\$ 13,390,204	\$ 9,516,856	\$ 23,352,993	\$ 73,123	\$ 4,143,534
Library Expansion	1,908,581	2,966,948	-	2,763,993	218,920	1,892,615
Animal Services	5,898,541	5,092,921	-	5,918,224	-	5,073,238
Regional Communication System	1,261,423	1,729,848	-	2,302,444	-	688,827
Regional Permits System	390,624	430,002	73,123	472,273	-	421,476
Indigent Tax Levy	3,163,065	13,260,843	18,508,178	31,798,666	-	3,133,420
Child Protective Services	11,338,585	54,892,577	447,237	55,095,701	50,000	11,532,698
Senior Services	694,928	2,524,247	1,406,782	4,065,851	-	560,106
Enhanced 911	534,977	5,381,400	-	5,373,800	-	542,577
Regional Public Safety Training Center	697,450	1,016,738	-	999,832	-	714,355
Central Truckee Meadows Remediation	5,081,760	1,384,199	-	3,194,018	-	3,271,941
Truckee River Flood Mgt Infrastructure	1,802,524	11,755,358	-	10,330,833	1,424,525	1,802,524
Roads Special Revenue Fund	4,559,472	10,825,424	3,013,620	15,844,499	-	2,554,017
Other Restricted Special Revenue	1,092,212	16,308,348	-	15,459,944	1,917,400	23,216
Total	\$ 43,086,731	\$ 140,959,058	\$ 32,965,796	\$ 176,973,074	\$ 3,683,968	\$ 36,354,543



Capital and Debt Funds

- 6 funds* - \$38 million in appropriations (expend./transfers out)

Fund	Beginning Fund Balance	Revenues	Transfers In/Other Fin. Sources	Expenditures	Contingency/ Transfers Out	Ending Fund Balance
Capital Funds						
Capital Facilities Tax	\$ 815,934	\$ 7,452,140	\$ -	\$ 5,039,295	\$ 1,950,000	\$ 1,278,779
Parks Construction	13,299,405	621,459	-	7,192,260	-	6,728,604
Capital Improvements Fund	10,959,276	1,415,204	5,603,093	11,919,566	-	6,058,007
Regional Permits Capital	1,104,542	13,500	-	27,000	-	1,091,042
Subtotal	\$ 26,179,157	\$ 9,502,302	\$ 5,603,093	\$ 24,178,121	\$ 1,950,000	\$ 15,156,432
Debt Service Funds						
Washoe County Debt Ad Valorem	\$ 3,207,381	\$ 3,099,544	\$ -	\$ 3,085,959	\$ -	\$ 3,220,966
Washoe County Debt Operating	1,285,074	-	8,451,160	8,451,160	-	1,285,074
SAD Debt	2,179,558	865,800	-	519,572	-	2,525,786
Subtotal	\$ 6,672,013	\$ 3,965,344	\$ 8,451,160	\$ 12,056,692	\$ -	\$ 7,031,826
Total	\$ 32,851,170	\$ 13,467,646	\$ 14,054,253	\$ 36,234,812	\$ 1,950,000	\$ 22,188,257

*Total Debt Service Funds = 2; Ad Valorem & Operating are one fund but shown separate per State budget requirements



Proprietary Funds

- 6 funds - \$93 million in appropriations (operating and non-operating expenses)

Fund	BEGINNING NET POSITION	OPERATING REVENUES	OPERATING EXPENSES	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	ENDING NET POSITION
Enterprise Funds						
Building & Safety	\$ 553,303	\$ 3,210,000	\$ 3,251,063	\$ 30,000	\$ -	\$ 542,239
Utilities	218,123,402	15,861,227	18,238,802	8,229,389	-	223,975,216
Golf Course	2,164,574	269,000	397,957	15,200	-	2,050,817
Subtotal	\$220,841,279	\$ 19,340,227	\$ 21,887,822	\$ 8,274,589	\$ -	\$ 226,568,273
Internal Service Funds						
Health Benefit	10,387,372	55,135,021	55,113,089	355,000	-	10,764,305
Risk Management	12,752,076	7,240,116	8,365,040	327,200	-	11,954,352
Equipment Services	15,142,812	9,376,299	7,692,503	306,600	-	17,133,208
Subtotal	\$ 38,282,261	\$ 71,751,436	\$ 71,170,632	\$ 988,800	\$ -	\$ 39,851,864
TOTAL	\$259,123,539	\$ 91,091,663	\$ 93,058,454	\$ 9,263,389	\$ -	\$ 266,420,137

1. The Building and Safety Fund's net position appears low because future years' allocable OPEB and retirement costs are now required to be reported. Beginning cash held by the fund exceeded \$3 million.
2. Utilities Fund's net position includes more than \$143 million net capital assets.



Follow-up to April 24 Questions/Requests

- Will forward concerns re: prisoners release(s) in relation to any impacts, financial or otherwise, to Washoe County judicial departments and/or agencies.
- Will continue to communicate and work with Nevada Department of Taxation regarding least impact due to the \$4.6 million C-Tax refund.



Next Steps

- **Today:**
 - Recommend approval of FY 2019 Final Budget
- **By June 1st:**
 - Final Budget submitted to the State