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					
	FY 2018 Adopted	FY 2018 Year-End	FY 2019 Final	FY19 vs. FY18 Adopted	
Sources and Uses	Budget	Estimate	Budget	% 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