



Public Hearing Fiscal Year 2017-2018 Tentative & Final Budget

Washoe County Commission Meeting
John Slaughter, County Manager
May 23, 2017



Final Budget Changes

Funded from Reallocation of Budget

- Medical Examiner – new Medicolegal Investigative Technician
- Assessor – reclass/reorg of a vacant appraiser assistant position

New Identified Costs

- TMRPA – Washoe County's portion of 2017 Regional Plan Update (\$34,750)
- Regional Public Safety Training Center – executive director position funded + reallocation of costs due to TMCC's departure from authority (\$160,000)



Final Budget Changes (Cont'd.)

Reclassifications of Existing Positions

- Tech Services
 - Two Sr. Business Systems Analysts to Tech. Project Coordinators (helping to create a second tier of supervisors in department)
 - Admin. Assistant I to Admin. Assistant II
- District Attorney
 - DA Investigator II in Family Support Division to Family Support Supervisor (66% grant funded)
- Manager's Office
 - Office Asst. II to Office Support Specialist (pending JEC review)



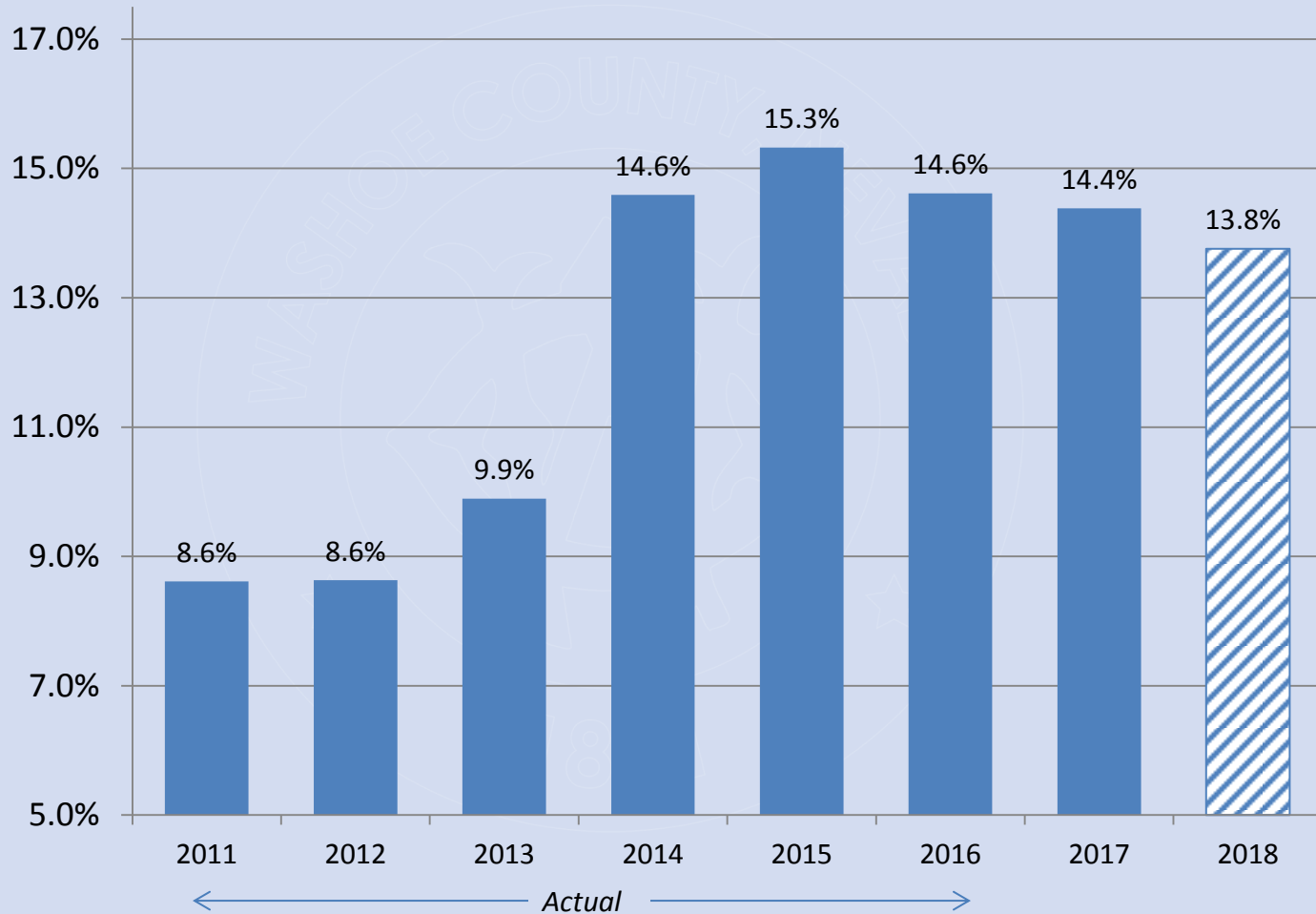
FY18 Recommended General Fund Budget

Washoe County General Fund Sources and Uses

	FY16/17	FY16/17	FY17/18	FY17 Budget to FY18	
	Orig Budget	Estimated	Final Budget	\$ Chg.	% Chg.
Beginning Fund Balance	44,611,065	53,438,599	49,487,865	\$4,876,800	10.9%
Revenues and Other Sources:					
Taxes	\$152,237,230	\$152,347,230	\$161,760,423	\$9,523,193	6.3%
Consolidated taxes	103,150,525	102,775,700	108,942,685	5,792,160	5.6%
Other Revenue	60,953,162	58,406,013	62,997,809	2,044,647	3.4%
Total revenues	316,340,917	313,528,943	332,537,455	16,196,538	5.1%
Transfers In	480,704	480,704	337,400	(143,304)	-29.8%
Total revenues and transfers in	316,821,621	314,009,647	332,874,855	16,053,234	5.1%
Expenditures and Other Uses:					
Total expenditures	275,034,316	274,583,149	286,660,728	11,626,412	4.2%
Transfers out	41,869,007	42,602,232	43,933,234	2,064,227	4.9%
Contingency	1,500,000	775,000	2,280,893	780,893	52.1%
Total Uses	318,403,323	317,960,381	332,874,855	14,471,532	4.5%
Fund Balance					
Total Ending Fund Balance	43,029,363	49,487,865	49,487,865	6,458,502	15.0%
Available Ending Fund Balance	\$39,279,363	\$45,737,865	\$45,737,865	6,458,502	16.4%
Available Ending Fund Balance as % of Expend/Transfers Out Less Capital	12.4%	14.4%	13.8%		



Historical & Projected Unrestricted General Fund Balance





Summary of Overall Budget

- 21 Governmental Funds - \$544,505,016 appropriated

Governmental Funds	Salaries & Benefits	Services & Supplies	Capital Outlay	Contingency	Operating Transfers Out	Total Appropriations
General Fund	236,107,674	50,151,006	402,048	2,280,893	43,933,234	332,874,855
Special Revenue Funds	73,511,706	91,938,060	5,227,400	-	4,054,990	174,732,155
Capital Project Funds	207,695	6,664,026	16,118,814	-	1,950,000	24,940,535
Debt Service Funds	-	11,957,471	-	-	-	11,957,471
Total	\$309,827,075	\$160,710,563	\$21,748,262	\$2,280,893	\$49,938,224	\$544,505,016

- 6 Proprietary Funds (Enterprise and Internal Service Funds) - \$90,620,076 appropriated

Proprietary Funds	Operating Expenses	Non-Operating Expenses	Operating Transfers Out	Total Appropriations
Enterprise Funds	\$19,897,124	\$408,665	\$0	\$20,305,789
Internal Service Funds	70,314,287	0	0	70,314,287
Total	\$90,211,411	\$408,665	\$0	\$90,620,076



Special Revenue Funds

- 14 special revenue funds - \$175 million in appropriations (expend./transfers out)

Fund	Beginning Fund Balance	Revenues	Transfers In/Other Fin. Sources	Expenditures	Contingency/Transfers Out	Ending Fund Balance
Health	\$2,933,936	\$12,550,329	\$9,516,856	\$22,394,437	\$100,271	\$2,506,413
Library Expansion	1,743,910	2,824,809	-	2,603,607	216,675	1,748,436
Animal Services	6,418,325	4,879,714	-	5,666,147	-	5,631,891
Regional Communication System	1,067,402	1,700,765	-	2,276,005	-	492,162
Regional Permits System	314,901	319,990	100,271	284,665	-	450,497
Indigent Tax Levy	6,996,644	11,889,427	17,711,175	32,175,217	367,200	4,054,829
Child Protective Services	7,323,963	55,891,099	847,237	56,338,335	400,000	7,323,964
Senior Services	839,342	2,317,353	1,406,782	3,901,991	-	661,485
Enhanced 911	499,050	1,620,600	-	1,620,600	-	499,050
Regional Public Safety	439,099	1,016,738	-	1,012,707	-	443,130
Central Truckee Meadows Remediation District	4,942,321	1,345,138	-	3,426,292	-	2,861,167
Truckee River Flood Mgt Infrastructure	2,553,956	11,140,450	-	9,752,007	1,388,443	2,553,956
Roads Special Revenue Fund	5,702,056	10,197,430	3,649,733	15,859,475	-	3,689,745
Other Restricted Special Revenue	1,530,191	13,726,859	-	13,365,681	1,582,400	308,968
Total	\$43,305,094	\$131,420,700	\$33,232,054	\$170,677,165	\$4,054,990	\$33,225,694



Capital and Debt Funds

- 7 funds - \$37 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	\$101,026	\$7,096,794	-	\$5,073,894	\$1,950,000	\$173,926
Parks Construction	10,948,210	1,707,209	-	4,413,029	-	8,242,390
Capital Improvements Fund	10,604,577	368,500	8,067,200	13,476,612	-	5,563,665
Regional Permits Capital	905,291	13,500	-	27,000	-	891,791
Subtotal	22,559,104	9,186,003	8,067,200	22,990,535	1,950,000	14,871,772
Debt Service Funds						
Washoe County Debt Ad Valorem	4,044,134	2,107,357	-	3,084,182	-	3,067,309
Washoe County Debt Operating	1,231,163	-	8,306,569	8,349,838	-	1,187,894
SAD Debt	1,989,367	873,350	-	523,451	-	2,339,266
Subtotal	7,264,664	2,980,707	8,306,569	11,957,471	-	6,594,469
Total	\$29,823,768	\$12,166,710	\$16,373,769	\$34,948,006	\$1,950,000	\$21,466,242



Proprietary Funds

- 6 funds - \$95 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	\$125,417	\$3,300,000	\$3,432,733	\$30,000	-	\$22,684
Utilities	205,338,470	15,011,283	16,062,996	5,597,558	408,665	209,475,650
Golf	2,053,051	249,000	401,395	10,300	-	1,910,956
Subtotal	207,516,938	18,560,283	19,897,124	5,637,858	408,665	211,409,291
Internal Service Funds						
Health Benefits	7,107,770	54,004,050	53,502,104	355,000	-	7,964,716
Risk Management	12,001,620	6,839,875	8,360,127	327,200	-	10,808,568
Equipment Services	13,799,041	8,494,016	8,452,056	614,595	-	14,455,596
Subtotal	32,908,431	69,337,941	70,314,287	1,296,795	-	33,228,880
Total	\$240,425,369	\$87,898,225	\$90,211,411	\$6,934,653	\$408,665	\$244,638,171

- 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.
- Utilities Fund's net position includes more than \$160 million of assets.



Follow-up to April 25 Questions

Issue Raised on April 25	Response
Review historical park expenditures with Open Space and Regional Parks Commission	Placed on the May 2 commission agenda, but there was no quorum. Will be on June 6 agenda.
Connect Citizen Survey results with budget recommendations	No above-base requests have been funded yet in the Final Budget. If above-base requests are recommended for funding at mid-year, the BCC staff report with those recommendations will include a review of the links to Citizen Survey findings.
Review opportunities to bring costs down at Incline Village and Wadsworth Justice Courts	Have begun discussions with Reno Justice Court regarding increased use of technology for all justice courts.

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Follow-up to April 25 Questions

Issue Raised on April 25	Response
Booking Fees	
Reimbursement of Expenses from Non-Indigent Prisoners	<ul style="list-style-type: none"> • NRS 211.2415 allows reimbursement of actual costs. WCSO charges \$30/day. • NRS 211.350 allows for charging of \$25/day for weekend inmates. <p>WCSO charges these fees, which are often unpaid and sent to Collections. FY16 revenues were \$36,551 and FY15 revenues were \$56,584.</p>
Booking Fees to Other Agencies	<p>NRS 211.010 (2): “The board of county commissioners of a county, with the concurrence of the sheriff, may enter into an agreement with any other county or city in this State, in accordance with the provisions of NRS 277.080 to 277.180, inclusive, for the construction, operation or maintenance of a jail or the detention of the prisoners of the county.”</p> <p>6/23/87: BCC approves agreement between City of Reno, City of Sparks & Washoe County to consolidate detention (including personnel) by July 1, 1987, with funding outlined as:</p> <p style="padding-left: 40px;">Reno annual = \$1,386,200 Sparks annual = \$501,541 (later reduced) Total = \$1,887,741</p> <p>FY 2001-2003: Cities and County discuss fiscal equity issues and fiscal equity studies are prepared.</p> <p>3/11/03: BCC report indicates that the county implemented a “fiscal equity solution” by assuming all costs of the Detention Center, basically abolishing annual support of \$1,676,200 (\$1,386,200 Reno; \$290,000 Sparks). This appears to have occurred in 2002.</p> <p>FY 2002-03: City of Reno reduces its property tax rate by 1 cent and County raises its rate by 1 cent for Detention Center. An additional 1.5 cents were levied to cover future regional services needs related to animal control and the regional jail.</p>



Follow-up to April 25 Questions

FY16 Detention Center Costs

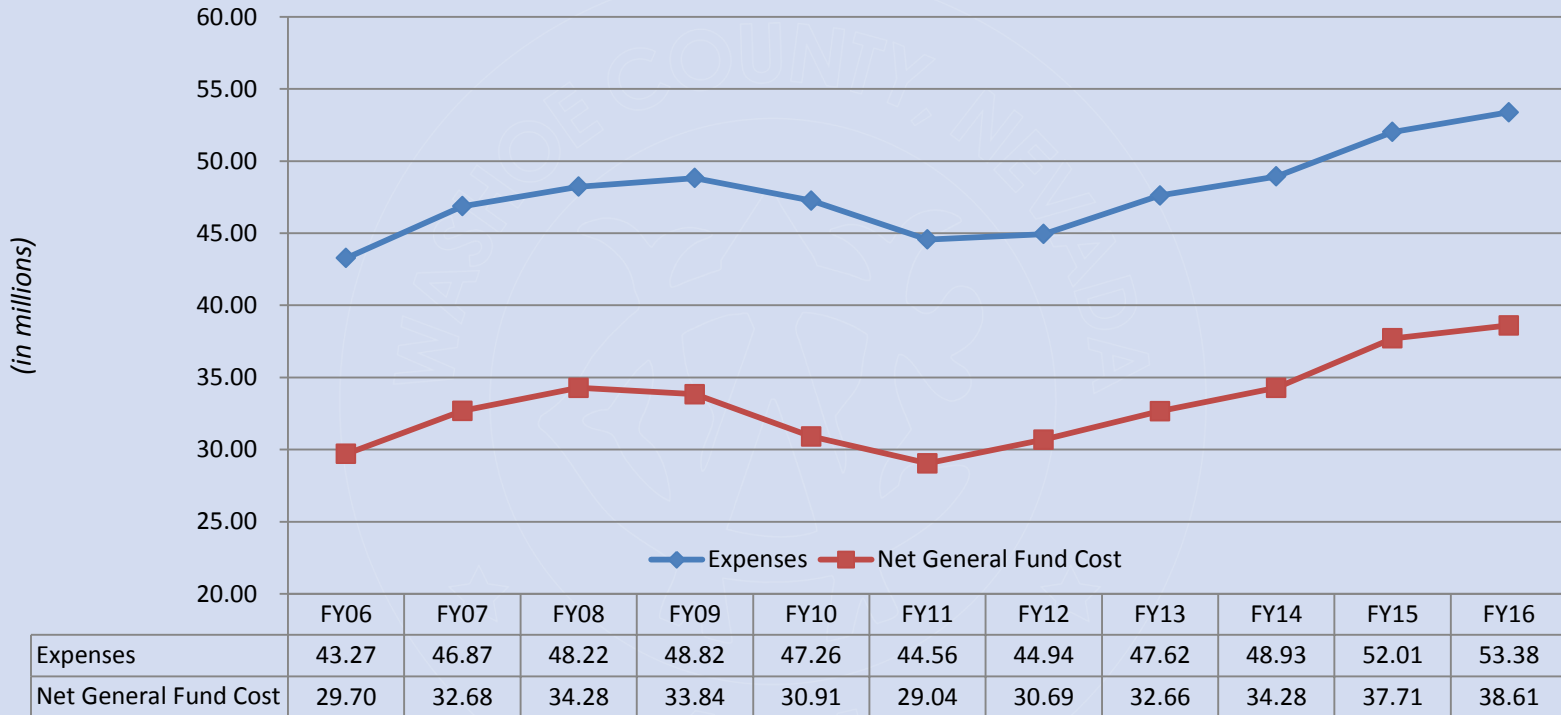
Total General Fund Expenses	\$	53,383,228
<u>Revenues</u>		
Property Taxes (County Jail Override – 7.74 cents)*		10,180,195
Federal Incarceration Fees		4,001,281
Indigent Medical Reimbursement (from Indigent Fund)		350,000
<u>Other Revenues</u>		<u>243,553</u>
Total Program/Tax Revenues	\$	14,775,029
Net Cost to General Fund	\$	38,608,199
Value of 1 cent Property Tax Rate Swap		1,315,271
Net Cost after considering 1 cent swap in FY03	\$	37,292,928

* Authorized by AB 395 (1993)



Follow-up to April 25 Questions

Detention Center Costs



1. Both the total operating cost and net General Fund cost of the Detention Center (expenses minus revenues) have increased approximately \$10 million during the last 10 years.
2. However, the percentage of costs recovered by revenues has declined from 31% to 28%.



Next Steps

- **Approve FY18 Final Budget**
- **Final Budget submitted to State by June 1**
- **Mid-Year Review (to be scheduled)**
 - Review of Disaster Costs/Unknowns
 - Determine available General Fund monies for ongoing programs/positions
 - Manager's mid-year recommendation