

**Carson City
Agenda Report**

Date Submitted: 04/28/2015

Agenda Date Requested: 05/07/2015

Time Requested: 2 hours

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: For Possible Action: Presentation and discussion with staff of the proposed FY 2015-2016 Fiscal Year budget for Carson City which includes the general fund, enterprise funds (except for Sewer, Water and Stormwater funds) and all other funds and possible direction to staff.(Nick Providenti)

Staff Summary: Staff has prepared a balanced budget for FY 2015-2016. Staff will present the assumptions made during the process and the outlook for the future. Because the board appointed a Utility Financial Oversight Committee, the budgets for the Sewer, Water and Stormwater funds will be presented in a separate agenda item.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: () Yes (xx) No

Recommended Board Action: Possible direction to staff.

Explanation for Recommended Board Action: N/A

Applicable Statute, Code, Policy, Rule or Regulation: NRS 354

Fiscal Impact: See budget document

Explanation of Impact: See budget document

Funding Source: See budget document

Alternatives: To approve or amend final budget.

Supporting Material: Budget, memo's and supporting documentation

Prepared By: Nick Providenti



MEMO TO: Board of Supervisors
Nick Marano, City Manager

FROM: Nick Providenti, Finance Director

DATE: May 7, 2015

RE: FY 2016 Budget Analysis

GENERAL FUND REVENUE ASSUMPTIONS

Property Taxes – Budgeted Property Tax Revenues are expected to increase \$435,389 for FY 2016. The board instructed me to prepare the budget based on reducing the property tax rate from \$3.54 to \$3.52.

Consolidated Taxes - We followed our model we have been using the past 8 years. We input Consolidated Taxes (CTX) for FY 2015 through January, 2015. The projection is indicating CTX revenues for FY 2015 will be about \$1.16 million more than was budgeted for a total of about \$22.6 million. For FY 2016 we increased the FY 2015 amount by approximately 4% which we project will generate about \$23.5 million in CTX.

Licenses and Permits – We assumed 1% growth in franchise fees for NV Energy and Southwest Gas. We increased sanitation fees and the Right of Way Toll slightly and left the cable and telephone fees flat.

Charges for Services – Internal Service charges were increased about 6% in FY 2016. Landfill fees are coming in a little over 8% vs the original budgeted amounts for FY 2015 for a total estimated amount of \$3.65 million. For FY 2016 we increased this amount by 3% which will generate a projected \$3.76 million.

GENERAL FUND EXPENDITURES

Budget Basis;

We built the FY 2016 budget as follows:

- Salaries:
 - Firefighters – 2% COLA and merits.
 - Chief Officers – 2% COLA and merits.
 - Sheriff Deputies – 3% Contract adjustment.
 - Sheriff Sergeants – merits.
 - Sheriff Lieutenants/Captains – 3% Contract adjustment (currently in negotiations).

- FOP (Alt Sent Officers) – merits.
 - CCEA – merits (currently in negotiations).
 - Unclassified – merits.
 - Classified Court employees – merits.
 - Unclassified Court employees – merits.
- Benefits:
 - PERS - Regular Members ER paid – 28.00%, ER/EE paid – 14.5%, Police Fire Members ER paid – 40.5%.
 - Group Health Insurance – we budgeted a 5% increase in premium for group health insurance for FY 2016. The actual negotiated increase was only 1.75% while maintaining current benefits. We will use the remaining 3.25% (approximately \$250,000-\$300,000) to fund the OPEB trust.
 - We are anticipating all other benefit amounts will remain the same in FY 2016.
 - We kept services and supplies numbers flat from FY 2016, except for some minor contractual adjustments – mainly software maintenance contracts.
 - We have appropriated \$466,804 in Community Support funds, which is the same as FY 2015 amounts.
 - Supplemental Requests – There is a total of \$111,407 available for supplemental requests. IFC scrutinized the requests and came up with the recommended additions to the budget which is included on the attached spreadsheet.
 - State Pushdowns –

Description	Account#	Estimated FY 2015	Tentative FY 2016
Youth Parole Svs	101-4505-423-25-01	\$56,489	\$56,135
SB 442 PSI	101-4700-412-25-01	\$88,795	\$88,795
Child Prot. Sves	101-6800-441-25-01	\$319,017	\$415,450
NV St. Health Div	101-6853-441-25-15	\$1,192	\$1,192
NV Mental Health	101-6800-441-25-10	\$16,333	\$16,333
Total		\$481,826	\$577,905

We are also assuming that Carson City's share of the 50/50 match program will be limited to the 8 cent property tax cap.

GENERAL FUND CAPITAL TRANSFERS

In FY 2016 we anticipate transferring \$775,000 to the Capital Projects Fund. Part of this transfer assumes that the Board of Supervisors will use interest rate savings on General Fund Refunding Bonds currently expected to be issued in August 2016 for part of this capital transfer. It is management's recommendation that all the savings be used to help fund capital and not used for operations.

We also will be transferring \$100,000 to the Extraordinary Maintenance Fund per Board direction to be used to fund extraordinary maintenance, repair or improvement as allowed by NRS 354.6105. This is defined as all expenses ordinarily incurred not more than once every five years to maintain a local governmental facility or capital project in a fit operating condition.

GENERAL FUND CONTINGENCY AND ENDING FUND BALANCE

The General Fund's Ending Fund Balance at June 30, 2016 is projected to be \$3,308,667 which is approximately 5.13% of estimated expenditures. This includes maintaining a \$500,000 general contingency, adding a \$250,000 CCEA negotiation contingency as we are currently in negotiations with them, and adding a \$111,407 supplemental request contingency.

OTHER FUNDS

1. **Capital Projects Fund** – used to account for the 5 cent property tax for capital which we estimate to be \$616,724 in FY 2016. We are also estimating we will receive \$3,000 in interest in the fund for total revenues of \$619,724. We also anticipate a transfer from the General Fund of \$775,000 for a total available amount of \$1,394,724. Of this, we will be spending \$230,111 in debt service, and the remainder will be spent based on the IFC recommendation – which is attached to the memo.
2. **Quality of Life Fund** – assumed a 4% increase in sales tax for FY 2016.
3. **RTC Fund** – assumed about a 2% increase in gas taxes for FY 2016.
4. **Streets Fund** – revenues are a mixture of gas taxes and sales taxes – overall increase is expected to be about 5% for FY 2016.
5. **Building Permits Fund** – we are estimating that revenues in FY 2016 will be flat compared to FY 2015.
6. **Workers Comp Internal Service Fund** - FY 2016 will be the sixth year of self-insurance. We are estimating claims to be \$500,000 in FY 2016. Since we have left the POOL/PACT, we are averaging a savings of about \$1,000,000 per year in premium costs, which we have used to reduce premiums to the funds. We estimate the ending FY 2016 cash balance will be about \$3.1 million.

Budget Worksheet

	2014 Actual	2015 Estimate	2016 Budget
Revenues			
Taxes			
Property	21,211,280	21,916,181	22,351,570
CTAX	20,733,724	22,623,782	23,534,435
CTAX for SFFPD			-
Gaming	141,872	145,000	145,000
Candidate Filing Fee			
Total	42,086,876	44,684,963	46,031,005
Licenses and Permits			
Business	628,019	625,000	625,000
Liquor	164,760	140,000	140,000
Gaming	662,230	635,000	635,000
Right of way toll	199,723	237,588	264,591
Marriage	13,713	15,000	15,000
Animal	22,333	20,000	20,000
Mobile home permits	50	50	50
Total	1,690,828	1,672,638	1,699,641
Franchise Fees			
Gas	1,198,871	1,207,500	1,219,500
Electric	2,426,715	2,450,000	2,474,500
Telephone	769,139	787,000	787,000
Sanitation	422,626	440,000	450,000
Cable	401,270	405,000	405,000
Total	5,218,621	5,289,500	5,336,000
Grants			
Federal	122,986	111,075	110,000
State	3,368	30,000	
Local	363,454	352,647	379,289
Total	489,808	493,722	489,289
Charges for Services			
General Government	4,831,230	4,901,533	5,142,592
Judicial	725,991	773,500	773,500
Public Safety	450,376	423,200	423,200
Public Works	0	-	-
Health	510,316	538,311	538,311
Landfill Fees	3,414,517	3,665,000	3,774,500
Parks and Recreation	1,296,675	1,228,078	1,447,838
Total	11,229,105	11,529,622	12,099,941
Fines and Forfeits			
Library	-	-	-
Court	845,307	867,918	867,918
Animal Services	57,986	9,621	-
Total	903,293	877,539	867,918
Miscellaneous			
Investment Income	82,169	75,000	75,000
Other	1,490,833	1,509,595	1,096,350
Total	1,573,002	1,584,595	1,171,350
Total Revenues	63,191,533	66,132,579	67,695,144

Budget Worksheet

	2014 Actual	2015 Estimate	2016 Budget
General government			
Board of Supervisors			
Salaries	123,345	123,268	126,649
Benefits	88,557	91,513	99,295
Services & Supplies	17,407	20,450	20,450
Clerk			
Salaries	246,521	187,333	195,366
Benefits	74,779	58,585	62,904
Services & Supplies	25,255	19,405	15,450
Recorder			
Salaries	244,733	359,882	330,277
Benefits	114,198	145,362	152,503
Services & Supplies	55,496	71,489	50,060
Records Management			
Salaries	79,103	-	-
Benefits	24,610	-	-
Services & Supplies	14,414	-	-
Public Safety Complex			
Services & Supplies	295,594	364,725	364,725
Elections			
Salaries	126,831	136,497	140,564
Benefits	45,817	44,454	50,754
Services & Supplies	71,126	65,670	65,670
Public Guardian			
Salaries	739	118,263	123,689
Benefits	212	42,067	46,887
Services & Supplies	0	5,250	5,250
Treasurer			
Salaries	300,190	282,946	302,607
Benefits	131,895	126,216	146,556
Services & Supplies	46,411	49,280	49,280
Assessor			
Salaries	468,852	456,661	447,479
Benefits	183,742	204,152	201,864
Services & Supplies	42,966	140,873	35,147
Capital Outlay	0	-	53,750
District Attorney			
Salaries	1,523,632	1,635,500	1,702,543
Benefits	624,185	674,598	764,521
Services & Supplies	97,883	107,372	104,900
City Manager			
Salaries	312,405	350,056	367,066
Benefits	120,152	139,436	150,777
Services & Supplies	203,486	388,229	39,610

Budget Worksheet

	2014 Actual	2015 Estimate	2016 Budget
Public Defender			
Services & Supplies	1,517,055	1,527,145	1,573,370
Community Support			
Services & Supplies	458,979	467,254	467,254
Central Services			
Services & Supplies	1,176,764	1,181,475	1,229,875
Economic Development			
Salaries			
Benefits			
Services & Supplies			
Finance			
Salaries	357,151	383,124	404,465
Benefits	151,171	165,173	177,470
Services & Supplies	85,631	94,743	94,743
Personnel			
Salaries	155,896	198,212	193,481
Benefits	66,536	75,368	84,758
Services & Supplies	99,480	104,628	56,040
Automation			
Salaries	726,170	790,544	749,091
Benefits	304,137	301,292	349,833
Services & Supplies	652,850	509,058	559,445
GIS			
Salaries			
Benefits			
Services & Supplies	268,009	279,000	271,500
Purchasing			
Salaries	86,847	91,420	95,980
Benefits	38,229	40,809	44,055
Services & Supplies	6,728	8,498	8,885
City Hall and Northgate			
Services & Supplies	146,724	149,260	149,260
Internal Auditor			
Salaries			
Benefits			
Services & Supplies	101,178	110,200	110,200
Community Development			
Salaries	317,617	376,428	398,666
Benefits	166,357	191,495	214,237
Services & Supplies	30,536	46,826	37,223
Business License			
Salaries	87,916	92,067	66,148
Benefits	41,622	44,315	34,087
Services & Supplies	7,447	16,750	16,750
Code Enforcement			
Salaries	0	-	-
Benefits	0	-	-
Services & Supplies	0	-	-
Facilities Maintenance			
Salaries	687,061	732,820	728,835
Benefits	258,579	287,167	302,276
Services & Supplies	539,733	407,536	413,146
Total	14,240,939	15,082,139	15,047,666

Budget Worksheet

	2014 Actual	2015 Estimate	2016 Budget
Judicial			
District Court 1			
District Court 2			
Juvenile Court			
Salaries	224,419	225,409	273,622
Benefits	103,770	115,582	140,867
Services & Supplies	89,361	130,847	103,629
Justice Court			
Salaries	1,939,330	2,136,092	2,242,200
Benefits	853,750	1,020,060	1,108,665
Services & Supplies	928,913	917,330	739,204
Alternative Sentencing			
Salaries	769,430	628,052	660,251
Benefits	309,225	277,039	297,634
Services & Supplies	119,037	125,965	126,089
Total	5,337,235	5,576,376	5,692,161
Public Safety			
Sheriff	16,020,959	16,805,674	17,376,875
Salaries			
Benefits			
Contract increases			
Fire	8,989,346	9,504,416	9,320,594
Salaries			
Benefits			
Services & Supplies			
China Springs/Wnryc	682,828	646,534	678,357
Juvenile Probation			
Salaries	801,513	808,108	856,263
Benefits	408,737	474,853	515,171
Services & Supplies	204,843	334,149	273,663
Juvenile Detention			
Salaries	904,127	995,928	1,020,007
Benefits	358,873	413,032	438,880
Services & Supplies	80,022	119,290	119,290
Total	28,451,248	30,101,984	30,599,100

Budget Worksheet

	2014 Actual	2015 Estimate	2016 Budget
Public Works			
Public Works			
Salaries	1,071,426	1,051,091	1,326,463
Benefits	654,876	686,720	822,578
Services & Supplies	92,968	99,750	101,154
Developmnt Services			
Salaries			
Benefits			
Services & Supplies			
Total	1,819,270	1,837,561	2,250,195
Health			
Landfill			
Salaries	486,897	550,150	584,118
Benefits	202,149	215,394	220,241
Services & Supplies	890,268	841,127	906,759
Capital Outlay			15,000
Health Admin			
Salaries	217,611	237,480	243,648
Benefits	98,253	108,574	118,164
Services & Supplies	492,547	551,201	648,905
Health Medical			
Salaries	64,691	68,055	69,035
Benefits	29,953	32,416	34,313
Services & Supplies	329,583	531,859	315,000
Health Environmental			
Salaries	210,013	292,687	342,412
Benefits	67,465	109,281	139,724
Services & Supplies	11,727	42,346	42,346
Animal Services			
Salaries	410,776	154,557	-
Benefits	146,464	30,538	-
Services & Supplies	239,717	729,585	700,000
Total	3,898,114	4,495,250	4,379,665
Welfare			
Salaries	100,169	100,676	104,271
Benefits	50,234	53,112	55,878
Services & Supplies	187,443	301,707	315,019
Total	337,846	455,495	475,168

Budget Worksheet

	2014	2015	2016
	Actual	Estimate	Budget
Culture & Recreation			
Parks Admin.			
Salaries	396,017	405,843	413,639
Benefits	176,829	191,446	203,920
Services & Supplies	28,504	40,095	70,482
Parks Maint.			
Salaries	538,387	512,741	514,433
Benefits	197,937	226,837	240,079
Services & Supplies	486,383	502,581	511,406
Parks Gifts			
Services & Supplies	260,276	217,002	163,945
Capital Outlay			
Swimming Pool			
Salaries	349,658	362,173	371,676
Benefits	82,509	86,580	92,909
Services & Supplies	207,697	231,675	227,300
Community Center			
Salaries	161,163	206,938	156,208
Benefits	50,770	52,847	52,006
Services & Supplies	137,266	142,721	142,721
Recreation			
Salaries	252,351	268,634	271,711
Benefits	38,559	49,471	52,078
Services & Supplies	61,924	90,456	84,250
Pony Express			
Salaries	8,246	6,500	6,500
Benefits	0	187	187
Services & Supplies	15,920	13,515	13,515
Ice Rink			
Salaries	29,298	32,000	32,000
Benefits	1,145	1,112	961
Services & Supplies	50,913	43,888	44,039
Capital Outlay			
Sports			
Salaries	135,414	147,740	151,818
Benefits	42,981	46,257	49,168
Services & Supplies	167,872	165,535	165,535
Fair			
Services & Supplies			170,450
MAC			132,200
Library			
Salaries	763,263	836,965	871,719
Benefits	322,562	351,196	381,045
Services & Supplies	413,402	404,687	405,074
Total	5,377,246	5,637,622	5,992,974
Total Expenditures	59,461,898	63,186,427	64,436,929
Excess Revenues	3,729,635	2,946,152	3,258,215

Budget Worksheet

	2014 Actual	2015 Estimate	2016 Budget
On-going Operating Transfers			
Transfer in - Qual. of Life	(45,724)	(59,801)	(92,383)
Contingency	-	500,000	750,000
Sick Leave Contingency			
Supp Request Contingency			111,407
Senior Citizens	(15,000)	101,000	-
Ambulance Fund	500,000	400,000	500,000
Grant Fund	54,534	77,458	72,891
Supplemental Indigent			-
Debt Service	2,948,663	3,149,395	3,082,307
Refunded Savings (est)			(75,000)
Landfill Cos/Post Clos Fund			-
Traffic	15,000	15,000	-
Cemetery	75,000	75,000	75,000
CC Transit	350,000	350,000	400,000
Group Medical Fund	172,132		
Insurance Fund			
Building Permits Fund			-
V & T Special Infrastructure			-
Capital Projects Fund			
Total	4,054,605	4,608,052	4,824,222
On-going Expenditures	63,516,503	67,794,479	69,261,151
One Shot Funding			
Capital Leases			
Landfill Transfer In			
RDA Admin Trans out (in)	(480,000)	(480,000)	(480,000)
Capital Projects Fund			700,000
Extraordinary Maintenance Fund			100,000
Debt Service Savings to Capital			75,000
Ambulance			
Senior Center			
Admin Assessment			
Insurance Fund			
Group Medical Fund			
Fleet			
Asset Sales			
Stabilization Fund			
Restricted and committed FY2014			
Total	(480,000)	(480,000)	395,000
Other Financing Uses (Sources)	3,574,605	4,128,052	5,219,222
Operating Results	155,030	(1,181,900)	(1,961,007)
Beginning fund Balance	6,296,544	6,451,574	5,269,674
Ending fund Balance	6,451,574	5,269,674	3,308,667
Adjusted Fund Balance			
% Ending Fund Balance	10.85%	8.34%	5.13%



MEMO TO: Board of Supervisors
Nick Marano, City Manager

FROM: Nick Providenti, Finance Director
DATE: May 7, 2015
RE: General Fund Long Term Analysis

GENERAL FUND REVENUE ASSUMPTIONS

Property Taxes – Assume FY 2017 – FY 2020 will grow 3%.

Consolidated Taxes - Assume FY 2017 – FY 2020 will grow by 4% per year.

Licenses and Permits – Business – 2% per year, Liquor – 0% per year, Gaming – 1% per year, Right of way toll – 6% growth per year.

Franchise Fees – Southwest Gas – 1% growth, NV Energy - 1% growth, Telephone – 1% per year, Sanitation – 1% per year, Cable – 0% per year.

Charges for Services- Gen Gov – 3% per year, Landfill 3% per year plus WMI increase, all others – 2% per year.

GENERAL FUND EXPENDITURE ASSUMPTIONS

1. Salary Assumptions:

- CCEA, Unclassified, Court employees – actual budget in FY 2016, merits for FY 2017-2020.
- Sheriff deputies – actual budget in FY 2016, 3% salary adjustment for FY 2017 and FY 2018, 2% in FY 2019, and 2% in FY 2020.
- Sheriff Sergeants – actual budget in FY 2016, merits in FY 2017 – 2020.
- Sheriff Lieutenants/Captains – actual budget in FY 2016, merits in FY 2017-2020.
- Fire – actual budget in FY 2016, 2% COLA with merits for FY 2017 and 3% COLA with merits for FY 2018-2020.

2. Benefits Assumptions:
 - PERS – assumed same percentage as FY 2016 for entire projection.
 - Workers Comp – increased by 0% per year for FY 2017 - FY 2020.
 - Group Medical – actual budget in FY 2016, 7.5% increase in FY 2017 – FY 2020.

3. Services and Supplies Assumptions – we assumed a 0% increase for FY 2017 – 2020 based on budgeted FY 2016 numbers.

4. Miscellaneous Assumptions:
 - Public Defender Contract – assumed 0% increase for FY 2017 - FY 2020.
 - Debt Service – used actual amounts per debt service schedules adjusted for estimated savings from refunding bonds.
 - Other Transfers – assumed 0% increase for FY 2017 – FY 2020.

GENERAL FUND CAPITAL TRANSFERS:

Based on the above revenue and expenditure projections, we are anticipating transferring to the Capital Projects Fund the following amounts:

- FY 2017 - \$75,000
- FY 2018 - \$250,000
- FY 2019 - \$400,000
- FY 2020 - \$950,000

The projection also includes transferring \$100,000 per year to the Extraordinary Maintenance Fund.

FUND BALANCE ASSUMPTIONS:

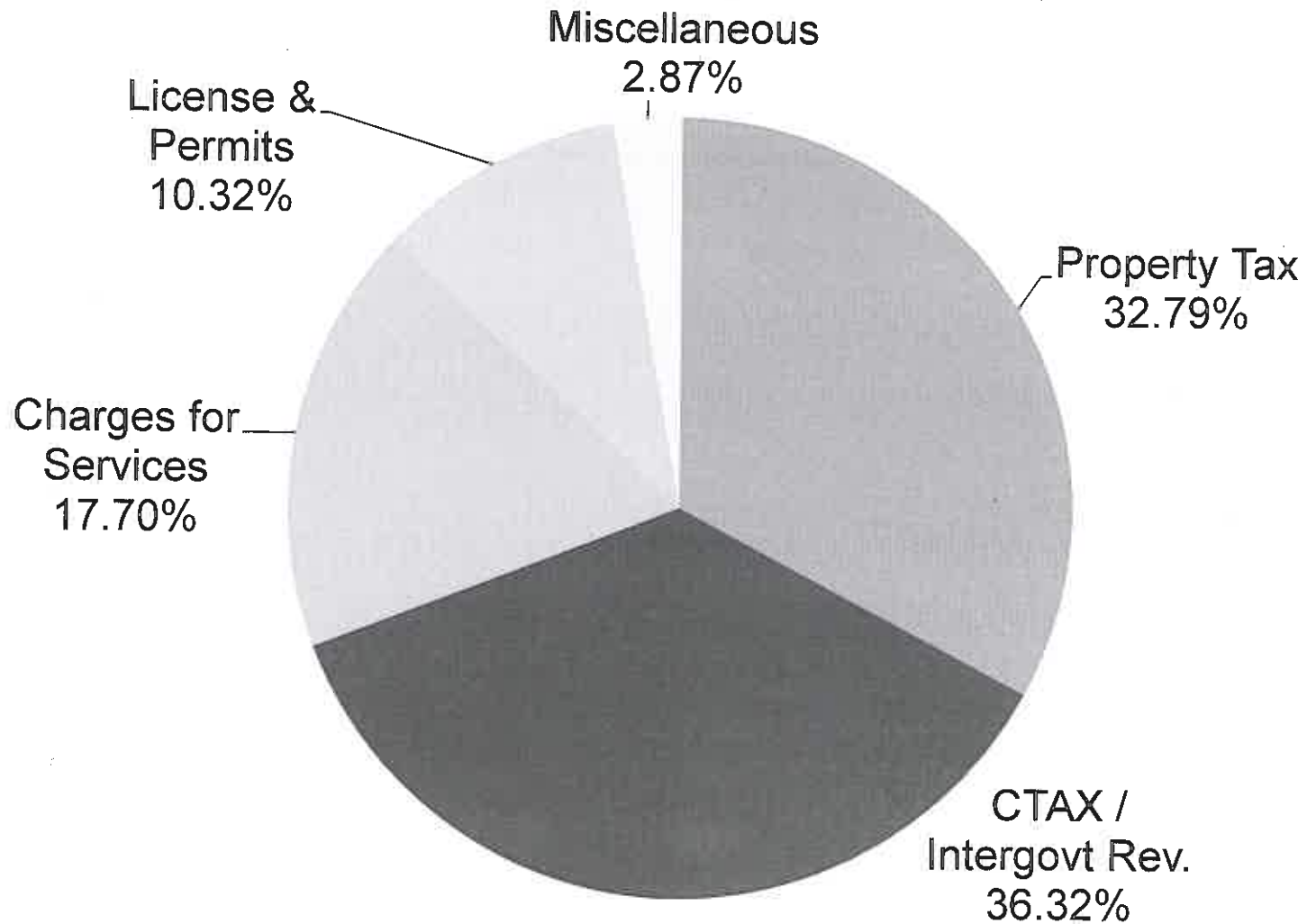
Our assumptions include having the RDA pay back the Michael Hohl incentive money at \$480,000 per year. They also include a general fund contingency of \$861,407 for FY 2017- FY 2020 which includes maintaining a \$500,000 general contingency per year, maintaining the \$250,000 CCEA negotiation contingency per year as we are currently in negotiations with them; and maintaining the \$111,407 supplemental request contingency per year. We also maintain at least a 5% ending fund balance each year.

Carson City Budget Presentation FY 2016

Nick Providenti
Finance Director



General Fund Revenues



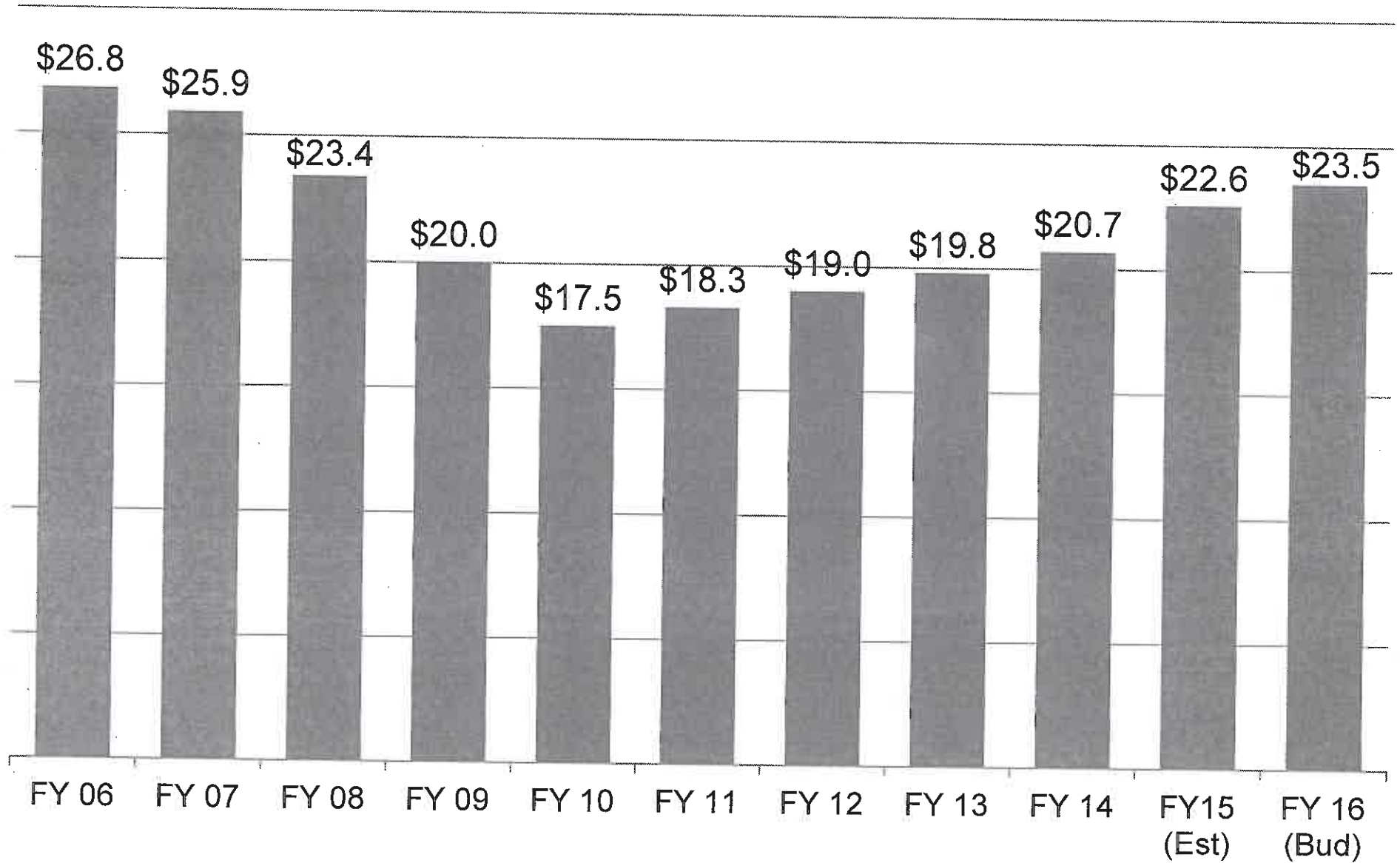
FY 2016 General Fund Revenues

- **Property Taxes** – Budgeted Property Tax Revenues are expected to increase \$435,389 (2%) for FY 2016. The board instructed me to prepare the budget based on reducing the property tax rate from \$3.54 to \$3.52.
 - **Consolidated Taxes** – Our projection is indicating that CTX revenues for FY 2015 will be about 9.12% higher than FY 2014 actual. For FY 2016, we increased the FY 2015 estimate by approximately 4% for a total of \$23,534,435.
 - **Licenses and Permits** – We increased the franchise fees for NV Energy and Southwest Gas by 1% over FY 2015 estimate. Sanitation fees are estimated to come in \$15,000 more than was originally budgeted FY 2015 and we increased them by an additional \$10,000 for FY 2016. Cable and telephone fees were left flat.
 - **Charges for Services** – Internal Service Charges increased 6% for FY 2016. Landfill fees are estimated to be 8.4% over the FY 2015 budget and we increased them by 3% for FY 2016 which will generate a projected \$3.76 million.
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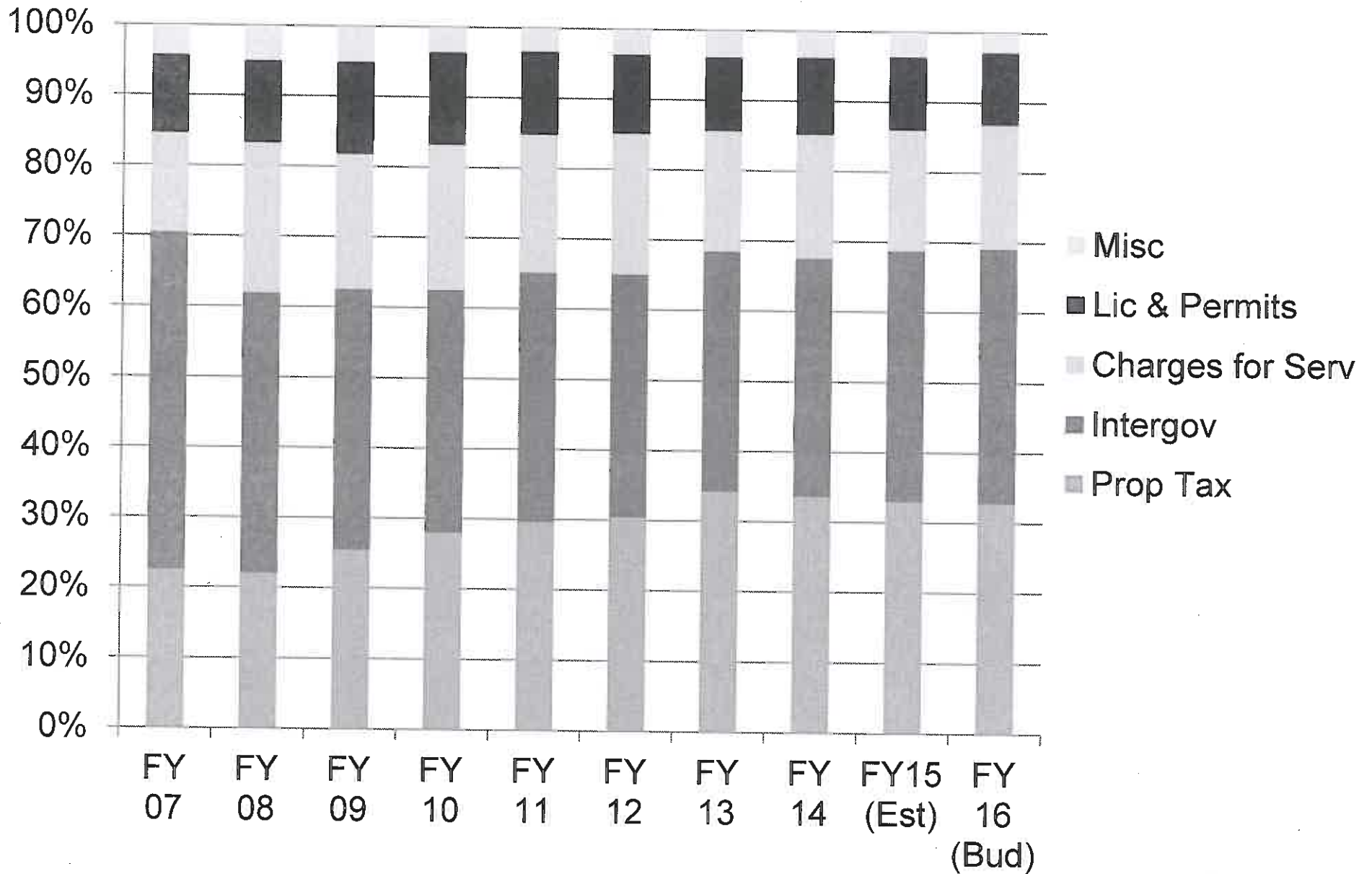
Carson City
Property Tax Rates - Budgeted Funds
FY 2016

	Levied FY2016	Allowed FY2016	Levied FY2015	Levied FY2014	Levied FY2013	Levied FY2012	Levied FY2011
Carson City Operating	1.8397	1.9797	1.8380	1.8730	1.6912	1.1974	1.1974
Make Up Revenue(NRS 354.59813)	0.0123	0.0123	0.0333	0.0216	0.2013	0.2226	0.2226
Regional Juvenile Facility	0.0602	0.0602	0.0609	0.0576	0.0597	0.0594	0.0588
	<u>1.9122</u>	<u>2.0522</u>	<u>1.9322</u>	<u>1.9522</u>	<u>1.9522</u>	<u>1.4794</u>	<u>1.4788</u>
Cooperative Extension	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128	0.0128
Carson City Debt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Senior Citizens	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
State Medical Indigent	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150
Supplemental Indigent	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Capital Projects	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
School Operating	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
School Debt	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300	0.4300
State of Nevada	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
Eagle Valley Groundwater	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010
Subconservancy District	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
SFFPD	0.0000	0.0000	0.0000	0.0000	0.1000	0.1000	0.1000
	<u>3.5200</u>	<u>3.6600</u>	<u>3.5400</u>	<u>3.5600</u>	<u>3.6600</u>	<u>3.1872</u>	<u>3.1876</u>
Tax Rate							
CV Groundwater Basin	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023
	<u>3.5200</u>	<u>3.6600</u>	<u>3.5400</u>	<u>3.5600</u>	<u>3.6600</u>	<u>3.1872</u>	<u>3.1899</u>
Tax Rate w/ CV GW Basin							

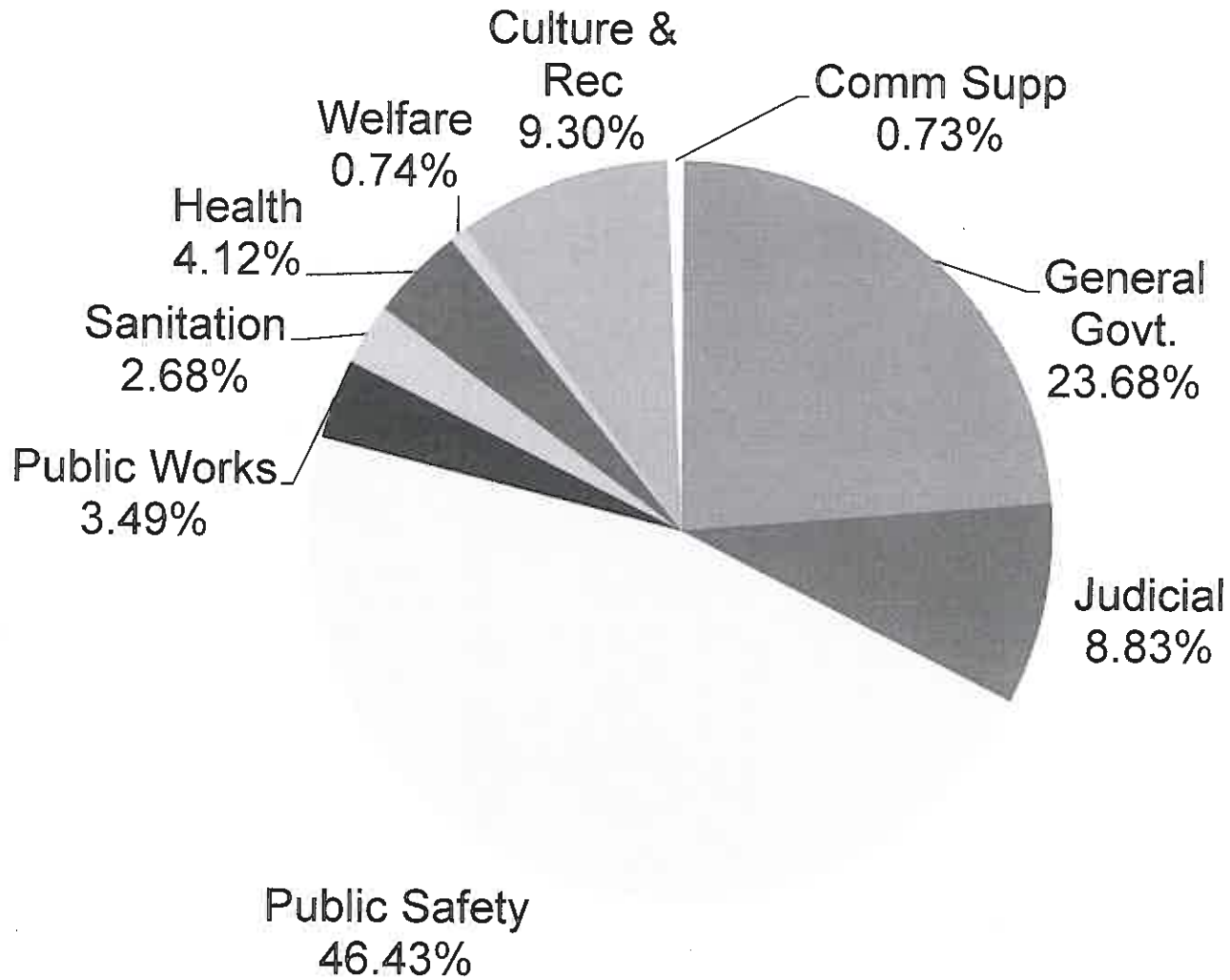
CTAX HISTORY (in Millions)



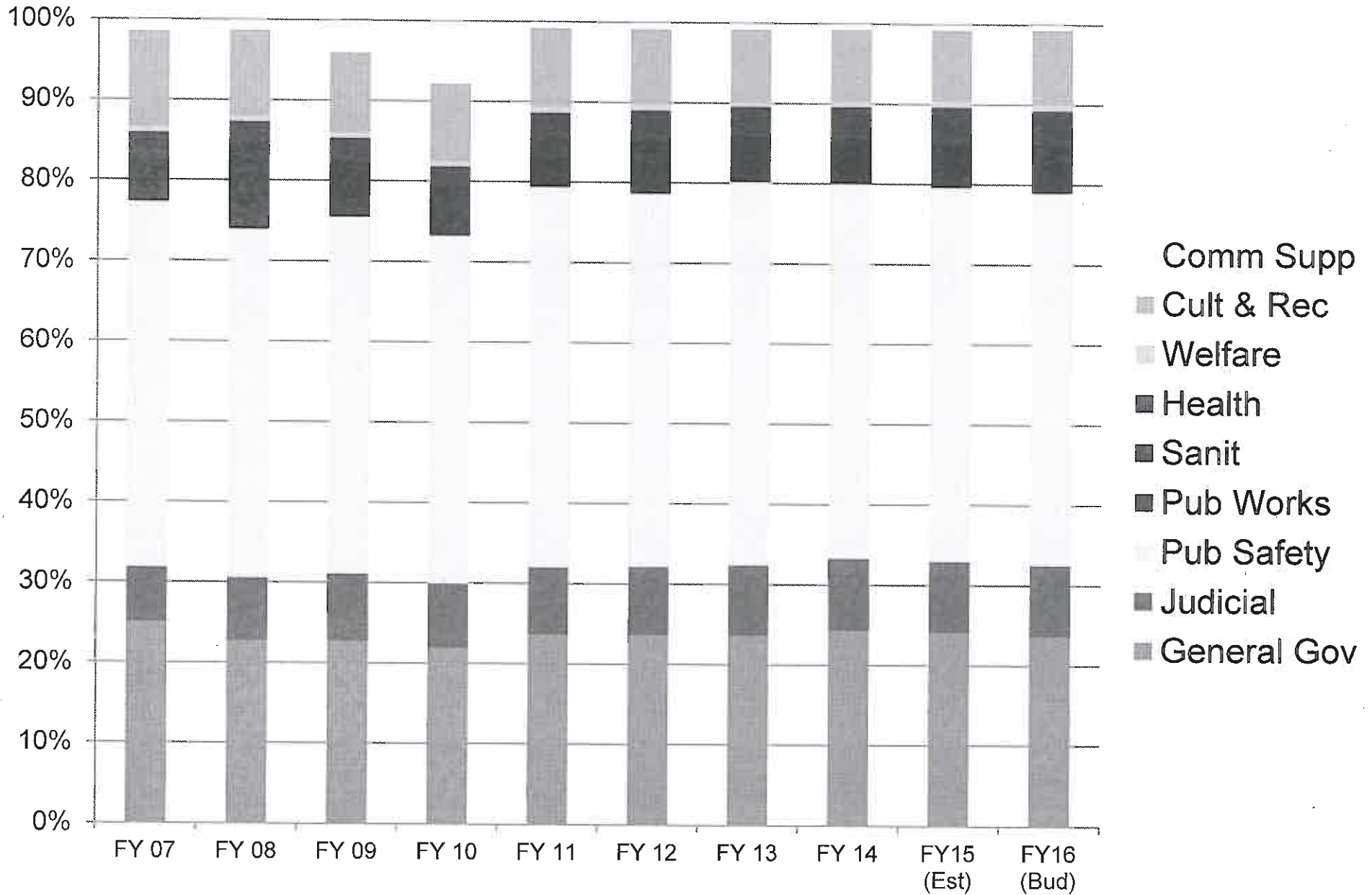
General Fund Revenues - *Historical*



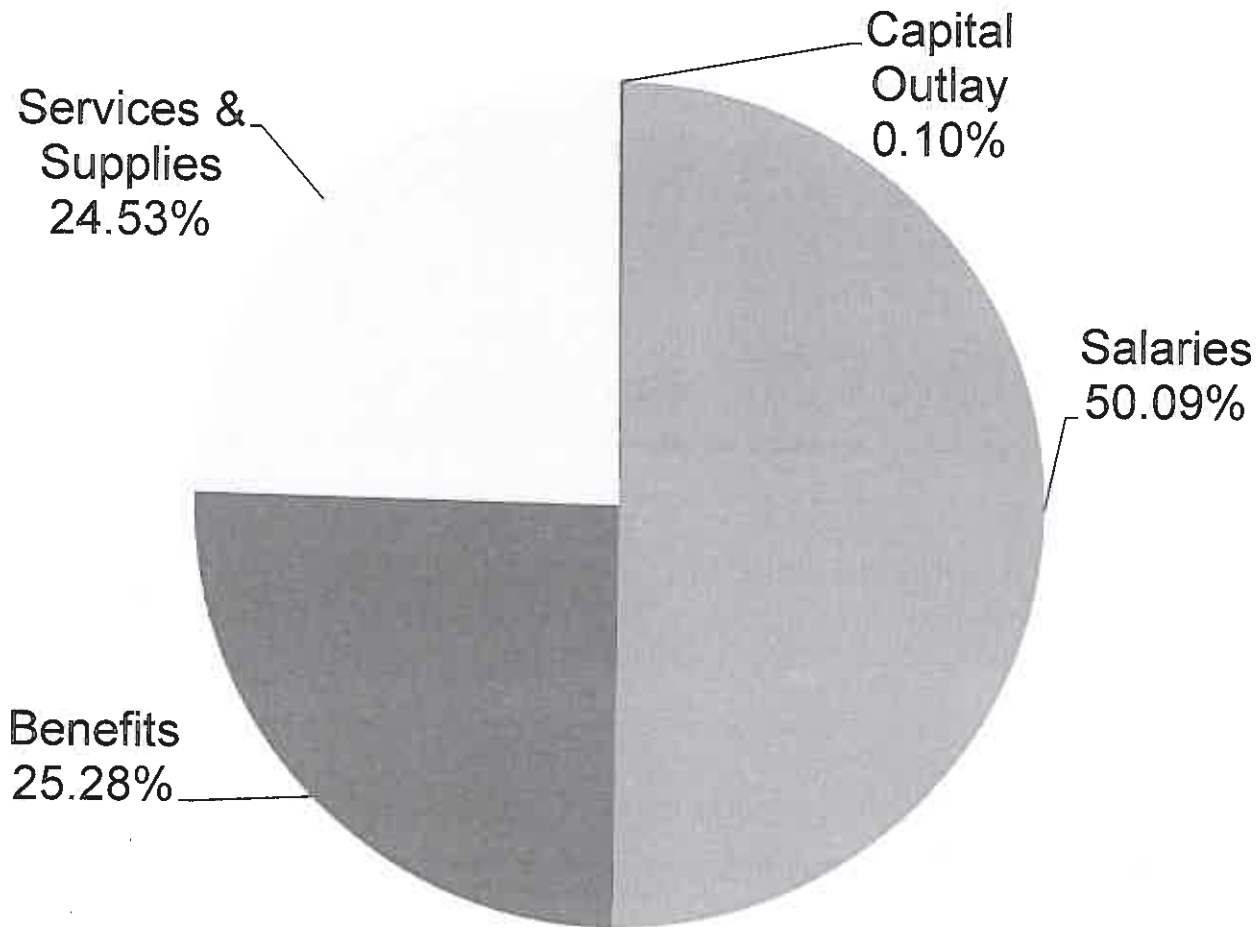
General Fund Expenditures



General Fund Expenditures - Historical



Expenditure Categories



FY 2016 General Fund Expenditures

Salaries – We have budgeted the following increases for FY 2016:

- ❑ Firefighters – 2% COLA and merits.
 - ❑ Chief Officers – 2% COLA and merits.
 - ❑ Sheriff Deputies – 3% contract adjustment.
 - ❑ Sheriff Sergeants – Merits.
 - ❑ Sheriff Lieutenants/Captains– 3% contract adjustment (currently in negotiations)
 - ❑ FOP (Alt Sent Officers) – Merits.
 - ❑ Classified Court Employees – Merits.
 - ❑ Unclassified Court Employees – Merits.
 - ❑ CCEA – Merits only (currently in negotiations).
 - ❑ Unclassified – Merits.
-

FY 2016 General Fund Expenditures

Benefits:

- PERS – Regular Members ER paid – 28%, ER/EE paid – 14.5%, Police Fire Members ER paid – 40.5%

 - Group Health Insurance – we budgeted a 5% increase in premium for group health insurance for FY 2016. The actual negotiated increase was only 1.75% while maintaining current benefits. We will use the remaining 3.25% (approximately \$250,000-\$300,000) to fund the OPEB trust.

 - All other benefit amounts were budgeted flat.
-

Carson City
Full Time Equivalent Employees by Fiscal Year

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government	125.55	124.55	126.30	128.95	123.40	107.80	108.10	104.35	101.00	100.55	102.48	106.75	106.50
Judicial	35.75	39.75	42.50	42.25	43.50	45.30	42.05	40.50	42.50	41.75	42.00	43.00	43.00
Public Safety	250.00	261.50	261.50	267.70	259.45	254.85	252.75	226.25	225.55	227.80	227.00	227.10	228.60
Public Works	50.40	52.05	54.85	55.34	57.75	53.15	46.10	44.90	45.95	43.95	45.45	46.35	50.60
Sanitation	7.35	11.80	11.70	10.10	13.05	13.35	10.75	9.30	9.60	9.70	9.60	9.50	9.50
Health	12.00	14.00	14.00	16.75	16.25	12.10	13.10	14.80	15.76	15.96	18.96	18.96	11.26
Welfare	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.76	1.88	1.88
Culture and Recreation	55.01	59.01	59.76	61.95	55.93	48.93	48.88	43.88	43.88	43.88	43.88	43.88	43.88
Community Support	1.00	2.00	2.00	2.00	2.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	54.00	47.75	48.40	49.65	47.50	49.13	50.90	52.80	52.95	48.85	48.45	51.05	51.05
Grant Funded	0.00	0.00	2.00	2.00	8.00	9.90	24.90	22.30	21.20	26.29	24.03	30.96	29.96
Total Employees	593.06	613.41	624.01	637.69	627.83	595.91	598.53	560.08	559.39	559.73	563.61	579.43	576.23

General Fund

General Government	114.50	113.50	115.50	116.75	112.30	97.30	97.65	93.30	89.45	89.45	88.88	93.65	93.40
Judicial	35.75	39.75	42.50	42.25	43.50	45.30	42.05	40.50	42.50	41.75	42.00	43.00	43.00
Public Safety	214.00	227.50	228.50	235.00	229.75	224.75	228.75	205.25	204.25	204.00	204.00	205.15	206.65
Public Works	23.00	29.00	31.00	31.09	28.00	20.00	18.00	17.00	20.00	19.00	20.00	20.50	24.00
Sanitation	7.35	11.80	11.70	10.10	13.05	13.35	10.75	9.30	9.60	9.70	9.60	9.50	9.50
Health	10.00	12.00	12.00	14.75	14.25	10.10	11.10	12.80	13.76	13.96	18.96	16.96	9.26
Welfare	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.76	1.88	1.88
Culture and Recreation	50.50	53.50	54.50	56.00	49.81	40.92	40.87	37.02	37.02	37.42	37.42	37.42	37.42
Community Support	1.00	2.00	2.00	2.00	2.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Fund	457.10	490.05	498.70	508.94	493.66	453.12	450.17	416.17	417.58	416.28	420.62	428.06	425.11

Change in FTE's from FY 15 to FY 16 are due to the following:

1. Transferred .25 FTE Compliance Officer to Community Development (GG) from Traffic / Transportation Fund (PW)- offset by the deletion of the annual \$15,000 transfer out of General Fund to Traffic / Transportation Fund. Approved by Board 3/19/15.
2. Added .5 FTE Training Coordinator in the Sheriff's Department (PS).
3. Added 1 FTE for Management Asst. I to the Fire Admin Department (PS). Approved by the Board 2/19/15.
4. Transferred .5 FTE Construction Inspector from Building Permits Fund; added 1 FTE Real Property Manager, 1 FTE Project Manager and 1 FTE Document Control Specialist (PW). Allocated to other funds via cost allocation plan.
5. Transferred 1 FTE Street Technician from Sewer Fund (U) to Streets Maintenance Fund (PW).
6. Added 1 Water Meter Tech to Water Fund (U).
7. Reduction of 8 animal services (H) employees due to transferring operations to the NV Humane Society.
8. Added .3 FTE to Health (H) budget funded by an agreement with Douglas County.
9. Reduction of 1 grant funded position (Library).

FY 2016 General Fund Expenditures

Services and Supplies:

- We kept these numbers flat for FY 2016, except for some minor contractual adjustments.
- We have appropriated \$466,804 in Community Support funds.
- State Pushdowns

Description	Estimated FY 15	Tentative FY 16
Youth Parole Services	\$ 56,489	\$ 56,135
SB 442 PSI	88,795	88,795
Child Protective Services	319,017	415,450
NV State Health Division	1,192	1,192
NV Mental Health	16,333	16,333
TOTAL	\$481,826	\$577,905

FY 2015-16 Supplemental Requests Recommended by IFC for Funding

Department	Account	Description	Amount Recommended
Parks & Recreation	101-5056	1039 Hourly Bldg Maint / Custodian Mon-Fri AM	12,842
	101-5057	Increase Hourly Budget (Offset by Program Revenue)	6,754
	101-5060	Increase Hourly Budget (Offset by Program Revenue)	20,260
		Department Totals	39,856
Public Guardian	101-0217	Mileage	1,500
		Department Totals	1,500
Library	101-6200	Hourly Library Assistant	10,000
		Contractual Services	2,756
		Department Totals	12,756
Assessor	101-0400	Change Hourly Clerical to Full-Time MA-1 Position	40,777
		Department Totals	40,777
IT	101-0710	Annual Software Maintenance	25,942
		Department Totals	25,942
Sheriff	101-2017	Maintenance Service Contracts	15,590
		Department Totals	15,590
Fire	101-2520	Travel	2,000
		Department Totals	2,000
		Subtotal	138,421
		Additional Program Revenue	(27,014)
		Total General Fund	111,407

Budget Worksheet	2014 Actual	Estimated 2015 Budget	Filed Tentative 2016 Budget	Proposed Final 2016 Budget
Total Revenues	\$ 63,191,533	\$ 66,132,579	\$ 67,695,144	\$ 67,695,144
Total Expenditures	59,461,898	63,186,427	64,436,929	64,436,929
Excess of Revenues Over Expenditures	3,729,635	2,946,152	3,258,215	3,258,215
Total On-Going Operating Transfers	4,054,605	4,608,052	4,887,815	4,824,222
Transfer In - Redevelopment Authority	(480,000)	(480,000)	(480,000)	(480,000)
Transfer Out - Capital Projects Fund	-	-	100,000	775,000
Transfer Out - Extraordinary Maintenance Fund	-	-	100,000	100,000
Operating Results	155,030	(1,181,900)	(1,349,600)	(1,981,007)
Beginning Fund Balance	6,296,544	6,451,574	5,269,674	5,269,674
Ending Fund Balance	\$ 6,451,574	\$ 5,269,674	\$ 3,920,074	\$ 3,308,667
Ending Fund Balance as a % of Total Expenditures	10.85%	8.34%	6.08%	5.13%

**Changes from Tentative 2016 Budget filed with Department of Taxation
4/15/15 to Proposed Final 2016 Budget:**

Ending Fund Balance per Filed Tentative 2016 Budget	\$ 3,920,074
Reduced Debt Service for Savings from Refunding Bonds	75,000
Increased Contingency for Supplemental Requests	(11,407)
Increased Transfer to Capital Projects Fund	(675,000)
Ending Fund Balance per Proposed Final 2016 Budget	<u>\$ 3,308,667</u>

Other Funds – Capital Projects Fund

- Used to account for the 5 cent property tax for capital – estimated to be \$616,724 in FY 2016.
 - FY 2016 debt service of \$230,111.
 - \$1,164,613 available in FY 2016 for capital needs after General Fund transfer of \$775,000.
-

FISCAL SUMMARY FOR SPECIAL REVENUE FUND

Department Name: Capital Projects Fund

Department Number: 210

	2013-14 Actual	2014-15 Estimated	2015-16 Proposed	% Change Budget	\$ Change Budget
REVENUE					
Taxes	\$ 593,580	\$ 603,378	\$ 616,724	2.21%	\$ 13,346
Miscellaneous	7,007	7,000	3,000	-57.14%	(4,000)
Surplus Sales	-	63,881	-	-100.00%	(63,881)
Transfers In	-	11,060	775,000	6907.23%	763,940
Bond Proceeds	1,733,000	-	-	-100.00%	-
Beginning Fund Balance	310,266	2,025,356	5,000	-99.75%	(2,020,356)
TOTAL	\$ 2,643,853	\$ 2,710,675	\$ 1,399,724	-48.36%	\$ (1,310,951)
EXPENDITURE					
Salary	\$ -	\$ -	\$ -	0.00%	\$ -
Benefits	-	-	-	0.00%	-
Service & Supplies	76,385	358,174	-	-100.00%	(358,174)
Capital Outlay	312,122	2,117,362	1,164,613	-45.00%	(952,749)
Transfers	229,990	230,139	230,111	-0.01%	(28)
Ending Fund Balance	2,025,356	5,000	5,000	0.00%	-
TOTAL	\$ 2,643,853	\$ 2,710,675	\$ 1,399,724	-48.36%	\$ (1,310,951)
FTE	0	0	0		

Other Funds - Various

- Quality of Life Fund - assumed a 4% increase in sales tax for FY 2016.
 - RTC Fund – assumed a 2% increase in county option fuel tax for FY 2016.
 - Streets Fund – Assumed a 1.2% increase for fuel taxes and a 4% increase in sales tax – overall total revenue increase is 5% for FY 2016.
-

Quality of Life Fund Fy 2016 Budget		20% Park Maintenance	40% Park Capital	40% Open Space	Fund Total
Revenues					
Beginning Balance		29,774	75,000	75,000	179,774
Sales Tax Revenue		448,344	896,688	896,688	2,241,720
Interest Income		4,000	8,000	8,000	20,000
	Total	482,118	979,688	979,688	2,441,494
Expenses					
Salaries, Wages and Benefits		138,407	15,272	314,287	467,966
Services and Supplies		113,142	46,454	398,345	557,941
Tennis Courts			11,976		11,976
New Gym	010708		204,108		204,108
Trails			2,775		2,775
Disc Golf Course			10,000		10,000
Land Acquisition				50,000	50,000
Undesignated Projects		14,091	27,368	151,305	192,764
Boys & Girls Club		120,000			120,000
Transfer Out - General Fund		67,383			67,383
Transfer Out - General Fund (mac)		25,000			25,000
Transfer Out - Debt Service			595,537		595,537
	Total	478,023	913,490	913,937	2,305,450
Ending Balance - June 30, 2016		4,095	66,198	65,751	136,044

FISCAL SUMMARY FOR SPECIAL REVENUE FUND

Department Name: Regional Transportation Commission					
Department Number: 250					
	2013-14 Actual	2014-15 Estimated	2015-16 Proposed	% Change Budget	\$ Change Budget
REVENUE					
County Option Fuel Tax	\$ 3,001,996	\$ 3,023,612	\$ 3,090,073	2.20%	\$ 66,461
Intergovernmental	511,717	670,000	650,000	-2.99%	(20,000)
Miscellaneous	3,222	500	500	0.00%	-
Beginning Balance	785,106	609,098	114,598	-81.19%	(494,500)
TOTAL	\$ 4,302,041	\$ 4,303,210	\$ 3,855,171	-10.41%	\$ (448,039)
EXPENDITURE					
Salary	\$ -	\$ 25,776	\$ 16,470	-36.10%	\$ (9,306)
Benefits	28,280	88,903	114,589	28.89%	25,686
Service & Supplies	262,304	370,736	344,709	-7.02%	(26,027)
Capital Outlay	383,308	735,878	682,500	-7.25%	(53,378)
Op Trans - Debt Service	1,697,110	1,697,036	1,697,150	0.007%	114
Op Trans - CAMPO Fund	20,056	21,912	20,000	-8.73%	(1,912)
Op Trans - Streets Fund	1,300,000	1,248,371	879,753	-29.53%	(368,618)
Op Trans - Group Medical	1,885	-	-	0.00%	-
Non-operating Expense	-	-	-		-
Ending Fund Balance	609,098	114,598	100,000	-12.74%	(14,598)
TOTAL	\$ 4,302,041	\$ 4,303,210	\$ 3,855,171	-10.41%	\$ (448,039)
Allocated employees in previous budgets and current budget					
FTE	2.00	3.00	3.00		

FISCAL SUMMARY FOR SPECIAL REVENUE FUND

Department Name: Street Maintenance

Department Number: 256

	2013-14 Actual	2014-15 Estimated	2015-16 Proposed	% Change Budget	\$ Change Budget
REVENUE					
Sales & Use Tax	\$ 2,311,077	\$ 2,493,145	\$ 2,586,822	3.76%	\$ 93,676
Federal Grants	80,455	-	-	0.00%	-
State Shared Revenues	1,228,110	1,209,173	1,220,130	0.91%	10,957
Other Local Governments	94,761	54,500	54,500	0.00%	-
Charges for Services	12,343	30,000	65,000	116.67%	35,000
Miscellaneous Revenue	7,237	500	1,000	100.00%	500
Transfers In	1,300,000	1,248,371	879,753	-29.53%	(368,618)
Beginning Balance	551,419	989,992	100,000	-89.90%	(889,992)
TOTAL	\$ 5,585,402	\$ 6,025,681	\$ 4,907,205	-18.56%	\$ (1,118,476)
EXPENDITURE					
Salary	\$ 1,295,096	\$ 1,324,516	\$ 1,346,107	1.63%	\$ 21,591
Benefits	461,540	520,470	551,550	5.97%	31,080
Service & Supplies	2,751,637	3,796,535	2,354,548	-37.98%	(1,441,987)
Capital Outlay	76,377	284,160	555,000	95.31%	270,840
Transfers Out	10,760	-	-	0.00%	-
Ending Fund Balance	989,992	100,000	100,000	0.00%	(0)
TOTAL	\$ 5,585,402	\$ 6,025,681	\$ 4,907,205	-18.56%	\$ (1,118,476)
FTE	21.45	21.10	21.85		

Other Funds – Building Permits Fund

- We are estimating that revenues in FY 2016 will be \$514,268, which is the same as the FY 2015 estimate.
 - Building and Safety functions were transferred to Charles Abbott Associates during FY 2015. This transfer resulted in the reduction of operating expenses which allowed for the reinstatement of the full General Fund internal service charge, \$176,935, for FY 2016.
 - Cash balance at the end of FY 2016 is estimated to be \$160,453.
-

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Building Permits

Department Number: 525

	2013-14 Actual	2014-15 Estimated	2015-16 Proposed	% Change Budget	\$ Change Budget
REVENUE					
Charges for Services	\$ 619,648	\$ 514,268	\$ 514,268	0.00%	\$ (0)
Miscellaneous	-	-	-	0.00%	-
Non-Operating Income	2,484	1,000	1,000	0.00%	-
Operating Transfers In	-	-	-	0.00%	-
TOTAL	\$ 622,132	\$ 515,268	\$ 515,268	0.00%	\$ (0)
EXPENDITURE					
Salary	\$ 187,586	\$ 65,612	\$ 62,759	-4.35%	\$ (2,853)
Benefits	103,999	32,232	32,670	1.36%	438
Service & Supplies	261,684	383,533	600,630	56.60%	217,097
Depreciation	5,396	5,400	3,200	-40.74%	(2,200)
Other	2,120	-	-	0.00%	-
TOTAL	\$ 560,785	\$ 486,777	\$ 699,259	43.65%	\$ 212,482
NET INCOME (LOSS)	\$ 61,347	\$ 28,491	\$ (183,991)	-745.79%	\$ (212,482)
Cash Balance - June 30	\$ 296,403	\$ 337,244	\$ 160,453		
Capital Outlay	\$ -	\$ -	\$ -	0.00%	\$ -
FTE	3	0.95	0.95		

Other Funds – Workers Comp Fund

- FY 2016 will be our 6th year of self insurance.
 - Claims are estimated to be \$500,000 in FY 2015 and \$500,000 for FY 2016.
 - Cash balance at end of FY 2016 is estimated at \$3,109,157.
-

FISCAL SUMMARY FOR INTERNAL SERVICE FUNDS

Department Name: Worker's Comp Insurance Fund

Department Number: 580

	2013-14 Actual	2014-15 Estimated	2015-16 Proposed	% Change Budget	\$ Change Budget
REVENUE					
Charges for Services	\$ 793,583	\$ 786,501	\$ 785,063	-0.18%	\$ (1,438)
Non-Operating Income	39,284	25,000	15,000	-40.00%	(10,000)
TOTAL	\$ 832,867	\$ 811,501	\$ 800,063	-1.41%	\$ (11,438)
EXPENDITURE					
Salary	\$ 287,753	\$ 174,301	\$ 107,013	-38.60%	\$ (67,288)
Benefits	114,737	78,127	49,800	-36.26%	(28,327)
Service & Supplies	581,699	810,423	771,945	-4.75%	(38,478)
Depreciation	20,302	21,980	21,980	0.00%	-
Transfers Out	893	-	-	0.00%	-
TOTAL	\$ 1,005,384	\$ 1,084,831	\$ 950,738	-12.36%	(134,093)
NET INCOME (LOSS)	\$ (172,517)	\$ (273,330)	\$ (150,675)	-44.87%	\$ 122,655
Capital Outlay	67,101	-	-	0.00%	-
Cash Balance - June 30	\$ 3,482,022	\$ 3,234,091	\$ 3,109,157		
FTE	3.15	2.15	1.15		

General Fund Long Term Analysis

Revenue Assumptions

- **Property Taxes** – Assume the City levied \$3.52 in FY 2017-2020 and grow 3% per year for FY 17- FY 20.
 - **Consolidated Taxes** – We grew FY 2016 amounts by 4% per year.
 - **Licenses and Permits** – Business – 2% per year, Liquor – 0% per year, Gaming – 1% per year, Right of Way Toll – 6% growth per year.
 - **Franchise Fees** – Southwest Gas – 1% growth, NV Energy – 1% growth, Telephone – 1% per year, Sanitation – 1% per year, Cable – 0% per year.
 - **Charges for Services** – General Govt – 3% per year, Landfill – 3% per year + WMI increase, all others – 2% per year.
-

General Fund Long Term Analysis

Expenditure Assumptions

■ **Salary Assumptions:**

- CCEA, Unclassified, Court employees – actual budget in FY 2016, merits for FY 2017-2020.
- Sheriff Deputies- actual budget in FY 2016, add 3% salary adjustment for FY 2017-2018, 2% for FY 2019-2020.
- Sheriff Sergeants / Lieutenants / Captains – actual budget in FY 2016, merits in FY 2017-2020.
- Fire - actual budget in FY 2016, add 2% COLA with merits for FY 2017 and 3% COLA with merits for FY 2018-2020 .

■ **Benefit Assumptions:**

- PERS – same as FY 2016.
- Workers Comp – increased by 0% per year for FY 2017-2020.
- Group Medical – actual budget in FY 2016, 7.5% increase in FY 2017-2020.

■ **Services and Supplies Assumptions** – assumed a 0% increase for FY 2017-2020 based on budgeted FY 2016 numbers.

■ **Miscellaneous Assumptions** –

- Public Defender Contract – assumed 0% increase for FY 2017-2020.
- Debt Service – used actual amounts per debt service schedules adjusted for estimated savings from refunding bonds.
- Other Transfers – Assumed 0% increase for FY 2017-2020.

General Fund Long Term Analysis

Budget Worksheet	2016 Budget	2017 Projection	2018 Projection	2019 Projection	2020 Projection
Total Revenues	\$ 67,695,144	\$ 69,802,672	\$ 71,952,823	\$ 74,200,832	\$ 76,499,277
Total Expenditures	64,436,929	65,536,672	67,415,894	69,241,360	71,183,234
Excess of Revenues Over Expenditures	3,258,215	4,266,000	4,536,929	4,959,472	5,316,044
Total On-Going Operating Transfers	4,824,222	4,584,364	4,587,428	4,755,268	4,743,272
Transfer In - Redevelopment Authority	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)
Transfer Out - Capital Projects Fund	775,000	75,000	250,000	400,000	950,000
Transfer Out - Extraordinary Maintenance Fund	100,000	100,000	100,000	100,000	100,000
Operating Results	(1,961,007)	(13,364)	79,501	184,204	2,772
Beginning Fund Balance	5,269,674	3,308,667	3,295,303	3,374,805	3,559,008
Ending Fund Balance	\$ 3,308,667	\$ 3,295,303	\$ 3,374,805	\$ 3,559,008	\$ 3,561,780
Ending Fund Balance as a % of Total Expenditures	5.13%	5.03%	5.01%	5.14%	5.00%