



FY2024 Budget

Manager's Recommended Budget Presentation

April 18, 2023



Agenda

1. Strategic Plan Integration
2. Setting the Stage – Fiscal Year 2023 Mid-Year
3. Fiscal Year 2024 Outlook and Key Assumptions – General Fund
4. Capital Improvement Plan Overview
5. Overview of the Other Funds
6. Next Steps
7. Thank You! Questions?



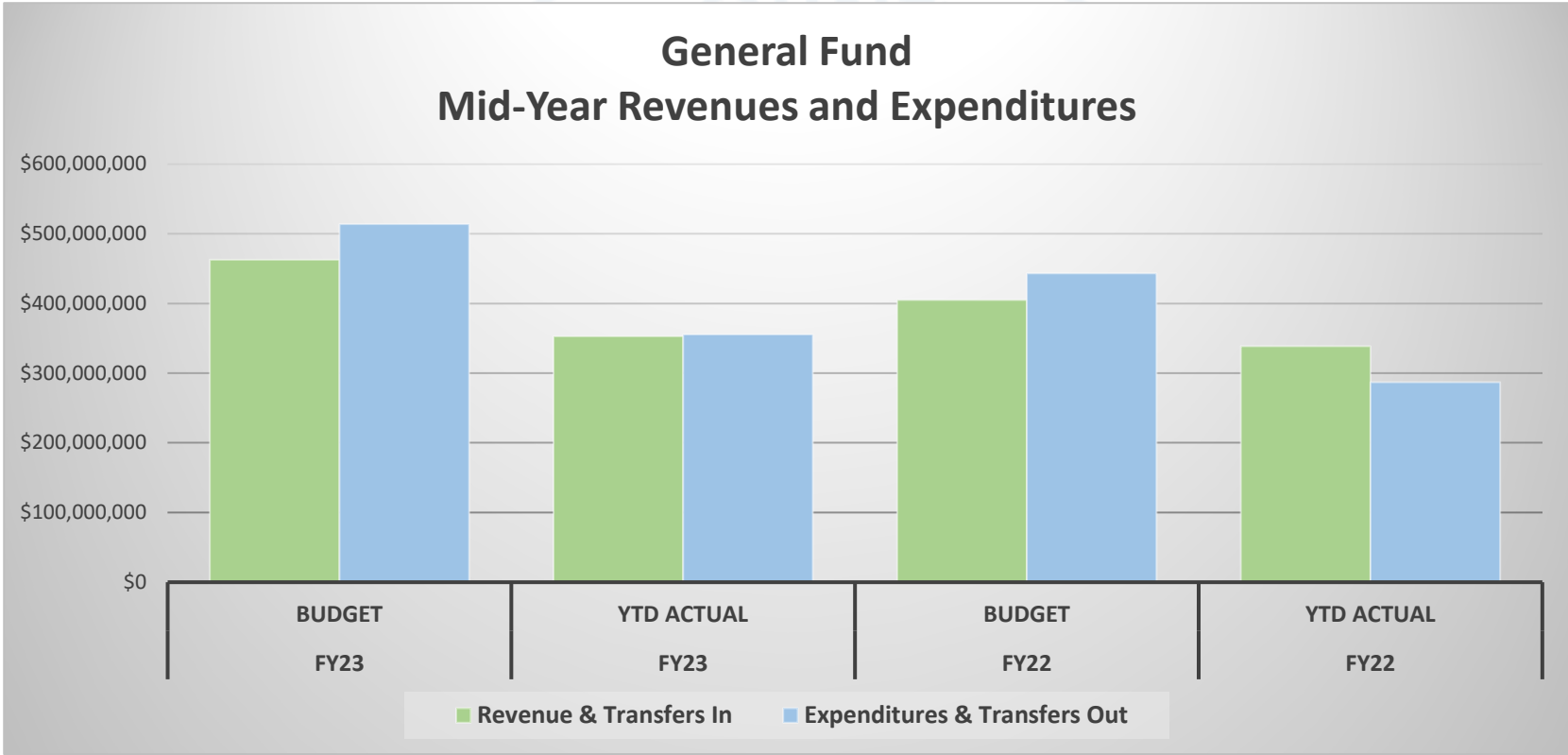
Guiding Principles – BCC Strategic Plan and Vision

Strategic Planning Goal	➤ Execution of Vision
Fiscal Sustainability	➤ Regionalization of Dispatch for Fire/EMS
Economic Impacts	➤ Net Zero by 2050 ➤ Affordable Housing (w/Vulnerable Populations)
Vulnerable Populations	➤ Affordable Housing (w/Economic Impacts)
Innovative Services	➤ Equity ➤ Elections System



Fiscal Year 2023 Year-To Date - General Fund

Budget is Tracking within Normal Range



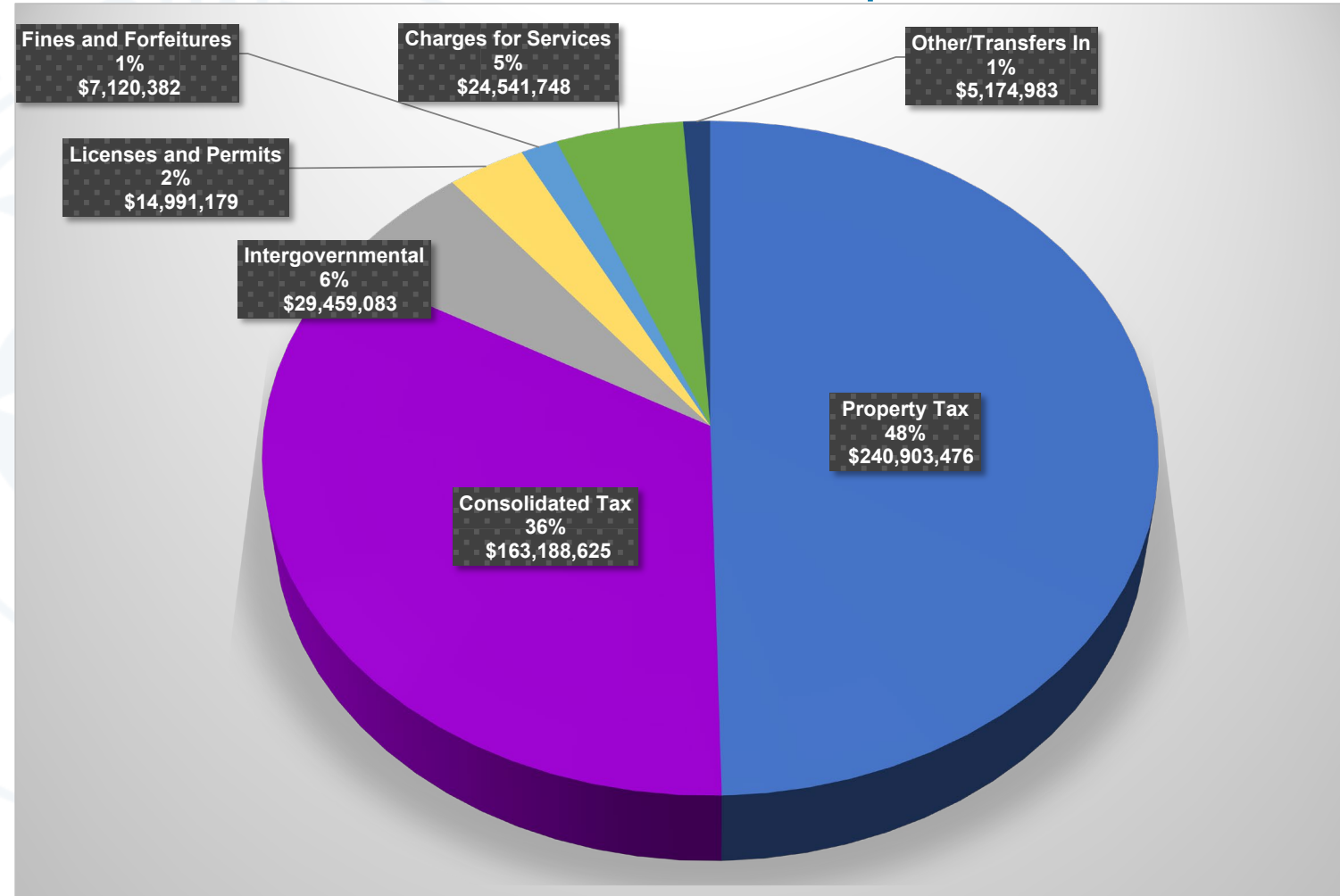
General Fund FY23 Year-to-Date July-March	FY23 Budget	FY23 YTD Actual	% of Budget	FY22 Budget	FY22 YTD Actual	% of Budget
Revenue & Transfers In	\$ 462,729,562	\$ 352,950,454	76%	\$ 405,207,166.88	\$ 338,568,301	84%
Expenditures & Transfers Out	\$ 513,773,527	\$ 355,755,115	69%	\$ 443,049,123.70	\$ 287,076,097	65%
Net Revenue/(Expenditures)	\$ (51,043,965)	\$ (2,804,661)		\$ (37,841,957)	\$ 51,492,205	



Fiscal Year 2024 - General Fund Revenues/Sources - \$485.4 Million

Revenue Assumptions

- Property Tax Increase of 8.45%
- C-Tax Increase of 2.5%
- Charges for Services Increase of 6.9%
- Licenses and Permits Increase of 13.4%
- Smaller Revenues Increase of 1.9%
 - State Demographer Projection/
Historical Trends





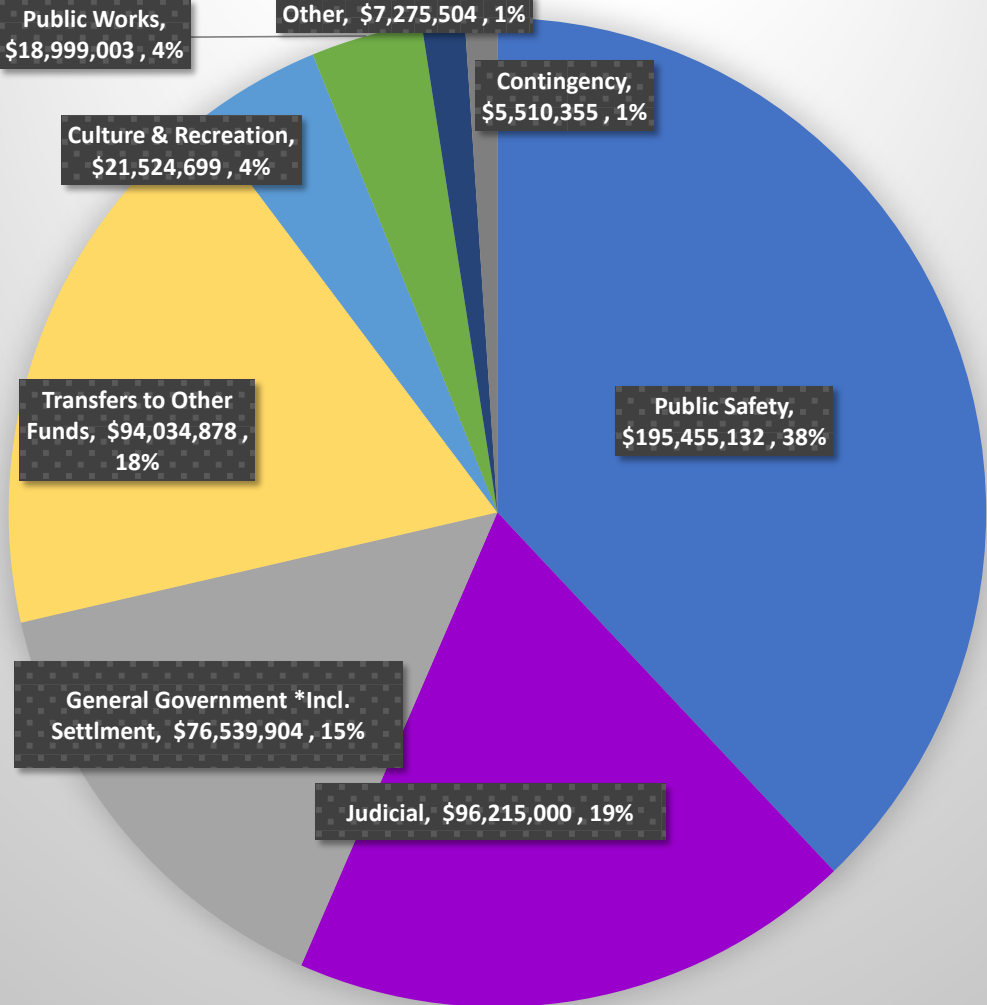
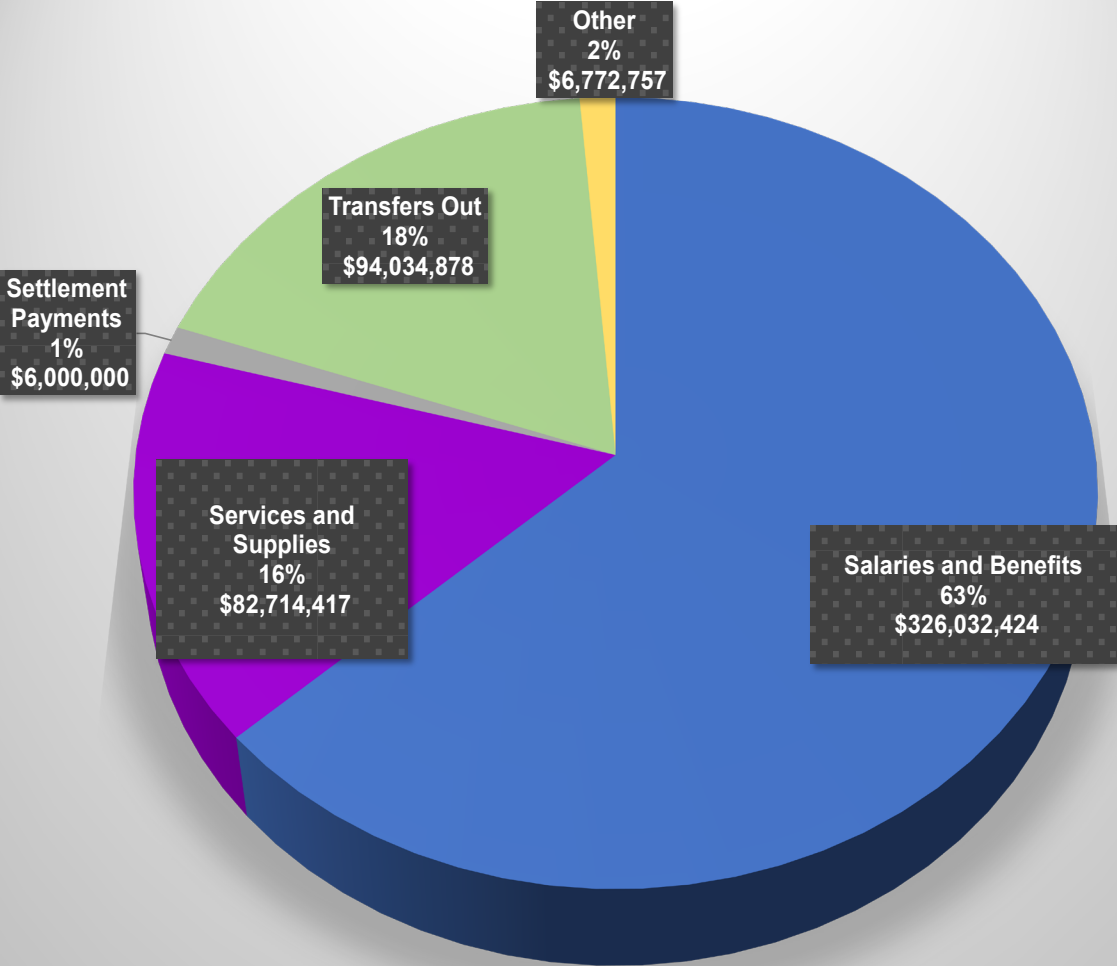
Fiscal Year 2024 - General Fund Appropriations - \$515.5 Million

• Major Strategic Initiatives

- Registrar of Voters – Optimization - \$1.6 million ongoing; \$12.6 million capital one-time
 - Software implementation
 - Staffing optimization – 10 positions
 - Implementation of best practices
- Public Safety – Safety/Mental Health - \$1.66 million ongoing; \$340 thousand one-time
 - Staffing increase – 12 sworn officers
- District Attorney – Caseload/Mandates - \$1.45 million ongoing
 - Staffing increase – 11 positions (attorneys and support)
- District Court – Upgrade - \$453 thousand ongoing; \$1.3 million capital one-time
 - Staffing increase – 3 positions
 - New case management system
- Dispatch/EMS Consolidation – Response Times - \$2.16 million
 - New Project Manager – 1 position
 - Reserved funding \$2 million
- Regional Homelessness – Continuity - General Fund Support - \$1.2 million ongoing
 - Consistency of service-levels
- Capital Improvement Plan – Infrastructure, Sustainability, Inclusion, Accessibility
 - Ongoing and one-time investments



Appropriation Summary by Type and Function - \$515.5 Million





General Fund Expenditures/Uses

Major Personnel Costs

- Salary Study = \$8.8 M
 - \$7 M Korn Ferry; \$1.8 M Courts
- OPEB = \$8.5 M
- PERS Requirement = \$2.4 M
- Additional Positions = 42

Transfers Out - \$94 M

- Capital Projects - \$27.5 M
 - (\$16.5 M one-time)
- Indigent Fund - \$23.1 M
- Homelessness Fund - \$21.9 M
- Health District - \$9.5 M
- Debt Service Fund - \$6.1 M
- Senior Services Fund - \$3.4 M
- Roads Fund - \$2.5 M
 - (\$1.235 M one-time)

Fiscal Year 2024 Manager's Recommended Budget Presentation



General Fund Expenditures – 42 New Positions

Function	Department	Net FTE Change
Judicial:	District Attorney 4.0 Deputy District Attorneys (3 Criminal; 1 Civil); 2.0 Legal Secretaries (1 Criminal; 1 Civil); 1.0 Department Systems Specialist; 1.0 Victim Witness Advocate; 1.0 Forensic Interviewer; 1.0 Paralegal (Civil); 1.0 APRN (offset)	11.0
	District Court 2.0 District Court Clerks; 1.0 Court Compliance Specialist-Competency	3.0
	Sparks Justice Court 0.50 Department Systems Specialist (shared 50/50 w/ Animal Services)	0.50
	Conflict Counsel 0.53 Conflict Counsel Administrator (offset)	<u>0.53</u>
	Total Judicial	15.03
Public Works:	Community Services 1.0 CSD Director	<u>1.0</u>
	Total Public Works	1.0

Function	Department	Net FTE Change
General Government:	Registrar of Voters 1.0 Assistant Registrar of Voters; 1.0 Department Systems Specialist; 1.0 Administrative Assistant I; 6.0 Office Assistant II's; 1.0 Media Production Specialist	10.0
	Comptroller 1.0 Senior Accountant; 1.0 Account Clerk II	<u>2.0</u>
	Total General Gov't	12.00

Function	Department	Net FTE Change
Public Safety:	Sheriff 10.0 Deputy Sheriffs; 1.0 Lieutenant; 1.0 Sergeant	12.0
	Technology Services 1.0 Technology Project Coordinator	1.0
	Emergency Management 1.0 Mitigation Program Specialist	<u>1.0</u>
	Total Public Safety	14.00

Please note: actual position titles may be different than listed based on JEC review



General Fund Sources & Uses

Washoe County FY 2024 General Fund Tentative Budget						
Sources and Uses	FY 2022 Actual	FY 2023 Final	FY 2023 Estimated	FY 2024 Tentative	FY24 Tent. vs. FY23 Year-End Estimate	
					% Var.	\$ Var.
Revenues and Other Sources:						
Taxes	207,308,560	222,084,279	222,189,279	240,903,476	8.4%	18,714,197
Licenses and permits	12,338,247	10,832,500	13,219,500	14,991,179	13.4%	1,771,679
Consolidated taxes	156,086,681	165,978,000	159,208,415	163,188,625	2.5%	3,980,210
SCCRT AB104	19,464,020	20,107,438	20,590,000	20,622,188	0.2%	32,188
Other intergovernmental	13,353,184	8,281,520	8,256,520	8,836,895	7.0%	580,375
Charges for services	27,376,701	23,618,771	22,956,371	24,541,748	6.9%	1,585,377
Fine and forfeitures	6,672,513	6,544,782	7,260,757	7,120,382	-1.9%	(140,375)
Miscellaneous	(4,569,114)	4,419,691	4,496,517	4,433,260	-1.4%	(63,257)
Total revenues	438,030,792	461,866,981	458,177,358	484,637,753	5.8%	26,460,395
Other sources, transfers in	783,465	587,000	862,581	741,723	-14.0%	(120,858)
TOTAL SOURCES	438,814,257	462,453,981	459,039,939	485,379,476	5.7%	26,339,537



General Fund Sources & Uses

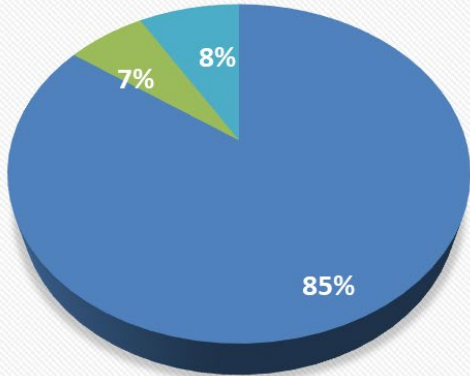
Washoe County FY 2024 General Fund Tentative Budget						
Sources and Uses	FY 2022 Actual	FY 2023 Final	FY 2023 Estimated	FY 2024 Tentative	FY24 Tent. vs. FY23 Year-End Estimate	
					% Var.	\$ Var.
TOTAL SOURCES	438,814,257	462,453,981	459,039,939	485,379,476	5.7%	26,339,537
Expenditures and Other Uses:						
Salaries and wages	167,509,495	190,097,863	185,947,347	207,294,697	11.5%	21,347,350
Employee benefits	86,575,670	95,787,151	94,053,134	118,737,727	26.2%	24,684,593
Services and supplies	62,988,276	78,191,418	83,217,119	82,714,417	-0.6%	(502,702)
Settlement payments (one-time)	11,363,243	22,000,000	10,000,000	6,000,000	-40.0%	(4,000,000)
Capital outlay	1,549,736	1,104,198	7,045,990	1,262,402	-82.1%	(5,783,588)
Total expenditures	329,986,420	387,180,630	380,263,591	416,009,243	9.4%	35,745,652
Transfers out	61,820,235	69,855,991	69,863,991	76,299,878	9.2%	6,435,887
Transfers out (one-time)	34,896,774	40,996,175	40,996,175	17,735,000	-56.7%	(23,261,175)
Contingency	-	11,615,400	3,800,000	5,510,355	45.0%	1,710,355
TOTAL USES	426,703,429	509,648,196	494,923,757	515,554,476	4.2%	20,630,719
Net Change in Fund Balance	12,110,828	(47,194,215)	(35,883,817)	(30,175,000)		
Beginning Fund Balance	152,489,354	141,630,783	164,600,181	128,716,364		
Ending Fund Balance	164,600,181	94,436,569	128,716,364	98,541,364		
Unassigned Ending Fund Balance	\$ 140,485,441	\$ 82,542,096	\$ 111,664,235	\$ 86,668,661		
Unassigned Ending Fund Balance %	33.0%	16.6%	23.1%	17.0%		

*as % of Expense & Transfers less Capital



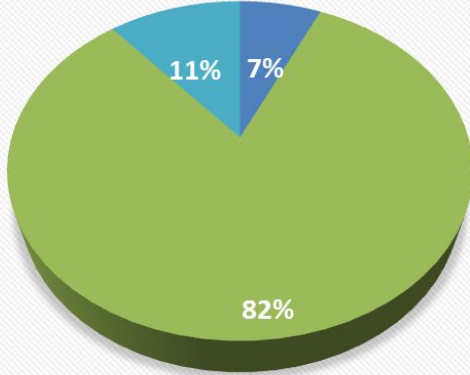
Capital Improvement Highlights – Total \$191.3M

FY 2024 Capital Improvement Budget - Capital Funds
Total Appropriations \$110,871,464



■ Capital Improvement Fund ■ Parks Capital Fund ■ Capital Facilities Fund

FY 2024 Capital Improvement Budget - Other Funds
Total Appropriations \$80,448,786



■ Roads ■ Utilities Fund ■ Equipment Services Fund

Capital Improvement Fund:

- FY 2024 Recommended General Fund Transfer to CIP \$27.5M - includes Base/Regular transfer of \$11M; \$16.5M one-time
- Recommended Facility Projects - based on CIP Committee prioritization of deferred, new, risk-based projects



Capital Improvement Highlights

FY 2024 Recommended New Projects - Capital Improvement Fund	Estimated Cost (Includes escalator)
In Building BDA (current project) Additional Funding	483,000
Nevada Shared Radio System P25 (current project) Additional Funding	787,500
Voter's New Software/Server/Ballot Extraction Machines	13,182,000
SJDC Case Management System	1,365,000
Budgeting Software	682,500
Subtotal One-Time GF Transfer	16,500,000
Facilities-Building Projects	
911 Parr Wastewater Lift Station Grinder "Muffin Monster"	137,500
350 S. Center LED Retrofit	880,000
75 Court St. Historic Elevator Upgrade	935,000
911 Parr AC4 and Roof Replacement	2,310,000
EOC Chiller Replacement	660,000
KKI Window Replacement	275,000
Replace Handling and Air Volume Controllers (1. So. Sierra North Tower; Law Library; Jan Evans)	825,000
Downtown Library Fire Alarm Monitoring System Upgrades	577,500
9 St. Building A, B, C & D Window Replacement	2,750,000
1 So. Sierra - Mills Lane Chiller Replacement	715,000
Davis Creek Park Campground - Water System Renovation Design Only	165,000
NW Library HVAC Replacement	1,870,000
Washoe Golf Course HVAC Replacement	605,000
WC Flooring Replacement (Various Facilities)	550,000
Subtotal Facilities-Building	13,255,000

Technology Infrastructure Projects	
Disaster Infrastructure Growth (Net Motion; Duo and F5; Cascade)	315,000
ITMS (Requests/Project Tracking; Asset Management)	262,500
Subtotal Technology Services	577,500
Total FY24 New Projects Capital Improvement Fund	30,332,500
FY 2024 Total Recommended CIP Project Expenditures: *Includes \$63M of carry-over and excludes ARPA	94,169,247

FY 2024 Recommended Projects - Utilites Fund	Estimated Cost
Steamboat Lift Station Replacement and 2nd Force Main	3,820,000
Cold Springs WRF Projects	288,800
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning	40,000
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning	960,000
Pleasant Valley Interceptor - Reach 3 Conveyance Project	5,000,000
Steamboat Lift Stateion Replacement and 2nd Force Main	15,280,000
STMWRF 2020 Expansion	37,960,300
NSSFDF - Security Fencing Project	1,200,000
Cold Springs WRF Projects	1,455,200
Total FY 24 Utilties Fund	66,004,300

FY 2024 Recommended Projects - Road and Equipment Services Fund	Estimated Cost
Roads Capital	5,491,000
Equipment Services Capital (Heavy and Light Fleet)	8,953,486



Capital Improvement Highlights

FY 2024 Recommended Projects - Parks Capital Fund	Estimated Cost
Galena Schoolhouse-Interior Renovations (carry-over)	454,063
Ellen's Park Playground Renovation (carry-over)	498,334
Galena School House Reno CCCHP (carry-over)	310,050
North Valleys Regional Dog Park (carry-over)	300,000
Regional Archer Facility NEPA (carry-over)	100,000
Sun Valley Regional Park - Bike Park (carry-over)	100,000
Ballardini Loop Trails WC-1 (carry-over)	289,657
Carcione-Canepa Master Plan Implementation (carry-over)	283,924
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	285,000
Rancho Playground Improvements (carry-over)	467,700
Bowers Mansion Seismic Retrofit Ph III (carry-over)	432,800
WC-1 Riverbend Trails Phase 2 (carry-over)	101,464
Truckee Riverbend Trail LWCF (carry-over)	187,223
Rancho San Rafael Playground LWCF (carry-over)	445,250
Ballardini Water Rights WC-1 (carry-over)	58,742
Bowers Pool Replaster (carry-over)	17,387
Rancho Wetlands/UNR (carry-over)	287,887
NDF Parks & Open Space Weed Management (carry-over)	55,611
Sierra Front Trail Planning (carry-over)	57,875
NDO Regional Archer Facility (carry-over)	361,192
Undesignated Budget	2,189,021
Total FY 24 Parks Capital Fund	7,283,179

	Capacity	Condition	Funding	Future Need	O&M	Public Safety	Resilience	Innovation	Overall Grade
Road Pavement	A	B-	C	D	C	A-	A	B+	B-
Stormwater	A	TBD	B	F	C	A-	C	B+	C
Parks	B	C+	C+	F	C	B	B-	A-	C
Facilities Building	B+	C+	C	D	B	B-	A	B-	C
Fleet	B+	C+	A-	A-	A-	A	A	B+	B+
Sewer Collection	B	A-	A-	A-	B	B-	A-	B+	A-
Reclaim Water	B	A-	A-	B+	B	A-	A-	B+	B+
Sewer Treatment	A	A	A-	A-	B+	B+	B	B+	A-
Criteria Grade	B+	TBD	C+	D	C	B	B	B	TBD



Capital Improvement Plan – Ties spending to the Strategic Plan by investing in necessary infrastructure:

Sustainability oriented outcomes for facility maintenance projects



Inclusive and Accessible outcomes for playground improvements





Other Governmental Funds – Sources Totaling \$341.4 Million

ESTIMATED REVENUES AND OTHER RESOURCES
GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	AD VALOREM TAXES	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL REVENUE & OTHER SOURCES
Health	-	25,626,771	-	9,516,856	35,143,627
Library Expansion	4,167,783	15,000	-	-	4,182,783
Animal Services	6,251,674	665,000	-	-	6,916,674
Marijuana Establishments	-	1,200,000	-	-	1,200,000
Regional Communication System	-	2,554,115	-	27,372	2,581,487
Regional Permits System	-	653,328	-	100,000	753,328
Indigent Tax Levy	12,503,348	7,728,737	-	23,064,558	43,296,643
Homelessness Fund	-	821,655	-	34,445,459	35,267,114
Child Protective Services	8,335,565	53,055,526	-	10,845,943	72,237,034
Senior Services	2,083,892	1,038,696	-	4,357,420	7,480,008
Enhanced 911	-	5,896,801	-	-	5,896,801
Regional Public Safety	-	1,036,738	-	-	1,036,738
Central Truckee Meadows Remediation	-	1,307,858	-	-	1,307,858
Truckee River Flood Mgt Infrastructure	-	15,431,112	-	-	15,431,112
Roads Special Revenue Fund	-	11,518,568	-	4,426,267	15,944,835
Other Restricted Special Revenue	2,083,892	23,249,998	-	-	25,333,890
Capital Facilities Tax	10,419,457	30,000	-	-	10,449,457
Parks Construction	-	2,592,079	-	-	2,592,079
Capital Improvements Fund	-	5,518,532	-	34,869,280	40,387,812
Regional Permits Capital	-	-	-	-	-
Washoe County Debt Ad Valorem	2,083,892	-	-	-	2,083,892
Washoe County Debt Operating	-	-	-	11,075,116	11,075,116
SAD Debt	-	759,800	-	-	759,800
TOTAL GOVERNMENTAL FUNDS	47,929,503	160,700,314	-	132,728,271	341,358,088

Fiscal Year 2024 Manager's Recommended Budget Presentation



Other Governmental Funds – Uses Totaling \$423.7 Million

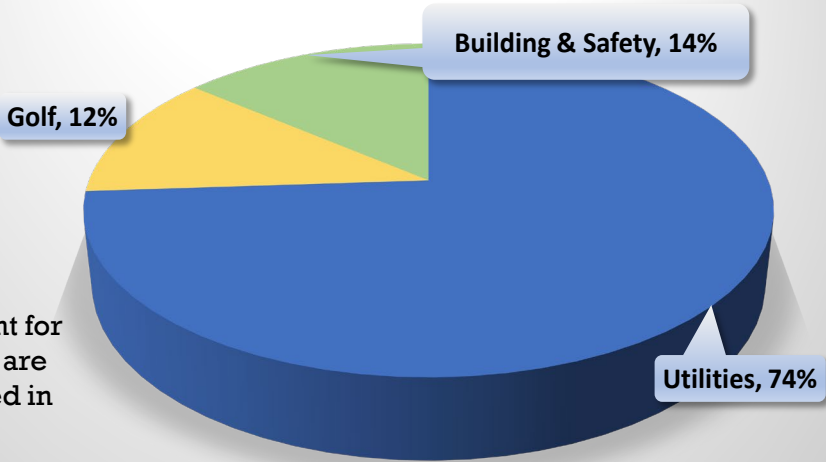
ESTIMATED EXPENDITURES AND OTHER USES OTHER GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
Health	18,078,332	9,043,990	13,576,650	100,000	-	691,000	41,489,972
Library Expansion	1,597,628	801,489	1,966,389	-	-	337,338	4,702,843
Animal Services	3,411,080	1,905,871	1,957,782	-	-	-	7,274,734
Marijuana Establishments	-	-	113,000	-	-	1,087,000	1,200,000
Regional Communication System	553,976	268,603	903,813	135,000	-	2,889,142	4,750,534
Regional Permits System	-	-	837,594	-	-	-	837,594
Indigent Tax Levy	1,256,204	693,843	17,391,288	-	-	26,782,809	46,124,145
Homelessness Fund	8,548,109	4,774,306	22,166,103	29,500	-	-	35,518,018
Child Protective Services	26,487,280	14,535,330	33,923,490	119,200	-	-	75,065,301
Senior Services	3,298,045	1,829,085	2,375,112	147,500	-	-	7,649,743
Enhanced 911	320,456	165,794	5,887,280	-	-	1,250,000	7,623,530
Regional Public Safety	430,289	234,673	347,943	366,000	-	-	1,378,904
Central Truckee Meadows Remediation	686,227	364,215	1,911,582	-	-	-	2,962,024
Truckee River Flood Mgt Infrastructure	837,410	430,127	11,673,025	-	-	2,490,550	15,431,112
Roads Special Revenue Fund	4,727,638	2,572,392	7,630,067	5,491,000	-	-	20,421,097
Other Restricted Special Revenue	9,539,191	5,448,875	8,730,439	552,216	-	1,957,277	26,227,998
Capital Facilities Tax	-	-	7,476,038	-	-	1,950,000	9,426,038
Parks Construction	-	-	1,663,952	5,619,227	-	-	7,283,179
Capital Improvements Fund	-	-	3,466,610	90,702,635	-	-	94,169,246
Regional Permits Capital	-	-	-	-	-	-	0
Washoe County Debt Ad Valorem	-	-	2,841,585	-	-	-	2,841,585
Washoe County Debt Operating	-	-	11,075,116	-	-	-	11,075,116
SAD Debt	-	-	252,893	-	-	-	252,893
TOTAL OTHER GVT'L FUNDS	79,771,865	43,068,594	158,167,752	103,262,279	-	39,435,116	423,705,605



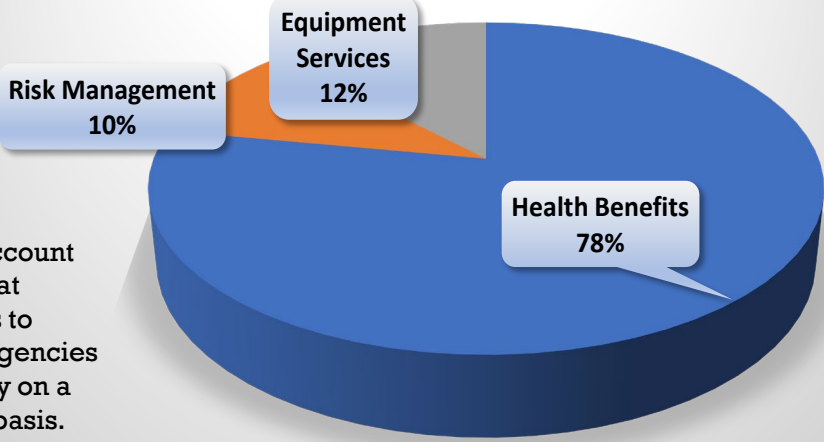
Proprietary Funds – Totaling \$124.8 Million

Enterprise Funds



Established to account for those operations that are financed and operated in a similar manner to private business.
[Defined in NRS 354.517]

Internal Service Funds



Established to account for operations that provide services to other dept's or agencies within the County on a reimbursement basis.
[Defined in NRS 354.543]

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS					
PROPRIETARY FUND	OPERATING REVENUES	OPERATING EXPENSES**	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	TOTAL APPROPRIATIONS
Building & Safety	3,210,000	4,452,080	75,438	2,000	4,454,080
Utilities	23,784,583	22,750,082	6,844,826	856,733	23,606,815
Golf Course	437,000	3,860,028	38,008	1,300	3,861,328
Health Benefits	73,517,118	72,357,913	408,000	-	72,357,913
Risk Management	7,693,587	9,064,057	327,200	-	9,064,057
Equipment Services	15,291,806	11,505,226	615,531	-	11,505,226
TOTAL PROPRIETARY FUNDS	123,934,094	123,989,386	8,309,003	860,033	124,849,419



Other Funds' Expenditures - Personnel

28.5 New Positions

- 9 Senior Services
- 7 Health District
- 3 Children's Protective Services
- 2 Indigent
- 2 E-911
- 2 Utilities
- 1.5 Animal Services
- 1.0 Risk Management
- 1.0 (2 Part-Time) May Museum

Major Personnel Costs

- Salary Study = \$4.5 million
- OPEB = \$3.0 million
- PERS Requirement = \$1.6 million

Fiscal Year 2024 Manager's Recommended Budget Presentation



Other Fund Expenditures – New Positions

Function	Department	Net FTE Change
Public Safety:	E-911 2.0 Technology Systems Administrator IIs	2.0
	Animal Services 1.0 Supervising Veterinarian; 0.50 Department Systems Specialist (shared 50/50 w/ Sparks Justice Court)	<u>1.5</u>
	Total Public Safety	3.50

Function	Department	Net FTE Change
Welfare:	Human Services Senior Services 2.0 Human Services Supervisors; 2.0 Human Services Caseworker IIIs; 5.0 Homemaker Services Aides	9.0
	Child Protective Services 2.0 Human Services Caseworker IIIs; 1.0 Human Services Program Specialist	3.0
	Homelessness 1.0 Office Assistant II	1.0
	Indigent 1.0 Eligibility Certification Specialist	<u>1.0</u>
	Total Welfare	14.00

Function	Department	Net FTE Change
Other:	Health District 1.0 Public Information Specialist; 2.0 Air Quality Specialists; 1.0 Technology Developer II; 1.0 Sr. Public Health Nurse; 1.0 Registered Environmental Health Specialist; 1.0 Office Assistant III	7.0
	Risk Management 1.0 Risk Management Analyst	1.0
	May Museum 2 Part-Time Museum Aides	1.0
	Utilities 1.0 Senior Project Manager; 1.0 Utility Worker III	<u>2.0</u>
	Total Other	11.00

Please note: actual position titles may be different than listed based on JEC review

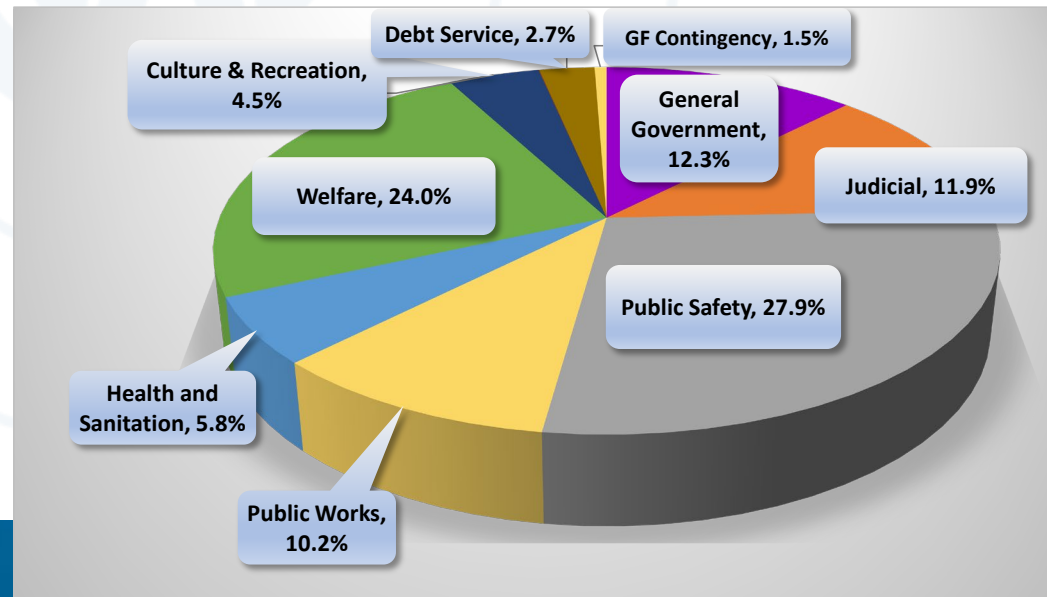


Budget Summary - \$1.06B over 23 Funds

- Investment in Staffing
 - PERS
 - OPEB
 - Korn Ferry
- Capital Projects Impactful to the Community
- Includes Strategic Projects
 - Consolidated Dispatch for Fire, EMS
 - Continued support for Regional Homelessness
 - Election study and implementation of best practices
 - Equity and Accessibility
 - Public Safety and Justice

General Government	\$ 115,735,010
Judicial	\$ 112,179,053
Public Safety	\$ 262,328,539
Public Works	\$ 95,832,076
Health and Sanitation	\$ 54,459,852
Welfare	\$ 225,754,811
Culture & Recreation	\$ 41,812,341
Community Support	\$ 375,961
Intergovernmental	
Debt Service	\$ 25,272,082
GF Contingency	\$ 5,510,355
Total Governmental Appropriations	939,260,081

Enterprise Funds	31,922,223
Internal Service Funds	92,927,196
Total Proprietary Funds	124,849,419
Total	1,064,109,500





Next Steps

- Tentative Budget filed with State of Nevada – NRS 354.596
 - On or before April 15th
- Public Hearing on Tentative Budget & Adoption of Final Budget – NRS 354.596; 354.598
 - May 16th
- Final Budget to be filed with State of Nevada – NRS 354.598
 - June 1st
- 5-Year Capital Improvement Plan to be filed with State of Nevada – NRS 354.5945
 - August 1st
- Debt Management Policy & Statement of Indebtedness to be filed with State of Nevada – NRS 350.013
 - August 1st

Thank you

Questions?

