CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

MEMO TO: Board of Supervisors
Larry Werner, City Manager

FROM: Nick Providenti, Finance Director NP

DATE: April 16, 2008

RE: General Fund 5 Year Analysis

LATE MATERIAL
MEETING DATE 4/17/08
ITEM # 13 C

GENERAL FUND REVENUE ASSUMPTIONS

Property Taxes – Grow at 4.5% per year

Consolidated Taxes - Assume 0% growth in FY 2010, 1% growth in FY 2011, 2% growth in FY 2012 – 13, 3% growth in FY 2014.

Licenses and Permits – Business – 3% per year, Liquor – 2% per year, Gaming – 2% per year, Right of way toll – 5% per year.

Franchise Fees – Southwest Gas – increase fee to 5% in FY 2010, then 1% growth, Sierra Pacific Power – increase fee to 4.5% in 2010, increase fee to 5% in 2012, 1% growth, Telephone – 2% per year, Sanitation – 3% per year, Cable – 2% per year.

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

GENERAL FUND EXPENDITURE ASSUMPTIONS

1. Salary Assumptions:
   - CCEA, Unclassified – assumed 4% increase in FY 2010, 3% in FY 2011-2014.
   - Sheriff – assumed 4% increase in FY 2010, 3% increase in FY 2011 – FY 2014.
   - Fire – assumed 6% increase in FY 2010, 3% increase in FY 2011 – FY 2014.
   - Courts – assumed 4% increase in FY 2010, 3% in FY 2011-2014.

2. Benefits Assumptions:
   - CCEA, Unclassified – assumed 2% increase in salaries from FY 2010 – FY 2014.
   - Sheriff – assumed 2% increase in salaries from FY 2010 – FY 2014
   - Fire – assumed 2% increase in salaries from FY 2010 – FY 2014
   - Courts– assumed 2% increase in salaries from FY 2010 – FY 2014

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201 North Carson Street, Suite #3, Carson City, NV 89701 - (775) 887-2133 (775) 887-2107 fax

3. Services and Supplies Assumptions – we assumed a 1% increase for all services and supplies estimates from FY 2010 – FY 2014.

4. Miscellaneous Assumptions:

   - Public Defender Contract – assumed 3% increase for FY 2011-FY 2014.
   - Debt Service – used actual as of today.
   - Landfill Closure/Post Closure – assumed 3% increase for FY 2011 – FY 2014
   - Other Operating Transfers – assumed 0% increase for FY 2011 – FY 2014

FUND BALANCE ASSUMPTIONS:

Based on the above revenue and expenditure assumptions, we would have to use money from the Stabilization Fund as follows: FY 2010 - $275,000, FY 2011 - $375,000. We would have to use this money to maintain a General Fund Ending Fund Balance of 8.33%. In FY 2013, we would be able to transfer $100,000 back to the Stabilization Fund, $250,000 in FY 2013, and $275,000 in FY 2014. We would also be able to transfer $650,000 to the capital fund in FY 2014. Based on this projection we would replenish all of the money taken from the Stabilization Fund by the end of FY 2014.

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Budget Worksheet

	2009 Budget	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	
Revenues							
Taxes							
Property	**13,972,620**	14,601,388	15,258,450	15,945,081	16,662,609	17,412,427	4.5% per year
Sales	**23,432,133**	23,432,133	23,666,454	24,139,783	24,622,579	25,361,256	0% FY10, 1%FY11
Gasoline							2% FY12-13, 3%-FY14
Motor Vehicle							
Liquor							
Cigarette							
Real Property Transfer							
Gaming	160,000	163,200	166,464	169,793	173,189	176,653	2% per year
Candidate Filing Fee							
Total	37,564,753	38,196,721	39,091,369	40,254,657	41,458,377	42,950,336	
Licenses and Permits							
Business	802,500	826,575	851,372	876,913	903,221	930,317	3% per year
Liquor	135,000	137,700	140,454	143,263	146,128	149,051	2% per year
Gaming	685,000	698,700	712,674	726,927	741,466	756,295	2% per year
Right of way toll	160,000	168,000	176,400	185,220	194,481	204,205	5% per year
Marriage	20,000	20,000	20,000	20,000	20,000	20,000	
Building							
Animal	10,000	10,000	10,000	10,000	10,000	10,000	
Mobile home permits							
Total	1,812,500	1,860,975	1,910,900	1,962,324	2,015,296	2,069,869	
Franchise Fees							
Gas	1,615,000	1,792,650	1,810,577	1,828,682	1,846,969	1,865,439	5% fee in 2010, then 1%
Electric	2,300,000	2,967,000	2,996,670	3,326,304	3,359,567	3,393,162	4.5% fee in 2010, 5% in 2012 w/ 1%
Telephone	810,000	826,200	842,724	859,578	876,770	894,305	2% per year
Sanitation	405,000	417,150	429,665	442,554	455,831	469,506	3% per year
Cable	430,000	438,600	447,372	456,319	465,446	474,755	2% per year
Total	5,560,000	6,441,600	6,527,007	6,913,438	7,004,583	7,097,167	
Grants							
Federal	98,000	98,000	98,000	98,000	98,000	98,000	
State	34,245	34,245	34,245	34,245	34,245	34,245	
Local	162,640	162,640	162,640	162,640	162,640	162,640	
Total	294,885	294,885	294,885	294,885	294,885	294,885	

Budget Worksheet

	2009 Budget	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	
Charges for Services							
General Government	5,136,878	5,290,984	5,449,714	5,613,205	5,781,601	5,955,049	3% per year
Judicial	691,000	704,820	718,916	733,295	747,961	762,920	2% per year
Public Safety	383,144	390,807	398,623	406,595	414,727	423,022	2% per year
Public Works	10,000	10,200	10,404	10,612	10,824	11,041	2% per year
Health	231,960	236,599	241,331	246,158	251,081	256,103	2% per year
Landfill Fees	3,940,000	4,018,800	4,099,176	4,181,160	4,264,783	4,350,078	2% per year
Parks and Recreation	1,351,107	1,378,129	1,405,692	1,433,806	1,462,482	1,491,731	2% per year
Total	11,744,089	12,030,340	12,323,856	12,624,830	12,933,459	13,249,944	
Fines and Forfeits							
Library	24,000	24,000	24,000	24,000	24,000	24,000	
Court	876,070	876,070	876,070	876,070	876,070	876,070	
Animal Services	30,000	30,000	30,000	30,000	30,000	30,000	
Total	930,070	930,070	930,070	930,070	930,070	930,070	
Miscellaneous							
Investment Income	730,000	700,000	700,000	700,000	700,000	700,000	
Other	368,300	368,300	368,300	368,300	368,300	368,300	
Total	1,098,300	1,068,300	1,068,300	1,068,300	1,068,300	1,068,300	
Total Revenues	59,004,597	60,822,890	62,146,387	64,048,505	65,704,971	67,660,571	

Budget Worksheet

		2009 Budget	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection		
General government									
Board of Supervisors									
	Salaries	153,902	160,058	164,860	169,806	174,900	180,147	1.04	1.03
	Benefits	73,711	75,185	76,689	78,223	79,787	81,383	1.02	
	Services & Supplies	37,950	38,330	38,713	39,100	39,491	39,886	1.01	
Court Clerk									
Clerk									
	Salaries	245,597	255,421	263,084	270,976	279,105	287,478		
	Benefits	84,431	86,120	87,842	89,599	91,391	93,219		
	Services & Supplies	28,350	28,634	28,920	29,209	29,501	29,796		
Recorder									
	Salaries	225,147	234,153	241,177	248,413	255,865	263,541		
	Benefits	88,660	90,433	92,242	94,087	95,968	97,888		
	Services & Supplies	60,510	61,115	61,726	62,344	62,967	63,597		
Records Management									
	Salaries	98,237	102,166	105,231	108,388	111,640	114,989		
	Benefits	20,712	21,126	21,549	21,980	22,419	22,868		
	Services & Supplies	56,100	56,661	57,228	57,800	58,378	58,962		
Public Safety Complex									
	Services & Supplies	398,175	402,157	406,178	410,240	414,343	418,486	1% per year	
Elections									
	Salaries	156,278	162,529	167,405	172,427	177,600	182,928		
	Benefits	44,685	45,579	46,490	47,420	48,368	49,336		
	Services & Supplies	76,450	77,215	77,987	78,767	79,554	80,350		
Treasurer									
	Salaries	258,154	268,480	276,535	284,831	293,376	302,177		
	Benefits	103,075	105,137	107,239	109,384	111,572	113,803		
	Services & Supplies	67,580	68,256	68,938	69,628	70,324	71,027		
Assessor									
	Salaries	380,478	395,697	407,568	419,795	432,389	445,361		
	Benefits	148,441	151,410	154,438	157,527	160,677	163,891		
	Services & Supplies	41,992	42,412	42,836	43,264	43,697	44,134		
	Capital Outlay	53,750							

Budget Worksheet

		2009 Budget	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection	
District Attorney								
	Salaries	1,573,965	1,636,924	1,686,031	1,736,612	1,788,711	1,842,372	
	Benefits	540,061	550,862	561,879	573,117	584,579	596,271	
	Services & Supplies	112,340	113,463	114,598	115,744	116,901	118,070	
City Manager								
	Salaries	235,725	245,154	252,509	260,084	267,886	275,923	
	Benefits	109,989	112,189	114,433	116,721	119,056	121,437	
	Services & Supplies	110,610	111,716	112,833	113,962	115,101	116,252	
Public Defender								
	Services & Supplies	1,157,000	1,191,710	1,227,461	1,264,285	1,302,214	1,341,280	3% per year
Community Support								
	Services & Supplies	363,150	363,150	363,150	363,150	363,150	363,150	
Central Services								
	Services & Supplies	808,540	816,625	824,792	833,040	841,370	849,784	1% per year
Economic Development								
	Salaries	34,211	35,579	36,647	37,746	38,879	40,045	
	Benefits	12,975	13,235	13,499	13,769	14,045	14,325	
	Services & Supplies	91,100	92,011	92,931	93,860	94,799	95,747	
Finance								
	Salaries	411,502	427,962	440,801	454,025	467,646	481,675	
	Benefits	154,544	157,635	160,788	164,003	167,283	170,629	
	Services & Supplies	87,165	88,037	88,917	89,806	90,704	91,611	
Personnel								
	Salaries	163,782	170,333	175,443	180,707	186,128	191,712	
	Benefits	51,970	53,009	54,070	55,151	56,254	57,379	
	Services & Supplies	82,470	83,295	84,128	84,969	85,819	86,677	
Automation								
	Salaries	622,234	647,123	666,537	686,533	707,129	728,343	
	Benefits	224,076	228,558	233,129	237,791	242,547	247,398	
	Services & Supplies	514,630	519,776	524,974	530,224	535,526	540,881	
GIS								
	Salaries	212,460	220,958	227,587	234,415	241,447	248,691	
	Benefits	65,255	66,560	67,891	69,249	70,634	72,047	
	Services & Supplies	18,500	18,685	18,872	19,061	19,251	19,444	
Purchasing								
	Salaries	124,669	129,656	133,545	137,552	141,678	145,929	
	Benefits	49,648	50,641	51,654	52,687	53,741	54,815	
	Services & Supplies	18,020	18,200	18,382	18,566	18,752	18,939	
City Hall								
	Services & Supplies	121,260	122,473	123,697	124,934	126,184	127,445	

Budget Worksheet

	2009 Budget	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection
Internal Auditor						
Salaries	109,476	113,855	117,271	120,789	124,412	128,145
Benefits	37,770	38,525	39,296	40,082	40,883	41,701
Services & Supplies	14,900	15,049	15,199	15,351	15,505	15,660
Community Development						
Salaries	346,576	360,439	371,252	382,390	393,861	405,677
Benefits	121,465	123,894	126,372	128,900	131,478	134,107
Services & Supplies	86,838	87,706	88,583	89,469	90,364	91,268
Business License						
Salaries	34,571	35,954	37,032	38,143	39,288	40,466
Benefits	19,028	19,409	19,797	20,193	20,597	21,008
Services & Supplies	19,250	19,443	19,637	19,833	20,032	20,232
Code Enforcement						
Salaries	101,572	105,635	108,804	112,068	115,430	118,893
Benefits	44,550	45,441	46,350	47,277	48,222	49,187
Services & Supplies	10,754	10,862	10,970	11,080	11,191	11,303
Facilities Maintenance						
Salaries	783,003	814,323	838,753	863,915	889,833	916,528
Benefits	316,353	322,680	329,134	335,716	342,431	349,279
Services & Supplies	305,083	308,134	311,215	314,327	317,471	320,645
Total	13,325,405	13,635,140	13,945,719	14,264,503	14,591,723	14,927,616

Budget Worksheet

		2009 Budget	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection		
Judicial									
District Court 1									
District Court 2									
Juvenile Court									
	Salaries	220,844	229,678	236,568	243,665	250,975	258,504	1.04	1.03
	Benefits	74,565	76,056	77,577	79,129	80,712	82,326	1.02	
	Services & Supplies	50,372	50,876	51,384	51,898	52,417	52,941	1.01	
Justice Court									
	Salaries	1,868,396	1,943,132	2,001,426	2,061,469	2,123,313	2,187,012		
	Benefits	761,204	776,428	791,957	807,796	823,952	840,431		
	Services & Supplies	462,476	467,101	471,772	476,489	481,254	486,067		
Alternative Sentencing									
	Salaries	666,549	693,211	714,007	735,428	757,490	780,215		
	Benefits	299,732	305,727	311,841	318,078	324,440	330,928		
	Services & Supplies	105,065	106,116	107,177	108,249	109,331	110,424		
	Total	4,509,203	4,648,324	4,763,709	4,882,200	5,003,884	5,128,849		
Public Safety									
Sheriff									
	Salaries	8,976,364	9,335,419	9,615,481	9,903,946	10,201,064	10,507,096	1.04	in FY10, 1.03 in 11-14
	Benefits	4,677,809	4,771,365	4,866,792	4,964,128	5,063,411	5,164,679	1.02	
	Services & Supplies	1,633,286	1,649,619	1,666,115	1,682,776	1,699,604	1,716,600	1.01	
Fire									
	Salaries	4,571,987	4,846,306	4,991,695	5,141,446	5,295,690	5,454,560	1.06	in FY10, 1.03 in 11-14
	Benefits	2,384,204	2,431,888	2,480,526	2,530,136	2,580,739	2,632,354	1.02	
	Services & Supplies	606,720	612,787	618,915	625,104	631,355	637,669	1.01	
China Springs/Wnryc		673,159	679,891	686,689	693,556	700,492	707,497		
Juvenile Probation									
	Salaries	755,370	785,585	809,152	833,427	858,430	884,183	1.04	1.03
	Benefits	386,919	394,657	402,551	410,602	418,814	427,190	1.02	
	Services & Supplies	114,628	115,774	116,932	118,101	119,282	120,475	1.01	
Juvenile Detention									
	Salaries	919,026	955,787	984,461	1,013,994	1,044,414	1,075,747	1.04	1.03
	Benefits	313,184	319,448	325,837	332,353	339,000	345,780	1.02	
	Services & Supplies	126,485	127,750	129,027	130,318	131,621	132,937	1.01	
	Total	26,139,141	27,026,276	27,694,174	28,379,889	29,083,916	29,806,767		

Budget Worksheet

		2009	2010	2011	2012	2013	2014		
		Budget	Projection	Projection	Projection	Projection	Projection		
Public Works									
Public Works									
	Salaries	1,134,456	1,179,834	1,215,229	1,251,686	1,289,237	1,327,914	1.04	1.03
	Benefits	378,561	386,132	393,855	401,732	409,767	417,962	1.02	
	Services & Supplies	78,150	78,932	79,721	80,518	81,323	82,136	1.01	
Developmnt Services									
	Salaries	520,418	541,235	557,472	574,196	591,422	609,164		
	Benefits	193,137	197,000	200,940	204,959	209,058	213,239		
	Services & Supplies	66,440	67,104	67,775	68,453	69,138	69,829		
	Total	2,371,162	2,450,237	2,514,992	2,581,544	2,649,944	2,720,245		
Health									
Landfill									
	Salaries	653,611	679,755	700,148	721,153	742,787	765,071		
	Benefits	243,289	248,155	253,118	258,180	263,344	268,611		
	Services & Supplies	952,560	962,086	971,706	981,424	991,238	1,001,150		
Health									
	Salaries	392,925	408,642	420,901	433,528	446,534	459,930		
	Benefits	148,331	151,298	154,324	157,410	160,558	163,769		
	Services & Supplies	375,534	379,289	383,082	386,913	390,782	394,690		
Animal Services									
	Salaries	228,607	237,751	244,884	252,230	259,797	267,591		
	Benefits	97,220	99,164	101,148	103,171	105,234	107,339		
	Services & Supplies	91,647	92,563	93,489	94,424	95,368	96,322		
	Total	3,183,724	3,258,704	3,322,800	3,388,433	3,455,643	3,524,473		
Welfare									
	Salaries	82,477	85,776	88,349	91,000	93,730	96,542		
	Benefits	24,809	25,305	25,811	26,328	26,854	27,391		
	Services & Supplies	258,823	261,411	264,025	266,666	269,332	272,026		

Budget Worksheet

		2009	2010	2011	2012	2013	2014
		Budget	Projection	Projection	Projection	Projection	Projection
Culture & Recreation							
Parks Admin.							
	Salaries	273,341	284,275	292,803	301,587	310,635	319,954
	Benefits	115,743	118,058	120,419	122,827	125,284	127,790
	Services & Supplies	38,577	38,963	39,352	39,746	40,143	40,545
Parks Maint.							
	Salaries	550,575	572,598	589,776	607,469	625,693	644,464
	Benefits	214,061	218,342	222,709	227,163	231,707	236,341
	Services & Supplies	818,277	826,460	834,724	843,072	851,502	860,017
Parks Gifts							
	Services & Supplies	105,200	106,252	107,315	108,388	109,472	110,566
Swimming Pool							
	Salaries	438,199	455,727	469,399	483,481	497,985	512,925
	Benefits	93,105	94,967	96,866	98,804	100,780	102,795
	Services & Supplies	317,315	320,488	323,693	326,930	330,199	333,501
Community Center							
	Salaries	186,796	194,268	200,096	206,099	212,282	218,650
	Benefits	48,319	49,285	50,271	51,277	52,302	53,348
	Services & Supplies	116,160	117,322	118,495	119,680	120,877	122,085
Recreation							
	Salaries	467,752	486,462	501,056	516,088	531,570	547,517
	Benefits	80,533	82,144	83,787	85,462	87,172	88,915
	Services & Supplies	211,450	213,565	215,700	217,857	220,036	222,236
Pony Express							
	Salaries	500	520	536	552	568	585
	Benefits	130	133	135	138	141	144
	Services & Supplies	21,160	21,372	21,585	21,801	22,019	22,239
Sports							
	Salaries	156,933	163,210	168,107	173,150	178,344	183,695
	Benefits	44,244	45,129	46,031	46,952	47,891	48,849
	Services & Supplies	122,950	124,180	125,421	126,676	127,942	129,222
Library							
	Salaries	808,216	840,545	865,761	891,734	918,486	946,040
	Benefits	295,657	301,570	307,602	313,754	320,029	326,429
	Services & Supplies	401,786	405,804	409,862	413,961	418,100	422,281
	Total	5,926,979	6,081,636	6,211,501	6,344,645	6,481,158	6,621,134
Total Expenditures		55,821,723	57,472,809	58,831,081	60,225,206	61,656,183	63,125,042
	Excess Revenues	3,182,874	3,350,082	3,315,306	3,823,299	4,048,787	4,535,529

Budget Worksheet

	2009 Budget	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection
On-going Operating Transfers						
Transfer in - Qual. of Life	-143,582	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Contingency	500,000	500,000	500,000	500,000	500,000	500,000
Senior Citizens	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000
Ambulance Fund	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Debt Service	2,203,500	2,367,575	2,482,401	2,495,993	2,533,642	2,359,357
Landfill Cos/Post Clos Fund	167,067	172,079	177,241	182,559	188,035	193,676
Cemetery	75,000	75,000	75,000	75,000	75,000	75,000
CC Transit	300,000	300,000	300,000	300,000	300,000	300,000
Supplemental Indigent	120,000	120,000	120,000	120,000	120,000	120,000
Cooperative Extension						
Capital Facilities Fund						
Total	3,306,985	3,469,654	3,589,642	3,608,552	3,651,677	3,483,033
On-going Expenditures	59,128,708	60,942,463	62,420,723	63,833,757	65,307,861	66,608,076

Budget Worksheet

	2009 Budget	2010 Projection	2011 Projection	2012 Projection	2013 Projection	2014 Projection
One Shot Funding						
Bond Proceeds						
Capital Leases						
Landfill Transfer In						
Redevelopment Admin Trans out						
Capital Acquisition Fund	868,918					650,000
Capital Facilities Fund						
Capital Projects Fund						
Ambulance						
Senior Center						
CQI Fund						
Insurance Fund						
Fleet						
Asset Sales						
Stabilization Fund	0	(275,000)	(375,000)	100,000	250,000	275,000
Grant Fund						
Total	868,918	-275,000	-375,000	100,000	250,000	925,000
Other Financing Uses (Sources)	4,175,903	3,194,654	3,214,642	3,708,552	3,901,677	4,408,033
Operating Results	-993,029	155,428	100,664	114,748	147,110	127,496
Beginning fund Balance	5,643,029	4,650,000	4,805,428	4,906,091	5,020,839	5,167,949
Ending fund Balance	4,650,000	4,805,428	4,906,091	5,020,839	5,167,949	5,295,445
Econ Development Carryover						
Adjusted Fund Balance	4,650,000	4,805,428	4,906,091	5,020,839	5,167,949	5,295,445
% Ending Fund Balance	8.33%	8.36%	8.34%	8.34%	8.38%	8.39%