

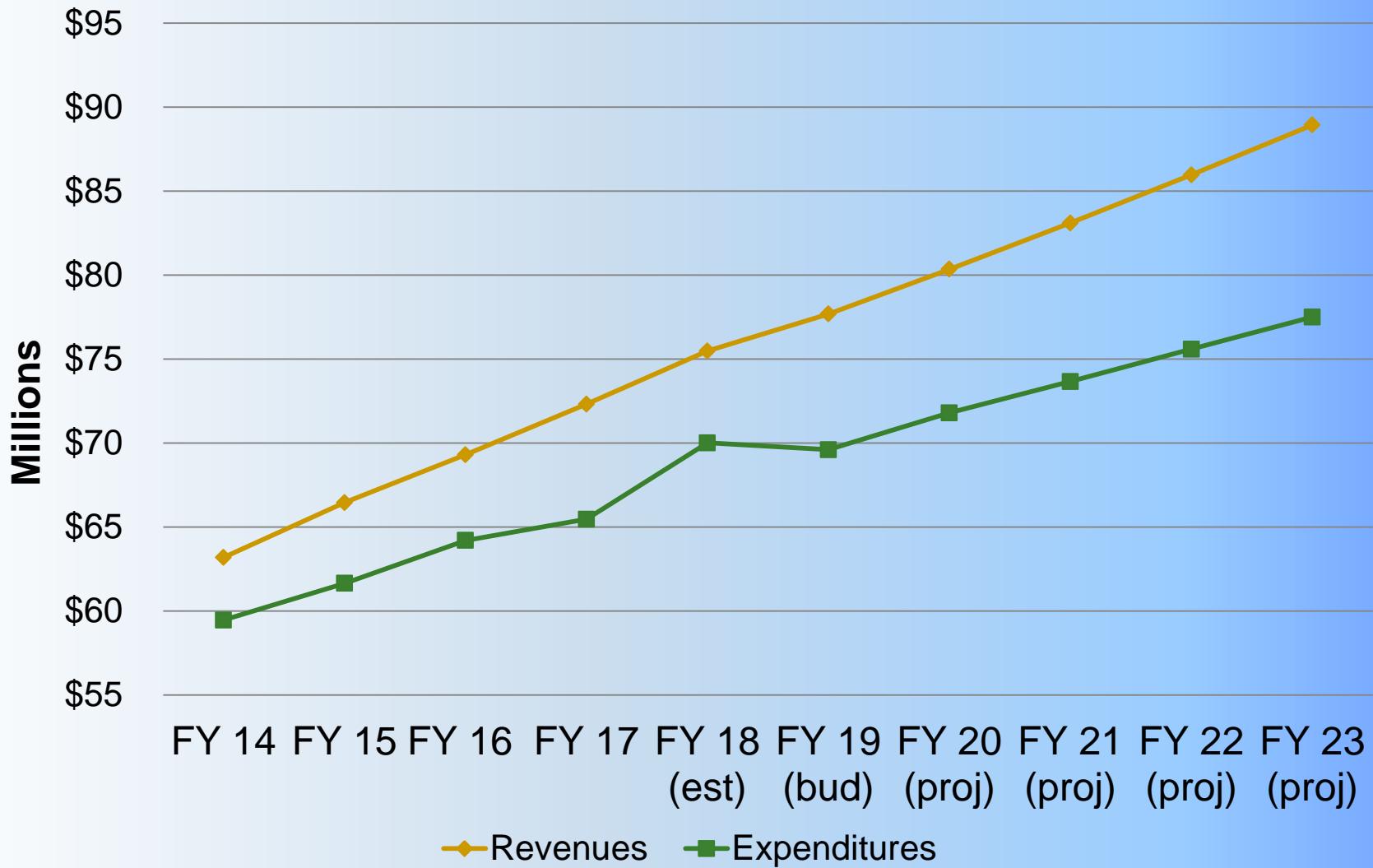
Carson City FY 2019 Supplemental Requests



Jason Link, CPA
Chief Financial Officer

GENERAL FUND			
Budget Worksheet	FY 2017 Actual	FY 2018 Estimated	FY 2019 Tentative
Beginning Fund Balance	\$8,181,142	\$9,397,016	\$9,016,775
Total Revenues	72,370,118	75,963,340	78,164,014
Transfers In	582,321	298,235	130,336
Total Sources	\$81,133,581	\$85,658,591	\$87,311,125
Total Expenditures	\$65,466,089	\$70,013,661	\$69,601,036
Contingency	-	-	500,000
Contingency – Supplemental Requests	-	-	1,513,427
CIP / Extraordinary Maintenance	1,753,700	2,436,377	5,307,464
Transfers Out	4,516,776	4,191,778	4,348,461
Ending Fund Balance	9,397,016	9,016,775	6,040,737
Total Uses	\$81,133,581	\$85,658,591	\$87,311,125
Ending Fund Balance as a % of Expenditures	14.35%	12.88%	8.49%

General Fund Operating Revenues vs. Operating Expenditures



General Fund Long Term Analysis

Revenue Assumptions

Property Taxes

Assumed tax rate levy of \$3.57 in FY 2020-2023 and revenue increases of 4.0% per year.

Consolidated Taxes

We increased FY 2019 amounts by 4.0% per year.

Licenses and Permits

Business – 2.0% per year, Liquor – 0.0% per year, Gaming – 1.0% per year, Right of Way Toll – 6.0% growth per year.

Franchise Fees

Southwest Gas – 1.0% growth, NV Energy – 1.0% growth, Telephone – 1.0% per year, Sanitation – 1.0% per year, Cable – 1.0% per year.

Charges for Services

General Govt – 3.0% per year, Landfill – 3.0% per year, all others – 2.0% per year.

General Fund Long Term Analysis

Expenditure Assumptions

Salary Assumptions:

Projections based on provisions of employee agreements / contracts.

Benefit Assumptions:

PERS – same as FY 2019.

Workers Comp – No increase for FY 2020-2023.

Group Medical – 10.0% increase for FY 2020-2023.

Services and Supplies Assumptions

Assumed a 0.0% increase for FY 2020-2023 based on budgeted FY 2019 numbers.

Miscellaneous Assumptions –

Assumed CIP funding at a minimum of 2.5% (\$.05 tax rate / \$1.9622 operating rate) of property tax revenue for FY 2020-2023.

Debt Service – used actual amounts per debt service schedules.

For FY 2020-2023 - Projected Landfill net income in the General Fund to be \$1,750,000 with any excess revenues transferred to the Capital Projects Fund for Landfill capital improvement / equipment replacement.

Other Transfers – Assumed 0% increase for FY 2020-2023.

General Fund Long Term Analysis

Budget Worksheet	FY 2019 Tentative	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
Beginning Fund Balance	\$9,016,775	\$6,040,737	\$6,106,851	\$6,262,392	\$6,422,521
Total Revenues	78,164,014	80,404,128	83,103,486	85,966,873	88,936,274
Transfers In	130,336	130,336	130,336	130,336	130,336
Total Sources	\$87,311,125	\$85,575,201	\$89,340,673	\$92,359,601	\$95,489,131
Total Expenditures	\$69,601,036	\$71,798,115	\$73,665,351	\$75,587,664	\$77,501,477
Contingency	500,000	500,000	500,000	500,000	500,000
Contingency - Supplemental Requests	1,513,427	1,513,427	1,513,427	1,513,427	1,513,427
CIP Funding	5,307,464	1,494,939	3,177,888	4,040,406	5,813,667
Transfers Out	4,348,461	4,161,866	4,221,615	4,295,583	3,578,618
Ending Fund Balance	6,040,737	6,106,851	6,262,392	6,422,521	6,581,942
Total Uses	\$87,311,125	\$85,575,201	\$89,340,673	\$92,359,601	\$95,489,131
Ending Fund Balance as a % of Expenditures	8.49%	8.33%	8.33%	8.33%	8.33%

FY 2018-19 Supplemental Requests Recommended by IFC for Funding

Department	Account	Description	Amount
Clerk	101-0213	Rental Fees on Permanent City Records	\$ 1,000
		Membership & Publications	250
		Office Supplies - New Clerk-Recorder	1,000
	101-0216	Ballot Layout - previously paid by State - Cost pushed down to counties	3,000
			Department Totals 5,250
Treasurer	101-0300	Click-2-Gov CC Convenience Fee	5,000
		Click-2-Gov CC Convenience Fee Revenue	(5,000)
			Department Totals -
Assessor	101-0400	Assessor Staff - Data Conversion	11,087
		Personal Property Auditor Fees	5,000
			Department Totals 16,087
District Attorney	101-0500	1 New FTE - Deputy District Attorney	157,636
		Hourly Seasonal	23,200
		Other Operating Supplies	26,800
			Department Totals 207,636

FY 2018-19 Supplemental Requests Recommended by IFC for Funding

Department	Account	Description	Amount
City Manager	101-0600	REU Charges - Radio Fees Increase from Fleet	270
		Department Totals	270
Information Technology	101-0710	DevNet - Annual. Software Maintenance	119,277
		Pioneer Technology - Annual Software Maintenance	14,250
		Microsoft Office 365 - Annual Software Maintenance	130,000
		Other Annual Software Maintenance	15,000
		Digital Media Coordinator Reclassification	3,346
	210-0000	Printer / Copier Replacements	56,395
		Department Totals	338,268
Planning	101-1425	25% of FTE - Compliance Officer	13,788
		Reduce Hourly Employee Budget	(13,788)
		REU Charges - Radio Fees Increase from Fleet	540
	240-3024	25% of FTE - Compliance Officer	(13,788)
		REU Charges - Radio Fees Increase from Fleet	540
		Department Totals	(12,708)

FY 2018-19 Supplemental Requests Recommended by IFC for Funding

Department	Account	Description	Amount
Sheriff	101-2005	Autopsies	20,000
	101-2012	Training	10,000
		Vehicle Repairs	10,000
		REU Charges - Radio Fees Increase from Fleet	82,109
	101-2014	Domestic Supplies	5,000
		Department Totals	127,109
Fire	101-2512	Equipment Repairs & Maintenance	8,000
		Training for SWAT Team Members	12,000
		REU Charges - Radio Fees Increase from Fleet	48,617
	101-2515	Training for New Fire & Building Codes	6,816
		Membership & Publications for New Fire & Building Codes	4,977
		REU Charges - Radio Fees Increase from Fleet	2,971
	501-2525	GEMT Cost Allocation Plan Audit	10,000
		GEMT Revenue	(10,000)
		Department Totals	83,381

FY 2018-19 Supplemental Requests Recommended by IFC for Funding

Department	Account	Description	Amount
Courts	101-4300	NV Rural Case Management	3,750
		Weapon Replacement	800
		Education Incentive	500
	101-4700	Hourly Position - Courts	15,120
		Education Incentive	500
		Weapon Replacement	2,400
		NRS Mandated Services	189,070
		Department Totals	212,140
Juvenile Prob / Det	101-4505	Operating Supplies	1,500
		Education Incentive POST (Courts request)	2,400
		Body Armor (Courts Request)	900
		Weapon Replacement (Courts Request)	800
		REU Charges - Radio Fees Increase from Fleet	8,913
	101-4506	1 New FTE - Youth Advisor Position	73,118
		Department Totals	87,631

FY 2018-19 Supplemental Requests Recommended by IFC for Funding

Department	Account	Description	Amount
Parks & Recreation	101-5005	Reallocation of Park Staff	(57,339)
	101-5012	1 New FTE - Parks Maintenance Worker	53,165
		Park Ranger Program	7,500
		Park Maintenance & Ranger Uniforms	6,000
		Reallocation of Park Staff	65,915
		REU Charges - Radio Fees Increase from Fleet	18,367
	101-5054	Hourly/Seasonal Positions	8,327
		Recreation Staff Uniforms	600
	101-5055	Hourly/Seasonal Positions	11,744
		Recreation Staff Uniforms	4,000
	101-5056	0.50 New FTE - Part-Time Clerical	15,030
	101-5057	Hourly/Seasonal Positions	25,514
		ActiveNet - Annual Software Maintenance	6,000
		When to Work and Time Clock - Annual Software Maintenance	2,000
		Recreation Staff Uniforms	2,300
	101-5060	Hourly/Seasonal Positions	6,407
		Recreation Staff Uniforms	1,700

FY 2018-19 Supplemental Requests Recommended by IFC for Funding			
Department	Account	Description	Amount
Parks & Recreation	254-5047	Reallocation of Park Staff	1,539
	530-5037	Reallocation of Park Staff	5,469
	530-5067	Reallocation of Park Staff	(15,584)
		Department Totals	168,654
Library	101-6200	Hourly Positions	15,000
		Public Access Computer Replacement Program	5,000
		Books & Periodicals	5,450
		Department Totals	25,450
Health	101-6800	REU Charges - Radio Fees Increase from Fleet	4,322
	101-6853	Disease Prevention & Control Mgr Position Reallocation	41,861
		Department Totals	46,183

FY 2018-19 Supplemental Requests Recommended by IFC for Funding

Department	Account	Description	Amount
Public Works	101-0715	1 New FTE - GIS Specialist	67,330
		ArcGIS - Annual Software Maintenance Increase	10,000
		Operating Supplies	1,000
	101-3012	0.10 New FTE - Deputy Director	18,381
		Reallocation of Public Works Staff	24,013
		REU Charges - Radio Fees Increase from Fleet	5,402
	101-5034	Maintenance Staff	10,947
		Building Repairs and Maintenance	14,964
		Vehicle Fuel/Oil	4,000
		Small Tools	281
		Telephone	3,100
		REU Charges - Radio Fees Increase from Fleet	2,971
	101-6804	0.10 New FTE - Deputy Director	18,381
		Reallocation of Public Works Staff	45,831
		REU Charges - Radio Fees Increase from Fleet	5,132
		Transfer to Landfill Reserve	(69,344)
	250-3035	Reallocation of Public Works Staff	55,484
		Street Staff Promotions	23,442
		Planner Promotion	9,873

FY 2018-19 Supplemental Requests Recommended by IFC for Funding

Department	Account	Description	Amount
Public Works	256-3038	0.10 New FTE - Deputy Director	18,381
		Reallocation of Public Works Staff	(24,190)
		REU Charges - Radio Fees Increase from Fleet	21,608
	505-3702	Promotion Operations Manager	7,833
		Reallocation of Public Works Staff	1,634
	510-3201	REU Charges - Radio Fees Increase from Fleet	8,643
	510-3202	0.50 New FTE - Deputy Director	91,905
		Demotion of Construction Manager	(39,462)
		Reallocation of Public Works Staff	(11,253)
		Sewer Staff Promotions	30,847
		REU Charges - Radio Fees Increase from Fleet	5,132
	520-3502	0.10 New FTE - Deputy Director	18,382
		1 New FTE - Water Manager	155,105
		Reallocation of Public Works Staff	(77,043)
		Water Staff Promotions	13,035
		REU Charges - Radio Fees Increase from Fleet	14,855
	560-3025	0.10 New FTE - Deputy Director	18,382
		Reallocation of Public Works Staff	5,926
		Radio Replacements	236,414
		Radio Replacements Revenue	(236,414)
		Department Totals	510,908