Douglas County FY 2015-16 Proposed Budget

Board of County Commissioners

Budget Hearing

DOUGLAS COUNTY
GREAT PEOPLE ▲ GREAT PLACES

May 18, 2015

EXHIBIT (for identification only)
Item #1 Staff
Filed 5/18/15
By _____ Deputy

Agenda

- Public Hearing to discuss adoption of the FY 2015-16 Final Budgets for:
  - Douglas County
  - Douglas County Redevelopment Agency
  - Towns of Gardnerville
  - Genoa
  - Minden
  - East Fork Fire Protection District

Budget Development Process

Jan 26	Board Strategic Planning Workshop
Feb 4	Board Budget Kick-Off/Direction to Departments in Preparing Their Budgets
Feb 27	Departments Submit Tentative Budgets/Requests to Finance
March 18	Finance Compiles Tentative Budget and Works with Departments and County Manager
Mar 23/24	Board Tentative Budget Workshops
April 15	Tentative Budget Compiled by Finance and Submitted to State (in State's format)
May 4	Board Budget Hearings
May 18	**Board Budget Adoption**
June 1	Adopted Budget Filed with State (in State's format)

Summary of All Budgets

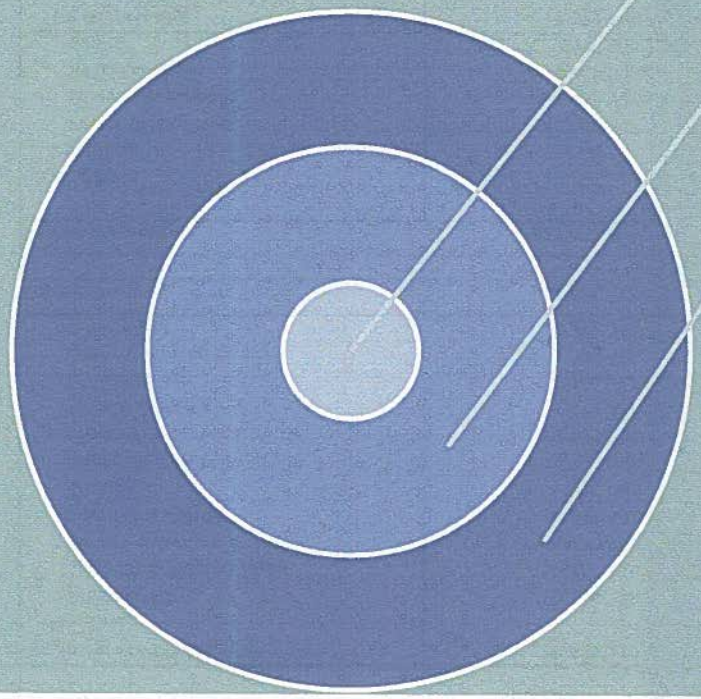
Summary of All Budgets	2014-15 Adopted Budget	2015-16 Adopted Budget (Proposed)
Douglas County	$ 127,452,394	$ 136,191,305
Redevelopment District	5,644,700	7,174,287
Gardnerville Town	3,416,270	3,323,138
Genoa Town	592,545	561,988
Minden Town	10,301,224	9,936,872
East Fork Fire Protection District	13,959,067	13,417,915
Total	**$ 161,366,200**	**$ 170,605,505**

Douglas County Funds

Douglas County	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	39,431,239	45,673,521	6,242,282	15.83%
Revenue				
Property Tax	25,134,285	25,569,107	434,822	1.73%
State Consolidated Taxes	10,888,520	11,135,187		
Taxes - Other	5,780,400	5,940,049	159,649	2.76%
Licenses & Permits	6,180,893	6,420,493	239,600	3.88%
Gaming	825,000	835,000	10,000	1.21%
Intergovernmental	9,769,088	10,525,749	756,661	7.75%
Charges for Service	19,565,303	20,875,236	1,309,933	6.70%
Fines & Forfeitures	1,231,800	1,221,300		
Miscellaneous	2,104,042	2,006,412	(97,630)	-4.64%
Other Financing Sources	274,548	629,537	354,989	129.30%
Transfers In	6,267,276	5,359,714	(907,562)	-14.48%
Total Revenue	88,021,155	90,517,784	2,496,629	2.84%
Total Resources	**$ 127,452,394**	**$ 136,191,305**	**$ 8,738,911**	**6.86%**
Expenditures				
Operating				
Personnel Services	41,994,643	43,459,331	1,464,688	3.49%
Services & Supplies	27,433,128	27,405,455	(27,673)	-0.10%
Miscellaneous	4,766,093	5,278,475	512,382	10.75%
Capital	2,985,604	7,370,547	4,384,943	146.87%
Total Operating	77,179,468	83,513,808	6,334,340	8.21%
Non-Operating				
Transfers Out	6,345,036	5,472,214	(872,822)	-13.76%
Debt Service	5,476,907	4,496,497	(980,410)	-17.90%
One-Time Expenditures	445,007	125,054	(319,953)	-71.90%
Total Non-Operating	12,266,950	10,093,765		
Total Expenditures	89,446,418	93,607,573	5,461,518	4.65%
Net Change in Fund Balance	(1,425,263)	(3,089,789)	(1,664,526)	116.79%
Ending Fund Balance/Reserves				
Contingency	1,134,091	1,109,492	(24,599)	-2.17%
Board Designated	3,303,358	3,826,528	523,170	15.84%
Reserves	28,596,224	31,348,762	2,752,538	9.63%
Ending Fund Balance	4,972,303	6,298,950	1,326,647	26.68%
Total Ending Fund Balance/Reserves	38,005,976	42,583,732	4,577,756	12.04%
Total Requirements	**$ 127,452,394**	**$ 136,191,305**	**$ 8,738,911**	**6.86%**

Balanced Douglas County Funds Budget for FY 2015-16 is **$136,191,305**

Goals for the FY 2015-16 Budget



Maintain a ***Structurally Balanced Budget*** to ensure long-term financial stability

Use ***Priority Based Budgeting*** to allocate resources to higher priority programs

Address ***Organizational Stability*** with a focus on employees

General Fund

General Fund	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Change	% Change
Beginning Fund Balance/Reserves	$ 7,283,140	$ 7,706,376	$ 423,236	5.8%
Revenue:				
Property Tax	18,397,813	18,743,700	345,887	1.9%
State Consolidated Taxes	10,888,520	11,135,187	246,667	2.3%
Licenses & Permits	3,320,200	3,501,200	181,000	5.5%
Gaming	825,000	835,000	10,000	1.2%
Intergovernmental	1,328,068	1,293,660	(34,408)	-2.6%
Charges for Service	3,984,445	4,424,532	440,087	11.0%
Fines & Forfeitures	1,178,800	1,168,300	(10,500)	-0.9%
Miscellaneous	820,289	619,238	(201,051)	-24.5%
Transfers In	75,000	75,000	-	0.0%
Total Revenue	**40,818,135**	**41,795,817**	**977,682**	**2.4%**
Total Budgeted Resources	**$ 48,101,275**	**$ 49,502,193**	**$ 1,400,918**	**2.9%**
Expense:				
Operating				
Personnel Services	29,103,391	29,802,002	698,611	2.4%
Services & Supplies	8,200,478	8,702,886	502,408	6.1%
Capital Outlay	300,000	305,000	5,000	1.7%
Total Operating Expense	37,603,869	38,809,888	1,206,019	3.2%
One-time expenditures	445,007	125,054	(319,953)	-71.9%
Transfers Out	3,214,266	2,985,929	(228,337)	-7.1%
Total Expense	**$ 41,263,142**	**$ 41,920,871**	657,729	1.6%
Net Change in Fund Balance	**(445,007)**	**(125,054)**	319,953	-71.9%
Contingency	753,669	753,669	-	0.0%
Operating Reserve	114,197	114,197	-	0.0%
Interfund Loans Reserve	2,700,000	2,700,000	-	0.0%
Restricted Revenue (Former Agency Funds)	-	496,168	496,168	#DIV/0!
Ending Fund Balance	3,270,267	3,517,288	247,021	7.6%
Total Ending Fund Balance/Reserves	**6,838,133**	**7,581,322**	743,189	10.9%
Total Budgeted Requirements	**$ 48,101,275**	**$ 49,502,193**	**$ 1,400,918**	**2.9%**

Balanced General Fund Budget for FY 2015-16 is **$49,502,193**

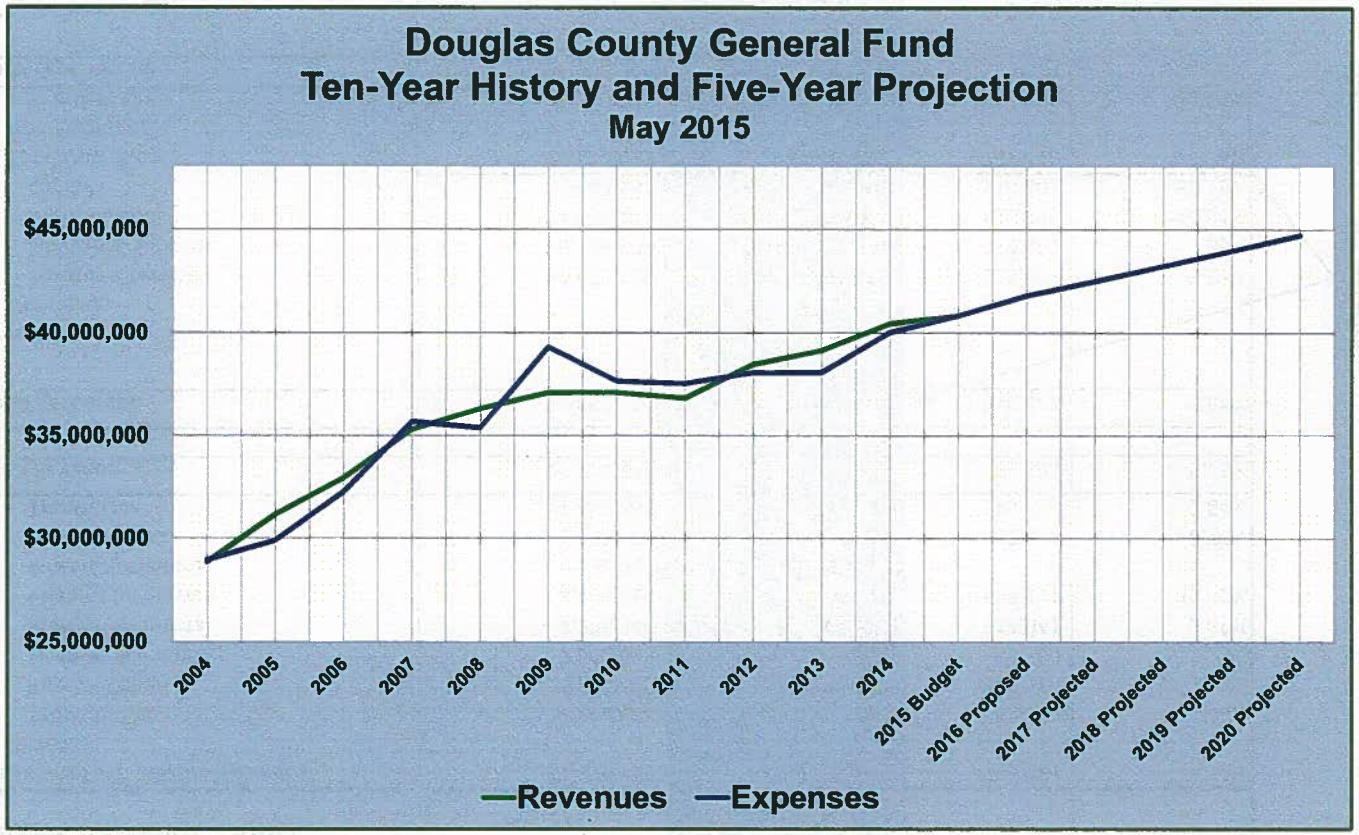
Use of fund balance from prior year for Community Grants

Increase due to former agency funds reclassified by auditors to the General Fund

What We Have Accomplished

- Developed Structurally Balanced Budgets for FY 2015-16
- Maintained General Fund Contingency at same level as prior year (DCSO)
- Used Priority Based Budgeting to reallocate resources to fund 2.5 FTE
- Funded General Fund mandatory services and supplies increases and additional requests, including a $135,684 increase in cost for State Rural Child Protective Services
- Developed Structurally Balanced General Fund Five-Year Forecast with available funding for employee compensation

General Fund – Five-Year Forecast



Structurally Balanced Budgets Projected

Special Revenue Funds

Special Revenue Funds	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	11,278,435	11,787,919	509,484	4.52%
Revenue				
Property Tax	4,360,638	4,442,960	82,322	1.89%
Taxes - Other	5,680,400	5,836,516	156,116	2.75%
Licenses & Permits	2,560,693	2,619,293	58,600	2.29%
Intergovernmental	7,596,540	7,809,581	213,041	2.80%
Charges for Service	3,406,114	4,064,225	658,111	19.32%
Fines & Forfeitures	53,000	53,000		
Miscellaneous	1,055,160	1,147,574	92,414	8.76%
Transfers In	2,062,345	2,207,634	145,289	7.04%
Total Revenue	26,774,890	28,180,783	1,405,893	5.25%
Total Resources	**$ 38,053,325**	**$ 39,968,702**	**$ 1,915,377**	**5.03%**
Expenditures				
Operating				
Personnel Services	10,630,529	11,248,626	618,097	5.81%
Services & Supplies	9,776,677	10,250,826	474,149	4.85%
Miscellaneous	4,676,441	5,186,834	510,393	10.91%
Capital	447,868	582,669	134,801	30.10%
Total Operating	25,531,515	27,268,955	1,737,440	6.81%
Non-Operating				
Transfers Out	1,368,731	890,870	(477,861)	-34.91%
Total Expenditures	26,900,246	28,159,825	1,259,579	4.68%
Net Change in Fund Balance	(125,356)	20,958	146,314	-116.72%
Ending Fund Balance/Reserves				
Contingency	380,422	355,823	(24,599)	-6.47%
Board Designated	3,303,358	3,826,528	523,170	15.84%
Reserves	5,758,308	5,843,469	85,161	1.48%
Ending Fund Balance	1,702,036	1,783,057	81,021	4.76%
Total Ending Fund Balance/Reserves	11,153,079	11,808,877	655,798	5.88%
Total Requirements	**$ 38,053,325**	**$ 39,968,702**	**$ 1,915,377**	**5.03%**

Balanced Special Revenue Funds Budget for FY 2015-16 is $39,968,702

Positive change in Fund Balance

Enterprise Funds

Enterprise Funds	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	$ 12,576,372	$ 15,237,856	$ 2,661,484	21.2%
Revenue				
Revenue				
Property Tax	246,453	192,725	(53,728)	-21.8%
Intergovernmental	42,390	42,390	-	0.0%
Charges for Service	12,174,744	12,386,479	211,735	1.7%
Miscellaneous	218,193	218,900	707	0.3%
Other Financing Services	274,548	629,537	354,989	129.3%
Transfers In	410,277	125,000	(285,277)	-69.5%
Total Revenue	13,366,605	13,595,031	228,426	1.7%
Total Requirements	**$ 25,942,977**	**$ 28,832,887**	**$ 2,889,910**	**11.1%**
Expenditures				
Operating				
Personnel Services	2,113,615	2,238,560	124,945	5.9%
Services & Supplies	6,935,629	7,307,067	371,438	5.4%
Capital	2,107,736	2,000,018	(107,718)	-5.1%
Total Operating	11,156,980	11,545,645	388,665	3.5%
Non-Operating				
Transfers Out	125,000	125,000	-	0.0%
Debt Service	2,336,005	2,471,719	135,714	5.8%
Total Non-Operating	2,461,005	2,596,719	135,714	5.5%
Total Expenditures	13,617,985	14,142,364	524,379	3.9%
Net Change in Fund Balance	(251,380)	(547,333)	(295,953)	117.7%
Ending Fund Balance/Reserves	12,324,992	14,690,523	2,365,531	19.2%
Total Requirements	**$ 25,942,977**	**$ 28,832,887**	**$ 2,889,910**	**11.1%**

Balanced Enterprise Funds Budget for FY 2015-16 is $28,832,887

Capital Projects Funds

Capital Projects Funds	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	$ 6,063,432	$ 9,239,919	$ 3,176,487	52.4%
Revenue				
Revenue				
Property Tax	2,129,381	2,189,722	$ 60,341	2.8%
Taxes - Other	100,000	103,533	$ 3,533	3.5%
Licenses & Permits	300,000	300,000	$ -	0.0%
Intergovernmental	802,090	1,380,118	$ 578,028	72.1%
Miscellaneous	10,400	20,700	$ 10,300	99.0%
Transfers In	1,139,818	1,186,729	$ 46,911	4.1%
Total Revenue	4,481,689	5,180,802	$ 699,113	15.6%
Total Resources	**$ 10,545,121**	**$ 14,420,721**	**$ 3,875,600**	**36.8%**
Expenditures				
Operating				
Personnel Services	147,108	170,143	$ 23,035	15.7%
Services & Supplies	2,518,544	1,143,276	$ (1,375,268)	-54.6%
Miscellaneous	89,652	91,641	$ 1,989	2.2%
Capital	130,000	4,482,860	$ 4,352,860	3348.4%
Total Operating	2,885,304	5,887,920	$ 3,002,616	104.1%
Non-Operating				
Transfers Out	1,637,039	1,470,415	$ (166,624)	-10.2%
Total Non-Operating	1,637,039	1,470,415	$ (166,624)	-10.2%
Total Expenditures	4,522,343	7,358,335	$ 2,835,992	62.7%
Net Change in Fund Balance	(40,654)	(2,177,533)	(2,136,879)	5256.3%
Ending Fund Balance/Reserves	6,022,778	7,062,386	$ 1,039,608	17.3%
Total Requirements	**$ 10,545,121**	**$ 14,420,721**	**$ 3,875,600**	**36.8%**

Balanced Capital Projects Funds Budget for FY 2015-16 is $14,420,721

Debt Fund

County Debt	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	$ 2,229,860	$ 1,701,451	$ (528,409)	-23.70%
Revenue				
Transfer In	2,579,836	1,765,351	(814,485)	-31.57%
Total Revenue	2,579,836	1,765,351	(814,485)	-31.57%
Total Resources	**$ 4,809,696**	**$ 3,466,802**	**$ (1,342,894)**	**-27.92%**
Expenditures				
Operating				
Services & Supplies	1,800	1,400	(400)	-22.22%
Total Operating	1,800	1,400	(400)	-22.22%
Non-Operating				
Debt Service	3,140,902	2,024,778	(1,116,124)	-35.54%
Total Expenditures	3,142,702	2,026,178	(1,116,524)	-35.53%
Net Change in Fund Balance	(562,866)	(260,827)	302,039	-53.66%
Ending Fund Balance/Reserves	1,666,994	1,440,624	(226,370)	-13.58%
Total Requirements	**$ 4,809,696**	**$ 3,466,802**	**$ (1,342,894)**	**-27.9%**

Balanced Debt Fund Budget for FY 2015-16 is $3,466,802

Reduction in debt service expense due to early pay-off of Solid Waste Bonds in FY 2014-15

Redevelopment Agency

Redevelopment Fund	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	$ 945,767	$ 1,712,464	$ 766,697	81.1%
Revenue				
Property Tax	1,981,886	1,940,483	(41,403)	-2.1%
Miscellaneous	4,000	4,000	-	0.0%
Transfers In	1,767,280	1,804,876	37,596	2.1%
Total Revenue	3,753,166	3,749,359	(3,807)	-0.1%
Total Resources	**$ 4,698,933**	**$ 5,461,823**	**$ 762,890**	**16.2%**
Expenditures				
Operating				
Personnel Services	40,528	48,697	8,169	20.2%
Services & Supplies	174,777	89,001	(85,776)	-49.1%
Capital	1,345,000	-	(1,345,000)	-100.0%
Total Operating	1,560,305	137,698	(1,422,607)	-91.2%
Non-Operating				
Transfers Out	1,767,280	1,804,876	37,596	2.1%
Total Non-Operating	1,767,280	1,804,876	37,596	2.1%
Total Expenditures	3,327,585	1,942,574	(1,385,011)	-41.6%
Net Change in Fund Balance	425,581	1,806,785	1,381,204	324.5%
Ending Fund Balance/Reserves				
Contingency	6,398	4,128	(2,270)	-35.5%
Reserves	1,347,246	3,495,147	2,147,901	159.4%
Ending Fund Balance	17,704	19,974	2,270	12.8%
Ending Fund Balance/Reserves	1,371,348	3,519,249	2,147,901	156.6%
Total Requirements	**$ 4,698,933**	**$ 5,461,823**	**$ 762,890**	**16.2%**

Balanced Redevelopment Agency Budget for FY 2015-16 is $5,461,823

Towns and East Fork Fire District FY 2015-16 Proposed Budgets

Town of Gardnerville Funds

Gardnerville Town - Combined	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	601,817	962,139	360,322	59.9%
Resources				
Revenue				
Property Tax	1,043,867	1,102,393	58,526	5.6%
State Consolidated Taxes	261,373	265,723	4,350	1.7%
Intergovernmental	497,637	63,883	(433,754)	-87.2%
Charges for Service	889,000	929,000	40,000	4.5%
Transfer In	122,576	-	(122,576)	-100.0%
Total Revenue	2,814,453	2,360,999	(453,454)	-16.1%
Total Resources	**3,416,270**	**3,323,138**	**(93,132)**	**-2.7%**
Expenditures				
Operating				
Personnel Services	909,450	959,037	49,587	5.5%
Services & Supplies	942,392	1,230,158	287,766	30.5%
Capital	103,500	207,916	104,416	100.9%
Total Operating	1,955,342	2,397,111	441,769	22.6%
Non-Operating				
Transfers Out	122,576	-	(122,576)	-100.0%
Debt Service	122,982	-	(122,982)	-100.0%
Total Non-Operating	245,558	-	(245,558)	-100.0%
Total Expenditures	**2,200,900**	**2,397,111**	**196,211**	**8.9%**
Net Change in Fund Balance	613,553	(36,112)	(289,343)	-47.2%
Ending Fund Balance/Reserves				
Contingency	27,210	38,715	11,505	42.28%
Board Designated	735,788	306,406	(429,382)	-58.36%
Reserves	377,102	473,793	96,691	25.64%
Ending Fund Balance	75,270	107,113	31,843	42.31%
Ending Fund Balance/Reserves	1,215,370	926,027	(289,343)	-23.8%
Total Requirements	**3,416,270**	**3,323,138**	**(93,132)**	**-2.7%**

Balanced Gardnerville Combined Budget for FY 2015-16 is $3,323,138

Town of Genoa Funds

Genoa Town - Combined	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	107,900	**109,620**	1,720	1.6%
Resources				
Revenue				
Property Tax	40,059	**40,698**	639	1.6%
Intergovernmental	12,866	**12,170**	(696)	-5.4%
Charges for Service	20,000	**20,000**	-	0.0%
Miscellaneous	411,720	**379,500**	(32,220)	-7.8%
Total Revenue	484,645	**452,368**	(32,277)	-6.7%
Total Resources	**592,545**	**561,988**	**(30,557)**	**-5.2%**
Expenditures				
Operating				
Personnel Services	122,593	**131,052**	8,459	6.9%
Services & Supplies	360,337	**322,770**	(37,567)	-10.4%
Total Operating	482,930	**453,822**	(29,108)	-6.0%
Total Expenditures	**482,930**	**453,822**	**(29,108)**	**-6.0%**
Net Change in Fund Balance	1,715	**(1,454)**	(1,449)	-84.5%
Ending Fund Balance/Reserves				
Contingency	13,477	**12,708**	(769)	-5.71%
Reserves	56,055	**57,790**	1,735	3.10%
Ending Fund Balance	40,083	**37,668**	(2,415)	-6.02%
Ending Fund Balance/Reserves	109,615	**108,166**	(1,449)	-1.3%
Total Requirements	**592,545**	**561,988**	**(30,557)**	**-5.2%**

Balanced Genoa Combined Budget for FY 2015-16 is $561,988

Town of Minden Funds

Minden Town - Combined	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	6,200,622	5,327,601	(873,021)	-14.1%
Resources				
Revenue				
Property Tax	889,000	881,280	(7,720)	-0.9%
State Consolidated Taxes	277,750	300,000	22,250	8.0%
Intergovernmental	220,170	407,369	187,199	85.0%
Charges for Service	2,607,182	2,771,622	164,440	6.3%
Miscellaneous	56,500	49,000	(7,500)	-13.3%
Transfer In	50,000	200,000	150,000	300.0%
Total Revenue	4,100,602	4,609,271	508,669	12.4%
Total Resources	**10,301,224**	**9,936,872**	**(364,352)**	**-3.5%**
Expenditures				
Operating				
Personnel Services	1,291,493	1,420,632	129,139	10.0%
Services & Supplies	2,173,335	2,430,976	257,641	11.9%
Capital	1,690,921	2,387,199	696,278	41.2%
Total Operating	5,155,749	6,238,807	1,083,058	21.0%
Non-Operating				
Transfers Out	50,000	200,000	150,000	300.0%
Total Non-Operating	50,000	200,000	150,000	300.0%
Total Expenditures	**5,205,749**	**6,438,807**	**1,233,058**	**23.7%**
Net Change in Fund Balance	(1,105,147)	(1,829,536)	(1,597,410)	144.5%
Ending Fund Balance/Reserves				
Contingency	38,167	43,343	5,176	13.56%
Reserves	4,951,712	3,334,805	(1,616,907)	-32.65%
Ending Fund Balance	105,596	119,917	14,321	13.56%
Ending Fund Balance/Reserves	5,095,475	3,498,065	(1,597,410)	-31.3%
Total Requirements	**10,301,224**	**9,936,872**	**(364,352)**	**-3.5%**

Balanced Minden Combined Budget for FY 2015-16 is $9,936,872

East Fork Fire Protection District Funds

East Fork Fire Protection District - Combined	2014-15 Adopted	2015-16 Adopted (Proposed)	$ Chg	% Chg
Beginning Fund Balance/Reserves	2,705,850	2,092,916	(612,934)	-22.7%
Resources				
Revenue				
Property Tax	6,967,614	7,219,050	251,436	3.6%
State Consolidated Taxes	1,656,763	1,694,442	37,679	2.3%
Intergovernmental	56,000	56,000	-	0.0%
Charges for Service	2,369,840	2,137,500	(232,340)	-9.8%
Miscellaneous	72,620	76,535	3,915	5.4%
Transfer In	130,380	141,472	11,092	8.5%
Total Revenue	11,253,217	11,324,999	71,782	0.6%
Total Resources	**13,959,067**	**13,417,915**	**(541,152)**	**-3.9%**
Expenditures				
Operating				
Personnel Services	9,300,439	9,477,247	176,808	1.9%
Services & Supplies	2,013,917	2,004,982	(8,935)	-0.4%
Capital	75,000	-	(75,000)	-100.0%
Total Operating	11,389,356	11,482,229	92,873	0.8%
Non-Operating				
Transfers Out	130,380	141,472	11,092	8.5%
Debt Service	132,654	141,472	8,818	6.6%
Total Non-Operating	263,034	282,944	19,910	7.6%
Total Expenditures	**11,652,390**	**11,765,173**	**112,783**	**1.0%**
Net Change in Fund Balance	(399,173)	(440,174)	(653,935)	163.8%
Ending Fund Balance/Reserves				
Contingency	339,431	172,233	(167,198)	-49.26%
Board Designated	757,855	417,484	(340,371)	-44.91%
Reserves	270,299	110,000	(160,299)	-59.30%
Ending Fund Balance	939,092	953,025	13,933	1.48%
Ending Fund Balance/Reserves	2,306,677	1,652,742	(653,935)	-28.3%
Total Requirements	**13,959,067**	**13,417,915**	**(541,152)**	**-3.9%**

Balanced East Fork Fire Protection District Combined Budget for FY 2015-16 is $13,417,915

Requested Board Action

Questions?

Requested Board Action:

Adopt proposed FY 2015-16 Budgets