

Public Hearing Washoe County Fiscal Year 2024 Tentative & Final Budget

Washoe County
Commission
Meeting
May 16, 2023

Eric P. Brown,
County Manager





Washoe County Budget

General Information:

- The County adopts an annual budget (one fiscal year)
- The County's fiscal year = July 1st through June 30th
- All budgets must be prepared and submitted in the manner and on the current year forms prescribed by the Department of Taxation – NRS 354; NRS 354.596
- Once adopted, the budget can only be adjusted pursuant to NRS/NAC requirements



Washoe County Budget

Financial Structure:

County Budget Fund Types

Governmental Funds

General Fund (“100”) – “Checking Account”

Fewer restrictions

Special Revenue Funds (“200”) – “Savings/Money Market/Gift Account”

Funding restricted or limited by regulation, statute, code, funder, etc.

Debt Service Funds (“300”) – “Mortgage/Vehicle/Other Loan/Debt Account”

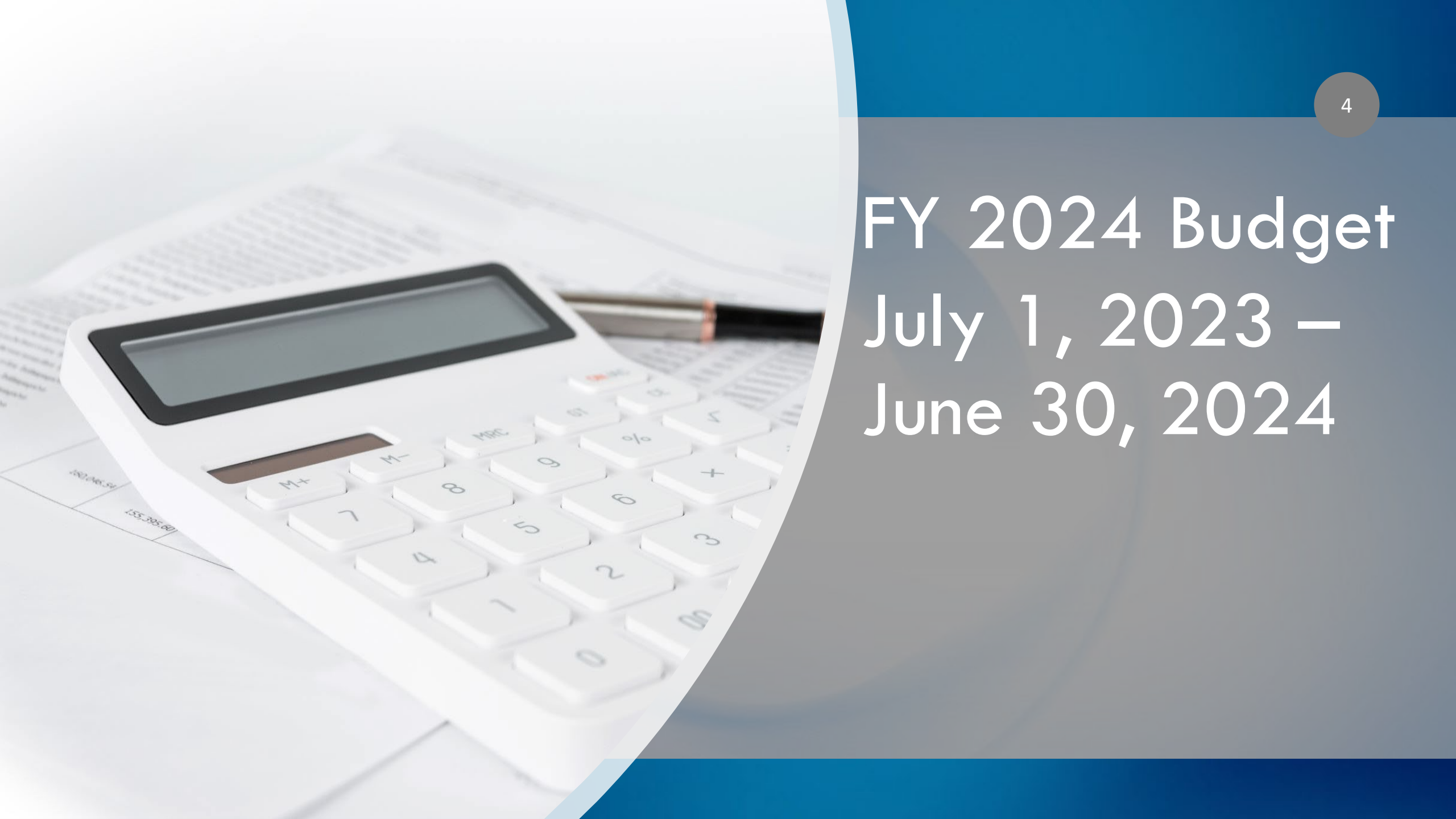
Non-discretionary; legal obligations

Capital Projects Funds (“400”) – “Construction Account”

Proprietary Funds

Enterprise Funds (“500”) – Accounts for operations similar to private enterprise

Internal Service Funds (“600”) – Accounts for goods/services provided by one department to other departments of the county, or to other agencies, on a cost reimbursement basis

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FY 2024 Budget July 1, 2023 – June 30, 2024



FY 2024 Budget Priorities

On January 25, 2023, the Board of County Commissioners held a Strategic Planning Workshop and provided direction on its strategic goals to staff. The Board met to revisit its Strategic Plan and set budgetary priorities to ensure high-priority community projects rise to the top of the items funded in the upcoming budget cycle. The Board’s vision sets the guidance, and the execution of that vision is set forth in the following initiatives:

Strategic Planning Goal	Execution of Vision
Fiscal Sustainability *Board policy is to maintain a 10%-17% Unassigned General Fund balance	<ul style="list-style-type: none"> Regionalization of Dispatch, Fire, EMS
Economic Impacts	<ul style="list-style-type: none"> Homeless Services/Supportive Affordable Housing (w/Vulnerable Population) Net Zero by 2050
Vulnerable Populations	<ul style="list-style-type: none"> Homeless Services/Supportive Affordable Housing (w/Economic Impacts)
Innovative Services	<ul style="list-style-type: none"> Election System Equity



Economic Outlook - Highlights

- Nationally, economic growth expected to continue slowing as consumer confidence slips:
 - Consumers likely “retrench” after the scares within the banking sector
 - Continued inflation means less disposable income
 - Continued interest rates hikes impact sales, including home purchases and home prices
- Locally, unemployment relatively low at 4.4% with a tight labor market, slowing construction sector and housing affordability continues to decline

National rate = 3.5%; State rate = 5.5%
- As economic growth slows revenue growth will slowdown:
 - Property Tax final projection State Dept. of Taxation (8.45%-All Funds)
 - Taxable Sales/C-Tax estimate (FY2023-end 2.0%; FY2024 2.5%) (second largest General Fund revenue; leading indicator)
- County’s ongoing expenses anticipated to grow faster than revenue due to increased personnel costs, expanded services and higher goods/services costs

Fiscal Year	Washoe County	% Change	State of Nevada	% Change
2010	\$5,176,981,699		\$37,772,066,777	
2011	5,282,935,192	2.0%	39,935,010,577	5.7%
2012	5,522,605,351	4.5%	42,954,750,131	7.6%
2013	5,824,726,136	5.5%	45,203,408,413	5.2%
2014	6,370,684,534	9.4%	47,440,345,167	4.9%
2015	6,817,588,648	7.0%	50,347,535,591	6.1%
2016	7,550,466,734	10.7%	52,788,295,421	4.8%
2017	7,989,009,111	5.8%	56,547,741,530	7.1%
2018	8,531,252,745	6.8%	58,947,823,520	4.2%
2019	8,829,863,974	3.5%	62,561,025,875	6.1%
2020	9,250,415,486	4.8%	61,365,683,690	-1.9%
2021	11,049,067,465	19.4%	67,704,797,544	10.3%
2022	12,267,765,904	11.0%	81,787,630,231	20.8%
2023	8,135,956,544	1.4%	57,006,911,931	8.3%



FY 2024 Budget (All Funds)

Highlights:

- Year 3 of Property Tax Refunds: Legal Obligation
- Enhanced Services Supporting Strategic Plan Goals
- Investment in Capital Improvement Program & Infrastructure Scorecard projects
- Additional 74.49 full time equivalent positions (FTE's)
 - 46.03 General Fund; 28.46 Other Funds



FY 2024 Budget (All Funds)

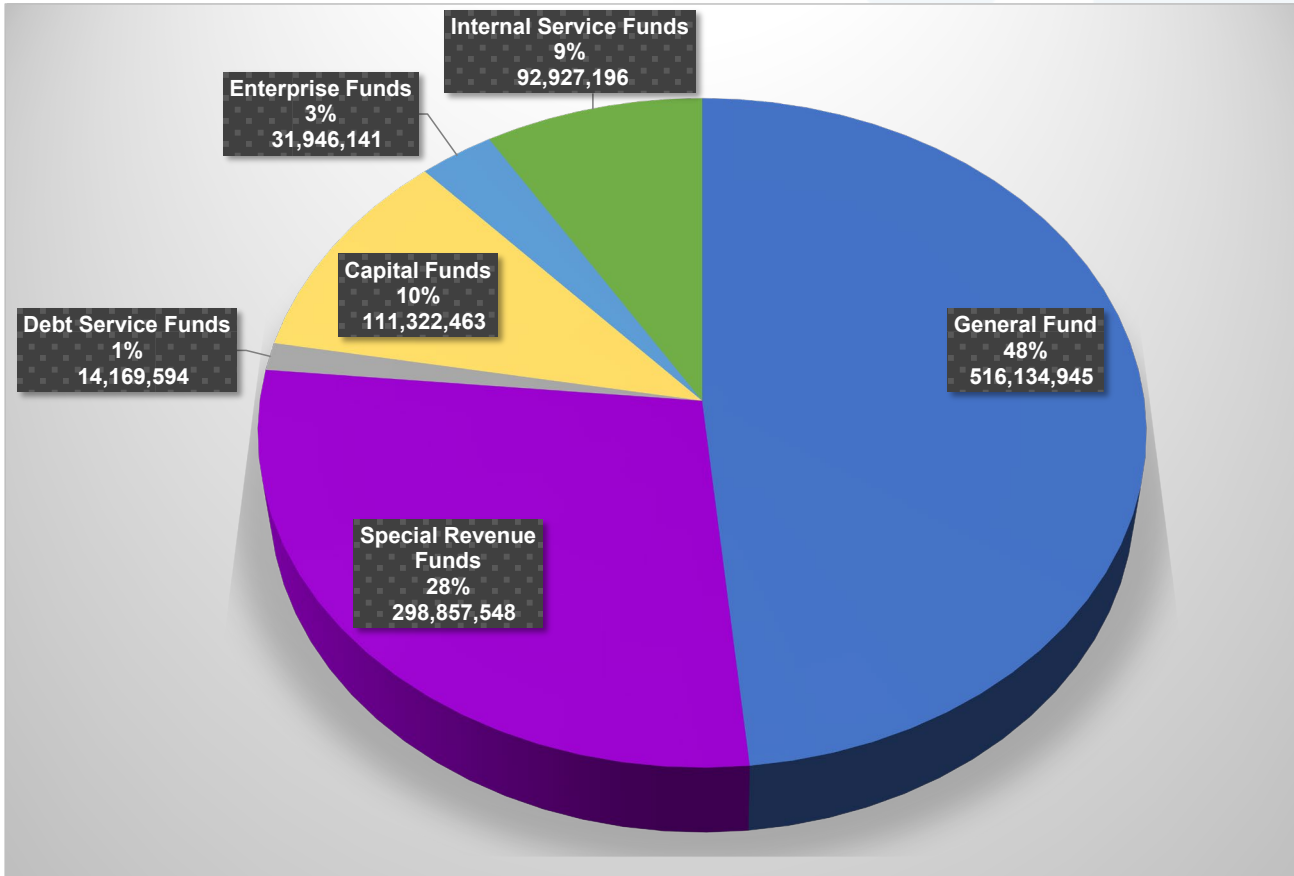
Few material changes between the FY 2024 Recommended budget presented on April 18, 2023, and the FY 2024 Final Recommended Budget:

- **GENERAL FUND: Net increase \$580,469:**
 - Alternate Public Defender/Public Defender - \$575,703
 - Additional 4.0 positions; 2.0 Attorneys; 2.0 Support Staff
 - Other minor true-ups - \$4,766
- **CAPITAL IMPROVEMENT FUND: Net increase \$444,444:**
 - Increased Capital Project(s) appropriations for:
 - 75 Court Street Historic Exterior Renovation project; already approved multi-year project updated to total budget vs. one year



FY 2024 Budget (All Funds)

FY 2024 Budget Totals \$1.07 Billion



Washoe County Budget				
	Fiscal Year 2023	Fiscal Year 2024	Change from Prior Year	
	Final	Final	\$	%
Total Budget Appropriations*				
Governmental Funds				
General Fund	\$ 509,648,196	\$ 516,134,945	\$ 6,486,749	1%
Special Revenue Funds	\$ 273,467,518	\$ 298,857,548	\$ 25,390,030	9%
Capital Project Funds	\$ 95,063,811	\$ 111,322,463	\$ 16,258,652	17%
Debt Service Funds	\$ 14,002,848	\$ 14,169,594	\$ 166,746	1%
Total Governmental Funds	\$ 892,182,373	\$ 940,484,550	\$ 47,077,708	5%
Proprietary Funds				
Enterprise Funds	29,072,216	31,946,141	\$ 2,873,925	10%
Internal Service Funds	79,121,198	92,927,196	\$ 13,805,998	17%
Total Proprietary Funds	108,193,414	124,873,337	\$ 16,656,005	15%
Total Appropriations - All Funds	1,000,375,787	1,065,357,887	63,733,713	6%

*Total appropriations include expenditures, contingencies and transfers out



FY 2024 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS						
GOVERNMENTAL FUNDS	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
General	118,919,027	88,733,328	1,262,402	5,510,355	94,034,878	516,134,945
Health	9,043,990	13,576,650	100,000	-	691,000	41,489,972
Library Expansion	801,489	1,966,389	-	-	337,338	4,702,843
Animal Services	1,905,871	1,957,782	-	-	-	7,274,734
Marijuana Establishments	-	113,000	-	-	1,087,000	1,200,000
Regional Communication System	268,603	903,813	135,000	-	2,889,142	4,750,534
Regional Permits System	-	837,594	-	-	-	837,594
Indigent Tax Levy	693,843	17,391,288	-	-	26,782,809	46,124,145
Homelessness Fund	4,774,306	22,166,103	29,500	-	-	35,518,018
Child Protective Services	14,535,330	34,123,490	119,200	-	-	75,265,300
Senior Services	1,829,085	2,375,112	147,500	-	-	7,649,743
Enhanced 911	165,794	5,887,280	-	-	1,250,000	7,623,530
Regional Public Safety	234,673	347,943	366,000	-	-	1,378,904
SUBTOTAL GOVERNMENTAL FUNDS	153,172,012	190,379,772	2,159,602	5,510,355	127,072,167	749,950,262



FY 2024 Budget (All Funds)

ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	EMPLOYEE BENEFITS	SERVICES & SUPPLIES	CAPITAL OUTLAY	CONTINGENCIES AND OTHER USES	OPERATING TRANSFERS OUT	TOTAL APPROPRIATIONS
Central Truckee Meadows Remediation Dist	364,215	1,911,582	-	-	-	2,962,024
Truckee River Flood Mgt Infrastructure	430,127	11,673,025	-	-	2,490,550	15,431,112
Roads Special Revenue Fund	2,572,392	7,630,067	5,491,000	-	-	20,421,097
Other Restricted Special Revenue	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	91,146,635	-	-	94,613,245
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
SUBTOTAL GOVERNMENTAL FUNDS	8,815,609	56,721,307	102,809,078	-	6,397,827	190,534,288
TOTAL GOVERNMENTAL FUNDS	161,987,621	247,101,079	104,968,680	5,510,355	133,469,994	940,484,550



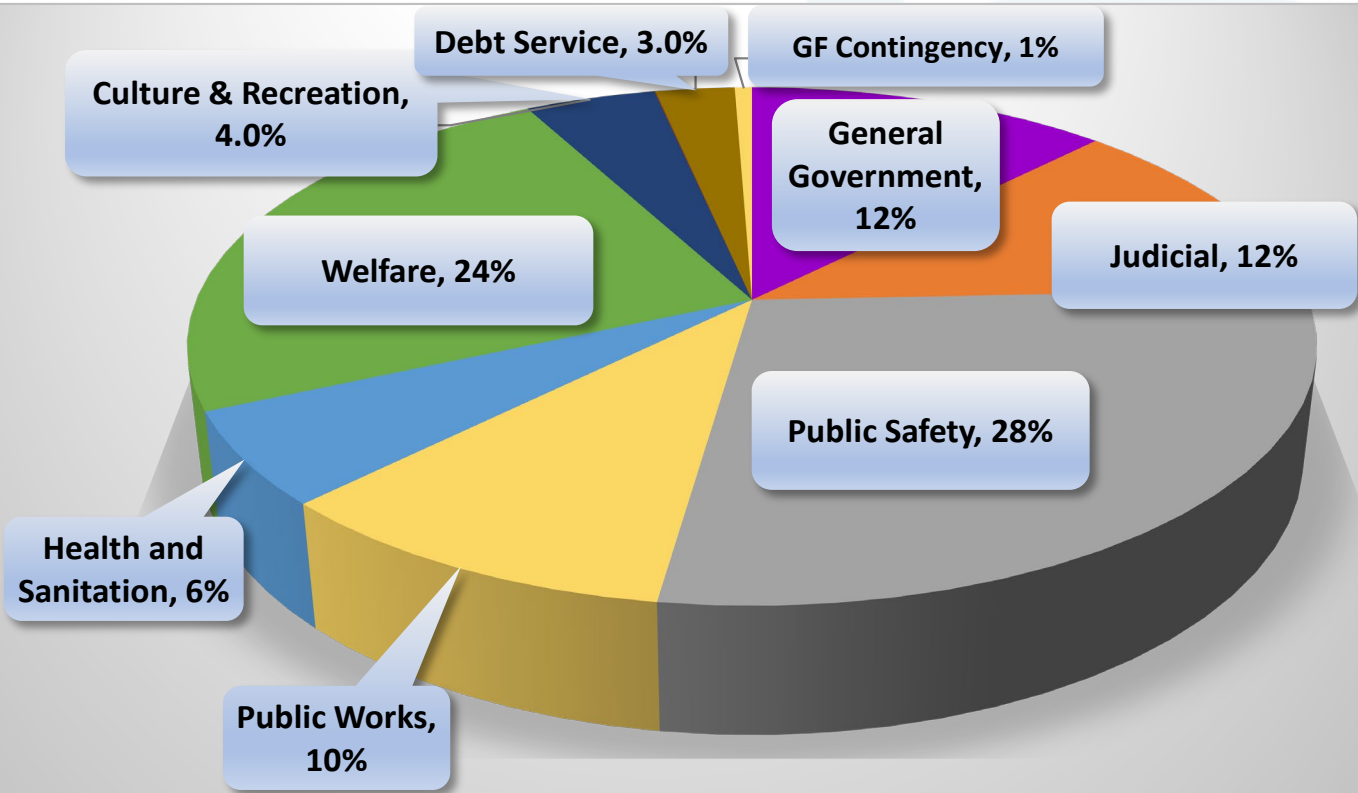
FY 2024 Budget (All Funds)

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS			
PROPRIETARY FUND	OPERATING EXPENSES	NON-OPERATING EXPENSES	TOTAL APPROPRIATIONS
Building & Safety	4,452,080	2,000	4,454,080
Utilities	22,773,999	856,733	23,630,732
Golf Course	3,860,028	1,300	3,861,328
Health Benefits	72,357,913	-	72,357,913
Risk Management	9,064,057	-	9,064,057
Equipment Services	11,505,226	-	11,505,226
TOTAL PROPRIETARY FUNDS	124,013,303	860,033	124,873,337



FY 2024 Budget (All Funds)

FY 2024 Budget: Governmental Funds, by Function



FY24 Budget, by Function (Governmental Funds)

	FY24	
General Government	\$ 115,738,276	12%
Judicial	\$ 113,198,756	12%
Public Safety	\$ 262,402,326	28%
Public Works	\$ 95,832,076	10%
Health and Sanitation	\$ 54,459,852	6%
Welfare	\$ 225,882,525	24%
Culture & Recreation	\$ 41,812,341	4%
Community Support	\$ 375,961	0%
Intergovernmental		0%
Debt Service	\$ 25,272,082	3%
GF Contingency	\$ 5,510,355	1%
Total Governmental Appropriations	\$ 940,484,550	100%



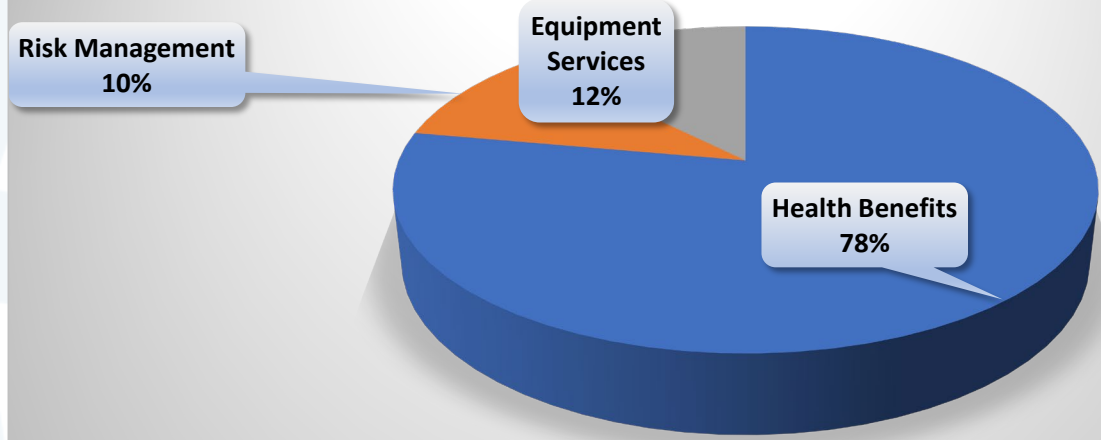
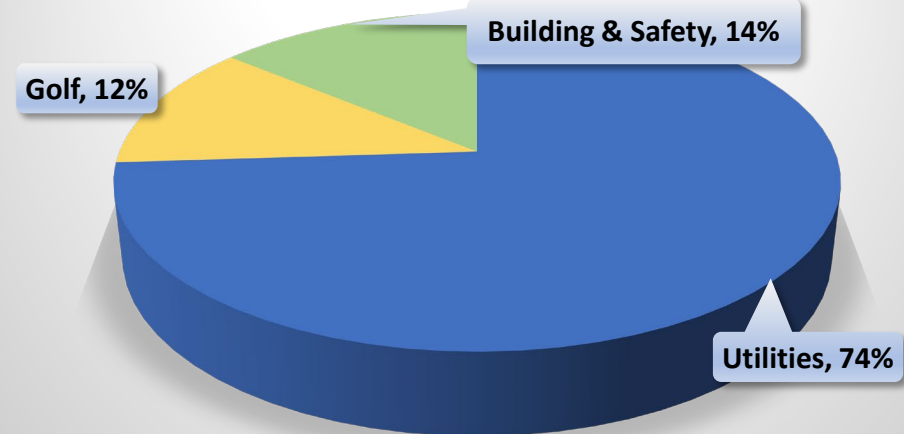
FY 2024 Budget (All Funds)

FY 2024 Budget: Proprietary Funds

FY24 Budget, by Function (Proprietary Funds)

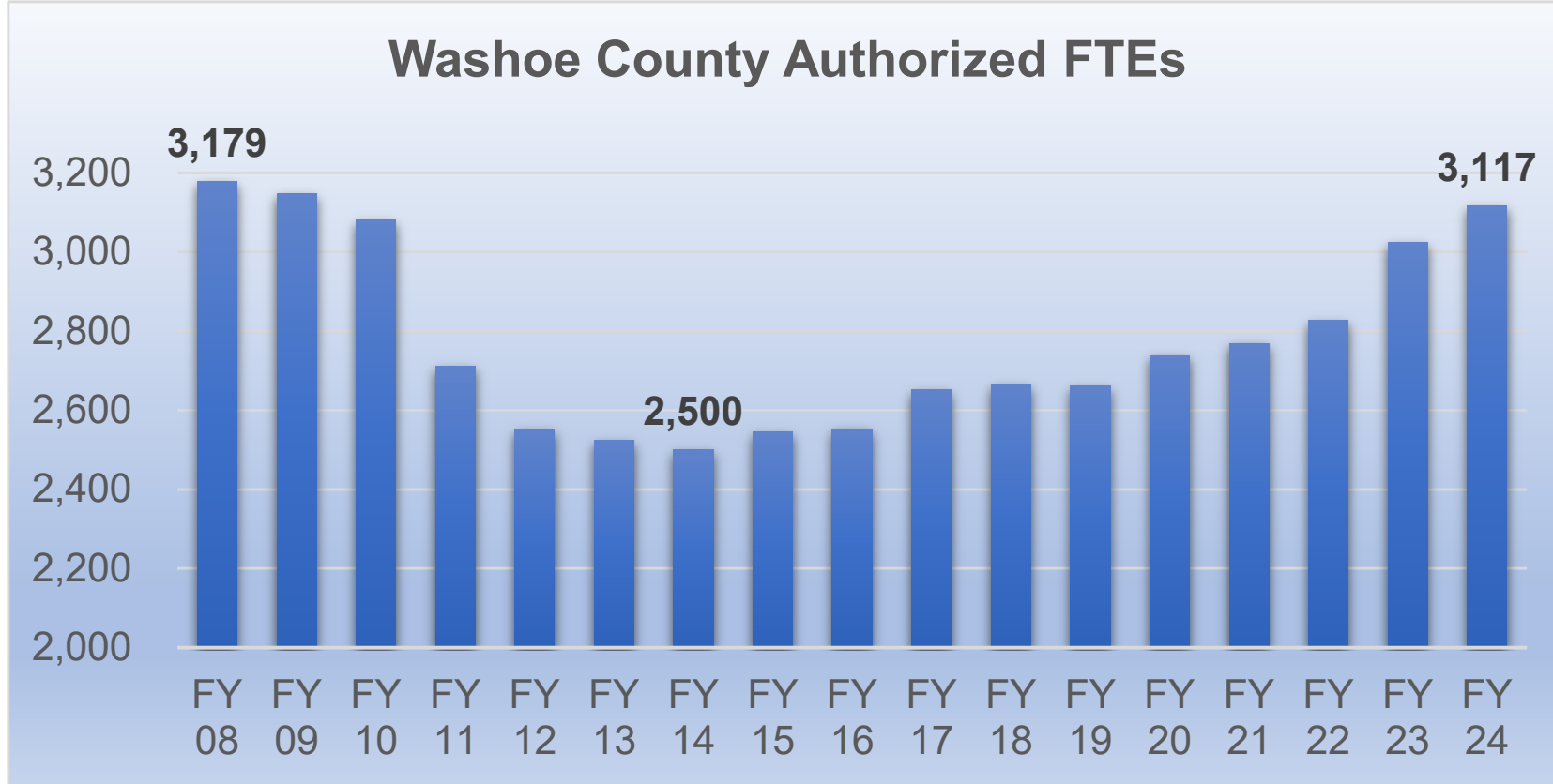
	FY24	
Utilities	\$ 23,630,733	74%
Golf	\$ 3,861,328	12%
Building & Safety	\$ 4,454,080	14%
Enterprise Funds	\$ 31,946,141	100%
Health Benefits	\$ 72,357,913	78%
Risk Management	\$ 9,064,057	10%
Equipment Services	\$ 11,505,226	12%
Internal Service Funds	\$ 92,927,196	100%

Total Proprietary Fund Appropriations \$ 124,873,338





FY 2024 Budget (All Funds)



	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Population	409,085	418,061	423,833	417,379	421,593	423,654	427,704	432,324	436,797	441,946	448,316	451,923	460,237	469,801	473,606	485,113	501,635
*per State Doc																	
FTE's per 1,000 pop.	7.8	7.5	7.3	6.5	6.1	6.0	5.8	5.9	5.8	6.0	5.9	5.9	6.0	5.9	6.0	6.2	6.2
One FTE supports X residents	128.67	132.83	137.54	153.96	165.16	167.81	171.11	169.78	171.00	166.62	168.19	169.77	168.03	169.63	167.53	160.44	160.95

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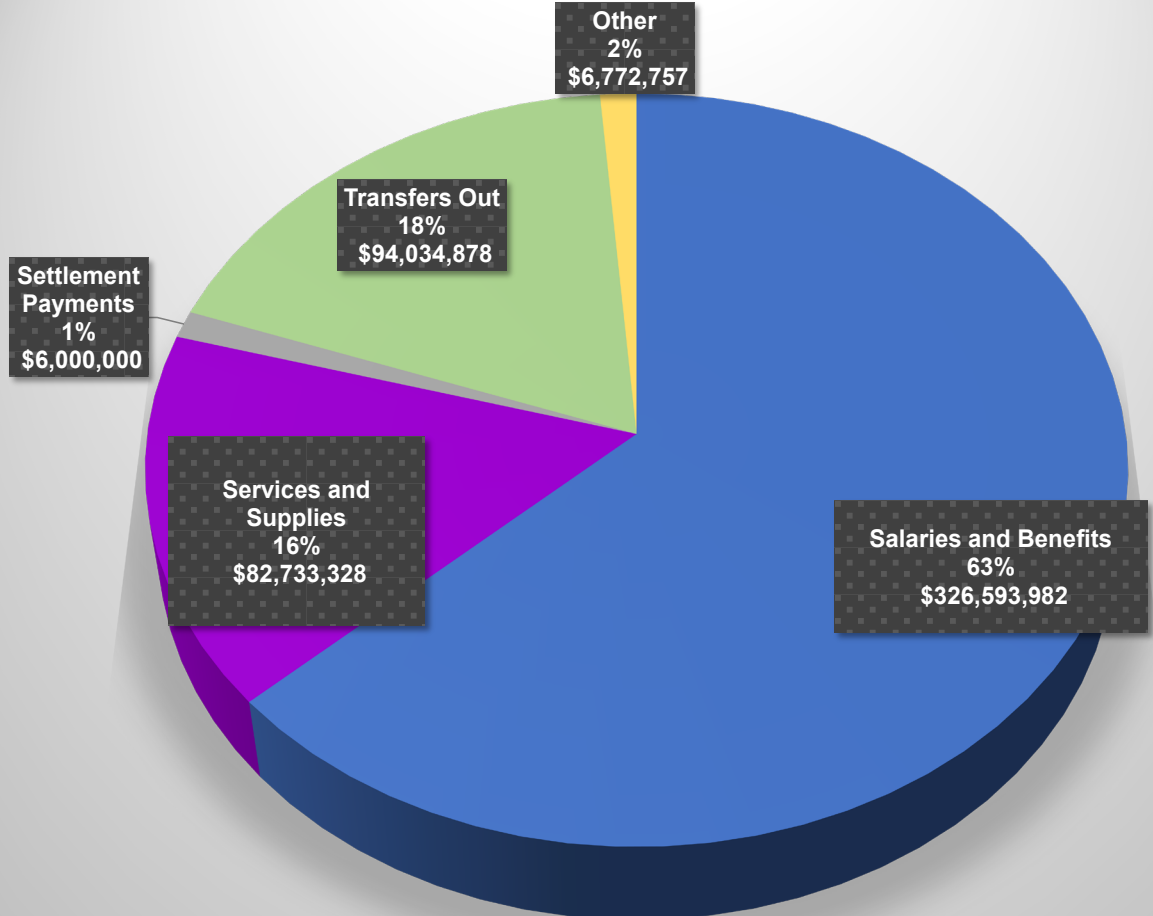
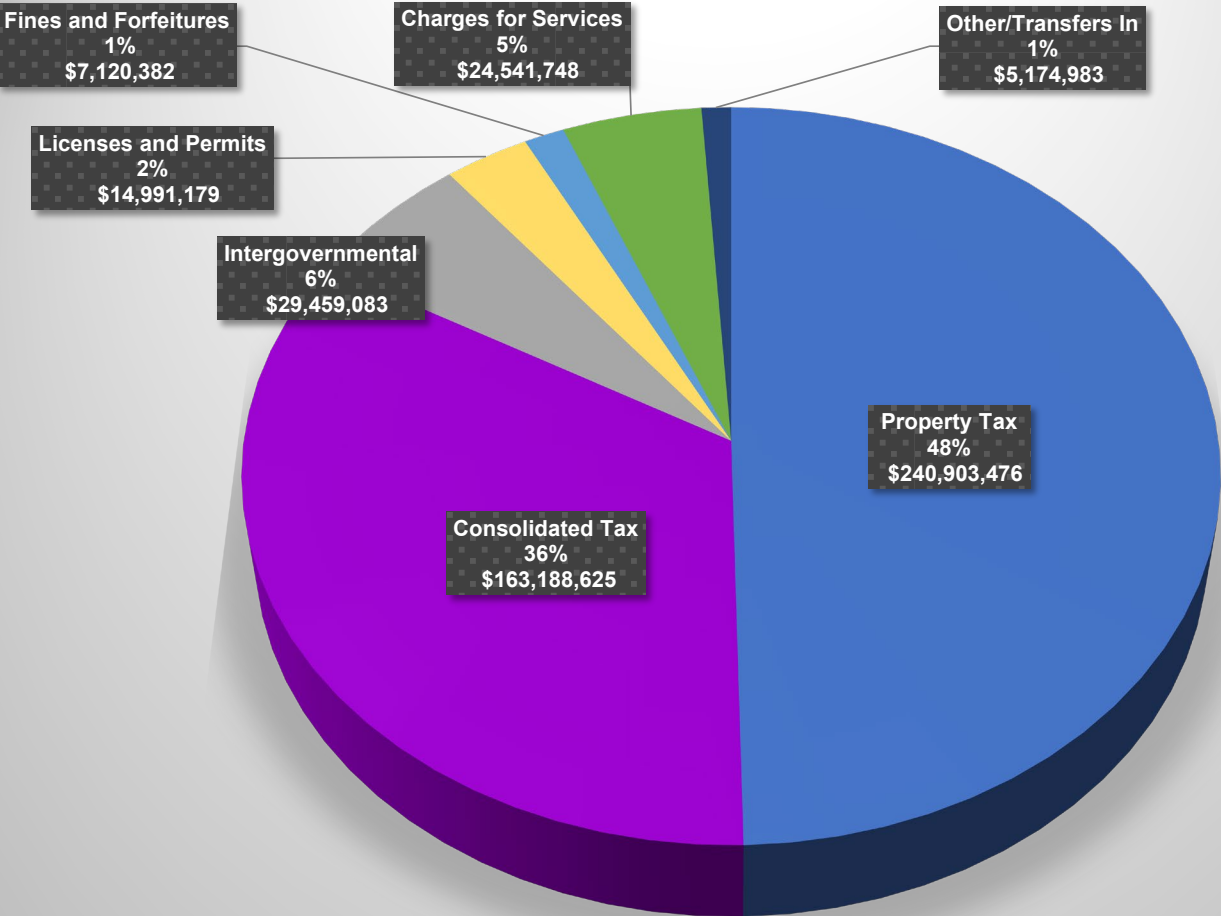
FY 2024 Budget – General Fund



FY 2024 General Fund Budget

General Fund Sources = \$485.4 M

General Fund Uses = \$516.1 M





FY 2024 General Fund Budget

Washoe County FY 2024 General Fund Final Budget

Sources and Uses	FY 2023 Estimated	FY 2024 Tentative	FY 2024 Final	FY24 Final vs. FY23 Year-End Estimate	
				% Var.	\$ Var.
Revenues and Other Sources:					
Taxes	222,189,279	240,903,476	240,903,476	8.4%	18,714,197
Licenses and permits	13,219,500	14,991,179	14,991,179	13.4%	1,771,679
Consolidated taxes	159,208,415	163,188,625	163,188,625	2.5%	3,980,210
SCCRT AB104	20,590,000	20,622,188	20,622,188	0.2%	32,188
Other intergovernmental	8,256,520	8,836,895	8,836,895	7.0%	580,375
Charges for services	22,956,371	24,541,748	24,541,748	6.9%	1,585,377
Fine and forfeitures	7,260,757	7,120,382	7,120,382	-1.9%	(140,375)
Miscellaneous	4,496,517	4,433,260	4,433,260	-1.4%	(63,257)
Total revenues	458,177,358	484,637,753	484,637,753	5.8%	26,460,395
Other sources, transfers in	862,581	741,723	741,723	-14.0%	(120,858)
TOTAL SOURCES	459,039,939	485,379,476	485,379,476	5.7%	26,339,537

Washoe County FY 2024 General Fund Final Budget

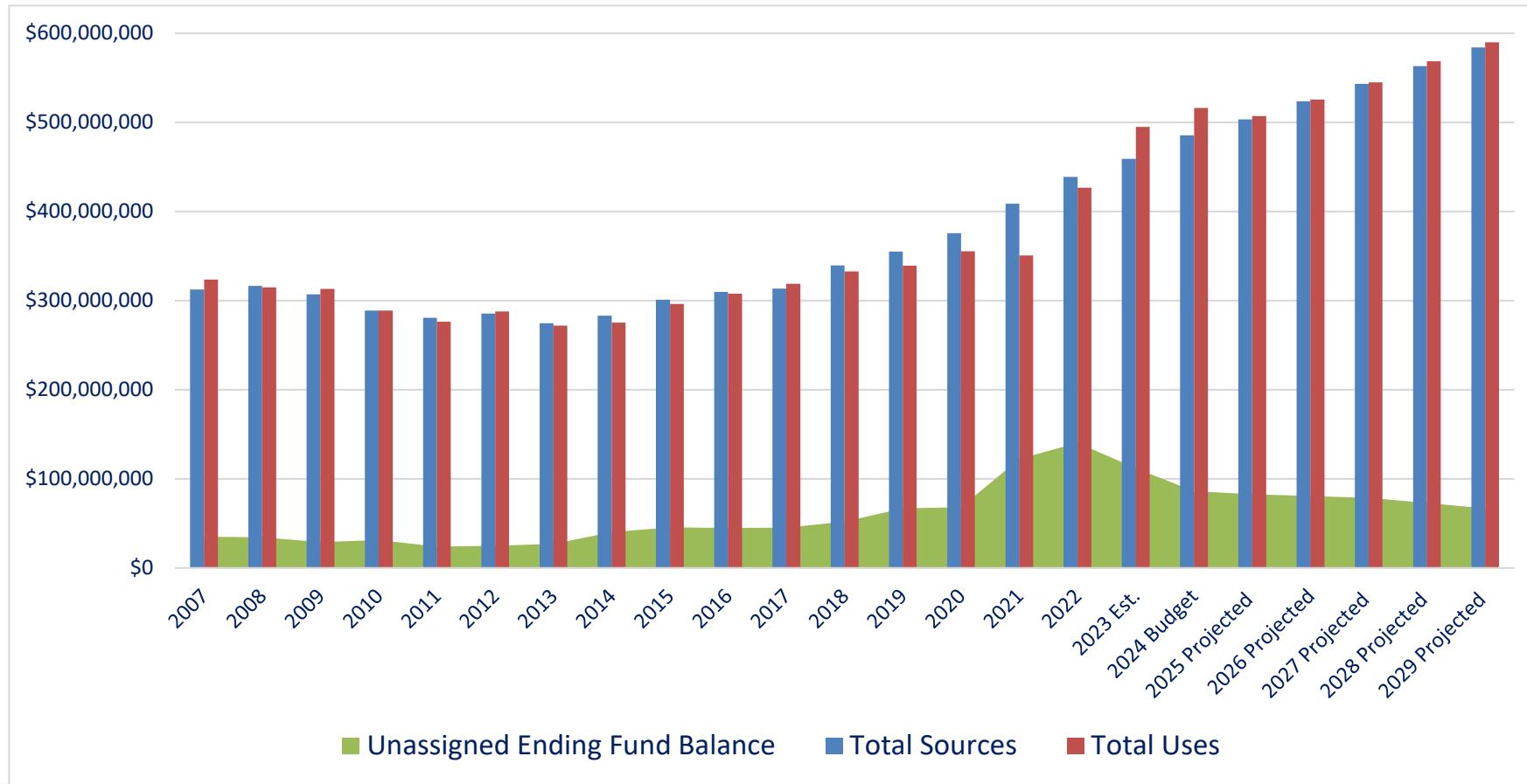
Sources and Uses	FY 2023 Estimated	FY 2024 Tentative	FY 2024 Final	FY24 Final vs. FY23 Year-End Estimate	
				% Var.	\$ Var.
Expenditures and Other Uses:					
Salaries and wages	185,947,347	207,294,697	207,674,955	11.5%	21,727,608
Employee benefits	94,053,134	118,737,727	118,919,027	26.2%	24,865,893
Services and supplies	83,217,119	82,714,417	82,733,328	-0.6%	(483,792)
Settlement payments (one-time)	10,000,000	6,000,000	6,000,000	-40.0%	(4,000,000)
Capital outlay	7,045,990	1,262,402	1,262,402	-82.1%	(5,783,588)
Total expenditures	380,263,591	416,009,243	416,589,712	9.4%	36,326,121
Transfers out	69,863,991	76,299,878	76,299,878	9.2%	6,435,887
Transfers out (one-time)	40,996,175	17,735,000	17,735,000	-56.7%	(23,261,175)
Contingency	3,800,000	5,510,355	5,510,355	45.0%	1,710,355
TOTAL USES	494,923,757	515,554,476	516,134,945	4.2%	21,211,188
Net Change in Fund Balance	(35,883,817)	(30,175,000)	(30,755,469)		
Beginning Fund Balance	164,600,181	128,716,364	128,716,364		
Ending Fund Balance	128,716,364	98,541,364	97,960,895		
Unassigned Ending Fund Balance	\$111,664,235	\$ 86,668,661	\$ 86,088,192		
Unassigned Ending Fund Balance %	23.1%	17.0%	16.9%		

*as % of Expense & Transfers less Capital

FY 2023 & FY 2024 include planned use of fund balance for various one-time items



General Fund - Fund Balance



General Fund 5-year forecast shows revenues are growing slower than expenditures are increasing in FY's 2025-2029, but unassigned fund balance remains within reserve policy limits. Commitment to continuous monitoring and manage accordingly.

Note: Forecast is subject to change and updated as additional information becomes available.



FY 2024 Recommended General Fund Budget

General Fund Recommended Net New Position FTE's

Function	Department	Net FTE Change	Function	Department	Net FTE Change
Judicial:	Alternate Public Defender	3.00	Public Safety:	Emergency Management	1.00
	Conflict Counsel	0.53		Sheriff's Office	12.00
	District Attorney	11.00		Technology Services (P25)	<u>1.00</u>
	District Court	3.00		Total Central/Regional/Other Support	14.00
	Public Defender	1.00			
	Sparks Justice Court (shared)	<u>0.50</u>	Total General Fund		46.03
	Total Judicial	19.03			
General Government:	Comptroller	2.00			
	Registrar of Voter's	<u>10.00</u>			
	Total General Government	12.00			
Public Works:	Community Services	<u>1.00</u>			
	Total Public Works	1.00			

Note: Detail on position titles and program included with staff report - Attachment A



FY 2024 Recommended General Fund Budget

General Fund Recommended Reclassifications

Function	Department	# of Incumbents/ Positions
Culture & Recreation:	Community Services – Parks & Open Space	2.00
General Government:	Finance	2.00
	Manager’s Office	1.00
	Technology Services	<u>4.00</u>
	Total General Government	7.00
Public Safety:	Medical Examiner	1.00
Public Works:	Community Services – Planning & Develop.	1.00
Welfare:	Housing & Homeless Services	1.00
	Human Services Agency	<u>1.00</u>
	Total Welfare	2.00
Total General Fund		13.00

Note: Detail on position titles and program included with staff report - Attachment A



FY 2024 Recommended General Fund Budget

General Fund FY 2024 Recommended Transfers Out

Transfer Out to Fund:	Amount
Capital Improvement	\$27,500,000 (\$11 million ongoing & \$16.5 million one-time)
Indigent Services	\$23,065,558
Homelessness Fund	\$21,891,854
Health District	\$9,516,856
Debt Service	\$6,155,461
Senior Services	\$3,428,882
Road Maintenance	\$2,476,267 (\$1.24 million ongoing & \$1.235 million one-time)
Total General Fund	\$94,034,878

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FY 2024 Budget – Other Funds



FY 2024 Recommended Budget Other Funds

Other Funds Recommended Net New Position FTE's and Reclassifications

New Positions

Reclassifications

Function	Department	Net FTE Change
Culture & Recreation	May Museum	0.96
Enterprise:	Utilities	2.00
Health & Sanitation:	Health District	7.00
Internal Service:	Risk Management	1.00
Public Safety:	Animal Services	1.50
	E-911	1.00
	Total Public Safety	3.50
Welfare:	Human Services - Child Protective Services	3.00
	Human Services – Indigent	2.00
	Human Services – Senior Services	9.00
	Total Welfare	14.00
Total Other Funds		28.46

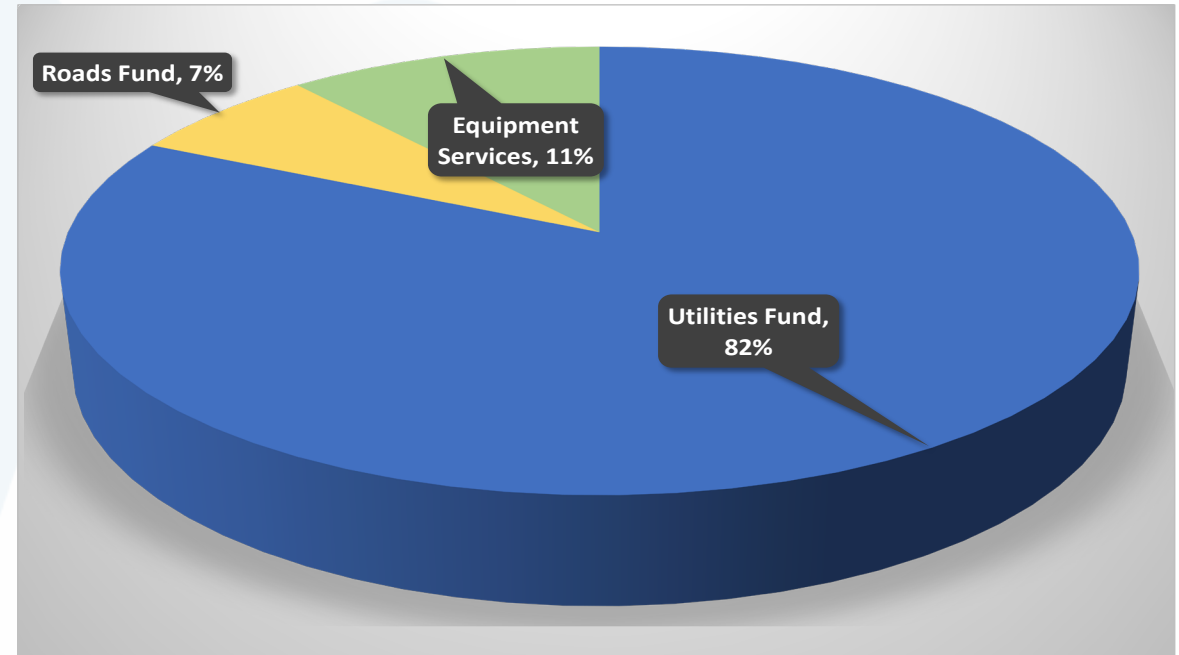
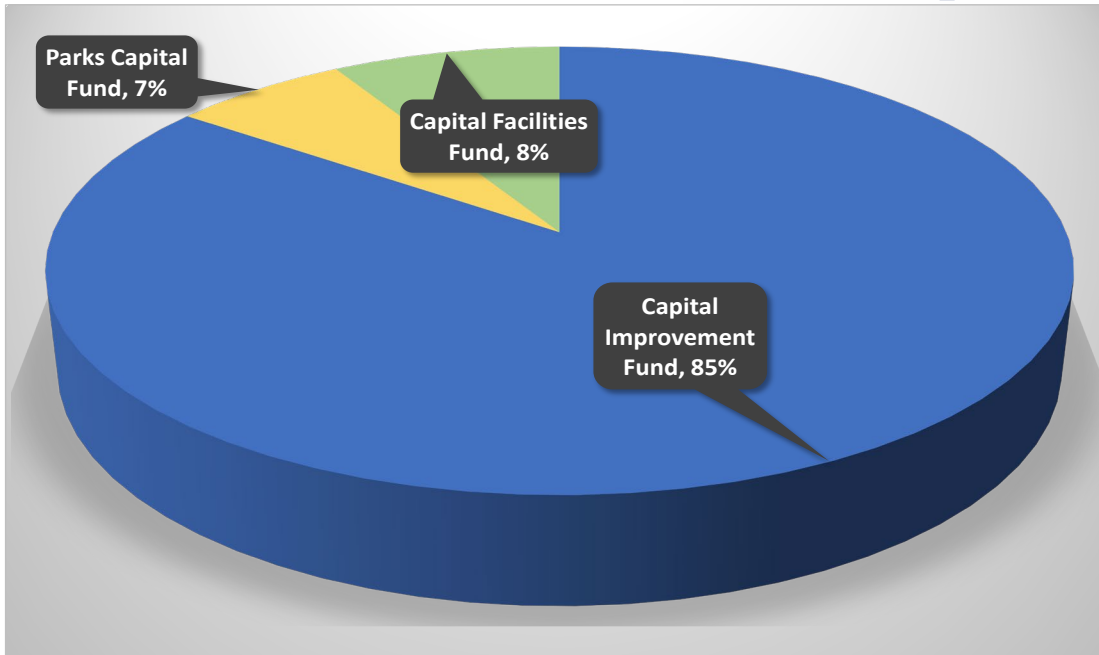
Function	Department	# of Incumbents/ Positions
Enterprise:	Building & Safety	1.00
	Utilities	2.00
	Total Enterprise	3.00
Health & Sanitation:	Health District	16.00
Internal Service:	Equipment Services	1.00
Welfare:	Human Services – Child Protective Services	2.00
	Human Services – Indigent	1.00
	Total Welfare	3.00
Public Safety:	Animal Services	3.00
Total Other Funds		26.00

Note: Detail on position titles and program included with staff report - Attachment A



FY 2024 Recommended Budget CIP

Recommended Capital Improvement – Total \$191,771,249



FY24 Capital Budget, by Fund (Capital Funds)

Capital Improvement Fund	\$ 94,613,246
Parks Capital Fund	\$ 7,283,179
Capital Facilities Fund	\$ 9,426,038
Capital Funds	\$ 111,322,463

FY24 Capital Budget, by Fund (Other Funds)

Utilities Fund	\$ 66,004,300
Roads Fund	\$ 5,491,000
Equipment Services	\$ 8,953,486
Other Funds	\$ 80,448,786

Note: Total Capital Appropriations are not the same as Total Capital Project Appropriations. Information above reflects Total Capital Appropriations. Total Capital Project Appropriations, with additional information, specific projects, etc. will be covered in a separate staff report/ presentation.



FY 2024 Recommended Budget

❖ The adopted budget is many things, including:

- Legally approved appropriations
- Financial plan
- Operations guide

❖ Next Steps:

- June 1, 2023 - Submit FY 2024 Final Budget to State
- August 1, 2023 – Submit to State:
 - Five - Year CIP
 - Debt Management Policy
 - Statement of Indebtedness

Questions/Discussion?



Supplemental Information

Not presented or discussed; no action taken;
provided for informational purposes





Economic Outlook – Forbes Recession Tracker; 3 Good; 4 Neutral; 8 Bad

Major Economic Data

- Gross Domestic Product (GDP): Q4 GDP = 2.6% (final estimate); Grade = Good
- Consumer Price Index (CPI): February CPI +6.0%; Grade = Bad
- ISM Manufacturing Index: February ISM Manufacturing 47.7; Grade = Bad
- Industrial Production: February Industrial Production 0.8%; Grade = Neutral
- Retail Sales: February Retail Sales 5.4%; Grade = Neutral
- Conference Board Leading Indicators: February Leading Indicators -0.3%; Grade = Bad

Markets Data

- Stock Market (S&P 500): +7.5% as of April; Grade = Good
- Treasury Yield Curve: 10-year/2-year spread: -0.59% as of April 11th; Grade = Bad

Jobs Data

- Unemployment Rate (US): February Unemployment 3.6%; Grade = Good
- Initial Jobless Claims: Initial Claims Apr. 1 = 228,000; Grade = Bad
- Job Openings & Labor Turnover Survey (JOTS): September JOLTS 9.93M; Grade = Good

Economic Confidence Data

- University of Michigan Consumer Confidence Survey: February Consumer Confidence 67.0; Grade = Good
- NFIB Small Business Optimism Index: March NFIB small business index 90.1; Grade = Bad

Housing Market Data

- Housing Starts: February Housing Starts +9.8%; Grade = Neutral
- NAHB Home Builders Index: March NAHB 44; Grade = Bad



Property Taxes - Overview

Description	FY24 Proposed	Date Passed	Expiration Date	Notes
Operating Rate	1.0168			
Cooperative Extension Fund (NRS 549.020)	0.0100			*Effective 7/1/2008 (FY09), support of operations moved to UNR to reduce support & overhead costs; still subject to tax rate established for extension work.
Voter Approved				
Senior Citizens Center	0.0100	6/4/85	none	Date passed: 6/4/1985; perpetuity
Child Protection	0.0400	11/4/86	none	Date passed: 11/4/1986; perpetuity
Libraries	0.0200	11/8/94	6/30/25	Date passed: 11/8/1994; 30 years; expires 6/30/2025
Animal Shelter Operations*	0.0300	11/5/02	6/30/33	Date passed: 11/5/2002; 30 years; expires 6/30/2033
Subtotal - Voter Approved	0.1000			
Legislative Overrides				
Accident Insurance (NRS 428.185)	0.0150			Remitted to State for indigent care resulting from motor accidents.
Indigent Care (NRS 428.285)	0.0600			Ad valorem rate must be at least six and no more than ten cents. Originally for indigent patient medical services, later expanded to any indigent support.
Capital Acquisition (NRS 428.285)	0.0500			Proceeds shared with the State and cities
Youth Services Levy (NRS 62B.150)	0.0061			Set by State - Funds China Springs and previously Aurora Pines detention camps for youth
Detention (AB395) (1993)	0.0774			Levy for support of Jail operations
Other: Family Court (NRS 3.0107)	0.0192			Imposition of up to 1.92 cents per \$100 of assessed valuation; ad valorem tax authorized for support of family court
Other: AB 104*	0.0272			Additional levy for operating expenses to offset losses SCCRT 1991 Legislature
Subtotal - Legislative Overrides	0.2549			
Debt*	0.0100			For debt service of ad valorem debt
Total tax rate levied	1.3917			

BASE RATE FOR ALL WASHOE COUNTY		
STATE OF NEVADA		0.1700
WASHOE COUNTY	1.3817	
COUNTY DEBT SERVICE	0.0100	
	TOTAL COUNTY RATE	1.3917
GENERAL SCHOOL	0.7500	
SCHOOL DEBT SERVICE	0.3885	
	TOTAL SCHOOL RATE	1.1385
	TOTAL COMBINED RATE	2.7002

1.3917 = the County-only rate of the total maximum overlapping rate of 3.66 cap

- Washoe County School District 1.1385
- Cities (Reno/Sparks) 0.9598
- North Lake Tahoe Fire Protection District 0.6480
- Truckee Meadows Fire Protection District 0.5400
- State of Nevada 0.1700
- General Improvement Districts Varies



Washoe County Budget

Financial Structure:

County Budget Functions

General Government
Judicial
Public Safety
Public Works
Health
Welfare
Culture & Recreation
Community Support
Intergovernmental
Utilities
Building and Safety
Golf
Debt Service

County Budget Fund Types

Governmental Funds
 General Fund
 Special Revenue Funds
 Debt Service Funds
 Capital Projects Funds
Proprietary Funds
 Enterprise Funds
 Internal Service Funds