



Washoe County, Nevada Annual Budget FY 2020



WASHOE COUNTY
NEVADA

ANNUAL BUDGET

For the Fiscal Year
Ending June 30, 2020

VAUGHN HARTUNG
Chair, Washoe County Commission

MARSHA BERKBIGLER
District 1

BOB LUCEY
District 2

KITTY JUNG
District 3

JEANNE HERMAN
District 5

County Manager
John Slaughter





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Washoe
Nevada**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) has presented a Distinguished Budget Presentation Award to the **County of Washoe, Nevada** for its annual budget for the fiscal year beginning **July 1, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2020**

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WASHOE COUNTY NEVADA

COUNTY OFFICIALS

July 1, 2019

ELECTED OFFICIALS

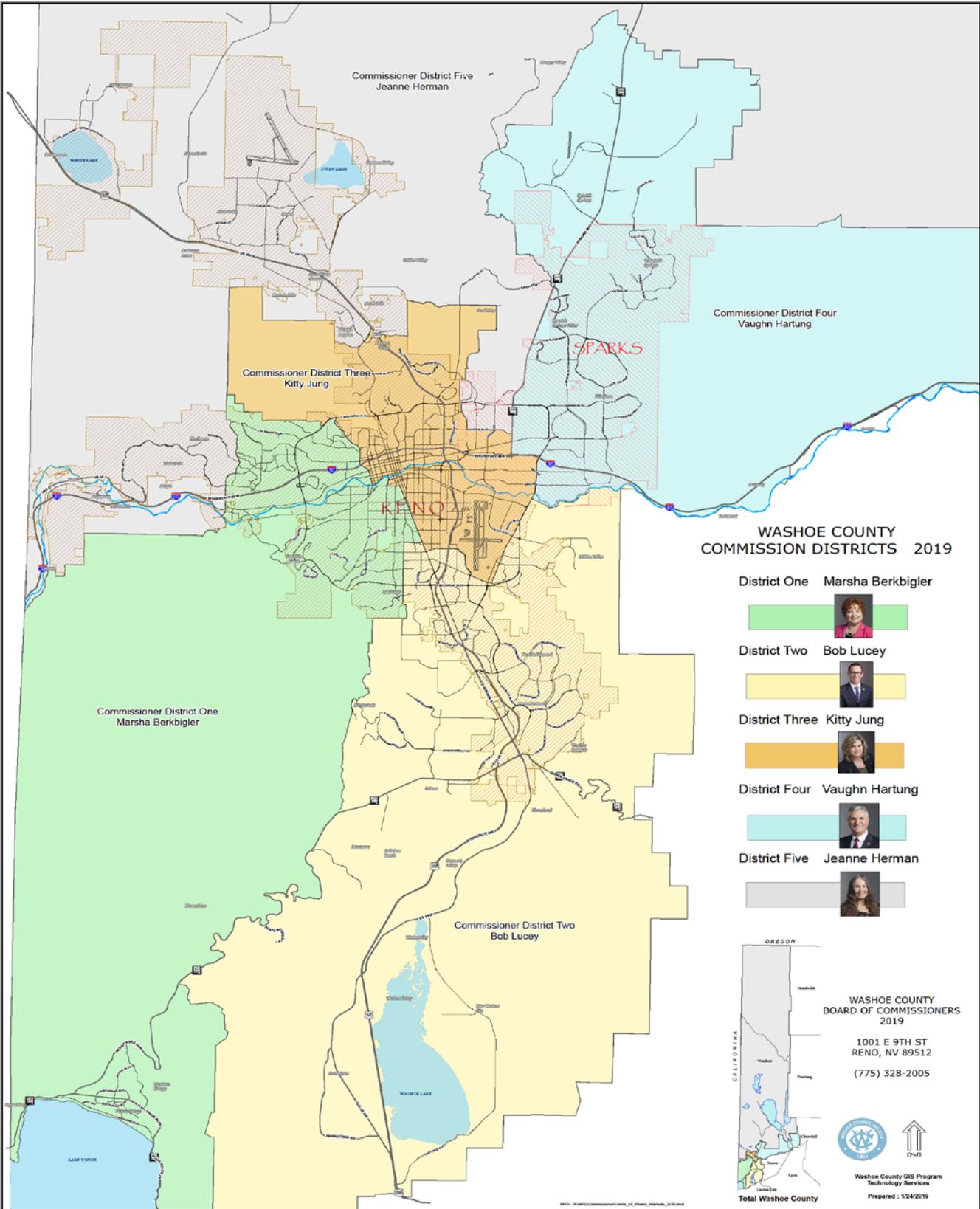
Chair, Board of County Commissioners, District 4
Vice-Chair, Commissioner, District 2
Commissioner, District 1
Commissioner, District 3
Commissioner, District 5
County Assessor
County Clerk
County Recorder
County Treasurer
District Attorney
Incline Constable
Public Administrator
Sheriff

Vaughn Hartung
Bob Lucey
Marsha Berkbigler
Kitty Jung
Jeanne Herman
Michael Clark
Nancy Parent
Kalie Work
Tammi Davis
Christopher Hicks
Hans Keller
Don Cavallo
Darin Balaam

APPOINTED OFFICIALS

County Manager
Assistant County Manager & Director of Community Services
Assistant County Manager, Services and Operations
Assistant County Manager, Finance and Administration
Alternate Public Defender
Chief Alternative Sentencing Officer
Chief Information Management Officer
Comptroller
Director of Human Resources/Labor Relations
Director of Juvenile Services
Director of Regional Animal Services
Director of Human Services
District Health Officer
Library Director
Medical Examiner
Public Defender
Public Guardian
Registrar of Voters

John Slaughter
Dave Solaro
Kate Thomas
Christine Vuletich
Marc Picker
Joe Ingraham
Craig Betts
Cathy Hill
Patricia Hurley
Frank Cervantes
Shyanne Schull
Amber Howell
Kevin Dick
Jeff Scott
Laura Knight, MD
John Arrascada
Tracey Bowles
Deanna Spikula



**WASHOE COUNTY
COMMISSIONER DISTRICTS 2019**

District One Marsha Berkbigler



District Two Bob Lucey



District Three Kitty Jung



District Four Vaughn Hartung



District Five Jeanne Herman



**WASHOE COUNTY
BOARD OF COMMISSIONERS
2019**
1001 E 9TH ST
RENO, NV 89512
(775) 328-2005



Washoe County GIS Program
Technology Services
Prepared : 1/24/2019



To Our Washoe County Taxpayers:

I am pleased to present Washoe County's Fiscal Year 2020 budget. This budget reflects the values and strategic vision of the Board of County Commissioners (BCC) and our commitment to providing superior services to all residents of Washoe County, responsible stewardship of public funds and positioning ourselves to support the economic growth of the area.

For many years, Washoe County has stressed a fiscally conservative approach in its budgeting practices, management of long-term debt and overall financial management of resources. The northern Nevada region, including Washoe County, has continued to see growth in population, jobs and employment. However, there are also signs of slowing in other sections of the economy such as single family home sales, which are down from the prior year. The Reno MSA Leading Economic Index (RLI) is signaling a modest increase in economic activity over the next year. Therefore, an outlook of "uncertainty" has been communicated throughout the Fiscal Year 2020 budget process.

The continued and emphasized focus on fiscal sustainability is critical as the County continues to feel the financial impacts from two federally-declared flood disasters in 2017. In addition to costs incurred for response to these disasters, including usage of the entire \$3 million Stabilization reserve in Fiscal Year 2018, ongoing costs continue to be funded. The County is also faced with expiring Collective Bargaining Agreements (CBAs) for all employee associations and unknown impacts from the 2019 Nevada Legislative Session. The remainder of an 18-month Consolidated Tax (C-Tax) refund has also been funded.

The Fiscal Year 2020 budget process focused on fiscal sustainability (i.e., funding in Fiscal Year 2020 needs to be sustainable in future years). As the largest Washoe County fund, the General Fund budget is structurally balanced with a modest anticipated increase to fund balance of \$547,462. Requests for \$9.6 million in departmental needs, including 47.8 additional FTEs, were submitted. A net additional \$3.0 million and 27.62 FTEs were funded. Given these challenges, it is notable that this budget provides critical additional resources and reflects a fiscally sustainable approach, including a number of significant accomplishments and progress towards the County's financial goals as summarized below:

Fiscal Year 2020 Budget Highlights

- Budget Focus Areas
 - Fiscally Responsible Budget
 - Cover Costs of Known Impacts
 - Address Some Unknown Impacts (i.e., CBAs, 2019 Legislative Impacts, etc.)
 - Assist Departments with Funding Critical Needs, including Reallocation/Realignment
- This fiscal year budget includes an additional net 27.62 General Fund FTEs and an additional net 26 FTEs in other funds. This represents a staffing increase of three percent.
- Total General Fund unrestricted reserves are budgeted at \$53.1 million, or 14.6% of budgeted expenses – which is in compliance with the BCC's Fund Balance Policy of 10 – 17%.

- Based on Fiscal Year 2019 financial estimates, the BCC approved replenishment of the \$3 million Stabilization Reserve.
- The total 2020 Capital Improvement Programs (CIP) budget is over \$149 million, which will enable strategic capital improvement projects such as \$11 million to support the Northern Nevada Adult Mental Health Campus Project (NNAMHS), which addresses housing for indigent women, children and families, \$10.5 million for culture and recreation projects, and over \$98 million of utility projects, including planned expansion of the South Truckee Meadows Water Reclamation Facility (STMWRF), as well as continued investment in the refurbishment of County buildings.

Preparing for Today and the Future

Despite the positive trends of the local economy, including an unemployment rate for March 2019 at 3.2%, compared to Washoe County's peak unemployment rate near 14% in 2010, there are three major factors that suppress the impact of these economic trends on the County's budget. First, property tax law that was passed in 2005 has resulted in under-collection of property taxes compared to the amount that would be collected based on the full-assessed property values. This fiscal year, the amount of under-collection due to "abatement" is \$38.7 million for all funds and \$32 million for the General Fund. Secondly, as is the case with any economic recovery over an extended period, we are seeing a flattening of the growth rate of sales taxes and other revenues. Third, along with the improving local economy, the demands and costs to provide county services to the community, including housing demands, are increasing. These needs are outpacing the County's revenue growth.

Faced with these constrained revenue sources, the current and future operating needs, including personnel and flood damage expenses, the availability of funding for expansion of staffing or operating programs will likely continue to be limited, even in future years.

In addition to the costs identified above, the County has many capital needs to both support new growth and attend to the needs of our existing residents and businesses. For these reasons, the County will continue to follow a fiscally conservative and sustainable approach in order to balance capital and operating needs and to avoid a boom-and-bust staffing and budgeting cycle.

Sound, Solid and Leading the Way

The fiscally conservative approach that Washoe County has used for many years and again in this year's budget process is reflected in many quantifiable ways. One of those is that Washoe County's debt rating remains one of the highest in northern Nevada at AA/Aa2.

The Board of County Commissioners, County management, and County staff remain committed to meeting the above challenges and the County remains well positioned to continue to enhance the already superior quality of life in Washoe County. As always, my continued appreciation is extended to the Board of County Commissioners, County management and employees for their tireless efforts to make Washoe County an environment of excellence and to provide high quality services and facilities to our community.

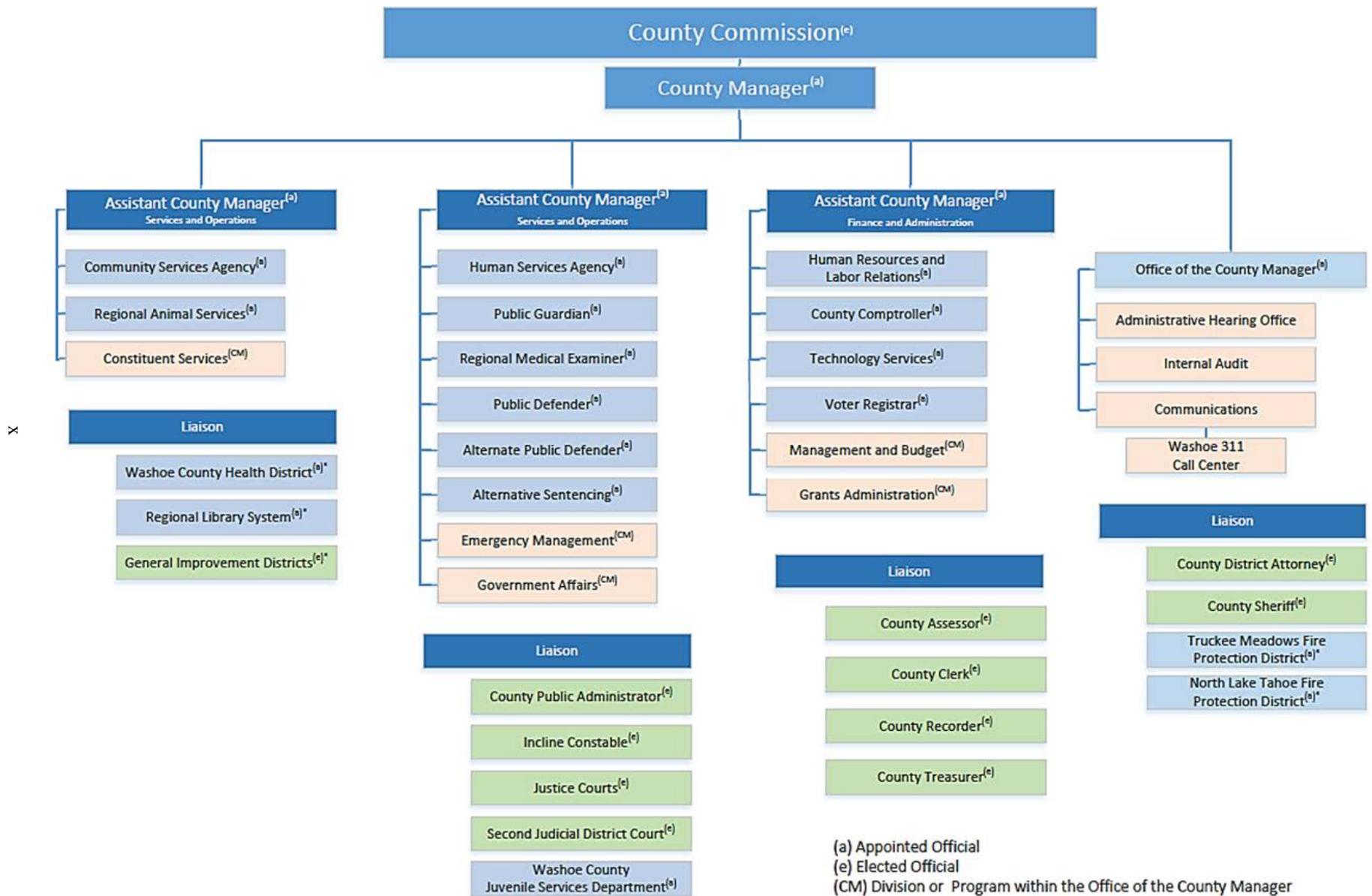
Sincerely,



John Slaughter
Washoe County Manager

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Washoe County Organization Chart



WASHOE COUNTY, NEVADA

| FUND ORGANIZATION STRUCTURE | | |
|------------------------------------|--|-------------------------------|
| Governmental Fund Types | | |
| General Fund | Special Revenue Funds | Capital Projects Funds |
| Accrued Benefits | Central Truckee Meadows Remediation District | Capital Facilities Tax |
| Alternate Public Defender | Child Protective Services | Capital Improvements |
| Alternative Sentencing | Enhanced 911 | Parks Capital Fund |
| Assessor | Health District | Regional Permits Capital |
| Board of County Commissioners | Indigent Tax Levy | |
| Centrally Managed Activities | Library Expansion Fund | |
| Community Services | Marijuana Establishments | |
| Comptroller | Other Restricted Revenue | |
| Conflict Counsel | Regional Animal Services | |
| County Clerk | Regional Communications | |
| County Recorder | Regional Permits Operating | |
| District Attorney | Regional PS Training Center | |
| District Court | Roads | |
| Human Resources | Senior Services | |
| Human Services | Truckee River Flood Project | |
| Incline Constable | | |
| Justice Courts | | |
| Juvenile Services | | |
| Library | | |
| Manager's Office | | |
| Medical Examiner | | |
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| Treasurer | | |
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| | Building & Safety | Equipment Services |
| | Golf Course | Health Benefits |
| | Utilities | Risk Management |
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Introduction

USER'S GUIDE TO THE BUDGET

A local government budget is a plan that matches existing resources with the needs of the community. As such, it represents both a policy document that expresses the Board of County Commissioner's policy priorities and a financial plan for the County's fiscal year from July 1, 2019 through June 30, 2020, which sets the amount of appropriations (i.e., budget) that a department or fund can spend. The following guide is designed to assist readers in understanding the information provided in the Fiscal Year 2020 budget, as well as how the document is organized. The FY 2020 budget is organized into 10 sections with a combined glossary of terms and acronyms.

Introduction

This section provides a profile and history of Washoe County, recent major economic trends that affect County revenues, and County financial policies.

Understanding The Budget

This section discusses major assumptions used in the development of the budget and provides high-level summaries of the County's General Fund budget and other fund groups. Also discussed are the budget preparation process, a review of major General Fund revenues, long-range General Fund forecast and the most recent Strategic Plan.

Budget Summaries

This section is comprised of financial schedules of sources and uses by fund and authorized staffing.

General Fund

The General Fund is the primary operating fund of Washoe County and comprises over half of the County's total budget. This section provides an overview of each General Fund department, including each department's mission statement, organization chart, operating budget, program changes made for the FY 2020 budget, and staffing.

Special Revenue Funds

Special revenue funds account for specific revenue sources which are legally restricted. This section provides an overview of each special revenue fund. Many departments are funded by a special revenue funding source, and in those cases, information is provided for that department.

Debt Service Funds

This section provides a summary of the County's total outstanding debt as well as an overview of the County debt service funds.

Enterprise Funds

Information is provided about the County's three enterprise funds. Enterprise funds are used to account for programs that are operated similar to private enterprise and should be self-sustaining with no General Fund support.

Internal Service Funds

The County also operates three internal services funds, which are used to track internal programs that support other County programs.

Capital Projects Funds

These funds are used to track expenditures of the County's capital projects within one of four funds.

Capital Improvement Program

The Capital Improvement Program (CIP) represents expenditures for major construction and infrastructure projects such as repairs and renovation of County facilities, parks, wastewater projects, County roads and other infrastructure. A summary of the five-year CIP is provided, along with details on new projects approved for FY 2020.

COMMUNITY, ORGANIZATIONAL AND ECONOMIC PROFILE**WASHOE COUNTY COMMUNITY PROFILE****About Washoe County**

Washoe County, a political subdivision of the State of Nevada, is located along the eastern slopes of the Sierra Nevada Mountains in western Nevada. A five-member elected Board of County Commissioners governs the County. The County covers an area of 6,542 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 460,237. The County seat is the City of Reno, the third largest city in Nevada. Other communities in Washoe County are the City of Sparks and Incline Village at Lake Tahoe. Recreational activities abound including skiing, snowboarding, camping, hunting and fishing, lake sports, biking and hiking, all within minutes of the metropolitan area. Citizens enjoy cultural events, quality public schools and excellent public services. Opportunities for economic growth are present with Nevada's favorable tax policy and moderate cost of living. The climate is mild, with low humidity and rainfall, and residents enjoy the full range of all four seasons.

The Washoe County government employs more than 2,700 people in permanent positions and provides regional and community services, serves as an administrative arm-of-the-state and supports governmental administrative functions.

County Services

Washoe County assumes various roles as a provider of public services, including state-mandated duties, maintenance of rural roads, public record keeping and social welfare. The County is the provider of many regional services and facilities in Northern Nevada that serve not only Washoe County citizens but those of neighboring counties, cities and other agencies such as fire districts.

State-Mandated Services

- Property appraisal and assessment (Assessor's Office)
- Tax collection (Treasurer's Office)
- Recording and providing access to real estate transactions and marriages (Recorder's Office)
- Creation, maintenance and preservation of accurate public records (County Clerk)
- Voter registration and elections (Registrar of Voters)
- Prosecution of criminals (District Attorney)
- Indigent defense in criminal matters (Public Defender, Alternate Public Defender, Conflict Counsel)
- Death investigation (Medical Examiner)
- Adjudication of civil, criminal and probate cases and family matters (District and Justice Courts)
- Intervention, guidance and control programs for children under 18 (Juvenile Services)
- Communicable disease surveillance and control; ambulance franchise oversight; environmental health compliance; recording and issuance of birth and death certificates (Health District)
- Health care and temporary housing assistance, indigent burials (Human Services)
- Child protection and placement (Child Protective Services Division, Human Services)

**BUDGET SNAPSHOT
FISCAL YEAR 2020**

Population: 460,237

Total Budget: \$717.2 million

General Fund Budget: \$363.3 million

Special Revenue Funds Budget: \$198 million

Debt Service Funds Budget: \$13.3 million

Capital Project Funds Budget: \$46.7 million

Enterprise Funds Budget: \$23.3 million

Internal Service Funds Budget: \$72.5 million

Total Authorized FTEs: 2,739

Washoe County Sales Tax Rate: 8.265%
(No separate tax rate for incorporated cities/towns); sales tax distributions are split among the applicable unincorporated county and the incorporated cities/towns/fire districts/etc. based on a formula determined by the State of Nevada.

Washoe County Property Tax Rate: \$1.3917/\$100 AV
(Unincorporated only; overlapping statutory property tax rate limit = \$3.64/\$100 AV)

- Safeguarding the assets of deceased citizens (Public Administrator)
- Guardianship for vulnerable persons unable to manage personal and financial affairs (Public Guardian)

Regional Facilities and Programs

- Housing and medical care for an average daily population of 1,127 inmates booked into the County jail from over thirty local state and federal law enforcement agencies (Sheriff Detention)
- Crime and forensic lab services provided to 13 Nevada Counties (Sheriff Crime lab)
- Shelter operation and enforcement of animal control regulations (Regional Animal Services)
- Classrooms, burn tower and road courses for police and fire personnel (Regional Public Safety Training Center)
- Twelve (12) branch libraries offering materials in print, audio-visual and electronic formats; reference; periodicals and programs for children, youth and adults (Library)
- Development, maintenance and preservation of park lands and facilities (Regional Parks and Open Space)
- Social, legal and health services for seniors (Senior Services Division, Human Services)
- Training and exercises to test emergency plans and coordinate with local agencies (Regional Emergency Operations Center)

Community Services

- Enforcement of laws and response to calls for service, including accidents and criminal investigations, in unincorporated Washoe County (Sheriff Patrol and Investigation)
- Snow removal and street repair (Roads)
- Business licensing, land use planning, building permits, building safety inspection, engineering, water and sewer services in unincorporated Washoe County (Community Services)

Administrative & Internal Services

- Implementation of direction given by the County Commission, coordination between the Board and elected and appointed departments and other governmental jurisdictions, community and business groups and employees; community relations; budget and grants administration; legislative affairs (County Manager's Office)
- Payroll, accounting, purchasing and risk management (Comptroller)
- Recruitment and selection, classification and compensation, benefit programs administration (Human Resources).
- Business applications support, imaging and records functions, servers, network, e-mail, security, personal computers, telephones, radios, printers and other hardware and software (Technology Services)
- Management and maintenance of County buildings and other facilities; fleet operations (Community Services-Facility Maintenance)

A BRIEF HISTORY OF WASHOE COUNTY

Washoe County was created in 1861 as one of the original nine counties of the Nevada Territory. It is named after the Washoe people who originally inhabited the area. It was consolidated with Roop County in 1864. The Gold Rush had tapered off by 1861 but a silver rush began with the discovery of one of the largest silver strikes in the world at Virginia City. In 1864, during the Civil War, Nevada was admitted to the Union and became a state.

The North was eager to acquire the state's silver reserves. As the Comstock silver played out in the latter part of the decade, the transcontinental railroad was built from Sacramento through Northern Nevada by the Central Pacific Railroad. Myron Lake sold his land north of the Truckee River to Charles Crocker of the Central Pacific and that land was surveyed and sold in 1868, becoming the town of Reno. Reno was designated the County seat for Washoe County in 1871, taking over from Washoe City to the south. When the Comstock finally played out in the 1880's Reno surpassed Virginia City as the pre-eminent city in Nevada. Reno's rise was further boosted by the move of the University of Nevada from Elko to Reno in 1885.

In the 1880s changes were made to county offices. The State of Nevada wanted to reduce governmental expenditures and also wanted counties to keep track of public money more efficiently. A County Board of

Examiners was created, the Treasurer became ex-officio Assessor and the County Clerk became ex-officio County Superintendent of Schools.



A public library was built in Reno with the help of Andrew Carnegie in the early 1900s. A County Board of Health was established in 1905 and a Juvenile Department of the District Court established in 1909. The executive officer was designated a Probation Officer.

Reno, named after Civil War General Jesse Reno, was incorporated as a city in 1903. The Southern Pacific Railroad (which succeeded the Central Pacific as the owner of the main line across northern Nevada) straightened the route and moved its repair shops from Wadsworth to a new town east of Reno. Sparks, named for the then governor of Nevada, was incorporated in 1905.

In 1906 the wife of US Steel president William Corey came to Reno for a notorious divorce, starting an industry that helped support Reno for the next half a century. In 1910 gambling, which had been legal in Nevada, was banned by the Progressives. Nevada returned to its economic roots in 1931 when the State Legislature removed all restraints on gambling in hopes it would boost the economy during the Great Depression and the residency requirement was dropped from three months to six weeks further facilitating divorces.

World War II and the presence of air bases at Stead and Fallon brought many American soldiers and other members of the armed forces to Washoe County. In 1949 Edwin Bender promoted a bill which became known as the Freeport law, exempting all personal property in transit through the state from personal property tax; this led to a thriving warehouse industry in the County.

The Washoe County Commission adopted a resolution authorizing the position of County Manager in 1957 and filled the position in August of that year. In 1960 Alex Cushing brought the Winter Olympics to Squaw Valley and a successful campaign for a four lane all-weather highway to California (Interstate 80) brought tourists from the games to Reno. Interstate 80 was finished in time for the Olympics.

The first County Public Defender was appointed in 1969, as was the first Comptroller. The County Roads Department became a division of the Public Works Department and a construction contract was awarded for a data processing center.

In the 1970's County-wide cooperation led to the creation of the Truckee Meadows Fire Protection District to cover the suburban areas of the County and a District Health Department was established by an inter-local agreement between Reno, Sparks and Washoe County. The position of Coroner was also established during the decade. Previously these duties had been part of the responsibility of the Public Administrator and Justice of the Peace. Also during the 1970s, the Washoe County Sheriff's Department Employee Association became the first collective bargaining unit to be recognized by the Washoe County Commission.

In 1976 Washoe County issued its first economic revenue bonds for ten million dollars to finance water facilities to be used by Sierra Pacific Power Company to provide water to the public. Later in the 1970's the MGM Grand – at that time the world's largest hotel-casino - was opened near the Reno-Tahoe Airport.

Rancho San Rafael Regional Park opened in the 1980s and by the end of the decade the County purchased the Ardan's building and the Cavalier Motel in downtown Reno for court expansion. General obligation bonds were also approved for a new administrative building at Ninth and Wells.

On August 1st, 1986 the first Hot August Nights took place at the Reno-Sparks Convention Center, something that would grow to become over a weeklong annual event bringing more tourists to the area than any other. Additional events were created in the following years including the Balloon Races, the Rib Cook-off and most recently a Blues Festival. These events join one of the oldest special event in the area, the Reno Air Races (est. 1964).



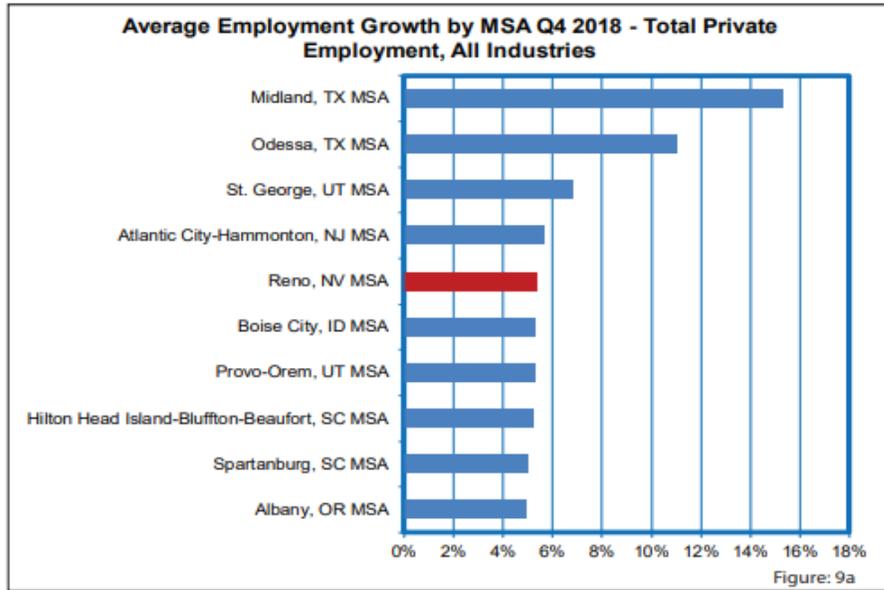
WASHOE COUNTY ECONOMIC PROFILE

In 1991 the Nevada Legislature required Washoe County to pay back to Clark County \$6.6 million to resolve the “Fair Share” controversy regarding distribution of sales tax revenue. The Washoe County Commission approved an increase in local taxes to offset the loss of sales tax revenue. In 1994 the Regional Transportation Commission Blue Ribbon Committee for Transportation funding identified the need for a five-cent fuel tax increase that was approved by the County Commission.

In 2005 the Nevada Legislature passed a law to provide property tax relief. This law provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owners’ primary residence and a higher cap of 8% on the tax bill of other properties. Only properties that are new to the tax roll (i.e., new development) aren’t subject to a tax cap until the following year. The effect of the abatement is that a property owner’s tax bill cannot increase by more than 3% or 8% regardless of increases to assessed valuation. This cap limits the amount of property tax paid to Washoe County and other local governments when assessed valuations increase by more than the cap. Therefore, funding for local government services, both ongoing and enhancements, is constrained.

Prior to the Great Recession, Washoe County enjoyed a period of almost seven years of program expansions and major capital project construction, including full integration of State child welfare activities, construction and opening of Regional Public Safety facilities, and multiple Parks, Library and Open Space projects. Like the rest of the nation and Nevada, the County suffered greatly during the Great Recession that began in 2007. Beginning in Fiscal Year 2008, all the broad measures of the economy in Northern Nevada and Washoe County including taxable sales, housing prices, the unemployment rate, and the foreclosure rate showed deterioration of the economy. Unfortunately, Nevada was in many ways one of the most severely impacted states and perhaps the last state to emerge from the economic slowdown. It was not until 2012 that the state and Northern Nevada more specifically began to see a reversal of the decline in economy activity that began in 2007.

Fortunately, since Fiscal Year 2014, Washoe County’s general economy has experienced improvement as shown in the charts and information on the following pages. Average housing prices have surpassed the pre-recession peak and Washoe County (Reno-Sparks MSA) has seen the fifth largest MSA employment growth in the nation.



Source: Research and Analysis Bureau, Nevada Dept. of Employment (nevadaworkforce.com)- June 25, 2019 Press Release

The economic rebound is due in large part to favorable demographics and advantages that Northern Nevada and Washoe County offer to businesses both within and outside Nevada. These advantages continue to be relatively affordable and plentiful land, relatively low costs of labor, a low tax rate, good transportation networks to the Bay Area in California and the Western region of the United States, well-rated schools, and a safe and business-friendly environment.

by leaders that economic diversification beyond the gaming and tourism industry was essential, which has led to greater economic development efforts by the state, counties, cities and economic development agencies. These efforts have resulted in notable successes including decisions by Apple, Tesla, Switch, Google, Zulily, Rackspace and other major companies to locate significant plants and business operations in Northern Nevada. The companies’ decisions to establish operations in Northern Nevada, including Washoe County, after in many cases, fierce competitions by other states to attract these plants to their states, is helping to transform Northern Nevada’s image and highlight the area’s advantages to businesses and residents of other areas. At the same time, leaders have also been focused on developing and nurturing home-grown businesses, which is exemplified in a growing high-tech sector in the City of Reno.

Another factor in the growth of the region is a recognition

Although the local economy continues to strengthen, it is important to keep monitoring leading economic indicators. As indicated on the chart below, year-over-year trends as of May 2019 show mixed results.

Reno MSA Leading Economic Index-May 2019

Provides an economic outlook for the region by signaling future movements in the Reno MSA economy over a six to twelve month period.

| | 0.07% ↑ | | | | | | | | |
|-----------------------|---------------|------------------------|--------------------|--------------------|---------------|------------------------------|---------------|-----------------|--|
| % Change | Taxable Sales | Taxable Gaming Revenue | # of SF Homes Sold | Airport Passengers | Airport Cargo | Initial Claims for Unemploy. | S&P 500 Index | M2 Money Supply | |
| Month to Month | 0.18% ↑ | -0.10% ↓ | 0.91% ↑ | 0.42% ↑ | -0.02% ↓ | -0.32% ↓ | -3.37% ↓ | 0.48% ↑ | |
| | 1.04% ↑ | | | | | | | | |
| % Change | Taxable Sales | Taxable Gaming Revenue | # of SF Homes Sold | Airport Passengers | Airport Cargo | Initial Claims for Unemploy. | S&P 500 Index | M2 Money Supply | |
| Year to Year | 1.68% ↑ | -0.37% ↓ | -10.70% ↓ | 4.90% ↑ | -0.16% ↓ | -7.46% ↓ | 2.05% ↑ | 2.29% ↑ | |

Source: EKey Economic Consultants

Even if the local economy continues to show strong growth over the next few years, the challenge for local governments in the region will continue to center on how to efficiently and effectively support new growth with limited resources. Housing affordability is also a challenge in the region.

Labor Market

The chart below tracks long-term job growth and the decline in the unemployment rate from 2013 through 2018. Washoe County's unemployment rate peaked near 14% in 2010. As of May 2019, Washoe County's unemployment rate was 3.0%, compared to the U.S. unemployment rate of 3.6%.

| <u>Average Annual Labor Force Summary</u> | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>Calendar Year</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
| TOTAL LABOR FORCE | 221,375 | 222,734 | 225,943 | 230,332 | 239,119 | 250,005 |
| Unemployment | 20,989 | 16,890 | 14,132 | 11,609 | 10,001 | 9,064 |
| Unemployment Rate ⁽¹⁾ | 9.50% | 7.60% | 6.30% | 5.00% | 4.20% | 3.60% |
| Total Employment | 200,386 | 205,844 | 211,811 | 218,723 | 229,118 | 240,941 |

(1) The U.S. unemployment rates for the years 2013 through 2018 are 7.4%, 6.2%, 5.3%, 4.9%, 4.4% and 3.9%, respectively.

Source: Research and Analysis Bureau, Nevada Dept. of Employment (nevadaworkforce.com)-Local Area Unemployment Statistics

Major employers in Washoe County are fairly diverse, but educational institutions, hospitals, and gaming dominate. To some extent, the institutional employers may serve as an economic anchor, providing stability in the labor market but may experience less growth in employment than other sectors.

Largest Employers - Washoe County, Nevada

As of 2018-2019

| <u>Employer</u> | <u>Employees</u> | <u>Industry</u> |
|-------------------------------------|------------------|-----------------------------------|
| Amerco | Over 10,000 | Trade, transportation & utilities |
| Eldorado Hotel & Casino | 7,000-7,999 | Casino hotel |
| Washoe County School District | 7,000-7,999 | Public education |
| Renown Health | 5,000-5,999 | Hospital |
| University of Nevada – Reno | 5,000-5,999 | University |
| Tholl Fence | 3,000-3,999 | Construction |
| Sierra Nevada Corporation | 3,000-3,999 | Aerospace & Defense |
| Washoe Health Systems | 3,000-3,999 | Hospital |
| Nugget Casino Resort | 2,000-2,999 | Casino hotel |
| Washoe County | 2,000-2,999 | Local government |
| Peppermill Hotel Casino – Reno | 2,000-2,999 | Casino hotel |
| Atlantis Casino Resort (Monarch) | 2,000-2,999 | Casino hotel |
| Adams and Associates | 2,000-2,999 | Programs-government agencies |
| Silver Legacy Resort Casino | 1,500-1,999 | Casino hotel |
| St. Mary's Regional Medical Center | 1,500-1,999 | Hospital |
| VA Sierra Nevada Health Care System | 1,500-1,999 | Hospital |
| Grand Sierra Resort and Casino | 1,500-1,999 | Casino hotel |
| Scolari's Food and Drug | 1,000-1,499 | Retail |
| City of Reno | 1,000-1,499 | Local government |
| Sands Regency | 1,000-1,499 | Casino hotel |
| Ormat Technologies | 1,000-1,499 | Energy |
| Altairnano | 1,000-1,499 | Energy |

Source(s): Zippia.com; variety of local information sources, see note below

Note: due to changes in reported employers via Research and Analysis Bureau, NV Dept of Employment, Training and Rehabilitation, figures for private companies above represent reported employees of companies with headquarters in Washoe County. Figures for government employers come from various sources included adopted budgets, government entity websites, etc.

Washoe County's economy continues to diversify over time. The chart below compares employment by major economic sectors. Diversification is evidenced as no one sector accounts for more than 21% of the overall Reno MSA.

Establishment Based Industrial Employment
Reno MSA, Nevada⁽¹⁾
(Estimates in Thousands)

| Calendar Year | 2015 | 2016 | 2017 | 2018 | 2019-ytd |
|--|--------------|--------------|--------------|--------------|--------------|
| Natural Resources and Mining | 0.2 | 0.2 | 0.3 | 0.8 | 0.3 |
| Construction | 12.9 | 14.0 | 16.8 | 17.8 | 20.0 |
| Manufacturing | 13.0 | 12.7 | 17.1 | 23.2 | 26.3 |
| Trade, Transportation, and Utilities | 47.8 | 50.6 | 52.3 | 52.9 | 55.0 |
| Information | 2.0 | 1.9 | 2.2 | 2.6 | 3.0 |
| Financial Activities | 10.0 | 10.3 | 10.5 | 10.1 | 11.2 |
| Professional and Business Services | 28.4 | 30.6 | 30.9 | 32.3 | 36.9 |
| Education and Health Services | 24.5 | 25.4 | 26.1 | 27.0 | 28.0 |
| Leisure and Hospitality (casinos included) | 36.2 | 36.9 | 37.8 | 38.4 | 39.2 |
| Other Services | 6.1 | 6.1 | 6.3 | 6.3 | 6.6 |
| Government | <u>29.3</u> | <u>30.1</u> | <u>30.6</u> | <u>27.1</u> | <u>31.2</u> |
| Total ⁽²⁾ | <u>201.4</u> | <u>218.8</u> | <u>230.9</u> | <u>238.5</u> | <u>257.7</u> |

(1) Reno Metropolitan Statistical Area consists of two counties: Storey and Washoe.

(2) Totals may not add due to rounding. Reported employment categories may change from prior years and will be updated to reflect the most current categories.

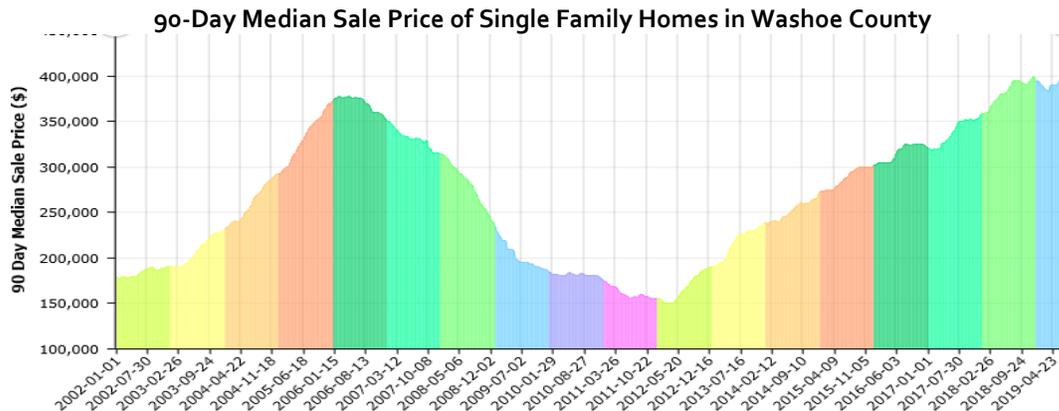
Source: 2015 through 2018-United States Department of Labor, Bureau of Labor Statistics; 2019 YTD (through May 2019)-Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation (nevadaworkforce.com)

Housing Market

Due to the continuing employment and population growth and a low inventory of housing stock, housing prices in Washoe County have continued to increase since 2012. In July 2019, it is estimated that there was less than two months' supply of inventory and approximately 209 single-family homes (-9.4% of total listings) under \$300,000.

However, as discussed later, the associated residential construction needed to fill the current housing gap in the area is struggling to keep pace. Further, availability of affordable housing continues to be an issue in many communities, including Washoe County. A March 2019 report by ATTOM Data Solutions indicates median-priced homes are not affordable for average wage earners in 71 percent of U.S. Housing Markets. The same report indicated that Washoe County residents need an annual income of over \$99,000/year to buy a home.

The following chart from the Washoe County Assessor's Office shows the 90-day moving median sale price of single family homes in Washoe County. The pre-recession peak for Washoe County occurred in 2006 with the median sales price above \$365,000. Since bottoming out at \$159,900 in 2011, the 90-day median sale price is now \$395,000, which exceeds the 2018 median price of \$386,500 and is a record high.



As a result, most sellers have returned to a positive equity position, a key factor in generating home sales. In addition, the 2018 number of Washoe County foreclosures was 215, compared with the 2008 high of 4,979. However, year-over-year residential building permits have declined, as indicated in the chart below. It's not entirely clear what is driving the decrease in number of building permits, including residential and commercial, but the result is there are fewer housing options across the region.

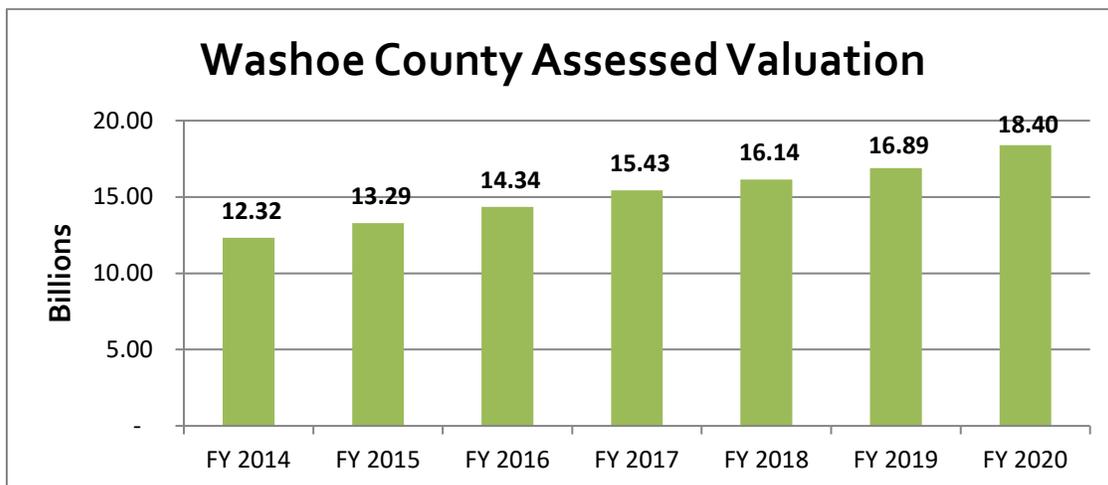
Reno MSA Construction Index-May 2019

Provides historical and current trends for the construction industry in the Reno MSA region.



Source: EKey Economic Consultants

Assessed valuation of homes, another measure of increasing growth and home values, has continued to rebound as shown below. Assessed valuations, which are not based solely on market values but instead a complex formula in state law, increased more than 7.5% each year from Fiscal Year 2015 through Fiscal Year 2017. In Fiscal Years 2018 and 2019, however, the assessed valuation of properties in Washoe County only increased 4.6%. Fiscal Year 2020 has an assessed valuation increase of 9.0%, to \$18.4 billion. This surpasses the previous all-time peak of assessed valuation, which was \$17.2 billion in Fiscal Year 2009. As previously mentioned, the assessed valuation increase of 9.0% does not equate to a 9.0% increase in property tax revenue due to abatement. The Fiscal Year 2020 estimated property tax increase is 5.7%.



Personal Income and Spending

Since 2015, median household income has seen year over year increases in Washoe County. While Washoe County has shown higher figures than the State of Nevada for many years, 2017 figures show Washoe County higher than both the Nevada and national averages for the first time since 2012.

Median Household Income⁽¹⁾

| Year | Washoe County | Nevada | United States |
|------|---------------|----------|---------------|
| 2012 | \$53,944 | \$47,333 | \$51,017 |
| 2013 | 53,040 | 51,846 | 53,585 |
| 2014 | 52,910 | 49,875 | 53,657 |
| 2015 | 52,870 | 52,008 | 56,516 |
| 2016 | 54,955 | 55,431 | 59,039 |
| 2017 | 61,498 | 58,003 | 60,336 |

(1) 2018 figures were not available in time for publishing

Source: Census.gov

Another indication incomes are increasing is taxable sales. Washoe County taxable sales have increased in each of the last eight fiscal years. In Fiscal Years 2013 through 2016, and in Fiscal Year 2018, taxable sales increases in Washoe County exceeded that of the state. Note that Washoe County reported taxable sales in Fiscal Years 2019 and 2020 will be impacted by a negotiated Consolidated Tax (C-Tax) refund discussed in the "Budget at a Glance" section. The refund is reported as a negative taxable sale. Thus, the Fiscal Year 2019 year-to-date taxable sales, through April 2019, reflect this impact. Adjusting for the negative taxable sales, the year-to-date increase of Washoe County taxable sales is approximately 6.6%. See the following chart.

Taxable Sales in Washoe County

| 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-YTD | 7,306,631,632 | 3.8% | 51,487,067,755 | 6.0% |

Conclusion

Washoe County is in the midst of a relatively strong multi-year economic recovery. However, there are signs that the pace of economic growth may be tempering. These signs include a decline in the growth of taxable sales from more than 10% in Fiscal Year 2016 to the adjusted range of 6% to 7% in Fiscal Years 2018 and 2019, a decline in single family home sales, and a decrease in residential and commercial building permits.

Some of the growth in the last several years may be attributable to the construction of major light industrial and warehouse space in the region. While both the construction and eventual hiring of employees will likely help the local economy in terms of taxable sales, there's still an issue with available and affordable housing. There has also been a significant increase in development activity in Storey County, adjacent to Washoe County. This development and associated taxable activity increase could offset gains otherwise seen in Washoe County. Of course, any potential national economic slowdown would impact growth in the Northern Nevada region.

Unfortunately, governments' revenues tend to lag these broad economic measures for variety of reasons. Moreover, due to the caps on the increase of existing developments' property taxes set by state law in 2005 and the tax structure in Nevada, revenues to Washoe County and other local governments in the County will not track to the growth rate in the broader economy. Therefore, governmental revenues are expected to grow more modestly during this economic cycle.

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FINANCIAL POLICIES

LEGISLATIVE & POLICY GUIDELINES

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes (NRS), Chapter 354; Nevada Administrative Code (NAC), Chapter 354; Washoe County Code (WCC), Chapter 15; and Board adopted Financial Policies and Procedures and General Fiscal Policies. State Statute identifies much of the framework within which counties must operate when creating and modifying budgets.

The legal level of budgetary control is held at the function level for governmental and proprietary funds. Functions are categories of programmatic activities such as: Health, General Government, Public Safety, and Judicial (among others). According to statute, the County Manager's Office may approve budget adjustments within a function. The County Manager's Office, with Board notification, may approve budget adjustments between functions within a fund. Adjustments between funds or from contingency require Board approval (NRS 354.598005). In addition, statute dictates the County's fiscal year, which is July 1 through June 30 (NRS 354.526).

Additionally, budgets are prepared in compliance with adopted financial policies that state "The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures." Also, "budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or supplemental city/county relief taxes."

The Nevada Legislature meets in February of every odd numbered year for 120 calendar days. If any legislation is passed during this time, local governments have an opportunity to amend their budgets to incorporate the impact of legislation. The last biennial session occurred in early 2019 and the next will occur in 2021.

FINANCIAL POLICIES

As recommended by the *Government Finance Officers Association "Financial Policies: Design and Implementation"* publication, the Washoe County Financial Policies were established in 1996 as a "guideline for operational and strategic decision making related to financial matters". Policies are continually reviewed and revised given changes in Washoe County Code, department restructuring and various administrative procedure changes required to improve the overall financial management of the County. The current financial policies that the County operates with are as follows:

1. **REVENUE POLICIES:** To maintain and enhance the County's revenue base.
 - 1.1 The County shall, through the legislative process and interlocal cooperation, work to maintain a diversified and stable revenue structure.
 - 1.2 The County shall attempt to maintain a diversified and stable economic base by supporting land use and economic development policies promoting tourism, commercial and industrial employment.
 - 1.3 The County shall estimate its annual and multi-year revenues by an objective, analytical process.
 - 1.4 The County, where possible, shall institute user fees and charges for programs and services in the County. The user fees shall be established at a level related to the cost of providing those services. The user fees shall be adjusted on a predetermined schedule or annually so as to avoid major fluctuations.
 - 1.5 The County's enterprise funds shall review user fees on a predetermined schedule approved by the Board of County Commissioners or annually and report to the Board of County Commissioners as to the adequacy of the fees in supporting the total direct and indirect costs of the activity.
 - 1.6 The County shall avoid targeting revenues for specific programs unless legally required or when the revenue source has been established for the sole purpose of financing a specified program or project.

2. **REVENUE FORECASTING AND MONITORING POLICIES:** The goal of the County's policies in regards to revenue forecasting and monitoring is to develop and maintain a revenue monitoring system to assist in trend analysis and revenue forecasting. The specific policies are as follows:
 - 2.1 The County Manager's Office, to emphasize and facilitate long-range financial planning, shall develop and maintain current projections of revenues for the current fiscal year and for at least two succeeding years.
 - 2.2 The County Manager's Office shall maintain and further develop methods to analyze, forecast, and track major revenue resources and shall maintain at least ten years' historical data for all major revenue sources.
3. **REVENUE COLLECTION:** The County's policy regarding revenue collection is to develop and maintain an aggressive revenue collection program to assure that moneys due the County are received in a timely fashion.
 - 3.1 All revenue collections should follow the internal control procedures specified in the Washoe County Internal Control Procedures Manual maintained by the Comptroller. *(Updated May 2017)*
4. **ASSET MANAGEMENT:** The County's policy related to asset management is to protect the public investment and ensure the maximum utilization and useful life of the facilities, land, and land rights. The specific policies regarding asset management are presented below.
 - 4.1 The County Community Services Department shall review as often as the need arises, which of the County's lands and/or buildings are not actively utilized and whether there are holdings that have no foreseeable purpose. Their findings shall be reported to the Board of County Commissioners for appropriate action.
 - 4.2 The County shall dispose of surplus personal property in the most cost-effective manner allowed by State law and Washoe County Code.
 - 4.3 The County shall assure that long range planning identifies undeveloped land needed to meet County goals. Such properties will be given a high budgetary priority so that they can be acquired prior to development.
5. **RESOURCE ALLOCATION:** The County's policy regarding resource allocation is to allocate discretionary resources in direct relation to the strategic goals of the Board of County Commissioners.
 - 5.1 Each proposed capital improvement program project will include a statement describing how the proposed improvement accomplishes the strategic goals of the Board of County Commissioners.
6. **CAPITAL IMPROVEMENTS MAINTENANCE AND REPLACEMENT:** The County, through a program of Infrastructure Preservation, shall maintain capital improvements to the level required to adequately protect the County's capital investment and to minimize future maintenance and replacement costs.
 - 6.1 The Equipment Services Division of the County shall establish an equipment and vehicle replacement schedule that maximizes value taking into consideration safety, efficiency, and utilization and maintenance costs. The schedule will be coordinated with a rate structure that will adequately fund the replacement or reconditioning of the assets.
 - 6.2 Facilities Management and Risk Management shall provide a building replacement value, based on a 50 year amortization for all major County government buildings, for inclusion and potential funding in the 5 year Capital Improvement Program.
 - 6.3 The Operations Division of Community Services shall maintain a roads maintenance and improvement schedule that identifies annual and projected need for not less than five years including square footage of paving and other surface treatments and anticipated costs.
 - 6.4 The County shall finance the replacement of utility infrastructure through Utility Enterprise Fund. The County shall finance the replacement of public buildings and parks through the general fund. Streets, sidewalks and storm drains are financed through the Roads Fund (created July 1, 2011) and the Capital Improvement Program.

- 6.5 The County shall continue to utilize all gasoline tax revenues for road maintenance and repair and provide such additional support as required to maintain an average Pavement Condition Index of not less than 73.
7. **CAPITAL IMPROVEMENT PROGRAM MANAGEMENT:** The goal of the County's policies regarding capital improvement program management is to systematically plan, schedule, and finance capital projects to ensure their cost-effectiveness. The capital improvement program will strive to balance between new capital needs, capital repair and replacement projects and available resources. The specific policies for capital improvement program management are presented below:
- 7.1 Every capital improvement program project shall have a project manager/coordinator, who will manage the project scope, ensure that required phases are completed according to schedule, authorize all project expenditures, ensure that all regulations and laws are observed and report project status to the Board of County Commissioners through the Manager's Office.
- 7.2 A capital improvement program coordinating committee will review project proposals, determine project phasing, review and evaluate the draft capital improvement program document, and monitor capital improvement project progress on an ongoing basis.
- 7.3 Construction projects and capital purchases which cost \$100,000 or more will be included within the capital improvement program except for Infrastructure Preservation Projects which will be managed by the respective Divisions (Engineering and Operations). Capital outlay items less than \$100,000 will be included within the requesting or managing departments operating budget and will also require management by the appropriate division.
- 7.4 The County shall base the planning and design of capital improvements on standards which minimize construction costs, while assuring acceptable useful life and reducing maintenance costs.
- 7.5 The County shall design and construct reclaimed water, sewer, and storm drain improvements to the size required to serve the County's future capacity needs, to the extent allowable without impairing operations, so that substantial redesign and reconstruction of these facilities is not required as the service demand and workload increases. Such facilities should be sized to serve the planned land use adopted in the Washoe County Comprehensive Plan-Area Plan, and if appropriate the City of Reno and City of Sparks Master Plan.
- 7.6 The County shall consider the following life cycle cost accounting components in the design and construction of facility improvements wherever possible: energy efficiency; maintenance efficiency; efficient physical relationships for those County staff working in the facility; capacity adequate to meet the requirements for the next five to ten years; ability to accommodate future expansion with minimum remodeling costs; connectivity to computer and communications networks.
8. **CAPITAL IMPROVEMENT FUNDING:** Revenue resources for each proposed capital improvement project shall be identified either in the annual operating budget or the five-year capital improvement program. Alternative financing methods shall be analyzed for capital projects, including but not limited to, bond financing, leases, lease purchase, design build, developer build and lease backs, as well as grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County strategic goals and priorities.
- 8.1 The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
- 8.2 The first year of the five-year capital improvements plan will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for which expenditures have not been made or projects not completed will be reevaluated and incorporated into appropriations for the new fiscal year.
9. **GRANT PROGRAM FUNDING:** Due to the lack of stability inherent in grant funding, and to reduce reliance on grant assistance, the County shall discourage the use of grant assistance for mandated functions with the exception outlined below. Grants will be encouraged for special projects which strengthen a program, have a definable starting and ending date, and do not expand the service in such a

- way as to require the substitution of local funds to continue part or all of the service once grant assistance ends.
- 9.1 The County shall use grant assistance to establish or expand a mandated or other program in those instances where local funds would otherwise be utilized to provide the same service if the grant were not available and/or the elimination of the program at the end of the grant funding period is viable.
 - 9.2 An officer or employee of a department or agency of the County shall not submit an application for a grant, an amendment or supplement of a grant, a request for contribution of money or property, without approval from an Assistant County Manager or the County Manager and, if applicable, the governing/managing board of the department or agency.
 - 9.3 The County shall utilize a uniform grants application process to ensure consistent and complete information is available for consideration of grants not included in the budget process. The officer or employee making the application shall advise the County Grants Administrator of the application on a form prescribed by the grants administrator.
 - 9.4 The Board of County Commissioners has the sole authority to accept grants and cash donations from private and public sources or other financial assistance from the Federal government and to comply with such conditions as may be necessary. All grant awards (except those of District Court) must be accepted by the BCC, or other authoritative Board e.g. District Board of Health. District Court grant awards are not approved by the BCC; rather grant awards are submitted to the BCC to acknowledge receipt of the revenue and approval of the budget amendments.
 - 9.5 Upon award of a grant, the officer or employee shall communicate the fact to the County Manager's Office and the Board of County Commissioners and shall forward to the County Comptroller all pertinent grant details so that the accounting records of the County can clearly reflect grant activity.
 - 9.6 An officer or employee of a department or agency of the County may accept personal property for the use and benefit of the County where the value singly or in the aggregate is less than \$3,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the board in writing of the acceptance.
 - 9.7 Except as otherwise provided herein, all cash donations must be reported to the board and expenditure authorization obtained. This requirement does not apply to: (a) An officer or employee of a department or agency of the County that has included within the budget expenditure authority for anticipated cash donations may accept cash donations of less than \$3,000 from a contributor in a fiscal year and expend money from such sources in accordance with the approved department or agency budget. In such event, the officer or employee will notify the board in writing of the acceptance of the cash donation; (b) An officer or employee of a department or agency of the County with statutory authority over an account may accept cash donations to that account and make expenditures there from as provided in such statutes; and (c) An officer or employee of a department or agency of the County authorized by statute to establish and maintain a specific gift fund, may accept cash donations to that fund and make expenditure there from as provided by statute.
 - 9.8 All money received from grants and contributions shall be transmitted by the officer or employee applying for the grant or contribution to the County Treasurer for deposit in the appropriate account. The officer or employee must complete the appropriate forms designated by the Comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the Comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance.
 - 9.9 The County Comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review. The Comprehensive Annual Financial Report shall include a schedule of federal awards and provide details of all federal grant activity in the County for the fiscal year reported.
 - 9.10 Details concerning state grants, deferred revenues and private contributions shall be maintained in the financial records for review upon request.
- 10. PERFORMANCE BUDGET SYSTEM:** The performance budget system is to link day-to-day operations with long-term financial planning, to eliminate the guesswork of where the County is going and how it plans to get there, and to provide a linkage between the strategic goals of the Board of County

Commissioners, the allocation of moneys within the annual operating budget, and assignments to staff. The specific policies of the County as it regards the performance budget system are presented below.

- 10.1 All County departments shall assure that all expenses attributable to an existing or proposed program show full cost and are accurately reflected in program budget requests.
 - 10.2 The Budget Division shall strive to ensure an optimal allocation of human and fiscal resources to fund approved services and programs.
 - 10.3 All County Department Heads are given flexibility of resource use within each program in order to adjust to changing conditions to meet service objectives in the most cost-effective manner that is consistent with public policy and law.
 - 10.4 The Government Finance Officers Association Distinguished Budget Presentation Award should be pursued annually.
- 11. ANNUAL OPERATING BUDGET:** The annual operating budget serves several purposes since it is the financial plan for the year as well as a policy document and an operations guide. The specific policies of the County regarding the annual operating budget are:
- 11.1 The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures.
 - 11.2 The County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses).
 - 11.3 Operating and capital expenditures by departments shall not exceed their total authorized departmental budget. Departments may exceed the authorized budget for line item accounts as long as the department does not exceed its total authorized budget. Departments cannot exceed their specific travel or food budget.
 - 11.4 Any increases in total fund appropriations and revenue augmentations must be recommended by the Budget Division or Departments with Budget Division approval and approved by the Board of County Commissioners.
 - 11.5 Upon approval by the County Manager's Office, budgeted amounts within a function in the same fund may be transferred by the Budget Division, if amounts do not exceed the original budget. The County Manager's Office, with Board notification, may approve budget adjustments between functions within a fund. Adjustments between funds or from contingency require Board approval.
 - 11.6 Increases in appropriations and revenue augmentations (including new grants and loans) will be reviewed by the Budget Division and the Budget Division will provide a recommendation to the Board of County Commissioners.
 - 11.7 The Comptroller is to be sent copies of all transactions or grants, loans or appropriation changes. No action that affects accounting controls will be completed without first informing the Comptroller so that an accurate and complete accounting control is maintained, in a format prescribed by the Comptroller.
 - 11.8 Functions included in the County budget in funds other than in the General Fund or Health Fund that are fully funded with dedicated resources will carryover 100% of their fund balance. Funds other than the General Fund or Health fund that are partially supported with General Fund resources will receive an augmentation of 100% of their undesignated fund balance limited to the amount of their unencumbered appropriation authority. Undesignated fund balance in excess of the unencumbered appropriation authority is subject to the augmentation process.
 - 11.9 Each department's base budget will be calculated as follows: Services and Supply categories will be funded at the base level plus adjustments. Each budget unit will be adjusted for merit and cost of living changes and retirement or health benefits cost increases.
 - 11.10 Strategic planning workshops will be held with the Board, prior to formal budget hearings, to facilitate issue identification, prioritization and action planning. The Board will be asked to prioritize the issues at the conclusion of the workshops. Guidance will be sought from the Board as to how the County budget should be prepared with respect to new debt, tax rates and related matters.
 - 11.11 Budget division staff will work with the departments regarding base budget adjustments and will prepare a base budget. Departments will be given the opportunity to request funding above the base level for review and possible inclusion to the recommended budget. The recommended budget will

provide departments with the information to determine if an appeal is needed. The departments may appeal the recommended budget to the County Manager; after consideration and recommendation from the County Manager, the department may further appeal to the Board of County Commissioners.

- 11.12 Based on Board guidance and direction from the County Manager, the Budget division will prepare a budget for the formal budget hearing with the Commissioners, as per state statute.
 - 11.13 At the conclusion of this hearing, the Budget division will prepare a final budget to be sent to the state. There may be an additional iteration due to Legislative action.
 - 11.14 Budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or Supplemental City/County Relief taxes. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All unencumbered appropriations lapse at the end of the fiscal year and fall to fund balance. Valid outstanding encumbrances and contracts at the end of the fiscal year are approved as budget re-appropriations for the following year when the Board of County Commissioners accepts and approves the annual audit report.
- 12. FINANCIAL RESERVES:** The County's goal regarding financial reserves is to provide a prudent level of reserves for future unexpected expenses and revenue declines, to accumulate funds in support of future planned capital improvements, and to "level" high and low expenditure years in the five year financial plan. The specific policies of the County in regards to financial reserves are presented below:
- 12.1 The County shall maintain a fund balance in the debt service fund not to exceed one year principal and interest in accordance with debt policy, bond requirements and Nevada Department of Taxation Guidelines.
 - 12.2 The County's General Fund shall maintain a fund balance equal to \$3,000,000 for stabilization (Board of County Commissioners adopted April 28, 2015), and for the purpose of sustainability of a working capital (unrestricted fund balance) between 10-17% of appropriations (Board of County Commissioners adopted May 17, 2016).
 - 12.3 The County shall maintain an actuarially sound reserve in the Risk Management Fund to protect the County's risk and insurance management program.
 - 12.4 When a surplus exists which exceeds these financial reserve policies, the County shall accelerate capital improvements from later years within the five year capital improvement program to the extent (1) they are required earlier, and (2) County staff can effectively undertake the improvement at an earlier date.
 - 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statute shall be budgeted. The contingency reserve shall be used to provide for unanticipated or unforeseen needs that arise during the year. Funds shall be authorized from the contingency account in accordance with Nevada Revised Statute.
 - 12.6 An enterprise fund or an internal service fund will not exceed its overall appropriation authority in a manner that would jeopardize the financial integrity of the fund.
- 13. ENTERPRISE FUNDS:** The enterprise funds are to operate in a business-like manner in accordance with NRS and are to fully account for all resources and expenditures.
- 13.1 Any enterprise fund that is supporting debt will prepare or have prepared a periodic rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.
 - 13.2 Any enterprise fund will reimburse the General Fund for overhead services annually. The method of reimbursement will be based on the most current indirect cost allocation method for the County.
- 14. DEBT:** The debt management policy is contained in a separate document and is to provide a framework for the wise and prudent use of debt, and to limit the use of debt so as not to place a burden on the fiscal resources of the County and its taxpayers.
- 14.1 The County Manager's Office shall evaluate alternative financing methods and pay-as-you-go versus financing of capital improvements with the assistance of bond counsel and external municipal financial advisors registered with the U.S. Securities and Exchange Commission (SEC).

- 14.2 The County shall conduct all financing on a competitive basis where feasible. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
 - 14.3 The term of debt financing for the acquisition of County assets shall not exceed the useful life of the assets. When multiple assets are acquired or constructed with a single bond issue, those assets with shorter lives will be deemed to be paid first or will be issued as a separate series of the bond issue.
 - 14.4 The County Manager's Office shall monitor all forms of County debt annually coincident with the preparation of the County's five-year financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.
 - 14.5 The County Comptroller shall diligently monitor the County's compliance with bond covenants and assure the County's compliance with federal arbitrage regulations.
 - 14.6 The County Manager's Office shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on every financial report and bond prospectus, where applicable.
 - 14.7 Any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners will be coordinated by the County Manger's Office. The Treasurer's Office will be kept informed for cash flow impacts and the investing of the funds. The Comptroller's Office is responsible for accounting and record keeping associated with the bond issues and other financing mechanisms.
15. **ACCOUNTING SYSTEM:** The goal of County accounting policies are to maintain a system of accounting which makes it possible to show that all applicable laws have been complied with, that fully discloses the County's financial position and the results of all of the County's funds and account groups, and that would achieve an unqualified auditor's opinion on each fiscal audit. The specific policies as it regards this goal are presented below:
- 15.1 The County Comptroller shall maintain the County's accounting system in such a way as to conform to Generally Accepted Accounting Principles (GAAP) established by the National Committee on Governmental Accounting, and so as to result in an unqualified opinion by the County's independent auditor. The Government Finance Officer's Certificate for Achievement for Excellence in Financial Reporting should be pursued annually.
 - 15.2 The County Comptroller shall maintain an integrated accounting system so that costs for each program can be identified and evaluated.
 - 15.3 The County Comptroller shall prepare and provide the Board of County Commissioners with a Comprehensive Annual Financial Report (CAFR), by fund, comparing actual revenues and expenditures with budgeted amounts.
 - 15.4 The County Manager's Office shall conduct periodic financial and performance audits to assure that, the County's programs utilize best management practices, and that County fiscal resources are utilized effectively and efficiently.
 - 15.5 The County shall maintain an internal audit program as a management tool.
 - 15.6 The Comptroller's Office and Budget Division shall coordinate any proposed changes, additions, or deletions of funds, organizations or divisions that are to be incorporated into the Chart of Accounts.
16. **CASH MANAGEMENT:** The goal of the County's investment policies is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. The following factors will be considered in priority order in determining investments: (1) safety; (2) liquidity; and (3) yield. Investment and cash management are the responsibility of the Treasurer, as the delegated Chief Investment Official. The specific investment policies of the County are presented below.
- 16.1 The Treasurer shall strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidation's and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.
 - 16.2 The Treasurer shall take care to maintain a prudent balance of investment types and maturities as the market and the County's investment strategy dictates.

- 16.3 The Treasurer shall maintain current financial analysis and evaluation for each institution in which cash is invested. Significant changes in the financial status of an institution shall be reported to the Investment Committee by the Treasurer as soon as is necessary to responsibly protect assets.
- 16.4 The Treasurer, in order to maximize yields from the County's portfolio, may consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with applicable regulations, County policies, and in accordance with existing agreements with investment pool participants.
- 16.5 The Treasurer shall invest only in those instruments authorized by Nevada Revised Statute 355.170 and 355.171. Investment vehicles which are new to the market must be approved by the Nevada State Legislature and the County Investment Committee before committing County funds to them.
- 16.6 The Treasurer will protect ownership of the County's investment securities through third-party custodial safekeeping.
- 16.7 The Treasurer shall develop and maintain an Investment Management Plan, adopted by the Investment Committee, which addresses the County's administration of its portfolio including investment strategies, benchmarks, practices, and procedures.

INVESTMENT POLICY

The County utilizes an Investment Committee, comprised of the County Manager, Assistant County Manager of Finance and Administration, Comptroller, Treasurer, Chairman of the Board of County Commissioners and another Commissioner appointed by the County Commission Chair, to guide investment activities of the County. The committee shall establish types of investments considered proper for the County, within the framework of the statutes of the State of Nevada regarding investment media acceptable for counties, and recognizing the conflicting desires for maximum safety and maximum yield.

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BUDGET AT A GLANCE

On May 21, 2019, the Board of County Commissioners (BCC) approved the Washoe County Fiscal Year 2020 (FY2020) Budget. The annual budget appropriates expenditures for the County's primary operating fund, the General Fund; other governmental funds including special revenue funds; and proprietary funds, which are comprised of enterprise funds and internal service funds. As required by law, the final budget was submitted to the State Department of Taxation by the statutory deadline of June 1.

Total budgeted appropriations (expenditures and transfers out) authorized by the FY2020 budget for all funds are \$717,161,918. Of this, General Fund expenditures and transfers out total \$363,272,126, or 51 percent of the total budget. Further, the FY2020 General Fund budget is structurally balanced.

REVENUE AND EXPENDITURE ASSUMPTIONS

The following assumptions and adjustments have been included in the FY2020 budget:

Revenues and Other Sources:

- Based on the State Department of Taxation's calculations, this year's residential property tax cap is 3.0% for Washoe County. The "general cap", which is applied to non-residential property, is 4.8%.
- Overall, property taxes for all funds are projected to increase \$11.7 million, or 5.7%.
- The County's property tax rate remains at \$1.3917 for the 15th consecutive year.
- Consolidated Tax ("C-Tax") revenues are projected to grow by \$4.9 million, or 4.25% over expected FY 2019 results based on current trends. This reflects an anticipated flattening of growth.
- Charges for Services, or user fees, in the General Fund are expected to increase approximately \$550k from \$19.1 million in the current year to \$19.7 million in Fiscal Year 2020. Most of this increase is related to overhead charges to special revenue and proprietary funds to recover the County's central services costs.
- Other Governmental revenue in the General Fund is anticipated to increase over \$1.1 million, or 4.9%. The estimated increase is due to both Federal Incarceration and SCCRT AB104 increases of approximately \$500k each.
- Fines and Forfeitures and Licenses and Permits have remained stable.

Expenditures and Other Uses:

- Each of the multi-year collective bargaining agreements expired effective June 30, 2019. No new agreements had been approved during the FY2020 budget preparation process. As such, an estimated cost-of-living adjustment (COLA) was included in the FY2020 adopted budget. Overall, total salaries and wages for all funds are projected to increase \$11.1 million, or 5.3% next fiscal year. General Fund salaries and wages are projected to increase \$9.5 million, or 6.2%. Salary and wage increases are due to the budgeted COLAs, new positions, and budgeting vacant positions at mid-range.
 - The BCC approved three-year agreements with every bargaining unit and COLAs for non-represented and management employees after the FY2020 budget process. The approved collective bargaining agreements include a FY2020 COLA of 3.0% for non-Deputy employees and a 2.5% COLA for Deputy and Supervising Deputies effective July 1, 2019.
- Retirement rates set by NVPERS increased from 28.0% to 29.25% (+1.25%) and from 40.5% to 42.5% (+2.0%) for Regular and Police/Fire employees, respectively. Whenever an employer-paid contribution plan has a rate change, it is split equally between the employer and employee (see NRS 286.421 and/or Washoe County Labor Agreements for more information). As such, PERS members'

salaries will be reduced effective July 22, 2019 by 0.625% and 1.0% for Regular and Police/Fire employees, respectively.

- The County's OPEB payment will decrease from \$23,051,000 to \$20,290,159 in Fiscal Year 2020, based on the latest actuarial report. The General Fund's allocated portion of OPEB is \$14,795,251, a reduction over prior year of \$2.1 million, and is 73% of total OPEB.
- Increase of 4.5%, \$828k, of General Fund transfer out for mandatory transfer to the Indigent Fund.
- The General Fund contribution to the CIP Fund was increased by \$1 million to provide funding for ongoing major maintenance needs.
- The Fiscal Year 2018 and 2019 budgets contained various items in response to natural disasters, particularly, the two Federally-declared flooding events of January and February 2017. As ongoing response is necessary, the Fiscal Year 2020 General Fund budget reflects:
 - Increased contingency funding for unknown fiscal impacts based on future direction to address the North Valleys closed basins
 - Ongoing flood cost budget of \$1.2 million
- The Fiscal Year 2020 General Fund budget reflects the remaining six months of a one-time repayment of C-Tax approved by the Nevada Tax Commission. The refund was requested by a corporate taxpayer based on improperly paid sales and use tax and is estimated at \$4.6 million with \$1.53 million anticipated in FY2020.
- Budgeted Contingency for FY 2020 increased from \$1.5 million to \$5.75 million to account for various unknowns, including collective bargaining agreements, the 2019 Nevada State Legislative Session, and North Valleys closed basin impacts mentioned above.
- The Fiscal Year 2020 General Fund budget replenishes the \$3.0 million Stabilization Reserve. All \$3.0 million of Stabilization Reserves were transferred in Fiscal Year 2018 in response to costs associated with the 2017 flood events. The BCC approved replenishment effective June 30, 2019 (FY2019).

HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES

The County recognizes that General Fund revenues will likely be sufficient to sustain known cost increases, but will not be sufficient to cover pending cost increases due to legislative impacts, emerging issues, and capital improvement needs-including long-term infrastructure. Coupled with the growth in population and continued improvement of the local economy, the demands and costs to provide existing and enhanced County services to the community are also increasing. The current and future anticipated costs are outpacing the County's estimated revenue growth. Therefore, the County's Fiscal Year 2020 budget direction was similar to Fiscal Year 2019. Departments were requested to prioritize and reallocate resources from existing budgets before requesting additional funding.

The information below outlines the General Fund requests and approvals for Fiscal Years 2019 and 2020:

FY2019:

General Fund preliminary budget deficit \$3.2 million

General Fund final adopted budget deficit \$1.15 million (one-time use of fund balance per BCC approval)

Above Base Department/Fund Requests = \$18.9 million and 128.87 FTE's

Above Base Requests Approved (included in deficit) = \$90,897 (net) and 4.8 FTE's

FY2020:

General Fund final adopted budget is structurally balanced

Above Base Department/Fund Requests = \$9.6 million and 47.8 FTE's

Above Base Requests Approved (included in structural balance) = \$3.0 million (net) and 27.62 FTE's

Washoe County's Fiscal Year 2020 budget reflects a fiscally sustainable approach across all funds, with a focus on ensuring additional resources allocated in FY2020 will be sustainable in future years. It reflects a balance between funding ongoing and new critical needs with constrained revenues. The Fiscal Year 2020 budget includes a number of significant accomplishments and progress towards the County's strategic and financial goals. These are summarized below:

- Total available General Fund unrestricted reserves are budgeted at \$53.1 million, or 14.6% of budgeted expenses and transfers out less capital. This level of reserves is one of the highest among local governments in the region and is an important buffer against the next inevitable economic downturn.
- Both the General Fund and Other Funds were able to add an additional 53.6 net Full-Time Equivalents (FTEs) to support mission critical programs. Some highlights include:
 - General Fund
 - Alternative Sentencing = 3.0 FTEs to support the nationally recognized Sober24 program
 - Assessor's Office = 2.0 FTEs to support increased appraisal activity
 - District Attorney's Office = 5.0 FTEs to support the Criminal Division and Child Advocacy Center
 - Sheriff's Office = 6.0 FTEs to support Deputy Sheriff positions in Detention and Patrol
 - Human Services = 4.0 FTEs to support the Northern Nevada Adult Mental Health (NNAMHS) campus project
 - Other Funds
 - Human Services, Indigent Fund = 21.0 FTEs to support NNAMHS campus project
 - Health District = 2.0 FTEs to support Clinical and Community Health
- Allocating one-time and ongoing funding in both FY2019 and FY2020 to support capital and ongoing expenses to support the Northern Nevada Adult Mental Health (NNAMHS) campus project. Funding will provide resources to separate vulnerable populations that currently reside at the Community Assistance Center (CAC), which will also free up capacity at the CAC. In addition, the County will be able to increase the number of participants receiving services. Between FY2019 and FY2020, financial resources include transfers from the General Fund, the Marijuana Fund and the Indigent Fund.
- General Fund support of the Capital Improvement Program (CIP) was increased by \$1 million to \$6.3 million. The total FY2020 CIP budget is slightly over \$149 million. Notable capital improvement projects budgeted this fiscal year include \$11 million for the Northern Nevada Adult Mental Health campus project-mentioned above, close to \$5 million in Regional Parks and Open Space projects, over \$98 million for Utility Fund projects, including almost \$50 million for the South Truckee Meadows Reclamation Facility (STMWRD) expansion (anticipated to be partially funded with State Revolving Fund Loan-SRF), and continued investment in the refurbishment of County buildings.
- Replenishment of the \$3.0 million Stabilization Reserve
- Increased Contingency funding for unknown fiscal impacts

GENERAL FUND

The General Fund is the primary operating fund of the County and is used to account for programs that are not required to be accounted for in another fund. As such, the General Fund is the largest fund and accounts for more than half of the County's budget. Over 20 departments are all or partially funded via the General Fund, including: Alternative Sentencing, Assessor, Board of County Commissioners, Clerk, Community Services, Comptroller, County Manager, District Court, District Attorney, Human Resources, Human Services, Incline Constable, Justice Courts, Juvenile Services, Library, Medical Examiner, Public Administrator, Public Guardian, Recorder, Registrar of Voters, Sheriff, and Treasurer. The following summary of Sources and Uses compares resources and uses for the FY2019 budget to the FY2020 budget.

| Washoe County General Fund Sources and Uses | | | | |
|---|----------------------------|---------------------------|-------------------------------|------------------------------|
| Sources and Uses | FY 2019 Original Budget | FY 2020 Adopted Budget | \$ Chg from FY 2019 Budget | % Chg from FY 2019 Budget |
| Beginning Fund Balance | 47,846,828 | 59,045,951 | 11,199,123 | 23.4% |
| Revenues and Other Sources: | | | | |
| Taxes | \$ 169,030,246 | \$ 178,698,442 | \$ 9,668,196 | 5.7% |
| Licenses and permits | 9,677,200 | 9,742,200 | 65,000 | 0.7% |
| Consolidated taxes | 114,389,819 | 120,926,919 | 6,537,100 | 5.7% |
| Other intergovernmental | 22,539,740 | 23,646,849 | 1,107,109 | 4.9% |
| Charges for services | 19,146,952 | 19,697,694 | 550,742 | 2.9% |
| Fine and forfeitures | 6,830,550 | 6,756,650 | (73,900) | -1.1% |
| Miscellaneous | 3,769,435 | 3,767,435 | (2,000) | -0.1% |
| Total revenues | 345,383,942 | 363,236,189 | 17,852,247 | 5.2% |
| Other sources, transfers in | 337,400 | 583,400 | 246,000 | 72.9% |
| TOTAL SOURCES | 393,568,170 | 422,865,540 | 29,297,370 | 7.4% |
| Expenditures and Other Uses: | | | | |
| Salaries and wages | 153,686,183 | 163,202,474 | 9,516,291 | 6.2% |
| Employee benefits | 73,485,552 | 77,922,374 | 4,436,822 | 6.0% |
| OPEB contributions | 16,869,328 | 14,795,251 | (2,074,077) | -12.3% |
| Services and supplies | 59,057,109 | 56,813,033 | (2,244,076) | -3.8% |
| Capital outlay | 551,548 | 521,548 | (30,000) | -5.4% |
| Total expenditures | 303,649,719 | 313,254,680 | 9,604,960 | 3.2% |
| Transfers out | 41,718,481 | 44,267,446 | 2,548,965 | 6.1% |
| Contingency | 1,500,000 | 5,750,000 | 4,250,000 | 283.3% |
| TOTAL USES | 346,868,200 | 363,272,126 | 16,403,926 | 4.7% |
| Ending Fund Balance | | | | |
| Restricted/Committed/Assigned | | | | |
| Baseball Stadium | 750,000 | 750,000 | - | 0.0% |
| Stabilization Account | - | 3,000,000 | 3,000,000 | 300000000.0% |
| OPEB Arrangement | - | 2,744,185 | 2,744,185 | 300000000.0% |
| Unrestricted Fund Balance | 45,949,969 | 53,099,229 | 7,149,260 | 15.6% |
| TOTAL ENDING FUND BALANCE | 46,699,969 | 59,593,414 | 12,893,445 | 27.6% |
| Unrestricted Ending Fund Bal. as % of Expense & Transfers less Capital | 13.3% | 14.6% | | |

As identified above, the estimated ending unrestricted fund balance in FY2020 is \$53.1 million. This represents 14.6% of all expenditures less capital outlay plus contingency and transfers out. This is in compliance with the Board's target fund balance policy for the General Fund, which was set on May 17, 2016 and states that the unrestricted ending fund balance should be between 10% and 17% of expenditures and other uses.

When comparing the FY2019 and FY2020 adopted budgets, the General Fund unrestricted ending fund balance shows an increase of 15.6%. However, the General Fund FY2019 estimated unrestricted fund balance, which is the figure used for the FY2020 adopted budget, is \$52.6 million. The difference between FY2019 estimated ending fund balance and FY2020 budgeted ending fund balance represents a 1% increase. More information about the FY2019 General Fund estimates are discussed in the "General Fund Five-Year Forecast" section.

GOVERNMENTAL FUNDS

The County has 22 governmental funds. Governmental funds include the General Fund but also include special revenue funds, debt service funds, and capital project funds. Special revenue funds are used to track specific revenue sources that are legally restricted for specific purposes such as a property tax override or state programs.

Special revenue funds include some of the most critical functions of the County including funding of many social services programs via three funds: Child Protective Services Fund, Senior Services Fund, and Indigent Tax Fund. Other funds include the Regional Animal Services Fund and the Health Fund, which provides funding for the Health District.

The following two tables summarize revenues and other sources and expenditures and other uses for this category of funds. Excluding Ending Fund Balances, total expenditures, transfers out and contingencies for governmental funds are \$621,360,224, which represents an increase of 9.8% from FY2019.

| ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS | | | | | | | | |
|--|-------------------------------|-----------------------------|---------------------|---------------|--------------------|---|------------------------------|--------------------|
| GOVERNMENTAL FUNDS | BEGINNING FUND BALANCES | CONSOLIDATED TAX REVENUE | AD VALOREM TAXES | TAX RATE | OTHER REVENUES | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN | OPERATING TRANSFERS IN | TOTAL |
| General | 59,045,950 | 120,926,919 | 178,273,442 | 1.1507 | 64,035,827 | 5,000 | 578,400 | 422,865,539 |
| Health | 6,301,320 | - | - | 0.0000 | 13,897,415 | - | 9,516,856 | 29,715,591 |
| Library Expansion | 2,159,843 | - | 3,123,629 | 0.0200 | 15,000 | - | - | 5,298,472 |
| Animal Services | 5,882,398 | - | 4,685,440 | 0.0300 | 665,000 | - | - | 11,232,838 |
| Marijuana Establishments | 703,022 | - | - | 0.0000 | 650,000 | - | - | 1,353,022 |
| Regional Communication System | 1,613,026 | - | - | 0.0000 | 1,756,625 | - | - | 3,369,651 |
| Regional Permits System | 390,921 | - | - | 0.0000 | 430,002 | - | 73,123 | 894,046 |
| Indigent Tax Levy | 5,217,169 | - | 9,370,876 | 0.0600 | 5,519,745 | - | 19,341,046 | 39,448,836 |
| Child Protective Services | 12,746,425 | - | 6,247,245 | 0.0400 | 53,737,787 | - | 447,237 | 73,178,694 |
| Senior Services | 743,894 | - | 1,561,815 | 0.0100 | 1,332,193 | - | 1,406,782 | 5,044,684 |
| Enhanced 911 | 2,278,054 | - | - | 0.0000 | 5,159,726 | - | - | 7,437,780 |
| Regional Public Safety | 726,600 | - | - | 0.0000 | 1,036,738 | - | - | 1,763,338 |
| Central Truckee Meadows Remediation District | 4,191,625 | - | - | 0.0000 | 1,398,709 | - | - | 5,590,334 |
| Truckee River Flood Mgt Infrastructure | 1,926,679 | - | - | 0.0000 | 12,032,699 | - | - | 13,959,379 |
| Roads Special Revenue Fund | 4,659,578 | - | - | 0.0000 | 11,033,112 | - | 3,013,620 | 18,706,310 |
| Other Restricted Special Revenue | 1,800,903 | - | 1,561,815 | 0.0100 | 14,815,259 | - | - | 18,177,977 |
| Capital Facilities Tax | 1,236,961 | - | 7,809,064 | 0.0500 | 72,272 | - | - | 9,118,297 |
| Parks Construction | 11,007,996 | - | - | 0.0000 | 1,407,487 | - | - | 12,415,483 |
| Capital Improvements Fund | 14,946,799 | - | - | - | 5,147,143 | - | 16,401,663 | 36,495,605 |
| Regional Permits Capital | 1,114,387 | - | - | - | 13,500 | - | - | 1,127,887 |
| Washoe County Debt Ad Valorem | 3,279,252 | - | 3,279,807 | 0.0210 | - | - | - | 6,559,059 |
| Washoe County Debt Operating | 1,247,518 | - | - | - | - | - | 9,831,945 | 11,079,463 |
| SAD Debt | 1,798,372 | - | - | - | 763,800 | - | - | 2,562,172 |
| TOTAL GOVERNMENTAL FUNDS | 145,018,694 | 120,926,919 | 215,913,135 | 1.3917 | 194,920,039 | 5,000 | 60,610,672 | 737,394,459 |

| ESTIMATED EXPENDITURES AND OTHER FINANCING USES | | | | | | | | |
|---|--------------------|--------------------|---|-------------------|---|-------------------------|----------------------|--------------------|
| GOVERNMENTAL FUNDS | | | | | | | | |
| GOVERNMENTAL FUNDS | SALARIES AND WAGES | EMPLOYEE BENEFITS | SERVICES, SUPPLIES AND OTHER CHARGES ** | CAPITAL OUTLAY | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT | OPERATING TRANSFERS OUT | ENDING FUND BALANCES | TOTAL |
| General | 163,202,474 | 92,717,625 | 56,813,033 | 521,548 | 5,750,000 | 44,267,446 | 59,593,412 | 422,865,539 |
| Health | 12,254,254 | 6,400,443 | 5,293,561 | 125,000 | - | 73,123 | 5,569,211 | 29,715,591 |
| Library Expansion | 967,216 | 472,415 | 1,443,021 | - | - | - | 2,415,820 | 5,298,472 |
| Animal Services | 2,648,370 | 1,451,981 | 1,639,170 | 339,600 | - | 114,345 | 5,039,373 | 11,232,838 |
| Marijuana Establishments | - | - | 156,000 | - | - | 494,000 | 703,022 | 1,353,022 |
| Regional Communication System | 449,107 | 221,506 | 951,608 | 60,000 | - | 750,000 | 937,430 | 3,369,651 |
| Regional Permits System | - | - | 464,726 | - | - | - | 429,320 | 894,046 |
| Indigent Tax Levy | 3,249,471 | 1,922,328 | 22,152,869 | 166,131 | - | 8,000,000 | 3,958,038 | 39,448,836 |
| Child Protective Services | 19,444,375 | 10,938,277 | 35,480,329 | 354,200 | - | - | 6,961,513 | 73,178,694 |
| Senior Services | 1,584,463 | 891,502 | 1,829,599 | - | - | - | 739,120 | 5,044,684 |
| Enhanced 911 | 116,923 | 55,548 | 3,617,061 | 1,364,667 | - | - | 2,283,582 | 7,437,780 |
| Regional Public Safety | 375,565 | 195,128 | 292,028 | 231,000 | - | - | 669,618 | 1,763,338 |
| Central Truckee Meadows Remediation District | 605,232 | 330,439 | 2,522,376 | - | - | - | 2,132,287 | 5,590,334 |
| Truckee River Flood Mgt Infrastructure | 805,898 | 429,968 | 8,513,100 | - | - | 2,283,734 | 1,926,679 | 13,959,379 |
| Roads Special Revenue Fund | 3,980,070 | 2,185,965 | 5,801,672 | 3,906,000 | - | 225,000 | 2,607,604 | 18,706,310 |
| Other Restricted Special Revenue | 4,904,874 | 2,514,951 | 7,846,052 | 607,974 | - | 1,553,024 | 751,101 | 18,177,977 |
| Capital Facilities Tax | - | - | 5,606,187 | - | - | 1,950,000 | 1,562,110 | 9,118,297 |
| Parks Construction | - | - | 1,651,823 | 5,667,720 | - | - | 5,095,941 | 12,415,483 |
| Capital Improvements Fund | - | - | 1,013,919 | 29,904,124 | - | - | 5,577,562 | 36,495,605 |
| Regional Permits Capital | - | - | 27,000 | - | - | 900,000 | 200,887 | 1,127,887 |
| Washoe County Debt Ad Valorem | - | - | 3,035,869 | - | - | - | 3,523,190 | 6,559,059 |
| Washoe County Debt Operating | - | - | 9,831,945 | - | - | - | 1,247,518 | 11,079,463 |
| SAD Debt | - | - | 452,276 | - | - | - | 2,109,896 | 2,562,172 |
| TOTAL GOVERNMENTAL FUNDS | 214,588,290 | 120,728,074 | 176,435,223 | 43,247,965 | 5,750,000 | 60,610,672 | 116,034,235 | 737,394,459 |

PROPRIETARY FUNDS

Proprietary funds include enterprise funds, which are used to track operations that are financed and managed in a manner similar to private business, and internal service funds, which are used to track activities supporting other County operations and which are charged back to County departments. These funds are accounted for using different accounting rules than governmental funds and thus are separated from other County funds. Total operating and non-operating expenses for the three enterprise funds (Golf, Utilities, and Building & Safety) and three internal service funds (Health Benefits, Risk Management and Equipment Services) are \$95,801,694.

| PROPRIETARY AND NON EXPENDABLE TRUST FUNDS | | | | | | | |
|--|--------------------|----------------------|------------------------|------------------------|---------------------|----------|-------------------|
| FUND NAME | OPERATING REVENUES | OPERATING EXPENSES** | NON-OPERATING REVENUES | NON-OPERATING EXPENSES | OPERATING TRANSFERS | | NET INCOME |
| | | | | | IN | OUT | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Building & Safety | 3,210,000 | 3,762,269 | 30,000 | - | - | - | (522,269) |
| Utilities | 16,353,576 | 17,781,005 | 14,078,980 | 1,230,501 | - | - | 11,421,050 |
| Golf Course | 339,000 | 566,129 | 15,200 | - | - | - | (211,929) |
| Health Benefit | 57,150,500 | 55,884,527 | 355,000 | - | - | - | 1,620,973 |
| Risk Management | 7,226,002 | 8,381,159 | 327,200 | - | - | - | (827,957) |
| Equipment Services | 8,848,900 | 8,196,104 | 389,060 | - | - | - | 1,041,856 |
| TOTAL | 93,127,978 | 94,571,193 | 15,195,440 | 1,230,501 | - | - | 12,521,724 |

The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are \$717,161,918. Public Safety is the single largest expenditure requirement at \$184.1 million, followed by General Government at \$127.3 million.

| BUDGET SUMMARY FOR WASHOE COUNTY | | | | | |
|---|------------------------------------|---|------------------------------|---------------------------------|--------------------------------------|
| | GOVERNMENTAL FUNDS | | | PROPRIETARY FUNDS BUDGET | TOTAL (MEMO ONLY) COLUMNS 3+4 |
| | ACTUAL PRIOR YEAR 6/30/2018 | ESTIMATED CURRENT YEAR 6/30/2019 | BUDGET YEAR 6/30/2020 | | |
| REVENUES | | | | | |
| Property Taxes | 195,149,726 | 204,176,212 | 215,913,135 | - | 215,913,135 |
| Other Taxes | 3,226,197 | 2,801,346 | 2,828,624 | - | 2,828,624 |
| Licenses and Permits | 13,297,231 | 13,966,057 | 14,016,295 | - | 14,016,295 |
| Intergovernmental Resources | 219,773,827 | 225,684,605 | 228,893,277 | - | 228,893,277 |
| Charges for Services | 39,563,818 | 42,825,357 | 43,397,598 | 102,801,778 | 146,199,377 |
| Fines and Forfeits | 11,016,359 | 9,770,846 | 9,631,295 | - | 9,631,295 |
| Miscellaneous | 18,900,560 | 19,677,131 | 17,079,869 | 5,321,640 | 22,401,509 |
| TOTAL REVENUES | 500,927,717 | 518,901,554 | 531,760,094 | 108,123,418 | 639,883,512 |
| EXPENDITURES-EXPENSES | | | | | |
| General Government | 47,226,893 | 54,901,247 | 54,812,105 | 72,461,790 | 127,273,895 |
| Judicial | 73,483,567 | 88,950,147 | 82,590,311 | - | 82,590,311 |
| Public Safety | 165,988,020 | 182,645,083 | 184,098,913 | - | 184,098,913 |
| Public Works | 34,979,987 | 37,889,018 | 37,691,197 | - | 37,691,197 |
| Health | 23,258,657 | 26,509,124 | 27,531,304 | - | 27,531,304 |
| Welfare | 95,892,906 | 101,481,036 | 112,012,806 | - | 112,012,806 |
| Culture and Recreation | 29,030,117 | 24,780,921 | 31,705,230 | - | 31,705,230 |
| Community Support | 251,976 | 359,952 | 219,761 | - | 219,761 |
| Intergovernmental Expenditures | 10,143,696 | 10,224,916 | 11,017,435 | - | 11,017,435 |
| Contingencies ** | - | 1,500,000 | 5,750,000 | - | 5,750,000 |
| Utilities | - | - | - | 19,011,506 | 19,011,506 |
| Building and Safety | - | - | - | 3,762,269 | 3,762,269 |
| Golf Fund | - | - | - | 566,129 | 566,129 |
| Debt Service - Principal | 7,853,815 | 7,806,669 | 9,420,537 | - | 9,420,537 |
| Interest Costs | 4,354,950 | 4,165,428 | 3,815,450 | - | 3,815,450 |
| Escrow on Refunding | - | - | - | - | - |
| Service Fees | 529,435 | 84,995 | 84,503 | - | 84,503 |
| Other | - | - | - | - | - |
| TOTAL EXPENDITURES-EXPENSES | 492,994,019 | 541,298,534 | 560,749,552 | 95,801,694 | 656,551,246 |
| Excess of Revenues over (under) Expenditures-Expenses | 7,933,698 | (22,396,980) | (28,989,458) | 12,321,724 | (16,667,734) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Proceeds of Long-term Debt | - | - | - | - | - |
| Sales of General Fixed Assets | 30,054 | 5,000 | 5,000 | 200,000 | 205,000 |
| Proceeds of Medium-term Financing | - | - | - | - | - |
| Operating Transfers In | 54,667,728 | 52,409,565 | 60,610,672 | - | 60,610,672 |
| Operating Transfers (Out) | (54,661,733) | (51,909,595) | (60,610,672) | - | (60,610,672) |
| TOTAL OTHER FINANCING SOURCES (USES) | 36,049 | 504,970 | 5,000 | 200,000 | 205,000 |
| EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income) | 7,969,747 | (21,892,010) | (28,984,458) | 12,521,724 | |
| FUND BALANCE JULY 1, BEGINNING OF YEAR | 158,940,957 | 166,910,704 | 145,018,694 | | |
| Prior Period Adjustments Residual Equity Transfers | | | | | |
| FUND BALANCE JUNE 30, END OF YEAR: | 166,910,704 | 145,018,694 | 116,034,235 | | |

The total fund balance for Governmental Funds is budgeted at \$116.03 million, 16% of total expenditures and transfers out.

GENERAL FUND FIVE-YEAR FORECAST

Although the annual budget process represents the formal, legal allocation of resources and the expression of the Board of County Commissioners' policies, the short time horizon of the annual budget makes it challenging to allow for longer term modeling of financial trends to guide policy and programmatic decisions. Moreover, just because an agency can afford the expansion of certain programs or creation of new positions in that particular year does not necessarily mean those programs are sustainable and fiscally feasible over an intermediate- or long-term horizon. In keeping with Washoe County's fiscally conservative approach, County management and the Board want to be especially careful not to set its operating budget based on peak revenues and then have to reduce staffing and programs when revenues normalize or, worse, fall in a recession. The County is also aware that certain costs, such as health benefits and retirement costs, have and can continue to increase at a faster rate than revenue growth and the associated expenses have a cumulative long-term impact.

Because of these concerns, the Budget Division prepares a five-year General Fund forecast using an in-house projection model. A number of assumptions are modeled, including population growth, inflation, and retirement contribution rates for Police/Fire and non-Police/Fire employees. The fiscal projections are not designed to be exact, but to give a realistic estimate of future revenue and expenditure trends. Looking forward five years, there are a number of unknowns that may impact the budget. The projections are useful in identifying potential future issues and allowing time to manage resources to offset anticipated problems in a timely and organized way rather than having to make abrupt decisions during the budget process or midway through the fiscal year. An example of this occurred in Fiscal Year 2017, when the five-year plan showed that health benefits costs under the then-current plan design were unsustainable. The County took action to make significant changes to the health plans, which were agreed to during labor negotiations.

The five-year plan allows staff to model different economic scenarios related to the business cycle and demographic changes and to gauge the impact of these scenarios on revenues, expenses and reserves of the County. The five-year plan also allows staff to test relationships between variables that can affect both revenues and expenditures; and to "shock test" the budget for outlier events. In summary, the plan provides an "early warning" system to management of negative cost or revenue trends and to avoid a long-term, structural deficit of the General Fund budget.

The projections for the County's baseline five-year forecast are formulated on a number of revenue and expenditure assumptions, historical trends and estimates provided by the Budget Office. These assumptions are in line with a scenario that represents Washoe County experiencing moderate growth of its population, inflation in line with current trends, and moderate growth of the housing stock. Major assumptions are summarized below:

- Population increases are based on the State Demographer's forecasts for available years. From FY 2021, Washoe County's population is assumed to grow 1.75% per year.
- Inflation is assumed to be 3% throughout the forecast.
- Property taxes are expected to trend at an annual average increase of 4.45%, with annual increases showing a slowdown beginning in FY 2021.
- C-Tax revenues are expected to grow slightly less than the population growth and inflation at 4.05%.
- Overall employee salary, wages and benefits for County employees are assumed to increase commensurate with employees moving through the salary ranges (i.e., merit increases) and small COLAs.
- Increases in the retirement rate charged by NVPERS to the County are assumed to be 1% per biennium, with the General Fund portion increase representing fifty percent, or a 0.5% increase per biennium.
- Health insurance costs are assumed to increase 5% annually, beginning in Calendar Year 2020, while the County's OPEB costs for retiree health benefits is expected to rise 4.5% per year.
- Debt service is modeled based on the County's existing General Fund-financed debt and assumes additional debt for the infrastructure portion of the Nevada Shared Radio System (NSRS) project in FY2021.

- General Fund support to the Capital Improvement Program (CIP) is forecasted to increase slightly and to remain at the FY2020 amount of \$6.4 million.
- Minimal above-base increases are forecasted to account for service level increases in FYs 2021 – 2025 (\$4.0 million in total over the five years).

Beginning in Fiscal Year 2021, total revenues are projected to decline slightly from a growth rate of 4.5% to 4.1%, with an average growth rate over the five year period of 3.7%. During this timeframe, total expenses are estimated to increase 4.1% annually. Thus, the total General Fund ending fund balance is expected to peak in FY 2023, then decline each fiscal year through 2025. Compared to the FY2019 five-year forecast, keeping a structurally balanced budget appears achievable until FY 2024. The FY 2024 and 2025 deficits are relatively small and are anticipated to be manageable. Likewise, although decreasing slightly year over year, the General Fund unrestricted fund balance remains within the Board's policy level (10% to 17%).

Results of the baseline five-year forecast of the General Fund are shown below:

**Washoe County General Fund
Long-Range Forecast of Sources & Uses**

| | FY 2019 Estimated | FY 2020 Final | FY 2021 Forecast | FY 2022 Forecast | FY 2023 Forecast | FY 2024 Forecast | FY 2025 Forecast |
|---------------------------------------|----------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| BEGINNING FUND BALANCE | \$57,056,069 | \$59,045,947 | \$59,593,407 | \$62,424,225 | \$64,161,289 | \$65,158,639 | \$64,577,170 |
| Sources by Category | | | | | | | |
| Room Tax | 425,000 | 425,000 | 437,750 | 450,883 | 464,409 | 478,341 | 492,691 |
| Property Tax | 168,605,246 | 178,273,442 | 187,187,114 | 195,610,534 | 203,923,982 | 212,590,751 | 221,625,858 |
| Licenses and permits | 9,642,200 | 9,742,200 | 9,912,689 | 10,086,161 | 10,262,669 | 10,442,266 | 10,625,006 |
| Consolidated taxes | 115,997,045 | 120,926,919 | 126,066,313 | 131,108,966 | 136,353,325 | 141,807,458 | 147,479,756 |
| Other intergovernmental | 23,048,471 | 23,646,849 | 24,060,669 | 24,481,731 | 24,910,161 | 25,346,089 | 25,789,646 |
| Charges for services | 19,767,038 | 19,697,694 | 19,697,694 | 19,697,694 | 19,697,694 | 19,697,694 | 19,697,694 |
| Fine and forfeitures | 6,750,569 | 6,756,650 | 6,756,650 | 6,756,650 | 6,756,650 | 6,756,650 | 6,756,650 |
| Miscellaneous | 3,288,734 | 3,767,435 | 3,833,365 | 3,900,449 | 3,968,707 | 4,038,159 | 4,108,827 |
| Transfers In | 89,400 | 583,400 | 583,400 | 583,400 | 583,400 | 583,400 | 583,400 |
| Total | 347,613,702 | 363,819,589 | 378,535,644 | 392,676,468 | 406,920,997 | 421,740,808 | 437,159,528 |
| Uses by Category | | | | | | | |
| Salaries and Wages | 152,982,759 | 163,202,474 | 169,362,556 | 177,095,416 | 184,363,534 | 191,015,484 | 197,902,538 |
| Employee Benefits | 88,702,093 | 92,717,625 | 97,615,824 | 104,551,022 | 109,301,418 | 115,971,029 | 120,858,150 |
| Services and Supplies | 56,693,656 | 56,813,033 | 57,141,405 | 58,883,233 | 60,688,063 | 62,543,687 | 64,452,040 |
| Capital outlay | 1,081,833 | 521,548 | 521,548 | 521,548 | 521,548 | 521,548 | 521,548 |
| Transfers Out | 44,663,481 | 44,267,446 | 47,268,491 | 47,888,183 | 49,049,082 | 50,270,527 | 51,538,836 |
| Contingency | 1,500,000 | 5,750,000 | 3,795,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Total | 345,623,823 | 363,272,126 | 375,704,824 | 390,939,403 | 405,923,645 | 422,322,275 | 437,273,112 |
| TOTAL REVENUES OVER/UNDER USES | | | | | | | |
| Revenues/Transfers In | 347,613,702 | 363,819,589 | 378,535,644 | 392,676,468 | 406,920,997 | 421,740,808 | 437,159,528 |
| Expenditures/Transfers Out | 344,123,823 | 357,522,126 | 371,909,824 | 388,939,403 | 403,923,645 | 420,322,275 | 435,273,112 |
| Contingency | 1,500,000 | 5,750,000 | 3,795,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Structural Budget Balance | 1,989,880 | 547,462 | 2,830,820 | 1,737,065 | 997,352 | (581,467) | (113,584) |
| Available Fund Balance | | | | | | | |
| Total Ending Fund Balance | 59,045,947 | 59,593,407 | 62,424,225 | 64,161,289 | 65,158,639 | 64,577,170 | 64,463,584 |
| % of Expend. Transfers Out | | | | | | | |
| Less Capital | 17.1% | 16.4% | 16.6% | 16.4% | 16.1% | 15.3% | 14.8% |
| Unrestricted Fund Balance | 52,551,767 | 53,099,228 | 55,930,049 | 57,667,114 | 58,664,466 | 58,083,000 | 57,969,415 |
| % of Expend. Transfers Out | | | | | | | |
| Less Capital | 15.3% | 14.6% | 15.1% | 14.8% | 14.5% | 13.8% | 13.3% |

OUTLINE OF BUDGET PROCESS**STRATEGIC PLANNING AND BUDGET PROCESS****Strategic Planning**

The budget process begins with strategic planning. The strategic planning process has been prioritized and enhanced over the past few years. As such, Strategic Planning is presented at the end of this section of the Budget Book.

Budget Process

The annual budget serves as the financial plan for Washoe County operations. The budget is prepared for all funds of the County which include the General Fund, special revenue funds, internal service funds, enterprise funds, capital project funds, and debt service funds.

The County maintains all financial records for these funds on the modified accrual method of accounting in accordance with generally accepted accounting principles as recommended by the Governmental Accounting Standards Board utilizing guidance from the Government Finance Officers Association's *Governmental Accounting, Auditing, and Financial Reporting* "Blue Book".

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes, Chapter 354; Nevada Administrative Code, Chapter 354; Washoe County Code, Chapter 15; and Board adopted Financial Policies and Procedures (details in the Financial Policies section at the end of the Introduction section). A legislatively mandated definition of what constitutes a balanced budget has been spiritedly debated each session, but one has never been formally adopted. Washoe County adheres, with minor exceptions, to the practice of adopting a final balanced budget with no deficit spending and to adhere to a Board policy for fund balance that was approved during Fiscal Year 2016. The fund balance policy sets minimum fund balance levels in the General Fund for the purpose of stabilization at \$3 million, and for the purpose of sustainability of working capital (unrestricted fund balance), of between 10% and 17%. This policy establishes a key element of the financial stability of the County by ensuring adequate levels of unrestricted fund balance are maintained in the General Fund, the County's main operating fund.

Additionally, budgets are prepared in compliance with adopted financial policies that state "The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures"; and "Budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or supplemental city/county relief taxes."

After departmental input, state review and public hearings, the budget is adopted by the governing Board by June 1st. The budget is integrated into the County enterprise resource planning system (SAP) for monitoring and control. The legal level of budgetary control is held at the function level for governmental and proprietary funds. Guidance has also been provided that budget authority must not exceed by fund, function or function within a fund. The County Manager's Office may approve budget adjustments within a fund and function; and with Board notification, may approve budget adjustments between functions or funds. Budget augmentations are used for increasing appropriations of a fund through the use of previously unbudgeted resources of the fund; State law has very specific restrictions and conditions for the use of augmentations, including Board approval.

The County's fiscal year runs July 1st through June 30th. Washoe County incorporates base budgeting and strategic planning into a process that provides long-term direction coupled with short-term goals, objectives and performance measures/key performance indicators. The basic budget process timeline is highlighted in the following chart. A more detailed explanation of these budget process steps follows:

| Step | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Strategic Planning | | | | | | | | | | | | |
| CIP | | | | | | | | | | | | |
| Develop Base Budget | | | | | | | | | | | | |
| Develop Budget Guidelines | | | | | | | | | | | | |
| Submit Department Requests to Budget | | | | | | | | | | | | |
| Departmental Meetings | | | | | | | | | | | | |
| Review Requests & Prepare County Manager's Recommended Budget | | | | | | | | | | | | |
| Finalize Revenue Estimates | | | | | | | | | | | | |
| Submission of Tentative Budget to State | | | | | | | | | | | | |
| Public Hearings | | | | | | | | | | | | |
| Budget Adoption/Final Budget Submitted | | | | | | | | | | | | |
| Budget Implementation | | | | | | | | | | | | |

Capital Improvement Program (CIP)

Pursuant to Nevada Revised Statute 354.5945, each local government must prepare an annual capital plan for the fiscal year and the ensuing five fiscal years. The Washoe County Capital Improvements Program (CIP) is a five-year plan for maintaining existing infrastructure and building or acquiring new facilities to meet demands from growth, legal mandates and health and safety issues. It is used to link the County’s physical development planning with fiscal planning.

Washoe County’s CIP includes major projects requiring the expenditure of public funds, over and above annual operating expenses, for the purchase, construction, or replacement of the physical assets of the community. Major capital projects are normally non-recurring (e.g. new buildings, streets, utility systems, land for parks, investments in new technology, etc.) and have a cost of at least \$100,000 with a lifespan of more than one year. A part of the request process is to identify the operating costs associated with the capital requests. These costs are analyzed as a part of the decision making process.

Many of the projects submitted through the CIP process have been previously analyzed and prioritized by other committees, boards and working groups representing elected and appointed officials, citizens and staff. Approved CIP projects are included in the final budget filed with the Department of Taxation.

Initial Funding Level (Base Budget)

The initial funding level process uses the assumptions and guidelines developed jointly with department heads and the Budget Division to set the base budget for each department. It includes cost adjustments where necessary for Board approved contractual obligations; Public Employee Retirement System increases; known salary and benefit increases as required by labor agreements; initial estimates of health insurance increases; fleet services estimated costs and other employee benefit estimated costs. The initial funding levels are then calculated and available for department review and input. Departments may adjust their allowed service and supply and capital accounts so long as they do not exceed their total initial funding level amount. Supplemental budget requests, requests for new programs, expansions or adjustments for significant changes in workload, service demand and exceptional inflationary factors are prepared by the department with the assistance of the County Manager’s Office.

Budget Hearings and Development of Recommendation

The County Manager's Office provides several budget presentations to the Board of County Commissioners (BCC) during the first half of the calendar year, apprising the BCC of major revenue projections, cost trends, and a preliminary calculation of the ending fund balance for the General Fund based on these trends. Concurrent to the periodic reports to the BCC, the Budget Division holds a series of meetings beginning in March of each year with departments, to review department requests and program needs prior to the formal budget presentations and hearings. The Budget Division works with departments to identify what goals, objectives and performance measures/key performance indicators they will accomplish with their base budget allotments and any requests for additional funding. The Budget Division, using the data provided by departments and the strategic planning process, makes recommendations for funding levels to the County Manager. Through the County Manager, the BCC also gives direction to the Budget Division staff as to the preparation of the tentative budget. A tentative budget is prepared and sent to the State Department of Taxation, which is required to be submitted on or before April 15th of each year.

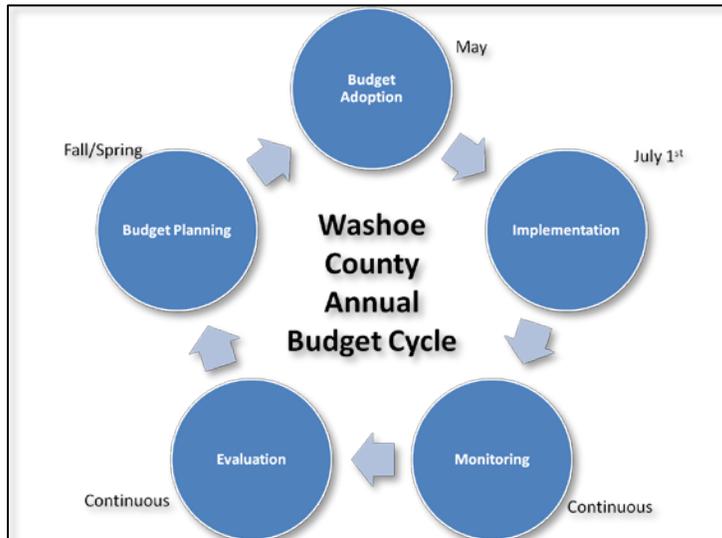
After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the County Manager and/or the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health insurance costs or legislative impacts during legislative years. The departments may also dialog with the County Manager based on the Budget Division's preliminary recommendations. The County Manager then makes final recommendations for the final budget to the BCC.

Final Budget

Based on direction from the County Manager and the Board of County Commissioners, the Budget Division will prepare a budget for the formal budget hearing, as mandated by Nevada Revised Statute 354.596, with the Board of County Commissioners. A public hearing on the Tentative Budget and Final Budget adoption must be held between the third Monday in May and May 31st. Subject to changes indicated, if any, to the tentative budget, the final budget is adopted at this hearing or at any time and place to which the public hearing is adjourned. The final budget must be adopted by June 1st and filed with the State Department of Taxation in accordance to State law.

During legislative years, an amended final budget may be filed with the Nevada Department of Taxation which incorporates legislative changes. The amended final budget must be filed within 30 days after the close of session.

While the budget is adopted in May, the fiscal year does not begin until July 1st of each year. This provides a month of preparation in order to implement the adopted budget for the coming fiscal year. In addition, after the adoption of the budget and throughout the year, the work of the budget is not completed. As seen on the following page, the budget process is one of continual monitoring and improvement.



Budgetary Controls

Washoe County maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget adopted by the Board of County Commissioners. Appropriations are adopted at the department level. Appropriation control is maintained through the accounting system.

Departments have the authority to expend funds within their service and supply and capital outlay accounts as a total rather than at each line item, other than travel and food which is controlled at the line item level. The Budget Division works with departments during the year to realign service and supply line items, if necessary, to reflect changes in spending patterns that occur which vary from the original budget. The departments, however, cannot exceed their total department budget, and are accountable to the Board of County Commissioners for program goals, objectives and performance measures adopted during the budget process.

Budgetary status information is available through the enterprise resource planning system (SAP). Quarterly financial status reports are provided to the Board of County Commissioners, utilizing statistical and graphic presentations to assure budgetary compliance, to highlight any potential problems, and to initiate planning for the following fiscal year.

Budget availability control is in place to prevent departments from exceeding non-personnel expenditure authority at a department level. Departments receive a warning when they have expended 95% of total budgeted services and supplies authority and capital outlay followed by a hard error preventing any posting that would result in reaching 100% or greater.

Basis of Accounting

Washoe County implemented Governmental Accounting Standards Board Statement 34, beginning with the June 30, 2001, Comprehensive Annual Financial Report. Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Major, combining and individual governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period, in this case, within 60 days after year-end. Expenditures generally are recorded when a liability is incurred. Exceptions are debt service, compensated absences and claims and judgments, which are recorded when payment is due. The Statement of Net Position

presents the County's entire financial position, distinguishing between governmental and business-type activities. The end result is net assets, which is segregated into three components: invested in capital assets, net of related debt; restricted and unrestricted net assets. The Statement of Activities provides both the gross and net cost of operations, again, distinguishing between governmental and business-type transactions. Program revenues are applied to the functions that generate them, in order to determine functional net costs and the extent to which costs are supported by general revenues.

Budgetary Basis of Accounting

Budgets are prepared on a modified accrual basis. The process varies from Generally Accepted Accounting Principles (GAAP) as a result of provisions made to treat encumbrances as budgeted expenditures in the year of commitment to purchase. Encumbrances outstanding at year-end are reported as assignments of fund balances. All annual appropriations lapse at fiscal year end to the extent they have not been expended or lawfully encumbered.

Fund Descriptions

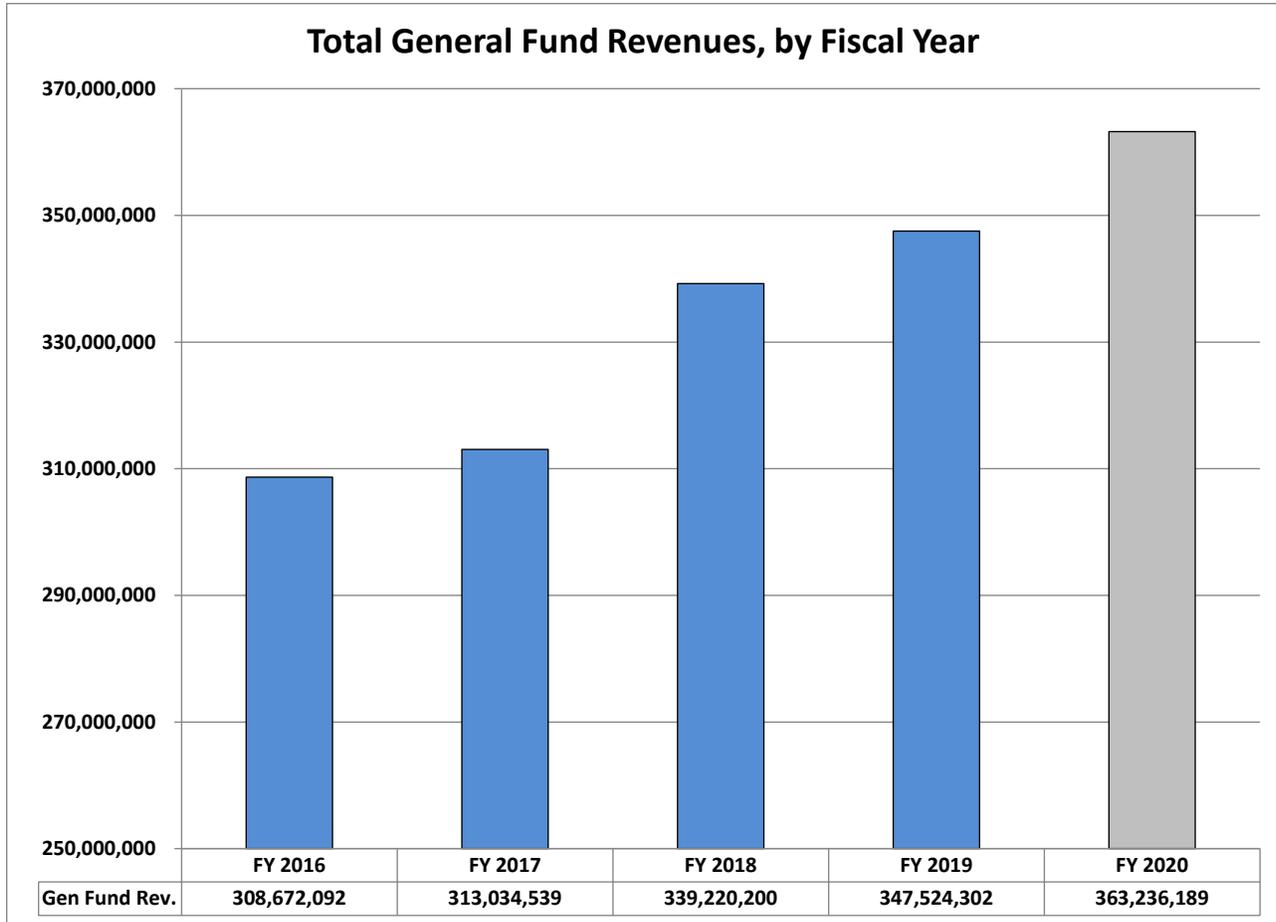
The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a self-balancing set of accounts. Funds are established to segregate specific activities or objectives of a government in accordance with specific regulations, restrictions, or limitations. All funds established by a government must be classified in one of these fund types for financial reporting purposes:

- Governmental Fund Types
 - General Fund
 - Special revenue funds
 - Debt service funds
 - Capital project funds
- Proprietary Fund Types
 - Enterprise funds
 - Internal service funds
- Fiduciary Fund Types
 - Agency funds
 - Includes Washoe County agency funds and other Intergovernmental funds for taxes, fines and fees collected for other governments
 - Investment trust funds
 - Includes funds invested by Washoe County for other agencies
 - Financial Assurances
 - Includes Washoe County and other agency funds
 - Other agency funds

GENERAL FUND REVENUES

Washoe County is budgeted to receive \$624.9 million of revenues in FY 2020, not including transfers in and other financing sources. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$531.8 million. This represents a 2.5% increase compared to Fiscal Year 2019 estimated revenues of \$518.9 million. Total FY 2020 General Fund budgeted revenues are \$363.2 million, representing a 4.5% increase over FY 2019 estimated revenues of \$347.5 million.

For the period of Fiscal Year 2016 through Fiscal Year 2020, General Fund revenues have increased on average 4.3% per year, as shown in the chart below. Note that FY 2019 and FY 2020 reflect estimated and budgeted revenues, respectively.



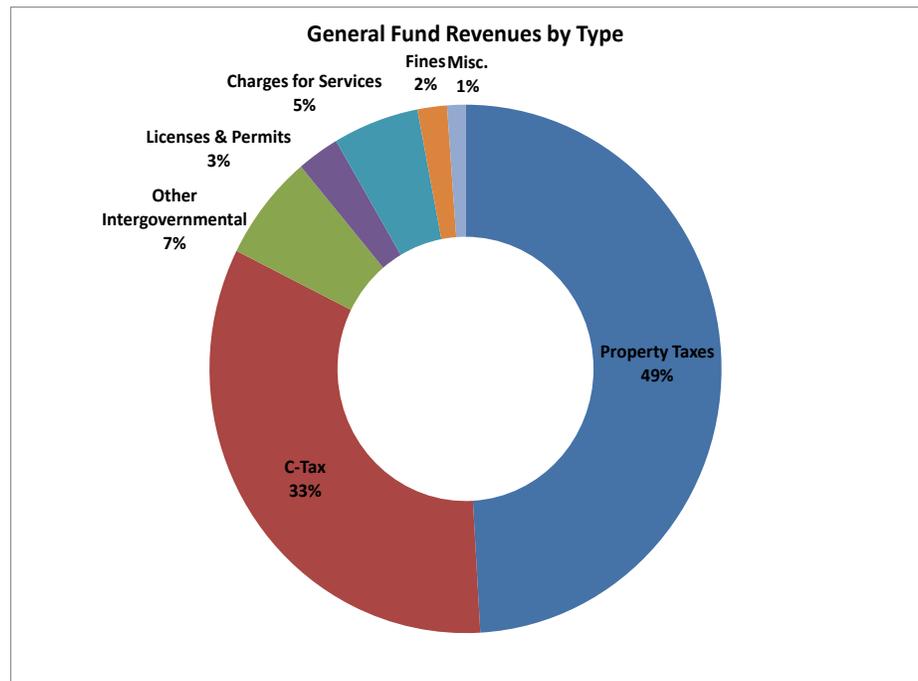
General Fund revenues are summarized on the next page:

| Revenue Type | FY 2018 Actual | FY 2019 Original Budget | FY 2019 Estimated | FY 2020 Final Budget | \$ Chg FY 19 Est to 20 | % Chg. FY 19 Est to 20 |
|---|-------------------|----------------------------|----------------------|-------------------------|------------------------------|------------------------------|
| TAXES | | | | | | |
| Ad valorem | | | | | | |
| General | 142,507,912 | 148,261,553 | 148,261,553 | 156,930,950 | 8,669,397 | 5.8% |
| Detention Facility | 10,919,055 | 11,424,036 | 11,424,036 | 12,088,429 | 664,393 | 5.8% |
| Indigent Insurance Program | 2,116,086 | 2,213,960 | 2,213,960 | 2,342,722 | 128,762 | 5.8% |
| AB 104 | 2,575,410 | 2,777,638 | 2,777,638 | 2,803,766 | 26,128 | 0.9% |
| China Springs support | 1,058,047 | 1,094,189 | 1,094,189 | 1,108,892 | 14,703 | 1.3% |
| Family Court | 2,708,599 | 2,833,870 | 2,833,870 | 2,998,683 | 164,813 | 5.8% |
| NRS 354.59813 Makeup Rev. | 293 | - | - | - | - | - |
| SUBTOTAL AD VALOREM | 161,885,402 | 168,605,246 | 168,605,246 | 178,273,442 | 9,668,196 | 5.7% |
| Room Tax | 464,102 | 425,000 | 425,000 | 425,000 | - | 0.0% |
| SUBTOTAL TAXES | 162,349,504 | 169,030,246 | 169,030,246 | 178,698,442 | 9,668,196 | 5.7% |
| LICENSES AND PERMITS | | | | | | |
| Business Licenses and Permits | | | | | | |
| Business Licenses | 920,614 | 840,000 | 840,000 | 840,000 | - | 0.0% |
| Business Licenses/Elec and Telcom | 4,842,509 | 4,715,000 | 4,715,000 | 4,715,000 | - | 0.0% |
| Franchise Fees-Gas | 198,301 | 245,000 | 245,000 | 245,000 | - | 0.0% |
| Liquor Licenses | 266,054 | 254,600 | 254,600 | 254,600 | - | 0.0% |
| Local Gaming Licenses | - | 677,800 | - | - | - | - |
| Franchise Fees-Sanitation | 547,834 | 635,000 | 600,000 | 650,000 | 50,000 | 8.3% |
| Franchise Fees-Cable Television | 1,113,431 | 1,100,000 | 1,100,000 | 1,100,000 | - | 0.0% |
| County Gaming Licenses | 836,285 | 234,300 | 912,100 | 912,100 | - | 0.0% |
| AB 104 - Gaming Licenses | 810,361 | 800,000 | 800,000 | 850,000 | 50,000 | 6.3% |
| Nonbusiness Licenses and Permits | | | | | | |
| Marriage Affidavits | 155,946 | 175,000 | 175,000 | 175,000 | - | 0.0% |
| Mobile Home Permits | 228 | 200 | 200 | 200 | - | - |
| Other | 1,150 | 300 | 300 | 300 | - | 0.0% |
| SUBTOTAL LICENSES AND PERMITS | 9,692,712 | 9,677,200 | 9,642,200 | 9,742,200 | 100,000 | 1.0% |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| Federal Grants | 148,007 | 140,000 | 140,000 | 140,000 | - | 0.0% |
| Federal Payments in Lieu of Taxes | 3,547,165 | 3,545,250 | 3,545,250 | 3,627,832 | 82,582 | 2.3% |
| Federal Incarceration Charges | 4,066,937 | 3,500,000 | 4,000,000 | 4,020,000 | 20,000 | 0.5% |
| State Grants | - | 146,986 | - | - | - | - |
| State Shared Revenues | - | - | - | - | - | - |
| State Gaming Licenses - NRS 463.380 & 463.320 | 134,748 | - | 146,986 | 146,986 | - | 0.0% |
| RPTT- AB104 | 919,297 | 810,405 | 810,405 | 810,405 | - | 0.0% |
| SCCRT - AB104 Makeup | 13,582,832 | 14,125,387 | 14,125,387 | 14,619,776 | 494,389 | 3.5% |
| Consolidated Taxes | 111,301,067 | 114,389,819 | 115,997,045 | 120,926,919 | 4,929,874 | 4.3% |
| State Extraditions | 50,689 | 48,000 | 48,000 | 48,000 | - | 0.0% |
| Local Contributions: | 332,264 | 223,712 | 232,443 | 233,850 | 1,407 | 0.6% |
| Miscellaneous Other Government Receipts | - | - | - | - | - | - |
| SUBTOTAL INTERGOVERNMENTAL REVENUE | 134,083,005 | 136,929,559 | 139,045,516 | 144,573,768 | 5,528,252 | 4.0% |
| CHARGES FOR SERVICES | | | | | | |
| General Government | | | | | | |
| Clerk Fees | 114,123 | 100,000 | 100,000 | 100,000 | - | 0.0% |
| Recorder Fees | 2,564,601 | 2,253,500 | 2,253,500 | 2,253,500 | - | 0.0% |
| Map Fees | 16,840 | 2,000 | 1,879 | 1,600 | (279) | -14.8% |
| PTx Commission NRS 361.530 | 1,857,219 | 1,700,000 | 1,700,000 | 1,700,000 | - | 0.0% |
| Building and Zoning Fees | - | - | - | - | - | - |
| Central Service billings (gl 461101-461766) | 7,673,175 | 6,040,678 | 5,911,574 | 6,040,678 | 129,104 | 2.2% |
| Other | 290,423 | 241,654 | 308,832 | 604,968 | 296,136 | 95.9% |
| SUBTOTAL | 12,516,381 | 10,337,832 | 10,275,785 | 10,700,746 | 424,961 | 4.1% |
| Judicial | | | | | | |
| Clerk's Court Fees | 371,224 | 450,000 | 450,000 | 450,000 | - | 0.0% |
| Other | 860,204 | 893,300 | 889,900 | 889,900 | - | 0.0% |
| SUBTOTAL | 1,231,428 | 1,343,300 | 1,339,900 | 1,339,900 | - | 0.0% |

| Revenue Type | FY 2018 Actual | FY 2019 Original Budget | FY 2019 Estimated | FY 2020 Final Budget | \$ Chg FY 19 Est to 20 | % Chg. FY 19 Est to 20 |
|--|--------------------|----------------------------|----------------------|-------------------------|------------------------------|------------------------------|
| Public Safety | | | | | | |
| Police | | | | | | |
| Sheriffs Fees | 258,838 | 410,000 | 410,000 | 410,000 | - | 0.0% |
| Others | 5,822,315 | 5,279,759 | 5,962,481 | 5,340,987 | (621,494) | -10.4% |
| Corrections | 18,801 | 15,000 | 15,000 | 15,000 | - | 0.0% |
| Protective Services | 430,489 | 380,000 | 380,000 | 380,000 | - | 0.0% |
| SUBTOTAL | 6,530,443 | 6,084,759 | 6,767,481 | 6,145,987 | (621,494) | -9.2% |
| Public Works | 367,682 | 334,489 | 334,489 | 464,489 | 130,000 | 38.9% |
| Welfare | - | 2,500 | 2,500 | 2,500 | - | 0.0% |
| Cultural and Recreation | 999,449 | 1,044,072 | 1,046,883 | 1,044,072 | (2,811) | -0.3% |
| SUBTOTAL CHARGES FOR SERVICES | 21,645,381 | 19,146,952 | 19,767,038 | 19,697,694 | (69,344) | -0.4% |
| FINES AND FORFEITURES | | | | | | |
| Fines | | | | | | |
| Library | 81,176 | 90,000 | 90,000 | 90,000 | - | 0.0% |
| Court | 1,674,841 | 1,788,650 | 1,578,150 | 1,578,150 | - | 0.0% |
| Penalties | 3,438,488 | 3,059,900 | 2,978,419 | 2,984,500 | 6,081 | 0.2% |
| Forfeits/Bail | 2,551,607 | 1,892,000 | 2,104,000 | 2,104,000 | - | 0.0% |
| SUBTOTAL FINES AND FORFEITS | 7,746,112 | 6,830,550 | 6,750,569 | 6,756,650 | 6,081 | 0.1% |
| MISCELLANEOUS | | | | | | |
| Investment Earnings | 2,118,089 | 1,822,030 | 1,822,030 | 1,822,030 | - | 0.0% |
| Net increase (decrease) in fair value of investments | (1,200,847) | - | (341,471) | - | 341,471 | -100.0% |
| Rents and Royalties | 54,205 | 34,375 | 34,375 | 34,375 | - | 0.0% |
| Contributions and Donations from Private Sources | - | - | - | - | - | - |
| Other | 2,732,037 | 1,913,030 | 1,773,800 | 1,911,030 | 137,230 | 7.7% |
| SUBTOTAL MISCELLANEOUS | 3,703,484 | 3,769,435 | 3,288,734 | 3,767,435 | 478,701 | 14.6% |
| TOTAL REVENUE ALL SOURCES | 339,220,198 | 345,383,942 | 347,524,302 | 363,236,189 | 15,711,886 | 4.5% |

Although the General Fund receives revenues from many different sources, the County's revenues continue to be very concentrated with the two main revenue sources, Property Tax and Consolidated Tax, comprising over 82% of General Fund revenues, as shown in the adjacent chart.

Each major revenue source for the General Fund is discussed below.



PROPERTY TAXES

Property taxes represent the single largest component of both Washoe County's General Fund revenues and total revenues. Property taxes comprise nearly half of the County's General Fund revenues in Fiscal Year 2020. As discussed below, property taxes are based on the assessed value of property within the County and the property tax rate for each jurisdiction within the County.

The State Department of Taxation reports that the assessed valuation of property within the County for Fiscal Year 2020, is \$18.4 billion (excluding the assessed valuation attributable to the Reno Redevelopment Agencies and the Sparks Redevelopment Agency). The assessed valuation for Fiscal Year 2020 represents an increase of 9.0% from the assessed valuation for Fiscal Year 2019.

State law requires that county assessors reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the County Assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and secured personal property in the County each year. State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature.

"Taxable value" is defined in the statutes (NRS 361) as the full cash value in the case of land and as the replacement cost less straight-line depreciation in the case of improvements to land and in the case of taxable personal property, less depreciation in accordance with the regulations of the Nevada Tax Commission but in no case an amount in excess of the full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any addition or replacement made which is valued at 10% or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted i.e., reduced to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows: 4% of the delinquent amount if one installment is delinquent, 5% of the delinquent amount plus accumulated penalties if two installments are delinquent, 6% of the delinquent amount plus accumulated penalties if three installments are delinquent and 7% of the delinquent amount plus accumulated penalties if four installments are delinquent.

Article X, Section 2, of the State constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation (\$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.64 per \$100 of assessed valuation in all counties of the State with certain exceptions that (a) permit a combined overlapping tax rate of up to \$4.50 per \$100 of assessed valuation in the case of certain entities that are in financial difficulties (or require a combined overlapping tax rate of \$5.00 per \$100 of assessed valuation in certain circumstances of severe financial emergency); and (b) require that \$0.02 of the statewide property tax total rate of \$0.17 per \$100 of assessed valuation is not included in computing compliance with this \$3.64 cap (i.e. the total rate can be \$3.66).

The following table sets forth a history of statewide average tax rates and a representative overlapping tax rate for taxing entities located in Washoe County. The overlapping rates for incorporated and unincorporated areas within the County vary depending on the rates imposed by applicable taxing jurisdictions. The highest

overlapping tax rate in the County currently is \$3.6600 in Reno, Sparks and in a portion of the Palomino Valley General Improvement District.

History of Statewide Average and Sample Overlapping Property Tax Rates (1)

| <u>Fiscal Year Ended June 30,</u> | <u>2013</u> | <u>2014</u> | <u>2015 - 2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|-----------------------------------|-----------------|-----------------|--------------------|-----------------|-----------------|-----------------|
| Average Statewide rate | <u>\$3.1304</u> | <u>\$3.1212</u> | <u>\$3.1232</u> | <u>\$3.1615</u> | <u>\$3.1572</u> | <u>\$3.2218</u> |
| Washoe County | 1.3917 | 1.3917 | 1.3917 | 1.3917 | 1.3917 | 1.3917 |
| Washoe County School District | 1.1385 | 1.1385 | 1.1385 | 1.1385 | 1.1385 | 1.1385 |
| City of Reno/Sparks | 0.9598 | 0.9598 | 0.9598 | 0.9598 | 0.9598 | 0.9598 |
| Combined Special Districts | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| State of Nevada ⁽²⁾ | <u>0.1700</u> | <u>0.1700</u> | <u>0.1700</u> | <u>0.1700</u> | <u>0.1700</u> | <u>0.1700</u> |
| Total | 3.6600 | 3.6600 | 3.6600 | 3.6600 | 3.6600 | 3.6600 |

(1) Per \$100 of assessed valuation

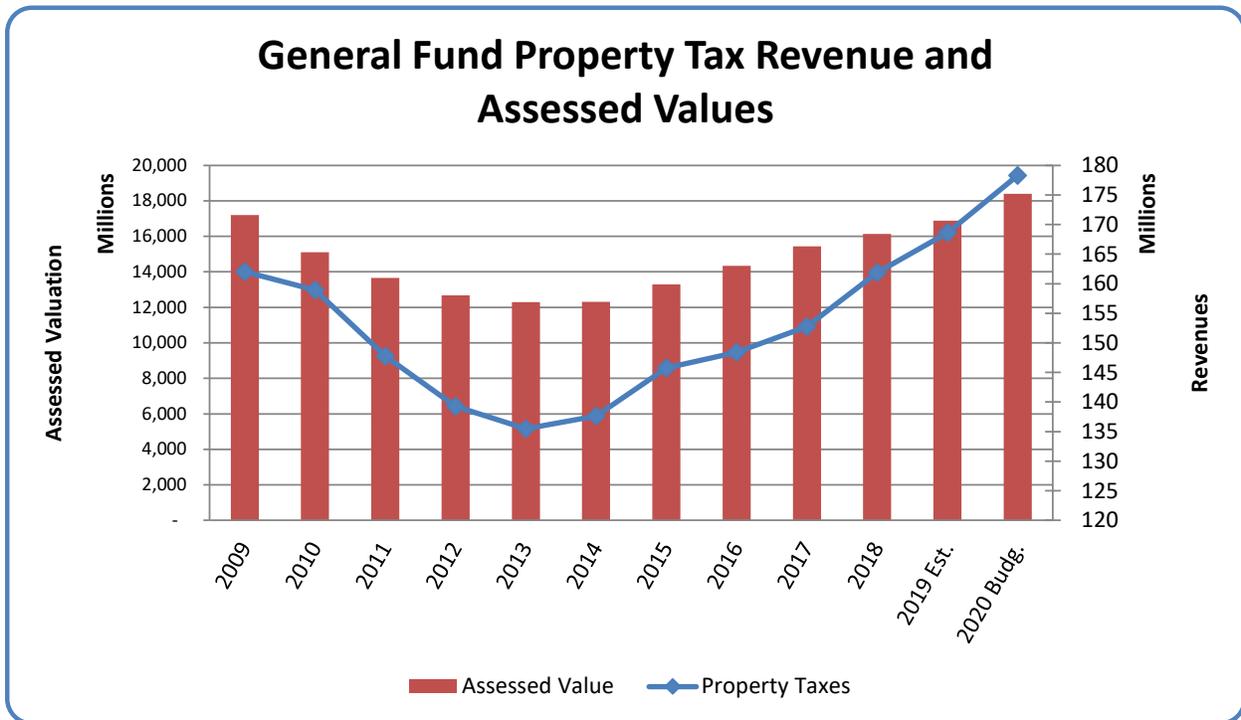
(2) \$0.0200 of the State rate is exempt from the \$3.64 cap. See "Property Tax Limitations" above.

The County's portion of property taxes, \$1.3917 per \$100 of assessed valuation, for FY 2020 is distributed as follows:

| | <u>By Fund</u> | <u>Operating Rate</u> | <u>Legislative Overrides</u> | <u>Voter Overrides</u> | <u>Debt</u> |
|--|----------------|-----------------------|------------------------------|------------------------|---------------|
| General Fund | | | | | |
| Operating | 1.0048 | 1.0048 | | | |
| SCCRT Makeup (NRS 354.59813) | - | | - | | |
| Detention Center (AB 395-1993 Session) | 0.0774 | | 0.0774 | | |
| Indigent Insurance Program (NRS 428.185) | 0.0150 | | 0.0150 | | |
| Youth Facilities (NRS 62B.150) | 0.0071 | | 0.0071 | | |
| Family Court (NRS 3.0107) | 0.0192 | | 0.0192 | | |
| Subtotal | <u>1.1235</u> | | | | |
| Special Revenue Funds | | | | | |
| Library Expansion | 0.0200 | | | 0.0200 | |
| Animal Services | 0.0300 | | | 0.0300 | |
| Indigent Tax Levy Fund | 0.0600 | | 0.0600 | | |
| Child Protective Services Fund | 0.0400 | | | 0.0400 | |
| Cooperative Extension Fund (NRS 549.020) | 0.0100 | 0.0100 | | | |
| Senior Services Fund | <u>0.0100</u> | | | 0.0100 | |
| Subtotal | <u>0.1700</u> | | | | |
| Capital Projects Funds | | | | | |
| Capital Facilities Fund | <u>0.0500</u> | | 0.0500 | | |
| Subtotal | <u>0.0500</u> | | | | |
| Debt Service Fund | <u>0.0210</u> | | | | 0.0210 |
| Other (AB104) | <u>0.0272</u> | | 0.0272 | | |
| Total | <u>1.3917</u> | <u>1.0148</u> | <u>0.2559</u> | <u>0.1000</u> | <u>0.0210</u> |

In 2005, the Legislature approved the NRS 361.471 to 361.4735 (the “Abatement Act”), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for primary owner-occupied residential properties (and low-income housing properties) and to 8% (or a lesser amount equal to the average annual change in taxable values over the last ten years, as determined by a formula) per year for all other properties. The Abatement Act limits do not apply to new construction in the first year. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

The chart below depicts the historical assessed valuations within Washoe County and the County’s General Fund portion of property taxes.



After four consecutive years of decreases in the assessed valuation of properties in the County from Fiscal Year 2010 through Fiscal Year 2013 due to the Great Recession, assessed valuations increased more than 7.5% annually from Fiscal Year 2015 through Fiscal Year 2017. In Fiscal Years 2018 and 2019, the assessed value of properties in the County only increased 4.6%, but Fiscal Year 2020 reflects a 9.0% increase.

The table on the next page shows the historical assessed valuation changes and indicates the General Fund portion of property taxes by fiscal year.

| Fiscal Year | Assessed Value | % Chg | Property Taxes | % Chg |
|-------------|----------------|--------|----------------|-------|
| 2009 | 17,207,010,574 | 13.9% | 162,019,835 | 6.7% |
| 2010 | 15,099,475,662 | -12.2% | 158,950,899 | -1.9% |
| 2011 | 13,658,850,921 | -9.5% | 147,763,248 | -7.0% |
| 2012 | 12,675,374,294 | -7.2% | 139,293,828 | -5.7% |
| 2013 | 12,290,109,448 | -3.0% | 135,501,848 | -2.7% |
| 2014 | 12,317,952,550 | 0.2% | 137,631,345 | 1.6% |
| 2015 | 13,286,283,600 | 7.9% | 145,752,618 | 5.9% |
| 2016 | 14,342,710,925 | 8.0% | 148,383,116 | 1.8% |
| 2017 | 15,432,327,199 | 7.6% | 152,751,357 | 2.9% |
| 2018 | 16,136,670,732 | 4.6% | 161,885,403 | 6.0% |
| 2019 Est. | 16,886,587,798 | 4.6% | 168,605,246 | 4.2% |
| 2020 Budg. | 18,398,773,380 | 9.0% | 178,273,442 | 5.7% |

Due to the Abatement Act, which sets a cap on how much single family residential property taxes may rise up to 3% per year, the actual market value of a home is often significantly higher than the taxable value established in law, which is the basis for the assessed value of a property. For this reason, the recent rise in home values in Washoe County does not directly translate to a commensurate increase in the assessed valuation of the same property. Property taxes for existing residential development in Washoe County on average are projected to increase approximately 3% per year. For this reason, any projection of property taxes must consider the abatement amount for each existing property.

Projections of property taxes are therefore based on a number of individual components, which are set in law:

- The County Treasurer prepares a pro forma projection of secured property taxes, which it transmits to the State Department of Taxation in March of each year.
- Separately, the County Assessor also provides estimates of personal property taxes, based on the unsecured roll of property taxes.
- The Assessor also provides information to the State Department of Taxation regarding new development.
- Separately, the State Department of Taxation calculates the assessed valuation of Centrally Assessed property.

These estimates are compiled and transmitted back to counties at the end of March each year. Each local agency can choose to use an estimate of its property tax that may differ from the State Department of Taxation’s forecast for its budget, but the local agency must explain the reason for the variance. Most commonly, the reason for a variance is due to a local agency’s projection of new development anticipated in the coming year that differs from the State’s projection.

For the first time since the current property tax system was established by law in 2005, the residential property tax cap, which sets how much a property owner’s bill can increase in a year, fell below the statutorily established 3% cap in Fiscal Year 2017. This occurred again in Fiscal Year 2018, with the cap set at 2.6%. Fortunately, the tax cap for Fiscal Year 2020 is 3% for residential and 4.8% for non-residential. The cap is based on the general cap which is the maximum of either: (a) two times the increase in the Consumer Price Index (CPI) for the preceding calendar year or (b) the average of the percent change in assessed valuation for the coming year and the percentage change of the preceding nine years.

As new development is estimated to generate an additional 1.5% to 2% of property tax revenues, General Fund property taxes are projected by the State Department of Taxation to increase to \$178.3 million, an increase of 5.7%. This includes the net amount of AB 104 property tax revenues to be received by the County.

CONSOLIDATED TAX

The taxes comprising the Consolidated Tax, also referred to as the "C-Tax", are discussed generally below. The revenues generated by the Consolidated Tax are deposited into the State's Local Government Tax Distribution Account and then allocated among local governments as described below.

Sales Taxes: The Supplemental City/County Relief Tax ("SCCRT") and Basic City/County Relief Tax ("BCCRT") are each a component of the combined sales and use tax levied by the State (the tax levied on retail sales and the storage, use or other consumption of tangible property). The SCCRT is levied at a rate of 1.75% and the BCCRT is levied at a rate of 0.50%. The revenues from each of these sources are collected monthly by the State Department of Taxation and, following adjustments for certain rural counties and costs of collections, are remitted to the county of origin, then divided among the local governments within each county according to a formula. In Fiscal Year 2018, combined SCCRT and BCCRT collections were \$90.3 million and accounted for a combined 81.4% of the Consolidated Tax distributed within the County.

Sales taxes (including the SCCRT and BCCRT) are imposed on the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the county and also upon the storage, use or other consumption in the county of tangible personal property. State law exempts taxes on the gross receipts from the sale, storage or use of property that it is prohibited from taxing under the constitution or laws of the State. Included in this category are (this list is not intended to be exhaustive): personal property sold to the United States, the State or any political subdivision; personal property sold by or to religious, charitable or educational nonprofit corporations; sales to common carriers; the proceeds of mines; motor vehicle fuel; food; certain feeds and fertilizers; prosthetic devices and other medical appliances; medicines, gas, electricity and water; newspapers, manufactured homes and mobile homes; and aircraft, aircraft engines and component parts.

Basic Governmental Services Tax: The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles, and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Ninety-four percent of the proceeds of the GST is distributed to local governments in the county of origin. In Fiscal Year 2018, the GST totaled \$15.8 million and accounted for 14.2% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax: The Real Property Transfer Tax ("RPTT") is paid by the buyer and seller, who are jointly and severally liable for the payment of the taxes. Per NRS 375.020 and 375.023 and Washoe County Code 21.1630, the rate of taxation on transfers of real property in Washoe County is \$2.05 per \$500 of value of the transferred real property as declared pursuant to NRS 375.060. Of the \$0.65 per \$500 of value per NRS 375.020, 55 cents is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the remaining 10 cents is retained by the state for various purposes. In Fiscal Year 2018, the RPTT totaled \$3.9 million and accounted for 3.5% of the Consolidated Tax distributed within the County.

Cigarette and Liquor Tax: The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of 9 cents per cigarette, which equates to \$1.80 per pack. Of that amount, 5 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The remaining 85 cents per pack is distributed to the Nevada State General Fund. The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax. Of the \$3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, 50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments. Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In Fiscal Year 2018, combined Cigarette Tax and the Liquor Tax collections were \$990k and accounted for 0.9% of the Consolidated Tax distributed within the County.

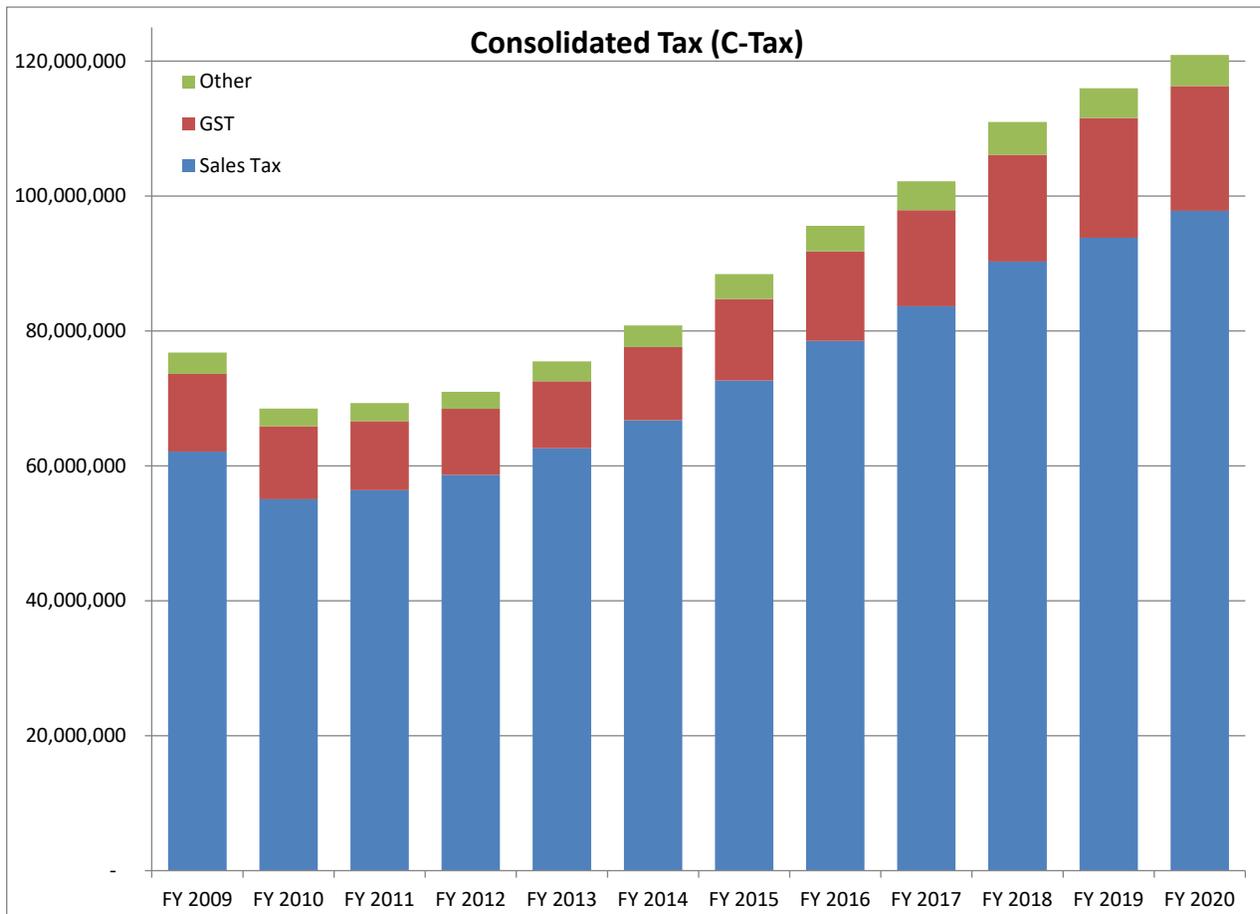
Collection and Enforcement of Consolidated Tax Revenues: The State Department of Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly. Taxation collects the BCCRT, SCCRT, Cigarette and Liquor Taxes directly and deposits the revenues to the Local Government Tax Distribution Account monthly for distribution to the county. The County Treasurer collects RPTT revenues and deposits them with the State, at least quarterly, for inclusion in the Local Government Tax Distribution Account and subsequent monthly distribution to the county. The Department of Motor Vehicles collects the GST and deposits it monthly with the State for deposit in the Local Government Tax Distribution Account and subsequent monthly distribution to the County.

Because the BCCRT and the SCCRT constitute the majority of the Consolidated Tax Revenues, the State's sales tax collection and enforcement procedures are discussed briefly below. Taxation administers all sales taxes within the State, including the BCCRT and the SCCRT. Each licensed retailer is required to remit all sales tax directly to Taxation. Pursuant to State statute, Taxation currently retains a collection fee of 1.75% (that amount is subject to change by the Legislature) of all amounts remitted by retailers. (Notwithstanding the foregoing, the increased fee cannot be applied so as to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of any political subdivision of this State or other public entity). Every person desiring to conduct business as a retailer within the County must obtain a permit from Taxation. Any retailer that fails to comply with State statutes may have its license revoked by Taxation after a hearing held upon 10 days' written notice.

Sales taxes are due and payable to Taxation monthly on or before the last day of the month next succeeding the month in which such taxes are collected (i.e., sales taxes collected by retailers in April 2019 were due to Taxation no later than May 31, 2019). Retailers are allowed to deduct 0.25% of the amount due to reimburse themselves for the cost of collecting the tax. Sales tax remittances to Taxation must be accompanied by a return form prescribed by Taxation. Taxation may require returns and payments for periods other than calendar months. Interest on deficient sales tax payments, exclusive of penalties, accrues at rates established by State law. A penalty of 10% of the amount of the deficiency also may be added.

Distribution of Consolidated Tax Collections: Consolidated Taxes are distributed to local governments in accordance with a formula established by State law. State law established a "base year" during the 1997 Legislative session. After that year, each local government receives an annual percentage increase in its base amount according to increases in the prior year's Consumer Price Index. For cities and counties, additional revenues over the base allocations are determined according to a statutory formula that takes into account each local government's relative growth in population and assessed valuation in the prior year. Taxation may determine to reallocate taxes if the assessed value and population of an entity declines over three consecutive years. Over the last five years, the County has received an average of 51.1% of the Consolidated Tax collections distributed within the County, excluding revenues separately distributed to the Washoe County School District.

The following chart depicts Consolidated Tax collections for Washoe County since Fiscal Year 2009.



Projections

Beginning in FY 2013, Consolidated Tax revenues have shown positive increases due to Washoe County’s economic recovery. The Budget Division tracks C-Tax revenues on a monthly basis by each of the five components of this revenue as well as total taxable sales in the County. Because of the sensitivity of sales tax to the overall economy of the County, this revenue is quicker to follow economic trends – good or bad – than property tax. The Budget Division uses various analytical methods to project future C–Tax revenues and also compares these projections to statewide estimates of the five components of this revenue prepared by the State’s Economic Forum. Since midway through FY 2017, C-Tax growth began to temper. Based on this trend and uncertainties regarding the US economy and other factors, the Budget Division forecasted a 4.25% growth rate for FY 2020, for a total of \$120.9 million. The previously discussed repayment of C-Tax is reflected as an expense, not a reduction to revenue.

| Fiscal Year | Consolidated Tax | % Chg. |
|------------------|------------------|--------|
| FY 2007 | 99,372,745 | -3.5% |
| FY 2008 | 91,174,372 | -8.3% |
| FY 2009 | 76,787,162 | -15.8% |
| FY 2010 | 68,512,745 | -10.8% |
| FY 2011 | 69,330,862 | 1.2% |
| FY 2012 | 70,985,428 | 2.4% |
| FY 2013 | 75,489,072 | 6.3% |
| FY 2014 | 80,808,838 | 7.0% |
| FY 2015 | 88,434,949 | 9.4% |
| FY 2016 | 95,605,303 | 8.1% |
| FY 2017 | 102,195,009 | 6.9% |
| FY 2018 | 111,001,957 | 8.6% |
| FY 2019 (est) | 115,997,045 | 4.5% |
| FY 2020 (budget) | 120,926,919 | 4.2% |

*Represents actual distributions; may vary from financial statements due to separate financial entries

OTHER INTERGOVERNMENTAL REVENUES

Major General Fund intergovernmental revenues besides the Consolidated Tax discussed previously include Federal Payment-in-Lieu-Taxes (PILT) revenues, federal Incarceration fees and AB 104 revenues. Each of these is described below and provides the FY 2020 budget. Other Intergovernmental Revenues total \$23,646,849 in FY 2020.

Federal Payments in Lieu of Taxes (PILT) - \$3,627,832

The US government's PILT program was established for local governments (mostly rural counties) that contain non-taxable federal lands and provide vital services, such as public safety, housing, social services and transportation. These jurisdictions provide significant support for national parks, wildlife refuges and recreation areas throughout the year. PILT seeks to compensate them for their support and foregoing tax revenue from these federal lands.

Using a formula provided by statute, the annual PILT payments to local governments are computed based on the number of acres of federal entitlement land within each county or jurisdiction and the population of that county or jurisdiction. The lands include the National Forest and National Park Systems; lands in the U.S. Fish and Wildlife Refuge System reserved from the public domain; areas managed by Bureau of Land Management; those affected by U.S. Army Corps of Engineers and Bureau of Reclamation water resource development projects; and others. Individual county payments may vary from the prior year as a result of changes in acreage data, prior year Federal Revenue Sharing payments reported yearly by the Governor of each State, and population. By statute, the per acre and population variables used in the formula to compute payment amounts are subject to annual inflationary adjustments using the Consumer Price Index.

Federal Incarceration - \$4,020,000

The Sheriff's Office receives fees from the federal government for incarceration of federal prisoners in the County's detention facility. Fees are paid on a flat daily rate per prisoner.

SCCRT AB 104 - \$14,619,776

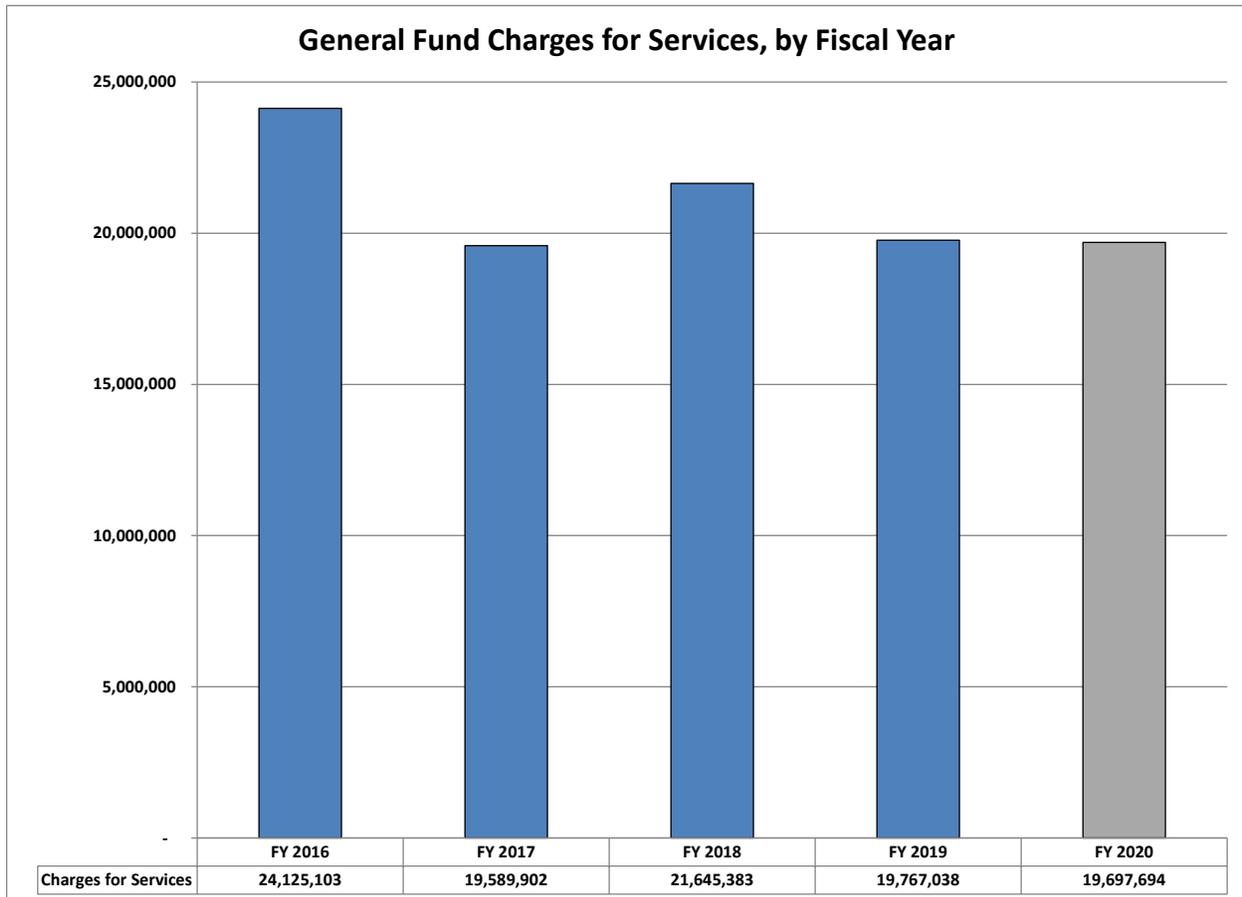
During the 1991 legislative session, the State legislature passed "the fair share" bill, Assembly Bill 104, to address perceived inequities in the distribution of the Supplemental City/County Relief Tax (SCCRT), which was imposed in 1981. The law changed the manner in which SCCRT was distributed to each county and also required local governments in Washoe County to "pay back" approximately \$6.7 million in SCCRT revenues. This was accomplished by reducing the SCCRT distribution to local governments in Washoe County and increasing the distribution to local governments in Clark County by \$2.2 million per year for three years. The law also authorized the Washoe County Board of County Commissioners to levy five "makeup" revenues to replace the \$17 million in SCCRT revenues reduced due to the change in the distribution formula. These five taxes are referred to as the "Fair Share" taxes, AB 104 taxes or Chapter 491 taxes. The five makeup revenues were the SCCRT sales tax, motor vehicle privilege tax, property tax, real property transfer tax and a gaming tax.

AB 104 also required that one or more taxes be reduced once the \$6.7 million "payment" to Clark County was completed. After the payback was completed in Fiscal Year 1993-94, the Board of County Commissioners reduced the AB 104 property tax from a rate of \$0.0822 to \$0.0272. The SCCRT AB 104 tax was maintained at 0.25%.

CHARGES FOR SERVICES

Charges for services consist of revenues generated from services fees charged to users of a service, which are either statutorily set or authorized by law. For the General Fund, major fees consist of: Recorder fees, a 6% commission for collection of unsecured property taxes, park fees, Medical Examiner fees charged to non-Washoe County agencies or individuals, court fees, and a variety of Sheriff fees. The chart below tracks Charges for Services for the General Fund over the last five fiscal years.

The largest single source of fees the General Fund collects are overhead charges for indirect services provided to other funds based on the County’s cost allocation plan, which is calculated annually in accordance with Title 2 Part 200 Code of Federal Regulations (2 CFR) guidelines. Total budgeted indirect services fees for Fiscal Year 2020 are \$6,176,440. This revenue has declined since Fiscal Year 2016 mainly due to Other Post-Employment Benefits (OPEB) costs being removed from the calculation of indirect services charged to other funds, and now being directly allocated to departments’ budgets. This reduces the amount for OPEB expense budgeted in the General Fund but also results in a reduction of indirect services revenues.



Other significant sources of fee revenues in the General Fund are:

- Recorder fees (\$2,253,500) – these are fees charged primarily on real estate recordings.
- Public safety fees (\$6,145,987) – the largest source of public safety revenues consist of dispatch fees charged to other public agencies and forensic services and toxicology fees charged to other law enforcement agencies in the area. Also included in this category are fees charged by the Medical Examiner’s Office to public agencies outside Washoe County, which are estimated to be \$1.3 million.

- Judicial fees (\$1,339,900) – in addition to fines and forfeitures assessed by District Court and the four justice courts in Washoe County, the courts also collect certain fee revenues. These revenues have been declining over the last five years based on defendants’ ability to pay and greater use of non-monetary punishments by the courts.
- Property Tax Commissions (\$1,700,000) – State law authorizes the County Treasurer to deduct an 8% commission from personal property tax collections prior to distribution of those taxes. Of the 8% collected, 2% is remitted to the Assessor Technology Fund and 6% is remitted to the General Fund.

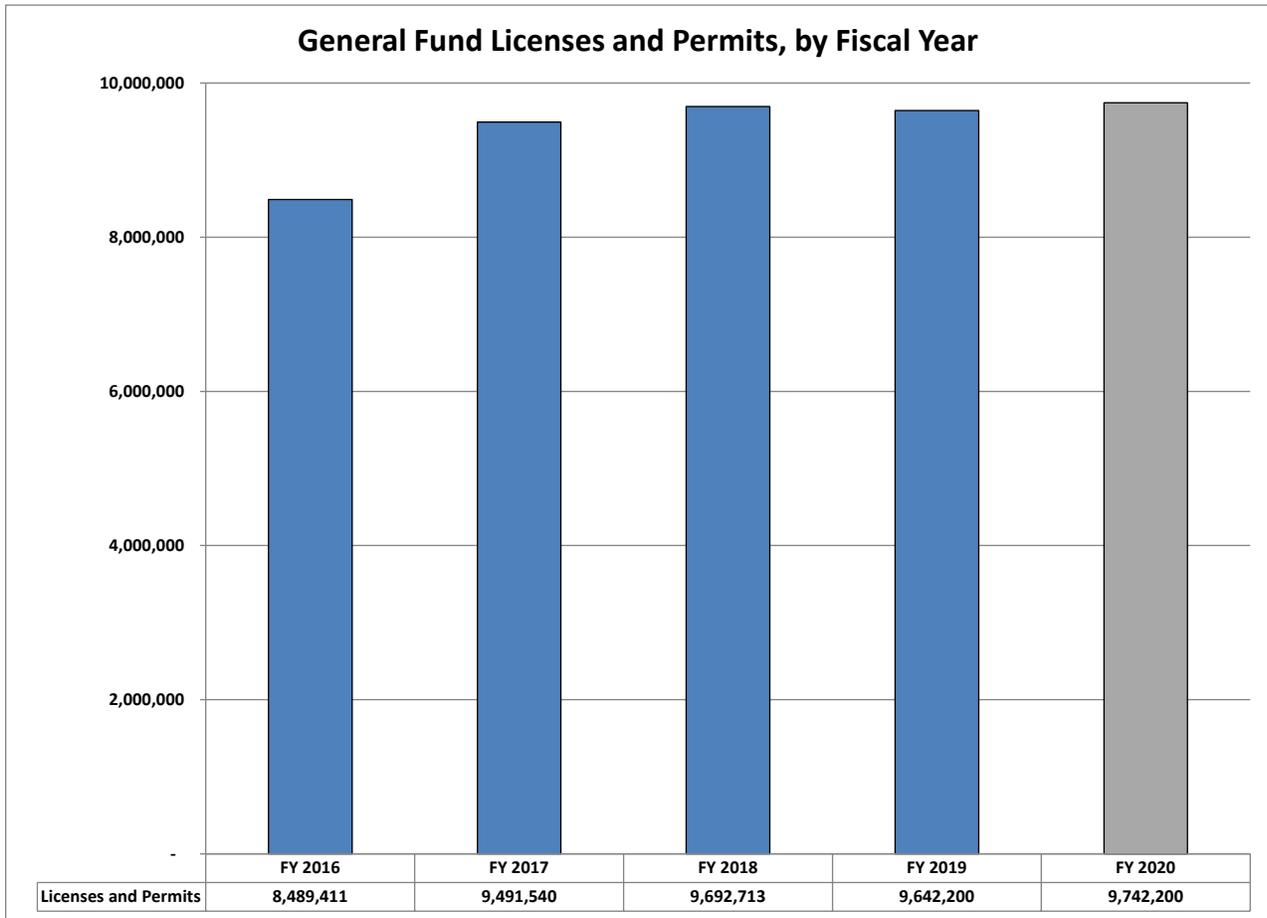
Projections of this revenue source are based on trend analysis and when there have been changes to fee schedules for County services, an estimate of increased revenues based on estimated volumes. Total Charges for Services are budgeted to decrease slightly from \$19.77 million estimated for Fiscal Year 2019 to \$19.70 million in Fiscal Year 2020.

LICENSES AND PERMITS

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$9,742,200. Major revenues in this category are:

| | |
|-----------------------------|-----------|
| Business Licenses | 840,000 |
| Franchise Fees - Electric | 3,600,000 |
| Franchise Fees - Telecom | 1,115,000 |
| Franchise Fees - Cable TV | 1,100,000 |
| Franchise Fees - Sanitation | 650,000 |
| County Gaming Licenses | 912,100 |
| AB 104 - Gaming Licenses | 850,000 |

Revenues are estimated based on trend analysis and in the case of Business Licenses, discussions with the Community Services Department regarding the projected number of new businesses plus renewals. Franchise fees are set in long-term franchise agreements with electric, telecommunications, sanitation and cable television companies.



STRATEGIC PLAN

As previously mentioned, the budget process begins with strategic planning. The strategic planning process includes periodic citizen and other surveys (as primary data sources) as well as other methods of determining community needs and priorities. The information gathered from strategic planning is reviewed during workshops with department heads and with the Board of County Commissioners which results with the Board adopting the County’s overall Strategic Plan. Each year’s strategic planning process builds on previously approved strategic plans. The strategic planning process continues the identification of important strategic issues for the coming year and provides the framework for the development of the Budget Guidelines.

Key Findings from the 2018 Washoe County Citizen Survey are listed below. The results reflect a scientific sample of 1,500 households. 314 citizens returned surveys, representing a 22% response rate. The margin of error is +/- 6%. A comprehensive Citizen Survey summary was provided to the Board of County Commissioners on January 22, 2019 and can be viewed at: https://www.washoecounty.us/bcc/board_committees/2019/additional/2019-01-22/Agendatemo9.pdf (starting on pg. 54 of the .pdf).

- Key Focus areas identified as most essential or very important over the next two years:
Economy, Education and Enrichment, and Safety
 - Key Finding #1: Economy is a priority with residents applauding employment, but have concerns about housing affordability
 - Key Finding #2: Community Enrichment activities (i.e., Parks, Libraries, etc.) are under-utilized assets
 - Key Finding #3: Safety merits continued focus due to overall feeling of safety and feeling of safety in downtown/ commercial areas

The FY2016-2020 planning process was initiated in the summer of 2014 in response to a shared desire among County leadership to institute a strategic management process where strategic priorities, organization alignment and performance metrics are part of core management practices. Additional outcomes of the planning process included linking the strategic plan to the budget to ensure resources are more closely aligned to priorities and an organizational conversation about values and culture is initiated.

A recent enhancement to the strategic planning process is a focus on cross—functional initiatives with key performance indicators versus department-level tasks previously reported as performance measures. A Strategic Planning Committee consisting of representation from across the County guided the process, strategic goal initiative teams executed key components of the process and managed communications throughout the four-phase development of the strategic plan. The strategic planning phases and Fiscal Year 2020 Goals are below

| | |
|-----------------------------------|------------------------|
| <u>Phases:</u> | <u>FY 2020 Goals:</u> |
| Phase 1 – Assess Current State | Fiscal Sustainability |
| Phase 2 – Set Strategic Direction | Economic Impact |
| Phase 3 – Build the Plan | Vulnerable Populations |
| Phase 4 – Implementation | Employee Engagement |

As part of this process, beginning in Fiscal Year 2018, appointed department heads are also responsible for identifying, tracking, and reporting on a quarterly basis their departmental performance management by submitting Key Performance Indicators (KPIs). With two years of data collection, the next steps include working with additional elected officials to expand the data, determine benchmarks and/or identify trends, and report to the Board of County Commissioner and the public.

The following pages include the specifics related to Washoe County’s Fiscal Year 2016- 2020 Strategic Plan Goals. For FY 2020, the Marijuana Goal was discontinued and moved to the “maintenance” phase and the Unified Team and Employee Engagement Goals were merged due to identified synergies. A summary of Washoe County’s current Strategic Plan and each Goal Team’s information follows. The full plan can be found at:

https://www.washoecounty.us/mgrsoff/files/strategic_plan/WCBCC_FY20_Strategic_Plan.pdf



WASHOE COUNTY

FY16-20 STRATEGIC PLAN



MISSION Working together regionally to provide and sustain a safe, secure and healthy community.



INTEGRITY

VALUES

We are dedicated to uncompromising honesty in our dealings with the public and each other in conformance with our code of conduct.



EFFECTIVE COMMUNICATION

We believe in simple, accurate, and clear communication. We encourage the open exchange of ideas and information.



QUALITY PUBLIC SERVICE

The County exists to serve the public. We put the needs and expectations of citizens first and take pride in delivering services of the highest quality.



STRATEGIC DIRECTION

Washoe County will be the social, economic and political leadership force in Nevada and the western United States.

| STRATEGIC OBJECTIVES & GOALS | FY20 INITIATIVES |
|--|---|
| <p>STEWARDSHIP OF OUR COMMUNITY Fiscal Sustainability: Washoe County recognizes the importance of sustainable fiscal planning, accountability and transparency in the management of public funds, assets, programs and services.</p> | <ul style="list-style-type: none"> • Explore new revenue sources. • Explore existing regional service arrangements. • Support legislative action that promotes fiscal sustainability. • Assess the organization-wide impact of pre-trial services and court assignment process. |
| <p>PROACTIVE ECONOMIC DEVELOPMENT & DIVERSIFICATION Economic Impacts: Be responsive and proactive to pending economic impacts.</p> | <ul style="list-style-type: none"> • Provide clarity to the community on what role Washoe County has regarding emergency management and response, storm water management, infrastructure and the development process in the North Valley's closed basins. • Develop and begin implementation of near term solution(s) regarding closed basin in the North Valleys. • Develop policies, resources and service allocation specific to growth in Washoe County. |
| <p>SAFE, SECURE & HEALTHY COMMUNITIES Vulnerable Populations: Identify and triage the most vulnerable population as identified by community need and work together cross-departmentally/regionally to provide adequate resources and support.</p> | <ul style="list-style-type: none"> • Increase transitional and affordable housing capacity in Washoe County. • Ensure case management levels are within established standard caseload guidelines. • Identify and implement solutions to address substance abuse in Washoe County. • Expand programming for vulnerable populations at the NNAMHS campus in partnership with the State of Nevada |
| <p>REGIONAL LEADERSHIP THROUGH ENGAGED EMPLOYEES Employee Engagement: Washoe County employees working together to innovate public service and improve customer outcomes.</p> | <ul style="list-style-type: none"> • Washoe311 development through continued department on-boarding, education and outreach efforts to employees and the community. • Ensure Office 365 rollout & communication educates employees on new technology. • Participation in the Best Places to Work™ program and develop specific employee focused initiatives based on survey results. • Develop a Continuous Process Improvement program to support a culture of service. • Expansion of the Cross-Department Resource Sharing Program. |

Full strategic plan available at www.washoecounty.us/mgrsoff/strategic_plan/



FISCAL SUSTAINABILITY GOAL

Washoe County recognizes the importance of sustainable fiscal planning, accountability and transparency in the management of public funds, assets, programs and services.

Critical to the County's long-term sustainability is having and maintaining fiscal health for the short-term and the long term. Given the current growth of the region and increasing needs on programs and services, a focus on a meeting those demands while maintaining a structurally balanced budget is the focus of this goal.

Commissioner Sponsors: Commissioner Hartung and Commissioner Herman
Executive Champion: Christine Vuletich | **Project Lead:** Lori Cooke

Success Looks Like: What does success look like over the next 3+ years

- Annual structurally balanced budget that adheres to BCC approved financial policies utilizing resources (excluding Fund Balance) => Expenditures & Transfers Out prudently
- Increased sustainability of existing infrastructure needs, including operations (i.e., facility maintenance, CIP, Technology Services, Roads, etc.)

Why is this where we want to go? To set a long-range vision for the County's fiscal health and future – beyond the annual budget process.

What is our approach to achieving this success?

To identify resources and needs, solicit input and feedback-encouraging innovative process and/or program delivery-including technology, and prioritize funding per Strategic Goals.

Leadership Strategies identified by GFOA's Framework for a Financial Sustainability Index:

- Create open communication between all participants
- Help stakeholders to build trustworthy reputations
- Convince stakeholders that there can be benefits from collective efforts
- Ensure that key participants remain engaged
- Build long-time horizons into fiscal planning
- Maintain capabilities to reinforce cooperative behavior

Current State as of June 2019

What is working well?

- Accurate and consistent communication of current and future fiscal state
- Board of County Commissioner support

What is getting in our way?

- Lack of resources
 - Existing & new needs outpacing available resources
 - Staffing levels & total compensation
 - Aging infrastructure and capital assets with deferred maintenance
 - New infrastructure needs per regional growth
- Regional collaboration

FISCAL SUSTAINABILITY: FY20 Action Plan

| FY20 Cross-Functional Initiatives & Action Items | Depts. Involved |
|---|---|
| Explore new revenue sources. | CMO & All Departments Lead: Lori Cooke |
| <ul style="list-style-type: none"> Support and work with various departments on fee updates | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> Present fee study results/outcomes as available | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> GST Review | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> Infrastructure Sales Tax Review (TRFMA) | Completion Date: 06/30/2020 |
| Explore existing regional service arrangements. | CMO & All Departments Lead: Christine Vuletich |
| <ul style="list-style-type: none"> Explore existing regional service arrangements per identified focus areas | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> Incorporate any necessary changes into FY21 Budget | Completion Date: 06/30/2020 |
| Support legislative action that promotes fiscal sustainability. | CMO & All Departments Lead: Kate Thomas |
| <ul style="list-style-type: none"> Work with Government Affairs | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> Incorporate any necessary changes into FY21 Budget | Completion Date: 06/30/2020 |
| Assess the organization-wide impact of pre-trial services and court assignment process. | CMO & All Departments Lead: Kate Thomas |
| <ul style="list-style-type: none"> Work with departments that have identified impacts | Completion Date: 06/30/2020 |

FISCAL SUSTAINABILITY: Key Indicators

| Key Indicator | FY16 Actual | FY 17 Actual | FY18 Actual | FY19 Actual (Est.) | FY20 Targets | Data Source |
|---|-------------------------------|-------------------------------|---|-------------------------------|----------------------------|--------------------------|
| *Variance of General Fund Revenues- Actual vs. Budget (Green = within 5%; Yellow = 5.1% to 10%; Red =10.1% or more) | +2.39% over | <1.09%> under | +0.12% over | +0.62% over | 0% to 5.0% | SAP/CAFR /Adopted Budget |
| *Variance of General Fund Expenses- Actual vs. Budget (not including transfers out/ contingency) (Green = within 5%; Yellow = 5.1% to 10%; Red =10.1% or more) | <4.06%> under | <1.92%> under | <1.13%> under | <1.38%> under | 0% to 5.0% | SAP/CAFR /Adopted Budget |
| **Structurally balanced budget | N; Use of FB \$13.5M budgeted | N; Use of FB \$1.58M budgeted | Y; Use of FB \$0M budgeted | N; Use of FB \$1.15M budgeted | Y; Use of FB \$0M budgeted | Adopted Budget |
| **Change in fund balance over prior year (Benchmark/actuals include Unrealized Gain/Loss) | +\$2.1M | <\$5.5M> | <\$2.7M> | +\$1.99M | +\$547K | CAFR/ Adopted Budget |
| **General Fund fund balance percentage -Unrestricted | 16.1% | 14.7% | 14.0% | 15.3% | 14.6% | CAFR/ Adopted Budget |
| **Capital Projects Funding – meeting needs (% of CIP projects submitted vs. GF transfer- CIP General Fund only, does not include Parks, Utilities, or Capital Facilities Funds) | 33.5%/ \$5M of \$14.9M | 42.4%/ \$5M of \$11.8M | 53.5%/ \$7.7M of \$14.4M | 36.7%/ \$5.3M of \$14.5M | 44.4%/ \$6.4M of \$14.4M | Adopted Budget |
| **Stabilization Reserve | \$3M | \$3M | \$0 \$3M transferred in FY18 for Lemmon Valley Flood expenses | \$3M | \$3M | CAFR/ Adopted Budget |

*Key indicators that are measured quarterly (prior year actuals represent the annual outcome)

**Key indicators that are measured annually

ECONOMIC IMPACT GOAL

Be responsive and proactive to pending economic impacts.

Washoe County has the opportunity to play a leadership role and a duty to support the development of our community with consideration to our unique physical and cultural environment and demands on County services expected as a result.

Commissioner Sponsors: Commissioner Hartung and Commissioner Lucey
Executive Champion: Dave Solaro | **Project Leads:** Mojra Hauenstein and Dwayne Smith

Success Looks Like: What does success look like over the next 3+ years

- Community understands the current services Washoe County provides regarding emergency management and response, storm water management, infrastructure and the development processes as it relates to closed basins in the North Valley’s
- Community understand why Washoe County provides current services
- Community understands unique aspects of our physical environment
- Community understands policies, resources and services necessary to provide a high quality of life in our unique ecological systems
- There is collaborative agreement on short term and long term solutions to development in closed basin systems

Why is this where we want to go? Provide community services that reflect a shared understanding of our current needs and resources

What is our approach to achieving this success?

Develop a common understanding among regional partners and the community, understand the resources required to sustain current conditions, and identify best long term solutions based on a foundation of shared understanding.

Current State as of June 2019

What is working well?

- Cross-departmental & outside agency cooperation
- Response in emergency
- Response in recovery phase to mitigate current water levels
- Professional, knowledgeable staff

What is getting in our way?

- Shared understanding of the current situation
- Shared knowledge of possible solutions
- Miscommunication
- Lack of trust and confidence in proposed solution/direction
- Resources
- Lack of agreement on roles of government

ECONOMIC IMPACT: FY20 Action Plan

| FY20 Cross-Functional Initiatives & Action Items | Depts. Involved |
|--|---|
| Provide clarity to the community on what role Washoe County has regarding emergency management and response, storm water management, infrastructure and the development process in the North Valley’s closed basins. | CSD, Sheriff, TMFPD, AS, CMO, HSA, Health Lead: Dave Solaro |
| <ul style="list-style-type: none"> Complete the North Valley’s closed basins story boards/maps | Completion Date: 12/31/2019 |
| <ul style="list-style-type: none"> Develop a common understanding between partners through shared information and goals | Completion Date: 12/31/2019 |
| Develop and begin implementation of near term solution(s) regarding closed basins in the North Valleys. | CSD, Sheriff, TMFPD, CMO, Health Lead: Dwayne Smith |
| <ul style="list-style-type: none"> Identify solution(s) and resources to address the current impacts of closed basins in the North Valleys to include funding sources and service levels | Completion Date: 3/31/2020 |
| <ul style="list-style-type: none"> Re-map the Swan Lake Flood Plain and base-flood elevation | Completion Date: 3/31/2020 |
| <ul style="list-style-type: none"> Approval of solution(s) to include a funding strategy and impacts to the community | Completion Date: 6/30/2020 |
| <ul style="list-style-type: none"> Begin Implementation | Completion Date: 6/30/2020 |
| Develop policies, resources and service allocation specific to growth in Washoe County. | CSD, Sheriff, TMFPD, CMO, HSA, Health & all departments Lead: Mojra Hauenstein |
| <ul style="list-style-type: none"> Define the long term regional impacts of services due to growth in Washoe County. | Completion Date:12/31/2019 |
| <ul style="list-style-type: none"> Define appropriate growth policy | Completion Date: 6/30/2020 |

ECONOMIC IMPACT: Key Indicators

| Data Source KPIs | FY17 Actual | FY18 Actual | FY19 Actual | FY20 Targets | Data Source |
|--|--------------------|--------------------|--------------------|---------------------|--------------------|
| Lake Elevation – Swan Lake (Peak) | 4923.3 | 4922.3 | 4923.5 | 4921.0 | CSD |
| Lake Elevation – Swan Lake (Low) | n/a | 4920.8 | 4919.7 | 4919.5 | CSD |
| Maintenance & Operational Costs of Temporary Protections | n/a | \$904,558.68 | \$900,000 est. | \$700,000 | SAP |
| North Valleys Flood Website (Unique Page Views) | n/a | 454 | 269 (to date) | 500 | Cascade |
| # of Commissioner Requests regarding North Valley’s closed basins. | 8 | 16 | 24 est. | 8 | Wrike |
| Assessed value added due to new construction | \$28,693,800 | \$39,338,386 | \$38,544,139 est. | \$39,000,000 est. | Assessor |

VULNERABLE POPULATIONS GOAL

Identify and triage the most vulnerable population as identified by community need and work together cross-departmentally and regionally to provide adequate resources and support.

To be a healthy, stable community, Washoe County must be seen as a desirable place to live for people in all stages of life. As the number of senior, homeless and other vulnerable populations rise in our community, the County must make improvements in its ability to meet the unique needs of both of these populations. The impact of this significant demographic shift will affect many County departments and must be addressed holistically if it is to be addressed effectively. As a community experiences unprecedented growth and inadequate housing supply, the most vulnerable population is those living on the streets or in emergency shelter.

Commissioner Sponsors: Commissioner Jung and Commissioner Lucey
Executive Champion: Kate Thomas | **Project Lead:** Kim Schweickert

Success Looks Like: What does success look like over the next 3+ years

Increase in the number of people in the continuum of care that successfully transition out of homelessness. Clients becoming gainfully employed, independent and living a sober lifestyle with permanent housing properties and contributing members to society.

Why is this where we want to go? To assist low-income, indigent, elderly, or at-risk residents regain or maintain their independence, their health, or their safety. To ensure our community is a safe, livable, vibrant place enabling every member of community to be successful and a contributing member of our community.

What is our approach to achieving this success?

1. Clearly identify the population and their needs – i.e. who are we dealing with?
2. Identify resources to expand facilities and programs
3. Must have a continuum of care with wrap around services from intake to independence
4. Ongoing, appropriate case management specific to identified vulnerable population
5. Must have more affordable housing
6. Collaborate and work in coordination with our regional partners

Current State as of June 2019

What is working well?

- Working across divisions with positive inter-department relationships
- Crossroads, TADS, Sober 24 and child welfare: positive outcomes and successes
- Creating strategic and forward-thinking plans to address the homeless needs of our community
- Significant grants to pilot/implement programs to increase positive outcomes

What is getting in our way?

- Lack of regional cooperation and unified vision
- Lack of adequate funding for housing for all populations to mitigate homelessness
- Responsiveness and efficient internal processes to expedite resources and support to our staff and programs.

VULNERABLE POPULATIONS: FY20 Action Plan

| FY20 Cross-Functional Initiatives & Action Items | Depts. Involved? |
|--|---|
| Increase transitional and affordable housing capacity in Washoe County. | HSA, CSD, Health Lead: Eric Young |
| <ul style="list-style-type: none"> Secure funding for the Washoe County Affordable Housing Trust Fund | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> Work regionally to attract affordable housing projects | Completion Date: 06/30/2020 |
| Ensure case management levels are within established standard caseload guidelines. | DAS, HSA, DA, Health Lead: Catrina Peters |
| <ul style="list-style-type: none"> Implement Goodgrid case management system regionally with all community partners | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> Onboard Washoe County approved staff to provide ongoing supportive services | Completion Date: 06/30/2020 |
| Identify and implement solutions to address substance abuse in Washoe County. | HSA, ME, Health, PD, JS, Sheriff, DA, Lead: Chief Deputy Jeff Clark |
| <ul style="list-style-type: none"> Ensure sustainability of Washoe County Substance Abuse Task Force | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> Support the establishment of a Crisis Stabilization Center within Washoe County | Completion Date: 06/30/2020 |
| Expand programing for vulnerable populations at the NNAMHS campus in partnership with the State of Nevada. | DAS, HSA, TS, CSD, Sheriff Lead: Kim Schweickert |
| <ul style="list-style-type: none"> Rehab structures to make appropriate to house vulnerable populations | Completion Date: 06/30/2020 |
| <ul style="list-style-type: none"> Successfully transition the identified populations from the Community Assistance Center (CAC) to the NNAMHS Campus | Completion Date: 06/30/2020 |

VULNERABLE POPULATIONS: Key Indicators

| Key Indicators | FY16 Actual | FY17 Actual | FY18 Actual | FY19 Actual | FY20 Targets | Data Source |
|--|--------------------|--------------------|--------------------|----------------------------|---------------------|--------------------|
| % of people transitioned into NNAMHS Campus (WC Facilities) | N/A | N/A | N/A | 0 | 100% | HSA |
| # of community partners participating in Goodgrid case management system | N/A | N/A | N/A | 7 | 14 | HSA |
| # of Crossroads graduates (male) | 31 | 41 | 49 | 48 | 50 | HSA |
| # of Crossroads graduates (female) | 10 | 10 | 4 | 10 | 20 | HSA |
| Number of drug related deaths in Washoe County | UNK | 132 | 181 | 86 (through 2 quarters) | 170 | ME |

EMPLOYEE ENGAGEMENT GOAL

Washoe County employees working together to innovate public service and improve customer outcome.

The effectiveness and reputation of the County as a whole is enhanced by the ability of departments to work together to solve problems and address issues that are larger than any single department. Through identifying and implementing cross functional projects to increase operational efficiency both within and across departments, the County will be able to increase service levels and provide new innovative solutions. By engaging employees and working collaboratively we will enhance the quality of life of our community..

Commissioner Sponsor: Commissioner Berkgigler

Executive Champion: Christine Vuletich | **Project Leads:** Eric Crump and Nancy Leuenhagen

Success Looks Like: what does success look like over the next 3+ years

- Sustainable programs have been implemented to support Washoe County employees to continuously take initiative to simplify workflows, improve service delivery, and strive to provide positive customer outcomes.
- Citizens AND employees understanding what the County does on a consistent basis

Why is this where we want to go? Building a culture of employee engagement encourages communication, employee participation, proactive organizational improvement, teamwork, retention and innovative public service initiatives.

What is our approach to achieving this success?

Through key projects and programs identify and implement organizational change that will:

- Remove barriers and provide the tools needed to do our best work;
- Create a safe environment for process improvement and innovative ideas (leadership has your back);
- Encourage empowerment and collaboration (strive for the elimination of silo mentality);
- Recreate and develop the foundation of a unified team

Current State as of June 2019

What is working well?

- Employees and leadership county-wide are committed to and participating in Washoe Leadership Program & Central Training Project
- New structure with initiative leads and sub committees to organize and communicate progress
- Cross functional support for Washoe 311

What is getting in our way?

- Employee empowerment – ability to make decisions, take initiative - not all employees feel empowered – chain of command limitations
- Lack of resources
- Upcoming transition effecting direction

EMPLOYEE ENGAGEMENT: FY20 Action Plan

| FY20 Cross-Functional Initiatives & Action Items | Departments involved |
|--|--|
| <p>Washoe311 development through continued department on-boarding, education and outreach efforts to employees and the community.</p> | <p>CMO & All Departments Lead: Josh Andreasen & Maria Alvarado</p> |
| <ul style="list-style-type: none"> • Continue onboarding of divisions/departments | <p>Completion Date: 6/30/2020</p> |
| <ul style="list-style-type: none"> • Continue external promotion of Washoe311 | <p>Completion Date: 6/30/2020</p> |
| <p>Ensure Office 365 rollout and communication educates employees on new technology process and features.</p> | <p>CMO & All Departments Lead: Tami Cummings & Paul Burr</p> |
| <ul style="list-style-type: none"> • Continue communication to staff on Office 365 Roll-Out until all waves are completed | <p>Completion Date: 12/31/2019</p> |
| <ul style="list-style-type: none"> • Support SharePoint Migration through staff communication | <p>Completion Date: 6/30/2020</p> |
| <ul style="list-style-type: none"> • Increase Office 365 Adoption through staff communication | <p>Completion Date: 6/30/2020</p> |
| <p>Participation in the Best Places to Work™ program and develop specific employee focused initiatives bases on survey results.</p> | <p>CMO & All Departments Lead: Apryl Ramage</p> |
| <ul style="list-style-type: none"> • Identify opportunities for improvement from the survey results | <p>Completion Date: 9/30/2019</p> |
| <ul style="list-style-type: none"> • Implement programs to increase employee engagement in key areas identified in the survey results. | <p>Completion Date: 12/30/2019</p> |
| <ul style="list-style-type: none"> • Take the 2020 Best Places to Work survey | <p>Completion Date: 3/31/2020</p> |
| <p>Develop a Continuous Process Improvement (CPI) program that supports a culture of service through employee empowerment.</p> | <p>CMO & All Departments Lead: Bojana Vujeva & Samantha Pierce</p> |
| <ul style="list-style-type: none"> • Test the established CPI Process through a CSD permitting process | <p>Completion Date: 12/31/2019</p> |
| <ul style="list-style-type: none"> • Re-evaluate the CPI Process and make necessary adjustments | <p>Completion Date: 3/31/2020</p> |
| <ul style="list-style-type: none"> • Establish a team to support the CPI Process county wide | <p>Completion Date:3/31/2020</p> |
| <ul style="list-style-type: none"> • Communicate and educate county wide, including department heads and employees | <p>Completion Date: 6/30/2020</p> |
| <p>Expansion of the Cross-Department Resource Sharing Program.</p> | <p>Voters, HR, CMO & All Departments Lead: Ben Hutchins</p> |
| <ul style="list-style-type: none"> • Develop a plan to increase volunteering to include one employee at each polling location for primary and general elections through the use of Cross-Department Resource Sharing Program. | <p>Completion Date:6/30/2020</p> |

EMPLOYEE ENGAGEMENT: Key Indicators

| Key Measures | FY17 Actual | FY18 Actual | FY19 Actual | FY20 Targets | Data Source |
|---|-------------|-------------|--|------------------------------------|---|
| Best Places to Work Overall Engagement Score | -- | -- | 77.67% | 80% | Best Places to Work Survey |
| # of employees per polling station for the 2020 primary election | No election | 24 | No election | 85 | Cross-Department Resource Sharing Program |
| Number of processes signed up for Continuous Process Improvement (CPI) evaluation | -- | -- | -- | 2 (excluding CSD Permitting) | CPI Committee |
| Number of departments using Washoe311 | 4 | 7 | 11 | 8 additional departments/divisions | Washoe311 data |
| % of Washoe County computers with Office 365 install completed | -- | -- | 1,950 users (70% of Washoe County staff) | 100% | TS |

**Summary of Sources, Uses and Changes in Fund Balance
All Funds**

| Fund Type/ Fund | Beginning Fund Balance/ Cash Balance | FY 2020 Budgeted Revenues | FY 2020 Other Financing/ Transfers In | FY 2020 Budgeted Expenditures | FY 2020 Operating Transfers Out | Ending Fund Balance/ Cash Balance |
|--|---|--|--|--|--|--|
| GENERAL FUND | 59,045,951 | 363,236,189 | 583,400 | 319,004,680 | 44,267,446 | 59,593,413 |
| SPECIAL REVENUE FUNDS | | | | | | |
| Health | 6,301,320 | 13,897,415 | 9,516,856 | 24,073,257 | 73,123 | 5,569,211 |
| Library Expansion | 2,159,843 | 3,138,629 | - | 2,882,652 | - | 2,415,820 |
| Animal Services | 5,882,398 | 5,350,440 | - | 6,079,120 | 114,345 | 5,039,373 |
| Marijuana Establishments | 703,022 | 650,000 | - | 156,000 | 494,000 | 703,022 |
| Regional Communication System | 1,613,026 | 1,756,625 | - | 1,682,221 | 750,000 | 937,430 |
| Regional Permits System | 390,921 | 430,002 | 73,123 | 464,726 | - | 429,320 |
| Indigent Tax Levy | 5,217,169 | 14,890,621 | 19,341,046 | 27,490,798 | 8,000,000 | 3,958,038 |
| Child Protective Services | 12,746,425 | 59,985,032 | 447,237 | 66,217,181 | - | 6,961,513 |
| Senior Services | 743,894 | 2,894,008 | 1,406,782 | 4,305,564 | - | 739,120 |
| Enhanced g11 | 2,278,054 | 5,159,726 | - | 5,154,198 | - | 2,283,582 |
| Regional Public Safety | 726,600 | 1,036,738 | - | 1,093,720 | - | 669,618 |
| Central Truckee Meadows Remediation District | 4,191,625 | 1,398,709 | - | 3,458,047 | - | 2,132,287 |
| Truckee River Flood Mgt Infrastructure | 1,926,679 | 12,032,700 | - | 9,748,966 | 2,283,734 | 1,926,679 |
| Roads Special Revenue Fund | 4,659,578 | 11,033,112 | 3,013,620 | 15,873,706 | 225,000 | 2,607,604 |
| Other Restricted Special Revenue | 1,800,903 | 16,377,074 | - | 15,873,852 | 1,553,024 | 751,101 |
| Subtotal | 51,341,457 | 150,030,831 | 33,798,664 | 184,554,008 | 13,493,226 | 37,123,718 |
| DEBT SERVICE FUNDS | | | | | | |
| Washoe County Debt Ad Valorem | 3,279,252 | 3,279,807 | - | 3,035,869 | - | 3,523,190 |
| Washoe County Debt Operating | 1,247,518 | - | 9,831,945 | 9,831,945 | - | 1,247,518 |
| SAD Debt | 1,798,372 | 763,800 | - | 452,276 | - | 2,109,896 |
| Subtotal | 6,325,142 | 4,043,607 | 9,831,945 | 13,320,090 | - | 6,880,604 |
| CAPITAL PROJECTS FUNDS | | | | | | |
| Capital Facilities Tax | 1,236,961 | 7,881,336 | - | 5,606,187 | 1,950,000 | 1,562,110 |
| Parks Construction | 11,007,996 | 1,407,487 | - | 7,319,542 | - | 5,095,941 |
| Capital Improvements Fund | 14,946,799 | 5,147,143 | 16,401,663 | 30,918,043 | - | 5,577,562 |
| Regional Permits Capital | 1,114,387 | 13,500 | - | 27,000 | 900,000 | 200,887 |
| Subtotal | 28,306,143 | 14,449,466 | 16,401,663 | 43,870,772 | 2,850,000 | 12,436,500 |
| TOTAL - GOVERNMENTAL FUNDS | 145,018,693 | 531,760,093 | 60,615,672 | 560,749,550 | 60,610,672 | 116,034,235 |
| INTERNAL SERVICE FUNDS | | | | | | |
| Health Benefit | 12,006,964 | 57,505,500 | - | 55,528,627 | - | 13,983,837 |
| Risk Management | 34,091,259 | 7,553,202 | - | 6,579,158 | - | 35,065,302 |
| Equipment Services | 1,983,596 | 9,048,900 | - | 10,976,092 | - | 56,403 |
| Subtotal | 48,081,819 | 74,107,602 | - | 73,083,877 | - | 49,105,542 |
| ENTERPRISE FUNDS | | | | | | |
| Building & Safety | 3,970,645 | 3,240,000 | - | 3,806,969 | - | 3,403,676 |
| Utilities | 97,923,982 | 44,362,556 | - | 116,102,214 | - | 26,184,324 |
| Golf Course | 921,904 | 354,200 | - | 432,729 | - | 843,376 |
| Subtotal | 102,816,531 | 47,956,756 | - | 120,341,912 | - | 30,431,376 |
| TOTAL - PROPRIETARY FUNDS | 150,898,350 | 122,064,358 | - | 193,425,789 | - | 79,536,918 |
| GRAND TOTAL - ALL FUNDS | 295,917,043 | 653,824,451 | 60,615,672 | 754,175,339 | 60,610,672 | 195,571,153 |

DISCUSSION OF MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

As the preceding chart indicates, there are several governmental major and non-major funds (in the aggregate), that are anticipated to have an increase or decrease in fund balance of more than 10%. A discussion of the changes is provided below.

*Please note that the proprietary fund financials on the previous page reflect Revenues and Expenditures per Statement of Cash Flows and may vary from Schedules of Revenues and Expenses and Changes in Net Position.

Major Funds:

Both the Child Protective Services (CPS) Fund and the Indigent Tax Levy Fund (Indigent) are anticipated to have a reduction in fund balance of 45% (\$5.8M) and 24% (\$1.3M), respectively. These are anticipated to be one-time reductions and resources are being utilized to help fund the Fiscal Year 2020 Northern Nevada Adult Mental Health (NNAMHS) Campus Capital Project as described in various sections of this book. The one-time use of fund balance for a one-time project is in alignment with Washoe County's Financial Policies, will provide a critical resource for Washoe County citizens, and addresses a key FY2020 Washoe County Strategic Initiative: "Expand programming for vulnerable populations at the NNAMHS campus in partnership with the State of Nevada".

The Other Restricted Fund is anticipated to have a decrease in fund balance of 58% (\$1M). This is not unusual as this fund accounts for various types of restricted revenue, including grants and donations. In preparing the annual budget, remaining balances of restricted revenues received in prior years (i.e., reflecting in fund balance), but not spent, are budgeted in future fiscal years (i.e., reflecting as reduction to fund balance). This results in a decreased budgeted fund balance.

The Special Assessment District (SAD) Debt Fund is anticipated to have an increase of 17.3% (311K). Because SAD debt calls are not known until May, the SAD Fund budget is always a best estimate. Based on the existing debt schedule and anticipated revenue at the time of budget adoption, the result is an anticipated increase to fund balance.

Nonmajor Funds (Aggregate):

Washoe County nonmajor funds are comprised of all CIP funds, debt funds other than SAD, and all other special revenue funds other than the Other Restricted Revenue Fund. In the aggregate, nonmajor funds are anticipated to decrease by 27% (\$21.7M).

The largest source of variance is due to budgeting for CIP funds. In aggregate, all CIP funds are anticipated to decrease by 56% (\$15.9M). This change in fund balance is not unusual as there are various projects, that have been planned but not expended in FY 2019. Therefore, the funding for these projects reflect in FY 2020 beginning fund balance. When these projects are re-budgeted for FY 2020, they appear as a reduction to fund balance since there isn't an associated revenue offset.

All other special revenue funds are anticipated to decrease 12.5% (\$6.1M). The majority of this decrease is particular to the Roads Fund and Central Truckee Meadows Remediation District Fund. Much like capital funds, both of these funds have projects budgeted in FY 2020 that reflect as reductions to fund balance. Some of the variance is based on project timing (i.e., re-budgeting projects like the CIP funds), and some are based on one-time projects that utilize fund balance.

None of the fund balance variances identified for major or nonmajor funds are a concern. Fund balance analysis, including future year projections, is part of the budget process.

Summary of Sources by Fund
All Funds

(Includes Revenues, Transfers In and Other Financing Sources)

| REVENUES | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Estimated FY 2019 | Adopted FY 2020 |
|--|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| GOVERNMENTAL FUNDS | | | | | |
| General Fund | 309,715,424 | 313,321,767 | 339,335,784 | 347,613,702 | 363,819,589 |
| Health Fund | 20,469,870 | 22,370,420 | 24,061,302 | 23,578,497 | 23,414,271 |
| Library Expansion Fund | 2,699,794 | 2,712,163 | 2,826,520 | 2,966,948 | 3,138,629 |
| Animal Services Fund | 4,723,402 | 4,697,362 | 4,913,593 | 5,129,220 | 5,350,440 |
| Marijuana Establishments Fund | - | - | 814 | 702,362 | 650,000 |
| Enhanced 911 Fund | 1,616,555 | 1,598,460 | 2,010,956 | 5,326,867 | 5,159,726 |
| Regional Public Safety Training Center Fund | 846,459 | 938,402 | 1,031,886 | 1,016,738 | 1,036,738 |
| Regional Communications System Fund | 1,558,200 | 1,556,545 | 1,689,386 | 1,729,848 | 1,756,625 |
| Truckee River Flood Management Fund | 10,053,362 | 10,676,404 | 11,495,185 | 11,765,820 | 12,032,699 |
| Roads Fund | 13,943,291 | 13,989,791 | 17,694,106 | 13,939,044 | 14,046,732 |
| Indigent Tax Levy Fund | 11,614,506 | 28,334,686 | 30,116,874 | 33,331,015 | 34,231,667 |
| Senior Services Fund | 4,636,177 | 5,154,127 | 4,925,060 | 5,600,424 | 4,300,790 |
| Child Protective Services Fund | 53,398,670 | 58,093,162 | 59,661,597 | 59,932,186 | 60,432,269 |
| Regional Permits System Fund | 285,406 | 208,878 | 377,472 | 484,094 | 503,125 |
| Central Truckee Meadows Remediation Fund | 1,492,304 | 1,161,068 | 1,264,333 | 1,355,318 | 1,398,709 |
| Other Restricted Fund | 17,298,964 | 17,061,478 | 20,741,615 | 23,543,204 | 16,377,074 |
| Debt Service Fund | 37,811,012 | 13,618,439 | 10,532,494 | 11,550,704 | 13,111,752 |
| Special Assessment Debt Fund | 1,108,995 | 970,001 | 917,516 | 865,800 | 763,800 |
| Capital Improvement Fund | 8,522,743 | 11,651,328 | 11,279,045 | 11,414,247 | 21,548,806 |
| Parks Capital Projects Fund | 2,458,397 | 1,016,720 | 3,654,658 | 2,004,442 | 1,407,487 |
| Regional Permits Capital Fund | 379,518 | 63,434 | 10,572 | 13,500 | 13,500 |
| Capital Facilities Projects Fund | 19,283,364 | 6,878,750 | 7,084,731 | 7,452,140 | 7,881,336 |
| TOTAL GOVERNMENTAL FUNDS REVENUE | 523,916,411 | 516,073,384 | 555,625,500 | 571,316,121 | 592,375,764 |
| Governmental Funds Recap | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Estimated FY 2019 | Adopted FY 2020 |
| General Fund | 309,715,424 | 313,321,767 | 339,335,784 | 347,613,702 | 363,819,589 |
| Special Revenue Funds | 144,636,960 | 168,552,945 | 182,810,699 | 190,401,586 | 183,829,494 |
| Debt Service | 38,920,006 | 14,588,440 | 11,450,010 | 12,416,504 | 13,875,552 |
| Capital Project Funds | 30,644,021 | 19,610,232 | 22,029,006 | 20,884,329 | 30,851,129 |
| TOTAL GOVERNMENTAL FUNDS REVENUE | 523,916,411 | 516,073,384 | 555,625,499 | 571,316,121 | 592,375,764 |
| REVENUE | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Estimated FY 2019 | Adopted FY 2020 |
| TOTAL PROPRIETARY FUNDS | | | | | |
| Golf Course Fund | 1,374,004 | (913,723) | 184,559 | 269,000 | 339,000 |
| Building and Safety Fund | 2,889,750 | 3,023,869 | 3,604,575 | 3,210,000 | 3,210,000 |
| Utilities Fund | 14,374,239 | 15,007,845 | 15,678,774 | 16,079,210 | 16,403,386 |
| Health Benefits Fund | 49,854,014 | 53,347,934 | 54,884,179 | 55,135,021 | 57,150,500 |
| Risk Management Fund | 7,340,094 | 6,958,726 | 7,167,760 | 7,414,825 | 7,226,002 |
| Equipment Services Fund | 7,654,431 | 8,248,007 | 8,830,478 | 8,701,297 | 8,848,900 |
| TOTAL PROPRIETARY FUNDS REVENUE | 83,486,532 | 85,672,659 | 90,350,324 | 90,809,353 | 93,177,788 |
| Internal Service & Enterprise Funds Recap | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Estimated FY 2019 | Adopted FY 2020 |
| Enterprise Funds | 18,637,993 | 17,117,992 | 19,467,907 | 19,558,210 | 19,952,386 |
| Internal Service Funds | 64,848,539 | 68,554,667 | 70,882,417 | 71,251,143 | 73,225,402 |
| INTERNAL SERVICE & ENTERPRISE FUNDS REVENUE | 83,486,532 | 85,672,659 | 90,350,324 | 90,809,353 | 93,177,788 |
| Total All Funds Including Internal Charges | 607,402,943 | 601,746,043 | 645,975,823 | 662,125,475 | 685,553,553 |
| Less Internal Service Fund Internal Charges | (62,767,367) | (66,541,873) | (67,139,431) | (69,116,395) | (70,926,602) |
| TOTAL ALL FUNDS SOURCES | 544,635,577 | 535,204,170 | 578,836,392 | 593,009,080 | 614,626,951 |

Summary of Uses by Fund All Funds

(Includes Expenditures, Transfers Out and Contingencies)

| OPERATIONS | Actual | Actual | Actual | Estimated | Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| GOVERNMENTAL FUNDS | FY2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| General Fund | 307,576,577 | 318,827,675 | 332,850,539 | 345,623,823 | 363,272,126 |
| Health Fund | 19,770,532 | 21,157,367 | 21,905,797 | 23,613,579 | 24,146,380 |
| Library Expansion Fund | 2,340,513 | 2,533,063 | 2,649,047 | 2,874,872 | 2,882,652 |
| Animal Services Fund | 4,283,641 | 4,660,125 | 5,054,796 | 5,769,292 | 6,193,465 |
| Marijuana Establishments Fund | - | - | 0 | 500,154 | 650,000 |
| Enhanced 911 Fund | 1,810,413 | 1,669,713 | 1,747,059 | 3,847,684 | 5,154,199 |
| Regional Public Safety Training Center Fund | 852,079 | 776,807 | 859,068 | 1,098,302 | 1,093,721 |
| Regional Communications System Fund | 1,961,521 | 1,684,086 | 1,487,446 | 1,396,672 | 2,432,220 |
| Truckee River Flood Management Fund | 9,442,904 | 11,029,465 | 11,371,029 | 11,765,820 | 12,032,699 |
| Roads Fund | 17,913,027 | 15,403,885 | 14,497,010 | 20,093,417 | 16,098,707 |
| Indigent Tax Levy Fund | 12,613,000 | 30,952,498 | 30,106,551 | 33,723,561 | 35,490,799 |
| Senior Services Fund | 4,348,407 | 4,883,606 | 5,107,426 | 5,615,451 | 4,305,564 |
| Child Protective Services Fund | 50,094,515 | 54,480,136 | 57,688,509 | 59,872,751 | 66,217,181 |
| Regional Permits System Fund | 282,090 | 152 | 365,556 | 470,035 | 464,726 |
| Central Truckee Meadows Remediation Fund | 1,488,304 | 1,469,272 | 1,352,861 | 2,946,760 | 3,458,047 |
| Other Restricted Fund | 15,374,819 | 15,230,797 | 19,639,577 | 44,063,864 | 17,426,876 |
| Debt Service Fund | 38,236,510 | 13,471,817 | 11,424,391 | 11,537,119 | 12,867,814 |
| Special Assessment Debt Fund | 873,429 | 794,146 | 1,309,654 | 519,572 | 452,276 |
| Capital Improvement Fund | 5,243,833 | 6,712,908 | 12,742,300 | 8,013,421 | 30,918,043 |
| Parks Capital Projects Fund | 1,881,472 | 4,837,096 | 8,298,150 | 3,345,686 | 7,319,543 |
| Regional Permits Capital Fund | 308,367 | 35,061 | 145,338 | 27,000 | 927,000 |
| Capital Facilities Projects Fund | 10,908,199 | 15,828,107 | 7,053,649 | 6,989,295 | 7,556,187 |
| | - | - | - | - | - |
| TOTAL GOVERNMENTAL FUNDS | 507,604,151 | 526,437,781 | 547,655,753 | 593,708,131 | 621,360,224 |
| Governmental Funds Recap | Actual | Actual | Actual | Estimated | Adopted |
| | FY2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| General Fund | 279,398,218 | 276,386,043 | 285,364,245 | 299,460,342 | 313,254,680 |
| Special Revenue Funds | 138,179,545 | 160,392,105 | 168,606,293 | 211,856,099 | 184,554,009 |
| Debt Service | 39,109,939 | 14,265,962 | 12,734,044 | 12,056,692 | 13,320,090 |
| Capital Project Funds | 16,257,798 | 25,391,721 | 26,289,437 | 16,425,402 | 43,870,773 |
| Contingency | - | - | - | 1,500,000 | 5,750,000 |
| Transfers to Other Funds | 34,658,652 | 50,001,950 | 54,661,733 | 52,409,596 | 60,610,672 |
| TOTAL GOVERNMENTAL FUNDS | 507,604,151 | 526,437,781 | 547,655,753 | 593,708,131 | 621,360,224 |
| OPERATING EXPENSES | Actual | Actual | Actual | Estimated | Adopted |
| PROPRIETARY FUNDS | FY2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| Golf Course Fund | 1,013,335 | 568,507 | 353,435 | 397,949 | 566,129 |
| Building and Safety Fund | 2,124,610 | 2,588,458 | 2,734,425 | 2,954,522 | 3,762,269 |
| Utilities Fund | 11,452,722 | 11,744,030 | 12,547,094 | 16,532,762 | 17,781,005 |
| Health Benefits Fund | 51,252,241 | 49,743,918 | 53,934,409 | 55,123,176 | 55,884,527 |
| Risk Management Fund | 7,571,357 | 7,781,015 | 6,019,527 | 8,375,020 | 8,381,159 |
| Equipment Services Fund | 7,491,544 | 7,301,042 | 8,370,814 | 8,154,825 | 8,196,104 |
| TOTAL OPERATING EXPENSES | 80,905,808 | 79,726,970 | 83,959,705 | 91,538,253 | 94,571,193 |
| Proprietary Funds Recap | Actual | Actual | Actual | Estimated | Adopted |
| | FY2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| Salaries Wages & Benefits | 6,975,653 | 7,262,762 | 8,143,109 | 8,772,399 | 9,855,178 |
| Services and Supplies | 68,804,987 | 67,117,302 | 70,244,000 | 77,242,368 | 78,869,915 |
| Depreciation | 5,125,169 | 5,346,906 | 5,572,595 | 5,523,485 | 5,846,099 |
| Total Operating Expenses | 80,905,809 | 79,726,970 | 83,959,705 | 91,538,252 | 94,571,193 |
| Transfers To Other Funds | - | - | 15,070 | - | - |
| TOTAL PROPRIETARY FUNDS | 80,905,809 | 79,726,970 | 83,974,775 | 91,538,252 | 94,571,193 |
| Total All Funds Including Internal Charges | 588,509,960 | 606,164,751 | 631,630,528 | 685,246,383 | 715,931,417 |
| Less Internal Service Fund Internal Charges | (62,767,367) | (66,541,873) | (67,139,431) | (69,116,395) | (70,926,602) |
| TOTAL ALL FUNDS | 525,742,593 | 539,622,879 | 564,491,096 | 616,129,989 | 645,004,815 |

Summary of Sources by Department General Fund

(Includes Revenues, Transfers In and Other Financing Sources)

| REVENUES GENERAL FUND | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Estimated FY 2019 | Adopted FY 2020 |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| Board of County Commissioners | - | - | - | - | - |
| Public Defender | 173,734 | 168,855 | 172,407 | 175,000 | 175,000 |
| Alternate Public Defender | - | - | - | - | - |
| Conflict Council | - | - | - | - | - |
| County Manager | 984,724 | 716,778 | 1,111,851 | 1,187,744 | 1,293,950 |
| Registrar of Voters | 29,222 | 175,460 | 25,950 | 11,500 | 40,440 |
| Assessor | 75 | 25 | - | - | - |
| Comptroller | 379,415 | 179,927 | 161,049 | 173,054 | 173,054 |
| Treasurer | 6,651,292 | 3,994,702 | 5,037,915 | 5,103,529 | 5,445,000 |
| County Clerk | 310,224 | 312,723 | 309,689 | 370,612 | 385,612 |
| Technology Services | 32,111 | 26,177 | 59,126 | 29,015 | 36,000 |
| Human Resources | - | - | - | - | - |
| County Recorder | 2,343,113 | 2,180,412 | 2,758,006 | 2,378,600 | 2,378,600 |
| Accrued Benefits-OPEB | - | 353,600 | 325,324 | - | - |
| Sheriff | 19,303,391 | 19,842,222 | 20,719,804 | 21,070,678 | 21,394,349 |
| Medical Examiner | 731,850 | 954,336 | 1,228,301 | 1,346,619 | 1,355,847 |
| Fire Suppression | - | - | - | - | - |
| Juvenile Services | 278,638 | 279,782 | 285,847 | 283,600 | 283,600 |
| Alternative Sentencing | 99,728 | 162,425 | 352,017 | 303,000 | 258,000 |
| Public Guardian | 119,186 | 138,538 | 116,285 | 150,000 | 150,000 |
| Public Administrator | 171,788 | 211,553 | 314,204 | 230,000 | 230,000 |
| Community Services | 7,912,556 | 8,123,976 | 9,047,421 | 8,553,415 | 8,643,286 |
| District Attorney | 884,323 | 385,107 | 399,994 | 382,000 | 382,000 |
| District Court | 3,638,783 | 3,585,348 | 3,603,293 | 3,858,270 | 4,023,083 |
| Incline Justice Court | 161,333 | 184,675 | 283,534 | 215,000 | 225,000 |
| Reno Justice Court | 2,328,628 | 2,647,421 | 2,943,345 | 2,741,300 | 2,741,300 |
| Sparks Justice Court | 1,030,651 | 1,049,120 | 1,103,131 | 1,071,500 | 1,071,500 |
| Wadsworth Justice Court | 365,437 | 381,894 | 300,540 | 211,250 | 211,250 |
| Incline Constable | 747 | 868 | 718 | 500 | 500 |
| Library | 126,762 | 122,384 | 121,164 | 127,200 | 127,200 |
| Human Services | 8,073 | - | - | 2,500 | 2,500 |
| Intergovernmental Expenditures | 3,258,171 | 3,048,137 | 3,174,134 | 3,308,149 | 3,451,614 |
| Community Support | - | - | - | - | - |
| Undesignated Revenue | 257,348,136 | 263,808,097 | 285,265,152 | 294,240,268 | 308,757,504 |
| TOTAL REVENUES | 308,672,092 | 313,034,539 | 339,220,200 | 347,524,302 | 363,236,189 |
| General Fund Recap | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Estimated FY 2019 | Adopted FY 2020 |
| Taxes | 148,796,018 | 153,207,221 | 162,349,504 | 169,030,246 | 178,698,442 |
| Licenses and Permits | 8,489,411 | 9,491,540 | 9,692,713 | 9,642,200 | 9,742,200 |
| Intergovernmental | 115,894,540 | 121,659,206 | 134,083,005 | 139,045,516 | 144,573,768 |
| Charges for Services | 24,125,103 | 19,589,902 | 21,645,383 | 19,767,038 | 19,697,694 |
| Fines and Forfeitures | 6,796,176 | 6,955,456 | 7,746,113 | 6,750,569 | 6,756,650 |
| Miscellaneous | 4,570,844 | 2,131,215 | 3,703,483 | 3,288,734 | 3,767,435 |
| Subtotal Departments | 308,672,092 | 313,034,539 | 339,220,200 | 347,524,302 | 363,236,189 |
| Other Financing Sources | 829,646 | 3,617 | 24,069 | 5,000 | 5,000 |
| Transfers In | 213,686 | 283,611 | 91,515 | 84,400 | 578,400 |
| TOTAL REVENUES/SOURCES | 309,715,424 | 313,321,767 | 339,335,784 | 347,613,702 | 363,819,589 |

Summary of Uses by Department General Fund

(Includes Expenditures, Transfers Out and Contingencies)

| OPERATING EXPENDITURES GENERAL FUND | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Estimated FY 2019 | Adopted FY 2020 |
|--|---------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Board of County Commissioners | 612,701 | 699,105 | 750,331 | 791,146 | 833,046 |
| Public Defender | 8,228,385 | 9,242,898 | 9,464,319 | 9,883,081 | 10,263,300 |
| Alternate Public Defender | 2,089,592 | 2,620,494 | 2,729,331 | 2,877,945 | 2,945,009 |
| Conflict Council | 1,146,051 | 1,164,359 | 1,404,726 | 1,208,836 | 1,208,836 |
| County Manager | 4,406,379 | 6,909,310 | 5,518,459 | 9,039,274 | 9,616,601 |
| Registrar of Voters | 1,395,432 | 1,866,028 | 1,551,679 | 1,686,261 | 2,420,978 |
| Assessor | 6,127,133 | 6,672,389 | 7,048,319 | 7,238,856 | 7,649,377 |
| Comptroller | 2,317,687 | 2,934,157 | 2,885,672 | 3,112,561 | 3,305,116 |
| Treasurer | 2,063,677 | 2,210,165 | 2,247,985 | 2,569,501 | 2,594,274 |
| County Clerk | 1,245,851 | 1,399,455 | 1,429,608 | 1,483,239 | 1,755,914 |
| Technology Services | 12,471,848 | 13,127,020 | 13,408,725 | 13,609,846 | 14,742,975 |
| Human Resources | 2,227,945 | 2,276,105 | 2,223,484 | 2,406,383 | 2,405,988 |
| County Recorder | 1,800,915 | 2,055,995 | 2,115,995 | 2,289,977 | 2,363,135 |
| Accrued Benefits-OPEB | 19,856,407 | 2,519,443 | 3,012,179 | 2,500,000 | 2,750,000 |
| Sheriff | 101,386,602 | 112,074,782 | 115,646,641 | 118,909,834 | 122,159,858 |
| Medical Examiner | 2,728,686 | 2,980,710 | 3,479,563 | 3,824,514 | 4,257,555 |
| Fire Suppression | 1,019,182 | 1,092,348 | 951,980 | 973,293 | 955,530 |
| Juvenile Services | 12,988,101 | 14,709,268 | 15,330,832 | 15,742,995 | 16,463,545 |
| Alternative Sentencing | 832,583 | 1,189,307 | 1,481,258 | 1,561,866 | 1,924,878 |
| Public Guardian | 1,623,307 | 1,843,918 | 1,827,882 | 1,783,218 | 1,979,323 |
| Public Administrator | 1,004,993 | 1,256,560 | 1,188,577 | 1,280,562 | 1,375,205 |
| Community Services | 20,458,505 | 18,898,663 | 20,175,495 | 21,495,066 | 21,681,433 |
| District Attorney | 18,534,763 | 20,864,489 | 21,721,382 | 22,027,091 | 23,633,426 |
| District Court | 16,880,555 | 19,595,584 | 20,732,687 | 22,039,842 | 22,777,607 |
| Incline Justice Court | 488,719 | 632,799 | 657,945 | 681,155 | 728,627 |
| Reno Justice Court | 5,065,170 | 6,013,949 | 6,279,295 | 6,724,268 | 6,974,820 |
| Sparks Justice Court | 2,480,701 | 3,107,598 | 3,420,631 | 3,607,232 | 3,824,790 |
| Wadsworth Justice Court | 322,372 | 342,431 | 345,632 | 347,561 | 360,748 |
| Incline Constable | 119,757 | 160,013 | 161,013 | 173,725 | 203,904 |
| Library | 7,879,577 | 9,231,296 | 9,486,785 | 9,577,046 | 9,942,006 |
| Human Services | 14,474,688 | 1,346,783 | 1,233,556 | 1,548,332 | 1,935,154 |
| Intergovernmental Expenditures | 3,373,081 | 3,429,402 | 3,630,159 | 3,751,876 | 3,891,662 |
| Community Support | 194,554 | 326,690 | 251,976 | 359,952 | 219,761 |
| Undesignated Revenue | 1,552,316 | 1,592,532 | 1,570,145 | 2,354,009 | 3,110,300 |
| TOTAL EXPENSES | 279,398,218 | 276,386,043 | 285,364,245 | 299,460,342 | 313,254,680 |
| General Fund Recap | Actual FY 2016 | Actual FY 2017 | Actual FY 2018 | Estimated FY 2019 | Adopted FY 2020 |
| Salaries Wages & Benefits | 221,042,899 | 225,221,110 | 234,881,071 | 241,684,853 | 255,920,099 |
| Services and Supplies | 57,438,626 | 50,287,500 | 50,000,308 | 56,693,656 | 56,813,033 |
| Capital Outlay | 916,692 | 877,433 | 482,865 | 1,081,833 | 521,548 |
| Subtotal Departments | 279,398,218 | 276,386,043 | 285,364,245 | 299,460,342 | 313,254,680 |
| Contingency | - | - | - | 1,500,000 | 5,750,000 |
| Transfers to Other Funds | 28,178,359 | 42,441,631 | 47,486,294 | 44,663,481 | 44,267,446 |
| TOTAL EXPENSES/USES | 307,576,577 | 318,827,675 | 332,850,539 | 345,623,823 | 363,272,126 |

Budget Summaries

| Summary of Authorized Positions and Full-Time Equivalents (FTE's) | | | | | |
|---|----------------|----------------|----------------|-------------------|-----------------|
| Authorized Positions | | | | | FTE'S |
| Department/Program | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Estimates | 2020 Budget |
| General Fund General Government: | | | | | |
| Assessor's Office | 60 | 60 | 60 | 60 | 62.00 |
| Board of County Commissioners | 5 | 5 | 5 | 5 | 5.00 |
| Clerk's Office | 14 | 14 | 14 | 14 | 15.00 |
| County Manager | 30 | 60 | 61 | 33 | 33.56 |
| Comptroller's Office | 27 | 27 | 27 | 27 | 26.40 |
| Human Resources Department | 17 | 16 | 16 | 16 | 15.80 |
| Community Services Department | - | - | - | - | - |
| Recorder's Office | 22 | 22 | 23 | 23 | 23.50 |
| Registrar of Voters | 7 | 7 | 7 | 7 | 15.09 |
| Technology Services Department | 82 | 83 | 84 | 84 | 85.64 |
| Treasurer's Office | 21 | 20 | 20 | 21 | 22.00 |
| Total General Government Function | 285 | 314 | 317 | 290 | 303.98 |
| Total General Fund Judicial: | | | | | |
| Alternate Public Defenders Office | 15 | 17 | 17 | 17 | 18.00 |
| Constable - Incline | 2 | 2 | 2 | 2 | 1.90 |
| District Attorney's Office | 177 | 180 | 180 | 180 | 187.65 |
| District Court | 175 | 176 | 178 | 177 | 173.46 |
| Justice Court - Incline | 6 | 6 | 7 | 7 | 5.10 |
| Justice Court - Reno | 54 | 55 | 57 | 57 | 52.60 |
| Justice Court - Sparks | 28 | 30 | 30 | 31 | 28.84 |
| Justice Court - Wadsworth | 3 | 3 | 3 | 3 | 2.80 |
| Public Defender's Office | 61 | 61 | 61 | 61 | 62.00 |
| Total Judicial Function | 521 | 530 | 535 | 535 | 532.35 |
| General Fund Public Safety: | | | | | |
| Alternative Sentencing Department | 8 | 10 | 12 | 12 | 18.67 |
| County Manager - Emergency Management | 3 | 2 | 1 | 1 | 1.00 |
| Juvenile Services Department | 123 | 125 | 125 | 128 | 126.29 |
| Medical Examiner/Coroner's Office | 17 | 17 | 22 | 22 | 22.31 |
| Public Administrator's Office | 10 | 11 | 11 | 11 | 11.00 |
| Public Guardian Department | 16 | 16 | 16 | 16 | 17.00 |
| Sheriff's Office | 718 | 734 | 741 | 732 | 741.91 |
| Total Public Safety Function | 895 | 915 | 928 | 922 | 938.17 |
| General Fund Public Works: | | | | | |
| Community Services | 80 | 80 | 83 | 85 | 82.58 |
| Total Public Works Function | 80 | 80 | 83 | 85 | 82.58 |
| General Fund Health and Welfare: | | | | | |
| Human Services Agency | 43 | 48 | 19 | 19 | 19.00 |
| Total Health and Welfare Function | 43 | 48 | 19 | 19 | 19.00 |
| General Fund Culture and Recreation: | | | | | |
| Library | 119 | 119 | 119 | 119 | 95.42 |
| Regional Parks & Open Space Department | 47 | 48 | 51 | 52 | 49.95 |
| Total Culture and Recreation Function | 166 | 167 | 170 | 171 | 145.37 |
| General Fund Grand Total | 1,990 | 2,054 | 2,052 | 2,022 | 2,021.44 |

Budget Summaries

| Summary of Authorized Positions and Full-Time Equivalents (FTE's) | | | | | |
|---|----------------|----------------|----------------|-------------------|-----------------|
| Authorized Positions | | | | | FTE'S |
| Department/Program | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Estimates | 2020 Budget |
| Other Funds: | | | | | |
| Regional Animal Services | 40 | 42 | 42 | 42 | 42.00 |
| Building & Safety Department | 19 | 26 | 24 | 24 | 22.71 |
| Child Protective Services | 239 | 249 | 251 | 260 | 263.35 |
| District Health Department | 152 | 149 | 151 | 155 | 155.32 |
| Equipment Services Division | 21 | 20 | 20 | 20 | 20.25 |
| Golf Course | 5 | 5 | 1 | 1 | 0.24 |
| Health Benefits | 3 | 3 | 4 | 4 | 5.00 |
| Indigent Tax Levy | - | - | 32 | 31 | 52.00 |
| Library Expansion | 21 | 21 | 21 | 21 | 16.04 |
| May Operations (Other Restricted Fund) | 4 | 4 | 4 | 4 | 5.30 |
| Regional Public Safety Training Center | 5 | 5 | 5 | 5 | 4.75 |
| Reno Justice Court (Other Restricted Fund) | - | - | - | - | 0.50 |
| Risk Management Division | 4 | 4 | 4 | 4 | 3.00 |
| Roads | 57 | 61 | 60 | 60 | 59.25 |
| Senior Services Department | 27 | 27 | 27 | 27 | 25.81 |
| Truckee River Flood Management | 9 | 7 | 7 | 7 | 7.00 |
| Utilities - Remediation District | 8 | 8 | 8 | 7 | 6.19 |
| Utilities | 25 | 26 | 27 | 27 | 28.82 |
| Total | 639 | 657 | 688 | 699 | 717.52 |
| | | | | | |
| Total All Funds | 2,629 | 2,711 | 2,740 | 2,721 | 2,738.97 |

GENERAL FUND

Description The General Fund is the primary operating fund of the County. The General Fund was established to account for programs and activities that are not required to be accounted for in another fund.

County departments that are primarily funded through the General Fund are listed below. Detailed pages for each of the following departments, which include a description of the department's mission and organization, Strategic Plan goals, budgeted sources and uses, and a summary of budget enhancements approved in the FY 2020 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of \$44.3 million, other financing sources totaling \$196,718, and Contingency of \$5.75 million, that are not specific to a department.

| GENERAL FUND DEPARTMENT | Budgeted Expenditures/ Uses | Budgeted Revenues/ Other Sources | Net General Fund Cost |
|--|--|---|------------------------------|
| Accrued Benefits & OPEB | 2,750,000 | - | 2,750,000 |
| Alternate Public Defender | 2,945,009 | - | 2,945,009 |
| Alternative Sentencing | 1,924,878 | 588,000 | 1,336,878 |
| Assessor | 7,649,377 | - | 7,649,377 |
| Board of County Commissioners | 833,046 | - | 833,046 |
| Community Services | 21,681,433 | 8,535,968 | 13,145,465 |
| Community Support (w/County Manager pg.) | 219,761 | - | 219,761 |
| Comptroller | 3,305,116 | 173,054 | 3,132,062 |
| Conflict Council | 1,208,836 | - | 1,208,836 |
| County Clerk | 1,755,914 | 385,612 | 1,370,302 |
| County Manager | 9,616,601 | 1,149,950 | 8,466,651 |
| County Recorder | 2,363,135 | 2,378,600 | (15,465) |
| District Attorney | 23,633,426 | 546,000 | 23,087,426 |
| District Court | 22,777,607 | 4,113,083 | 18,664,524 |
| Fire Suppression (w/County Manager pg.) | 955,530 | - | 955,530 |
| Human Resources | 2,405,988 | - | 2,405,988 |
| Human Services | 1,935,154 | 2,500 | 1,932,654 |
| Incline Constable | 203,904 | 500 | 203,404 |
| Intergovernmental Expenditures | 3,891,662 | 3,451,614 | 440,048 |
| Justice Court - Incline | 728,627 | 225,000 | 503,627 |
| Justice Court - Reno | 6,974,820 | 2,741,300 | 4,233,520 |
| Justice Court - Sparks | 3,824,790 | 1,071,500 | 2,753,290 |
| Justice Court - Wadsworth | 360,748 | 211,250 | 149,498 |
| Juvenile Services | 16,463,545 | 283,600 | 16,179,945 |
| Library | 9,942,006 | 127,200 | 9,814,806 |
| Medical Examiner | 4,257,555 | 1,355,847 | 2,901,708 |
| Public Administrator | 1,375,205 | 230,000 | 1,145,205 |
| Public Defender | 10,263,300 | 175,000 | 10,088,300 |
| Public Guardian | 1,979,323 | 150,000 | 1,829,323 |
| Registrar of Voters | 2,420,978 | 40,440 | 2,380,538 |
| Sheriff | 122,159,858 | 21,394,349 | 100,765,509 |
| Technology Services | 14,742,975 | 36,000 | 14,706,975 |
| Treasurer | 2,594,274 | 5,499,000 | (2,904,726) |
| Undesignated Rev/Centrally Assessed | 3,110,300 | 308,757,504 | (305,647,204) |
| Fund Transfers | 44,267,446 | 196,718 | 44,070,728 |
| Contingency | 5,750,000 | - | 5,750,000 |
| TOTAL GENERAL FUND | 363,272,126 | 363,819,589 | (547,462) |

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ACCRUED BENEFITS

Description Accrued Benefits is used to account for disbursements required to meet the County’s General Fund liability with regard to leave payments to employees retiring or otherwise terminating County employment.

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------|-------------|
| Accrued Benefits | C182010 | 2,715,540 | 2,500,000 | 2,500,000 | 2,500,000 | - | 0.0% |
| Total | | 2,715,540 | 2,500,000 | 2,500,000 | 2,500,000 | - | 0.0% |

Sources and Uses

| | | | | | | |
|----------------------|---|---|---|---|---|---|
| Total Sources | - | - | - | - | - | - |
|----------------------|---|---|---|---|---|---|

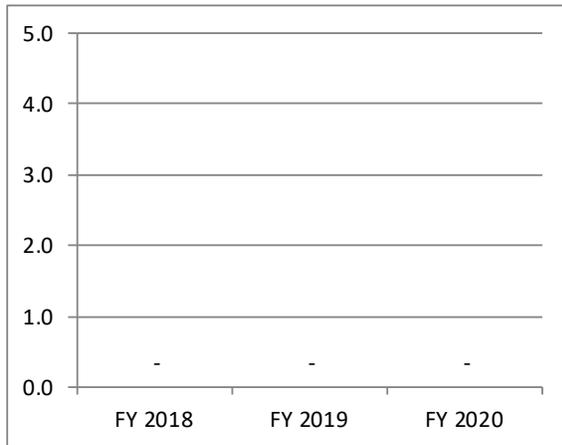
Uses

| | | | | | | |
|-------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Salaries & Wages | 2,669,926 | 2,500,000 | 2,450,000 | 2,700,000 | 200,000 | 8.0% |
| Employee Benefits | <u>45,614</u> | <u>-</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | |
| Total Uses | 2,715,540 | 2,500,000 | 2,500,000 | 2,750,000 | 250,000 | 10.0% |

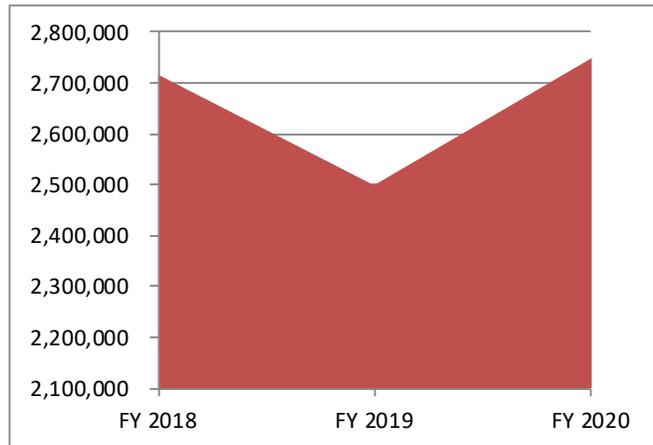
| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Net General Fund Cost | 2,715,540 | 2,500,000 | 2,500,000 | 2,750,000 | 250,000 | 10.0% |
|------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|

| | | | | | | |
|--------------------|---|---|---|---|---|---|
| FTE Summary | - | - | - | - | - | - |
|--------------------|---|---|---|---|---|---|

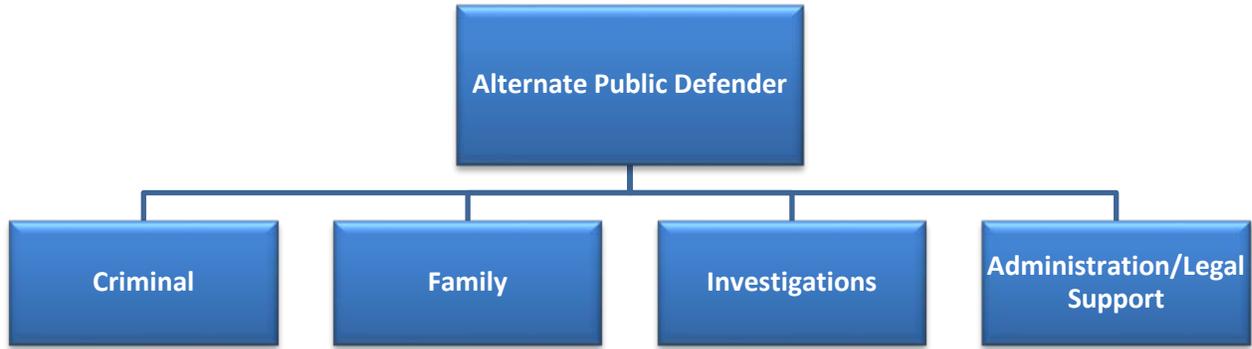
Staffing Trend:



Net General Fund Cost:



ALTERNATE PUBLIC DEFENDER



Mission The mission of the Alternate Public Defender’s Office (APD) is to protect the constitutional rights of the indigent by providing a voice in their defense in Washoe County Courtrooms.

Description The Alternate Public Defender’s Office represents adult and juvenile clients charged with crimes in the District, Justice, and Delinquency courts in Washoe County. The Office also represents clients in Family Court, Specialty Courts, and in appeals to the Nevada Supreme Court. Clients who are eligible for appointed attorneys are referred to the Alternate Public Defender’s Office when there is a conflict of interest which prevents the Public Defender’s Office from being able to defend that client. This assures each client will have independent counsel. The Alternate Public Defender’s Office opened July 1, 2007.

Statutory Authority NRS Chapter 260 – County Public Defenders

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| Alternate Public Defender | 128-0 | 2,729,331 | 2,877,945 | 2,877,945 | 2,945,009 | 67,064 | 2.3% |
| Total | | 2,729,331 | 2,877,945 | 2,877,945 | 2,945,009 | 67,064 | 2.3% |

Sources and Uses

Sources

General Fund

Miscellaneous

Total General Fund

- - - - -

- - - - -

Total Sources

- - - - -

Uses

Salaries & Wages

Employee Benefits

Services & Supplies

Other Financing Uses

Total Uses

1,667,951 1,745,953 1,738,835 1,814,818 68,865 3.9%

909,688 947,955 935,416 948,953 998 0.1%

151,692 184,038 203,695 181,238 (2,799) -1.5%

- - - - -

2,729,331 2,877,945 2,877,945 2,945,009 67,064 2.3%

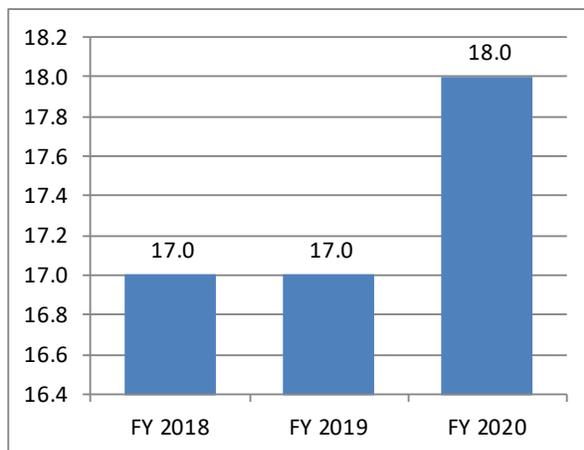
Net General Fund Cost

2,729,331 2,877,945 2,877,945 2,945,009 67,064 2.3%

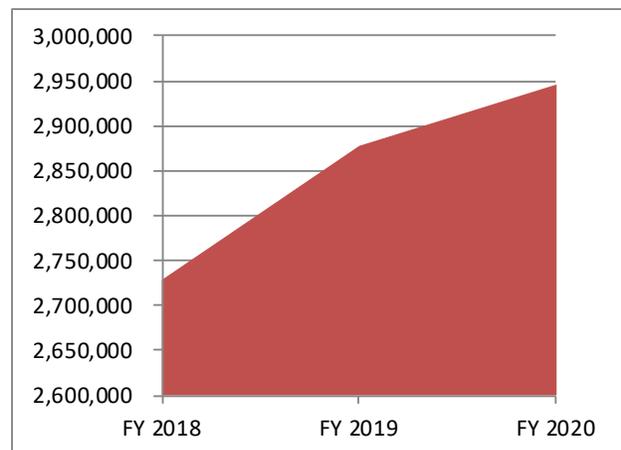
FTE Summary

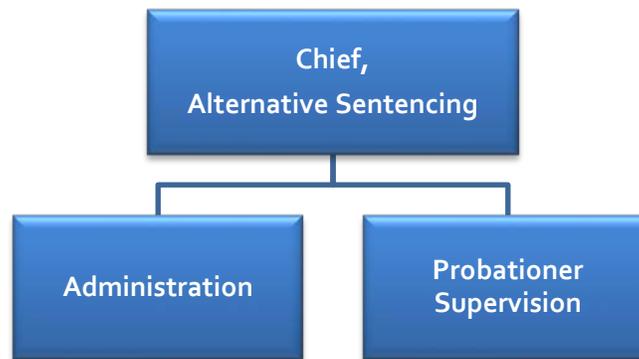
17.0 17.0 17.0 18.0 5.9%

Staffing Trend:



Net General Fund Cost:



ALTERNATIVE SENTENCING

Mission The mission of the Department of Alternative Sentencing (DAS) is to increase safety in the community by reducing recidivism among criminal offenders through a rehabilitative environment that includes accountability for offenses, opportunities for gaining and applying life skills, and sanctions for regressive behaviors.

Description Case plans are developed for those whom the court assigns a suspended sentence or residential confinement. The plans may include provisions for training, therapy, drug/alcohol testing, random home visits any time day or night without a warrant and reporting to DAS. The probationer will subject himself to the conditions of his/her probation, including any restitution he/she will make to victims. Case plans are implemented under the close supervision of Alternative Sentencing Officers. Probationers who successfully complete their probation period are deemed to have completed their sentence. Violation of conditions of probation, however, can lead to extensions of probation periods or incarceration.

Statutory Authority NRS 4, 5 and 211A, Department of Alternative Sentencing; Washoe County Code Chapter 11

FY 2020 Budget Enhancements/Changes**Personnel**

- Addition of 3.0 full-time Office Assistant III positions - \$250,877

Costs offset with \$25,000 increase in drug testing revenue and \$225,877 from Marijuana Fund

Non-Personnel

- Sober 24-Increase of \$60,000 in Drug Testing Supplies
- Sober 24-Increase of \$2,156 in Operating Supplies and PBTs
- Sober 24-Increase of \$1,260 in Professional Service
- Sober 24-Increase of \$7,800 in Lab Testing
- Sober 24-Increase of \$7,500 in Office Supplies
- Sober 24-Increase of \$150 in Printing
- Sober 24-Increase of \$480 in Uniforms
- DAS Operations-Increase of \$10,800 in Computers Non-Capital
- DAS Operations-Increase of \$2,240 in Special Department Expense
- DAS Operations-Increase of \$12,653 in Equipment Non-Capital

Costs offset with \$104,123 from Marijuana Fund

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|--------------|
| Operations | 154-1 | 1,303,431 | 1,364,787 | 1,347,303 | 1,369,867 | 5,080 | 0.4% |
| Central Testing | 154-2 | 289,287 | 225,704 | 237,709 | 555,011 | 329,307 | 145.9% |
| Total | | 1,592,718 | 1,590,491 | 1,585,012 | 1,924,878 | 334,387 | 21.0% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|-----------------|---------------|
| Charges for Services | 130,271 | 107,000 | 127,000 | 132,000 | 25,000 | 23.4% |
| Fines | 29,774 | 25,000 | 25,000 | 25,000 | - | 0.0% |
| Miscellaneous | 191,972 | 151,000 | 151,000 | 101,000 | (50,000) | -33.1% |
| Other Financing Sources | - | - | - | 330,000 | 330,000 | |
| Total General Fund | 352,017 | 283,000 | 303,000 | 588,000 | (25,000) | 107.8% |

Other Restricted Funds

| | | | | | | |
|----------------------------|---------------|---------------|--------------|----------|-----------------|----------------|
| Intergovernmental | 4,054 | - | - | - | - | |
| Charges for Services | 60,745 | 11,000 | 5,730 | - | (11,000) | -100.0% |
| Total - Other Funds | 64,798 | 11,000 | 5,730 | - | (11,000) | -100.0% |

Total Sources

| | | | | | | |
|--|---------|---------|---------|---------|---------|--------|
| | 416,815 | 294,000 | 308,730 | 588,000 | 294,000 | 100.0% |
|--|---------|---------|---------|---------|---------|--------|

Uses

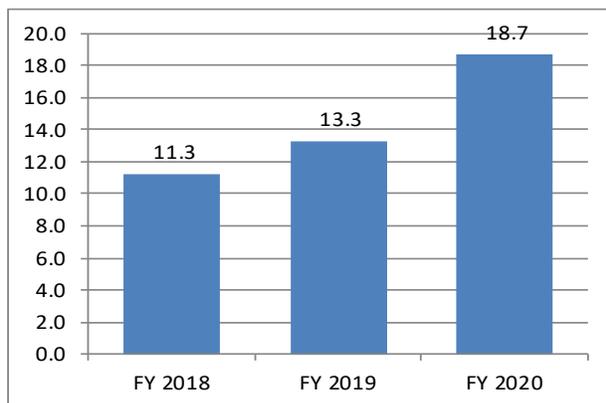
| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Salaries & Wages | 945,985 | 851,942 | 947,121 | 1,077,641 | 225,699 | 26.5% |
| Employee Benefits | 432,145 | 424,616 | 423,817 | 493,699 | 69,083 | 16.3% |
| Services & Supplies | 214,588 | 313,933 | 214,074 | 353,538 | 39,605 | 12.6% |
| Capital Outlay | - | - | - | - | - | |
| Total Uses | 1,592,718 | 1,590,491 | 1,585,012 | 1,924,878 | 334,387 | 21.0% |

| | | | | | | |
|-----------------------|--------|--------|--------|---|----------|---------|
| Carry-forward Funding | 46,661 | 17,416 | 17,416 | - | (17,416) | -100.0% |
|-----------------------|--------|--------|--------|---|----------|---------|

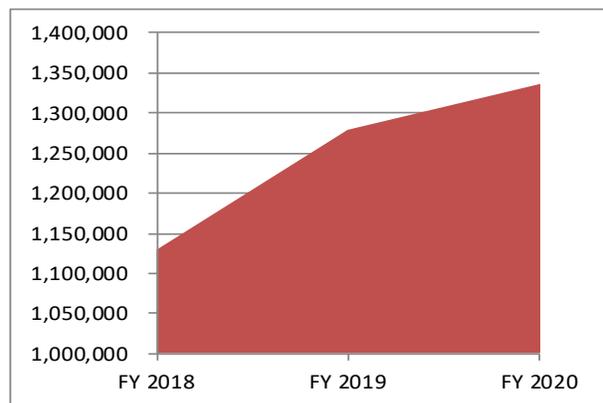
| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Net General Fund Cost | 1,129,241 | 1,279,075 | 1,258,866 | 1,336,878 | 57,803 | 4.5% |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|--------------|
| FTE Summary | 11.3 | 13.3 | 13.3 | 18.7 | 40.8% |
|--------------------|-------------|-------------|-------------|-------------|--------------|

Staffing Trend:



Net General Fund Cost:



ASSESSOR

Mission The mission of the Assessor is to provide excellent public service through complete, accurate, and timely assessments of all property subject to taxation.

Description As an elected constitutional office, the role of the County Assessor's Office is to discover, list and value all property subject to taxation under the provisions provided for in Nevada Revised Statutes (NRS) and Administrative Code (NAC). Those valuations create the secured and unsecured assessment rolls which serve as the basis for all ad valorem taxes levied throughout Washoe County. The Office of the County Assessor operates through three main divisions:

- The Administration Division provides day-to-day operational management of the Assessor's Office in the areas of budget, finance, purchasing, human resources, information technology, audio/visual presentations, support to staff supervision, project coordination and legislative responsibilities.
- The Appraisal Division is responsible for the valuation of all real and personal property in Washoe County. They must explain and defend those values to taxpayers, the Department of Taxation, and before both the County and State Boards of Equalization. The real property area encodes all parcel changes identified by the appraisers into the CAMA system, then calculates and stores the associated value changes in order to create the secured tax roll. The personal property area is responsible for the valuation of aircraft, business personal property and unsecured mobile homes. Personal property is also responsible for processing economic abatements granted through the Governor's Office in addition to other abatements provided for through NRS.
- The Assessment Services Division coordinates and carries out assessment related services such as property tax exemptions, partial abatements, new parcel creation, parcel maintenance, and ownership transfers. This includes the authentication and recordation into our CAMA system for address changes, parcel configuration, tax district boundaries, property tax cap qualifications, and processing both personal and corporate exemption applications. In addition, Assessment Services includes the GIS Mapping area which creates all assessor parcel maps for Washoe County by reviewing the recorded documents filed in the County Recorder's Office. They also create all of the tax district maps used by the various taxing entities in Washoe County in addition to maintaining the County's GIS parcel layer and various zoning layers.

Statutory Authority NRS 361 Revenue and Taxation, Nevada Admin Code 361 Property Tax
NRS 361A Taxes on Agricultural Real Property and Open Space, NAC 361A Ag and Open Space

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 2.0 full-time Appraisal Support Specialist positions - \$155,730

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------------|----------|------------------|------------------|-------------------|------------------|--------------------|---------------|
| Assessor's Office | 102-0 | 7,048,319 | 7,363,707 | 7,238,856 | 7,649,377 | 285,669 | 3.9% |
| Assessor Tech Fund | IN20280 | 976,660 | 2,101,239 | 2,101,239 | 525,000 | (1,576,239) | -75.0% |
| Total | | 8,024,979 | 9,464,946 | 9,340,095 | 8,174,377 | (1,290,570) | -13.6% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|----------|------------|----------|----------|--------------|----------------|
| Charges for Services | - | 400 | - | - | (400) | -100.0% |
| Total General Fund | - | 400 | - | - | (400) | -100.0% |

Other Restricted Funds

| | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|----------|-------------|
| Pers Prop Tax Commission | 619,767 | 525,000 | 525,000 | 525,000 | - | 0.0% |
| Total - Other Funds | 619,767 | 525,000 | 525,000 | 525,000 | - | 0.0% |

Total Sources 619,767 525,400 525,000 525,000 (400) -0.1%

Uses

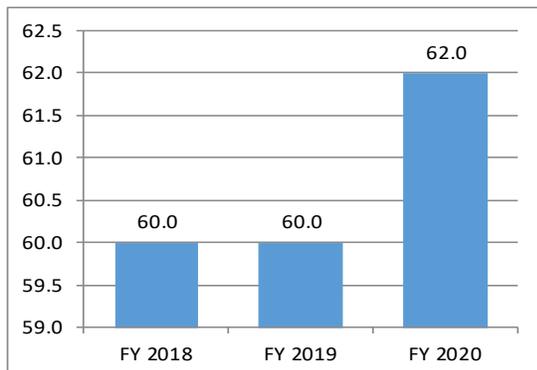
| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|--------------------|---------------|
| Salaries & Wages | 4,127,591 | 4,362,779 | 4,292,552 | 4,592,445 | 229,666 | 5.3% |
| Employee Benefits | 2,439,134 | 2,543,458 | 2,488,834 | 2,592,232 | 48,774 | 1.9% |
| Services & Supplies | 848,836 | 2,408,710 | 2,408,710 | 839,700 | (1,569,010) | -65.1% |
| Capital Outlay | 609,418 | 150,000 | 150,000 | 150,000 | - | 0.0% |
| Transfers Out | - | - | - | - | - | - |
| Total Uses | 8,024,979 | 9,464,946 | 9,340,095 | 8,174,377 | (1,290,570) | -13.6% |

Carry-forward Funding 356,892 1,576,239 1,576,239 - (1,576,239) -100.0%

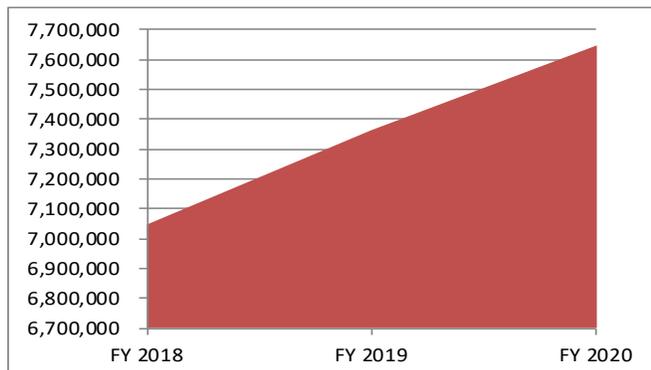
Net General Fund Cost 7,048,319 7,363,307 7,238,856 7,649,377 (1,290,970) 3.9%

FTE Summary 60.0 60.0 60.0 62.0 3.3%

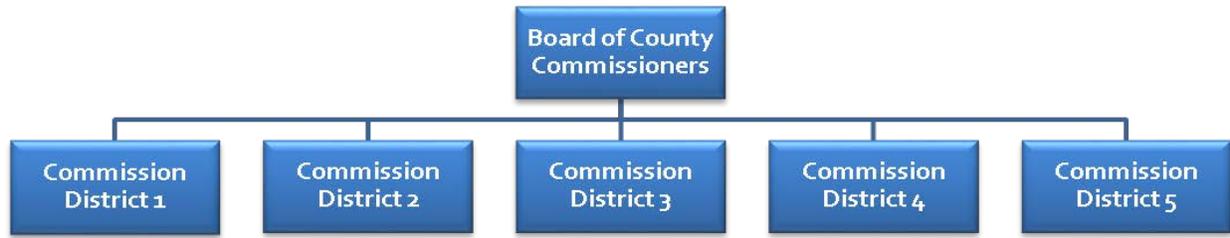
Staffing Trend:



Net General Fund Cost:



BOARD OF COUNTY COMMISSIONERS



Mission The mission of the Washoe County Board of County Commissioners is to provide progressive leadership in defining current and future regional community needs, and guidance for the application of county resources and services in addressing those needs.

Description The responsibility for use of County resources and delivery of services to residents of Washoe County belongs to five County Commissioners elected from geographic districts on a partisan basis, every four years. The County Commissioners annually elect a chairman who serves as the Board of County Commissioners' presiding officer. To accomplish its mission, the Board functions in an executive, legislative and, at times, quasi-judicial capacity.

Statutory Authority NRS Chapter 244 – Counties: Government

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$10,000 in Travel

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|----------------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| County Commissioners | 100-0 | 769,331 | 799,699 | 798,146 | 833,046 | 33,347 | 4.2% |
| Total | | 769,331 | 799,699 | 798,146 | 833,046 | 33,347 | 4.2% |

Sources and Uses

Sources

General Fund

Miscellaneous

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Total General Fund

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Other Restricted Funds

Miscellaneous

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Total - Other Funds

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Total Sources

| | | | | |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Uses

Salaries & Wages

| | | | | | |
|---------|---------|---------|---------|--------|------|
| 348,265 | 360,140 | 360,083 | 378,779 | 18,639 | 5.2% |
|---------|---------|---------|---------|--------|------|

Employee Benefits

| | | | | | |
|---------|---------|---------|---------|-------|------|
| 197,089 | 202,031 | 200,534 | 208,090 | 6,059 | 3.0% |
|---------|---------|---------|---------|-------|------|

Services & Supplies

| | | | | | |
|---------|---------|---------|---------|--------|-------|
| 204,977 | 189,205 | 230,528 | 246,178 | 56,973 | 30.1% |
|---------|---------|---------|---------|--------|-------|

Other Financing Uses

| | | | | | |
|--------|--------|-------|---|----------|---------|
| 19,000 | 48,323 | 7,000 | - | (48,323) | -100.0% |
|--------|--------|-------|---|----------|---------|

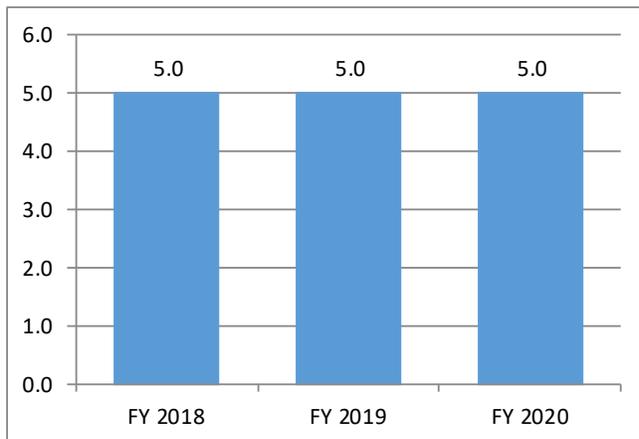
Total Uses

| | | | | | |
|---------|---------|---------|---------|--------|------|
| 769,331 | 799,699 | 798,146 | 833,046 | 33,347 | 4.2% |
|---------|---------|---------|---------|--------|------|

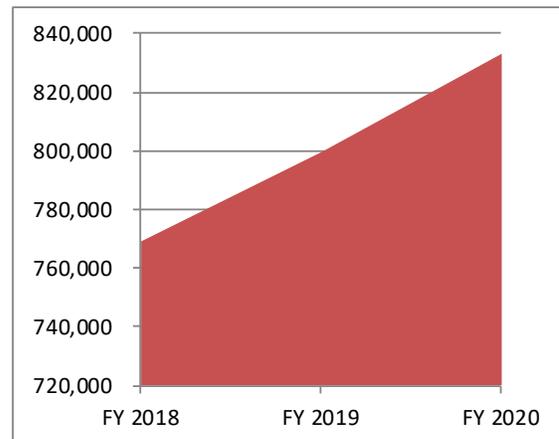
| | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|---------------|-------------|
| Net General Fund Cost | 769,331 | 799,699 | 798,146 | 833,046 | 33,347 | 4.2% |
|------------------------------|----------------|----------------|----------------|----------------|---------------|-------------|

| | | | | | |
|--------------------|------------|------------|------------|------------|-------------|
| FTE Summary | 5.0 | 5.0 | 5.0 | 5.0 | 0.0% |
|--------------------|------------|------------|------------|------------|-------------|

Staffing Trend:



Net General Fund Cost:



CENTRALLY MANAGED ACTIVITIES

Description Centrally managed activities are those that do not fall under specific departments within the County and are managed on an organization-wide level. Revenues include: the General Fund's portion of property taxes, room tax, the Consolidated Tax, AB 104 revenues, and indirect cost charges to departments. Costs include: property tax processing fees and the final six months of a Consolidated Tax refund payment.

FY 2020 Budget Enhancements/Changes

In FY2017, the County began budgeting for expected General Fund salary and operating cost savings on a Countywide, non-departmental basis. This continued in FY2018. However, beginning in FY2019, operating cost savings were no longer budgeted mainly due to departments' success in reallocating operating resources to fund needs. For FY2020, salary savings were not budgeted due to expiration of all employee association Collective Bargaining Agreements. If multi-year agreements are approved, salary savings may again be budgeted in future years.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------------|----------|-------------------|-------------------|----------------------|-------------------|------------------|---------------|
| Salaries/(Salary Savings) | 199-0 | - | (1,500,000) | - | 729,625 | 2,229,625 | -148.6% |
| (Operating Savings) | 199-0 | - | - | - | - | - | |
| Undesignated Revenue | 199-0 | 1,570,145 | 5,447,342 | 2,354,009 | 2,380,675 | (3,066,667) | -56.3% |
| Total | | 1,570,145 | 3,947,342 | 2,354,009 | 3,110,300 | (837,042) | -21.2% |

Sources and UsesSources

| | | | | | | |
|-------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------|
| Taxes | 145,547,717 | 151,464,191 | 151,464,191 | 160,159,716 | 8,695,525 | 5.7% |
| Licenses and Permits | 1,926,808 | 1,900,200 | 1,900,200 | 1,950,200 | 50,000 | 2.6% |
| Intergovernmental | 129,633,115 | 133,157,847 | 134,765,073 | 140,271,918 | 7,114,071 | 5.3% |
| Charges for Services | 7,673,175 | 6,040,678 | 5,911,574 | 6,176,440 | 135,762 | 2.2% |
| Other Financing Sources | 23,607 | - | - | - | - | |
| Miscellaneous | 484,337 | 199,230 | 199,230 | 199,230 | - | 0.0% |
| Total Sources | 285,288,759 | 292,762,146 | 294,240,268 | 308,757,504 | 15,995,358 | 5.5% |

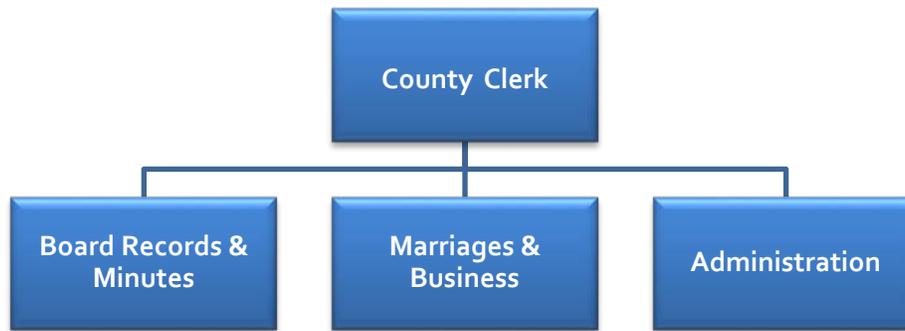
Uses

| | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|---------------|
| Services and Supplies | 1,570,145 | 5,447,342 | 2,354,009 | 2,380,675 | (3,066,667) | -56.3% |
| Salary/(Salary Savings)/ (Operating Savings) | - | (1,500,000) | - | 729,625 | 2,229,625 | -148.6% |
| Transfers Out | - | - | - | - | - | |
| Total Uses | 1,570,145 | 3,947,342 | 2,354,009 | 3,110,300 | (837,042) | -21.2% |

| | | | | | | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| Net General Fund Cost | (283,718,614) | (288,814,804) | (291,886,259) | (305,647,204) | (16,832,400) | 5.8% |
|------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|

| | | | | | | |
|--------------------|----------|----------|----------|----------|----------|--|
| FTE Summary | - | - | - | - | - | |
|--------------------|----------|----------|----------|----------|----------|--|

CLERK



Mission The mission of the Washoe County Clerk is to create, maintain, and preserve accurate records of the actions of the Board of County Commissioners and related bodies, as well as marriage license, marriage officiants, notary and business name records, and make them available to the public and historians in a timely and professional manner.

Description The County Clerk serves as clerk of the Board of County Commissioners, Board of Equalization and Debt Management Commission. The Clerk's office is comprised of three divisions:

- The *Board Records & Minutes Division* creates official records and minutes pertaining to the actions of the County Commissioners and the various Boards on which they serve, as well as the Board of Equalization and Debt Management Commission. Additionally, this division performs civil marriage ceremonies for the Office of the Commissioner of Civil Marriages.
- The *Marriage & Business Division* issues marriage licenses; files Fictitious Firm Name Certificates and Notary Bonds; licenses ministers to perform marriages in Washoe County; preserves, for permanent retention on microfilm, all documents which are required by statute to be in the custody of the Office of the County Clerk; provides and makes said records available to the public; and accounts for revenues of the Clerk's Office. This division also oversees operations of the Commissioner of Civil Marriages and a satellite office at Incline Village (now accomplished through a partnership with Incline Village General Improvement District)
- The *Administration Division* handles the department's administrative needs, i.e. human resources, purchasing, budget and finance; administers Oaths of Office; issues Certificates of Election; monitors, evaluates and provides testimony regarding legislation; is custodian of the Washoe County Code; maintains the County Clerk's website and provides continuing technological advancement to allow the public access to more and more of the Clerk's records and information via the Internet, as well as improve office efficiency and productivity.

Statutory Authority

NRS 122 Marriage Licenses, Ministers, Marriage Commissioner; NRS 239 Public Records; NRS 240 Notary Bonds; NRS 241 Minutes; NRS 244 Board Records; NRS 345 Cert of Vacancy; NRS 246 County Clerks; NRS 281 Oaths of Office; NRS 293 Cert of Election; NRS 350 Debt Management Commission; NRS 361 County Board of Equalization; NRS 602 Fictitious Firm Names.

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Deputy Clerk – Board Records and Minutes position - \$83,901

Cost offset with \$20,000 reduction in Services and Supplies

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Administration | 104-0 | 432,473 | 491,473 | 492,430 | 647,116 | 155,643 | 31.7% |
| Board Records & Minutes | 104-0 | 288,411 | 318,630 | 261,565 | 369,161 | 50,531 | 15.9% |
| Marriage & Business | 104-0 | 708,724 | 757,102 | 729,245 | 739,637 | (17,464) | -2.3% |
| Clerk Technology Fund | IN20293 | 30 | 52,270 | 52,270 | 6,050 | (46,220) | -88.4% |
| Total | | 1,429,638 | 1,619,475 | 1,535,509 | 1,761,964 | 142,490 | 8.8% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|---------------|--------------|
| Licenses and Permits | 155,946 | 175,000 | 175,000 | 175,000 | - | 0.0% |
| Charges for Services | 153,743 | 120,000 | 195,612 | 210,612 | 90,612 | 75.5% |
| Other Financing Sources | - | - | - | - | - | - |
| Total General Fund | 309,689 | 295,000 | 370,612 | 385,612 | 90,612 | 30.7% |

Other Restricted Funds

| | | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|----------|-------------|
| Charges for Services | 5,445 | 6,000 | 6,000 | 6,000 | - | 0.0% |
| Miscellaneous | 8 | 50 | 50 | 50 | - | 0.0% |
| Total - Other Funds | 5,453 | 6,050 | 6,050 | 6,050 | - | 0.0% |

Total Sources

| | | | | | | |
|--|---------|---------|---------|---------|--------|-------|
| | 315,142 | 301,050 | 376,662 | 391,662 | 90,612 | 30.1% |
|--|---------|---------|---------|---------|--------|-------|

Uses

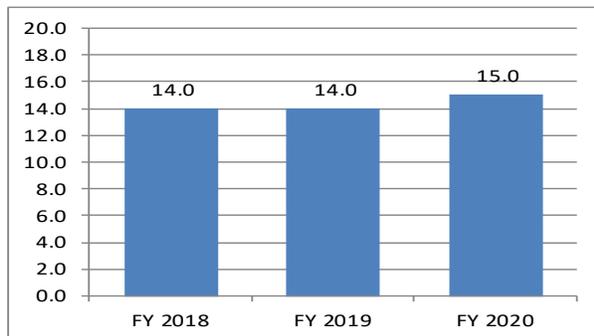
| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Salaries & Wages | 849,902 | 918,661 | 872,701 | 975,827 | 57,167 | 6.2% |
| Employee Benefits | 510,908 | 545,954 | 507,948 | 536,333 | (9,621) | -1.8% |
| Services & Supplies | 68,829 | 154,860 | 154,860 | 249,804 | 94,944 | 61.3% |
| Total Uses | 1,429,638 | 1,619,475 | 1,535,509 | 1,761,964 | 142,490 | 8.8% |

| | | | | | | |
|-----------------------|---------|--------|--------|---|----------|---------|
| Carry-forward Funding | (5,422) | 46,220 | 46,220 | - | (46,220) | -100.0% |
|-----------------------|---------|--------|--------|---|----------|---------|

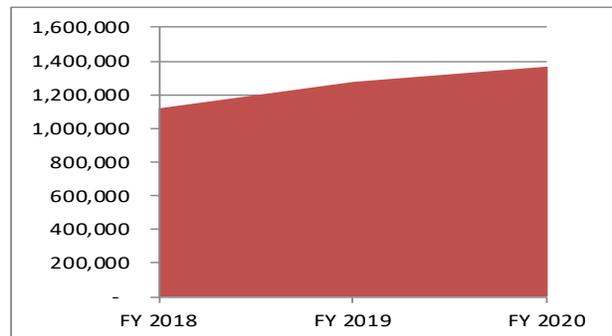
| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Net General Fund Cost | 1,119,919 | 1,272,205 | 1,112,627 | 1,370,302 | 98,098 | 7.7% |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 14.0 | 14.0 | 14.0 | 15.0 | 7.1% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Net General Fund Cost:



COMMUNITY SERVICES DEPARTMENT



Mission: The mission of the Community Services Department is to sustain a great quality of life in Washoe County: We are the go-to experts for the County's planning, infrastructure, and open space needs.

Description: The Community Services Department provides the following services to residents and County departments:

- Issues and oversees compliance with business, liquor, and gaming licenses
- Provides land use and community planning and development services
- Develops and enforces relevant provisions of County Code
- Provides Public Works services including management, maintenance, and rehabilitation of County buildings, roadways, and other facilities, the management of real property and capital projects management
- Provides Regional Parks & Open Spaces that enhance quality of life and preserves natural, cultural, and historical resources
- Provides golf services at two separate locations
- Provides a broad range of wastewater, reclaimed water, recharge water, and floodplain detention utility services; manages water rights; and manages, maintains and rehabilitates the County's utility infrastructure
- Provides services to prevent, protect, and mitigate groundwater contamination by tetrachloroethene (PCE)
- Provides building permit, inspection, and plan review services to residents and developers
- Provides County departments with equipment services necessary for their day to day operations, purchasing, and maintaining heavy and light rolling stock

Statutory Authority: NRS 369- Intoxicating Liquor, Licenses and Taxes; NRS 244-County Governments; NRS 318-General Improvement Districts, NRS 338-Public Works and Planning; NRS 278-Planning and Zoning; NRS 376A-Taxes for Development of Open Space; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources; NRS 540A-Central Truckee Meadows Remediation District; Washoe County Code Chapters 25 (Business License), 30 (Liquor and Gaming Licenses), 40 (Water and Sewage), 50 (Nuisance Code), 80 (Public Works), 95 (Parks & Open Space); 100 (Building & Safety); 110 (Development Code); 125 (Administrative Enforcement Code); and 130 (Community Services Department).

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 part-time Range Safety Officer position – Regional Parks and Open Space (0.75 FTE) - \$60,949
- Increase 1.0 part-time Park Ranger II position (0.825 FTE to 1.0 FTE) – Regional Parks and Open Space - \$13,018

Costs offset with decreases to Pooled Positions and an increase in Other Misc Gov't Revenue.

Non-Personnel

- Increase of \$60,000 in Payments to Other Agencies – Administration
- Increase of \$41,700 in Software Subscription – Engineering and Capital Projects
- Various internal net-zero reallocations

Non-General Fund Community Services Departments are:

Fund

Roads Fund
 Central Truckee Meadows Remediation District
 May Center
 Capital Improvements Fund
 Parks Capital Fund
 Capital Facilities Tax Fund
 Golf Course Fund
 Building and Safety Fund
 Utilities Fund
 Equipment Services Fund

Fund Type

Special Revenue Fund
 Special Revenue Fund
 Component of Other Restricted
 Capital Projects Fund
 Capital Projects Fund
 Capital Projects Fund
 Enterprise Fund
 Enterprise Fund
 Enterprise Fund
 Internal Service Fund

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|--------------|
| Administration | 105-1 | 624,621 | 716,629 | 752,904 | 719,002 | 2,373 | 0.3% |
| Operations | 105-3 | 14,786,879 | 16,912,424 | 16,541,132 | 16,285,375 | (627,049) | -3.7% |
| Planning & Development | 105-4 | 2,567,929 | 2,994,384 | 2,727,242 | 2,928,227 | (66,157) | -2.2% |
| Engineering & Capital Projects | 105-5 | 2,328,956 | 3,258,670 | 2,962,713 | 2,804,363 | (454,308) | -13.9% |
| Finance & Administrative | 105-6 | 863,502 | 799,525 | 699,500 | 775,826 | (23,698) | -3.0% |
| Total | | 21,171,887 | 24,681,631 | 23,683,491 | 23,512,792 | (1,168,839) | -4.7% |

Sources and UsesSourcesGeneral Fund

| | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Licenses and Permits | 7,064,914 | 6,967,000 | 6,967,000 | 6,967,000 | - | 0.0% |
| Intergovernmental | 4,213 | - | - | - | - | |
| Charges for Services | 1,367,131 | 1,378,561 | 1,381,372 | 1,508,561 | 130,000 | 9.4% |
| Miscellaneous | 611,163 | 112,725 | 205,043 | 167,725 | 55,000 | 48.8% |
| Other Financing Sources | - | 103,000 | 5,000 | 107,318 | 4,318 | 4.2% |
| Total General Fund | 9,047,421 | 8,561,286 | 8,558,415 | 8,750,604 | 189,318 | 2.2% |

Other Restricted Funds

| | | | | | | |
|----------------------------|------------------|----------------|----------------|----------------|-----------------|--------------|
| Intergovernmental | 833,675 | 673,674 | 673,674 | 672,588 | (1,085) | -0.2% |
| Charges for Services | 157,365 | 110,695 | 110,695 | 110,695 | - | 0.0% |
| Miscellaneous | 75,233 | 79,841 | 24,393 | 13,500 | (66,341) | -83.1% |
| Total - Other Funds | 1,066,273 | 864,210 | 808,762 | 796,784 | (67,426) | -7.8% |

Total Sources

| | | | | | | |
|--|------------|-----------|-----------|-----------|---------|------|
| | 10,113,694 | 9,425,496 | 9,367,177 | 9,547,388 | 121,892 | 1.3% |
|--|------------|-----------|-----------|-----------|---------|------|

Uses

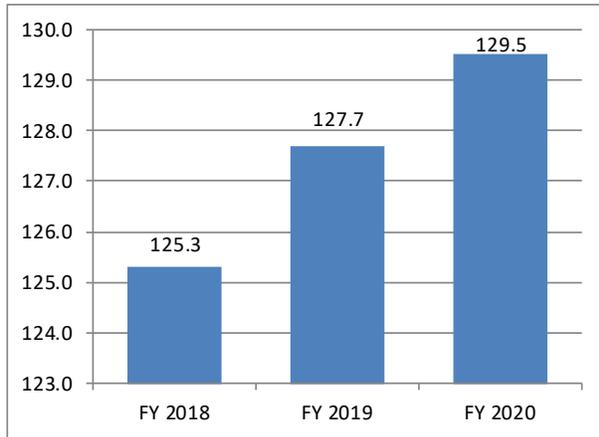
| | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| Salaries & Wages | 7,921,814 | 8,831,320 | 8,302,450 | 9,190,734 | 359,414 | 4.1% |
| Employee Benefits | 4,555,252 | 4,953,066 | 4,653,774 | 5,007,529 | 54,462 | 1.1% |
| Services & Supplies | 8,386,266 | 9,882,373 | 9,816,233 | 8,745,664 | (1,136,709) | -11.5% |
| Capital Outlay | 308,556 | 916,872 | 911,033 | 456,548 | (460,324) | -50.2% |
| Other Financing Uses | - | 98,000 | - | 112,318 | 14,318 | 14.6% |
| Total Uses | 21,171,887 | 24,681,631 | 23,683,491 | 23,512,792 | (1,168,839) | -4.7% |

| | | | | | | |
|-----------------------|----------|-----------|-----------|---------|-----------|--------|
| Carry-forward Funding | (69,880) | 1,412,950 | 1,379,664 | 922,257 | (490,693) | -34.7% |
|-----------------------|----------|-----------|-----------|---------|-----------|--------|

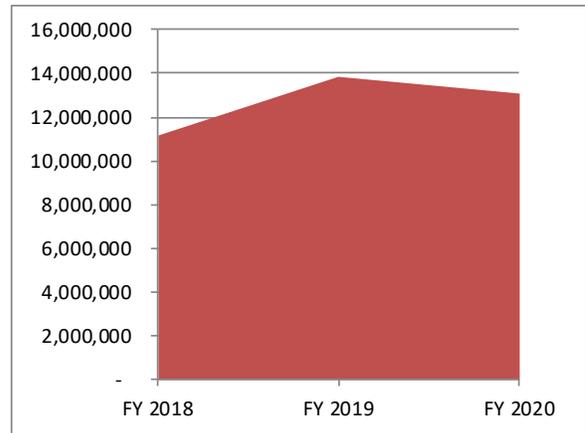
| | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Net General Fund Cost | 11,128,074 | 13,843,185 | 12,936,650 | 13,043,147 | (800,038) | -5.8% |
|------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|

| | | | | | |
|--------------------|--------------|--------------|--------------|--------------|-------------|
| FTE Summary | 125.3 | 127.7 | 127.7 | 129.5 | 1.4% |
|--------------------|--------------|--------------|--------------|--------------|-------------|

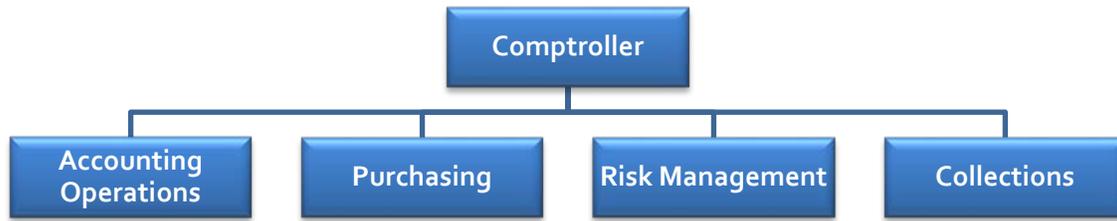
Staffing Trend:



Net General Fund Cost:



COMPTROLLER



Mission The mission of the Comptroller's Office is to promote sound financial management and trusted information by providing expertise in public finance, risk management and procurement.

Description The Comptroller's Office supports financial reporting, general accounting, accounts payable, payroll, purchasing, collections and risk management.

- The Comptroller is appointed by the Board of County Commissioners and is the chief fiscal officer of the County. The Comptroller is responsible for planning, strategy and management of the Department.
- The Accounting Operations Division produces the Comprehensive Annual Financial Report (CAFR) and the Public Annual Financial Report (PAFR), as well as a variety of other financial reports and required disclosures. This division maintains the accounting records of the County, oversees the external audit process, supports internal controls, and provides accounting research and procedural support to other departments and agencies.
- The Accounting Operations Division is also responsible for countywide processing, audit and procedural support for payroll and accounts payable. This division also provides accounting and financial reporting support for the Health Benefits Fund and for the Other Post-Employment Benefits (OPEB) Trust Fund.
- The Purchasing Division provides support for countywide procurement activities, including oversight of the competitive bidding process and the Procurement Card Program, as well as vendor maintenance and contract management. This division is also responsible for the inventory control process and disposal of surplus equipment.
- The Risk Management Division manages the County's self-funded property and general liability insurance, and safety and workers' compensation programs. Division staff process claims, coordinate claims defense with the District Attorney's office, manages excess insurance needs through external carriers, and provides safety training to other County departments. For expenditures and FTE's related to this Division, please see the Risk Management Fund.
- The Collections Division is responsible for capturing funds owed to Washoe County by providing a collection program for County departments and agencies to which fees, fines, or charges are due. They serve as either the first point of contact on payments due or they perform collection activity when the debt becomes past due.

Statutory Authority NRS 354 – Local Financial Administration; NRS 251 County Auditors and Comptrollers; NRS 332 – Purchasing: Local Governments; NRS 616A-616D – Industrial Insurance, NRS 617 – Occupational Diseases, NRS 618 – Occupational Safety and Health

FY 2020 Budget Enhancements/Changes

Personnel

- Increase of \$9,000 in Pooled Positions (from \$0 to \$9,000)

Non-Personnel

- Increase of \$20,000 in Software Subscription

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|----------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Comptroller Division | 103-3 | 2,542,461 | 2,708,565 | 2,677,050 | 2,802,765 | 94,200 | 3.5% |
| Purchasing | 103-6 | 343,211 | 455,363 | 435,510 | 502,352 | 46,989 | 10.3% |
| Total | | 2,885,672 | 3,163,928 | 3,112,561 | 3,305,117 | 141,189 | 4.5% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|----------------------|----------------|----------------|----------------|----------------|---|------|
| Licenses and Permits | (2,789) | - | - | - | - | 0.0% |
| Charges for Services | 52,710 | 63,054 | 63,054 | 63,054 | - | 0.0% |
| Miscellaneous | <u>111,128</u> | <u>110,000</u> | <u>110,000</u> | <u>110,000</u> | - | 0.0% |
| Total Sources | 161,049 | 173,054 | 173,054 | 173,054 | - | 0.0% |

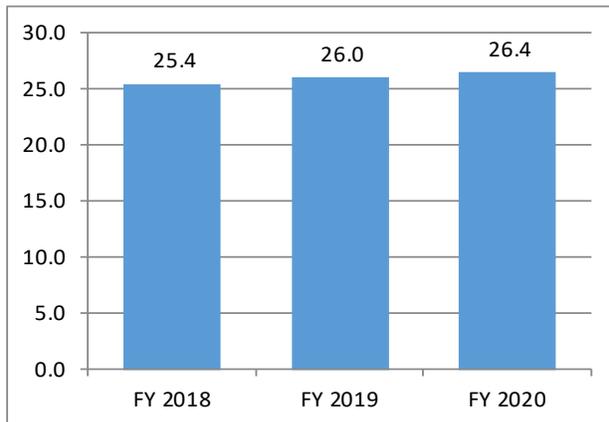
Uses

| | | | | | | |
|---------------------|-----------|-----------|-----------|-----------|---------|------|
| Salaries & Wages | 1,683,302 | 1,828,681 | 1,795,838 | 1,933,370 | 104,689 | 5.7% |
| Employee Benefits | 962,703 | 1,029,359 | 1,008,680 | 1,048,745 | 19,386 | 1.9% |
| Services & Supplies | 239,666 | 305,887 | 308,043 | 323,001 | 17,114 | 5.6% |
| Capital Outlay | - | - | - | - | - | - |
| Total Uses | 2,885,672 | 3,163,928 | 3,112,561 | 3,305,116 | 141,188 | 4.5% |

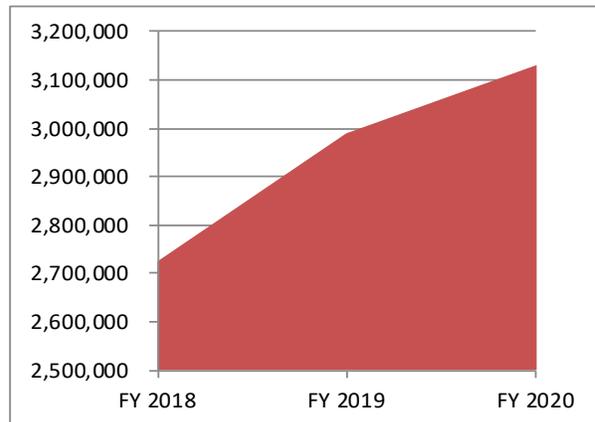
| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Net General Fund Cost | 2,724,623 | 2,990,874 | 2,939,507 | 3,132,062 | 141,188 | 4.7% |
|------------------------------|------------------|------------------|------------------|------------------|----------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 25.4 | 26.0 | 26.0 | 26.4 | 1.5% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Net General Fund Cost:



CONFLICT COUNSEL PROGRAM



Mission The mission of the Conflict Attorney program is to protect the constitutional rights of the indigent by providing them a voice in their defense in Washoe County courtrooms.

Description Pursuant to the Supreme Court of the State of Nevada’s order in ADKT No. 411, the District Court was required, and did file a plan to consolidate the appointment process in criminal cases where there is a conflict in both the Public Defender and the Alternate Public Defender’s offices. This plan became effective on July 1, 2008. The Plan calls for the administration of the process to appoint counsel both in conflict cases and on behalf of the court, to be provided under a contract by a qualified attorney. Washoe County has contracted with an attorney to serve as the Appointed Counsel Administrator to provide administrative services and administer the assignment of a group of private attorneys in case of conflicts of interest with both the Washoe County Public Defender’s and the Washoe County Alternate Public Defender’s Office. To qualify for participation in this process, all attorneys must qualify under an approval process administered by an independent selection committee of attorneys from both the public and private sectors. Attorneys are then assigned cases on a rotating basis under contract with the County.

These attorneys represent adult and juvenile clients charged with crimes in the District and Justice Courts of Washoe County, Family Court, and in appeals to the Nevada Supreme Court. Clients who are eligible for appointed attorneys are referred by the Alternate Public Defender’s Office when there is a conflict of interest which prevents the Alternate Public Defender’s Office from being able to defend that client. This assures each client will have independent counsel. The administration of the contracts is handled by the Washoe County Manager’s Office.

Statutory Authority See above

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------|-------------|
| Conflict Counsel | 129-0 | 1,404,726 | 1,208,836 | 1,208,836 | 1,208,836 | - | 0.0% |
| Total | | 1,404,726 | 1,208,836 | 1,208,836 | 1,208,836 | - | 0.0% |

Sources and Uses

Sources

General Fund

Miscellaneous

Total General Fund

Total Sources

Uses

Salaries & Wages

Employee Benefits

Services & Supplies

Other Financing Uses

Total Uses

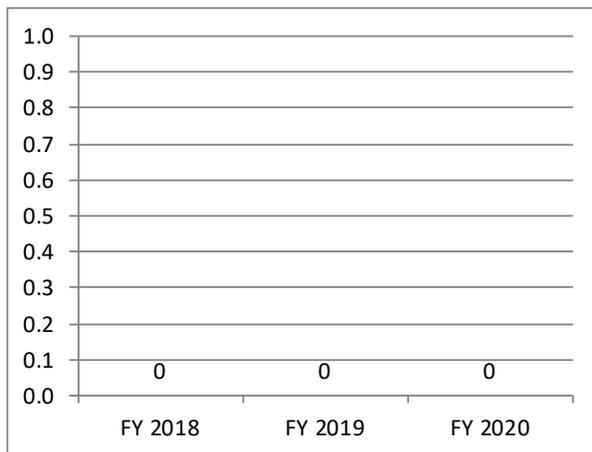
Net General Fund Cost

| | | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------------|----------|-------------|
| Miscellaneous | - | - | - | - | - | - | - |
| Total General Fund | - | - | - | - | - | - | - |
| Total Sources | - | - | - | - | - | - | - |
| Salaries & Wages | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - |
| Services & Supplies | 1,404,726 | 1,208,836 | 1,208,836 | 1,208,836 | 1,208,836 | - | 0.0% |
| Other Financing Uses | - | - | - | - | - | - | - |
| Total Uses | 1,404,726 | 1,208,836 | 1,208,836 | 1,208,836 | 1,208,836 | - | 0.0% |
| Net General Fund Cost | 1,404,726 | 1,208,836 | 1,208,836 | 1,208,836 | 1,208,836 | - | 0.0% |

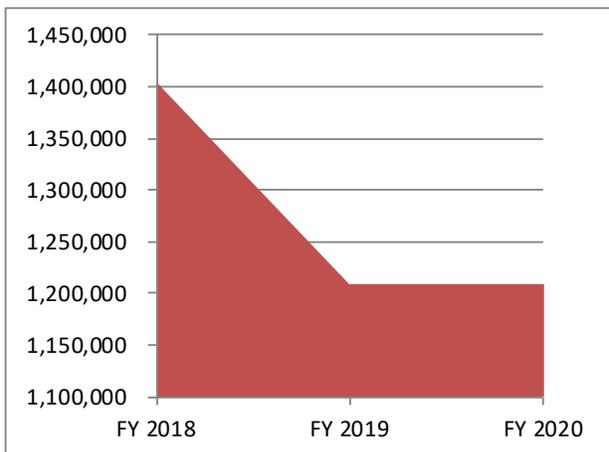
FTE Summary

0.0 0.0 0.0 0.0

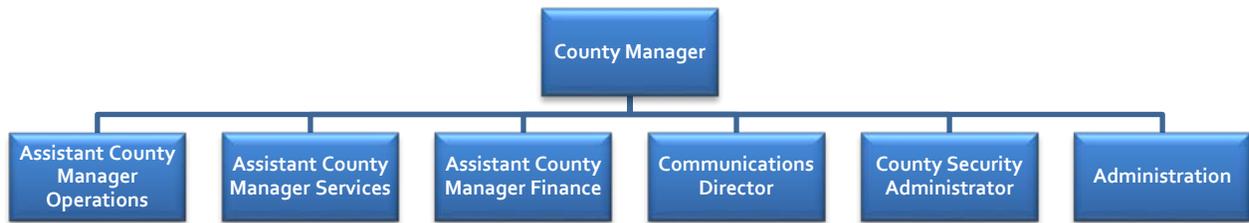
Staffing Trend:



Net General Fund Cost:



COUNTY MANAGER



Mission The mission of the Office of the County Manager is to provide leadership in support of citizens, the Board of County Commissioners and the employees of Washoe County.

Description As chief executive for Washoe County, the County Manager serves as liaison between the Board of County Commissioners and elected and appointed department directors, other governmental jurisdictions, community and business groups, employees, and county customers. The Office of the County Manager facilitates presentation of issues to the Board for their consideration, and the Manager's staff ensures effective implementation of direction given by the BCC. As with some other departments, the roles of this department are split between different functions of government including:

- The *Administrative Division* facilitates presentation of issues to the Board of County Commissioners (BCC) for their consideration, ensures effective implementation of direction given by the BCC. The division also administers countywide security and provides planning, strategy, financial management and personnel support to the Office of the County Manager and the Commission.
- The *Communications Division* develops strategic communications for internal and external stakeholders in Washoe County encouraging participation in county government and facilitates issue management to the benefit of the community and the county. In keeping with transparency the Communications Division provides a number of ways to stay connected via Washoe311, social media, website, media partners, WCTV County news production and Charter channel 193.
- The *Internal Audit Division* conducts performance audits to assess departmental functions and processes to assist departments in meeting their intended purposes and doing so in an economical manner. Compliance audits are conducted to ensure that internal controls sufficient to ensure integrity and accuracy in financial processing and reporting are established and followed.
- The *Special Projects Division* provides leadership, strategic plan development, management and implementation of organization wide programs, services and initiatives on behalf of the County Manager. The division works in partnership with the community, elected officials, and senior staff to develop solutions to emerging issues and county needs. Special Projects also manages the Administrative Hearing Office which facilitates hearings for various code violations.
- The *Government Affairs Program* manages issues of impact on Washoe County and promotes the County's interests at the federal, state, regional, and local levels.

- The *Emergency Management and Homeland Security Division* maintains emergency management plans for Washoe County with the participation of local, county, state and federal agencies and organizations. The program arranges training and exercises to test emergency plans, coordinates the Washoe County Crisis Action Team; provides administrative support to the Local Emergency Planning Committee, administers State/Federal Homeland Security/Emergency Management Grants; manages the Regional Emergency Operations Center (REOC); and oversees the Fire Suppression program.
- The *Budget Division* identifies revenues from multiple sources available to Washoe County to fund operations, capital improvements, special programs, and debt. In partnership with departments, they prepare annual spending plans to utilize those revenues within constraints prescribed by the BCC, and state and federal law. The division also provides research, analysis and other project support service to the County Manager and the Board of County Commissioners.
- The *Grants Administration Division* provides leadership and coordination for grants by planning and coordinating the Grants Management program, providing technical assistance to departments to ensure compliance with grant requirements, and increasing grant funding to Washoe County.

**Statutory
Authority**

NRS Chapter 244 – Counties: Government; NRS 414 – Emergency Management

FY 2020 Budget Enhancements/Changes

Personnel

- Reclassification of 3.0 Office Assistant II's to Office Assistant III's - Communications - \$13,952
- Reclassification of 1.0 Management Analyst to Special Projects Manager - \$9,079

Non-Personnel

- Increase of \$39,000 in Professional Services – Communications
Offset with Internal Manager's Office budget reallocation.
- Increase of \$2,000 in Seminars and Meetings – Grants Division
- Increase of \$500 in Printing – Grants Division
- Increase of \$900 in Cellular Phone – Grants
- Increase of \$9,000 in Security Contracts - Countywide Security
- Increase of \$65,770 in Computer Software Non-Capital – Countywide Security
- Increase of \$2,717 in Travel – Countywide Security
- Increase of \$1,030 in Seminars and Meetings – Countywide Security

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|--------------|
| Administration | 101-1 | 2,114,773 | 3,233,311 | 2,838,311 | 2,866,296 | (367,015) | -11.4% |
| Countywide Initiatives | 101-11 | 99,120 | 2,103,976 | 2,039,574 | 2,329,336 | 225,360 | 10.7% |
| Marijuana Establishment | 101-12 | - | 464,344 | 460,730 | 685,730 | 221,386 | 100.0% |
| Special Projects Division | 101-14 | 360,043 | 335,024 | 283,829 | 473,419 | | |
| Grants | 101-3 | 249,661 | 376,514 | 407,004 | 203,043 | (173,471) | -46.1% |
| Emergency Management | 101-5 | 730,741 | 1,463,098 | 1,295,147 | 565,842 | (897,257) | -61.3% |
| Comm & Engagement | 101-6 | 1,240,843 | 1,379,426 | 1,374,540 | 1,427,744 | 48,318 | 3.5% |
| Management Services | 101-8 | 1,065,812 | 1,193,829 | 1,194,799 | 1,137,672 | (56,158) | -4.7% |
| Internal Audit | 101-9 | 117,028 | 160,150 | 146,562 | 152,821 | (7,329) | -4.6% |
| Community Support | 181-0 | 251,976 | 361,847 | 359,952 | 219,761 | (142,086) | -39.3% |
| Fire Suppression | 187-0 | 961,337 | 1,048,970 | 1,005,150 | 955,530 | (93,440) | -8.9% |
| Total | | 7,191,336 | 12,120,490 | 11,405,598 | 11,017,193 | (1,241,691) | -9.1% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Licenses and Permits | 547,834 | 635,000 | 600,000 | 650,000 | 15,000 | 2.4% |
| Intergovernmental | 228,415 | 223,712 | 232,443 | 233,850 | 10,137 | 4.5% |
| Charges for Services | 1,710 | 2,600 | 4,016 | 110,600 | 108,000 | 4153.8% |
| Fines and Forfeitures | 101,549 | 74,500 | 78,419 | 74,500 | - | 0.0% |
| Miscellaneous | 232,344 | 232,000 | 272,866 | 225,000 | (7,000) | 100.0% |
| Other Sources | - | 1,500 | - | - | (1,500) | 0.0% |
| Total General Fund | 1,111,851 | 1,169,312 | 1,187,744 | 1,293,950 | 124,637 | 10.7% |

Other Restricted Funds

| | | | | | | |
|----------------------------|----------------|------------------|------------------|---------------|--------------------|---------------|
| Licenses and Permits | - | - | - | - | - | |
| Intergovernmental | 529,703 | 1,169,822 | 1,080,626 | 81,302 | (1,088,520) | -93.1% |
| Charges for Services | 3,242 | - | - | - | - | |
| Miscellaneous | 38,872 | 13,694 | 11,800 | - | (13,694) | -100.0% |
| Other Sources | - | - | - | - | - | |
| Total - Other Funds | 571,817 | 1,183,516 | 1,092,426 | 81,302 | (1,102,214) | -93.1% |

Total Sources 1,683,668 2,352,828 2,280,170 1,375,251 (977,577) -41.5%

Uses

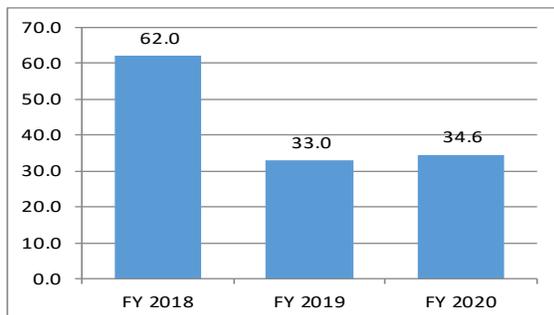
| | | | | | | |
|----------------------|------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| Salaries & Wages | 2,833,105 | 3,039,349 | 2,956,693 | 3,120,519 | 81,170 | 2.7% |
| Employee Benefits | 1,629,014 | 1,681,362 | 1,616,946 | 1,658,575 | (22,788) | -1.4% |
| Services & Supplies | 2,729,216 | 7,358,979 | 6,791,158 | 6,094,099 | (1,264,879) | -17.2% |
| Capital Outlay | - | 40,800 | 40,800 | - | (40,800) | -100.0% |
| Other Financing Uses | - | - | - | 144,000 | 144,000 | -100.0% |
| Total Uses | 7,191,336 | 12,120,490 | 11,405,598 | 11,017,193 | (1,103,296) | -9.1% |

Carry-forward Funding (102,896) 46,662 (59,348) - (46,662) -100.0%

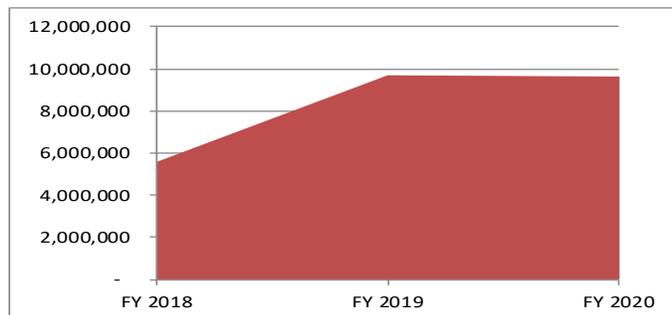
Net General Fund Cost 5,610,563 9,720,999 9,184,776 9,641,942 (79,057) -0.8%

FTE Summary 62.0 33.0 33.0 34.6 4.7%

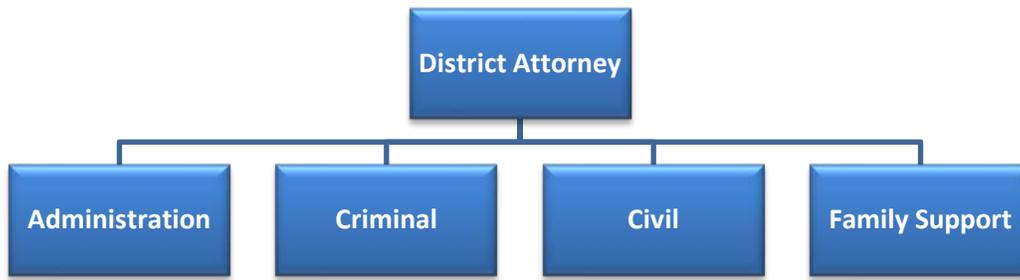
Staffing Trend:



Net General Fund Cost:



DISTRICT ATTORNEY



Mission The mission of the Office of the Washoe County District Attorney is a commitment to bringing justice and protecting the welfare of our community. We aggressively prosecute criminal cases, with a priority on violent crimes and repeat offenders, while preserving the rights and dignity of the victims of crime and their families. We professionally represent the Board of County Commissioners and all other County Agencies in legal matters. We defend children by ensuring the timely and sufficient payment of child support and the placement of those that are abused and neglected in a permanent, safe, and stable environment. The work of this Office is for the people of Washoe County and it will be conducted with the highest standard of integrity and professionalism without prejudice, bias, or improper influence.

Description The District Attorney's office operates through four main divisions:

- Departmental Administration Division provides day-to-day operational management of the District Attorney's Office in the areas of budget, finance, purchasing, grants administration and reporting, human resources/training and development, information technology, audio/visual productions, support staff supervision, project coordination, and legislative responsibilities.
- The Criminal Division prosecutes all adult felonies and gross misdemeanors, and all juvenile matters. This division also prosecutes misdemeanors that occur in the unincorporated areas. The Division provides legal assistance on an on-call basis to local law enforcement agencies 24 hours a day. Within the Criminal Division, there are designated professionals specializing in different aspects of the criminal justice system:
 - Three Felony Trial Teams prosecute felony cases and gross misdemeanors.
 - The Major Violators Team prosecutes complex felony cases that require extensive work from very seasoned litigators.
 - The Juvenile Team prosecutes individuals under the age of 18 charged with criminal conduct. This team may lead or assist in prosecuting serious juvenile behaviors as adults.
 - The Appellate Team defends jury verdicts from attack in direct appeal and post-conviction matters before the Nevada Court of Appeals and the Nevada Supreme Court.
 - The Misdemeanor Team prosecutes all misdemeanor cases occurring in unincorporated Washoe County and all Nevada Highway Patrol cases occurring within Washoe County.
 - The Fraud Check Diversion Program offers a prosecution diversion opportunity for qualifying persons who write bad checks and collects restitution for individuals and local businesses that have been defrauded. Fees generated by this program assist victims within the community.

- The Investigations unit, comprised of POST-certified criminal investigators, assists in preparing cases for trial, locating and transporting reluctant and in-custody witnesses, obtaining background histories, serving subpoenas, and serving arrest warrants on criminal offenders.
- The Victim-Witness Assistance Center (VWAC) provides practical and moral support to crime victims and witnesses. The team provides advocacy to increase safety, promote healing, and foster empowerment through services for witnesses and victims of crime. This includes offering case status notifications, providing education on the criminal justice process, providing in-court support during trials, hearings, victim impact statements, and offering resources and referrals.
- The Child Abuse Response & EvaluationS (CARES) and Sexual Assault Response Team (SART) programs provide sexual assault forensic exams to children and adults in Nevada and California; fund emergency room & related medical treatments; refer and fund follow-up medical or psychological counseling (up to \$1000 per victim).
- The Washoe County Child Advocacy Center (CAC) supports the health and recovery of child victims of crime through a child-centered environment where a multidisciplinary team involving law enforcement, social services, medical personnel, counselors, advocates, and prosecutors collaborate to minimize trauma, provide advocacy, and support effective investigations of crimes against children.
- The first-ever creation of a Specialty Court team composed of two seasoned prosecutors and a legal secretary to support intelligent drug rehabilitation programming and diversion. This team advocates in pre-hearing staffing and court hearings that support over 8 District Court dockets involving Veteran’s Court, Medically-Assisted Treatment Court, Adult Drug Court, Diversion Court, Felony DUI Court, Mental Health Court, Prison Re-Entry Court, Youth Offender Court along with numerous local Justice Court and Municipal referrals in addition to neighboring county referrals to the Western Regional Drug Court. Drug-induced criminal behavior is deterred, services are thoughtfully managed, and continued recidivist behavior is met with consequences.
- The Civil Division provides legal counsel to County agencies, departments, commissions and boards; prosecutes and defends all lawsuits on behalf of the County; and manages two additional programs:
 - The Child Welfare Program provides legal services and representation in the Family Court for the Department of Social Services. Where appropriate removal of children from their homes, termination of parental rights, or to arrange adoption for children so removed.
 - Forfeiture Program. Personnel of the Forfeiture Program track, seize, and cause the forfeit of money and property used in or gained from controlled substance violations.
- The Family Support Division, as a civil arm of the District Attorney’s Office, secures the rights of children to financial support by legally determining paternity and enforcing child support orders pursuant to Nevada Statutes, Federal requirements, and a cooperative agreement with the Nevada State Welfare Department.

**Statutory
Authority**

NRS Chapter 252 – District Attorneys

FY 2020 Budget Enhancements/Changes**Personnel**

- Addition of 2.0 full-time Deputy DAII positions - Criminal Division - \$328,086
- Addition of 1.0 full-time Interpreter position - Criminal Division - \$79,118
- Addition of 1.0 full-time Deputy DAIII position - Child Advocacy Center (CAC) - \$164,000
- Addition of 1.0 full-time Program Manager position - CAC - \$128,205

Costs partially offset with a transfer of \$164,000 from the Marijuana Fund.

- Reallocate 3.0 DA positions from Indigent Fund to DA General Fund \$486,917

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Criminal | 106-1 | 15,735,151 | 16,318,900 | 15,990,356 | 17,065,964 | 747,064 | 4.6% |
| CARES/SART Division | 106-2 | 623,726 | 617,371 | 599,050 | 826,874 | 209,503 | 33.9% |
| Family Support Division | 106-3 | 4,077,769 | 4,757,697 | 4,644,029 | 4,368,493 | (389,205) | -8.2% |
| Grants Division | 106-5 | 159,034 | 890,562 | 632,104 | 461,427 | (429,135) | -48.2% |
| Civil Division | 106-7 | 4,049,286 | 4,150,147 | 4,113,853 | 4,332,817 | 182,671 | 4.4% |
| Drug Forfeitures | 106-9 | 110,393 | 265,762 | 263,307 | 164,809 | (100,953) | -38.0% |
| Total | | 24,755,360 | 27,000,438 | 26,242,700 | 27,220,384 | 219,945 | 0.8% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|-----------------------|---------|---------|---------|---------|---|------|
| Charges for Services | 350,000 | 350,000 | 350,000 | 350,000 | - | 0.0% |
| Fines and Forfeitures | - | - | - | - | - | 0.0% |
| Miscellaneous | 49,994 | 32,000 | 32,000 | 32,000 | - | 0.0% |

Total General Fund 399,994 382,000 382,000 382,000 - 0.0%

Other Restricted Funds

| | | | | | | |
|-----------------------|-----------|-----------|-----------|-----------|-----------|---------|
| Intergovernmental | 2,955,222 | 4,166,811 | 3,803,939 | 3,506,958 | (659,853) | -15.8% |
| Charges for Services | 36,052 | 30,000 | 30,000 | 30,000 | - | 0.0% |
| Fines and Forfeitures | 13,628 | 50,000 | 50,000 | 50,000 | - | 0.0% |
| Miscellaneous | 45,856 | 75 | - | - | (75) | -100.0% |

Total - Other Funds 3,050,758 4,246,886 3,883,939 3,586,958 (659,928) -15.5%

Total Sources 3,450,752 4,628,886 4,265,939 3,968,958 (659,928) -14.3%

Uses

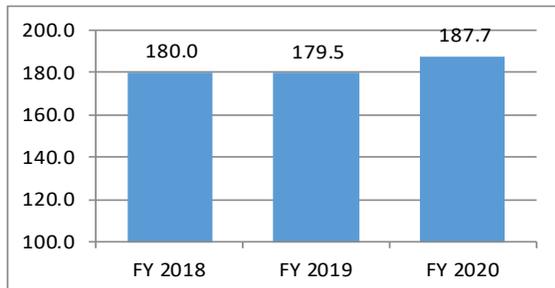
| | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------|
| Salaries & Wages | 14,550,167 | 15,539,192 | 15,030,988 | 16,418,293 | 879,101 | 5.7% |
| Employee Benefits | 8,334,251 | 8,739,939 | 8,490,452 | 8,947,678 | 207,738 | 2.4% |
| Services & Supplies | 1,870,942 | 2,721,307 | 2,721,260 | 1,854,414 | (866,893) | -31.9% |
| Capital Outlay | - | - | - | - | - | |
| Other Financing Uses | - | - | - | (164,000) | (164,000) | |
| Total Uses | 24,755,360 | 27,000,438 | 26,242,700 | 27,056,384 | 55,945 | 0.2% |

Carry-forward Funding (16,781) 331,670 331,670 - (331,670) -100.0%

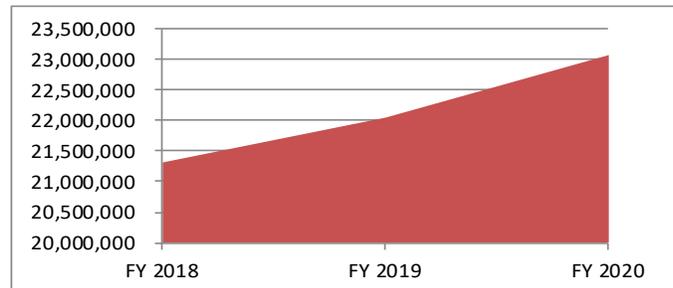
Net General Fund Cost 21,321,388 22,039,882 21,645,091 23,087,426 1,047,543 4.8%

FTE Summary 180.0 179.5 179.5 187.7 4.5%

Staffing Trend:



Net General Fund Cost:



DISTRICT COURT

Mission The mission of the Second Judicial District Court is to provide timely, fair and efficient administration of justice under the law, in a manner that instills and sustains the public's confidence in the judicial system.

The mission of the Second Judicial District Court's Family Division is to provide fair, efficient, accessible justice under the law; which encourages alternative and non-adversarial dispute resolution in a manner that serves the public and sustains confidence in the judicial branch of government.

Description The Second Judicial District Court is comprised of fifteen elected judges: nine General Jurisdiction Judges and six Family Division Judges. The General Jurisdiction Judges preside over all felony and gross misdemeanor cases and civil cases where the claimed damages exceed \$15,000. The Family Division Judges preside over all domestic and juvenile cases filings. An additional six unelected judicial officers preside over various matters.

In addition to its judicial departments, District Court operations are overseen by a Court Administrator/Clerk of Court. A team, consisting of five executive level personnel, assists with the management of District Court operations including fiscal, human resources and IT functions.

In addition to its judicial departments, within the Second Judicial District Court are the following operational departments: Pretrial Services, Law Library and Self Help Center, Specialty Courts, Filing Office, Jury Commissioner and Language Access Services, Family Services, Temporary Protection Orders, Discovery, Arbitration, Guardianship and Probate and Community Outreach.

Statutory Authority NRS Chapter 3 – District Courts

FY 2020 Budget Enhancements/Changes

Personnel Addition of 1.0 full-time Pretrial Services Officer position - \$87,235
Addition of 1.0 full-time District Court Clerk position - \$90,000

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|---------------|
| Administration Division | 120-1 | 3,634,960 | 4,356,891 | 4,297,973 | 3,963,075 | (393,816) | -9.0% |
| General Jurisdiction Div. | 120-2 | 8,171,201 | 14,526,255 | 14,424,046 | 9,463,212 | (5,063,044) | -34.9% |
| Family Court Division | 120-3 | 6,753,232 | 7,414,181 | 7,173,253 | 7,333,248 | (80,932) | -1.1% |
| Pre Trial Services Division | 120-4 | 1,905,074 | 2,062,878 | 2,032,198 | 2,299,915 | 237,037 | 11.5% |
| Specialty Courts Division | 120-5 | 2,034,173 | 3,147,809 | 2,727,698 | 1,988,166 | (1,159,643) | -36.8% |
| Law Library | 120-6 | 683,918 | 767,896 | 740,749 | 748,929 | (18,966) | -2.5% |
| Total | | 23,182,558 | 32,275,909 | 31,395,918 | 25,796,545 | (6,479,364) | -20.1% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Property Taxes | 2,708,599 | 2,833,870 | 2,833,870 | 2,998,683 | 164,813 | 5.8% |
| Charges for Services | 701,513 | 814,000 | 814,000 | 814,000 | - | 0.0% |
| Fines | 167,497 | 276,000 | 191,000 | 191,000 | (85,000) | -30.8% |
| Miscellaneous | 25,684 | 19,400 | 19,400 | 19,400 | | |
| Other Financing Sources | - | 2,000 | 2,000 | 90,000 | 88,000 | 4400.0% |
| Total General Fund | 3,603,293 | 3,945,270 | 3,860,270 | 4,113,083 | 167,813 | 4.3% |

Other Restricted Funds

| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Intergovernmental Revenues | 348,169 | 1,269,384 | 399,580 | 399,580 | (869,804) | -68.5% |
| Charges for Services | 936,295 | 1,236,500 | 1,236,500 | 1,236,500 | - | 0.0% |
| Fines | 1,441,553 | 1,391,858 | 1,382,858 | 1,382,858 | (9,000) | -0.6% |
| Miscellaneous | 141,000 | 45,597 | 44,410 | - | (45,597) | -100.0% |
| Total - Other Funds | 2,867,017 | 3,943,339 | 3,063,348 | 3,018,938 | (924,401) | -23.4% |

Total Sources

| | | | | | |
|-----------|-----------|-----------|-----------|-----------|-------|
| 6,470,310 | 7,888,609 | 6,923,618 | 7,132,021 | (756,588) | -9.6% |
|-----------|-----------|-----------|-----------|-----------|-------|

Uses

| | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| Salaries & Wages | 11,678,786 | 12,477,987 | 12,255,395 | 13,031,778 | 553,792 | 4.4% |
| Employee Benefits | 6,728,987 | 7,175,769 | 6,976,993 | 7,215,314 | 39,545 | 0.6% |
| Services & Supplies | 4,774,785 | 7,140,508 | 7,205,127 | 5,091,479 | (2,049,029) | -28.7% |
| Capital Outlay | - | 4,981,646 | 4,958,404 | 457,974 | | |
| Other Financing Uses | - | 500,000 | - | - | (500,000) | -100.0% |
| Total Uses | 23,182,558 | 32,275,909 | 31,395,918 | 25,796,545 | (6,479,364) | -20.1% |

Carry-forward Funding

| | | | | | |
|-----------|-----------|-----------|---|-------------|---------|
| (417,146) | 6,292,728 | 6,292,728 | - | (6,292,728) | -100.0% |
|-----------|-----------|-----------|---|-------------|---------|

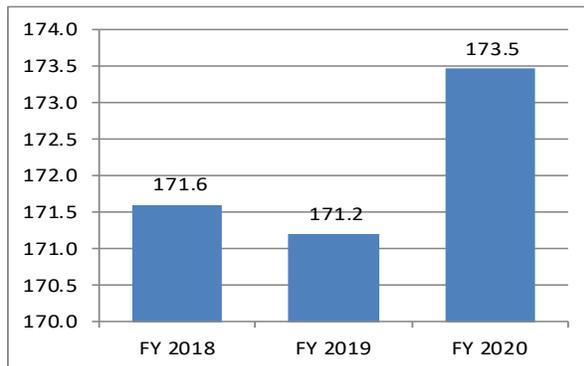
Net General Fund Cost

| | | | | | |
|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| 17,129,394 | 18,094,572 | 18,179,572 | 18,664,524 | 569,952 | 3.1% |
|-------------------|-------------------|-------------------|-------------------|----------------|-------------|

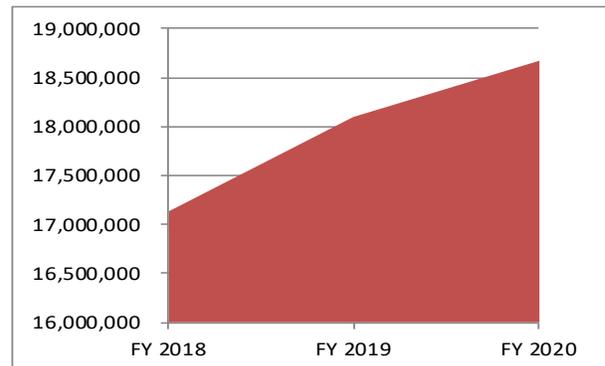
FTE Summary

| | | | | |
|--------------|--------------|--------------|--------------|-------------|
| 171.6 | 171.2 | 171.2 | 173.5 | 1.3% |
|--------------|--------------|--------------|--------------|-------------|

Staffing Trend:



Net General Fund Cost:



HUMAN RESOURCES



Mission The mission of Human Resources/Labor Relations/Benefits is to provide pro-active and responsive leadership, resources and a full-range of hire through retire services to support the mission, vision and values of Washoe County.

Description The Human Resources/Labor Relations/Benefits Department partners with County departments to hire and retain a skilled, competent and diverse workforce that is representative of the community. Washoe County operates under a merit system pursuant to NRS and all business processes are in support of equal employment opportunity and merit principles. In addition to recruitment and selection, Human Resources administers the classification and compensation plan, coordinates and manages employee and workforce development programs, operates the County's self-insured health plan and other contractual health insurance plans, and administers all benefits programs. Health Benefits is reported as an Internal Service Fund and strives to provide access to comprehensive health care services in an efficient and cost effective manner. Labor Relations is the County representative for purposes of negotiating with employee bargaining units pursuant to NRS Chapter 288, the enabling state collective bargaining law. Labor Relations negotiates the labor agreements and coordinates employee relations and discipline with management to ensure adherence to employment practices that are defensible from labor challenge.

Statutory Authority: NRS 245 Counties: Officers and Employees; NRS 288 Relations between Governments and Public Employees; NRS 286 Public Employees' Retirement; NRS 287 Programs for Public Employees; Washoe County Code Chapter 5 – Administration and Personnel.

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time HR Specialist II position - \$86,211
- Reclassification of 1.0 Human Resources Analyst Lead to Senior Human Resources Analyst - \$9,364
- Reclassification of 1.0 Human Resources Specialist II to Learning and Development Specialist - \$5,374
- Elimination of 1.0 full-time HR Assistant Director position - (\$164,117)

Non-Personnel

- Increase of \$31,943 in Pooled Positions
- Increase of \$31,225 in Software Maintenance

Personnel and Non-Personnel costs fully offset by the eliminated HR Assistant Director position.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------|----------|-------------------|-------------------|----------------------|-------------------|-----------------|--------------|
| Human Resources | 109-1 | 2,223,484 | 2,451,292 | 2,410,996 | 2,405,988 | (45,304) | -1.8% |
| Labor Relations | 109-2 | - | - | - | - | - | - |
| Total | | 2,223,484 | 2,451,292 | 2,410,996 | 2,405,988 | (45,304) | -1.8% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|----------|----------|----------|----------|----------|----------|
| Donations, Contrib. | - | - | - | - | - | - |
| Total General Fund | - | - | - | - | - | - |

Other Restricted Funds

| | | | | | | |
|----------------------------|----------|----------|----------|----------|----------|----------|
| Miscellaneous | - | - | - | - | - | - |
| Total - Other Funds | - | - | - | - | - | - |

Total Sources

| | | | | | |
|---|---|---|---|---|---|
| - | - | - | - | - | - |
|---|---|---|---|---|---|

Uses

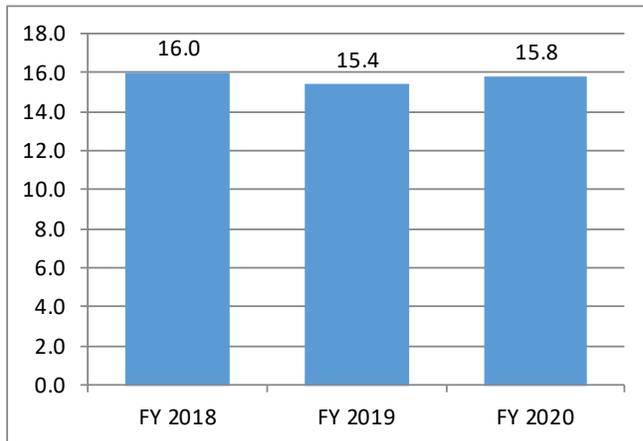
| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| Salaries & Wages | 1,176,456 | 1,283,008 | 1,251,211 | 1,284,856 | 1,848 | 0.1% |
| Employee Benefits | 642,780 | 670,556 | 662,057 | 653,718 | 16,837 | -2.5% |
| Services & Supplies | 404,248 | 497,728 | 497,728 | 467,414 | 30,314 | -6.1% |
| Capital Outlay | - | - | - | - | - | 0.0% |
| Total Uses | 2,223,484 | 2,451,292 | 2,410,996 | 2,405,988 | (45,304) | -1.8% |

| | | | | | | |
|-----------------------|---|-------|-------|---|---------|---------|
| Carry-forward Funding | - | 4,613 | 4,613 | - | (4,613) | -100.0% |
|-----------------------|---|-------|-------|---|---------|---------|

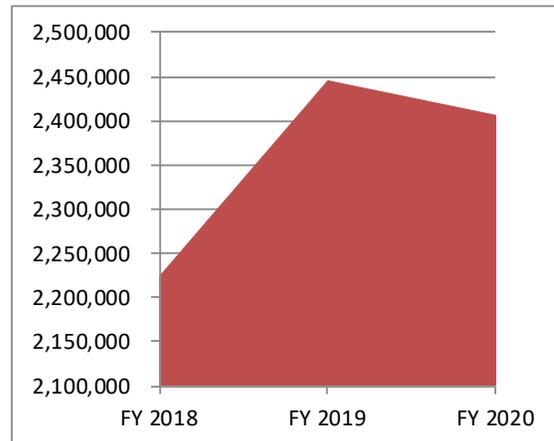
| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| Net General Fund Cost | 2,223,484 | 2,446,679 | 2,406,383 | 2,405,988 | (49,917) | -1.7% |
|------------------------------|------------------|------------------|------------------|------------------|-----------------|--------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 16.0 | 15.4 | 15.4 | 15.8 | 2.6% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

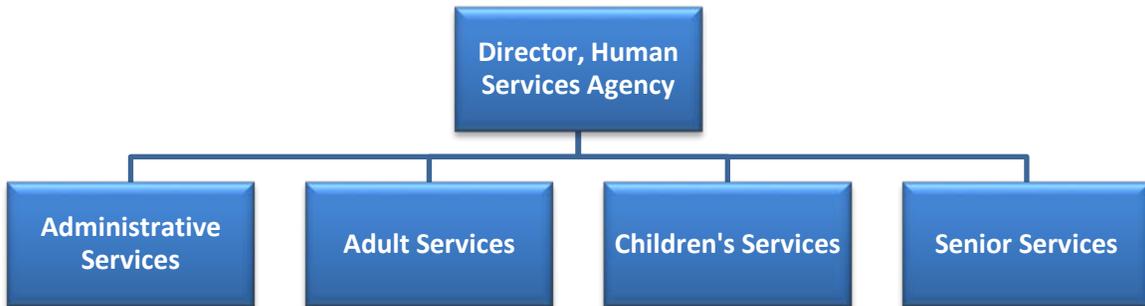
Staffing Trend:



Net General Fund Cost:



HUMAN SERVICES AGENCY



Mission The mission of the Washoe County Human Services Agency is to assess the needs of the child, adult, senior and families in our community and provide an array of services to promote independence, safety and well-being.

Description The Human Services Agency expenditure budget for FY 2020 totals in excess of \$128 million, comprising services provided under the Washoe County General Fund (shown here) which includes Administration, Child Welfare, Community Assistance, Shelter and Indigent Assistance programs; and services provided under Special Revenue Funds which include Other Restricted Fund grants and donations, Child Protective Services, Senior Services, and Indigent Services.

- General Fund Administration includes administrative oversight of the Human Services Agency and general fund support of the child welfare function.
- Funding assistance is provided for indigent adults and seniors through the supportive shelter/housing program, Crossroads, Sober 24 and other human services assistance based programs such as benefit application assistance, referral assistance and other support. The Community Assistance Center provides emergency shelter care to adults, seniors and families in partnership with other community providers and local governments of which Washoe County is one of three funding agencies and supporters of the homeless population.
- Indigent Assistance in the General Fund and the Indigent Levy (Special Revenue Fund) uses public and private partnerships to reduce homelessness and assure provision of services for indigent County residents across the lifespan. Case Workers provide case management services for those in group care, extended care facilities, other supportive housing, and emergency and non-emergency shelters. In addition, Case Workers connect clients and families to appropriate counseling, rehabilitation, medical and extended care, end of life services, and other supportive services. Indigent funding also provides support to the State of Nevada for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.
- Child Protective Services (Special Revenue Fund) investigates reports of child abuse and neglect, provides emergency shelter, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family counseling and other mental health supportive services; and licenses foster care and child care providers. The foster family program recruits, licenses and trains foster homes to

support the placement of children in custody. The adoption program actively recruits and connects adoptive parents with available children and assists with the adoption process; the independent living program assists teens aging out of foster care with supportive services to transition toward independent living. The department also acts in a fiduciary capacity as trustee for funds belonging to children in custody.

- Senior Services (Special Revenue Fund) administers programs at eleven senior center meal or activity sites and provides extensive support for vulnerable seniors living in their homes through the congregate meals and home delivered meals programs, case management, advocacy, caregiver support, adult day health, and homemaker programs. Senior Services serves more than 2,000+ seniors and caregivers per day.

Statutory Authority NRS 428 – Indigent Persons; NRS 432B – Protection of Children from Abuse and Neglect; Washoe County Code Chapter 45 – Public Welfare

Non-General Fund Human Services Agency funds, shown elsewhere in this document, are:

| <u>Fund Name</u> | <u>Fund Type</u> |
|--------------------------------|----------------------|
| Child Protective Services Fund | Special Revenue Fund |
| Indigent Tax Levy Fund | Special Revenue Fund |
| Senior Services Fund | Special Revenue Fund |

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Technology Project Coordinator position - \$133,093
- Addition of 1.0 full-time Sr. Business Systems Analyst position - \$118,059
- Addition of 1.0 full-time Facility Technician position - \$91,159
- Addition of 1.0 full-time Maintenance Worker position - \$61,866

Costs offset with a decrease in Services & Supplies budget

Non-Personnel

- Decrease of \$404,177 in Services & Supplies to offset cost of new positions

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Human Services | 179-1 | 1,197,983 | 1,667,878 | 1,643,653 | 1,880,154 | 212,276 | 12.7% |
| Homeless Services | 179-2 | 171,235 | 249,356 | 249,356 | 55,000 | (194,356) | -77.9% |
| Housing | 179-3 | 127,735 | 135,784 | 135,784 | 135,784 | - | 0.0% |
| Indigent Services | 179-4 | 17,711,303 | 18,508,178 | 18,508,178 | 19,341,046 | 832,868 | 4.5% |
| Behavior Health Program | 179-5 | 866,004 | 1,384,878 | 1,384,878 | 928,326 | (456,552) | -33.0% |
| Total | | 20,074,261 | 21,946,074 | 21,921,849 | 22,340,309 | 394,235 | 1.8% |

Sources and UsesSources

General Fund

| | | | | | | |
|---------------------------|---|-------|-------|-------|---|------|
| Charges for Services | - | 2,500 | 2,500 | 2,500 | - | 0.0% |
| Total General Fund | - | 2,500 | 2,500 | 2,500 | - | 0.0% |

Other Restricted Funds

| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Intergovernmental | 1,001,794 | 1,429,234 | 1,429,234 | 928,326 | (500,909) | -35.0% |
| Charges for Services | 74,876 | 90,000 | 90,000 | 90,000 | - | 0.0% |
| Miscellaneous | 695 | - | - | - | - | |
| Transfers In | - | - | - | - | - | |
| Total - Other Funds | 1,077,365 | 1,519,234 | 1,519,234 | 1,018,326 | (500,909) | -33.0% |

Total Sources

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|--------|
| | 1,077,365 | 1,521,734 | 1,521,734 | 1,020,826 | (500,909) | -32.9% |
|--|-----------|-----------|-----------|-----------|-----------|--------|

Uses

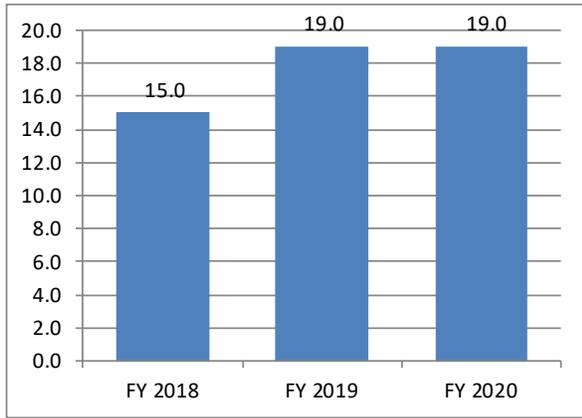
| | | | | | | |
|---------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| Salaries & Wages | 1,017,021 | 1,283,949 | 1,265,496 | 1,617,791 | 333,842 | 26.0% |
| Employee Benefits | 563,163 | 746,668 | 733,488 | 886,434 | 139,766 | 18.7% |
| Services & Supplies | 782,902 | 1,107,279 | 1,114,686 | 495,038 | (612,241) | -55.3% |
| Capital Outlay | - | - | - | - | - | |
| Transfers Out | 17,711,175 | 18,808,178 | 18,808,178 | 19,341,046 | 532,868 | 2.8% |
| Total Uses | 20,074,261 | 21,946,074 | 21,921,849 | 22,340,309 | 394,235 | 1.8% |

| | | | | | | |
|-----------------------|--------|--------|--------|--------|-------|-------|
| Carry-Forward Funding | 52,165 | 46,105 | 46,105 | 45,784 | (321) | -0.7% |
|-----------------------|--------|--------|--------|--------|-------|-------|

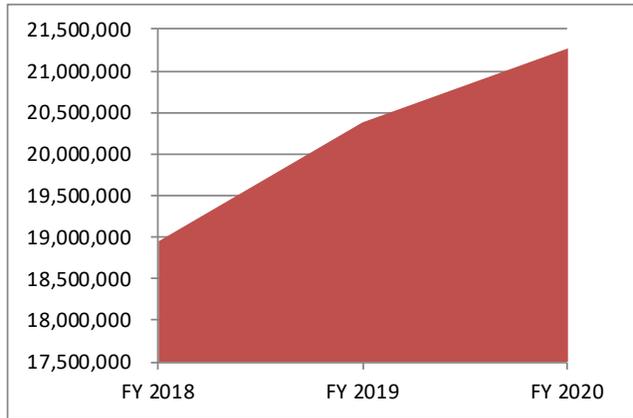
| | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| Net General Fund Cost | 18,944,731 | 20,378,235 | 20,354,010 | 21,273,700 | 895,465 | 4.4% |
|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 15.0 | 19.0 | 19.0 | 19.0 | 0.0% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Net General Fund Cost:



INCLINE CONSTABLE

Mission The mission of the Incline Village Constable is to administer and execute the orders of the Incline Justice Court, and similar orders from other state courts that must be processed in the jurisdiction of the Incline Village Constable. The Constable's Office provides reliable, professional peace officer services to the citizens and visitors to the Incline Village-Crystal Bay Township.

Description The Constable is a Peace Officer elected to office by the Incline Village and Crystal Bay residents. The Office serves civil processes such as summons and complaints, small claims, notices of eviction, notices of hearings, writs of restitution, protective orders, and subpoenas. The Constable supervises the Bailiff Division of the Incline Village Justice Court. The Constable provides prisoner transport of detainees to and from the Incline Village Justice Court for scheduled court hearings. The Constable's Office assists the Washoe County Sheriff's Office and Nevada Highway Patrol with additional personnel at accident scenes and large events, and assists Child Protective Services, School Police, Public Administrators Office, and any other county agency that may need its assistance. The Constable's Office provides for civil keep-the-peace standbys on Court protective orders. The Constable's Office monitors arrestees and defendants on pre-trial release and post-trial sentencing out of Incline Village-Crystal Bay Justice Court, in addition to Sparks, Reno Justice Court and District Court arrestees and defendants who reside in the Incline Village area.

Statutory Authority NRS Chapter 258 - Constables

FY 2020 Budget Enhancements/Changes

Personnel Addition of 1.0 part-time Justice Support Specialist position (0.70 FTE) - \$50,315

Costs partially offset with reduction in Pooled Positions of \$23,093; net increase \$27,222

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|--------------|
| Incline Constable | 126-0 | 161,013 | 173,976 | 173,976 | 203,904 | 29,927 | 17.2% |
| Total | | 161,013 | 173,976 | 173,976 | 203,904 | 29,927 | 17.2% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|------------|--------------|------------|------------|----------------|---------------|
| Charges for Services | 718 | 2,800 | 500 | 500 | (2,300) | -82.1% |
| Total General Fund | 718 | 2,800 | 500 | 500 | (2,300) | -82.1% |

Other Restricted Funds

| | | | | | | |
|-------------------------------------|----------|----------|----------|----------|----------|--|
| Charges for Services | - | - | - | - | - | |
| Fines & Forfeitures | - | - | - | - | - | |
| Total Other Restricted Funds | - | - | - | - | - | |

| | | | | | | |
|----------------------|------------|--------------|------------|------------|----------------|---------------|
| Total Sources | 718 | 2,800 | 500 | 500 | (2,300) | -82.1% |
|----------------------|------------|--------------|------------|------------|----------------|---------------|

Uses

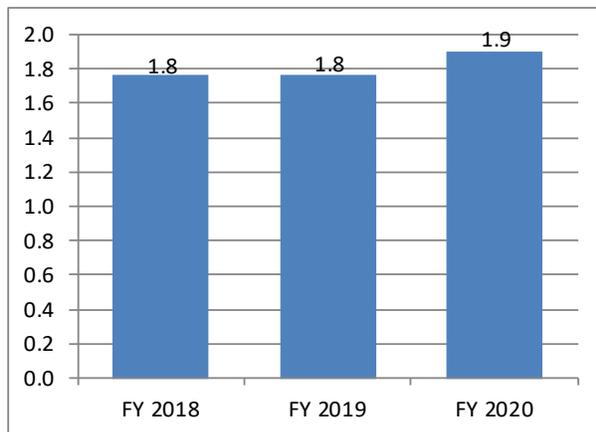
| | | | | | | |
|---------------------|----------------|----------------|----------------|----------------|---------------|--------------|
| Salaries & Wages | 99,800 | 107,538 | 106,999 | 120,236 | 12,698 | 11.8% |
| Employee Benefits | 46,525 | 46,088 | 46,891 | 61,362 | 15,274 | 33.1% |
| Services & Supplies | 14,688 | 20,350 | 20,086 | 22,306 | 1,955 | 9.6% |
| Capital Outlay | - | - | - | - | - | |
| Total Uses | 161,013 | 173,976 | 173,976 | 203,904 | 29,927 | 17.2% |

| | | | | | | |
|-----------------------|---|-----|-----|---|-------|--|
| Carry-forward Funding | - | 251 | 251 | - | (251) | |
|-----------------------|---|-----|-----|---|-------|--|

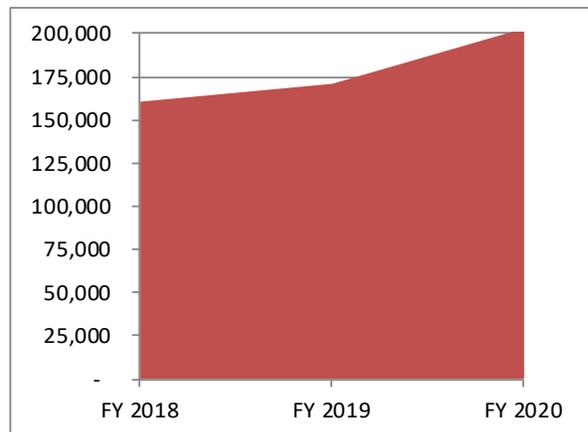
| | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|---------------|--------------|
| Net General Fund Cost | 160,295 | 170,925 | 173,225 | 203,404 | 32,478 | 19.0% |
|------------------------------|----------------|----------------|----------------|----------------|---------------|--------------|

| | | | | | |
|--------------------|------------|------------|------------|------------|-------------|
| FTE Summary | 1.8 | 1.8 | 1.8 | 1.9 | 8.0% |
|--------------------|------------|------------|------------|------------|-------------|

Staffing Trend:



Net General Fund Cost:



INTERGOVERNMENTAL EXPENDITURES

Description Intergovernmental expenditures represent Washoe County support of certain State and regional programs not included in Washoe County departments or funds, and in the case of China Spring Support and Indigent Insurance, supported with dedicated property tax revenues.

Programs Indigent Insurance program NRS 428.185
China Spring Youth Facility NRS 62B.150
Ethics Commission AB551
Truckee Meadows Regional Planning Interlocal Agreement
Groundwater Basin NRS 534.040(2)

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$11,024 in Payments to Other Agencies – Truckee Meadows Regional Planning

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--|--------------------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Indigent NRS 428-185 | C180210 | 2,113,992 | 2,213,960 | 2,213,960 | 2,342,722 | 128,762 | 5.8% |
| China Spring Support | C180240 | 1,249,349 | 1,257,291 | 1,257,291 | 1,257,291 | - | 0.0% |
| Ethics Commission AB551 | C180270 | 25,342 | 25,000 | 25,000 | 25,000 | - | 0.0% |
| Truckee Meadows Regional Planning Groundwater Basin | C180280 C180290 | 241,475 - | 255,625 - | 255,625 - | 266,649 - | 11,024 - | 4.3% |
| Total | | 3,630,159 | 3,751,876 | 3,751,876 | 3,891,662 | 139,786 | 3.7% |

Sources and Uses

Sources

| | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Property Tax | 3,174,134 | 3,308,149 | 3,308,149 | 3,451,614 | 143,465 | 4.3% |
| Miscellaneous | - | - | - | - | - | - |
| Total Sources | 3,174,134 | 3,308,149 | 3,308,149 | 3,451,614 | 143,465 | 4.3% |

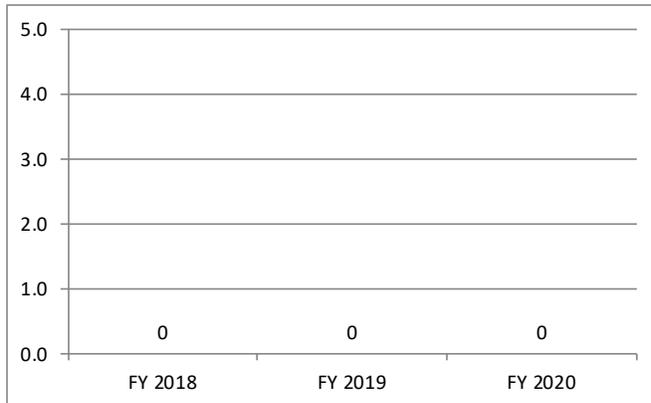
Uses

| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Services & Supplies | <u>3,630,159</u> | <u>3,751,876</u> | <u>3,751,876</u> | <u>3,891,662</u> | <u>139,786</u> | 3.7% |
| Total Uses | 3,630,159 | 3,751,876 | 3,751,876 | 3,891,662 | 139,786 | 3.7% |

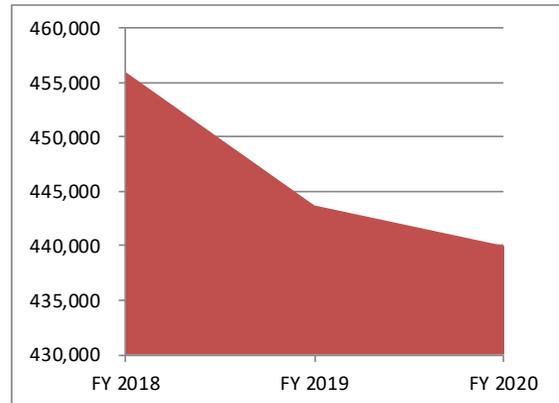
| | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Net General Fund Cost | 456,025 | 443,727 | 443,727 | 440,048 | (3,679) | -0.8% |
|------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|

| | | | | |
|--------------------|------------|------------|------------|------------|
| FTE Summary | 0.0 | 0.0 | 0.0 | 0.0 |
|--------------------|------------|------------|------------|------------|

Staffing Trend:



Net General Fund Cost:



JUSTICE COURT – INCLINE/CRYSTAL BAY

Mission The mission of the Incline Justice Court is to preserve, protect and promote the rule of law through a judicial process accessible to people in the Township of Incline Village/Crystal Bay.

Description Adjudicate criminal and civil matters in the Incline Township. Activities include arraignments, pre-trial hearings, motion hearings, preliminary hearings, misdemeanor trials, sentencing hearings, restitution hearings, compliance reviews, traffic citations appearances, juvenile traffic matters, civil trials, small claims, eviction hearings, domestic violence temporary protective orders, and harassment protection orders. In addition the Court works with Pretrial Services, Department of Alternative Sentencing and the Incline Constable on pre and post-trial compliance matters.

Statutory Authority: NRS 4 – Justice Courts

FY 2020 Budget Enhancements/Changes

Personnel Reclassification of 1.0 Justice Court Specialist to Court Clerk I - \$3,239

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| Incline Justice Court | 125-1 | 657,945 | 703,538 | 681,155 | 738,627 | 35,089 | 5.0% |
| Total | | 657,945 | 703,538 | 681,155 | 738,627 | 35,089 | 5.0% |

Sources and UsesSourcesGeneral Fund

| | | | | | | | |
|---------------------------|---------|---------|---------|---------|--------|------|--|
| Charges for Services | 166 | - | - | - | - | - | |
| Fines & Forfeitures | 283,368 | 215,000 | 215,000 | 225,000 | 10,000 | 4.7% | |
| Total General Fund | 283,534 | 215,000 | 215,000 | 225,000 | 10,000 | 4.7% | |

Other Restricted Funds

| | | | | | | | |
|-------------------------------------|---|---|---|--------|--------|---|--|
| Charges for Services | - | - | - | - | - | - | |
| Fines & Forfeitures | - | - | - | 10,000 | 10,000 | | |
| Total Other Restricted Funds | - | - | - | 10,000 | 10,000 | | |

| | | | | | | |
|----------------------|---------|---------|---------|---------|--------|------|
| Total Sources | 283,534 | 215,000 | 215,000 | 235,000 | 20,000 | 9.3% |
|----------------------|---------|---------|---------|---------|--------|------|

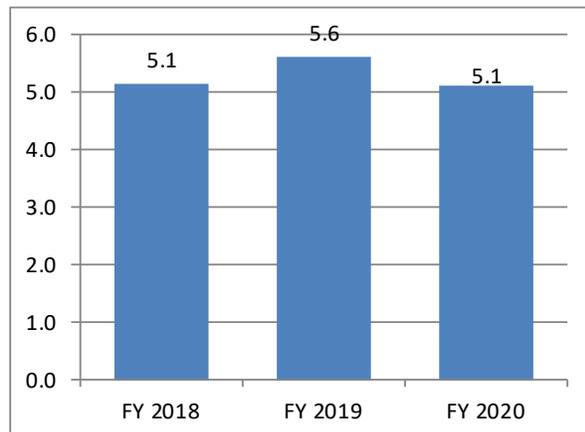
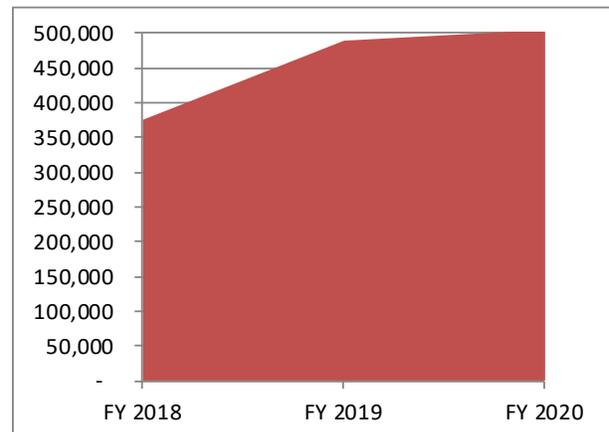
Uses

| | | | | | | |
|---------------------|---------|---------|---------|---------|--------|-------|
| Salaries & Wages | 355,681 | 378,745 | 368,475 | 390,957 | 12,212 | 3.2% |
| Employee Benefits | 173,674 | 197,051 | 184,938 | 199,473 | 2,422 | 1.2% |
| Services & Supplies | 128,590 | 127,742 | 127,742 | 148,196 | 20,454 | 16.0% |
| Total Uses | 657,945 | 703,538 | 681,155 | 738,627 | 80,681 | 5.0% |

| | | | | | | |
|-----------------------|---|---|---|---|---|--|
| Carry-forward Funding | - | - | - | - | - | |
|-----------------------|---|---|---|---|---|--|

| | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|---------------|-------------|
| Net General Fund Cost | 374,412 | 488,538 | 466,155 | 503,627 | 15,089 | 3.1% |
|------------------------------|----------------|----------------|----------------|----------------|---------------|-------------|

| | | | | | |
|--------------------|------------|------------|------------|------------|--------------|
| FTE Summary | 5.1 | 5.6 | 5.6 | 5.1 | -8.9% |
|--------------------|------------|------------|------------|------------|--------------|

Staffing Trend:**Net General Fund Cost:**

JUSTICE COURT – RENO



Mission The Reno Justice Court seeks to preserve and promote the rule of law and to ensure equal protection under the law by providing a fair, independent and impartial forum for peaceful resolution of legal conflicts to all those who come before it.

Description Reno Justice Court reviews probable cause for arrests, conducts misdemeanor, gross misdemeanor and felony arraignments, holds felony and gross misdemeanor preliminary hearings, presides over misdemeanor trials, decides small claims (< \$10,000) and other civil matter (< \$15,000) cases, resolves landlord/tenant disputes, processes traffic citations and other citations issued for misdemeanor criminal offenses, issues stalking/harassment protective orders, authorizes search warrants, oversees bail and extradition matters, administers oaths, issues writs, summons, and bench warrants; and performs all clerical work in connection with the maintenance of the Court's records.

Statutory Authority: NRS 4 – Justice Courts

FY 2020 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Deputy Clerk III to Court Clerk I - \$8,047
- Reclassification of 4.0 Deputy Clerk II to Deputy Clerk III - \$16,094
- Addition of 1.0 intermittent (0.50 FTE) Court Analyst position - \$25,595
 - Non General Fund; Cost fully offset with reallocation of services and supplies

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------------|----------|-------------------|-------------------|----------------------|-------------------|------------------|--------------|
| Reno Justice Court | 125-3 | 6,656,776 | 7,693,436 | 7,504,602 | 7,222,175 | (471,262) | -6.1% |
| Total | | 6,656,776 | 7,693,436 | 7,504,602 | 7,222,175 | (471,262) | -6.1% |

Sources and UsesSourcesGeneral Fund

| | | | | | | | |
|---------------------------|--|------------------|------------------|------------------|------------------|----------|-------------|
| Charges for Services | | 335 | 1,500 | 400 | 400 | (1,100) | -73.3% |
| Fines | | 2,940,358 | 2,736,300 | 2,737,400 | 2,737,400 | 1,100 | 0.0% |
| Miscellaneous | | 2,652 | 3,500 | 3,500 | 3,500 | - | |
| Other Financing Sources | | 5,934 | - | - | - | - | |
| Total General Fund | | 2,949,279 | 2,741,300 | 2,741,300 | 2,741,300 | - | 0.0% |

Other Restricted Funds

| | | | | | | | |
|-------------------------------------|--|----------------|----------------|----------------|----------------|------------------|---------------|
| Intergovernmental | | 44,832 | 25,000 | 25,000 | - | (25,000) | -100.0% |
| Fines | | 313,608 | 368,369 | 368,369 | 247,355 | (121,014) | -32.9% |
| Miscellaneous | | - | - | - | - | - | |
| Charges for Services | | - | - | - | - | - | |
| Other Financing Sources | | - | - | - | - | - | |
| Total Other Restricted Funds | | 358,440 | 393,369 | 393,369 | 247,355 | (146,014) | -37.1% |

Total Sources

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-------|
| | 3,307,719 | 3,134,669 | 3,134,669 | 2,988,655 | (146,014) | -4.7% |
|--|-----------|-----------|-----------|-----------|-----------|-------|

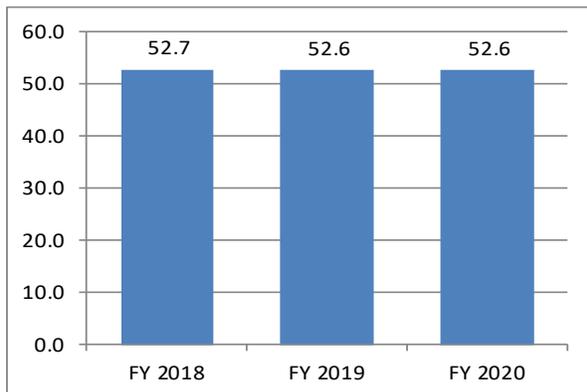
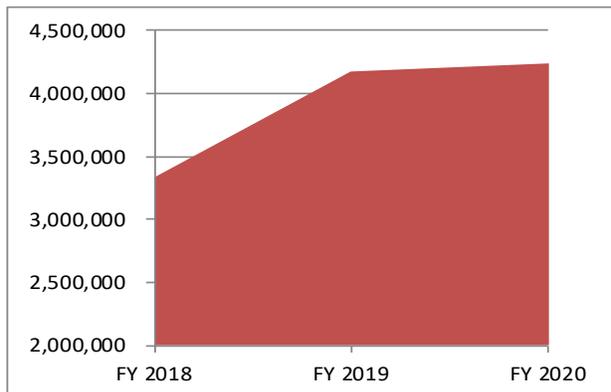
Uses

| | | | | | | | |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|--------------|
| Salaries & Wages | | 3,923,829 | 4,376,209 | 4,199,814 | 4,363,333 | (12,875) | -0.3% |
| Employee Benefits | | 2,103,977 | 2,278,739 | 2,267,536 | 2,344,643 | 65,904 | 2.9% |
| Services & Supplies | | 628,971 | 1,038,488 | 1,037,252 | 514,198 | (524,290) | -50.5% |
| Total Uses | | 6,656,776 | 7,693,436 | 7,504,602 | 7,222,175 | (471,262) | -6.1% |

| | | | | | | | |
|-----------------------|--|--------|---------|---------|---|-----------|---------|
| Carry-forward Funding | | 19,041 | 386,965 | 386,965 | - | (386,965) | -100.0% |
|-----------------------|--|--------|---------|---------|---|-----------|---------|

| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Net General Fund Cost | 3,330,016 | 4,171,803 | 3,982,968 | 4,233,520 | 61,717 | 1.5% |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 52.7 | 52.6 | 52.6 | 52.6 | 0.0% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:**Net General Fund Cost:**

JUSTICE COURT – SPARKS



Mission It is the mission of Justice Courts to promote and preserve the rule of law and protection of property rights by providing a fair, independent, and impartial forum for the peaceful resolution of legal conflicts according to the law. Further, it is the mission of Justice Courts to provide judicial services in such a manner as to: 1) promote access to justice; 2) adjudicate cases in an expeditious and timely manner; 3) utilize public resources efficiently and effectively such that it demonstrates accountability and engenders public trust and confidence; and 4) promote an understanding of the Courts as a vital component of the tripartite system of government, independent of and co-equal to the Legislative and Executive branches.

Description Sparks Justice Court is statutorily limited in jurisdiction, with authority to conduct felony preliminary hearings and to hear and decide small claims, civil (including jury trials), landlord/tenant disputes, and traffic and misdemeanor offenses. In addition, the Court determines probable cause for purposes of detention; sets bail, administers oaths, issues writs, summons, warrants and protective orders; and performs all clerical work in connection with the maintenance of Court records.

Statutory Authority: NRS 4 – Justice Courts

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|----------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Sparks Justice Court | 125-4 | 3,457,179 | 3,705,056 | 3,674,517 | 3,849,790 | 144,734 | 3.9% |
| Total | | 3,457,179 | 3,705,056 | 3,674,517 | 3,849,790 | 144,734 | 3.9% |

Sources and UsesSourcesGeneral Fund

| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|----------|-------------|
| Fines & Forfeitures | 1,102,300 | 1,071,500 | 1,071,500 | 1,071,500 | - | 0.0% |
| Miscellaneous | 830 | - | - | - | - | |
| Other Financing Sources | 880 | - | - | - | - | |
| Transfers from Other Funds | - | - | - | - | - | |
| Total General Fund | 1,104,011 | 1,071,500 | 1,071,500 | 1,071,500 | - | 0.0% |

Other Restricted Funds

| | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|-----------------|--------|
| Charges for Services | 2,039 | - | - | - | - | |
| Fines & Forfeitures | 36,139 | 60,050 | 60,050 | 25,000 | (35,050) | -58.4% |
| Total Other Restricted Funds | 38,177 | 60,050 | 60,050 | 25,000 | (35,050) | |

| | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| Total Sources | 1,142,188 | 1,131,550 | 1,131,550 | 1,096,500 | (35,050) | -3.1% |
|----------------------|------------------|------------------|------------------|------------------|-----------------|--------------|

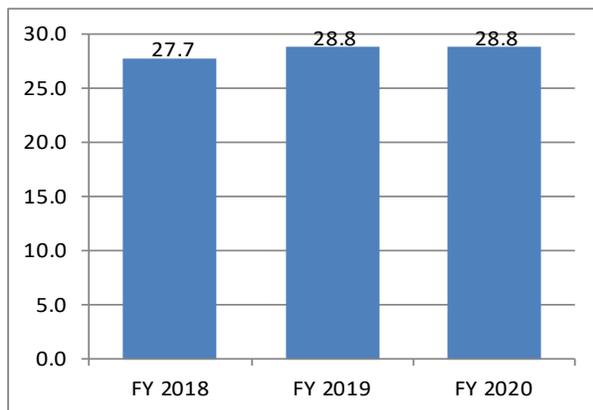
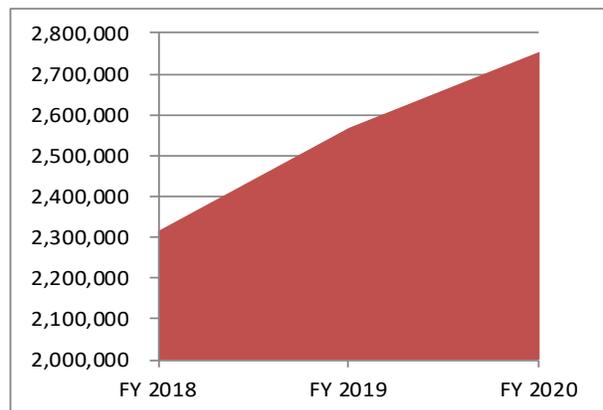
Uses

| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Salaries & Wages | 1,940,026 | 2,137,285 | 2,122,369 | 2,242,952 | 105,667 | 4.9% |
| Employee Benefits | 1,104,479 | 1,185,558 | 1,169,934 | 1,216,963 | 31,406 | 2.6% |
| Services & Supplies | 412,673 | 382,213 | 382,213 | 389,874 | 7,661 | 2.0% |
| Capital Outlay | - | - | - | - | - | |
| Total Uses | 3,457,179 | 3,705,056 | 3,674,517 | 3,849,790 | 144,734 | 3.9% |

| | | | | | | |
|-----------------------|---------|-------|-------|---|---------|--|
| Carry-forward Funding | (1,629) | 7,235 | 7,235 | - | (7,235) | |
|-----------------------|---------|-------|-------|---|---------|--|

| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Net General Fund Cost | 2,316,620 | 2,566,271 | 2,535,732 | 2,753,290 | 187,019 | 7.3% |
|------------------------------|------------------|------------------|------------------|------------------|----------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 27.7 | 28.8 | 28.8 | 28.8 | 0.0% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:**Net General Fund Cost:**

JUSTICE COURT – WADSWORTH

Mission The mission of the Wadsworth Justice Court is to preserve, protect and promote the rule of law through a judicial process accessible to people in the Wadsworth and Gerlach area.

Description Adjudicate criminal and civil matters in the Wadsworth/Gerlach area. Activities include arraignments, preliminary hearings, misdemeanor trials, traffic citations appearances, juvenile traffic matters, civil trials, small claims, eviction hearings, domestic violence temporary protective orders, and harassment protection orders.

Statutory Authority: NRS 4 – Justice Courts

FY 2020 Budget Enhancements/Changes

Personnel Increase Deputy Clerk II FTE from 0.60 FTE to 0.80 FTE - \$13,641

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------|-------------|
| Wadsworth Justice Court | 125-7 | 351,468 | 373,323 | 373,323 | 375,648 | 2,325 | 0.6% |
| Total | | 351,468 | 373,323 | 373,323 | 375,648 | 2,325 | 0.6% |

Sources and UsesSourcesGeneral Fund

| | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------|-------------|
| Charges for Services | 6,290 | - | - | - | - | - | |
| Fines & Forfeitures | 287,993 | 211,250 | 211,250 | 211,250 | 211,250 | - | 0.0% |
| Miscellaneous | 6,256 | - | - | - | - | - | |
| Other Financing Sources | 301 | - | - | - | - | - | |
| Total General Fund | 300,841 | 211,250 | 211,250 | 211,250 | 211,250 | - | 0.0% |

Other Restricted Funds

| | | | | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|----------|------|
| Charges for Services | - | - | - | - | - | - | |
| Fines & Forfeitures | 16,698 | 14,900 | 14,900 | 14,900 | 14,900 | - | 0.0% |
| Total Other Restricted Funds | 16,698 | 14,900 | 14,900 | 14,900 | 14,900 | - | |

Total Sources 317,539 226,150 226,150 226,150 - 0.0%

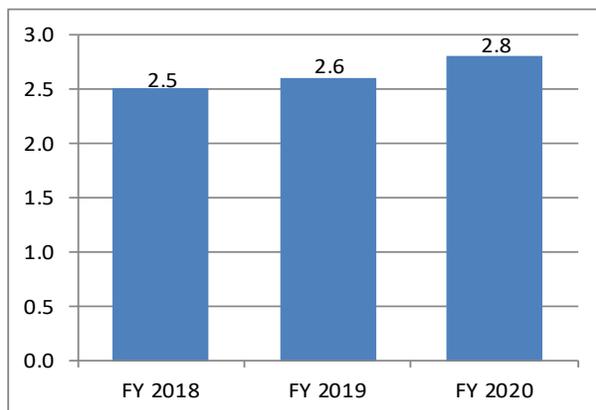
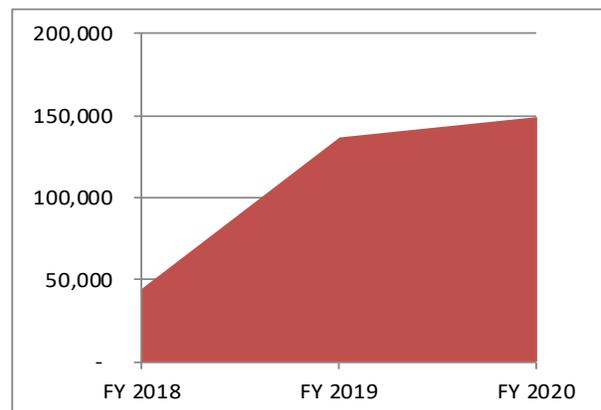
Uses

| | | | | | | |
|---------------------|----------------|----------------|----------------|----------------|--------------|-------------|
| Salaries & Wages | 205,999 | 208,217 | 210,834 | 222,750 | 14,533 | 7.0% |
| Employee Benefits | 119,628 | 121,549 | 120,359 | 120,533 | 1,016 | -0.8% |
| Services & Supplies | 25,841 | 43,557 | 42,131 | 32,365 | 11,193 | -25.7% |
| Capital Outlay | - | - | - | - | - | |
| Total Uses | 351,468 | 373,323 | 373,323 | 375,648 | 2,325 | 0.6% |

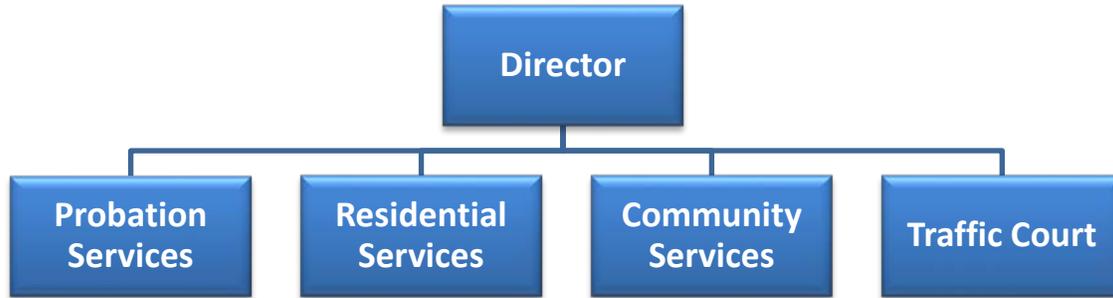
Carry-forward Funding (10,862) 10,862 10,862 - (10,862)

Net General Fund Cost 44,791 136,311 136,311 149,498 13,187 9.7%

FTE Summary 2.5 2.6 2.6 2.8 7.7%

Staffing Trend:**Net General Fund Cost:**

**JUVENILE SERVICES
SECOND JUDICIAL DISTRICT COURT**



Mission The mission of the Department of Juvenile Services is to help create a safer community by providing a continuum of services and sanctions to at-risk youth and their families.

Description The 2nd Judicial District Court Juvenile Services Department (herein after “Juvenile Services”) provides probation, work, and detention programs to Court wards and at-risk-youth under 18 years of age in Washoe County, as well as therapeutic services to their families so that they can assist in the youth’s recovery. These intervention, guidance, and control programs are efforts to guide youths under the care of the Department toward becoming law-abiding, independent, and productive citizens. Juvenile Services operates through four divisions:

The *Administrative Division* provides planning, management, mental health, and administrative support services for the department.

The *Probation Services Division* investigates, assesses and provides probation supervision for juvenile offenders including behavioral health and specialized offender supervision. Recommendations for services and sanctions are submitted to the Juvenile Court and corresponding individualized case plans are developed by probation officers.

The *Residential Division* operates the Wittenberg Hall Detention facility that provides temporary secure housing for youth who are arrested and transported to the facility by law enforcement, probation/parole officers or by order of the Juvenile Court.

The *Community Services Unit* provides alternative sentencing and programming opportunities to assist juveniles in accepting responsibility for their actions and avoiding further offenses.

The *Intake Assessment Unit* provides interventions and services for misdemeanor and status offenders.

Statutory Authority NRS Chapter 62 – Juvenile Justice

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|---------------|
| Administration | 127-1 | 2,780,536 | 3,003,109 | 3,018,841 | 3,040,878 | 37,769 | 1.3% |
| Probation Services | 127-2 | 5,628,274 | 5,877,023 | 5,620,969 | 5,950,829 | 73,806 | 1.3% |
| Juvenile Grants | 127-3 | 1,072,218 | 3,673,008 | 3,673,008 | 1,008,213 | (2,664,795) | -72.6% |
| Early Intervention Services | 127-4 | 736,464 | 801,282 | 810,485 | 824,709 | 23,427 | 2.9% |
| Wittenberg Hall | 127-5 | 6,187,854 | 6,383,488 | 6,314,346 | 6,672,129 | 288,641 | 4.5% |
| Total | | 16,405,345 | 19,737,911 | 19,437,650 | 17,496,758 | (2,241,153) | -11.4% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------|-------------|
| Charges for Services | 47,396 | 47,000 | 47,000 | 47,000 | - | 0.0% |
| Fines | 208,064 | 191,000 | 191,000 | 191,000 | - | 0.0% |
| Miscellaneous | 30,388 | 45,600 | 45,600 | 45,600 | - | 0.0% |
| Total General Fund | 285,847 | 283,600 | 283,600 | 283,600 | - | 0.0% |

Other Restricted Funds

| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Intergovernmental | 419,724 | 398,663 | 398,663 | 80,000 | (318,663) | -79.9% |
| Charges for Services | 735,319 | 911,814 | 911,814 | 928,213 | 16,399 | 1.8% |
| Miscellaneous | 31,602 | 1,275 | 1,275 | 25,000 | 23,725 | 1860.8% |
| Total - Other Funds | 1,186,646 | 1,311,753 | 1,311,753 | 1,033,213 | (278,540) | -21.2% |

Total Sources

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|--------|
| | 1,472,493 | 1,595,353 | 1,595,353 | 1,316,813 | (278,540) | -17.5% |
|--|-----------|-----------|-----------|-----------|-----------|--------|

Uses

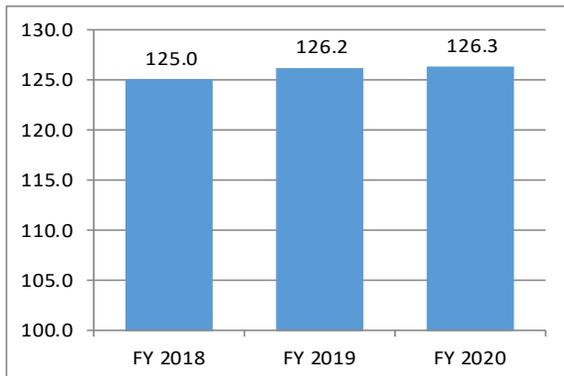
| | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| Salaries & Wages | 8,711,409 | 9,285,219 | 9,030,870 | 9,611,499 | 326,280 | 3.5% |
| Employee Benefits | 5,419,455 | 5,755,065 | 5,632,825 | 5,868,900 | 113,835 | 2.0% |
| Services & Supplies | 2,212,771 | 4,597,627 | 4,773,956 | 2,016,359 | (2,581,268) | -56.1% |
| Capital Outlay | 61,710.00 | - | - | - | - | 0.0% |
| Other Financing Uses | - | 100,000.00 | - | - | (100,000.00) | |
| Total Uses | 16,405,345 | 19,737,911 | 19,437,650 | 17,496,758 | (2,241,153) | -11.4% |

| | | | | | | |
|-----------------------|-----------|-----------|-----------|---|-------------|---------|
| Carry-forward Funding | (112,132) | 2,382,903 | 2,382,903 | - | (2,382,903) | -100.0% |
|-----------------------|-----------|-----------|-----------|---|-------------|---------|

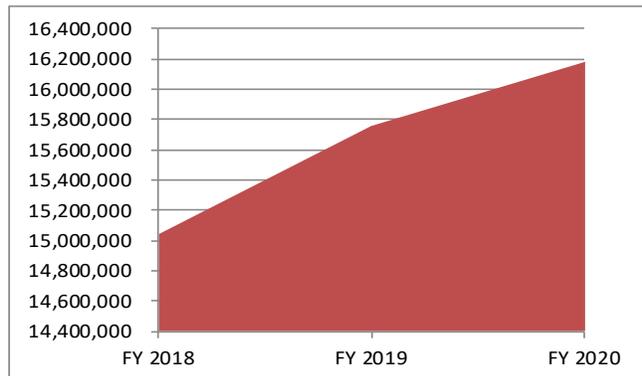
| | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| Net General Fund Cost | 15,044,984 | 15,759,655 | 15,459,395 | 16,179,945 | 420,290 | 2.7% |
|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|

| | | | | | |
|--------------------|--------------|--------------|--------------|--------------|-------------|
| FTE Summary | 125.0 | 126.2 | 126.2 | 126.3 | 0.1% |
|--------------------|--------------|--------------|--------------|--------------|-------------|

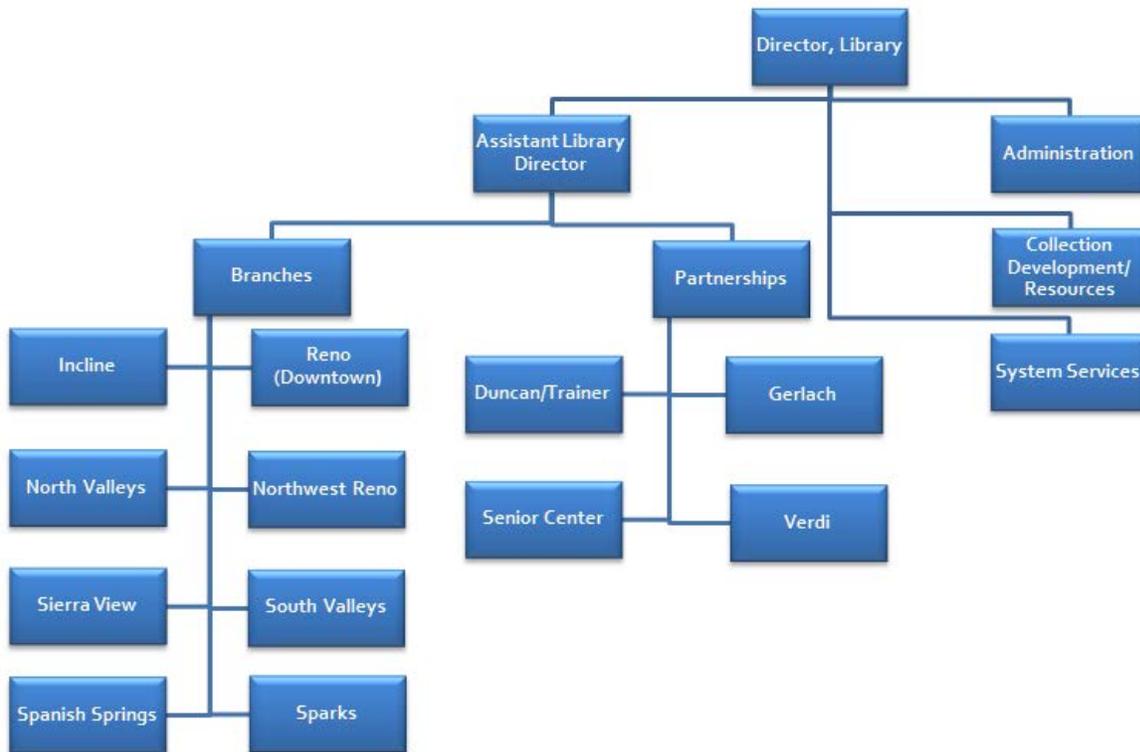
Staffing Trend:



Net General Fund Cost:



LIBRARY



Mission The mission of the Washoe County Library is to connect people with information, ideas, and experiences to support an enriched and engaged community, one person at a time.

Description The Washoe County Library System serves all of Northern Nevada through its 12 locations, including the Senior Center Library and Partnership Libraries at three Washoe County schools. Library staff provides: programming for children, youth and adults; library materials in a variety of print, audio-visual and digital formats; free public internet computers; community rooms and other meeting spaces; outreach to schools and community organizations; reference services--in-person, by telephone and via Internet; periodicals; and special collections.

Statutory Authority NRS Chapter 379 – Public Libraries

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| Library Department | 130-0 | 9,511,938 | 9,923,445 | 9,696,104 | 9,942,006 | 18,561 | 0.2% |
| Total | | 9,511,938 | 9,923,445 | 9,696,104 | 9,942,006 | 18,561 | 0.2% |

Sources and Uses

Sources

General Fund

| | | | | | | | |
|---------------------------|--------|----------------|----------------|----------------|----------------|----------|-------------|
| Charges for Services | - | - | - | - | - | - | - |
| Fines and Forfeitures | 81,176 | 90,000 | 90,000 | 90,000 | 90,000 | - | 0.0% |
| Miscellaneous | 39,987 | 37,200 | 37,200 | 37,200 | 37,200 | - | 0.0% |
| Total General Fund | | 121,164 | 127,200 | 127,200 | 127,200 | - | 0.0% |

Other Restricted Funds

| | | | | | | | |
|----------------------------|--------|---------------|----------------|----------------|----------|------------------|----------------|
| Intergovernmental | 25,153 | 129,690 | 119,058 | - | - | (129,690) | -100.0% |
| Charges for Services | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | - |
| Total - Other Funds | | 25,153 | 129,690 | 119,058 | - | (129,690) | -100.0% |

Total Sources 146,317 256,890 246,258 127,200 (129,690) -50.5%

Uses

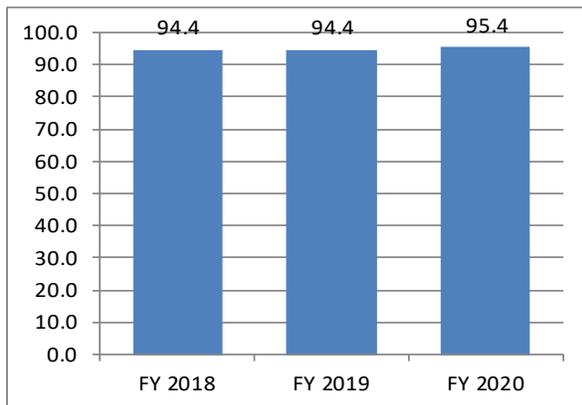
| | | | | | | | |
|----------------------|-----------|------------------|------------------|------------------|------------------|---------------|-------------|
| Salaries & Wages | 5,548,684 | 5,752,335 | 5,626,335 | 5,904,375 | 152,039 | 2.6% | |
| Employee Benefits | 3,090,491 | 3,164,376 | 3,073,667 | 3,115,440 | (48,936) | -1.5% | |
| Services & Supplies | 872,763 | 910,734 | 900,102 | 922,191 | 11,457 | 1.3% | |
| Capital Outlay | - | 96,000 | 96,000 | - | (96,000) | -100.0% | |
| Other Financing Uses | - | - | - | - | - | - | |
| Total Uses | | 9,511,938 | 9,923,445 | 9,696,104 | 9,942,006 | 18,561 | 0.2% |

Carry-forward Funding - - - - -

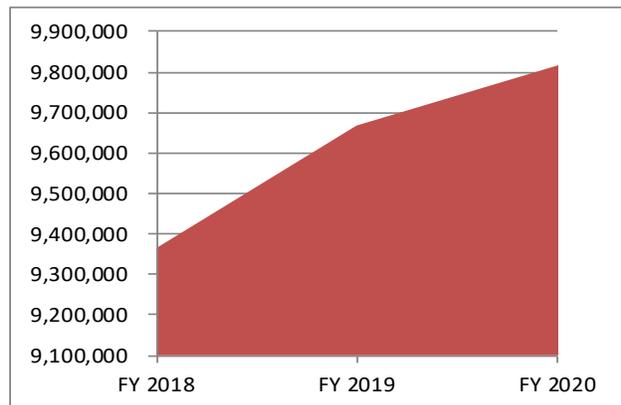
Net General Fund Cost 9,365,621 9,666,555 9,449,846 9,814,806 148,251 1.5%

FTE Summary 94.4 94.4 94.4 95.4 1.1%

Staffing Trend:



Net General Fund Cost:



MEDICAL EXAMINER



Mission The mission of the Medical Examiner's Office is to investigate unexpected and unexplained deaths in order to identify and report on the cause and manner of death. We use sound scientific techniques, integrity and compassion to serve persons impacted by these deaths.

Description The Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death. State and County laws mandate that certain categories of sudden death be reported to and investigated by this office. All suspicious and many apparent natural death scenes in Washoe County are attended and evaluated by trained Medicolegal Death Investigators employed by the Medical Examiner's Office. Most of these deaths are ultimately determined to be due to natural causes, but as many as 40% of reported cases are found to be due to accidents, homicidal trauma and suicides. Of the deaths reported to and falling within the office's jurisdiction, approximately 30% will require autopsy or medical examination. Medical doctors specializing in forensic pathology, conduct these autopsy and medical examinations. Responsibilities of the office include:

- Determining the cause and manner of death for reported cases
- Preparing and signing death certificates in all cases of unnatural and in many cases of natural death
- Conducting investigations of death scenes
- Identifying, collecting and processing evidence in order to ensure scientific integrity and usefulness
- Recognizing unsuspected homicidal violence
- Recognizing and reporting communicable and dangerous diseases, poisonings, and consumer product safety concerns
- Positively identifying the dead
- Notifying the decedent's next of kin and providing proper assistance to grieving families
- Ensuring integrity of the personal property of decedents
- Providing expert legal testimony in criminal and civil matters
- Preparing for and responding to mass disasters
- Assisting in providing for burial of indigent citizens in accordance with local and state laws

The Washoe County Medical Examiner also provides full postmortem examination services and assistance with death investigations to 19 other counties within Nevada and California.

Statutory Authority

NRS 259 – Coroners, Washoe County Code 35 – Medical Examiner

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Medicolegal Death Investigator Supervisor position - \$118,559

Cost offset with \$30,000 reduction in Pooled Positions

Non-Personnel

- Increase of \$30,000 in Operating Supplies

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------|----------|-------------------|-------------------|----------------------|-------------------|-----------------|--------------|
| Medical Examiner | 153-0 | 3,597,097 | 4,373,918 | 4,185,990 | 4,283,555 | (90,363) | -2.1% |
| Total | | 3,597,097 | 4,373,918 | 4,185,990 | 4,283,555 | (90,363) | -2.1% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|--------------|-------------|
| Charges for Services | 1,185,982 | 1,306,619 | 1,306,619 | 1,315,847 | 9,228 | 0.7% |
| Miscellaneous | 42,319 | 40,000 | 40,000 | 40,000 | - | 0.0% |
| Total General Fund | 1,228,301 | 1,346,619 | 1,346,619 | 1,355,847 | 9,228 | 0.7% |

Other Restricted Funds

| | | | | | | |
|----------------------------|----------------|----------------|----------------|---------------|------------------|---------------|
| Intergovernmental | 95,384 | 199,895 | 167,782 | - | (199,895) | -100.0% |
| Charges for Services | 27,580 | 25,000 | 25,000 | 25,000 | - | 0.0% |
| Miscellaneous | 189 | 1,000 | 1,000 | 1,000 | - | 0.0% |
| Total - Other Funds | 123,154 | 225,895 | 193,782 | 26,000 | (199,895) | -88.5% |

Total Sources

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|--------|
| | 1,351,455 | 1,572,514 | 1,540,401 | 1,381,847 | (190,667) | -12.1% |
|--|-----------|-----------|-----------|-----------|-----------|--------|

Uses

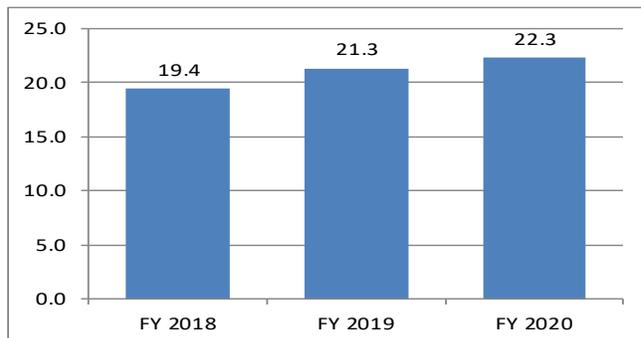
| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| Salaries & Wages | 2,073,978 | 2,332,557 | 2,144,846 | 2,390,789 | 58,232 | 2.5% |
| Employee Benefits | 928,428 | 1,085,774 | 1,042,978 | 1,100,596 | 14,822 | 1.4% |
| Services & Supplies | 594,691 | 737,893 | 745,473 | 792,170 | 54,277 | 7.4% |
| Capital Outlay | - | 217,694 | 252,694 | - | (217,694) | -100.0% |
| Total Uses | 3,597,097 | 4,373,918 | 4,185,990 | 4,283,555 | (90,363) | -2.1% |

| | | | | | | |
|-----------------------|---------|---------|---------|---|-----------|---------|
| Carry-forward Funding | (5,619) | 167,694 | 167,694 | - | (167,694) | -100.0% |
|-----------------------|---------|---------|---------|---|-----------|---------|

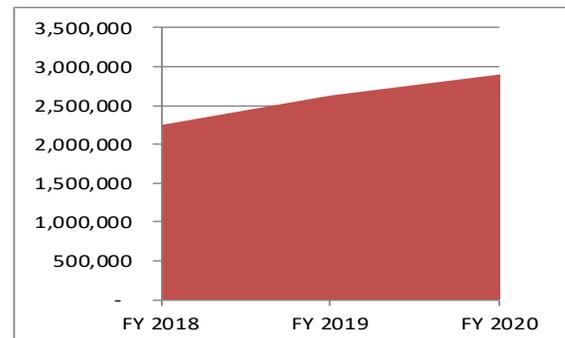
| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Net General Fund Cost | 2,251,261 | 2,633,711 | 2,477,895 | 2,901,708 | 267,998 | 10.2% |
|------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|

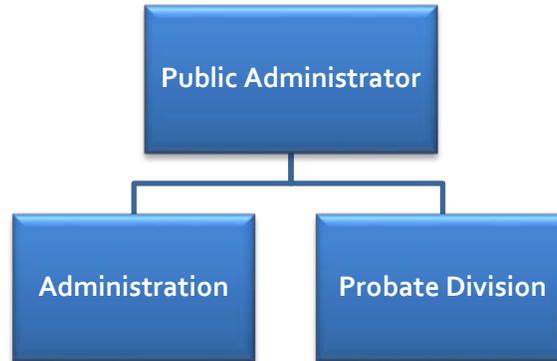
| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 19.4 | 21.3 | 21.3 | 22.3 | 4.7% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Net General Fund Cost:



PUBLIC ADMINISTRATOR

| | |
|----------------------------|--|
| Mission | The mission of the Washoe County Public Administrator is to safeguard the assets and administer the estates of decedents with no heirs, decedents whose heirs relinquish that duty, or decedents who designate the Public Administrator as the personal representative for their estate. |
| Description | The Medical Examiner requests the assistance of the Public Administrator when they have investigated a death and cannot immediately locate relatives of the decedent; or, the District Court requests the assistance of the Public Administrator to help in the administration of some estates. The Public Administrator secures the property of decedents and assists in seeking out heirs or personal representatives who can assume responsibility for the disposition of decedents' estates. The Public Administrator will retain that responsibility when: there are no known heirs; the named personal representative of a will fails to act; no personal representative or administrator has been appointed and the estate is being wasted, uncared for, or lost; the will names the Public Administrator as personal representative; or an heir, or heirs, wishes to have the Public Administrator administer the estate for them. |
| Statutory Authority | NRS Chapter 253 – Public Administrators and Guardians |

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$15,000 in Professional Services

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|----------------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| Public Administrator | 159-0 | 1,188,577 | 1,302,313 | 1,280,562 | 1,375,205 | 72,892 | 5.6% |
| Total | | 1,188,577 | 1,302,313 | 1,280,562 | 1,375,205 | 72,892 | 5.6% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------|-------------|
| Charges for Services | 314,204 | 230,000 | 230,000 | 230,000 | - | 0.0% |
| Fines | - | - | - | - | - | |
| Miscellaneous | - | - | - | - | - | |
| Total General Fund | 314,204 | 230,000 | 230,000 | 230,000 | - | 0.0% |

Total Sources

| | | | | | | |
|--|---------|---------|---------|---------|---|------|
| | 314,204 | 230,000 | 230,000 | 230,000 | - | 0.0% |
|--|---------|---------|---------|---------|---|------|

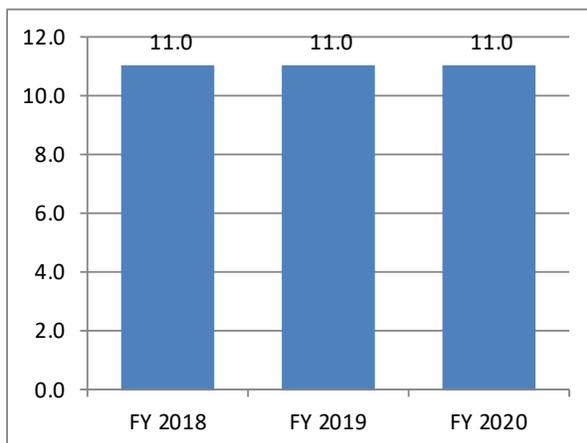
Uses

| | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Salaries & Wages | 703,529 | 785,940 | 766,625 | 823,495 | 37,555 | 4.8% |
| Employee Benefits | 435,047 | 460,913 | 458,477 | 479,089 | 18,176 | 3.9% |
| Services & Supplies | 50,001 | 55,460 | 55,460 | 72,621 | 17,161 | 30.9% |
| Other Financing Uses | - | - | - | - | - | |
| Total Uses | 1,188,577 | 1,302,313 | 1,280,562 | 1,375,205 | 72,892 | 5.6% |

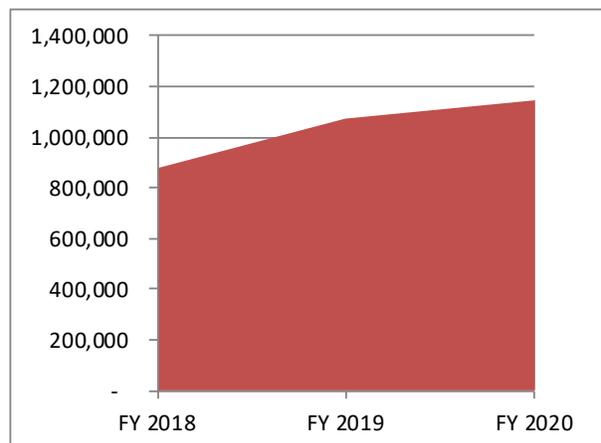
| | | | | | | |
|------------------------------|----------------|------------------|------------------|------------------|---------------|-------------|
| Net General Fund Cost | 874,373 | 1,072,313 | 1,050,562 | 1,145,205 | 72,892 | 6.8% |
|------------------------------|----------------|------------------|------------------|------------------|---------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 11.0 | 11.0 | 11.0 | 11.0 | 0.0% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

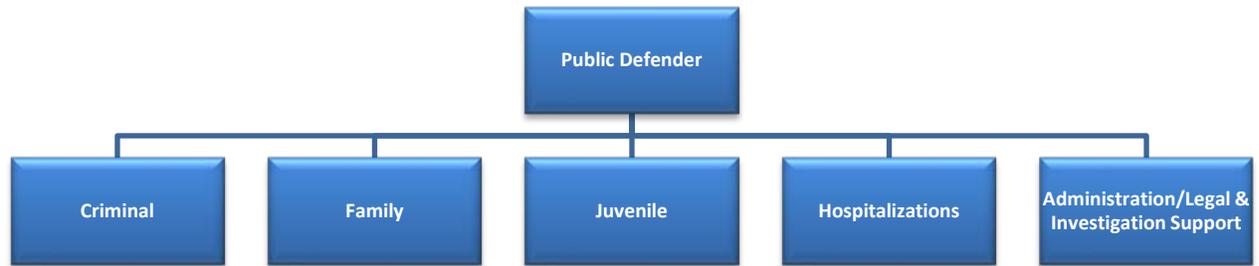
Staffing Trend:



Net General Fund Cost:



PUBLIC DEFENDER



Mission The mission of the Washoe County Public Defender's Office is to protect and defend the rights of indigent people in Washoe County by providing them access to justice through professional legal representation.

Description The Office of the Public Defender represents clients in the District and Justice Courts of Washoe County in cases involving felonies, gross misdemeanors, misdemeanors, probation revocation, civil commitments, and parole hearings. Public Defenders also represent clients in Juvenile, Family and appeals to the Nevada Supreme Court. Clients are referred to the Public Defender by the courts upon their determination that the clients do not have the financial means to secure representation on their own.

Statutory Authority NRS Chapter 260 – County Public Defenders

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Public Defender | 124-0 | 9,464,319 | 9,883,081 | 9,883,081 | 10,263,300 | 380,220 | 3.8% |
| Total | | 9,464,319 | 9,883,081 | 9,883,081 | 10,263,300 | 380,220 | 3.8% |

Sources and Uses

Sources

General Fund

| | | | | | | | |
|---------------------------|--|----------------|----------------|----------------|----------------|----------|-------------|
| Charges for Services | | 172,407 | 175,000 | 175,000 | 175,000 | - | 0.0% |
| Miscellaneous | | - | - | - | - | - | |
| Total General Fund | | 172,407 | 175,000 | 175,000 | 175,000 | - | 0.0% |
| Total Sources | | 172,407 | 175,000 | 175,000 | 175,000 | - | 0.0% |

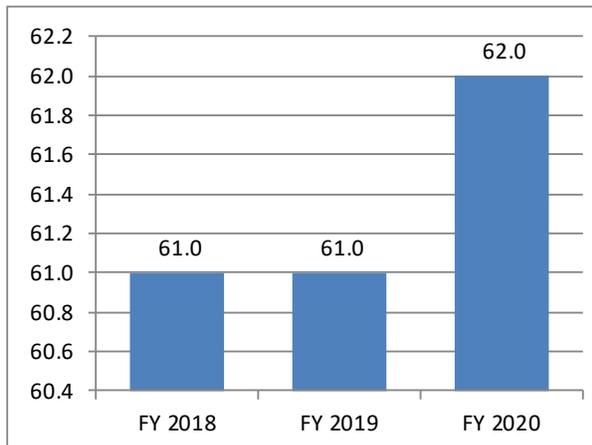
Uses

| | | | | | | | |
|----------------------|--|------------------|------------------|------------------|-------------------|----------------|-------------|
| Salaries & Wages | | 5,704,184 | 6,060,357 | 5,992,214 | 6,376,964 | 316,607 | 5.2% |
| Employee Benefits | | 3,133,969 | 3,274,595 | 3,211,330 | 3,315,556 | 40,961 | 1.3% |
| Services & Supplies | | 626,166 | 548,128 | 679,537 | 570,780 | 22,652 | 4.1% |
| Other Financing Uses | | - | - | - | - | - | |
| Total Uses | | 9,464,319 | 9,883,081 | 9,883,081 | 10,263,300 | 380,220 | 3.8% |

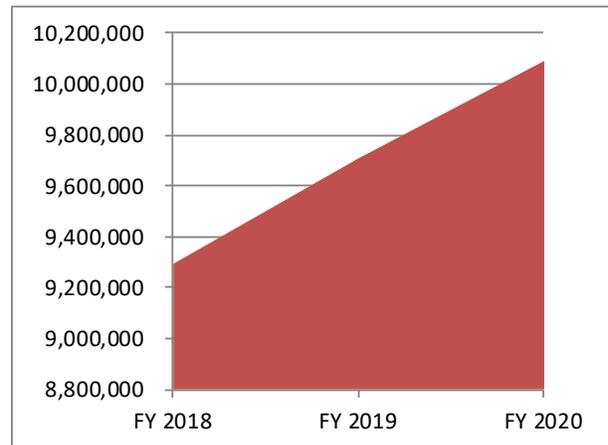
| | | | | | | | |
|------------------------------|--|------------------|------------------|------------------|-------------------|----------------|-------------|
| Net General Fund Cost | | 9,291,912 | 9,708,081 | 9,708,081 | 10,088,300 | 380,220 | 3.9% |
|------------------------------|--|------------------|------------------|------------------|-------------------|----------------|-------------|

| | | | | | | |
|--------------------|--|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | | 61.0 | 61.0 | 61.0 | 62.0 | 1.6% |
|--------------------|--|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Net General Fund Cost:



PUBLIC GUARDIAN



Mission The mission of the Washoe County Public Guardian’s Office is to serve as guardian, by court appointment, for vulnerable individuals who are unable to manage their personal and financial affairs, by coordinating provision of services, providing informed consents on their behalf, and protecting, preserving, and managing their assets.

Description Providing professional, efficient guardianship services which fulfill mandated legal responsibilities; including the protection of assets, the enhancement of protected persons’ quality of life; and educating the community on available less restrictive alternatives.

Values

- Civil rights of our citizens
- Protection and promotion of the well-being of individuals served
- Teamwork
- Aspiring to meet Standards and Ethics of Professional guardians

Statutory Authority NRS 159 – Guardianships; NRS 253 – Public Guardians

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Office Support Specialist position - \$77,857

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| Public Guardian | 157-0 | 1,827,882 | 1,908,546 | 1,783,218 | 1,979,323 | 70,777 | 3.7% |
| Total | | 1,827,882 | 1,908,546 | 1,783,218 | 1,979,323 | 70,777 | 3.7% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|----------------------|---------|---------|---------|---------|---|------|
| Charges for Services | 116,285 | 150,000 | 150,000 | 150,000 | - | 0.0% |
| Total General Fund | 116,285 | 150,000 | 150,000 | 150,000 | - | 0.0% |

| | | | | | | |
|----------------------|---------|---------|---------|---------|---|------|
| Total Sources | 116,285 | 150,000 | 150,000 | 150,000 | - | 0.0% |
|----------------------|---------|---------|---------|---------|---|------|

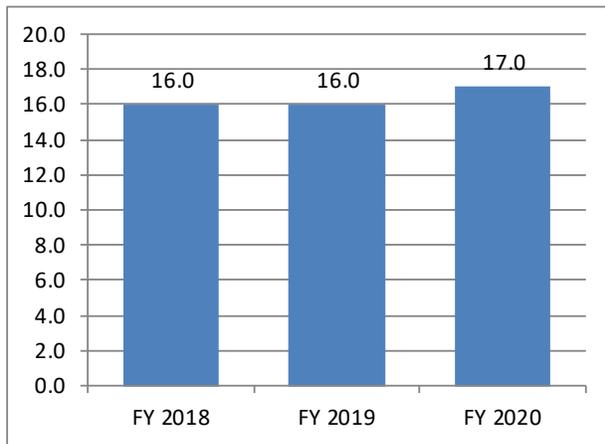
Uses

| | | | | | | |
|---------------------|-----------|-----------|-----------|-----------|---------|-------|
| Salaries & Wages | 1,103,444 | 1,146,819 | 1,060,744 | 1,215,685 | 68,866 | 6.0% |
| Employee Benefits | 657,936 | 667,467 | 628,213 | 675,007 | 7,540 | 1.1% |
| Services & Supplies | 66,501 | 94,260 | 94,260 | 88,631 | (5,629) | -6.0% |
| Total Uses | 1,827,882 | 1,908,546 | 1,783,218 | 1,979,323 | 70,777 | 3.7% |

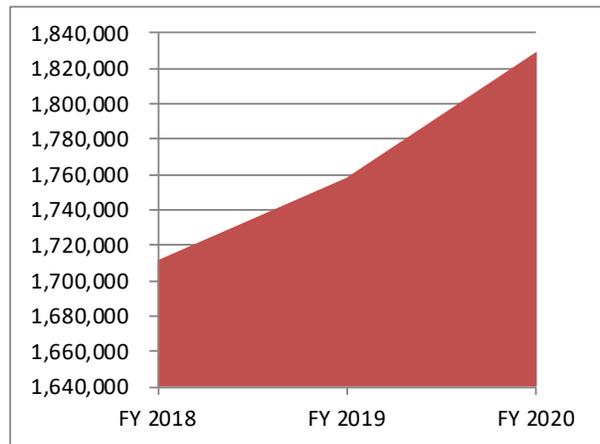
| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Net General Fund Cost | 1,711,597 | 1,758,546 | 1,633,218 | 1,829,323 | 70,777 | 4.0% |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 16.0 | 16.0 | 16.0 | 17.0 | 6.3% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

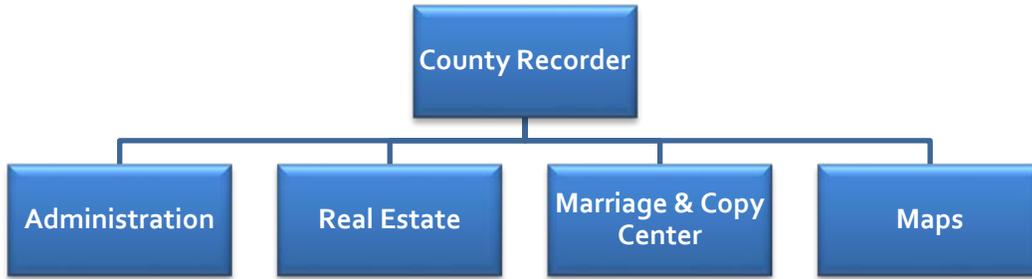
Staffing Trend:



Net General Fund Cost:



RECORDER



Mission The mission of the Washoe County Recorder is to record, permanently preserve, and provide convenient access to public records; with transparency, superior quality and efficient customer service.

Description The Recorder’s Office is responsible for recording, permanently preserving, and providing convenient access to public records. These official records include documents pertaining to real property rights, marriages, property maps, mining documents and any other documents that are required by law to be recorded. Public access is provided for viewing records and copies are made available upon request. The Recorder’s Office collects recording fees and real property transfer tax as prescribed by Nevada Revised Statutes.

Statutory Authority NRS 247 – County Recorders

FY 2020 Budget Enhancements/Changes

Personnel

- Technology Fund: Addition of .5 Intermittent Office Assistant I position - \$25,000

Cost offset with \$25,000 reduction in Contracted/Temp Services

Non-Personnel

- Technology Fund: Increase of \$12,724 in Professional Services
- Technology Fund: Increase of \$19,973 in Software Maintenance
- Technology Fund: Increase of \$2,000 in Seminars and Meetings
- Technology Fund: Increase of \$1,000 in Overtime

Costs offset with increased Technology Fund revenue and fund balance

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|---------------|
| Administration | 111100 | 470,813 | 481,054 | 466,422 | 485,323 | 4,269 | 0.9% |
| Real Estate | 111200 | 1,380,296 | 1,552,044 | 1,531,392 | 1,572,060 | 20,016 | 1.3% |
| Marriage & Copy Center | 111300 | 8,380 | 13,480 | 13,480 | 14,480 | 1,000 | 7.4% |
| Maps | 111400 | 256,505 | 278,376 | 278,683 | 291,272 | 12,896 | 4.6% |
| Recorder Tech Fund | IN20014 | 315,064 | 3,445,219 | 3,445,219 | 437,000 | (3,008,219) | -87.3% |
| Total | | 2,431,058 | 5,770,172 | 5,735,195 | 2,800,135 | (2,970,037) | -51.5% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|----------|-------------|
| Charges for Services | 2,578,131 | 2,253,600 | 2,253,600 | 2,253,600 | - | 0.0% |
| Fines and Forfeitures | 179,834 | 125,000 | 125,000 | 125,000 | - | 0.0% |
| Miscellaneous | 42 | - | - | - | - | - |
| Total General Fund | 2,758,006 | 2,378,600 | 2,378,600 | 2,378,600 | - | 0.0% |

Other Restricted Funds

| | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|---------------|--------------|
| Charges for Services | 432,082 | 359,027 | 359,027 | 402,000 | 42,973 | 12.0% |
| Miscellaneous | 2,203 | 35,000 | 35,000 | 35,000 | - | 0.0% |
| Total - Other Funds | 434,285 | 394,027 | 394,027 | 437,000 | 42,973 | 10.9% |

Total Sources

| | | | | | | |
|--|-----------|-----------|-----------|-----------|--------|------|
| | 3,192,291 | 2,772,627 | 2,772,627 | 2,815,600 | 42,973 | 1.5% |
|--|-----------|-----------|-----------|-----------|--------|------|

Uses

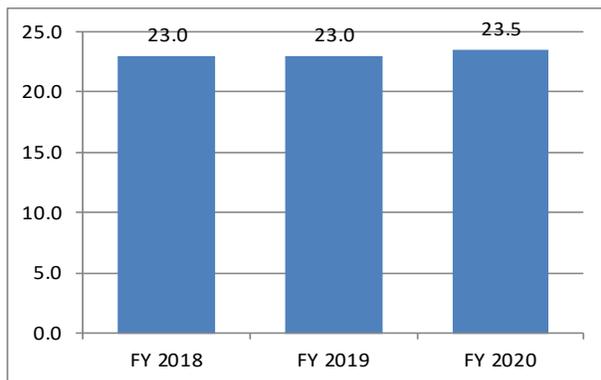
| | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|--------------------|---------------|
| Salaries & Wages | 1,285,765 | 1,407,391 | 1,392,683 | 1,489,454 | 82,062 | 5.8% |
| Employee Benefits | 777,994 | 849,511 | 830,401 | 845,355 | (4,156) | -0.5% |
| Services & Supplies | 282,899 | 3,428,870 | 3,427,711 | 380,927 | (3,047,943) | -88.9% |
| Capital Outlay | - | - | - | - | - | - |
| Other Financing Uses | 84,400 | 84,400 | 84,400 | 84,400 | - | 0.0% |
| Total Uses | 2,431,058 | 5,770,172 | 5,735,195 | 2,800,135 | (2,970,037) | -51.5% |

| | | | | | | |
|-----------------------|-----------|-----------|-----------|---|-------------|---------|
| Carry-forward Funding | (119,221) | 3,051,191 | 3,051,191 | - | (3,051,191) | -100.0% |
|-----------------------|-----------|-----------|-----------|---|-------------|---------|

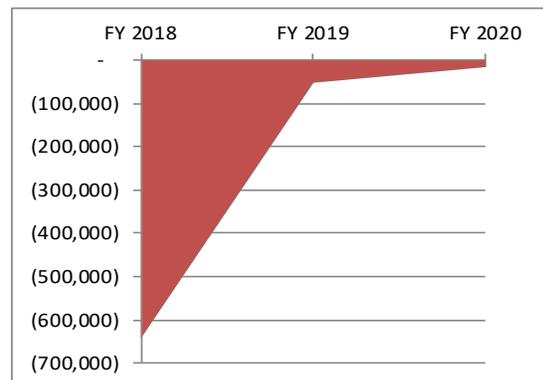
| | | | | | | |
|------------------------------|------------------|-----------------|-----------------|-----------------|---------------|---------------|
| Net General Fund Cost | (642,012) | (53,647) | (88,623) | (15,465) | 38,182 | -71.2% |
|------------------------------|------------------|-----------------|-----------------|-----------------|---------------|---------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 23.0 | 23.0 | 23.0 | 23.5 | 2.2% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

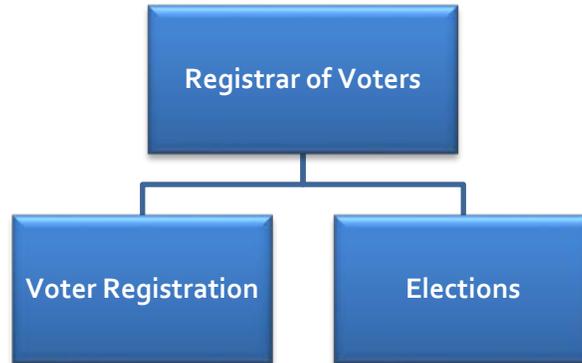
Staffing Trend:



Net General Fund Cost:



REGISTRAR OF VOTERS



Mission The mission of the Washoe County Registrar of Voters Department is to ensure that each citizen of Washoe County who is eligible to register and vote is able to do so; that Washoe County's Elections are operated with the utmost integrity, transparency and accountability; and that the department is known for excellence in customer service and the administration of elections.

Description The Registrar of Voters (ROV) administers all primary, general and special elections in the County according to State and Federal law. These elections are conducted in a fair, open and impartial manner. The Registrar is also responsible for overseeing the county's voter registration process, which is designed to ensure that all those who are qualified and want to vote are eligible to do so. Many processes are in place to assist with maintaining clean and accurate voter registration records. The Registrar is responsible for the administration of candidate filing for most local jurisdiction candidates and serves as the office of filing for initiative and referendum petitions; verifying signatures on these petitions and other statewide circulated petitions to confirm the eligibility of signees in order to determine if a petition has a sufficient number of valid signatures to qualify for placement on a ballot. The department also verifies Independent Candidate Petitions as well as petitions to recall public officials.

The Registrar is responsible for election preparations, ballot design, vote tabulation, election results reporting, early voting and Election Day polling site management and absent ballot processing. The Registrar is the custodian of all election-related records and materials and is responsible, in coordination with the GIS Office, for the definition, generation and maintenance of the county's political (districts and precincts) mapping. The Registrar of Voters maintains a professional environment in which all staff members strive to provide excellent service to candidates, political parties, local political jurisdictions, the media, researchers and the general public.

Statutory Authority Federal Voting Rights Act ('64), Minority Language Provisions of the Voting Rights Act ('73), National Voter Registration Act ('93), Help America Voter Act ('02); Uniformed and Overseas Citizens Absentee Voting Act ('10) (UOCAVA); 52 U.S.C. § 10101-21145 Voting and Elections; NRS Chapters 293, 293B, 293C, 294A, 295; and Nevada Administrative Code (NAC) Chapters 293, 294 and 295.

FY 2020 Budget Enhancements/Changes**Personnel**

- Addition of 1.0 full-time Department Systems Specialist position - \$118,273

Non-Personnel

- Increase of \$40,000 in Contracted/Temp Services
- Increase of \$80,000 in Pooled Positions
- Increase of \$9,000 for in Software Subscription
- Increase of \$20,000 in Postage
- Increase of \$90,000 in Printing; costs partially offset with \$28,940 increased revenue
- Increase of \$11,000 in Advertising

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| Administration | 112-1 | 2,599,296 | 953,263 | 947,413 | 1,104,428 | 151,166 | 15.9% |
| Elections Division | 112-2 | 652,384 | 1,369,577 | 738,848 | 1,316,550 | (53,027) | -3.9% |
| Total | | 3,251,679 | 2,322,839 | 1,686,261 | 2,420,978 | 98,139 | 4.2% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Charges for Services | 25,950 | 11,500 | 11,500 | 40,440 | 28,940 | 251.7% |
| Miscellaneous | - | - | - | - | - | |
| Total General Fund | 25,950 | 11,500 | 11,500 | 40,440 | 28,940 | 251.7% |

Other Restricted Funds

| | | | | | | |
|----------------------------|------------------|----------|----------|----------|----------|--|
| Intergovernmental | 1,700,000 | - | - | - | - | |
| Total - Other Funds | 1,700,000 | - | - | - | - | |

| | | | | | | |
|----------------------|------------------|---------------|---------------|---------------|---------------|---------------|
| Total Sources | 1,725,950 | 11,500 | 11,500 | 40,440 | 28,940 | 251.7% |
|----------------------|------------------|---------------|---------------|---------------|---------------|---------------|

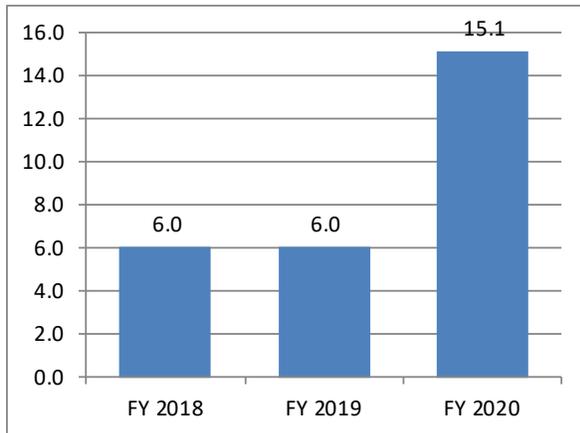
Uses

| | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Salaries & Wages | 527,232 | 612,474 | 558,775 | 730,426 | 117,951 | 19.3% |
| Employee Benefits | 248,811 | 243,776 | 243,397 | 280,992 | 37,216 | 15.3% |
| Services & Supplies | 750,636 | 1,421,589 | 839,089 | 1,344,560 | (77,029) | -5.4% |
| Capital Outlay | 25,002 | 45,000 | 45,000 | 65,000 | 20,000 | 44.4% |
| Other Financing Uses | 1,700,000 | - | - | - | - | |
| Total Uses | 3,251,679 | 2,322,839 | 1,686,261 | 2,420,978 | 98,139 | 4.2% |

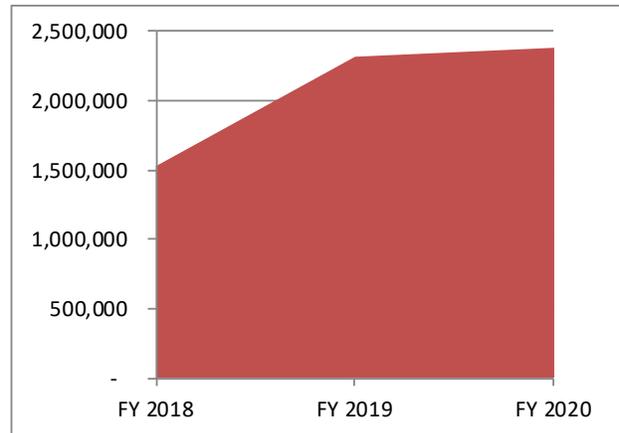
| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Net General Fund Cost | 1,525,729 | 2,311,339 | 1,674,761 | 2,380,538 | 69,199 | 3.0% |
|------------------------------|------------------|------------------|------------------|------------------|---------------|-------------|

| | | | | | |
|--------------------|------------|------------|------------|-------------|---------------|
| FTE Summary | 6.0 | 6.0 | 6.0 | 15.1 | 151.5% |
|--------------------|------------|------------|------------|-------------|---------------|

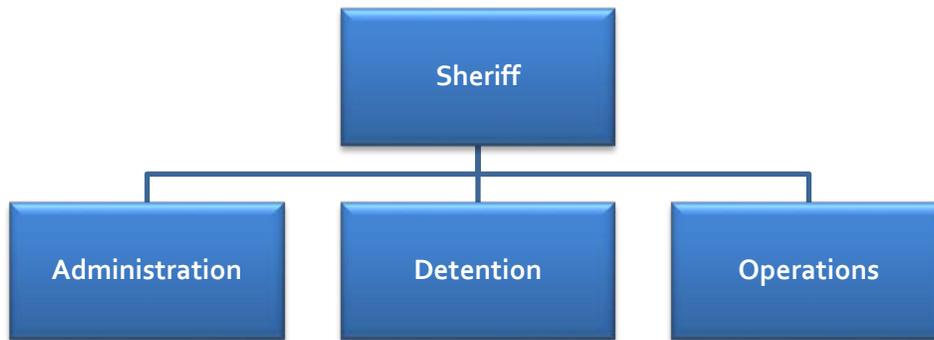
Staffing Trend:



Net General Fund Cost:



SHERIFF



Mission The Mission of the Washoe County Sheriff’s Office is dedication to preserving a safe and secure community with professionalism, respect, integrity, and the highest commitment to equality.

Description The Washoe County Sheriff’s Office (WCSO) provides primary law enforcement services in the unincorporated area of the county including but not limited to the only Detention Center for adult offenders in Washoe County, a Forensic Science Lab serving 13 counties, Search and Rescue Unit, Regional Aviation Enforcement Unit, Consolidated Extradition Unit, and a Communications (dispatch) Center. These services are utilized by other law enforcement agencies in the region through contract arrangements with the WCSO. In addition the WCSO oversees operations of the Regional Public Safety Training Center Fund. Mission, description and performance measures for these funds follow the information for the Sheriff’s operations.

For budget purposes, the WCSO is organized into three bureaus.

The Administration Bureau administers universal functions that support the agency as a whole, oversees operation of administrative functions serving the citizens of Washoe County and operates a Forensic Science Lab serving 13 Nevada counties.

Units in the Administration Bureau include: • *Payroll/Personnel* • *General Fleet Services* • *Budget Management* • *Community Engagement Office* • *Citizen Corps* • *Office of Professional Integrity (OPI)* • *Backgrounds* • *Civil* • *Forensic Science Lab, Forensic Toxicology, and Lab DUI* • *Records* • *Training* • *Research and Development* • *Computer Technology* • *Field Services* • *General Services* • *Dispatch – 911 Emergency Call Taking*.

The Detention Bureau manages all functions, services and activities pertaining to the housing of pre-trial adult detainees and misdemeanants booked into the facility from over thirty local, state and federal law enforcement agencies serving the Washoe County region. The Detention facility has a total of 16 housing units and a medical unit; the average daily population is 1,127 inmates.

Units in the Detention Bureau include: • *Detention Services Unit (DSU)* • *Booking* • *Central/Court Control* • *Detention Administration and Housing* • *Inmate Management* • *Court Transportation* • *Courthouse Security* • *Courtroom Bailiffs* • *Detention Services* • *Supply Room* • *Detention General Services*.

The Operations Bureau enforces state and local laws and responds to Part I calls for service, investigates felony, gross misdemeanor and misdemeanor violations committed in unincorporated Washoe County, participates in numerous multi-agency task forces (All Threats All Crimes (ATAC) Unit, Drug Enforcement Administration (DEA), Drug Interdiction Task Force, the Northern Nevada Interdiction Task Force (NNITF)/K-9, U. S. Marshals Fugitive Investigative Strike Team (FIST), Special Investigations Unit (SIU), Regional Gang Unit (RGU) and the Consolidated Bomb Squad), provides fugitive extraditions, provides air support during patrol, search and rescue and fire incidences and provides Civil Service.

Units in the Operations Bureau include: • *Patrol* • *Investigations* • *Extraditions and Flight Operations* • *Special Tactical Units* • *Intelligence* • *Fusion* • *Cyber Crimes* • *VIP Events* • *S.W.A.T*

Statutory Authority NRS Chapter 248 Sheriffs; NRS Chapter 239C Homeland Security; NRS Chapter 211 Local Facilities for Detention; NRS Chapter 176 Judgment and Execution; NRS 484 Traffic Laws.

FY 2020 Budget Enhancements/Changes

Personnel

- Reclassification of 2.0 Office Support Specialists to Laboratory Assistants - no fiscal impact
- Reclassification of 1.0 Administrative Assistant II to Administrative Assistant I - \$(5,280)
- Reclassification of 3.0 Senior Criminalists to Supervising Criminalists - \$27,000; Costs offset by increase in Crime Lab revenue
- Reclassification of 3.0 Communication Specialist Trainees (unfunded) to Communication Specialists (unfunded) - no fiscal impact
- Addition of 6.0 full-time Deputy Sheriff positions - \$697,200
- Addition of 1.0 full-time Government Affairs Liaison position - \$145,000; Costs offset by elimination of 2.0 positions: 1.0 Sheriff Support Specialist and 1.0 Office Assistant II

Non-Personnel

- Increase of \$28,280 in Chemical Supplies

Costs offset by increase in Crime Lab revenues

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------------------|----------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------|
| Sheriff Administration | 150-1 | 9,962,666 | 11,505,488 | 11,809,612 | 12,229,023 | 723,535 | 6.3% |
| Grants Division | 150-2 | 2,754,823 | 9,099,673 | 7,778,922 | 960,401 | (8,139,271) | -89.4% |
| Sheriff Admin Operations | 150-4 | 9,093,468 | 9,953,663 | 9,869,216 | 10,063,547 | 109,884 | 1.1% |
| Detective Division | 150-6 | 9,229,355 | 9,052,572 | 9,031,746 | 9,154,380 | 101,808 | 1.1% |
| Patrol Division | 150-8 | 25,908,621 | 27,283,160 | 27,203,141 | 27,995,017 | 711,857 | 2.6% |
| Detention Division | 150-9 | 61,444,525 | 61,304,952 | 61,135,513 | 62,717,890 | 1,412,939 | 2.3% |
| Total | | 118,393,459 | 128,199,507 | 126,828,149 | 123,120,259 | (5,079,248) | -4.0% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Taxes | 10,919,055 | 11,424,036 | 11,424,036 | 12,088,429 | 664,393 | 5.8% |
| Intergovernmental | 4,117,626 | 3,548,000 | 4,048,000 | 4,068,000 | 520,000 | 14.7% |
| Charges for Services | 4,736,305 | 4,244,140 | 4,906,862 | 4,271,140 | 27,000 | 0.6% |
| Miscellaneous | 946,818 | 966,780 | 691,780 | 966,780 | - | 0.0% |
| Other Financing Sources | - | - | - | - | - | - |
| Total General Fund | 20,719,804 | 20,182,956 | 21,070,678 | 21,394,349 | 1,211,393 | 6.0% |

Other Restricted Funds

| | | | | | | |
|----------------------------|------------------|------------------|------------------|----------------|--------------------|---------------|
| Intergovernmental | 1,978,621 | 5,932,942 | 4,640,043 | 473,870 | (5,459,073) | -92.0% |
| Charges for Services | 166,155 | 90,000 | 90,000 | 90,000 | - | 0.0% |
| Fines and Forfeitures | 444,058 | 396,100 | 396,100 | 396,532 | 432 | 0.1% |
| Miscellaneous | 65,287 | 534,477 | 534,167 | - | (534,477) | -100.0% |
| Other Financing Sources | 5,995 | - | - | - | - | - |
| Total - Other Funds | 2,660,116 | 6,953,519 | 5,660,309 | 960,401 | (5,993,118) | -86.2% |

Total Sources

| | | | | | | |
|--|------------|------------|------------|------------|-------------|--------|
| | 23,379,920 | 27,136,475 | 26,730,987 | 22,354,750 | (4,781,725) | -17.6% |
|--|------------|------------|------------|------------|-------------|--------|

Uses

| | | | | | | |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| Salaries & Wages | 61,465,845 | 64,047,698 | 64,113,860 | 65,189,353 | 1,141,655 | 1.8% |
| Employee Benefits | 37,790,317 | 39,678,739 | 39,338,521 | 40,601,652 | 922,914 | 2.3% |
| Services & Supplies | 18,650,862 | 23,313,788 | 22,355,217 | 17,329,254 | (5,984,534) | -25.7% |
| Capital Outlay | 431,825 | 733,715 | 575,160 | - | (733,715) | -100.0% |
| Other Financing Uses | 54,610 | 425,567 | 445,390 | - | (425,567) | -100.0% |
| Total Uses | 118,393,459 | 128,199,507 | 126,828,149 | 123,120,259 | (5,079,248) | -4.0% |

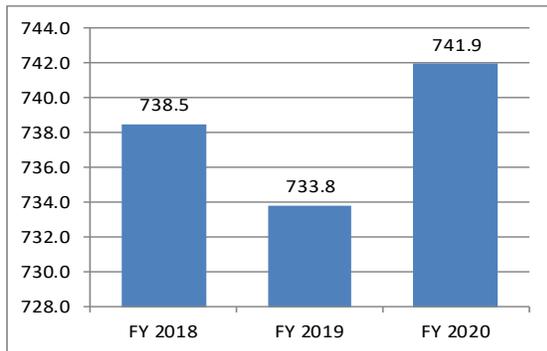
Carry-forward Funding

| | | | | |
|--|--------|-----------|-----------|---|
| | 86,702 | 2,146,154 | 2,118,005 | - |
|--|--------|-----------|-----------|---|

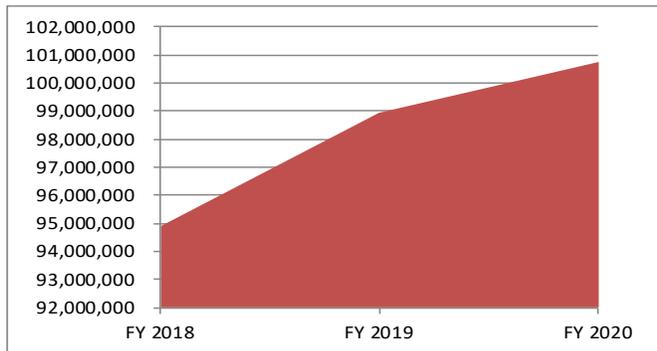
| | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|--------------------|------------------|-------------|
| Net General Fund Cost | 94,926,836 | 98,916,878 | 97,979,156 | 100,765,509 | (297,523) | 1.9% |
|------------------------------|-------------------|-------------------|-------------------|--------------------|------------------|-------------|

| | | | | | |
|--------------------|--------------|--------------|--------------|--------------|-------------|
| FTE Summary | 738.5 | 733.8 | 733.8 | 741.9 | 1.1% |
|--------------------|--------------|--------------|--------------|--------------|-------------|

Staffing Trend:



Net General Fund Cost:



TECHNOLOGY SERVICES



Mission The mission of the Technology Services (TS) Department is to provide the highest quality and the most cost-effective systems and services to Washoe County stakeholders.

Description TS supports the County's business applications, imaging and records functions, servers, network (cabled and wireless), email, security (cyber and physical), personal computers, telephones, radios, printers, and other technology hardware and software through its five divisions:

- The *Administrative Division* provides TS Department planning, strategy, oversight and financial management, as well as all personnel support.
- The *Business Solutions & Integration Division* provides day-to-day support and maintenance of software to operating departments and provides project coordination, packaged application support, business analysis, development, and continuous improvement services to assist departments with existing and new applications.
- The *Customer & Enterprise Solutions Division (CES)* provides support of personal computers, mobile devices, printers, and other computer peripherals. It operates the Helpdesk which provides technical support over the phone and dispatches field technicians as needed. CES also administers the PC Refresh Program which helps ensure technology does not become obsolete. In addition, CES administers and coordinates the County's record retentions and imaging functions.
- The *Enterprise Infrastructure Division (EID)* operates and maintains the County's internet and intranet, email, and telephones. EID provides physical and cybersecurity, database, server, data storage and network administration, and assists departments with existing and new infrastructure technology.
- The *Regional Services (RS) Division* focuses on critical regional services and partnerships with other entities. It provides geographic information in digital and hardcopy format through the development of an enterprise spatial database and the support of all GIS centric solutions. Regional Services also includes the Washoe County Regional Communication System (WCRCS) which provides effective and reliable radio communications for routine intra-agency operations as well as inter-agency communications throughout the region during mutual aid and disaster operations. The radio shop supports the terminal/end user equipment offering support not only to internal users but regional partners making up the communication system. Regional Services also offers support for the regional E911 system and Basemap Committee for coordinating regional GIS support.

Statutory

Authority: NRS 293 Elections; NRS 244A.7643 through 244A Counties: Financing of Public Improvements; Federal Communications Commission's WT Docket No. 02-55

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Technology Project Coordinator position – Regional Services - \$133,093

Costs offset by moving 1.0 full-time Technology Systems Developer to the Enhanced 911 (E911) Special Revenue Fund.

Non-Personnel

- Increase of \$12,600 in Software Subscription for Evidence.com for Public Defender and Alternative Public Defender - Administration
- Increase of \$38,000 in Contracted/Temp Services – Customer & Enterprise Solutions

Non-General Fund Technology Services Funds are

Fund

Enhanced 911 Fund
 Regional Communications Fund
 Regional Permits System Operating Fund
 Regional Permits System Capital Fund

Fund Type

Special Revenue Fund
 Special Revenue Fund
 Special Revenue Fund
 Capital Projects Fund

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Tech Services Operations | 108-1 | 12,507,544 | 13,425,056 | 12,782,978 | 13,892,321 | 467,265 | 3.5% |
| GIS Basemap | 108-7 | 110,000 | 218,414 | 218,414 | 94,000 | (124,414) | -57.0% |
| Tech Services Infrastructure | 108-8 | 901,181 | 863,189 | 826,868 | 850,654 | (12,535) | -1.5% |
| Total | | 13,518,725 | 14,506,659 | 13,828,260 | 14,836,975 | 330,316 | 2.3% |

Sources and UsesSourcesGeneral Fund

| | | | | | | |
|---------------------------|---------------|---------------|---------------|---------------|----------|-------------|
| Charges for Services | 39,394 | 36,000 | 26,429 | 36,000 | - | 0.0% |
| Miscellaneous | 19,732 | - | 2,586 | - | - | |
| Total General Fund | 59,126 | 36,000 | 29,015 | 36,000 | - | 0.0% |

Other Restricted Funds

| | | | | | | |
|----------------------------|----------------|---------------|---------------|---------------|----------|-------------|
| Charges for Services | 101,715 | 94,000 | 94,000 | 94,000 | - | 0.0% |
| Miscellaneous | - | - | - | - | - | |
| Total - Other Funds | 101,715 | 94,000 | 94,000 | 94,000 | - | 0.0% |

Total Sources

| | | | | | | |
|--|---------|---------|---------|---------|---|------|
| | 160,841 | 130,000 | 123,015 | 130,000 | - | 0.0% |
|--|---------|---------|---------|---------|---|------|

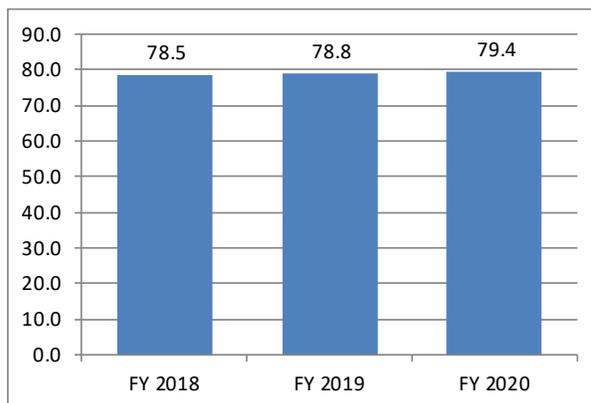
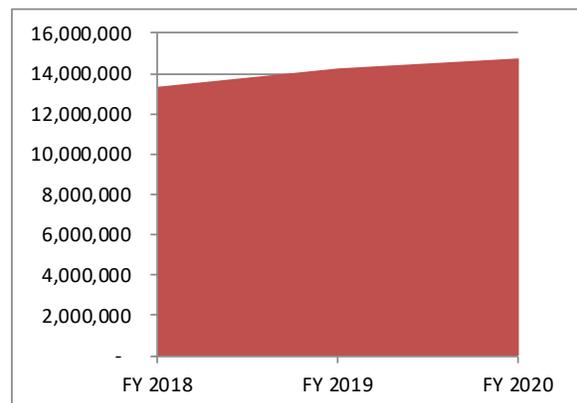
Uses

| | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| Salaries & Wages | 6,081,929 | 6,259,491 | 6,058,250 | 6,670,855 | 411,364 | 6.6% |
| Employee Benefits | 3,513,076 | 3,628,393 | 3,431,654 | 3,624,772 | (3,621) | -0.1% |
| Services & Supplies | 3,906,847 | 4,511,776 | 4,338,356 | 4,541,349 | 29,573 | 0.7% |
| Capital Outlay | 16,873 | 107,000 | - | - | (107,000) | -100.0% |
| Transfer to Regional Permits | - | - | - | - | - | |
| Total Uses | 13,518,725 | 14,506,659 | 13,828,260 | 14,836,975 | 330,316 | 2.3% |

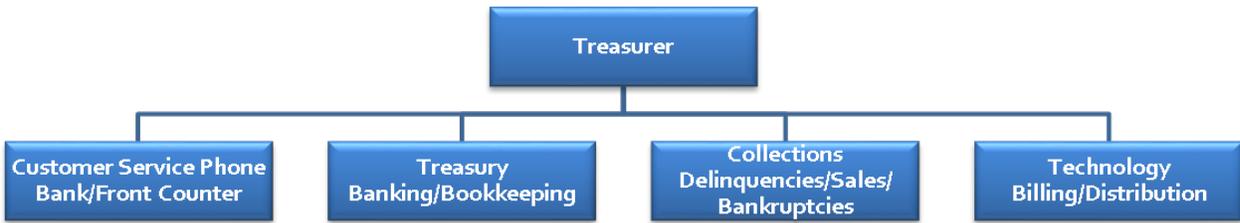
| | | | | | | |
|-----------------------|-------|---------|---------|---|-----------|---------|
| Carry-forward Funding | 8,285 | 124,414 | 124,414 | - | (124,414) | -100.0% |
|-----------------------|-------|---------|---------|---|-----------|---------|

| | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| Net General Fund Cost | 13,349,599 | 14,252,245 | 13,580,832 | 14,706,975 | 454,730 | 3.2% |
|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 78.5 | 78.8 | 78.8 | 79.4 | 0.8% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:**Net General Fund Cost:**

TREASURER



Mission The mission of the Treasurer's Office: to provide excellent customer service as we collect, invest and distribute revenues that fund vital local government services.

Description As Ex-Officio Tax Receiver, the Treasurer bills, collects and apportions real and personal property taxes on behalf of all the taxing agencies within Washoe County. The Department's Customer Service, Collections and Treasury teams work in concert to receive, disburse and invest all County revenue in the most efficient manner possible while complying with appropriate Nevada Revised Statutes, the Washoe County Investment Policy and generally accepted accounting standards. The Treasurer is an elected County official and serves a four-year term of office. The Treasurer is designated the County Investment Officer by the Board of County Commissioners and as such is also responsible for establishing proper banking and investment agreements.

Statutory Authority NRS 249 County Treasurers; NRS 361 Property Tax; NRS 355 Public Investments

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Account Clerk I position - \$74,000

Non-Personnel

- Decrease of \$4,000 in Professional Services
- Decrease of \$13,000 in Banking Services
- Decrease of \$1,000 in Postage
- Decrease of \$2,000 in Interest Expense

Costs related to the 1.0 Full-time Account Clerk I offset by a \$54,000 Marijuana General Fund transfer and \$20,000 reduction in Services and Supplies.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------|----------|-------------------|-------------------|----------------------|-------------------|------------------|--------------|
| Treasurer | 113-0 | 2,247,985 | 2,725,307 | 2,569,501 | 2,594,274 | (131,033) | -4.8% |
| Total | | 2,247,985 | 2,725,307 | 2,569,501 | 2,594,274 | (131,033) | -4.8% |

Sources and Uses

Sources

General Fund

| | | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|---------------|-------------|
| Charges for Services | 1,991,568 | 1,810,000 | 1,810,000 | 1,810,000 | - | 0.0% |
| Fines | 2,364,198 | 1,815,000 | 1,815,000 | 1,815,000 | - | 0.0% |
| Miscellaneous | 682,149 | 1,820,000 | 1,478,529 | 1,820,000 | - | 0.0% |
| Other Financing Sources | - | - | - | 54,000 | 54,000 | |
| Total General Fund | 5,037,915 | 5,445,000 | 5,103,529 | 5,499,000 | 54,000 | 1.0% |

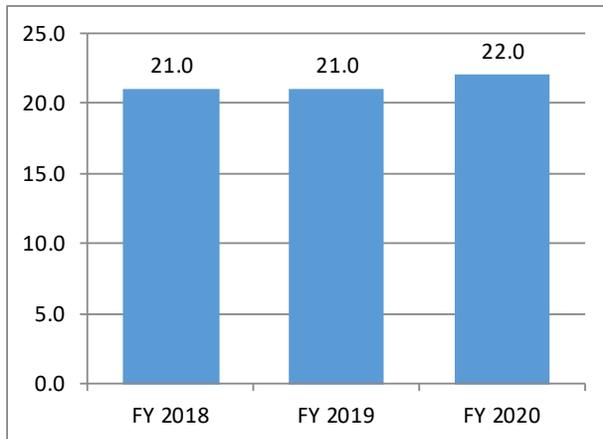
Uses

| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| Salaries & Wages | 1,211,314 | 1,337,406 | 1,244,483 | 1,409,355 | 71,948 | 5.4% |
| Employee Benefits | 729,813 | 806,356 | 743,473 | 802,255 | 4,101- | -0.5% |
| Services & Supplies | 306,858 | 581,545 | 581,545 | 382,664 | 198,880- | -34.2% |
| Total Uses | 2,247,985 | 2,725,307 | 2,569,501 | 2,594,274 | (131,033) | -4.8% |

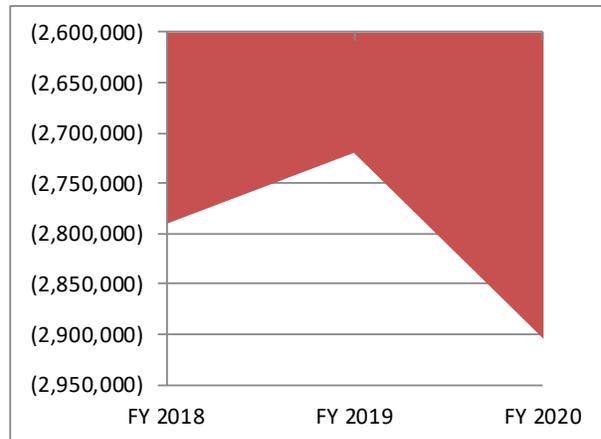
| | | | | | | |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Net General Fund Cost | (2,789,930) | (2,719,693) | (2,534,028) | (2,904,726) | (185,033) | 6.8% |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 21.0 | 21.0 | 21.0 | 22.0 | 4.8% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Net General Fund Cost:



SPECIAL REVENUE FUNDS

Description Special Revenue Funds account for specific revenue sources which are legally restricted for specified purposes. There are 15 special revenue funds. Miscellaneous general grants, administrative assessments collected by the courts, May Center special revenues, and funds for Cooperative Extension are accounted for in the Other Restricted Special Revenue Fund.

| Fund | Beginning Fund Balance/ Cash Balance | FY 2020 Budgeted Revenues | FY 2020 Other Financing/ Transfers In | FY 2020 Budgeted Expenditures | FY 2020 Operating Transfers Out | Ending Fund Balance/ Cash Balance |
|---|--|---------------------------------|---|-------------------------------------|---------------------------------------|---|
| Central Truckee Meadows Remediation District Fund | 4,191,625 | 1,398,709 | - | 3,458,047 | - | 2,132,287 |
| Child Protective Services Fund | 12,746,425 | 59,985,032 | 447,237 | 66,217,181 | - | 6,961,513 |
| Enhanced g11 Fund | 2,278,054 | 5,159,726 | - | 5,154,198 | - | 2,283,582 |
| Health Fund | 6,301,320 | 13,897,415 | 9,516,856 | 24,073,257 | 73,123 | 5,569,211 |
| Indigent Tax Levy Fund | 5,217,169 | 14,890,621 | 19,341,046 | 27,490,798 | 8,000,000 | 3,958,038 |
| Library Expansion Fund | 2,159,843 | 3,138,629 | - | 2,882,652 | - | 2,415,820 |
| Marijuana Establishments Fund | 703,022 | 650,000 | - | 156,000 | 494,000 | 703,022 |
| Other Restricted Revenue Fund | 1,800,903 | 16,377,074 | - | 15,873,852 | 1,553,024 | 751,101 |
| Regional Animal Services Fund | 5,882,398 | 5,350,440 | - | 6,079,120 | 114,345 | 5,039,373 |
| Regional Communications System Fund | 1,613,026 | 1,756,625 | - | 1,682,221 | 750,000 | 937,430 |
| Regional Permits System Operating Fund | 390,921 | 430,002 | 73,123 | 464,726 | - | 429,320 |
| Regional Public Safety Training Center Fund | 726,600 | 1,036,738 | - | 1,093,720 | - | 669,618 |
| Roads Fund | 4,659,578 | 11,033,112 | 3,013,620 | 15,873,706 | 225,000 | 2,607,604 |
| Senior Services Fund | 743,894 | 2,894,008 | 1,406,782 | 4,305,564 | - | 739,120 |
| <u>Truckee River Flood Management Fund</u> | <u>1,926,679</u> | <u>12,032,700</u> | <u>-</u> | <u>9,748,966</u> | <u>2,283,734</u> | <u>1,926,679</u> |
| Total | 51,341,457 | 150,030,831 | 33,798,664 | 184,554,008 | 13,493,226 | 37,123,718 |

*Other Restricted Revenue Fund information above represents all financial activity including items reflecting in General Fund department pages. Above information may not match figures presented on page 162 which only represents four components of the Other Restricted Revenue Fund.

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**CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Central Truckee Meadows Remediation District (CTMRD) is to prevent, protect, and mitigate groundwater contamination by tetrachloroethene (PCE) for the benefit of water users and property owners. PCE is a man-made chemical solvent that has been determined to be harmful to human health.

Description: Groundwater is an essential component in meeting public water needs in Washoe County. Groundwater is used to meet peak water demands in the Reno/Sparks area during summer months and can be the major source of water when Truckee River water is limited or unavailable. Historical practices (when PCE was unregulated) resulted in large areas of PCE contaminated groundwater along the traditional commercial/industrial corridors in Reno and Sparks. The CTMRD program provides local oversight for addressing that contamination and serves as an alternative to a federal superfund listing (and eliminates the potential for economic blight that typically accompanies such a listing).

The CTMRD program's mission is accomplished through:

- Ensuring the delivery of safe drinking water by treating groundwater from impacted wells
- Managing 8 PCE plumes to minimize the threat to other essential wells
- Managing PCE sources to prevent new plumes and to shorten the life of known plumes
- Coordinating actions of stakeholder agencies (Reno, Sparks, Nevada Division of Environmental Protection, Washoe County Health District, Truckee Meadows Water Authority)
- Providing education and outreach

Statutory

Authority: NRS 540A.250-285 - Central Truckee Meadows Remediation District; Washoe County Code Chapter 40

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Clean Water Activities | 266-1 | 150,946 | 612,461 | 473,491 | 963,151 | 350,691 | 57.3% |
| Source Management | 266-2 | 171,799 | 1,118,277 | 1,092,985 | 1,043,476 | (74,801) | -6.7% |
| GW Investigation & Modeling | 266-3 | 518,468 | 968,389 | 734,486 | 1,010,967 | 42,578 | 4.4% |
| Implementation & Admin | 266-4 | 112,688 | 124,700 | 64,343 | 91,435 | (33,265) | -26.7% |
| Support Activities | 266-5 | 1,398 | 22,673 | 10,457 | 16,596 | (6,077) | -26.8% |
| Outreach | 266-6 | 14,985 | 33,219 | 7,355 | 25,886 | (7,333) | -22.1% |
| CTMRD General | C206000 | 382,577 | 314,300 | 563,643 | 306,535 | (7,764) | -2.5% |
| Total | | 1,352,860 | 3,194,018 | 2,946,760 | 3,458,047 | 264,028 | 8.3% |

Sources and Uses

Sources

| | | | | | | |
|------------------------|------------------|------------------|------------------|------------------|--------------------|---------------|
| Beginning Fund Balance | 5,871,593 | 5,783,066 | 5,783,066 | 4,191,625 | (1,591,441) | -27.5% |
| Charges for Services | 1,251,950 | 1,250,000 | 1,250,000 | 1,250,000 | - | 0.0% |
| Miscellaneous | <u>12,383</u> | <u>134,199</u> | <u>105,318</u> | <u>148,709</u> | <u>14,510</u> | 10.8% |
| Total Sources | 7,135,926 | 7,167,265 | 7,138,384 | 5,590,334 | (1,576,931) | -22.0% |

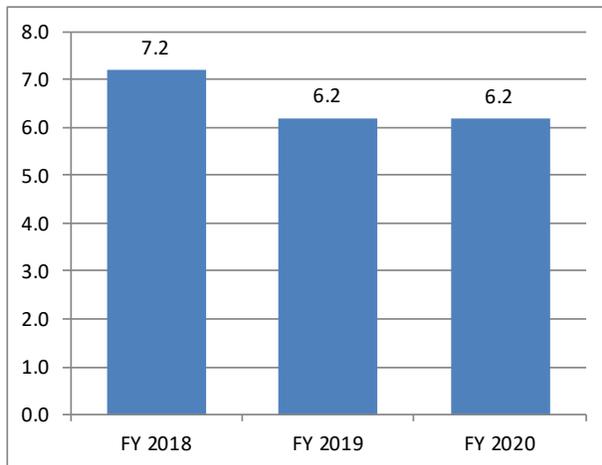
Uses

| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Salaries & Wages | 520,857 | 581,218 | 531,291 | 605,232 | 24,013 | 4.1% |
| Employee Benefits | 314,332 | 338,644 | 314,728 | 330,439 | (8,205) | -2.4% |
| Services & Supplies | <u>517,671</u> | <u>2,274,156</u> | <u>2,100,741</u> | <u>2,522,376</u> | <u>248,220</u> | 10.9% |
| Total Uses | 1,352,860 | 3,194,018 | 2,946,760 | 3,458,047 | 264,028 | 8.3% |

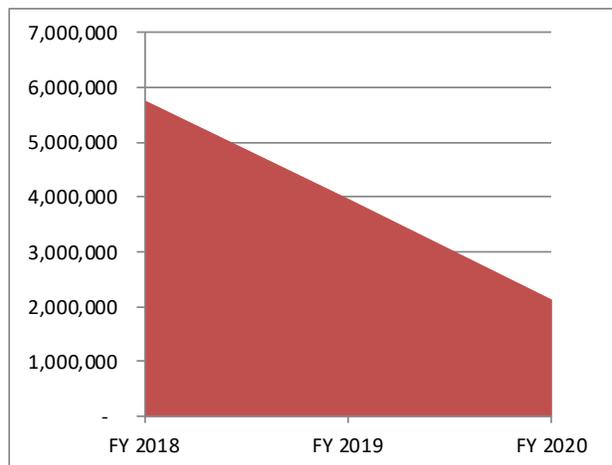
| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|--------------------|---------------|
| Ending Fund Balance | 5,783,066 | 3,973,247 | 4,191,625 | 2,132,287 | (1,840,960) | -46.3% |
|----------------------------|------------------|------------------|------------------|------------------|--------------------|---------------|

| | | | | | |
|--------------------|------------|------------|------------|------------|--------------|
| FTE Summary | 7.2 | 6.2 | 6.2 | 6.2 | -0.2% |
|--------------------|------------|------------|------------|------------|--------------|

Staffing Trend:



Budgeted Fund Balance:



**CHILD PROTECTIVE SERVICES FUND
HUMAN SERVICES AGENCY**



Mission The mission of the Washoe County Human Services Agency is to assess the needs of children, adults, seniors and families in our community and provide an array of services to promote independence safety and well-being.

Description Child Protective Services (Special Revenue Fund) investigates reports of child abuse and neglect, provides emergency shelter, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family counseling and other mental health supportive services; and licenses foster care and child care providers. The foster family program recruits, licenses and trains foster homes to support the placement of children in custody. The adoption program actively recruits and connects adoptive parents with available children and assists with the adoption process; the independent living program assists teens aging out of foster care with supportive services to transition toward independent living. The department also acts in a fiduciary capacity as trustee for funds belonging to children in custody.

Statutory Authority NRS 432B Protection of Children From Abuse and Neglect; County Code Chapter 45 Public Welfare

FY 2020 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Human Services Program Supervisor to Human Services Coordinator - \$12,474

Non-Personnel

- Increase of \$250,015 in Pre-Adoptive Home Placement
- Increase of \$3,892,062 in Adoption Subsidy
- Increase of \$1,971,915 in Specialized Foster Care
- Increase of \$1,070,627 in Placement
- Increase of \$256,000 in Emergency Shelter Care
- Increase of \$236,981 in Independent Living

Costs offset with increased federal and state revenues

- Reduction of \$267,400 in Reimbursements from Indigent Fund 221 to offset one-time supply costs related to Northern Nevada Adult Mental Health Services (NNAMHS) campus project
- Reduction of \$6,732,232 in Reimbursements from Indigent Fund 221 (\$6,000,000 to partially fund CIP NNAMHS Campus Project and \$732,232 as offset to new positions in Indigent Fund)

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------------------|----------|-------------------|-------------------|----------------------|-------------------|------------------|-------------|
| Children's Svcs Case Mgt | 228-1 | 13,816,114 | 12,254,480 | 11,286,072 | 11,140,275 | (1,114,205) | -9.1% |
| Child Care Services Div | 228-2 | 456,123 | 708,687 | 709,941 | 403,218 | (305,470) | -43.1% |
| Children's Svcs Residential | 228-3 | 23,541,591 | 19,212,253 | 21,405,753 | 29,633,655 | 10,421,403 | 54.2% |
| Children's Svcs Donations | 228-4 | 23,803 | 96,690 | 66,743 | - | (96,690) | -100.0% |
| Administrative Services | 228-6 | 9,211,883 | 14,099,442 | 13,540,975 | 12,245,313 | (1,854,129) | -13.2% |
| Child Welfare | 228-7 | 10,576,991 | 13,008,644 | 12,137,456 | 12,794,720 | (213,924) | -1.6% |
| Child Welfare Revenue | 228-8 | 62,004 | 2,063,808 | 725,811 | - | (2,063,808) | -100.0% |
| Total | | 57,688,509 | 61,444,004 | 59,872,751 | 66,217,181 | 4,773,176 | 7.8% |

Sources and Uses

Sources

| | | | | | | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Beginning Fund Balance | 10,713,902 | 12,686,990 | 12,686,990 | 12,746,425 | 59,434 | 0.5% |
| Taxes | 5,643,098 | 5,903,895 | 5,903,895 | 6,247,245 | 343,350 | 5.8% |
| Licenses and Permits | 22,180 | 22,500 | 22,500 | 22,500 | - | 0.0% |
| Intergovernmental | 40,126,184 | 42,596,205 | 40,872,241 | 45,999,865 | 3,403,660 | 8.0% |
| Charges for Services | 4,975,701 | 3,867,000 | 5,719,217 | 6,017,000 | 2,150,000 | 55.6% |
| Miscellaneous | 8,047,197 | 8,388,199 | 6,967,096 | 1,698,422 | (6,689,777) | -79.8% |
| Transfer In - General Fund | 847,237 | 447,237 | 447,237 | 447,237 | - | 0.0% |
| Total Sources | 70,375,499 | 73,912,026 | 72,619,176 | 73,178,694 | (733,332) | -1.0% |

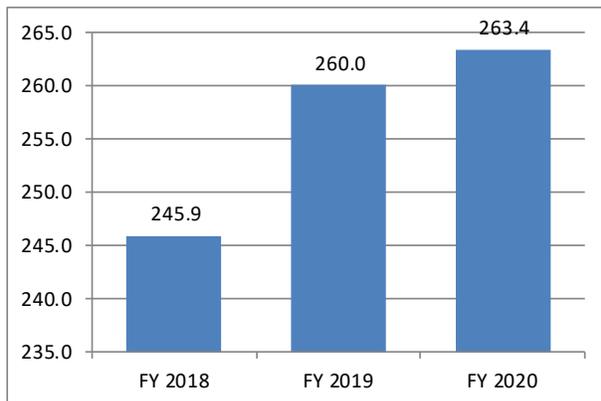
Uses

| | | | | | | |
|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Salaries & Wages | 16,544,884 | 20,675,721 | 19,083,564 | 19,444,375 | (1,231,346) | -6.0% |
| Employee Benefits | 9,693,751 | 11,905,791 | 10,895,244 | 10,938,277 | (967,514) | -8.1% |
| Services & Supplies | 30,831,827 | 28,436,243 | 29,676,894 | 35,480,329 | 7,044,086 | 24.8% |
| Capital Outlay | 153,649 | 376,249 | 167,049 | 354,200 | (22,049) | -5.9% |
| Transfers Out | 464,398 | 50,000 | 50,000 | - | (50,000) | -100.0% |
| Total Uses | 57,688,509 | 61,444,004 | 59,872,751 | 66,217,181 | 4,773,176 | 7.8% |

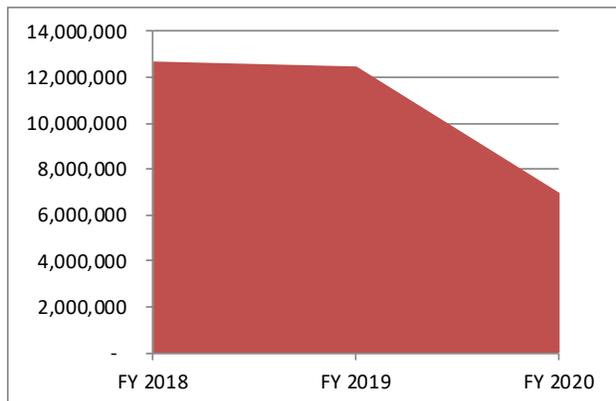
| | | | | | | |
|----------------------------|-------------------|-------------------|-------------------|------------------|--------------------|---------------|
| Ending Fund Balance | 12,686,990 | 12,468,022 | 12,746,425 | 6,961,513 | (5,506,509) | -44.2% |
|----------------------------|-------------------|-------------------|-------------------|------------------|--------------------|---------------|

| | | | | | |
|--------------------|--------------|--------------|--------------|--------------|-------------|
| FTE Summary | 245.9 | 260.0 | 260.0 | 263.4 | 1.3% |
|--------------------|--------------|--------------|--------------|--------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



**ENHANCED 911 FUND
TECHNOLOGY SERVICES DEPARTMENT**

Description The Enhanced 911 (E911) Fund was established to account for the surcharge dollars collected to enhance the telephone system for reporting emergencies. The 2017 Legislature amended NRS 244A.7643 to allow up to a one-dollar surcharge per line on customers in Washoe County for body-worn cameras. A surcharge of eighty-five cents is imposed by the Board of County Commissioners.

Statutory

Authority: NRS 244A – Counties: Financing of Public Improvements; Washoe County Code Chapter 65 – Safety and Disaster Services.

Funding

Source: Surcharge on telephone bills

Note: See **Technology Services Department** in the General Fund for complete listing of Department's Strategic Plan

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Technology Systems Developer position - \$127,494

Costs offset from the use of fund balance.

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------|----------|-------------------|-------------------|----------------------|-------------------|------------------|--------------|
| Enhanced 911 | 208-0 | 1,747,060 | 5,390,705 | 3,847,684 | 5,154,199 | (236,506) | -4.4% |
| Total | | 1,747,060 | 5,390,705 | 3,847,684 | 5,154,199 | (236,506) | -4.4% |

Sources and Uses

Sources

| | | | | | | | |
|------------------------|--|------------------|------------------|------------------|------------------|------------------|--------------|
| Beginning Fund Balance | | 534,975 | 798,871 | 798,871 | 2,278,054 | 1,479,183 | 185.2% |
| Charges for Services | | 2,010,856 | 5,373,800 | 5,319,267 | 5,152,126 | (221,674) | -4.1% |
| Miscellaneous | | 101 | 7,600 | 7,600 | 7,600 | - | 0.0% |
| Total Sources | | 2,545,931 | 6,180,271 | 6,125,738 | 7,437,780 | 1,257,509 | 20.3% |

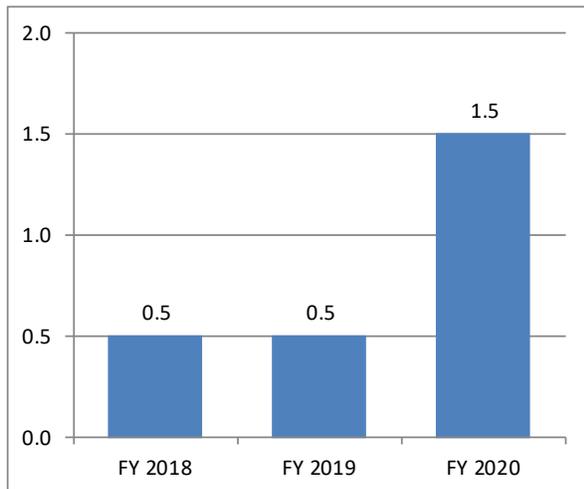
Uses

| | | | | | | | |
|---------------------|--|------------------|------------------|------------------|------------------|------------------|--------------|
| Salaries & Wages | | 31,175 | 33,771 | 22,394 | 116,923 | 83,152 | 246.2% |
| Employee Benefits | | 20,857 | 22,256 | 14,199 | 55,548 | 33,292 | 149.6% |
| Services & Supplies | | 1,695,028 | 4,368,953 | 3,811,091 | 3,617,061 | (751,892) | -17.2% |
| Capital Outlay | | - | 965,726 | - | 1,364,667 | 398,942 | 41.3% |
| Total Uses | | 1,747,060 | 5,390,705 | 3,847,684 | 5,154,199 | (236,506) | -4.4% |

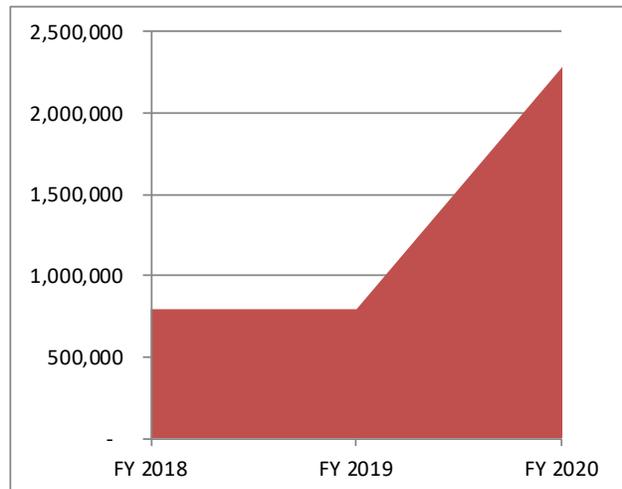
| | | | | | | | |
|----------------------------|--|----------------|----------------|------------------|------------------|------------------|---------------|
| Ending Fund Balance | | 798,871 | 789,566 | 2,278,054 | 2,283,582 | 1,494,016 | 189.2% |
|----------------------------|--|----------------|----------------|------------------|------------------|------------------|---------------|

| | | | | | | | |
|--------------------|--|------------|------------|------------|------------|------------|---------------|
| FTE Summary | | 0.5 | 0.5 | 0.5 | 1.5 | 1.0 | 200.0% |
|--------------------|--|------------|------------|------------|------------|------------|---------------|

Staffing Trend:



Budgeted Fund Balance:



**HEALTH FUND
DISTRICT BOARD OF HEALTH**



Mission: The mission of the Washoe County District Board of Health is to protect and enhance the well-being and quality of life for all in Washoe County.

Description: The Health Fund accounts for general fund support, intergovernmental grants and user fees dedicated to health services. The Health District reports to a District Board of Health composed of representatives appointed by the governing bodies of the Cities of Reno and Sparks, and Washoe County. Chapter 439 of the Nevada Revised Statutes prescribes the organization and functions of the Health District and the duties of the Health Officer. The Washoe County Health District consists of the following offices and divisions:

- The *Administrative Health Services Office (AHS)* provides administrative guidance and oversight for financial activities, human resources, and information technology for the District.
- The *Air Quality Management Division (AQM)* is responsible for controlling sources of air pollution and assuring compliance with local, state and federal environmental laws governing air quality.
- The *Community and Clinical Health Services Division (CCHS)* Focuses on disease prevention, community and individual education and wellness. Programs within CCHS include: Chronic Disease Prevention, Immunizations, Maternal Child Health, Tuberculosis, WIC, and Sexual and Reproductive Health which includes Family Planning, HIV and STD services.
- The *Environmental Health Services Division (EHS)* ensures compliance with local, state and federal laws regulating food, waste, water, vector and other areas of public health. While many programs require enforcement, strong education components promoting a collaborative approach to meet public health standards at the local and national levels are also emphasized.
- The *Epidemiology and Public Health Preparedness Division (EPHP)* conducts disease surveillance and outbreak investigations, coordinates public health response to disaster with partner agencies, and provides training on topics related to public health emergencies, such as bioterrorism and natural disasters. EPHP also provides oversight of Emergency Medical Services (EMS) and Vital Statistics.
- The *Office of the District Health Officer (ODHO)* provides leadership and direction for the entire Health District by working with and through the District Board of Health. The ODHO is responsible for overall District management and community-wide health improvement initiatives, and serves as the central control point for public information.

**Statutory
Statutory
Authority:**

NAC 361 – Property Tax; NRS 244 - Counties: Government; NRS 251 - County Auditors and Comptrollers; NRS 268 - Powers and Duties Common to Cities and Town Incorporated under General or Special Laws; NRS 278 - Planning & Zoning; NRS 332 – Purchasing: Local Governments; NRS 354 – Local Financial Administration; NRS 361 – Property Tax; NRS 439- Administration of Public Health; NRS 440 -Vital Statistics; NRS 441A - Infectious Diseases; Toxic Agents; NRS 445A - Water Controls; NRS 445B - Air Pollution; NRS 446 - Food Establishments; NRS 447 - Public Accommodations; 450B – Emergency Medical Services; NRS 459 - Hazardous Materials; NRS 461A - Mobile Homes and Parks

FY 2020 Budget Enhancements/Changes**Personnel**

- Addition of 1.0 full-time Community Health Aide position – Community & Clinical Health Services - \$67,847
- Addition of 1.0 full-time Public Health Nurse II position – Community & Clinical Health Services - \$111,793
- Reclassification of pay grade for 1.0 full-time Public Health Supervisor – Community & Clinical Health Services - \$8,020

Non-Personnel

- Increase of \$500,000 in Professional Services – Office of the District Health Officer
- Increase of \$34,690 in Biologicals – Community and Clinical Health Services
- Increase of \$175,344 in Vacation/Sick Payoff – Various Divisions

Costs offset by increased revenues and from use of fund balance.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|----------------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|--------------|
| Office of District Health Office | 202-1 | 826,325 | 1,582,724 | 1,502,551 | 1,752,448 | 169,724 | 10.7% |
| Health Administration | 202-2 | 1,016,660 | 1,188,894 | 1,130,108 | 1,351,447 | 162,553 | 13.7% |
| Air Quality | 202-3 | 2,936,261 | 3,670,794 | 3,246,375 | 3,495,291 | (175,502) | -4.8% |
| Community & Clinical Health | 202-4 | 7,538,728 | 8,219,555 | 7,729,521 | 7,851,531 | (368,023) | -4.5% |
| Environmental Health | 202-5 | 7,030,470 | 7,498,786 | 7,043,603 | 6,739,644 | (759,142) | -10.1% |
| Epidemiological Public Health | 202-6 | 2,557,352 | 2,997,732 | 2,961,420 | 2,956,018 | (41,714) | -1.4% |
| Undesignated | 202-9 | - | - | - | - | - | - |
| Total | | 21,905,797 | 25,158,485 | 23,613,579 | 24,146,380 | (1,012,105) | -4.0% |

Sources and Uses

Sources

| | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--------------|
| Beginning Fund Balance | 4,180,897 | 6,336,402 | 6,336,402 | 6,301,320 | (35,082) | -0.6% |
| Licenses and Permits | 3,252,242 | 3,090,218 | 3,287,025 | 3,294,595 | 204,377 | 6.6% |
| Grants and Restricted Funding | 7,196,388 | 7,427,819 | 7,235,479 | 7,154,225 | (273,595) | -3.7% |
| Charges for Services | 3,482,269 | 2,906,932 | 3,307,827 | 3,228,052 | 321,120 | 11.0% |
| Miscellaneous | 78,712 | 483,368 | 231,311 | 220,543 | (262,825) | -54.4% |
| Transfers | <u>10,051,691</u> | <u>9,516,856</u> | <u>9,516,856</u> | <u>9,516,856</u> | - | 0.0% |
| Total Sources | 28,242,200 | 29,761,596 | 29,914,899 | 29,715,591 | (46,005) | -0.2% |

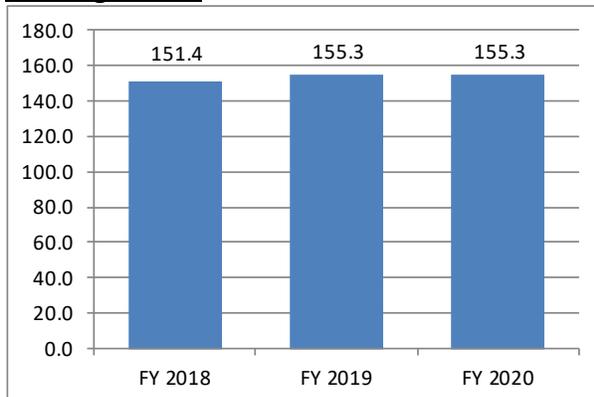
Uses

| | | | | | | |
|---------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| Salaries & Wages | 10,774,122 | 12,061,912 | 11,549,182 | 12,254,254 | 192,342 | 1.6% |
| Employee Benefits | 6,031,655 | 6,530,691 | 6,184,859 | 6,400,443 | (130,248) | -2.0% |
| Services & Supplies | 5,004,614 | 6,312,759 | 5,672,624 | 5,293,561 | (1,019,198) | -16.1% |
| Capital Outlay | 95,406 | 180,000 | 155,700 | 125,000 | (55,000) | -30.6% |
| Transfers | - | <u>73,123</u> | <u>51,215</u> | <u>73,123</u> | - | 0.0% |
| Total Uses | 21,905,797 | 25,158,485 | 23,613,579 | 24,146,380 | (1,012,105) | -4.0% |

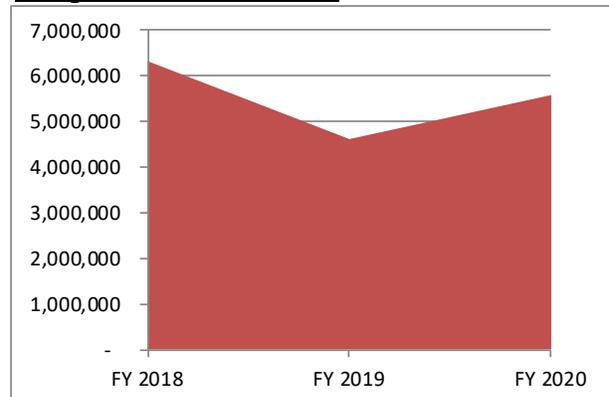
| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Ending Fund Balance | 6,336,402 | 4,603,111 | 6,301,320 | 5,569,211 | 966,100 | 21.0% |
|----------------------------|------------------|------------------|------------------|------------------|----------------|--------------|

| | | | | | |
|--------------------|--------------|--------------|--------------|--------------|-------------|
| FTE Summary | 151.4 | 155.3 | 155.3 | 155.3 | 0.0% |
|--------------------|--------------|--------------|--------------|--------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



**INDIGENT TAX LEVY FUND
HUMAN SERVICES DEPARTMENT**

Description The Indigent Tax Levy Fund (Special Revenue Fund) is established to account for ad valorem tax revenues and investment earnings specifically appropriated to provide assistance to indigents and is mandated by state law. The ad valorem tax rate must be at least six and no more than ten cents on each \$100 of assessed valuation. Indigent funding supports public and private partnerships to reduce homelessness and assure provision of services for indigent residents across the lifespan. Case Workers provide case management services for those in group care, extended care facilities, and other supportive housing, and emergency and non-emergency shelters. In addition, Case Workers connect clients and families to appropriate counseling, rehabilitation, medical and extended care, end of life services, and other supportive services. Indigent funding provides support for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.

Statutory Authority NRS428 – Indigent Persons

FY 2020 Budget Enhancements/Changes

Prior to FY 2017, the budget for indigent services had been split between the amount funded in the Indigent Tax Levy Fund and the General Fund's commitment, which was budgeted in Fund Center 179-4. This prevented the public and decision makers from being able to see the entire budget provided for indigent services in one place. In FY 2017, all indigent services costs from Indigent Services (179-4) are now reflected in the Indigent Tax Levy Fund, Fund 221. The General Fund's commitment for indigent services (\$19,341,046) is shown as a Transfer In to this fund.

Personnel

- Addition of 1.0 full-time Human Services Program Manager position - \$133,093
- Addition of 1.0 full-time Behavioral Health Program Coordinator position - \$133,093
- Addition of 2.0 full-time Human Services Supervisor positions (start date of 10/1/19) - \$177,089
- Addition of 11.0 full-time Case Worker III positions (start date of 11/1/19) - \$778,543
- Addition of 5.0 full-time Human Services Support Specialist II positions (start date of 11/1/19) - \$259,550
- Addition of 1.0 full-time Mental Health Counselor position (start date of 11/1/19) - \$78,706

Non-Personnel

- Increase of \$832,868 in General Fund Transfer
- Increase of \$273,735 in Contractual
- Increase in Payments to Other Agencies - \$1,010,791
- Increase in Professional Services - \$717,338
- Increase in Software Subscription - \$47,550
- Increase in Network and data lines - \$15,093
- Increase in Cellular Phones - \$17,334
- Increase in Indigent Accident Fund - \$8,503
- Increase in Equipment noncapital - \$123,000
- Increase in Computer noncapital - \$32,400
- Increase in Capital vehicles - \$112,000

- Increase in Equipment Services - \$31,200
- Increase in Undesignated Budget - \$442,074
- Decrease of \$2,184,803 in Services and Supplies budget to offset cost of new positions and non-personnel increases
- Decrease of \$6,000,000 in Transfer to Child Protective Services Fund to partially fund the Capital Improvements Program (CIP) Northern Nevada Adult Mental Health Services (NNAMHS) campus project.
- Decrease of \$2,000,000 in Indigent Tax Levy Fund Balance to partially fund the CIP NNAMHS Campus Project.

Costs offset with increased federal revenues.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------|----------|-------------------|-------------------|----------------------|-------------------|------------------|-------------|
| Indigent Assistance | 221-0 | 30,106,551 | 32,878,695 | 33,723,561 | 35,490,798 | 2,612,103 | 7.9% |
| Total | | 30,106,551 | 32,878,695 | 33,723,561 | 35,490,798 | 2,612,103 | 7.9% |

Sources and Uses

Sources

| | | | | | | | |
|--------------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Beginning Fund Balance | | 5,599,392 | 5,609,715 | 5,609,715 | 5,217,169 | (392,546) | -7.0% |
| Taxes | | 8,467,606 | 8,855,842 | 8,855,842 | 9,370,876 | 515,034 | 5.8% |
| Intergovernmental | | - | 240,000 | 240,000 | - | (240,000) | -100.0% |
| Charges for Services | | 53,294 | 128,000 | 1,044,745 | 1,062,745 | 934,745 | 730.3% |
| Miscellaneous | | 3,884,799 | 4,802,250 | 4,682,250 | 4,457,000 | (345,250) | -7.2% |
| Transfer In-General Fund | | 17,711,175 | 18,513,178 | 18,508,178 | 19,341,046 | 827,868 | 4.5% |
| Total Sources | | 35,716,266 | 38,148,985 | 38,940,730 | 39,448,836 | 1,299,851 | 3.4% |

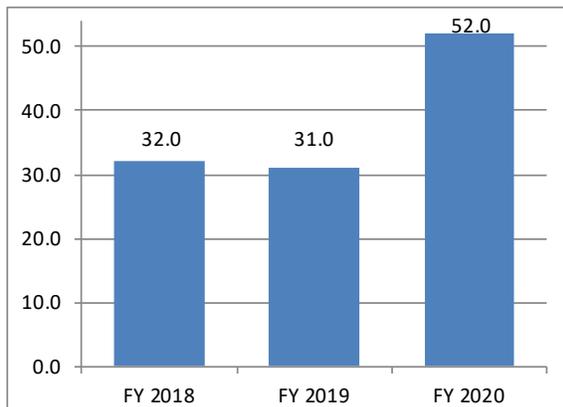
Uses

| | | | | | | | |
|---------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Salaries & Wages | | 3,283,422 | 3,419,060 | 3,497,143 | 3,249,471 | (169,589) | -5.0% |
| Employee Benefits | | 1,870,668 | 2,015,070 | 1,933,121 | 1,922,328 | (92,742) | -4.6% |
| Services & Supplies | | 24,952,461 | 26,682,362 | 26,386,091 | 22,152,869 | (4,529,494) | -17.0% |
| Capital Outlay | | - | 100,538 | 95,541 | 166,131 | 65,593 | 65.2% |
| Transfers Out | | - | 661,665 | 1,811,665 | 8,000,000 | 7,338,335 | 1109.1% |
| Total Uses | | 30,106,551 | 32,878,695 | 33,723,561 | 35,490,798 | 2,612,103 | 7.9% |

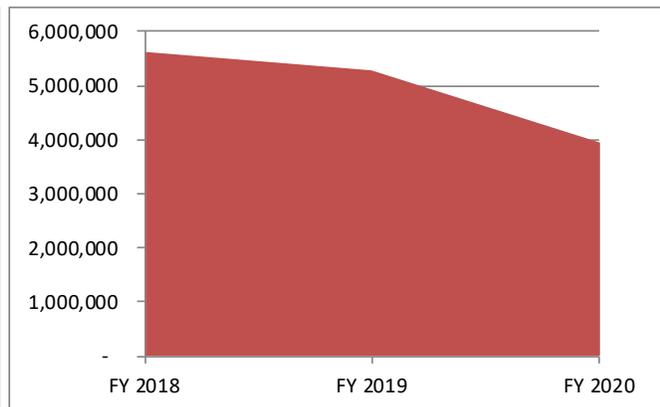
| | | | | | | | |
|----------------------------|--|------------------|------------------|------------------|------------------|--------------------|---------------|
| Ending Fund Balance | | 5,609,715 | 5,270,290 | 5,217,169 | 3,958,038 | (1,312,253) | -24.9% |
|----------------------------|--|------------------|------------------|------------------|------------------|--------------------|---------------|

| | | | | | | |
|--------------------|--|-------------|-------------|-------------|-------------|--------------|
| FTE Summary | | 32.0 | 31.0 | 31.0 | 52.0 | 67.7% |
|--------------------|--|-------------|-------------|-------------|-------------|--------------|

Staffing Trend:



Budgeted Fund Balance:



LIBRARY EXPANSION FUND



Mission The mission of the Washoe County Library is to connect people with information, ideas, and experiences to support an enriched and engaged community, one person at a time.

Description The Library Expansion Fund was established to account for a 30 year two-cent ad valorem tax override for expansion of library services approved by the voters in 1994. This fund supports:

- Construction and expansion of library facilities, including debt service as needed
- Purchase of library materials to expand collections throughout the Library System
- New or expanded library services and staff

Statutory Authority NRS Chapter 379 – Public Libraries

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$30,000 in Circulation Materials
- Increase of \$10,000 in Operating Supplies
- Increase of \$15,000 in Training
- Increase of \$15,000 in Travel
- Increase of \$10,000 in Equipment Non-Capital
- Increase of \$30,000 in Professional Services

Costs offset with increased tax revenues and fund balance.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------|----------|-------------------|-------------------|----------------------|-------------------|------------------|--------------|
| Library Expansion | 204-0 | 2,649,047 | 2,982,914 | 2,874,872 | 2,882,652 | (100,262) | -3.4% |
| Total | | 2,649,047 | 2,982,914 | 2,874,872 | 2,882,652 | (100,262) | -3.4% |

Sources and Uses

Sources

| | | | | | | | |
|------------------------|--|------------------|------------------|------------------|------------------|----------------|-------------|
| Beginning Fund Balance | | 1,890,293 | 2,067,767 | 2,067,767 | 2,159,843 | 92,076 | 4.5% |
| Property Taxes | | 2,821,473 | 2,951,948 | 2,951,948 | 3,123,629 | 171,681 | 5.8% |
| Miscellaneous | | 5,047 | 15,000 | 15,000 | 15,000 | - | 0.0% |
| Total Sources | | 4,716,814 | 5,034,715 | 5,034,715 | 5,298,472 | 263,757 | 5.2% |

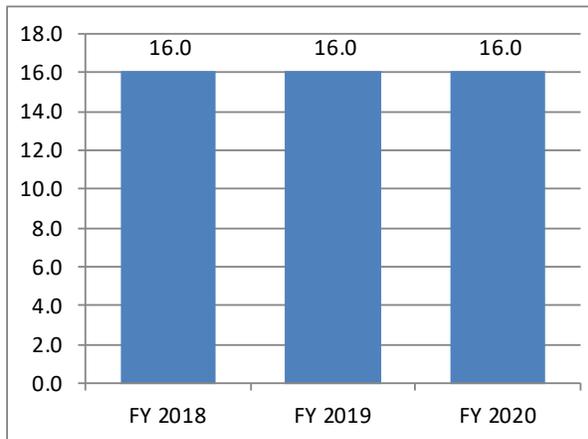
Uses

| | | | | | | | |
|----------------------|--|------------------|------------------|------------------|------------------|------------------|--------------|
| Salaries & Wages | | 867,754 | 929,238 | 859,505 | 967,216 | 37,978 | 4.1% |
| Employee Benefits | | 440,036 | 480,035 | 441,728 | 472,415 | (7,621) | -1.6% |
| Services & Supplies | | 1,124,533 | 1,354,720 | 1,354,720 | 1,443,021 | 88,301 | 6.5% |
| Other Financing Uses | | 216,724 | 218,920 | 218,920 | - | (218,920) | -100.0% |
| Total Uses | | 2,649,047 | 2,982,914 | 2,874,872 | 2,882,652 | (100,262) | -3.4% |

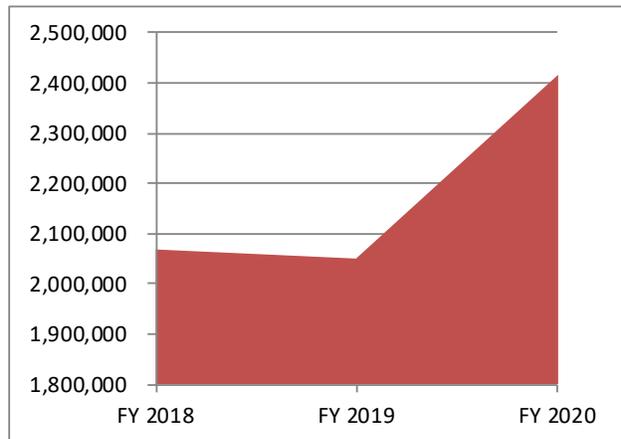
| | | | | | | | |
|----------------------------|--|------------------|------------------|------------------|------------------|----------------|--------------|
| Ending Fund Balance | | 2,067,767 | 2,051,802 | 2,159,843 | 2,415,820 | 364,018 | 17.7% |
|----------------------------|--|------------------|------------------|------------------|------------------|----------------|--------------|

| | | | | | | |
|--------------------|--|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | | 16.0 | 16.0 | 16.0 | 16.0 | 0.0% |
|--------------------|--|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



MARIJUANA ESTABLISHMENTS FUND

Mission The mission of the Marijuana Establishments Fund is to proactively prepare for the expected impacts associated with the use, production, cultivation and distribution of legal marijuana in Nevada.

Description On November 8, 2016, Nevadans voted to legalize the purchase, possession and consumption of recreational marijuana. The Board of County Commissioners has directed Washoe County License Fees be used to respond to anticipated impacts county-wide. Washoe County has passed and enacted regulations to ensure safety and oversight for the marijuana industry as well as how and where they can operate. Licenses have been issued and there are currently six dispensaries, three cultivation facilities and three production facilities in unincorporated Washoe County.

Statutory Authority NRS 453D Regulation and Taxation of Marijuana

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$156,000 in Undesignated Budget
- Increase of \$494,000 in Transfer to General Fund:
 - \$330,000 transfer to the Department of Alternative Sentencing to support Sober 24 program personnel and non-personnel as outlined on page 74.
 - \$164,000 transfer to the District Attorney's Office to support Child Advocacy Center personnel as outlined on page 96.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Marijuana Establishments 3% Fee | 207-0 | - | - | 500,154 | 650,000 | 650,000 | |
| Total | | - | - | 500,154 | 650,000 | 650,000 | |

Sources and Uses

Sources

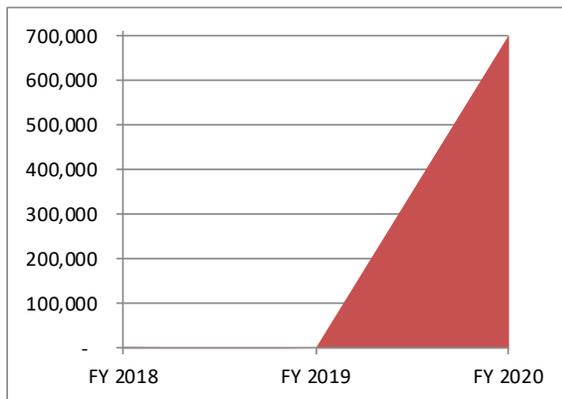
| | | | | | | |
|------------------------|------------|----------|----------------|------------------|------------------|--|
| Beginning Fund Balance | - | - | 814 | 703,022 | 703,022 | |
| Charges for Services | 825 | - | 700,000 | 650,000 | 650,000 | |
| Miscellaneous | (11) | - | 2,362 | - | - | |
| Total Sources | 814 | - | 703,176 | 1,353,022 | 1,353,022 | |

Uses

| | | | | | |
|---------------------------------------|----------|----------|------------|----------------|----------------|
| Services & Supplies | - | - | 154 | 156,000 | |
| Transfer to General Fund | - | - | - | 494,000 | 494,000 |
| Transfer to Public Works Construction | - | - | - | - | - |
| Total Uses | - | - | 154 | 650,000 | 650,000 |

| | | | | | |
|----------------------------|------------|----------|----------------|----------------|----------------|
| Ending Fund Balance | 814 | - | 703,022 | 703,022 | 703,022 |
|----------------------------|------------|----------|----------------|----------------|----------------|

Budgeted Fund Balance



OTHER RESTRICTED REVENUE FUND

Description The Other Restricted Fund was established to conform the County's finances to Governmental Accounting Standards Board (GASB) Statement 54, which requires segregated accounting for those dollars that are designated by third parties, such as grants, donations, and statutory requirement restrictions, separately from undesignated operating funds. Prior to GASB 54, these funds were accounted for in the operating departments that received the funds in the General Fund. Effective July 1, 2009, the Other Restricted Revenue Fund was created and the restricted funds removed from the General Fund.

Restricted funding related to General Fund operating departments has been included within these operating departments under the General Fund. Programs not related to General Fund operating departments include Baseball Stadium, Cooperative Extension, May Center and Administrative Assessments.

Sources of revenue include: car rental tax for the Reno Baseball Stadium project, ad valorem tax for Cooperative Extension, court Administrative Assessment fees, charges for services and donations for the May Center, grants and statutorily designated revenues.

Only the May Center and Reno Justice Court Administrative Assessment require employees.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|---------------|
| Baseball Stadium | 270-2 | 1,293,283 | 1,350,000 | 1,350,000 | 1,468,624 | 118,624 | 8.8% |
| Cooperative Extension | 270-3 | 1,411,246 | 1,475,974 | 1,475,974 | 1,561,815 | 85,841 | 5.8% |
| May Center | 270-6 | 599,570 | 807,385 | 797,984 | 674,169 | (133,217) | -16.5% |
| Administrative Assessment | 270-7 | 659,688 | 3,409,342 | 3,409,342 | 873,000 | (2,536,342) | -74.4% |
| Total | | 3,963,787 | 7,042,702 | 7,033,301 | 4,577,608 | (2,465,094) | -35.0% |

Sources and Uses

Sources

| | | | | | | | |
|-------------------------|--|------------------|------------------|------------------|------------------|--------------------|---------------|
| Beginning Fund Balance | | 3,926,093 | 4,736,289 | 4,736,289 | 2,100,455 | (2,635,834) | -55.7% |
| Property Tax | | 1,410,761 | 1,475,974 | 1,475,974 | 1,561,815 | 85,841 | 5.8% |
| Car Rental Fee | | 1,701,109 | 1,350,000 | 1,350,000 | 1,468,624 | 118,624 | 8.8% |
| Charges for Services | | 283,462 | 402,408 | 402,408 | 402,408 | - | 0.0% |
| Fines and Forfeitures | | 1,004,113 | 748,000 | 748,000 | 748,000 | - | 0.0% |
| Miscellaneous | | 374,539 | 424,034 | 421,084 | 315,000 | (109,034) | -25.7% |
| Other Financing Sources | | - | - | - | - | - | |
| Total | | 8,700,077 | 9,136,705 | 9,133,755 | 6,596,302 | (2,540,404) | -27.8% |

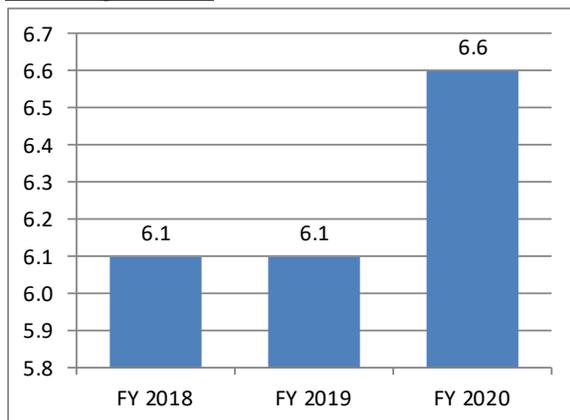
Uses

| | | | | | | | |
|------------------------------|--|------------------|------------------|------------------|------------------|--------------------|---------------|
| Salaries & Wages | | 241,520 | 277,537 | 277,590 | 310,104 | 32,567 | 11.7% |
| Employee Benefits | | 111,887 | 112,397 | 112,379 | 110,979 | (1,418) | -1.3% |
| Services & Supplies | | 2,309,982 | 5,152,768 | 5,293,332 | 2,687,901 | (2,464,866) | -47.8% |
| Capital Outlay | | - | - | - | - | - | |
| Transfer to General Fund | | 7,115 | 150,000 | - | - | (150,000) | -100.0% |
| Transfer to Other Restricted | | - | - | - | - | - | |
| Transfer to Debt Service | | <u>1,293,283</u> | <u>1,350,000</u> | <u>1,350,000</u> | <u>1,468,924</u> | <u>118,924</u> | 8.8% |
| Total | | 3,963,787 | 7,042,702 | 7,033,301 | 4,577,908 | (2,464,794) | -35.0% |

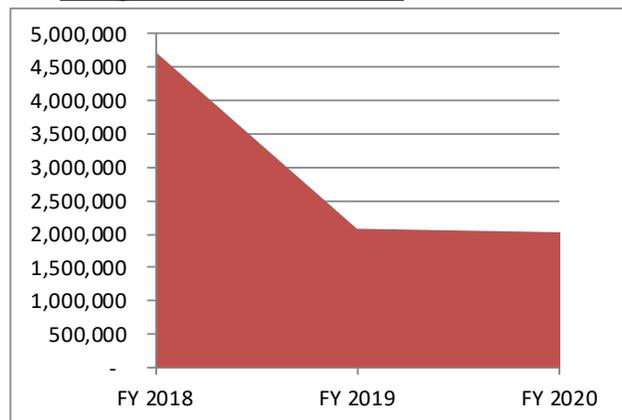
| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| Ending Fund Balance | 4,736,289 | 2,094,004 | 2,100,455 | 2,018,394 | (75,610) | -3.6% |
|----------------------------|------------------|------------------|------------------|------------------|-----------------|--------------|

| | | | | | |
|--------------------|------------|------------|------------|------------|-------------|
| FTE Summary | 6.1 | 6.1 | 6.1 | 6.6 | 8.2% |
|--------------------|------------|------------|------------|------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



REGIONAL ANIMAL SERVICES FUND



Mission The Mission of Washoe County Regional Animal Services is to promote responsible care of animals through education, proactive outreach and regulation, and making Washoe County a safe community.

Description Washoe County Regional Animal Services (WCRAS) is truly a regionalized agency operating seamlessly across city limit boundaries. Its staff is committed to excellence in animal care through enforcement of animal control regulations, promoting responsible pet ownership, and providing a safe shelter for the custody of animals under temporary care. WCRAS works in partnership with numerous animal rescue organizations in our community to maximize adoption of stray or surrendered animals. WCRAS is supported by the Special Revenue Fund created from a voter-approved property tax of up to \$0.03 per \$100 of assessed value approved by Washoe County voters in November 2002. The WCRAS Center began operation in February 2006.

Statutory Authority Washoe County Code Chapter 55 – Animals and Fowl

FY 2020 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Office Assistant II to Office Assistant III - \$4,612

Non-Personnel

- Transfer out to Capital Improvements Fund for the Animal Services Security Upgrade project - \$114,345

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-----------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| Animal Services | 205-0 | 5,054,796 | 6,142,938 | 5,769,292 | 6,193,465 | 50,528 | 0.8% |
| Total | | 5,054,796 | 6,142,938 | 5,769,292 | 6,193,465 | 50,528 | 0.8% |

Sources and Uses

Sources

| | | | | | | | |
|------------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Beginning Fund Balance | | 6,663,673 | 6,522,470 | 6,522,470 | 5,882,398 | (640,072) | -9.8% |
| Property Taxes | | 4,290,018 | 4,427,921 | 4,427,921 | 4,685,440 | 257,519 | 5.8% |
| Licenses and Permits | | 329,272 | 307,000 | 314,332 | 307,000 | - | 0.0% |
| Charges for Services | | 206,510 | 203,000 | 203,000 | 203,000 | - | 0.0% |
| Fines and Forfeitures | | 450 | - | - | - | - | |
| Miscellaneous | | 87,343 | 244,247 | 183,967 | 155,000 | (89,247) | -36.5% |
| Total Sources | | 11,577,266 | 11,704,638 | 11,651,690 | 11,232,838 | (471,800) | -4.0% |

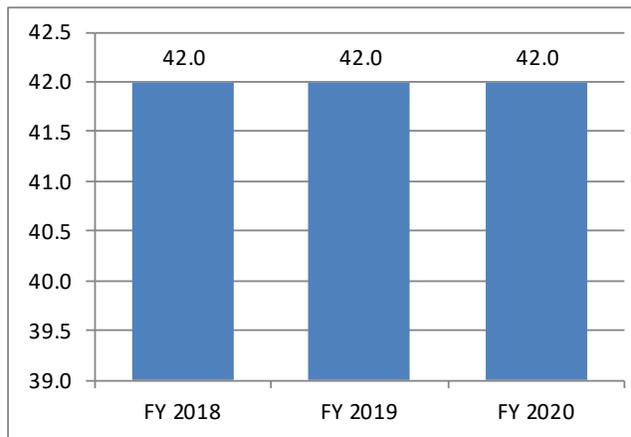
Uses

| | | | | | | | |
|---------------------|--|------------------|------------------|------------------|------------------|---------------|-------------|
| Salaries & Wages | | 2,341,312 | 2,504,206 | 2,540,302 | 2,648,370 | 144,164 | 5.8% |
| Employee Benefits | | 1,380,624 | 1,445,803 | 1,456,989 | 1,451,981 | 6,178 | 0.4% |
| Services & Supplies | | 1,226,365 | 1,842,929 | 1,676,977 | 1,639,170 | (203,759) | -11.1% |
| Capital Outlay | | 106,495 | 350,000 | 95,024 | 339,600 | (10,400) | -3.0% |
| Transfers Out | | - | - | - | 114,345 | 114,345 | |
| Total Uses | | 5,054,796 | 6,142,938 | 5,769,292 | 6,193,465 | 50,528 | 0.8% |

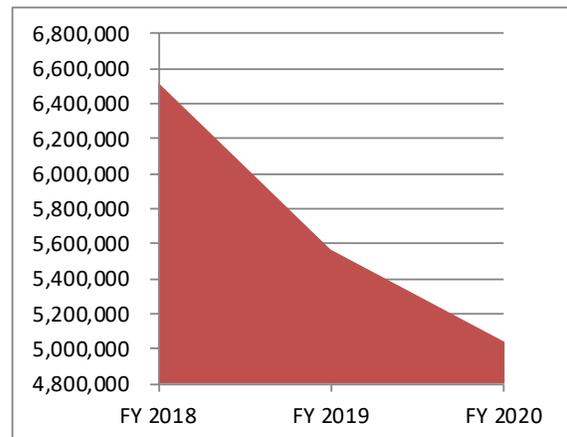
| | | | | | | | |
|----------------------------|--|------------------|------------------|------------------|------------------|------------------|--------------|
| Ending Fund Balance | | 6,522,470 | 5,561,701 | 5,882,398 | 5,039,373 | (522,328) | -9.4% |
|----------------------------|--|------------------|------------------|------------------|------------------|------------------|--------------|

| | | | | | | |
|--------------------|--|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | | 42.0 | 42.0 | 42.0 | 42.0 | 0.0% |
|--------------------|--|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



**REGIONAL COMMUNICATIONS SYSTEM FUND
TECHNOLOGY SERVICES DEPARTMENT**

Description The Washoe County Commission and other government agencies entered into an agreement to establish the Washoe County Regional Communication System (WCRCS). The agreement establishes a Joint Operating Committee and a User's Committee to provide a structure that enables administrative and fiscal review of the operating and maintenance of the WCRCS by the participating agencies. The Regional Communication System Fund was established in October 2006 to provide improved managerial accounting of WCRCS resources and disbursements. This included moving the funding and positions from the General Fund and Public Works Construction Fund to a restricted fund.

Statutory

Authority: NRS 244A – Counties: Financing of Public Improvements; WCRCS was established in October 2006 as outlined in the above description.

Funding Source: Contributions from partner agencies

Note: See **Technology Services Department** in the General Fund for complete listing of Department's Strategic Plan.

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$750,000 in Transfer to Public Works to support the Nevada Shared Radio System (P25) Project

Costs offset from use of fund balance.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| RCS Operations | 210-1 | 1,486,696 | 1,577,993 | 1,395,172 | 1,580,720 | 2,727 | 0.2% |
| RCS Expansion | 210-2 | 115 | 100,800 | 800 | 100,800 | - | 0.0% |
| RCS Infrastructure | 210-3 | 635 | 636,437 | 700 | 750,700 | 114,263 | 18.0% |
| Total | | 1,487,446 | 2,315,230 | 1,396,672 | 2,432,220 | 116,991 | 5.1% |

Sources and Uses

Sources

| | | | | | | |
|------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Beginning Fund Balance | 1,077,909 | 1,279,850 | 1,279,850 | 1,613,026 | 333,176 | 26.0% |
| Intergovernmental | 1,687,143 | 1,716,228 | 1,716,228 | 1,743,005 | 26,777 | 1.6% |
| Miscellaneous | 2,244 | 13,620 | 13,620 | 13,620 | - | 0.0% |
| Total Sources | 2,767,295 | 3,009,698 | 3,009,698 | 3,369,651 | 359,953 | 12.0% |

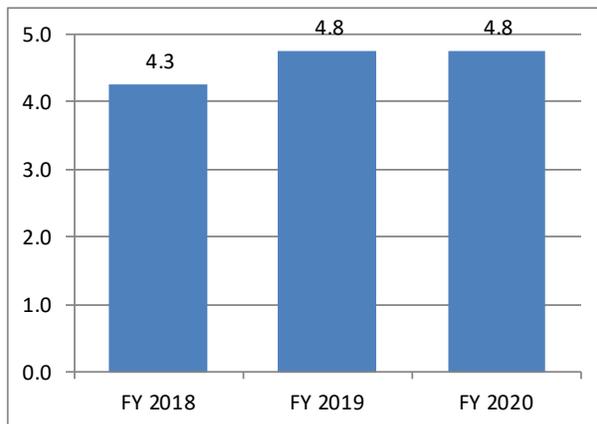
Uses

| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Salaries & Wages | 378,910 | 413,247 | 424,655 | 449,107 | 35,860 | 8.7% |
| Employee Benefits | 205,623 | 207,515 | 217,537 | 221,506 | 13,990 | 6.7% |
| Services & Supplies | 841,842 | 1,634,467 | 754,480 | 951,608 | (682,859) | -41.8% |
| Capital Outlay | 61,070 | 60,000 | - | 60,000 | - | 0.0% |
| Transfers | - | - | - | 750,000 | 750,000 | |
| Total Uses | 1,487,446 | 2,315,230 | 1,396,672 | 2,432,220 | 116,991 | 5.1% |

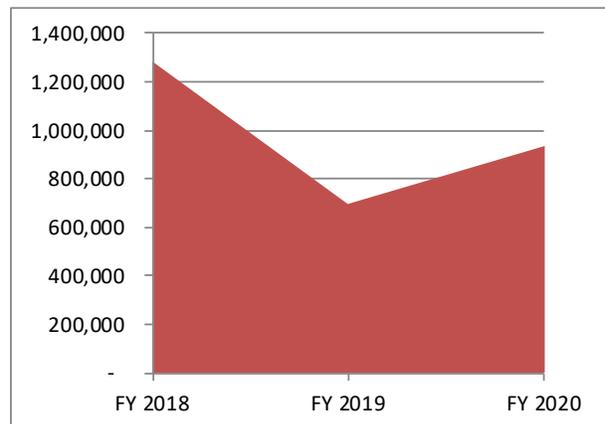
| | | | | | | |
|----------------------------|------------------|----------------|------------------|----------------|----------------|--------------|
| Ending Fund Balance | 1,279,850 | 694,468 | 1,613,026 | 937,430 | 242,962 | 35.0% |
|----------------------------|------------------|----------------|------------------|----------------|----------------|--------------|

| | | | | | |
|--------------------|------------|------------|------------|------------|-------------|
| FTE Summary | 4.3 | 4.8 | 4.8 | 4.8 | 0.0% |
|--------------------|------------|------------|------------|------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



**REGIONAL PERMITS SYSTEM OPERATING FUND
TECHNOLOGY SERVICES DEPARTMENT**

Mission The mission of the Regional Permits System Operating Fund is to implement a regional Business Licensing and Permitting shared platform that will meet the business needs of the City of Reno, City of Sparks, Douglas County, Washoe County and the Health District. The application allows citizens to purchase the necessary licenses and permits from one location (or the web) where appropriate.

Description Web based solution, Accela Automation, to achieve the following benefits:

- Promote consistent building permitting and licensing practices throughout the Agencies.
- Enhance data sharing through efficient systems integrations.
- Enhance functionality offered by current solutions to further develop and improve business processes.
- Increase the availability of, and access to, pertinent information by appropriate users through single system/database.
- Decrease system support costs by implementing one system, configured to meet the needs of each participating Agencies.
- Automation to allow various departments to provide the citizens with enhanced services (online permitting, inspection scheduling, and status tracking) via the internet with Accela Citizen Access (ACA), decreasing the need for face to face interaction.
- Provide easy access to centralized geographic information by establishing a seamless integration with ESRI Geographic Information Systems (GIS).
- Provide wireless access to allow for inspections in the field using Accela Mobile Office.
- Increase reporting and performance management capabilities through standardized Reference Data (Address, Parcel and Property Owner) using a consolidated data repository (GIS).
- Improve business processes, work management and customer service through Accela Automation.
- Management dashboards for management reporting and monitoring of key activities and processes.
- Provide and implement a platform for the agencies to streamline the permitting and licensing processes by harmonizing ordinances, regulations, processes and fees among all three jurisdictions to provide a seamless online regional approach to permits and licenses.
- Increase productivity, particularly for contractors and citizens by making the permit application and tracking process easier with increased transparency.
- Leverage other powerful capabilities to automate workflow, licensing, code enforcement, and planning.
- Increase efficiencies and improve service delivery.
- Reduce risks due to outdated legacy technical systems.
- Position the region for the future.

Note: See **Technology Services Department** in the General Fund for complete listing of Department's Strategic Plan.

FY 2020 Budget Enhancements/Changes

The Regional License & Permits System went live with operations on October 31, 2017. The annual subscription budget has increased due to an increased number of licenses. Douglas County was added to the system in FY 2018.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2018 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|--------------|
| Regional Permits System | 230-0 | 365,556 | 472,273 | 470,035 | 464,726 | (7,547) | -1.6% |
| Total | | 365,556 | 472,273 | 470,035 | 464,726 | (7,547) | -1.6% |

Sources and Uses

Sources

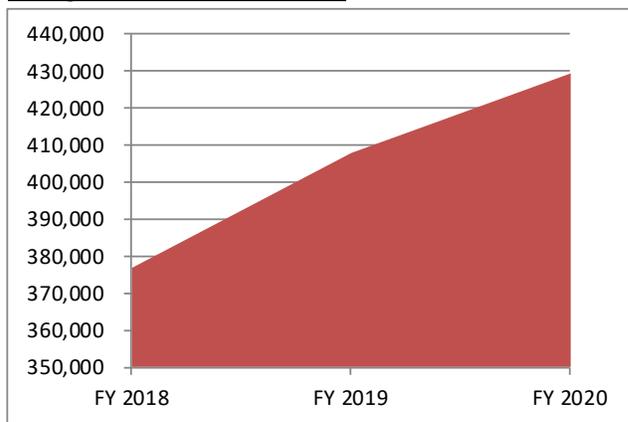
| | | | | | | | |
|-------------------------------------|--|----------------|----------------|----------------|----------------|---------------|-------------|
| Beginning Fund Balance | | 364,947 | 376,863 | 376,863 | 390,921 | 14,058 | 3.7% |
| Intergovernmental | | 211,652 | 274,000 | 257,948 | 274,000 | - | 0.0% |
| Charges for Service | | 167,207 | 153,302 | 172,231 | 153,302 | - | 0.0% |
| Miscellaneous | | (1,388) | 2,700 | 2,700 | 2,700 | - | 0.0% |
| Transfer in - General Fund | | - | - | - | - | - | |
| Transfer in - Health Fund | | - | 73,123 | 51,215 | 73,123 | - | 0.0% |
| Transfer in - Other Restricted Fund | | - | - | - | - | - | |
| Total Sources | | 742,418 | 879,988 | 860,956 | 894,046 | 14,058 | 1.6% |

Uses

| | | | | | | | |
|---------------------|--|----------------|----------------|----------------|----------------|----------------|--------------|
| Salaries & Wages | | | | | | | |
| Employee Benefits | | | | | | | |
| Services & Supplies | | 365,556 | 472,273 | 470,035 | 464,726 | (7,547) | -1.6% |
| Capital Outlay | | - | - | - | - | - | |
| Total Uses | | 365,556 | 472,273 | 470,035 | 464,726 | (7,547) | -1.6% |

| | | | | | | | |
|----------------------------|--|----------------|----------------|----------------|----------------|---------------|-------------|
| Ending Fund Balance | | 376,863 | 407,715 | 390,921 | 429,320 | 21,605 | 5.3% |
|----------------------------|--|----------------|----------------|----------------|----------------|---------------|-------------|

Budgeted Fund Balance:



**REGIONAL PUBLIC SAFETY TRAINING CENTER FUND
SHERIFF'S OFFICE**



Mission The mission of the Regional Public Safety Training Center is to provide training resources and high quality educational programs that offer partnering agencies the most cost-effective way to develop their public safety personnel.

Description The Regional Public Safety Training Center (RPSTC) is categorized as a special revenue fund and is accounted for separately from Washoe County general funds because its operating revenues are contributed by partnering agencies under an Inter-local Agreement. The partnering agencies are Washoe County, the City of Reno and the City of Sparks. The Washoe County Sheriff's Office (WCSO) provides oversight and the Director reports to the Sheriff. Resources at the facility include wireless access, tiered classrooms, a seven-story burn tower, off-road and paved emergency vehicle operations courses, shooting ranges with computerized target systems, driving and force option simulators, a fully functional chemical lab and streaming and video-on-demand technology. Staff preserves the high quality of the resources through the overall management of facility usage, general maintenance, and administration of equipment and capital improvement projects. In addition, Center staff coordinates delivery of high quality law enforcement, fire, corrections and emergency preparedness courses to partnering and non-partnering agencies year around.

Statutory Authority

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$86,000 in Computers Capital

Costs offset from the use of fund balance.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------------------|----------|-------------------|-------------------|----------------------|-------------------|-----------------|--------------|
| Regional Public Safety Training | 209-0 | 859,068 | 1,109,746 | 1,098,302 | 1,093,721 | (16,025) | -1.4% |
| Total | | 859,068 | 1,109,746 | 1,098,302 | 1,093,721 | (16,025) | -1.4% |

Sources and Uses

Sources

| | | | | | | | |
|------------------------|--|------------------|------------------|------------------|------------------|-----------------|--------------|
| Beginning Fund Balance | | 635,346 | 808,164 | 808,164 | 726,600 | (81,564) | -10.1% |
| Charges for Services | | 987,438 | 989,738 | 989,738 | 989,738 | - | 0.0% |
| Miscellaneous | | 44,448 | 27,000 | 27,000 | 47,000 | 20,000 | 74.1% |
| Total Sources | | 1,667,231 | 1,824,902 | 1,824,902 | 1,763,338 | (61,564) | -3.4% |

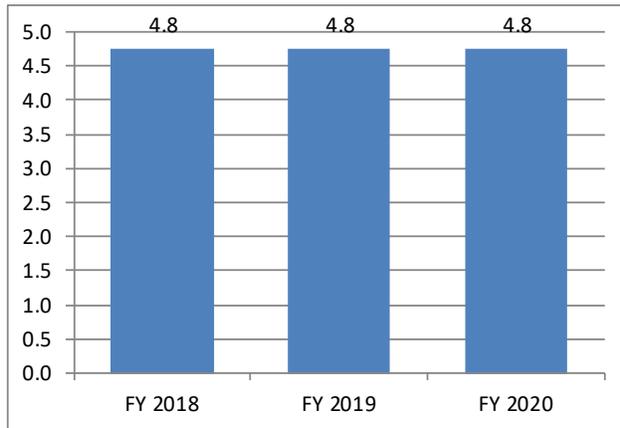
Uses

| | | | | | | | |
|---------------------|--|----------------|------------------|------------------|------------------|-----------------|--------------|
| Salaries & Wages | | 277,568 | 347,361 | 348,495 | 375,565 | 28,204 | 8.1% |
| Employee Benefits | | 161,796 | 201,406 | 188,828 | 195,128 | (6,278) | -3.1% |
| Services & Supplies | | 284,473 | 306,978 | 306,978 | 292,028 | (14,951) | -4.9% |
| Capital Outlay | | 135,230 | 254,000 | 254,000 | 231,000 | (23,000) | -9.1% |
| Total Uses | | 859,068 | 1,109,746 | 1,098,302 | 1,093,721 | (16,025) | -1.4% |

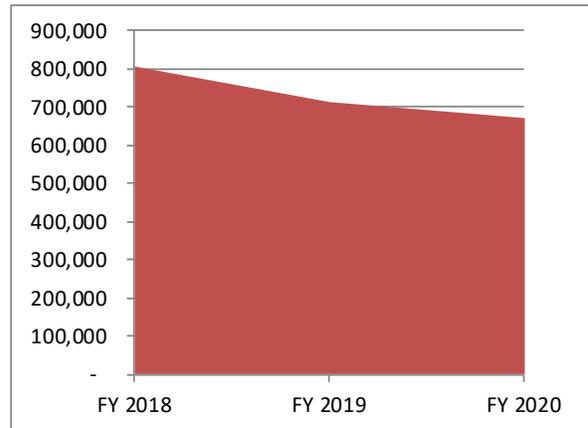
| | | | | | | | |
|----------------------------|--|----------------|----------------|----------------|----------------|-----------------|--------------|
| Ending Fund Balance | | 808,164 | 715,156 | 726,600 | 669,618 | (45,539) | -6.4% |
|----------------------------|--|----------------|----------------|----------------|----------------|-----------------|--------------|

| | | | | | | |
|--------------------|--|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | | 4.75 | 4.75 | 4.75 | 4.75 | 0.0% |
|--------------------|--|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



**ROADS FUND
COMMUNITY SERVICES DEPARTMENT**

| | |
|-----------------------------|---|
| Mission | The mission of the Roads Fund is to preserve the useful life and promote the safe and efficient utilization of county roadways, drainage ways, and related structures. |
| Description | The Roads Fund maintains approximately 1,100 miles of paved and unpaved roads in the unincorporated areas of Washoe County, extending from the Oregon border to the California border at Lake Tahoe. This includes an extensive network of storm water drainage ditches, signage, and traffic signals. Maintenance activities include street sweeping, grading, snow and ice control, weed abatement, sign installation and repair, striping, crack sealing, and pavement patching. Maintenance crews work out of corporation yards on Longley Lane in Reno, Incline Village, North Valleys Regional Park, and Gerlach. |
| Statutory Authority: | NRS 403 – County roads, highways and bridges; NRS 365 – Taxes on certain fuels for motor vehicles |

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$225,000 in Transfer to Public Works to support the Incline Fuel Site Mitigation Project

Costs offset with increased revenue and use of fund balance.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------------|----------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| Roads Administration | 216-1 | 14,057,174 | 18,624,626 | 18,310,014 | 16,098,707 | (2,525,919) | -13.6% |
| Roads Grants Donations | 216-2 | 29,985 | 148,035 | 127,048 | - | (148,035) | -100.0% |
| Roads Flood Projects | 216-3 | 409,851 | 1,656,356 | 1,656,356 | - | - | -100.0% |
| Total | | 14,497,010 | 20,429,016 | 20,093,417 | 16,098,707 | (2,673,954) | -21.2% |

Sources and Uses

Sources

| | | | | | | | |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| Beginning Fund Balance | | 7,616,856 | 10,813,952 | 10,813,952 | 4,659,578 | (6,154,373) | -56.9% |
| Fuel Taxes | | 9,960,442 | 9,955,424 | 9,955,424 | 10,154,532 | 199,108 | 2.0% |
| Federal Grants | | 27,048 | 20,987 | - | - | (20,987) | -100.0% |
| Charges for Services | | 601,061 | 750,000 | 750,000 | 750,000 | - | 0.0% |
| Fines & Forfeitures (State of Nevada) | | - | - | - | - | - | - |
| Miscellaneous | | 450,822 | 220,000 | 220,000 | 128,580 | (91,420) | -41.6% |
| Transfer In - General Fund | | 4,704,733 | 1,078,620 | 1,063,620 | 1,063,620 | (15,000) | -1.4% |
| Transfer In - Capital Facilities | | <u>1,950,000</u> | <u>1,950,000</u> | <u>1,950,000</u> | <u>1,950,000</u> | - | 0.0% |
| Total Sources | | 25,310,962 | 24,788,983 | 24,752,996 | 18,706,310 | (6,082,672) | -24.5% |

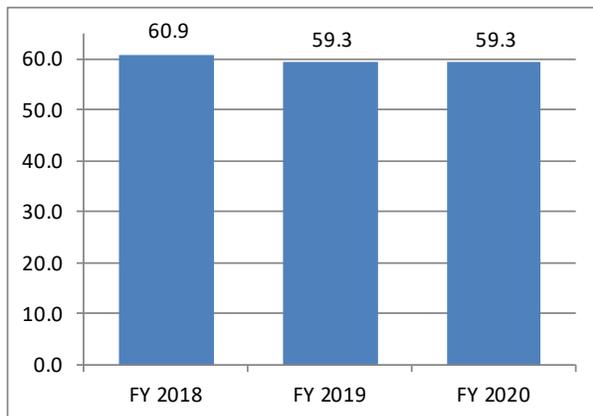
Uses

| | | | | | | | |
|------------------------------|--|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| Salaries & Wages | | 3,747,242 | 3,931,276 | 3,730,092 | 3,980,070 | 48,794 | 1.2% |
| Employee Benefits | | 2,100,071 | 2,228,079 | 2,129,651 | 2,185,965 | (42,114) | -1.9% |
| Services & Supplies | | 5,758,681 | 5,949,465 | 5,834,465 | 5,801,672 | (147,793) | -2.5% |
| Capital Outlay | | 2,891,016 | 8,320,197 | 8,399,210 | 3,906,000 | (4,414,197) | -53.1% |
| Transfers Out - Public Works | | - | - | - | <u>225,000</u> | <u>225,000</u> | |
| Total Uses | | 14,497,010 | 20,429,016 | 20,093,417 | 16,098,707 | (4,330,309) | -21.2% |

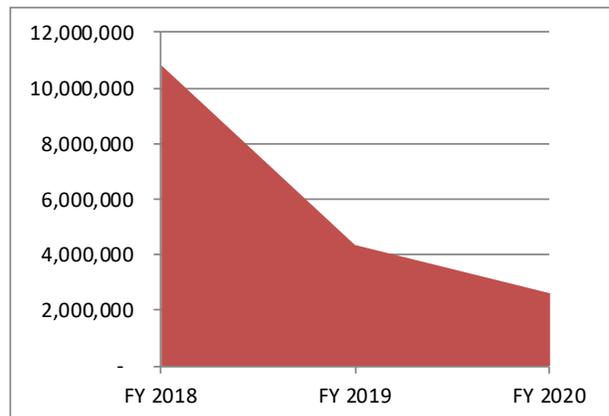
| | | | | | | | |
|----------------------------|--|-------------------|------------------|------------------|------------------|--------------------|---------------|
| Ending Fund Balance | | 10,813,952 | 4,359,967 | 4,659,578 | 2,607,604 | (1,752,363) | -40.2% |
|----------------------------|--|-------------------|------------------|------------------|------------------|--------------------|---------------|

| | | | | | | |
|--------------------|--|-------------|-------------|-------------|-------------|--------------|
| FTE Summary | | 60.9 | 59.3 | 59.3 | 59.3 | -0.1% |
|--------------------|--|-------------|-------------|-------------|-------------|--------------|

Staffing Trend:



Budgeted Fund Balance:



**SENIOR SERVICES FUND
HUMAN SERVICES AGENCY**



Mission The mission of the Senior Services Division is to assist older adults in the community in maintaining independence, dignity, and quality in their lives and that of their caregivers, by providing an array of direct and indirect social, legal, and health services and opportunities they may utilize to achieve their goals.

Description Senior Services is listed as a separate Special Revenue Fund to account for grants, charges for services, and the Senior Citizens ad valorem Tax Fund apportioned to provide services for senior citizens of Washoe County. The Washoe County Senior Services Division is the first point of contact for the County's estimated 92,000+ seniors, their families and caregivers, and is the focal point for the community in planning and implementing senior related services. Senior Services administers programs at five Senior Centers and six meal sites. The Division provides extensive support for seniors through programs such as congregate and Meals on Wheels, the Senior Law Project, information and referral, case management, homemaker, and representative payee services. Caregiver respite support is offered through DayBreak, the adult day health care program as an alternative to nursing home care. Programs are enhanced through volunteer opportunities available to seniors and citizens of Washoe County. Community partnerships with non-profit and volunteer agencies bring additional services, classes, and activities to the department to address the diverse interests and needs of seniors. Senior Services currently serves 1,400+ seniors and caregivers per day.

Statutory Authority County Code Chapter 45 Public Welfare

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Contractual Increases of \$265,000
- Increase of \$26,850 in Operating Supplies
- Increase of \$10,000 in Food Purchases
- Increase of \$7,200 in Travel – nonCounty employee
- Increase of \$925 in Licenses and Permits

- Increase of \$23,744 in LT Lease (including facilities)
- Increase of \$5,000 in Banking Services
- Increase of \$1,164 in Cellular Phone
- Increase of \$8,000 in Travel
- Increase of \$14,000 in Computers Noncapital
- Increase of \$150,000 in Undesignated Budget

Costs offset with increased revenue and reduction in services and supplies.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|---------------|
| Sr. Services Admin. | 225-1 | 1,303,122 | 1,355,406 | 1,382,372 | 1,505,389 | 149,983 | 11.1% |
| Sparks Admin. | 225-2 | 88,572 | 24,183 | 66,242 | 23,650 | (533) | -2.2% |
| Social Services | 225-3 | 1,063,397 | 1,491,961 | 1,414,349 | 1,376,180 | (115,781) | -7.8% |
| Legal Division | 225-4 | 45,926 | 150,000 | 150,000 | 113,819 | (36,181) | -24.1% |
| Nutrition | 225-5 | 1,857,464 | 2,410,735 | 1,906,956 | 547,570 | (1,863,165) | -77.3% |
| Adult Day Care | 225-6 | 748,945 | 772,796 | 695,533 | 738,955 | (33,840) | -4.4% |
| Total | | 5,107,426 | 6,205,081 | 5,615,451 | 4,305,564 | (1,899,517) | -30.6% |

Sources and Uses

Sources

| | | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|--------------------|---------------|
| Beginning Fund Balance | 941,288 | 758,922 | 758,922 | 743,894 | (15,027) | -2.0% |
| Property Taxes | 1,410,761 | 1,475,974 | 1,475,974 | 1,561,815 | 85,841 | 5.8% |
| Federal, State & Local Grants | 1,476,391 | 2,441,534 | 2,181,542 | 294,268 | (2,147,266) | -87.9% |
| Charges for Services | 540,009 | 560,370 | 416,119 | 954,125 | 393,755 | 70.3% |
| Miscellaneous | 71,131 | 126,231 | 115,006 | 83,800 | (42,431) | -33.6% |
| Transfer In - General Fund | 1,420,782 | 1,411,782 | 1,411,782 | 1,406,782 | (5,000) | -0.4% |
| Surplus Equip Sales | 5,985 | - | - | - | - | |
| Total Sources | 5,866,348 | 6,774,812 | 6,359,346 | 5,044,684 | (1,730,128) | -25.5% |

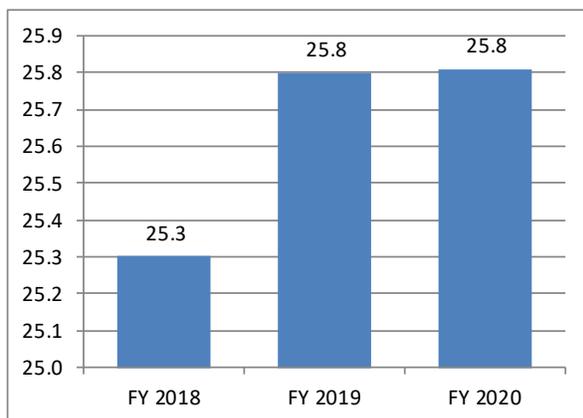
Uses

| | | | | | | |
|---------------------|------------------|------------------|------------------|------------------|--------------------|---------------|
| Salaries & Wages | 1,630,156 | 1,572,160 | 1,591,627 | 1,584,463 | 12,302 | 0.8% |
| Employee Benefits | 939,697 | 924,323 | 912,002 | 891,502 | (32,820) | -3.6% |
| Services & Supplies | 2,537,573 | 3,552,375 | 2,955,599 | 1,829,599 | (1,722,776) | -48.5% |
| Capital Outlay | - | 156,223 | 156,223 | - | (156,223) | -100.0% |
| Total Uses | 5,107,426 | 6,205,081 | 5,615,451 | 4,305,564 | (1,899,517) | -30.6% |

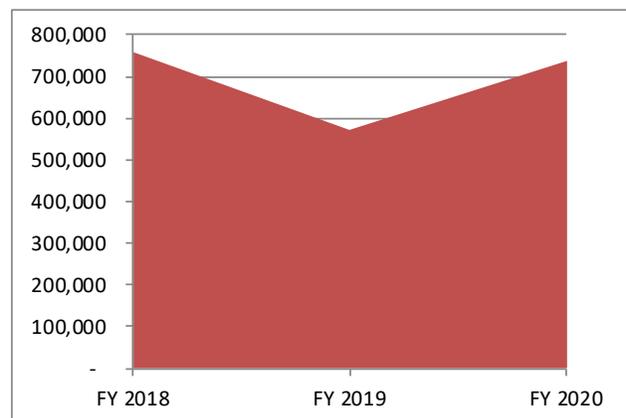
| | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Ending Fund Balance | 758,922 | 569,731 | 743,894 | 739,120 | 169,389 | 29.7% |
|----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|

| | | | | | |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| FTE Summary | 25.3 | 25.8 | 25.8 | 25.8 | 0.0% |
|--------------------|-------------|-------------|-------------|-------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



**TRUCKEE RIVER FLOOD MANAGEMENT FUND
TRUCKEE RIVER FLOOD PROJECT**

Mission The mission of the Truckee River Flood Management Authority is to reduce the impact of flooding in the Truckee Meadows, restore the Truckee River ecosystem, and improve recreational opportunities by managing the development and implementation of the Truckee River Flood Management Project.

Description Washoe County Code, Chapter 20, imposes an infrastructure sales tax of .125 (1/8 cent) to fund flood control and public safety projects. In October, 2000 the Board of County Commissioners directed that upon completion of the public safety projects, all funds go towards the Truckee River flood management. The Truckee River Flood Management department was created by Washoe County Ordinance in August 2005 and in 2011 a cooperative agreement between Washoe County, the City of Reno and Sparks and the Truckee River Flood Management Authority was formed. The revenue received and deposited in the Flood Management Fund is transferred to the Flood Authority after staffing expenditures and debt service payments are made.

Statutory Authority NRS 377B Tax for Infrastructure

FY 2020 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Senior Hydrogeologist to Office Support Specialist - \$(38,173)

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|--------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Operations | 211-1 | 2,702,063 | 2,730,955 | 2,726,345 | 3,590,858 | 859,904 | 31.5% |
| Settlement | 211-2 | 8,668,966 | 9,024,403 | 9,039,475 | 8,441,841 | (582,562) | -6.5% |
| Total | | 11,371,029 | 11,755,358 | 11,765,820 | 12,032,699 | 277,341 | 2.4% |

Sources and Uses

Sources

| | | | | | | | |
|------------------------|--|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| Beginning Fund Balance | | 1,802,524 | 1,926,679 | 1,926,679 | 1,926,679 | - | 0.0% |
| Intergovernmental | | 10,193,643 | 10,463,000 | 10,463,000 | 10,724,575 | 261,575 | 2.5% |
| Miscellaneous | | <u>1,301,542</u> | <u>1,292,358</u> | <u>1,302,820</u> | <u>1,308,124</u> | <u>15,766</u> | 1.2% |
| Total Sources | | 13,297,709 | 13,682,038 | 13,692,499 | 13,959,379 | 277,341 | 2.0% |

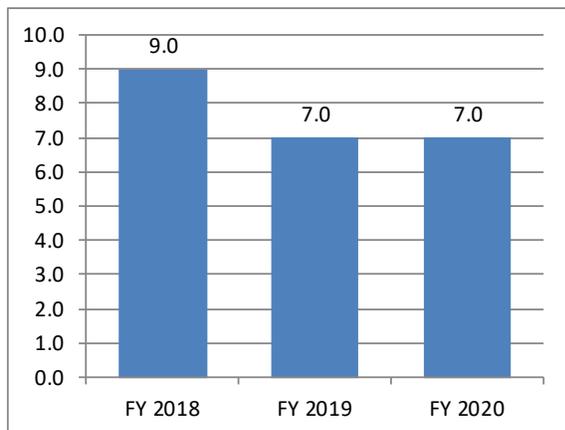
Uses

| | | | | | | | |
|---------------------------|--|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| Salaries & Wages | | 788,522 | 807,036 | 821,483 | 805,898 | (1,139) | -0.1% |
| Employee Benefits | | 419,349 | 423,268 | 401,998 | 429,968 | 6,699 | 1.6% |
| Services & Supplies | | 8,758,250 | 9,100,529 | 9,117,813 | 8,513,100 | (587,429) | -6.5% |
| Transfer Out-Debt Service | | <u>1,404,909</u> | <u>1,424,525</u> | <u>1,424,525</u> | <u>2,283,734</u> | <u>859,209</u> | 60.3% |
| Total Uses | | 11,371,029 | 11,755,358 | 11,765,820 | 12,032,699 | 277,341 | 2.4% |

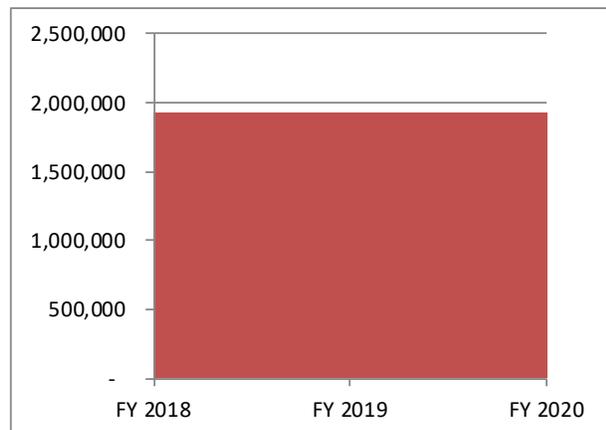
| | | | | | | | |
|----------------------------|--|------------------|------------------|------------------|------------------|----------|-------------|
| Ending Fund Balance | | 1,926,679 | 1,926,679 | 1,926,679 | 1,926,679 | - | 0.0% |
|----------------------------|--|------------------|------------------|------------------|------------------|----------|-------------|

| | | | | | | |
|--------------------|--|------------|------------|------------|------------|-------------|
| FTE Summary | | 9.0 | 7.0 | 7.0 | 7.0 | 0.0% |
|--------------------|--|------------|------------|------------|------------|-------------|

Staffing Trend:



Budgeted Fund Balance:



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DEBT SERVICE FUNDS - SUMMARY

Description Debt service funds account for accumulation of revenues and the payment of general long-term debt principal and interest. The debt service funds include debt service for voter-approved general obligation debt, general obligation debt funded through General Fund sources, revenue bonds and Special Assessment District (SAD) debt.

| Fund Type/ Fund | Beginning Fund Balance/ Cash Balance | FY 2020 Budgeted Revenues | FY 2020 Other Financing/ Transfers In | FY 2020 Budgeted Expenditures | FY 2020 Operating Transfers Out | Ending Fund Balance/ Cash Balance |
|-------------------------------|--|---------------------------------|---|-------------------------------------|---------------------------------------|---|
| Washoe County Debt Ad Valorem | 3,279,252 | 3,279,807 | - | 3,035,869 | - | 3,523,190 |
| Washoe County Debt Operating | 1,247,518 | - | 9,831,945 | 9,831,945 | - | 1,247,518 |
| SAD Debt | 1,798,372 | 763,800 | - | 452,276 | - | 2,109,896 |
| Total | 6,325,142 | 4,043,607 | 9,831,945 | 13,320,090 | - | 6,880,604 |

State statutes limit the aggregate principal amount of the County's general obligation debt to 10% of the County's total reported assessed valuation. Based upon the 2019 assessed valuation of \$17,303,080,339, the County's debt limit for general obligations is \$1,730,308,034. As of July 1, 2019, the County has \$100,025,630 of outstanding general obligation indebtedness.

| Category of Bonds | Fiscal Year Ending June 30 | | | | |
|--------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| General Obligation Bonds | \$ 34,205,000 | \$ 30,855,000 | \$ 27,365,000 | \$ 25,320,000 | \$ 23,424,000 |
| G. O. Revenue Bonds | 90,842,800 | 96,541,848 | 90,040,398 | 83,372,886 | 76,601,630 |
| G. O. Medium-Term Bonds | 1,071,000 | 546,000 | 0 | 0 | 0 |
| TOTAL | \$ 126,118,800 | \$ 127,942,848 | \$ 117,405,398 | \$ 108,692,886 | \$ 100,025,630 |

In addition to outstanding County general obligation debt, there is \$91,135,149 of Reno Sparks Convention and Visitor's Authority (RSCVA) general obligation debt issued by Washoe County. Debt issued on behalf of other agencies is not included in Washoe County's budget or financial statements as it is separately managed by the associated agency. The County has also issued a Notice of Intent to issue up to \$50,000,000 in general obligation sewer bond debt.

Washoe County's statutory debt capacity limit includes both general obligation debt issued by Washoe County on behalf of other agencies and authorized general obligation debt not yet issued. Washoe County is almost \$1.5 billion below its legal debt limit for general obligation bonds.

STATUTORY DEBT LIMITATION ^{1/} Washoe County, Nevada As of June 30, 2019

| | |
|--|--------------------|
| Statutory Debt Limitation ^{1/} | \$ 1,730,308,034 |
| Outstanding General Obligation Indebtedness | |
| Paid from Ad Valorem Taxes | 23,424,000 |
| Paid from Consolidated Tax Revenues | 51,540,000 |
| Paid from Utilities Systems Revenues | 9,690,451 |
| Paid from Sales Tax Revenues | 15,371,179 |
| Paid from RSCVA Revenues ^{2/} | 91,135,149 |
| Total Outstanding General Obligation Indebtedness | 191,160,779 |
| Plus: Authorized General Obligation Sewer Bonds to be issued in fiscal year 2020 | 35,000,000 |
| Plus: Authorized General Obligation Sewer Bonds to be issued in fiscal year 2022 | 15,000,000 |
| Total Authorized General Obligation Debt | 50,000,000 |
| Total Outstanding and Authorized General Obligation Indebtedness | 241,160,779 |
| Additional Statutory Debt Limitation | \$ 1,489,147,255 |

1/ Based upon the assessed valuation for fiscal year 2019 (including the assessed valuation of the Redevelopment Agencies).

2/ This debt is issued by Washoe County on behalf of the RSCVA, paid by RSCVA revenues, with the same criteria as other general obligation revenue bonds.

Generally, there is no statutory limit on revenue bonds that may be issued. However, revenue bonds additionally secured with Consolidated Tax (C-Tax) revenue are limited. Statute allows for up to 15% of the combination of C-Tax revenues to be pledged as security for debt. Based on the 2020 budgeted C-Tax revenue of \$120,926,919, the County's C-Tax pledged revenue limit is \$18,139,038. As of July 1, 2019, the County has \$6,077,401 in existing debt service, leaving over \$12 million available to be pledged for debt service. The amount available to be pledged doesn't necessarily reflect available revenue; C-Tax revenue is also used for expenses other than debt service.

CONSOLIDATED TAX PLEDGED REVENUES
Washoe County, Nevada

| Fiscal Year Ended June 30 | 2015 (Actual) | 2016 (Actual) | 2017 (Actual) | 2018 (Actual) | 2019 (Estimated) | 2020 (Budgeted) |
|-------------------------------------|------------------|------------------|------------------|------------------|---------------------|--------------------|
| Consolidated Tax ^{1/} | \$ 88,434,949 | \$ 95,605,303 | \$ 100,335,898 | \$ 111,301,067 | \$ 115,997,045 | \$ 120,926,919 |
| Pledged Revenue Limitation (15%) | \$ 13,265,242 | \$ 14,340,795 | \$ 15,050,385 | \$ 16,695,160 | \$ 17,399,557 | \$ 18,139,038 |
| Existing Debt Service | \$ 4,305,843 | \$ 5,421,829 | \$ 5,644,692 | \$ 5,663,475 | \$ 5,672,455 | \$ 6,077,401 |
| Coverage | 3.08 x | 2.65 x | 2.67 x | 2.95 x | 3.07 x | 2.98 x |

In addition to the County's legal debt limit as a percentage of its total assessed value, the County's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

A listing of the County's debt, including general obligation bonds and revenue bonds, follows. This does not include Special Assessment District (SAD) debt, which is the legal responsibility of property owners benefitting from special assessment improvements. More information about Washoe County's debt, including the annual Debt Management Policy, is available at: <https://www.washoecounty.us/budget/debt-management.php>.

OUTSTANDING GENERAL OBLIGATION AND OTHER INDEBTEDNESS ^{1/ 2/ 3/}
Washoe County, Nevada
As of June 30, 2019

| | Date Issued | Final Maturity | Original Amount | Outstanding Principal |
|--|----------------|-------------------|--------------------|--------------------------|
| GENERAL OBLIGATION BONDS ^{4/} | | | | |
| Park and Library Refunding Bonds, Series 2011A | 07/12/11 | 05/01/20 | \$ 17,360,000 | \$ 1,165,000 |
| Various Purpose Refunding Bonds, Series 2012A | 08/28/12 | 03/01/30 | 18,090,000 | 13,900,000 |
| Park and Library Refunding Bonds, Series 2019A | 05/01/19 | 05/01/26 | 8,359,000 | 8,359,000 |
| Total General Obligation Bonds | | | | 23,424,000 |
| GENERAL OBLIGATION REVENUE BONDS ^{5/} | | | | |
| Flood Control Bonds, Series 2006 | 05/18/06 | 12/01/35 | 21,000,000 | 15,371,179 |
| Park Bonds, Series 2006 | 10/18/06 | 03/01/30 | 25,305,000 | 3,560,000 |
| Building Refunding Bonds, Series 2011B | 08/03/11 | 11/01/26 | 12,565,000 | 7,645,000 |
| Refunding Bonds, Series 2012B | 08/28/12 | 03/01/27 | 27,580,000 | 20,005,000 |
| Sewer Bond, Series 2015 | 08/18/15 | 07/01/26 | 17,386,176 | 9,690,451 |
| Medical Examiner Building Bonds, Series 2015 | 08/27/15 | 03/01/35 | 12,000,000 | 10,530,000 |
| Public Safety Refunding Bonds, Series 2016B | 03/30/16 | 03/01/36 | 9,800,000 | 9,800,000 |
| Total General Obligation Revenue Bonds | | | | 76,601,630 |
| TOTAL GENERAL OBLIGATION BONDS | | | | \$ 100,025,630 |
| OTHER OBLIGATIONS | | | | |
| Senior Lien Car Rental Fee Revenue Bonds, Series 2008 ^{6/} | 02/26/08 | 12/01/27 | \$ 18,500,000 | \$ 12,586,800 |
| Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 ^{6/} | 02/26/08 | 12/01/57 | 9,954,845 | 9,454,731 ^{8/} |
| Sales Tax Revenue Refunding Bonds, Series 2016A ^{7/} | 03/30/16 | 12/01/28 | 11,305,000 | 11,210,000 |
| TOTAL OTHER OBLIGATIONS | | | | \$ 33,251,531 |
| GRAND TOTAL GENERAL OBLIGATION BONDS AND OTHER OBLIGATIONS | | | | \$ 133,277,161 |

- 1/ Does not include capital leases, accrued retirement costs, accrued compensated absences, deferred amounts from bonds issuance, arbitrage, other post employment benefits, remediation, and claims and judgments.
- 2/ Does not include General Obligation Revenue Bonds or Revenue Bonds issued by the County on behalf of the Reno-Sparks Convention & Visitors Authority (the "RSCVA") or the Regional Transportation Commission (the "RTC"), as both of these entities issue separate Debt Management Policies. However, other agency general obligation debt issued by the County is included in the "Debt Capacity". A list of these bonds can be found in Appendix B.
- 3/ Does not include debt issued by the County for Special Assessment Districts. A list of these bonds can be found in Appendix C.
- 4/ General obligation bonds secured by the full faith, credit and taxing power of the County. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 5/ General obligation bonds additionally secured by pledged revenues; if revenues are not sufficient the County is obligated to pay the difference between such revenues and debt service requirements of the respective bonds. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 6/ Secured solely by the levy of a 2% fee on gross charges for rental of passenger vehicles in Washoe County.
- 7/ The 2016A sales tax revenue bonds are secured solely by the proceeds of a 1/8 of 1% sales tax levied for flood control and public safety projects.
- 8/ Does not include accreted value. Outstanding balance accretes at 7% annually.

Source: Washoe County, Nevada; compiled by Zions Public Finance

DEBT SERVICE FUND

Description Debt service funds account for ad valorem taxes and investment earnings thereon, specifically apportioned and appropriated for the retirement of ad valorem supported debt principal and interest, as well as the payment of other debt supported by other legal resources transferred in from various funds.

GENERAL OBLIGATION REVENUE SUPPORTED BONDS AND REVENUE BONDS

| ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM- TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS | | | * - Type 1 - General Obligation Bonds 2 - General Obligation Revenue Supported Bonds 3 - General Obligation Special Assessment Bonds 4 - Revenue Bonds 5 - Medium-term Financing | | | | | 6 - Medium-term Financing - Lease Purchase 7 - Capital Leases 8 - Special Assessment Bonds 9 - Mortgages 10 - Other (Specify Type) 11 - Proposed (Specify Type) | | |
|--|-----|------|---|---------|---------|-----------|--------------------|--|------------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | | | | | | FINAL | BEGINNING | REQUIREMENTS FOR FISCAL | | |
| | | | | | | PAYMENT | OUTSTANDING | YEAR ENDING JUNE 30, 2020 | | |
| NAME OF BOND OR LOAN | | | ORIGINAL AMOUNT | ISSUE | PAYMENT | INTEREST | BALANCE | INTEREST | PRINCIPAL | |
| List and Subtotal By Fund | * | TERM | OF ISSUE | DATE | DATE | RATE | 07/01/2019 | PAYABLE | PAYABLE | TOTAL |
| FUND: Debt Service | | | | | | | | | | |
| Refund Building Bonds 2011B (455931) | 2 | 15 | 12,565,000 | 08/2011 | 11/2026 | 4.18 | 7,645,000 | 302,319 | 825,000 | 1,127,319 |
| Truckee River Flood 2006 (450662) | 2 | 30 | 21,000,000 | 5/2006 | 12/2035 | 1.597-3.5 | 15,371,179 | 240,537 | 618,847 | 859,384 |
| Parks Bonds Series 2006 (Ballardini)(455985) | 2 | 24 | 25,305,000 | 10/2006 | 3/2030 | 4.0-5.0 | 3,560,000 | 153,169 | 0 | 153,169 |
| Baseball Stadium Sr Bonds Series 2008(450665) | 4 | 20 | 18,500,000 | 2/2008 | 12/2027 | 3.56 | 12,586,800 | 432,014 | 903,200 | 1,335,214 |
| BB Stdm Subordinate Bonds Series2008(450667) | 4 | 50 | 9,954,845 | 2/2008 | 12/2057 | 7.0 | 9,454,731 | 57,855 | 51,945 | 109,800 |
| Refunding Bonds 2012B (455951) | 2 | 15 | 27,580,000 | 8/2012 | 3/2027 | 1.0-3.0 | 20,005,000 | 539,350 | 2,660,000 | 3,199,350 |
| Medical Examiner Building (450285) | 2 | 20 | 12,000,000 | 8/2015 | 3/2035 | 2.0-5.0 | 10,530,000 | 350,308 | 510,000 | 860,308 |
| 2016B Public Safety Refunding 2016 (450981) | 2 | 20 | 9,800,000 | 3/2016 | 3/2036 | 2-5.0 | 9,800,000 | 332,256 | 405,000 | 737,256 |
| 2016A Sales Tax Refunding 2016 (450661) | 4 | 13 | 11,305,000 | 3/2016 | 12/2028 | 5.00 | 11,210,000 | 538,375 | 885,000 | 1,423,375 |
| TOTAL ALL DEBT SERVICE | | | 163,189,845 | | | | 100,162,710 | 2,946,183 | 6,858,992 | 9,805,175 |

GENERAL OBLIGATION BONDS

| ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM- TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS | | | * - Type 1 - General Obligation Bonds 2 - General Obligation Revenue Supported Bonds 3 - General Obligation Special Assessment Bonds 4 - Revenue Bonds 5 - Medium-term Financing | | | | | 6 - Medium-term Financing - Lease Purchase 7 - Capital Leases 8 - Special Assessment Bonds 9 - Mortgages 10 - Other (Specify Type) 11 - Proposed (Specify Type) | | |
|--|-----|------|---|--------|---------|----------|-------------------|--|------------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | | | | | | FINAL | BEGINNING | REQUIREMENTS FOR FISCAL | | |
| | | | | | | PAYMENT | OUTSTANDING | YEAR ENDING JUNE 30, 2020 | | |
| NAME OF BOND OR LOAN | | | ORIGINAL AMOUNT | ISSUE | PAYMENT | INTEREST | BALANCE | INTEREST | PRINCIPAL | |
| List and Subtotal By Fund | * | TERM | OF ISSUE | DATE | DATE | RATE | 07/01/2019 | PAYABLE | PAYABLE | TOTAL |
| FUND: Debt Service | | | | | | | | | | |
| Parks & Library Refunding Bond 2011 A (450271) | 1 | 15 | 17,360,000 | 7/2011 | 5/2020 | 4.2 | 1,165,000 | 48,930 | 1,165,000 | 1,213,930 |
| Parks & Library Refunding Bond 2019 (450272) | 1 | 7 | 8,359,000 | 5/2019 | 5/2026 | 2.62 | 8,359,000 | 219,006 | 73,000 | 292,006 |
| Various Purpose Refunding Series2012A(450281) | 1 | 18 | 18,090,000 | 8/2012 | 3/2030 | 3.0-4.0 | 13,900,000 | 449,800 | 1,050,000 | 1,499,800 |
| TOTAL ALL DEBT SERVICE | | | 43,809,000 | | | | 23,424,000 | 717,736 | 2,288,000 | 3,005,736 |

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------------------------|----------|-------------------|-------------------|----------------------|-------------------|------------------|--------------|
| Ad Valorem General Obligation Bonds | 301-1 | 3,076,390 | 3,085,959 | 3,085,959 | 3,035,869 | (50,090) | -1.6% |
| Medium-Term Bonds | 301-21 | - | - | - | - | - | |
| GO-Revenue Bonds | 301-22 | 6,493,068 | 6,519,260 | 6,519,260 | 6,939,446 | 420,186 | 6.4% |
| Non-GO Revenue Bonds | 301-3 | 1,854,933 | 1,931,900 | 1,931,900 | 2,892,499 | 960,599 | 49.7% |
| Total | | 11,424,391 | 11,537,119 | 11,537,119 | 12,867,814 | 1,330,695 | 11.5% |

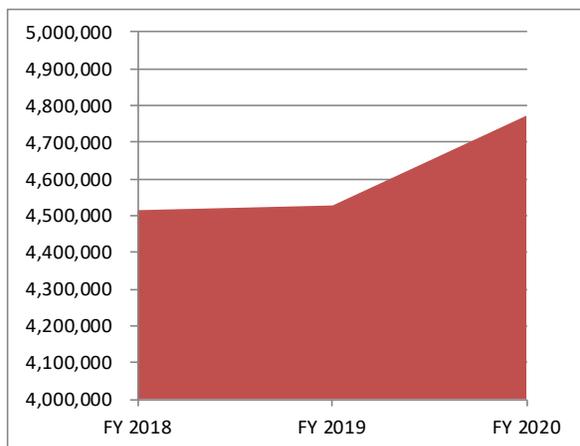
Sources and Uses**Sources**

| | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Beginning Fund Balance | | 5,405,083 | 4,513,186 | 4,513,186 | 4,526,771 | 13,585 | 0.3% |
| Property Taxes | | 2,166,902 | 3,099,544 | 3,099,544 | 3,279,807 | 180,263 | 5.8% |
| Other Miscellaneous | | - | - | - | - | - | |
| Debt Issued | | - | - | - | - | - | |
| Bond Premium | | - | - | - | - | - | |
| Transfer In - General Fund | | 1,462,153 | 1,459,193 | 1,459,193 | 1,865,440 | 406,247 | 27.8% |
| Transfer In - Consolidated Tax | | 3,588,522 | 3,998,522 | 3,998,522 | 4,214,147 | 215,625 | 5.4% |
| Transfer In - Library Expansion | | 216,724 | 218,920 | 218,920 | - | (218,920) | -100.0% |
| Transfer In - Truckee River Flood Mgmt | | 1,404,909 | 1,424,525 | 1,424,525 | 2,283,734 | 859,209 | 60.3% |
| Transfer In - Child Protective Services | | 400,000 | - | - | - | - | |
| Transfer In - Other Restricted Fund | | 1,293,283 | 1,350,000 | 1,350,000 | 1,468,624 | 118,624 | 8.8% |
| Transfer In - Capital Facilities | | - | - | - | - | - | |
| Total Sources | | 15,937,577 | 16,063,890 | 16,063,890 | 17,638,523 | 1,574,633 | 9.8% |

Uses

| | | | | | | | |
|---------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Services & Supplies | | 12,926 | 17,884 | 17,884 | 19,113 | 1,229 | 6.9% |
| Bond Issuance Costs | | - | - | - | - | - | |
| Principal | | 7,235,838 | 7,501,277 | 7,501,277 | 9,146,992 | 1,645,715 | 21.9% |
| Interest | | 4,160,628 | 3,978,348 | 3,978,348 | 3,663,919 | (314,429) | -7.9% |
| Debt Service Fees | | 14,999 | 39,611 | 39,611 | 37,790 | (1,821) | -4.6% |
| Total Uses | | 11,424,391 | 11,537,119 | 11,537,119 | 12,867,814 | 1,330,695 | 11.5% |

| | | | | | | | |
|----------------------------|--|------------------|------------------|------------------|------------------|----------------|-------------|
| Ending Fund Balance | | 4,513,186 | 4,526,771 | 4,526,771 | 4,770,709 | 243,938 | 5.4% |
|----------------------------|--|------------------|------------------|------------------|------------------|----------------|-------------|

Budgeted Fund Balance:

DEBT SERVICE FUND – SPECIAL ASSESSMENT DISTRICTS

Description Special Assessment Districts Debt Service Fund accounts for the actual assessments levied and bonds or other debt incurred in the construction of a special assessment district project. Assessments are levied on specific parcels of land based on criteria approved for the particular assessment districted, related to the value of improvement of the parcel. Assessments collected in a particular assessment district can only be applied to the benefit of that district during the life of the indebtedness.

Account for assessments, penalties and interest and other resources to retire debt issued for completed improvements benefiting properties against which the special assessments are levied:

- District 29 - Mount Rose: Sewer Line project
- District 32 – Spanish Springs Valley Ranches: Roads
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lighting W Water System

SPECIAL ASSESSMENT DEBT

| ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM- TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS | | | * - Type 1 - General Obligation Bonds 2 - General Obligation Revenue Supported Bonds 3 - General Obligation Special Assessment Bonds 4 - Revenue Bonds 5 - Medium-term Financing | | | | 6 - Medium-term Financing - Lease Purchase 7 - Capital Leases 8 - Special Assessment Bonds 9 - Mortgages 10 - Other (Specify Type) 11 - Proposed (Specify Type) | | | | |
|--|-----|------|---|---------|---------|----------|--|---------------------------|-----------|---------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | (10) | (11) |
| | | | | | FINAL | | BEGINNING | REQUIREMENTS FOR FISCAL | | | |
| | | | | | | | OUTSTANDING | YEAR ENDING JUNE 30, 2020 | | | |
| NAME OF BOND OR LOAN | | | ORIGINAL AMOUNT | ISSUE | PAYMENT | INTEREST | BALANCE | INTEREST | PRINCIPAL | | |
| List and Subtotal By Fund | * | TERM | OF ISSUE | DATE | DATE | RATE | 07/01/2019 | PAYABLE | PAYABLE | TOTAL | |
| FUND: Special Assessment District | | | | | | | | | | | |
| S.A.D.#32-Spanish Springs Valley Ranches Rd | 8 | 20 | 8,592,787 | 12/2011 | 11/2031 | 3.48 | 3,658,560 | 125,244 | 236,822 | 362,066 | |
| S.A.D. #37-Spanish Springs Sewer Phase 1a | 8 | 20 | 728,813 | 5/2007 | 5/2027 | 4.35 | 192,491 | 8,373 | 19,388 | 27,761 | |
| S.A.D. #39-Lightning W Water Supply | 8 | 20 | 999,268 | 6/2009 | 5/2029 | 7.18 | 253,617 | 17,914 | 17,335 | 35,249 | |
| TOTAL ALL DEBT SERVICE | | | 10,320,868 | | | | 4,104,668 | 151,531 | 273,545 | 425,076 | |

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------------------------|----------|-------------------|-------------------|----------------------|-------------------|-----------------|---------------|
| SAD 21 Admin/General Bond | 700210 | 464,379 | - | - | - | - | |
| SAD 29 Mt Rose Sewer Phase 1 | 700290 | 3,907 | 100 | 100 | 100 | - | 0.0% |
| SAD 32 Spanish Springs Valley Road: | 700320 | 680,291 | 424,063 | 424,063 | 377,666 | (46,397) | -10.9% |
| SAD 37 Spanish Springs Sewer 1A | 700370 | 68,329 | 39,297 | 39,297 | 33,862 | (5,435) | -13.8% |
| SAD 39 Lightning W Water Supply | 700390 | 88,969 | 55,913 | 55,913 | 40,448 | (15,465) | -27.7% |
| SAD Surplus & Deficiency | 700921 | 3,779 | 200 | 200 | 200 | - | 0.0% |
| Total | | 1,309,654 | 519,572 | 519,572 | 452,276 | (67,297) | -13.0% |

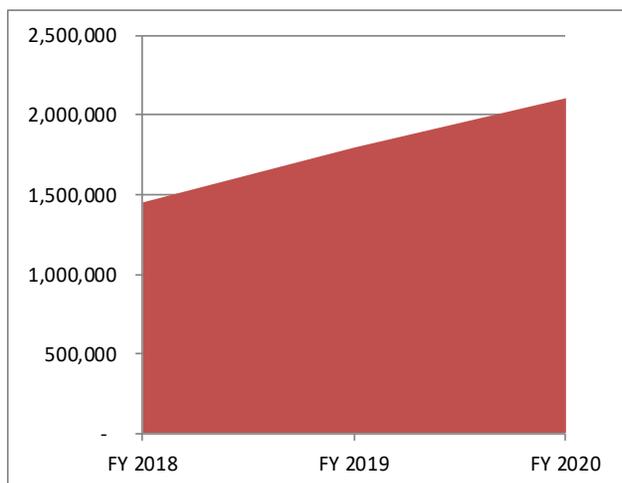
Sources and UsesSources

| | | | | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Beginning Fund Balance | 1,844,282 | 1,452,144 | 1,452,144 | 1,798,372 | 346,229 | 23.8% |
| Special Assessment Taxes | 618,119 | 542,000 | 542,000 | 490,000 | (52,000) | -9.6% |
| Miscellaneous | 299,398 | 323,800 | 323,800 | 273,800 | (50,000) | -15.4% |
| Transfer in Capital Improvement Fund | - | - | - | - | - | |
| Total | 917,516 | 865,800 | 865,800 | 763,800 | (102,000) | -11.8% |
| Total Sources | 2,761,798 | 2,317,944 | 2,317,944 | 2,562,172 | 244,229 | 10.5% |

Uses

| | | | | | | |
|---------------------|------------------|----------------|----------------|----------------|-----------------|---------------|
| Services & Supplies | 1,094 | 1,100 | 1,100 | 1,100 | - | 0.0% |
| Principal | 617,977 | 305,392 | 305,392 | 273,545 | (31,847) | -10.4% |
| Interest | 194,322 | 187,080 | 187,080 | 151,531 | (35,550) | -19.0% |
| Debt Service Fees | 33,836 | 26,000 | 26,000 | 26,100 | 100 | 0.4% |
| Refund Prop Owners | 462,424 | - | - | - | - | |
| Total Uses | 1,309,654 | 519,572 | 519,572 | 452,276 | (67,297) | -13.0% |

| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Ending Fund Balance | 1,452,144 | 1,798,372 | 1,798,372 | 2,109,896 | 311,523 | 17.3% |
|----------------------------|------------------|------------------|------------------|------------------|----------------|--------------|

Budgeted Fund Balance:

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ENTERPRISE FUNDS

Description Enterprise funds account for programs or activities which are operated in a manner similar to private enterprise. The intent of an enterprise fund is for the users of services to pay for the cost of services through user charges. This also allows the governing body to determine if revenues earned, expenses incurred and net income are appropriate for public policy, capital maintenance, management control and accountability. Enterprise funds include the Building and Safety Fund, Golf Course Fund and the Utilities Fund.

| Fund | Beginning Fund Balance/ Cash Balance | FY 2020 Budgeted Revenues | FY 2020 Other Financing/ Transfers In | FY 2020 Budgeted Expenditures | FY 2020 Operating Transfers Out | Ending Fund Balance/ Cash Balance |
|------------------------|--|---------------------------------|---|-------------------------------------|---------------------------------------|---|
| Building & Safety Fund | 3,970,645 | 3,240,000 | - | 3,806,969 | - | 3,403,676 |
| Golf Course Fund | 921,904 | 354,200 | - | 432,729 | - | 843,376 |
| Utilities Fund | <u>97,923,982</u> | <u>44,362,556</u> | <u>-</u> | <u>116,102,214</u> | <u>-</u> | <u>26,184,324</u> |
| Total | 102,816,531 | 47,956,756 | - | 120,341,912 | - | 30,431,376 |

*Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net Position

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**BUILDING AND SAFETY FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Building and Safety Fund is to provide residents and developers with building permit, inspection, and plan review services.

Description: Building and Safety enforces nationally recognized codes and ordinances adopted by the Board of County Commissioners to assure that buildings are safe by providing plan check and inspection services for construction. These standards play a vital part in maintaining Washoe County's high quality of living and economic strength. County-wide codes play a key role in assisting the construction industry in maintaining a level and consistent playing field.

Statutory

Authority: NRS 278 Planning and Zoning; Washoe County Code Chapter 100 Building & Safety.

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Decrease of \$90,000 in Building Improvement Capital; Contra account was increased by \$90,000

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|--------------|
| Administration | 560-1 | 1,213,990 | 1,398,167 | 1,311,897 | 1,686,273 | 288,106 | 20.6% |
| Incline Village | 560-2 | 3,162 | 10,104 | 10,104 | 10,385 | 281 | 2.8% |
| Permit Services | 560-3 | 410,586 | 479,003 | 447,646 | 650,367 | 171,365 | 35.8% |
| Building Inspection Services | 560-4 | 434 | - | - | 500 | 500 | |
| Plans Examination | 560-5 | 1,106,253 | 1,363,789 | 1,184,874 | 1,414,743 | 50,954 | 3.7% |
| Total | | 2,734,425 | 3,251,063 | 2,954,522 | 3,762,269 | 511,206 | 15.7% |

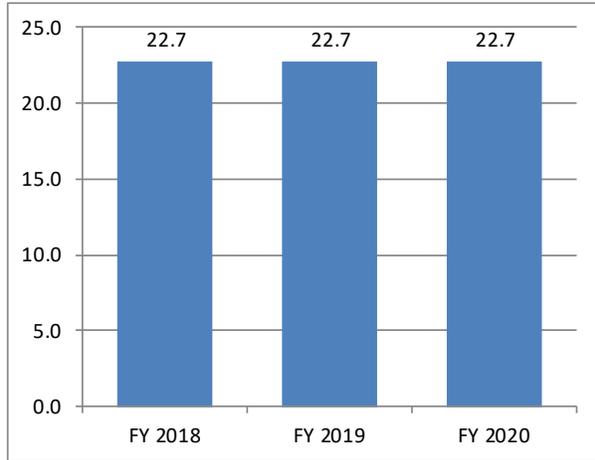
Revenue, Expenses and Net Income

| | | | | | | | |
|---------------------------------|--|------------------|------------------|------------------|------------------|----------------|----------------|
| Operating Revenue | | | | | | | |
| Charges for Services | | 3,604,495 | 3,210,000 | 3,210,000 | 3,210,000 | - | 0.0% |
| Other | | 80 | - | - | - | - | |
| Total Operating Revenue | | 3,604,575 | 3,210,000 | 3,210,000 | 3,210,000 | - | 0.0% |
| Operating Expenses | | | | | | | |
| Salaries & Wages | | 1,278,875 | 1,592,240 | 1,411,850 | 1,734,307 | 142,066 | 8.9% |
| Employee Benefits | | 782,217 | 942,945 | 826,794 | 979,659 | 36,714 | 3.9% |
| Services & Supplies | | 653,275 | 694,078 | 694,078 | 1,026,503 | 332,425 | 47.9% |
| Depreciation | | 20,058 | 21,800 | 21,800 | 21,800 | - | 0.0% |
| Total Operating Expenses | | 2,734,425 | 3,251,063 | 2,954,522 | 3,762,269 | 511,206 | 15.7% |
| Operating Income/(Loss) | | 870,150 | (41,063) | 255,478 | (552,269) | 511,206 | 1244.9% |
| Net Nonoperating Income | | (3,136) | 30,000 | 30,000 | 30,000 | - | 0.0% |
| Net Operating Transfers | | - | - | - | - | - | |
| Net Income/(Loss) | | 867,013 | (11,063) | 285,478 | (522,269) | 511,206 | 4620.7% |

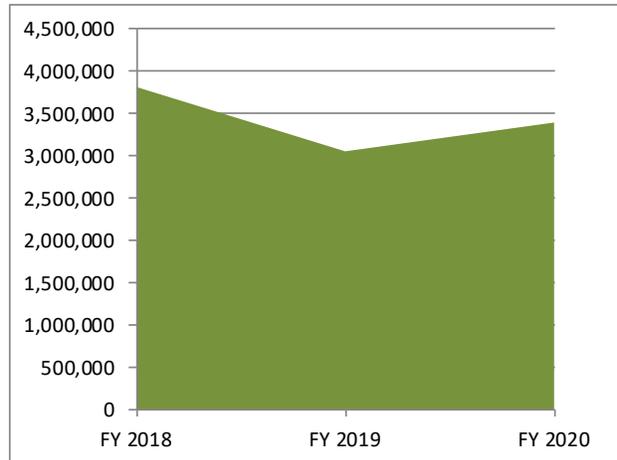
Statement of Cash Flows

| | | | | | | | |
|--|--|------------------|------------------|------------------|------------------|----------------|--------------|
| Net Cash Provided (Used) by Operating Activities | | 720,060 | (15,763) | 280,778 | (526,969) | (511,206) | 3243.1% |
| Net Cash Provided (Used) by Noncapital Financing Activities | | - | - | - | - | - | |
| Net Cash Provided (Used) by Capital | | - | (160,000) | (160,000) | (70,000) | 90,000 | -56.3% |
| Net Cash Provided (Used) by Investing Activities | | (9,354) | 30,000 | 30,000 | 30,000 | - | 0.0% |
| Cash & Cash Equiv. at July 1 | | 3,109,161 | 3,207,220 | 3,819,867 | 3,970,645 | 763,425 | 23.8% |
| Cash & Cash Equiv. at June 30 | | 3,819,867 | 3,061,457 | 3,970,645 | 3,403,676 | 342,219 | 11.2% |
| FTE Summary | | 22.7 | 22.7 | 22.7 | 22.7 | | 0.0% |

Staffing Trend:



Cash & Cash Equivalents



**GOLF COURSE FUND
COMMUNITY SERVICES DEPARTMENT**

Fund The mission of the Golf Course Fund is to provide year-round recreational opportunities for Washoe County citizens and visitors by offering affordable golf experiences and professional staff to provide quality golf instruction and foster community interest and participation.

Description Washoe and Sierra Sage Golf Courses are 18-hole regulation length golf courses. Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range, cart storage, and maintenance facility are also located on the courses. Both courses are operated through contracted vendors providing golf professional services and food and beverage services.

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$157,000 in Repairs and Maintenance

Costs offset from an increase to Sierra Sage Contract Revenue and use of fund balance.

In Addition Effective January 1, 2017 a new management contract went into effect with Bell-Man Golf Management that redefined the operational and financial structure of Washoe Golf Course. Changes included Bell-Man Golf Management assuming full maintenance responsibility resulting in a reduction in personnel and services and supplies in the Golf Course Fund.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|-------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|--------------|
| Golf Operations | 520-1 | 353,435 | 397,957 | 397,949 | 449,129 | 51,172 | 12.9% |
| Golf Equipment | 520-2 | - | - | - | - | - | |
| Golf Construction | 520-3 | - | - | - | 117,000 | 117,000 | |
| Total | | 353,435 | 397,957 | 397,949 | 566,129 | 168,172 | 42.3% |

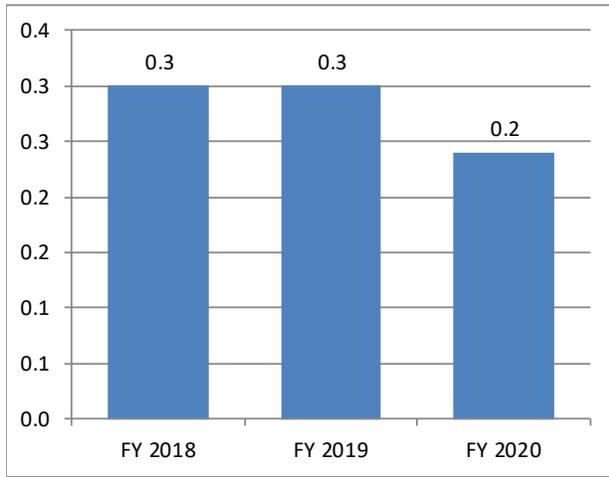
Revenue, Expenses and Net Income

| | | | | | | | |
|---------------------------------|--|------------------|------------------|------------------|------------------|-----------------|--------------|
| Operating Revenue | | | | | | | |
| Charges for Services | | 144,560 | 229,000 | 229,000 | 299,000 | 70,000 | 30.6% |
| Other | | 40,000 | 40,000 | 40,000 | 40,000 | - | 0.0% |
| Total Operating Revenue | | 184,560 | 269,000 | 269,000 | 339,000 | 70,000 | 26.0% |
| Operating Expenses | | | | | | | |
| Salaries & Wages | | 17,913 | 18,461 | 18,461 | 18,920 | 459 | 2.5% |
| Employee Benefits | | 13,941 | 10,542 | 10,534 | 10,610 | 69 | 0.7% |
| Services & Supplies | | 131,614 | 160,554 | 160,554 | 328,198 | 167,644 | 104.4% |
| Depreciation | | 189,967 | 208,400 | 208,400 | 208,400 | - | 0.0% |
| Total Operating Expenses | | 353,435 | 397,957 | 397,949 | 566,129 | 168,172 | 42.3% |
| Operating Income/(Loss) | | (168,876) | (128,957) | (128,949) | (227,129) | (98,172) | 76.1% |
| Net Nonoperating Income | | 3,811 | 15,200 | 15,200 | 15,200 | - | 0.0% |
| Net Operating Transfers | | - | - | - | - | - | |
| Net Income/(Loss) | | (165,065) | (113,757) | (113,749) | (211,929) | (98,172) | 86.3% |

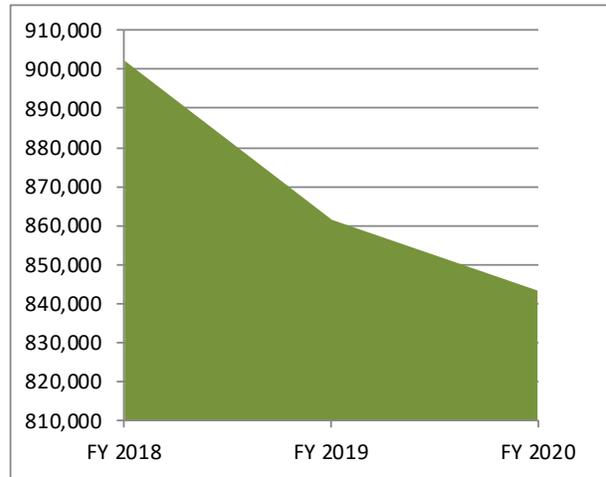
Statement of Cash Flows

| | | | | | | | |
|---|--|----------------|----------------|----------------|----------------|-----------------|---------------|
| Net Cash Provided (Used) by Operating Activities | | 24,398 | 79,443 | 79,451 | (18,729) | (98,172) | -123.6% |
| Net Cash Provided (Used) by Noncapital Financing Activities | | - | (1,300) | - | - | 1,300 | -100.0% |
| Net Cash Provided (Used) by Capital | | 1 | (75,000) | (76,300) | (75,000) | - | 0.0% |
| Net Cash Provided (Used) by Investing Activities | | 4,214 | 16,500 | 16,500 | 15,200 | (1,300) | -7.9% |
| Cash & Cash Equiv. at July 1 | | 873,642 | 841,772 | 902,253 | 921,904 | 80,132 | 9.5% |
| Cash & Cash Equiv. at June 30 | | 902,255 | 861,415 | 921,904 | 843,376 | (18,039) | -2.1% |
| FTE Summary | | 0.3 | 0.3 | 0.3 | 0.2 | | -20.0% |

Staffing Trend:



Cash & Cash Equivalents



**UTILITIES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Utilities Fund is to provide a broad range of municipal-type services including wastewater, reclaimed water, recharge water, and floodplain detention utility services; to manage water rights; and to manage, maintain, and rehabilitate the County's utility infrastructure.

Description: The Utilities Fund provides and bills for wastewater, reclaimed water, recharge water, and floodplain detention utility services for approximately 22,300 customers within unincorporated areas of Washoe County. In addition, the Utility Fund serves an additional 13,500 customers located in the City of Reno.

Statutory

Authority: NRS 244-County Governments; NRS 318-General Improvement Districts; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources Washoe County Code Chapter 40 (Water and Sewage).

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Organization This fund was previously the Water Resources Fund. The County's water function was merged with TMWA on December 31, 2014 and the fund renamed the Utilities Fund.

Budget Summary

| Programs | Bus Area | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|---------------|
| Utilities - Planning | 566-01 | 1,488 | 1,320 | 1,033 | 1,200 | (120) | -9.1% |
| Utilities - Water | 566-10 | 69,244 | 224,170 | 123,533 | 162,888 | (61,282) | -27.3% |
| Utilities - Reclaimed | 566-11 | 1,419,832 | 2,558,809 | 1,940,968 | 3,026,497 | 467,687 | 18.3% |
| Utilities - Sewer | 566-12 | 10,647,869 | 17,014,023 | 14,085,141 | 14,159,648 | (2,854,375) | -16.8% |
| Utilities - Stormwater | 566-13 | 408,661 | 476,408 | 382,088 | 430,773 | (45,635) | -9.6% |
| Total | | 12,547,094 | 20,274,730 | 16,532,763 | 17,781,005 | (2,493,725) | -12.3% |

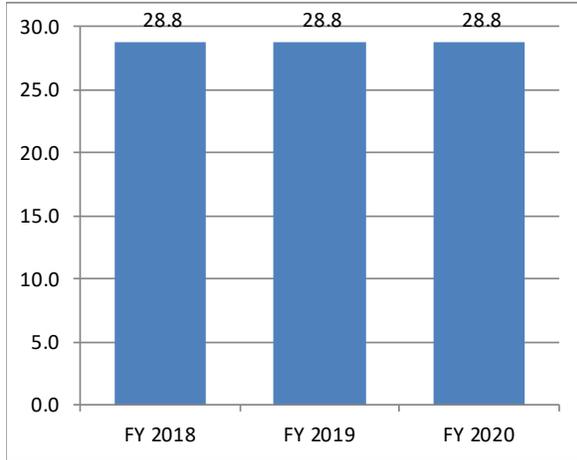
Revenue, Expenses and Net Income

| | | | | | | | |
|--------------------------------|--|-------------------|--------------------|-------------------|--------------------|------------------|---------------|
| Operating Revenue | | | | | | | |
| Charges for Services | | 15,676,039 | 15,859,647 | 16,052,987 | 16,352,554 | 492,907 | 3.1% |
| Other | | <u>2,734</u> | <u>51,390</u> | <u>26,223</u> | <u>50,833</u> | <u>(557)</u> | -1.1% |
| Total Operating Revenue | | 15,678,774 | 15,911,037 | 16,079,210 | 16,403,386 | 492,350 | 3.1% |
| Operating Expenses | | | | | | | |
| Salaries & Wages | | 1,777,640 | 1,865,318 | 1,971,626 | 2,311,096 | 445,778 | 23.9% |
| Employee Benefits | | 1,023,763 | 1,089,224 | 1,094,457 | 1,232,958 | 143,734 | 13.2% |
| Services & Supplies | | 6,252,015 | 13,808,690 | 9,921,830 | 10,621,053 | (3,187,637) | -23.1% |
| Depreciation | | <u>3,493,676</u> | <u>3,511,498</u> | <u>3,544,851</u> | <u>3,615,899</u> | <u>104,401</u> | 3.0% |
| Total Operating Expenses | | 12,547,094 | 20,274,730 | 16,532,763 | 17,781,005 | (2,493,725) | -12.3% |
| Operating Income/(Loss) | | 3,131,679 | (4,363,693) | (453,553) | (1,377,619) | 2,986,075 | -68.4% |
| Net Nonoperating Income | | (29,650) | 1,284,389 | 1,126,856 | 1,026,069 | (258,321) | -20.1% |
| Capital Contributions | | 12,704,990 | 7,093,546 | 10,109,796 | 11,772,600 | 4,679,054 | 66.0% |
| Net Operating Transfers | | (15,070) | - | - | - | - | |
| Net Income/(Loss) | | 15,791,949 | 4,014,242 | 10,783,100 | 11,421,050 | 7,406,808 | 184.5% |

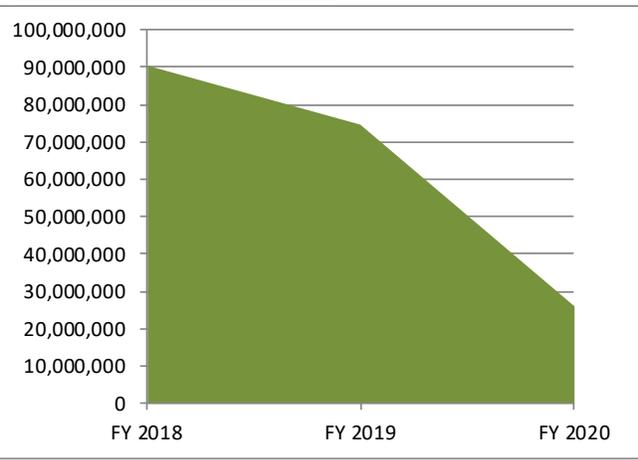
Statement of Cash Flows

| | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------|
| Net Cash Provided (Used) by Operating Activities | | 5,029,686 | 1,017,068 | 3,063,648 | 2,146,084 | 1,129,016 | 111.0% |
| Net Cash Provided (Used) by Noncapital Financing Activities | | 465,202 | - | 173,451 | 49,810 | 49,810 | |
| Net Cash Provided (Used) by Capital | | 2,891,486 | (15,412,657) | 2,241,407 | (76,189,508) | (60,776,851) | 394.3% |
| Net Cash Provided (Used) by Investing Activities | | (175,234) | 1,649,669 | 1,799,621 | 2,253,956 | 604,287 | 36.6% |
| Cash & Cash Equiv. at July 1 | | 82,434,715 | 87,460,227 | 90,645,855 | 97,923,982 | 10,463,755 | 12.0% |
| Cash & Cash Equiv. at June 30 | | 90,645,855 | 74,714,307 | 97,923,982 | 26,184,324 | (48,529,983) | -65.0% |
| FTE Summary | | 28.8 | 28.8 | 28.8 | 28.8 | | 0.1% |

Staffing Trend:



Cash & Cash Equivalents



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INTERNAL SERVICE FUNDS

Description Internal service funds account for the financing of goods and services provided by programs or activities on a cost reimbursement basis. The Internal Service Funds include the Health Benefits Fund, the Risk Management Fund and the Equipment Services Fund, as described below:

Equipment Services Fund: Used to account for revenues received for maintaining and purchasing the light and heavy fleet for use by other County departments.

Health Benefits Fund: Used to account for the County's health insurance plans, which include for the use of both active and retired County employees and their dependents, a self-funded preferred provider organization (PPO) plan, a self-funded high deductible health plan, and health maintenance organization (HMO) plan.

Risk Management Fund: Used to account for revenues and expenses for providing the County with property and liability insurance, workers' compensation and unemployment compensation insurance.

| Fund | Beginning Fund Balance/ Cash Balance | FY 2020 Budgeted Revenues | FY 2020 Other Financing/ Transfers In | FY 2020 Budgeted Expenditures | FY 2020 Operating Transfers Out | Ending Fund Balance/ Cash Balance |
|-------------------------|--|---------------------------------|---|-------------------------------------|---------------------------------------|---|
| Equipment Services Fund | 1,983,596 | 9,048,900 | - | 10,976,092 | - | 56,403 |
| Health Benefits Fund | 12,006,964 | 57,505,500 | - | 55,528,627 | - | 13,983,837 |
| Risk Management Fund | <u>34,091,259</u> | <u>7,553,202</u> | <u>-</u> | <u>6,579,158</u> | <u>-</u> | <u>35,065,302</u> |
| Total | 48,081,819 | 74,107,602 | - | 73,083,877 | - | 49,105,542 |

*Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net Position

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**EQUIPMENT SERVICES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission The mission of the Equipment Services Fund (ESF) is to provide safe and reliable vehicles and equipment to county departments to meet their transportation and specialized heavy equipment needs at low life-cycle costs.

Description Equipment Services maintains light vehicle and heavy vehicle shops at the Longley Lane Complex in Reno, and has satellite shop facilities in Incline Village, Gerlach, and the Parr Blvd. Sheriff's Complex. The ESF is operated as an internal service fund to track revenues and expenses for the purchase, maintenance, repair and replacement of fleet vehicles and specialized heavy equipment. The ESF bills user departments for operation and capital replacement of vehicles.

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|----------------|----------|-------------------|-------------------|----------------------|-------------------|--------------|-------------|
| Replacement | 669-1 | 2,454,276 | 2,143,500 | 2,177,387 | 2,437,000 | 293,500 | 13.7% |
| Administration | 669-2 | 1,009,640 | 2,383,364 | 2,456,006 | 2,289,163 | (94,200) | -4.0% |
| Maintenance | 669-3 | 4,906,899 | 3,659,907 | 3,521,432 | 3,469,941 | (189,966) | -5.2% |
| Fire Services | 669-4 | - | - | - | - | - | |
| Total | | 8,370,815 | 8,186,770 | 8,154,825 | 8,196,104 | 9,334 | 0.1% |

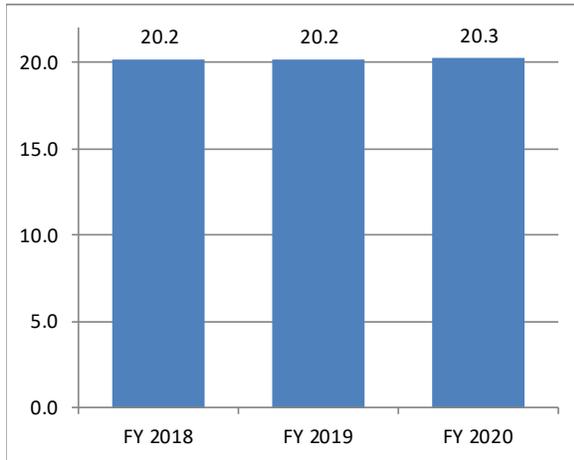
Revenue, Expenses and Net Income

| | | | | | | | |
|---------------------------------|--|------------------|------------------|------------------|------------------|------------------|---------------|
| Operating Revenue | | | | | | | |
| Charges for Services | | 8,775,376 | 9,316,299 | 8,691,258 | 8,798,900 | (517,399) | -5.6% |
| Other | | 55,102 | 60,000 | 10,039 | 50,000 | (10,000) | -16.7% |
| Total Operating Revenue | | 8,830,478 | 9,376,299 | 8,701,297 | 8,848,900 | (527,399) | -5.6% |
| Operating Expenses | | | | | | | |
| Salaries & Wages | | 1,397,924 | 1,468,754 | 1,445,660 | 1,429,184 | (39,570) | -2.7% |
| Employee Benefits | | 855,489 | 876,175 | 860,358 | 893,957 | 17,781 | 2.0% |
| Services & Supplies | | 4,248,508 | 4,091,841 | 4,100,370 | 3,872,964 | (218,877) | -5.3% |
| Depreciation | | 1,868,894 | 1,750,000 | 1,748,436 | 2,000,000 | 250,000 | 14.3% |
| Total Operating Expenses | | 8,370,815 | 8,186,770 | 8,154,825 | 8,196,104 | 9,334 | 0.1% |
| Operating Income/(Loss) | | 459,664 | 1,189,529 | 546,472 | 652,796 | (536,733) | -45.1% |
| Net Nonoperating Income | | 288,320 | 306,600 | 252,893 | 239,060 | (545,660) | -22.0% |
| Net Operating Transfers | | - | - | - | - | - | |
| Capital Contributions | | 392,941 | - | 150,000 | 150,000 | (150,000) | |
| Net Income/(Loss) | | 1,140,924 | 1,496,129 | 949,364 | 1,041,856 | (454,273) | -30.4% |

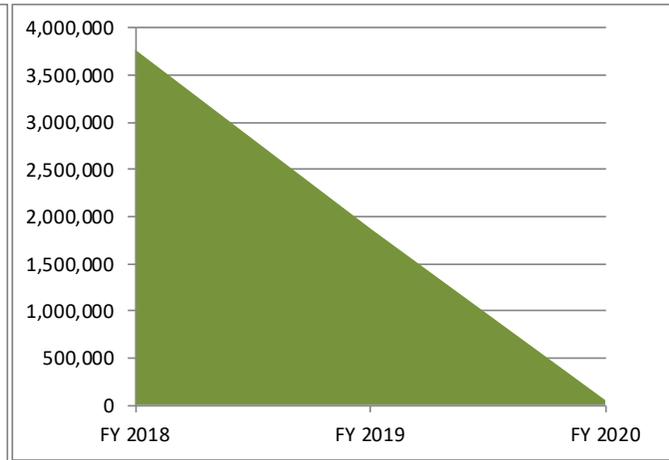
Statement of Cash Flows

| | | | | | | | |
|--|--|------------------|------------------|------------------|---------------|--------------------|---------------|
| Net Cash Provided (Used) by Operating Activities | | 2,547,560 | 5,650,591 | 2,352,802 | 2,696,856 | (8,347,447) | -52.3% |
| Net Cash Provided (Used) by Noncapital Financing Activities | | - | - | - | - | - | |
| Net Cash Provided (Used) by Capital | | (2,752,670) | (7,179,050) | (3,637,550) | (4,624,048) | 11,803,098 | -35.6% |
| Net Cash Provided (Used) by Investing Activities | | 1,416,200 | - | (499,401) | - | - | |
| Cash & Cash Equiv. at July 1 | | 2,556,654 | 3,405,909 | 3,767,744 | 1,983,596 | (5,389,505) | -41.8% |
| Cash & Cash Equiv. at June 30 | | 3,767,744 | 1,877,449 | 1,983,596 | 56,403 | (1,933,854) | -97.0% |
| FTE Summary | | 20.2 | 20.2 | 20.2 | 20.3 | | 0.2% |

Staffing Trend:



Cash & Cash Equivalents



**HEALTH BENEFITS FUND
HUMAN RESOURCES DEPARTMENT**

Mission The mission of the Health Benefits Division is to provide access to comprehensive health care services for Washoe County employees, retirees, and their eligible dependents in an efficient and cost effective manner.

Description The Health Benefits Fund, division of Human Resources, was established pursuant to NRS 287.010 to provide health benefits for County employees, dependents and retirees through self-funded and contractual health insurance plans. The Fund includes four medical plans, dental, prescription drug, vision and life insurance. The medical plans included in the Fund during the 2019 fiscal year are:

- Self-Funded Preferred Provider Organization (PPO)
- Self-Funded High Deductible Health Plan (HDHP)
- Fully-Insured Health Maintenance Organization (HMO)
- Fully-Insured Medicare Advantage Plan (Senior Care Plus)

The above mentioned plans are currently available to approximately 1670 retirees, 2400 active employees and their eligible dependents.

**Statutory
Authority**

NRS 287 Programs for Public Employees; Consolidated Omnibus Budget Reconciliation Act (COBRA); US Department of Labor; Washoe County Code Chapter 5–Administration and Personnel.

FY 2020 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Benefits Specialist position - \$91,159
- Reclassification of Benefits Specialist to Senior Benefits Specialist - \$9,355

Non-Personnel

- Increase of \$1,500 for various ancillary services and supplies of new position

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| Health Benefits Admin. | 618-1 | 1,516,355 | 1,923,368 | 1,933,455 | 3,608,846 | 1,685,478 | 87.6% |
| Self Funded Plan | 618-2 | 32,701,855 | 33,231,931 | 33,231,931 | 40,765,931 | 7,534,000 | 22.7% |
| HMO Plan | 618-3 | 19,434,512 | 19,697,790 | 19,697,790 | 11,221,750 | (8,476,040) | -43.0% |
| PEBS Subsidies | 618-4 | 281,687 | 260,000 | 260,000 | 288,000 | 28,000 | 10.8% |
| Total | | 53,934,409 | 55,113,089 | 55,123,176 | 55,884,527 | 771,438 | 1.4% |

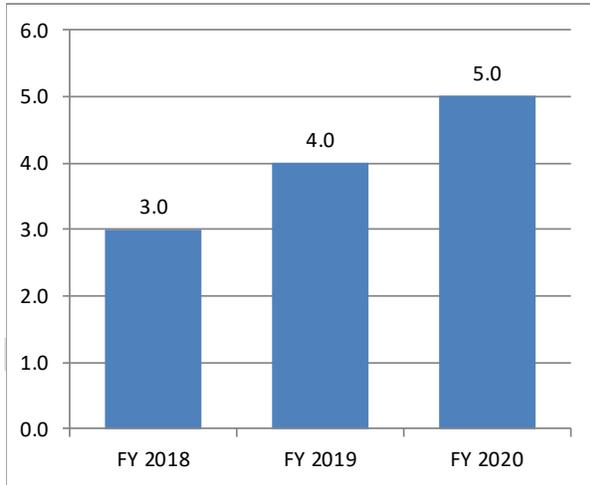
Revenue, Expenses and Net Income

| | | | | | | | |
|---------------------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|----------------|
| Operating Revenue | | | | | | | |
| Charges for Services | | 51,374,389 | 53,235,021 | 53,235,021 | 54,951,700 | 1,716,679 | 3.2% |
| Other | | 3,509,789 | 1,900,000 | 1,900,000 | 2,198,800 | 298,800 | 15.7% |
| Total Operating Revenue | | 54,884,179 | 55,135,021 | 55,135,021 | 57,150,500 | 2,015,479 | 3.7% |
| Operating Expenses | | | | | | | |
| Salaries & Wages | | 341,262 | 336,948 | 344,759 | 423,004 | 86,057 | 25.5% |
| Employee Benefits | | 173,471 | 184,247 | 186,523 | 220,619 | 36,372 | 19.7% |
| Services & Supplies | | 53,419,676 | 54,591,894 | 54,591,894 | 55,240,904 | 649,010 | 1.2% |
| Total Operating Expenses | | 53,934,409 | 55,113,089 | 55,123,176 | 55,884,527 | 771,438 | 1.4% |
| Operating Income/(Loss) | | 949,770 | 21,932 | 11,845 | 1,265,973 | 1,244,041 | 5672.2% |
| Net Nonoperating Income | | 66,417 | 90,000 | 90,000 | 90,000 | - | 0.0% |
| Federal Grants | | 294,306 | 265,000 | 265,000 | 265,000 | - | 0.0% |
| Net Operating Transfers | | - | - | - | - | - | |
| Net Income/(Loss) | | 1,310,493 | 376,932 | 366,845 | 1,620,973 | 1,244,041 | 330.0% |

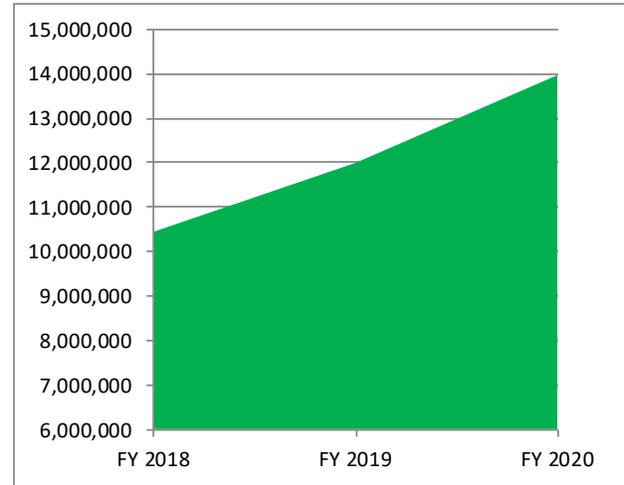
Statement of Cash Flows

| | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Net Cash Provided (Used) by Operating Activities | | 646,357 | 1,200,232 | 1,190,145 | 1,621,873 | 421,641 | 35.1% |
| Net Cash Provided (Used) by Noncapital Activities | | 294,306 | 265,000 | 265,000 | 265,000 | - | 0.0% |
| Net Cash Provided (Used) by Capital | | - | - | - | - | - | |
| Net Cash Provided (Used) by Investing Activities | | (21,551) | 90,000 | 90,000 | 90,000 | - | 0.0% |
| Cash & Cash Equiv. at July 1 | | 9,542,707 | 10,461,819 | 10,461,819 | 12,006,964 | 1,545,145 | 14.8% |
| Cash & Cash Equiv. at June 30 | | 10,461,819 | 12,017,051 | 12,006,964 | 13,983,837 | 1,966,786 | 16.4% |
| FTE Summary | | 3.00 | 4.00 | 4.00 | 5.00 | | 25.0% |

Staffing Trend:



Cash & Cash Equivalents



**RISK MANAGEMENT FUND
COMPTROLLER'S OFFICE**



Mission The mission of the Risk Management Division is to protect the County from financial loss due to risks inherent in county operations by taking measures to eliminate or reduce such risks and/or by administering coverage for exposure to liabilities associated with risks.

Description The Risk Management Division self-administers all claims against the County for bodily injury and property damage; investigates and settles all claims involving damage to County property; monitors and works with the District Attorney's office to settle all complaints resulting in litigation against the County; administers the County's self-insured workers' compensation program; provides safety inspections of all County facilities and safety training for employees; and reviews all contracts to insure that the County has been properly indemnified for actions of the contractor that may result in loss. Risk Management is a division of the Comptroller's Office.

FY 2020 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

| Programs | Cost Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---------------------------|----------|-------------------|-------------------|----------------------|-------------------|---------------|-------------|
| Risk Mgmt. Administration | 195051 | 183,506 | 319,747 | 344,122 | 337,535 | 17,788 | 5.6% |
| Safety Division | 195052 | 93,659 | 126,439 | 126,299 | 125,710 | (729) | -0.6% |
| Property & Liability | 195053 | 2,594,421 | 2,938,879 | 2,923,267 | 2,935,667 | (3,212) | -0.1% |
| Workers Compensation | 195054 | 3,038,708 | 4,806,739 | 4,806,596 | 4,807,511 | 772 | 0.0% |
| Unemployment Comp. | 195055 | 109,233 | 174,736 | 174,736 | 174,736 | - | 0.0% |
| Total | | 6,019,527 | 8,366,540 | 8,375,020 | 8,381,159 | 14,619 | 0.2% |

Revenue, Expenses and Net Income

| | | | | | | | |
|--------------------------------|--|------------------|------------------|------------------|------------------|-----------------|--------------|
| Operating Revenue | | | | | | | |
| Charges for Services | | 6,989,666 | 7,190,116 | 7,190,116 | 7,176,002 | (14,114) | -0.2% |
| Other | | 178,094 | 50,000 | 224,709 | 50,000 | - | 0.0% |
| Total Operating Revenue | | 7,167,760 | 7,240,116 | 7,414,825 | 7,226,002 | (14,114) | -0.2% |

| | | | | | | | |
|---------------------------------|--|------------------|------------------|------------------|------------------|---------------|-------------|
| Operating Expenses | | | | | | | |
| Salaries & Wages | | 312,921 | 390,953 | 396,692 | 395,290 | 4,337 | 1.1% |
| Employee Benefits | | 167,694 | 201,991 | 204,685 | 205,574 | 3,582 | 1.8% |
| Services & Supplies | | 5,538,912 | 7,773,596 | 7,773,642 | 7,780,294 | 6,699 | 0.1% |
| Total Operating Expenses | | 6,019,527 | 8,366,540 | 8,375,020 | 8,381,159 | 14,619 | 0.2% |

| | | | | | | | |
|--------------------------------|--|------------------|--------------------|------------------|--------------------|-----------------|-------------|
| Operating Income/(Loss) | | 1,148,233 | (1,126,424) | (960,195) | (1,155,157) | (28,733) | 2.6% |
|--------------------------------|--|------------------|--------------------|------------------|--------------------|-----------------|-------------|

| | | | | | | | |
|-------------------------|--|-------|---------|---------|---------|---------|-------|
| Net Nonoperating Income | | 5,674 | 328,700 | 328,700 | 327,200 | (1,500) | -0.5% |
| Capital Contributions | | | | | | | |
| Net Operating Transfers | | | | | | | |

| | | | | | | | |
|--------------------------|--|------------------|------------------|------------------|------------------|-----------------|-------------|
| Net Income/(Loss) | | 1,153,907 | (797,724) | (631,495) | (827,957) | (30,233) | 3.8% |
|--------------------------|--|------------------|------------------|------------------|------------------|-----------------|-------------|

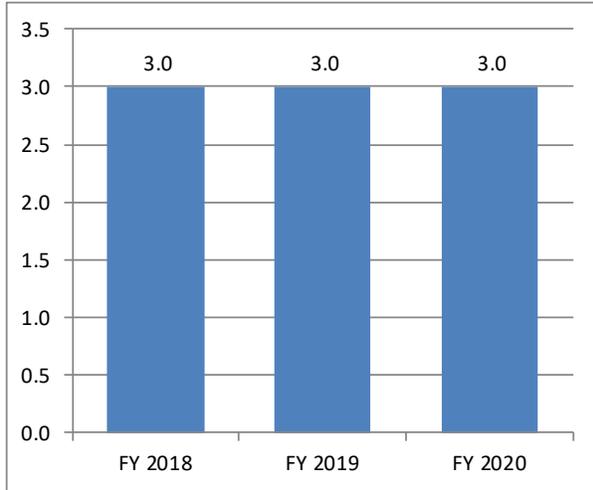
Statement of Cash Flows

| | | | | | | | |
|--|--|------------|------------|------------|------------|-----------|-------|
| Net Cash Provided (Used) by Operating Activities | | 1,150,090 | 675,576 | 841,805 | 646,843 | (28,733) | -4.3% |
| Net Cash Provided (Used) by Nonoperating Activities | | - | - | - | - | - | |
| Net Cash Provided (Used) by Capital Investing Activities | | - | 328,700 | 328,700 | 327,200 | (1,500) | -0.5% |
| Cash & Cash Equiv. at July 1 | | 31,804,890 | 32,920,754 | 32,920,754 | 34,091,259 | 1,170,505 | 3.6% |

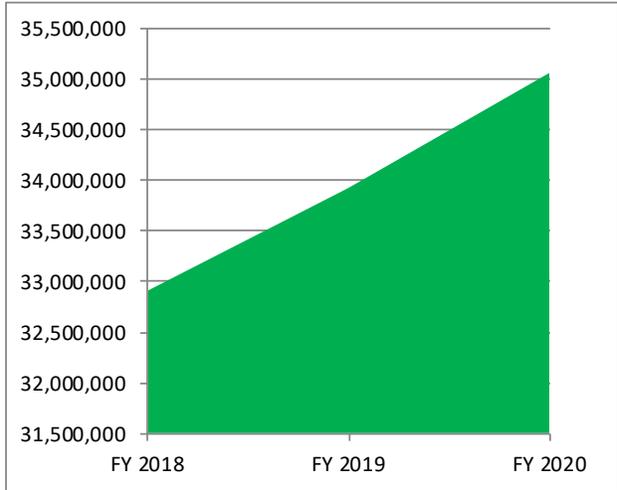
| | | | | | | | |
|--|--|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Cash & Cash Equiv. at June 30 | | 32,920,754 | 33,925,030 | 34,091,259 | 35,065,302 | 1,140,272 | 3.4% |
|--|--|-------------------|-------------------|-------------------|-------------------|------------------|-------------|

| | | | | | | | |
|--------------------|--|------------|------------|------------|------------|--|-------------|
| FTE Summary | | 3.0 | 3.0 | 3.0 | 3.0 | | 0.0% |
|--------------------|--|------------|------------|------------|------------|--|-------------|

Staffing Trend:



Cash & Cash Equivalents



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CAPITAL PROJECT FUNDS

Description Capital project funds account for revenues used for the acquisition or construction of major capital facilities. In Fiscal Year 2014-15, the Regional Permits Capital Fund was created in order to fund the acquisition of regional permitting software system, jointly funded by Washoe County, the Washoe County Health District, the City of Reno and City of Sparks.

| Fund | Beginning Fund Balance/ Cash Balance | FY 2020 Budgeted Revenues | FY 2020 Other Financing/ Transfers In | FY 2020 Budgeted Expenditures | FY 2020 Operating Transfers Out | Ending Fund Balance/ Cash Balance |
|---------------------------|--|---------------------------------|---|-------------------------------------|---------------------------------------|---|
| Capital Facilities Tax | 1,236,961 | 7,881,336 | - | 5,606,187 | 1,950,000 | 1,562,110 |
| Capital Improvements Fund | 14,946,799 | 5,147,143 | 16,401,663 | 30,918,043 | - | 5,577,562 |
| Parks Construction | 11,007,996 | 1,407,487 | - | 7,319,542 | - | 5,095,941 |
| Regional Permits Capital | 1,114,387 | 13,500 | - | 27,000 | 900,000 | 200,887 |
| Total | 28,306,143 | 14,449,466 | 16,401,663 | 43,870,772 | 2,850,000 | 12,436,500 |

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**CAPITAL FACILITIES TAX FUND
COMMUNITY SERVICES DEPARTMENT**

Description Established to account for the ad valorem tax revenues generated by the five-cent capital facility property tax levy, of which 60% is paid to the State Highway Fund. Principal resources are derived from capital facilities property taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of medium-term financing of capital assets.

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

| CAPITAL FACILITIES TAX FUND FISCAL YEAR 2020 PROJECT LIST | |
|--|---------------------|
| Projects | |
| Projects: | |
| Projects Total | - |
| Other Expenditures/Uses: | |
| Services and Supplies | 42,229 |
| Payments to Other Agencies | 878,520 |
| Payments to State Highway Fund | 4,685,438 |
| Settlement Payments | - |
| Transfers to Roads Special Revenue Fund | 1,950,000 |
| Other Expenditures/Uses Total | 7,556,187 |
| Total Expenditures / Uses | \$ 7,556,187 |

Budget Summary

| Programs | Function | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------------|----------|-------------------|-------------------|----------------------|-------------------|----------------|-------------|
| General Government | 220 | 1,190 | 5,600 | 5,600 | 5,600 | - | 0.0% |
| Public Safety | 240 | 161 | - | - | - | - | - |
| Public Works | 250 | - | 36,629 | 36,629 | 36,629 | - | 0.0% |
| Welfare | 270 | - | - | - | - | - | - |
| Culture and Recreation | 280 | 6 | - | - | - | - | - |
| Intergovernmental | 300 | 5,102,292 | 4,997,066 | 4,997,066 | 5,563,958 | 566,892 | 11.3% |
| Debt Service | 370 | - | - | - | - | - | - |
| Transfers Out | 950 | 1,950,000 | 1,950,000 | 1,950,000 | 1,950,000 | - | 0.0% |
| Total | | 7,053,649 | 6,989,295 | 6,989,295 | 7,556,187 | 566,892 | 8.1% |

Sources and Uses

Sources

| | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Beginning Fund Balance | 743,034 | 774,116 | 774,116 | 1,236,961 | 462,845 | 59.8% |
| Property Taxes | 7,053,702 | 7,379,868 | 7,379,868 | 7,809,064 | 429,196 | 5.8% |
| Miscellaneous | 31,028 | 72,272 | 72,272 | 72,272 | - | 0.0% |
| Transfers In - Public Works | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - |
| Total Sources | 7,827,765 | 8,226,256 | 8,226,256 | 9,118,297 | 892,041 | 10.8% |

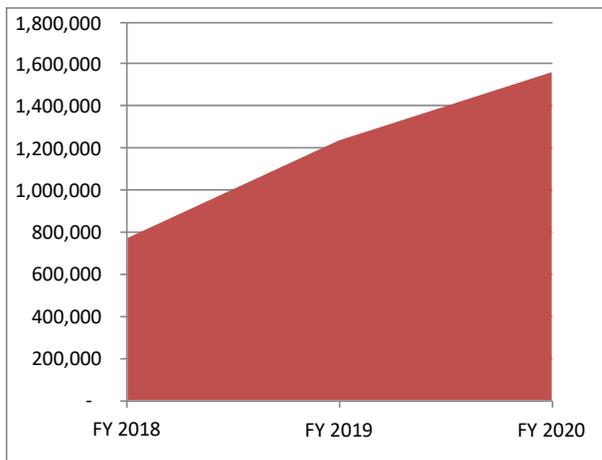
Uses

| | | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Payments for Share of Taxes | 5,102,292 | 5,033,695 | 5,033,695 | 5,600,587 | 566,892 | 11.3% |
| Services and Supplies | 1,356 | 5,600 | 5,600 | 5,600 | - | 0.0% |
| Capital Outlay | - | - | - | - | - | - |
| Transfers Out - Debt Service | - | - | - | - | - | - |
| Transfers Out - Roads Fund | <u>1,950,000</u> | <u>1,950,000</u> | <u>1,950,000</u> | <u>1,950,000</u> | - | 0.0% |
| Total Uses | 7,053,649 | 6,989,295 | 6,989,295 | 7,556,187 | 566,892 | 8.1% |

| | | | | | | |
|----------------------------|----------------|------------------|------------------|------------------|----------------|--------------|
| Ending Fund Balance | 774,116 | 1,236,961 | 1,236,961 | 1,562,110 | 325,149 | 26.3% |
|----------------------------|----------------|------------------|------------------|------------------|----------------|--------------|

| | | | | | | |
|--------------------|---|---|---|---|---|---|
| FTE Summary | - | - | - | - | - | - |
|--------------------|---|---|---|---|---|---|

Budgeted Fund Balance:



**CAPITAL IMPROVEMENTS FUND
COMMUNITY SERVICES DEPARTMENT**

Description The primary resources are derived from transfers and investment earnings which are applied to various capital projects.

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

| CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2020 PROJECT LIST | |
|--|-------------------|
| Projects | |
| Public Works - Construction Projects | |
| Countywide Security Upgrades (carry-over) | 154,730 |
| Tax Collection System (carry-over) | 276,008 |
| Voters - Additional Election Tablets | 445,425 |
| 75 Court Elevator Upgrades (carry-over) | 401,100 |
| 75 Court Street Package Units (AC) (carry-over) | 110,487 |
| 75 Court Street Radon Mitigation (carry-over) | 452,805 |
| Downtown Mater Plan WC (carry-over) | 136,156 |
| RJC Court Hearing Room_Resource Center | 373,855 |
| Detention Center Rebuild 22 Slider Doors (carry-over) | 293,750 |
| Jan Evans Fire System (carry-over) | 575,810 |
| Red Rock Facilities (carry-over) | 121,000 |
| WCSO Facility Security (carry-over) | 171,275 |
| 911 Parr Detention Kitchen Floor Replace (carry-over) | 376,075 |
| 911 Parr HU4 HVAC_Roof | 1,319,000 |
| Animal Services Security Upgrade-Lobby | 114,345 |
| WCSO Commissary Visitation Rooms | 455,000 |
| WCSO Detention Infirmary Program Design | 750,000 |
| P25 Radios | 250,000 |
| Nevada Shared Radio System | 1,250,000 |
| Major Maintenance Replacement | 2,045,000 |
| CSD Asset Management Software (carry-over) | 60,093 |
| 220 S Center Parking Garage Elevator Replacement (carry-over) | 336,154 |
| CR 34/CR 447 Roads Improvement (carry-over) | 400,000 |
| Lower Wood Creek P I WQIP (carry-over) | 1,654,713 |
| Admin Complex Window/Wall Energy Improvements (carry-over) | 377,900 |
| 350 S Center Street Parking Garage Security Enhancements | 464,000 |
| Incline Village Above Ground Fuel Tank | 620,000 |
| NNAMHS Campus Remodel | 11,000,000 |
| Ranch House Settling Mitigation (carry-over) | 130,255 |
| Historic Huffaker School House (carry-over) | 176,000 |
| Wildcreek Golf Course Rehabilitation | 2,250,000 |
| Bartley Ranch Bridge to Marr Property | 112,318 |
| Parks Public Water System - Ops Plan Improvements | 550,000 |
| Public Works - Construction Projects Total | 28,203,255 |

| | |
|--|---------------------|
| Technology Services Projects | |
| VOIP Infrastructure (carry-over) | 322,000 |
| Application Infrastructure (carry-over) | 69,308 |
| Network Switches Upgrade (carry-over) | 229,890 |
| Cyber Security/PCI Intrusion Protection (carry-over) | 7,615 |
| Central Disk Storage System Upgrade (9th Street) | 335,650 |
| Disaster Recovery Site at Switch, Inc | 568,174 |
| Disk Backup System Upgrade | 438,012 |
| Technology Services Projects Total | 1,970,648 |
| Other "Restricted Projects" | |
| District Court Expansion | 400,000 |
| Other "Restricted Projects" Total | 400,000 |
| Other Expenditures/Uses: | |
| Undesignated Projects | 333,340 |
| Salaries and Wages | - |
| Employee Benefits | - |
| Vehicles Capital | - |
| Services and Supplies | 10,800 |
| Other Expenditures/Uses Total | 344,140 |
| Total Expenditures | \$30,918,043 |

Budget Summary

| Programs | Function | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------------|----------|-------------------|-------------------|----------------------|-------------------|-------------------|--------------|
| General Government | 220 | 1,775,243 | 3,174,899 | 1,678,550 | 2,941,976 | (232,923) | -7.3% |
| Judicial | 230 | 10,319 | 3,320,460 | 1,524,752 | 1,893,093 | (1,427,367) | -43.0% |
| Public Safety | 240 | 2,360,115 | 3,034,250 | 1,429,222 | 5,814,225 | 2,779,975 | 91.6% |
| Public Works | 250 | 5,994,212 | 5,032,984 | 1,767,550 | 6,017,060 | 984,076 | 19.6% |
| Welfare | 270 | 1,091,733 | 1,032,269 | 1,017,266 | 11,000,000 | 9,967,731 | 965.6% |
| Culture and Recreation | 280 | 1,510,677 | 1,412,709 | 596,082 | 3,251,688 | 1,838,980 | 130.2% |
| Transfers Out | 950 | - | 670,629 | - | - | (670,629) | -100.0% |
| Total | | 12,742,300 | 17,678,199 | 8,013,421 | 30,918,043 | 13,239,844 | 74.9% |

Sources and UsesSources

| | | | | | | | |
|-------------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Beginning Fund Balance | | 13,009,228 | 11,545,973 | 11,545,973 | 14,946,799 | 3,400,826 | 29.5% |
| Federal, State & Local Grants | | 1,729,466 | 2,016,345 | 321,145 | 1,124,916 | (891,429) | -44.2% |
| Miscellaneous | | 30,572 | 1,333,572 | 167,985 | 4,022,227 | 2,688,655 | 201.6% |
| Other Finance Sources | | - | - | - | - | - | |
| Transfer In - General Fund | | 7,700,000 | 5,358,093 | 8,258,093 | 6,412,318 | 1,054,225 | 19.7% |
| Transfer In - Indigent | | - | 661,665 | 1,811,635 | 8,000,000 | 7,338,335 | 1109.1% |
| Transfer In - CPS | | 64,398 | 50,000 | 50,000 | - | (50,000) | -100.0% |
| Transfer In - Marijuana | | - | - | 500,000 | - | - | |
| Transfer In - Animal Services | | - | - | - | 114,345 | 114,345 | |
| Transfer In - Reg Permit Capital | | - | - | - | 900,000 | 900,000 | |
| Transfer In - Reg Comm Systems | | - | - | - | 750,000 | 750,000 | |
| Transfer In - Roads | | - | - | - | 225,000 | 225,000 | |
| Transfer In - Other Restricted Fund | | <u>1,754,610</u> | <u>905,390</u> | <u>305,390</u> | <u>-</u> | <u>(905,390)</u> | -100.0% |
| Total Sources | | 24,288,274 | 21,871,038 | 22,960,220 | 36,495,606 | 14,624,568 | 66.9% |

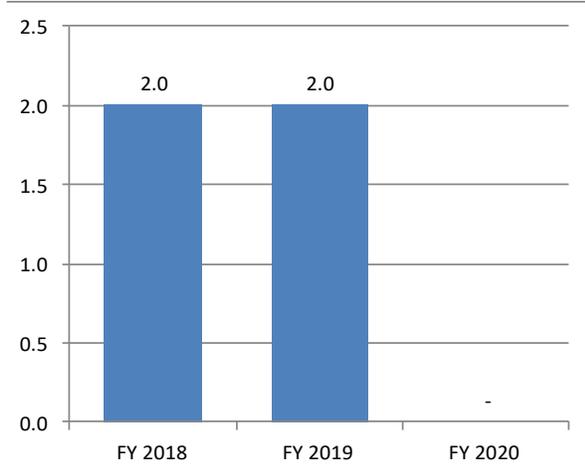
Uses

| | | | | | | | |
|-----------------------|--|-------------------|-------------------|------------------|-------------------|-------------------|--------------|
| Salaries and Wages | | 7,497 | 148,532 | 100,672 | - | (148,532) | -100% |
| Benefits | | 2,316 | 83,792 | 59,853 | - | (83,792) | -100.0% |
| Services and Supplies | | 2,128,481 | 2,827,516 | 2,177,578 | 1,013,919 | (1,813,598) | -64.1% |
| Capital Outlay | | 10,604,007 | 13,947,730 | 5,675,318 | 29,904,124 | 15,956,395 | |
| Transfers Out | | <u>-</u> | <u>670,629</u> | <u>-</u> | <u>-</u> | <u>(670,629)</u> | -100.0% |
| Total Uses | | 12,742,300 | 17,678,199 | 8,013,421 | 30,918,043 | 13,239,844 | 74.9% |

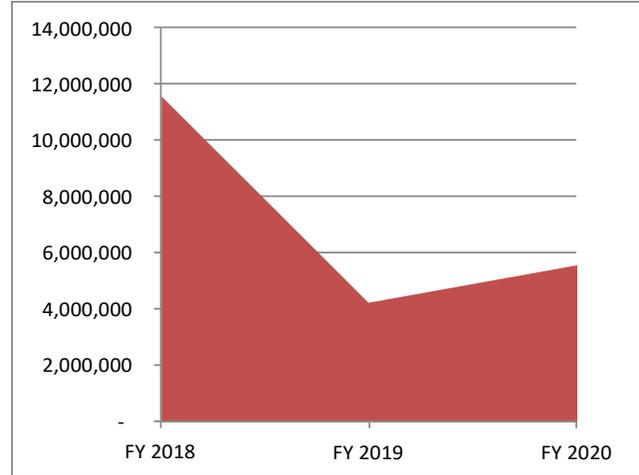
| | | | | | | | |
|----------------------------|--|-------------------|------------------|-------------------|------------------|------------------|--------------|
| Ending Fund Balance | | 11,545,973 | 4,192,839 | 14,946,799 | 5,577,562 | 1,384,723 | 33.0% |
|----------------------------|--|-------------------|------------------|-------------------|------------------|------------------|--------------|

| | | | | | | | |
|--------------------|--|------------|------------|------------|----------|----------------|--|
| FTE Summary | | 2.0 | 2.0 | 2.0 | - | -100.0% | |
|--------------------|--|------------|------------|------------|----------|----------------|--|

Staffing Trend:



Budgeted Fund Balance:



**PARKS CAPITAL PROJECTS FUND
COMMUNITY SERVICES DEPARTMENT**

Description Principal resources are derived from residential construction taxes and related investment earnings on these funds, which are legally restricted to the improvement, expansion, and acquisition of new and existing parks.

Note: See **Community Services Department** in the General Fund for complete listing of Department's Strategic Plan

| PARKS CAPITAL FUND FISCAL YEAR 2020 PROJECT LIST | |
|---|---------------------|
| Projects | |
| Whites Creek Playground Improvements 5-10 (carry-over) | 50,000 |
| Galena Schoolhouse-Interior Renovations | 315,000 |
| South Valleys Regional Park-Master Plan Development | 900,000 |
| Ellens Park Playground Renovation | 325,000 |
| Sun Valley Regional Park- Bike Park Improvements | 100,000 |
| Truckee River Bike Path Land (carry-over) | 56,060 |
| Ballardini Trailhead SNPLMA Rd11 (carry-over) | 5,079 |
| Ballardini Loop Trails WC-1 (carry-over) | 171,996 |
| Thomas Creek Trail Re-Route_Bridge | 80,000 |
| SQ-1 Truckee River Corridor Plan (carry-over) | 378,265 |
| Undesignated-Trails Admin | 569 |
| Hunter Creek Trailhead (carry-over) | 68,113 |
| Golden Eagle Improvements (carry-over) | 300,000 |
| Crystal Peak Access Road (carry-over) | 216,552 |
| Rancho Playground Improvements (carry-over) | 542,700 |
| Bowers Mansion Seismic Retrofit Ph III (carry-over) | 661,111 |
| Ballardini Water Rights WC-1 (carry-over) | 58,742 |
| Rancho Wetlands/UNR (carry-over) | 325,000 |
| Pennington-Bowers Pool Facility Improvements (carry-over) | 443,715 |
| Projects Total | 4,997,902 |
| Undesignated Budget | 2,320,141 |
| Debt Service | 1,500 |
| Total Expenditures | \$ 7,319,543 |

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|------------------|----------|-------------------|-------------------|----------------------|-------------------|--------------------|---------------|
| District One | 404A | 725,756 | 500,994 | 433,232 | 1,682,052 | 1,181,058 | 235.7% |
| District Two | 404B | 617,583 | 242,475 | 247,993 | 350,289 | 107,814 | 44.5% |
| District Three | 404C | 3,316 | 11,049 | 11,049 | 172 | (10,877) | -98.4% |
| District Four | 404D | 2,047,166 | 1,397,423 | 1,397,423 | 825,948 | (571,475) | -40.9% |
| Bond Projects | 404E | 3,242,278 | 4,278,493 | 880,511 | 3,193,426 | (1,085,067) | -25.4% |
| Special Projects | 404F | 1,662,052 | 3,920,636 | 375,479 | 1,267,656 | (2,652,980) | -67.7% |
| Total | | 8,298,150 | 10,351,069 | 3,345,686 | 7,319,543 | (3,031,527) | -29.3% |

Sources and Uses

Sources

| | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| Beginning Fund Balance | 16,992,733 | 12,349,241 | 12,349,241 | 11,007,996 | (1,341,244) | -10.9% |
| Park Construction Tax | 442,868 | 346,000 | 484,346 | 445,000 | 99,000 | 28.6% |
| Federal, State & Local Grants | 3,138,098 | 704,750 | 658,483 | 707,500 | 2,750 | 0.4% |
| Miscellaneous | 73,692 | 838,643 | 861,613 | 254,987 | (583,656) | -69.6% |
| Transfer from General Fund | - | - | - | - | - | |
| Total Sources | 20,647,391 | 14,238,634 | 14,353,683 | 12,415,483 | (1,823,150) | -12.8% |

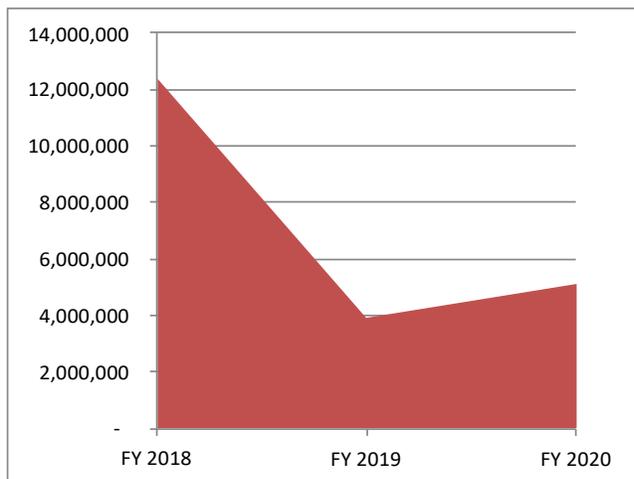
Uses

| | | | | | | |
|---------------------|------------------|-------------------|------------------|------------------|--------------------|---------------|
| Services & Supplies | 2,440,389 | 2,916,159 | 1,870,721 | 1,650,323 | (1,265,837) | -43.4% |
| Capital Outlay | 5,852,511 | 7,431,910 | 1,473,465 | 5,667,720 | (1,764,190) | -23.7% |
| Debt Service | 5,250 | 3,000 | 1,500 | 1,500 | (1,500) | -50.0% |
| Total Uses | 8,298,150 | 10,351,069 | 3,345,686 | 7,319,543 | (3,031,527) | -29.3% |

| | | | | | | |
|----------------------------|-------------------|------------------|-------------------|------------------|------------------|--------------|
| Ending Fund Balance | 12,349,241 | 3,887,564 | 11,007,996 | 5,095,941 | 1,208,376 | 31.1% |
|----------------------------|-------------------|------------------|-------------------|------------------|------------------|--------------|

| | | | | | | |
|--------------------|---|---|---|---|--|--|
| FTE Summary | - | - | - | - | | |
|--------------------|---|---|---|---|--|--|

Budgeted Fund Balance:



REGIONAL PERMITS CAPITAL FUND

| | |
|--------------------|--|
| Mission | The mission of the Regional Permits Capital Fund is to account for the operations of the Regional License and Permit Program inter-local agreement. |
| Description | <p>June 17, 2014 - The Board of County Commissioners approved resolutions creating the Regional Permits System Fund as a special revenue fund to account for the operations of the Regional License and Permit Program inter-local agreement and the Regional Permits Capital Fund as a capital projects fund to account for the Regional License and Permit system customization and implementation; to adjust budget appropriations and transfers to establish both funds; and direct the Comptroller to make the appropriate adjustments as required.</p> <p>The Regional License and Permit Program inter-local agreement provides for a shared system platform and development for multiple entities with Washoe County acting as the Fiscal Manager and primary contract entity. The regional partners will reimburse Washoe County for their share of the system development and ongoing support costs. The inter-local also requires that the Fiscal Manager provide a separate account and/or fund for financial transactions of the inter-local agreement.</p> <p>A special revenue fund, as per NRS 354.570 and generally accepted accounting principles (GAAP), is used to account for specific revenue sources, other than sources for capital projects, which are restricted to expenditure for specified purposes. For the Regional Permits System Fund, the major revenue sources will be reimbursements of the partners in support of the shared system operations under the terms of the inter-local agreement.</p> <p>A capital projects fund, as per NRS 354.4995 and generally accepted accounting principles (GAAP), is used to account for sources used for the acquisition or construction of designated capital assets. For the Regional Permits Capital Fund, the major sources will be County pay-as-you-go capital funds and reimbursements from the partners in support of the development of the shared system the terms of the inter-local agreement. An additional source of funds would be any regional technology fees, if approved by the Board, to recover portions of the project's implementation costs.</p> |

Note: See **Technology Services Department** in the General Fund for complete listing of Department's Strategic Plan

The Regional License & Permits System Project went live October 31, 2016.

Budget Summary

| Programs | Fund Ctr | FY 2018 Actual | FY 2019 Budget | FY 2019 Estimated | FY 2020 Budget | \$ Change | % Change |
|---|----------|-------------------|-------------------|----------------------|-------------------|----------------|----------------|
| Washoe County Permits | C430010 | 53,145 | 27,000 | 27,000 | 27,000 | - | 0.0% |
| Sparks Permits | C430030 | 43,722 | 18,400 | - | - | (18,400) | -100.0% |
| Reno Permits | C430040 | 36,999 | 26,056 | - | - | (26,056) | -100.0% |
| Regional Permits Capital Administrative | C430050 | - | - | - | 900,000 | 900,000 | |
| Regional Permits Project | RP430001 | 11,473 | - | - | - | - | |
| Total | | 145,338 | 71,455 | 27,000 | 927,000 | 855,545 | 1197.3% |

Sources and Uses

Sources

| | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| Beginning Fund Balance | 1,262,653 | 1,127,887 | 1,127,887 | 1,114,387 | (13,500) | -1.2% |
| Intergovernmental | 8,036 | - | - | - | - | |
| Miscellaneous | 2,536 | 13,500 | 13,500 | 13,500 | - | 0.0% |
| Transfer from General Fund | - | - | - | - | - | |
| Total Sources | 1,273,225 | 1,141,387 | 1,141,387 | 1,127,887 | (13,500) | -1.2% |

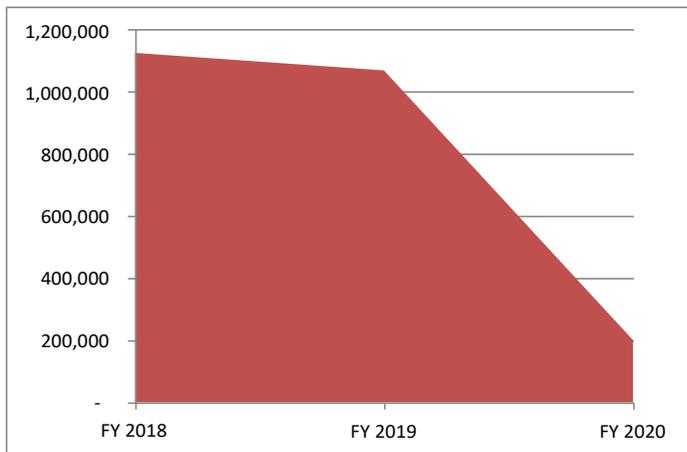
Uses

| | | | | | | |
|--------------------------|----------------|---------------|---------------|----------------|-----------------|----------------|
| Services and Supplies | 145,338 | 71,455 | 27,000 | 27,000 | (44,455) | -62.2% |
| Capital Outlay | - | - | - | - | - | |
| Transfer to Public Works | - | - | - | 900,000 | | |
| Total Uses | 145,338 | 71,455 | 27,000 | 927,000 | (44,455) | 1197.3% |

| | | | | | | |
|----------------------------|------------------|------------------|------------------|----------------|------------------|---------------|
| Ending Fund Balance | 1,127,887 | 1,069,931 | 1,114,387 | 200,887 | (869,045) | -81.2% |
|----------------------------|------------------|------------------|------------------|----------------|------------------|---------------|

| | | | | | | |
|--------------------|---|---|---|---|--|--|
| FTE Summary | - | - | - | - | | |
|--------------------|---|---|---|---|--|--|

Budgeted Fund Balance:



5-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a five-year plan for capital improvements and includes a listing of possible project needs. The CIP generally contains capital projects that have a budget of \$100,000 or larger for assets that have a life-span of more than one year, as part of the reporting requirements of the State and under Board of County Commissioner policies.

The entire 5-year plan includes approximately \$312 million in capital expenditures, while the planned expenditures for FY 2020 total \$149.2 million. Projects in years 2-5 of the CIP are presented in this document as part of our long-range capital planning process as a way to continue to monitor future capital needs of the County. This document is a planning tool and is also needed to meet the requirements of the State as part of Washoe County's FY 2020 budget submittal, as outlined in the Nevada Revised Statute 354.5945.

BACKGROUND

Due to fiscal challenges and limited resources during the Great Recession, prior year CIP's were scaled back considerably. The CIP went from less than \$1 million from FY 2008 through FY 2011, to \$3-\$4 million from FY 2012 to FY2014. In FY 2015, the level of General Fund support for the CIP was established at \$5 million. In addition to this increased funding, Infrastructure Preservation projects, which consist of maintenance and repair projects less than \$100,000, were removed from the CIP and are separately funded in the County's operating budget. In FY 2020, the Capital Improvements Fund received \$6.4 million from the General Fund; still, this falls significantly short of the annual funding needed to maintain and replace the County's assets. The proposed projects in the current CIP therefore represent only the most critical projects with a very high priority or are projects that have specific funding sources.

In FY 2017, the County made several changes to the capital planning process. The County re-instituted a CIP Committee that is comprised of all three Assistant County Managers, Chief Information Officer, Comptroller and Budget Manager. The committee met with each department that submitted a request(s) and also conducted field tours of the facilities for which requests were submitted.

Project submittals were categorized under three project types: Core/Critical Projects, Benefits to Community/Staff and Quality of Life. All submissions were quantitatively evaluated and received a score in each of the following criteria:

1. Assessment of Need
2. Strategic Plan Goal
3. Project Life Cycle
4. Implications of Project Deferral (Risk Assessment)
5. Fiscal Impact
6. Economic Impact
7. Environmental Impact

Each CIP Committee members' scores of project submittals were then averaged. For projects relying on funding from the General Fund, a scoring cutoff was determined based on the level of General Fund support to the CIP, which in FY 2020 was approximately \$6.4 million.

Even though funding levels for capital projects have been reduced compared to historical levels, the need for a comprehensive long-term capital financing and infrastructure preservation strategy is critical for the County's investment in capital facilities.

Over the next five years, the CIP plan totals just over \$312 million with the primary sources of funding coming from dedicated sources such as Parks Construction Tax, other grants, voter initiatives, and future debt financing. This does not include funding for several major new capital facilities identified in the plan including a new Sheriff's

infirmiry, District Court building, and North Valleys Library. For these three facilities, the cost is indicated as "TBD", as conceptual plans have not been finalized.

For FY 2020, capital plan funding totals \$149.2 million. This includes more than \$98 million for utilities projects, \$11 million for welfare projects, and \$10.5 million for culture and recreation projects. New projects for FY 2020 include:

- **Renovation Projects**
 - Reno Justice Court Hearing Room and Resource Center
 - Animal Services Security Upgrade to Lobby
 - 350 South Center Street Parking Garage Security Enhancements
 - NNAMHS Campus Remodel
- **Infrastructure/Maintenance Projects**
 - Incline Village Above Ground Fuel Tank
 - Wildcreek Golf Course Rehabilitation
 - Bartley Ranch Bridge to Marr Property
 - Parks Public Water System – Ops Plan Improvement
- **Public Safety - Technology**
 - Nevada Shared Radio System
 - P25 Radios
- **Technology Service Projects**
 - Disaster Recover Site at Switch, Inc.
 - Central Disk Storage System Upgrade
 - Disk Backup System Upgrade
- **Sheriff's Facility Maintenance**
 - Housing Unit 4 HVAC and Roof for 911 Parr
 - WCSO Commissary Visitation Rooms
 - WCSO Detention Infirmiry Program Design

Ongoing capital investment is extremely important for any government. Postponing the upkeep of infrastructure can have a compounding effect on expenditures in future years. Unfortunately, due to the current fiscal climate, the CIP has also been greatly diminished in its capacity to keep up with all requested items in this area and as such only the most critical items are being addressed.

The next several pages summarize the adopted 5-year Capital Improvement Plan for FY 2020-2024, highlights from FY 2019 completed projects, and FY 2020 project summaries.

| WASHOE COUNTY CAPITAL IMPROVEMENTS PLAN FISCAL YEAR 2020-2024 | | | | | | |
|---|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| FUND SUMMARY | | | | | | |
| CAPITAL FUNDS SUMMARY | Year 1 FY 2020 | Year 2 FY 2021 | Year 3 FY 2022 | Year 4 FY 2023 | Year 5 FY 2024 | Total 5 Years |
| Fund | | | | | | |
| Capital Improvement Fund | 30,907,243 | 23,790,430 | 5,198,125 | 4,740,133 | 5,698,200 | 70,334,131 |
| Parks Capital Fund | 7,318,043 | 1,825,000 | 1,900,000 | 2,800,000 | 900,000 | 14,743,043 |
| Capital Facilities Tax Fund | - | - | - | - | - | - |
| Roads Fund | 3,906,000 | 3,984,120 | 4,063,802 | 4,145,078 | 4,227,980 | 20,326,981 |
| Other Funds | 3,915,120 | - | - | - | - | 3,915,120 |
| Utilities Fund | 98,335,000 | 12,150,000 | 18,000,000 | 26,900,000 | 26,900,000 | 182,285,000 |
| Equipment Services Fund | 4,824,048 | 5,318,855 | 3,759,634 | 3,582,120 | 3,255,537 | 20,740,194 |
| Total Funding Sources and Uses | \$ 149,205,454 | \$ 47,068,405 | \$ 32,921,562 | \$ 42,167,332 | \$ 40,981,717 | \$ 312,344,469 |

| FUNCTIONAL SUMMARY | | | | | | |
|------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Functional Summary | Year 1 FY 2020 | Year 2 FY 2021 | Year 3 FY 2022 | Year 4 FY 2023 | Year 5 FY 2024 | Total 5 Years |
| Function | | | | | | |
| General Government | 8,889,747 | 7,745,687 | 4,183,759 | 5,037,253 | 3,468,737 | 29,325,183 |
| Judicial | 1,893,093 | 202,600 | - | - | - | 2,095,693 |
| Public Safety | 7,809,492 | 15,702,138 | 550,000 | 110,000 | 3,260,000 | 27,431,630 |
| Public Works | 9,918,060 | 6,234,120 | 6,587,802 | 6,400,078 | 6,052,980 | 35,193,041 |
| Health and Sanitation | 125,000 | - | - | - | - | 125,000 |
| Welfare | 11,520,330 | 200,000 | - | - | - | 11,720,330 |
| Culture and Recreation | 10,569,731 | 4,458,860 | 3,600,000 | 3,720,000 | 1,300,000 | 23,648,591 |
| Utilities | 98,335,000 | 12,150,000 | 18,000,000 | 26,900,000 | 26,900,000 | 182,285,000 |
| Golf | 75,000 | 375,000 | - | - | - | 450,000 |
| Building and Safety | 70,000 | - | - | - | - | 70,000 |
| Total | \$ 149,205,454 | \$ 47,068,405 | \$ 32,921,562 | \$ 42,167,332 | \$ 40,981,717 | \$ 312,344,469 |

*Non-Capital expenditures such as personnel and services and supplies related to the CIP projects are not included in the above summary.

| CAPITAL IMPROVEMENTS FUND | | | | | | | |
|---|-------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | | |
| Resources & Projects | Est. Date of Completion | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Resources | | | | | | | |
| Beginning Fund Balance | | 14,946,449 | 5,577,212 | 2,741,800 | 3,881,375 | 5,478,942 | |
| Restricted Funds | | | | | | | |
| District Court | | 2,646,137 | - | - | - | - | |
| Water Rights Sale (Committed for Flood Projects) | | 2,653,565 | - | - | - | - | |
| Warm Springs | | - | - | - | - | - | |
| Revenues | | | | | | | |
| Taxes | | - | - | - | - | - | |
| Grants | | 1,124,916 | - | - | - | - | 1,124,916 |
| Charges for Services | | - | - | - | - | - | |
| Investment Earnings | | 37,500 | 48,500 | 48,500 | 48,500 | 48,500 | 231,500 |
| Donations | | 3,454,930 | - | - | - | - | 3,454,930 |
| Reimbursements | | 529,797 | - | - | - | - | 529,797 |
| Other Revenue | | - | - | - | - | - | |
| Debt Issued | | - | 14,617,318 | - | - | - | 14,617,318 |
| Transfers In | | 16,401,663 | 6,300,000 | 6,300,000 | 6,300,000 | 6,300,000 | 41,601,663 |
| Total Resources | | \$ 36,495,255 | \$ 26,543,030 | \$ 9,090,300 | \$ 10,229,875 | \$ 11,827,442 | \$ 61,560,124 |
| Expenditures | | | | | | | |
| Public Works - Construction Projects | | | | | | | |
| Countywide Security Upgrades (carry-over) | 06/30/20 | 154,730 | 200,000 | - | 200,000 | - | 554,730 |
| Tax Collection System (carry-over) | 06/30/20 | 276,008 | - | - | - | - | 276,008 |
| Voters - Additional Election Tablets | 06/30/20 | 445,425 | - | - | - | - | 445,425 |
| 75 Court Elevator Upgrades (carry-over) | 12/30/19 | 401,100 | - | - | - | - | 401,100 |
| 75 Court Street Package Units (AC) (carry-over) | 09/15/19 | 110,487 | - | - | - | - | 110,487 |
| 75 Court Street Radon Mitigation (carry-over) | 06/30/20 | 452,805 | - | - | - | - | 452,805 |
| Downtown Mater Plan WC (carry-over) | 08/15/19 | 136,156 | - | - | - | - | 136,156 |
| RJC Court Hearing Room_Resource Center | 06/30/20 | 373,855 | - | - | - | - | 373,855 |
| Detention Center Rebuild 22 Slider Doors (carry-over) | 12/31/19 | 293,750 | - | - | - | - | 293,750 |
| Jan Evans Fire System (carry-over) | 06/30/20 | 575,810 | - | - | - | - | 575,810 |
| Red Rock Facilities (carry-over) | 12/31/19 | 121,000 | 130,820 | - | - | - | 251,820 |
| WCSO Facility Security (carry-over) | 06/30/20 | 171,275 | - | - | - | - | 171,275 |
| 911 Parr Detention Kitchen Floor Replace (carry-over) | 06/30/20 | 376,075 | - | - | - | - | 376,075 |
| 911 Parr HU4 HVAC_Roof | 04/30/20 | 1,319,000 | - | - | - | - | 1,319,000 |
| Animal Services Security Upgrade-Lobby | 06/30/20 | 114,345 | - | - | - | - | 114,345 |
| WCSO Commissary Visitation Rooms | 06/30/20 | 455,000 | - | - | - | - | 455,000 |
| WCSO Detention Infirmary Program Design | 04/30/20 | 750,000 | - | - | - | - | 750,000 |
| P25 Radios | 06/30/20 | 250,000 | - | - | - | - | 250,000 |
| Nevada Shared Radio System | 06/30/23 | 1,250,000 | 14,617,318 | - | - | - | 15,867,318 |
| Major Maintenance Replacement | 06/30/20 | 2,045,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 6,845,000 |
| CSD Asset Management Software (carry-over) | 06/30/20 | 60,093 | - | - | - | - | 60,093 |
| 220 S Center Parking Garage Elevator Replacement (carry-over) | 12/31/20 | 336,154 | - | - | - | - | 336,154 |

| CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | | |
|--|-------------------------|------------|---------|---------|---------|---------|---------------|
| Resources & Projects | Est. Date of Completion | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| CR 34/CR 447 Roads Improvement (carry-over) | 06/30/21 | 400,000 | - | - | - | - | 400,000 |
| Lower Wood Creek P I WQIP (carry-over) | 03/31/22 | 1,654,713 | - | - | - | - | 1,654,713 |
| Admin Complex Window/Wall Energy Improvements (carry-over) | 10/31/19 | 377,900 | - | - | - | - | 377,900 |
| 350 S Center Street Parking Garage Security Enhancements | 06/30/20 | 464,000 | - | - | - | - | 464,000 |
| Incline Village Above Ground Fuel Tank | 06/30/20 | 620,000 | - | - | - | - | 620,000 |
| NNAMHS Campus Remodel | 03/31/20 | 11,000,000 | - | - | - | - | 11,000,000 |
| Ranch House Settling Mitigation (carry-over) | 06/30/20 | 130,255 | - | - | - | - | 130,255 |
| Historic Huffaker School House (carry-over) | 09/30/19 | 176,000 | - | - | - | - | 176,000 |
| Wildcreek Golf Course Rehabilitation | 06/30/20 | 2,250,000 | - | - | - | - | 2,250,000 |
| Bartley Ranch Bridge to Marr Property | 06/30/20 | 112,318 | - | - | - | - | 112,318 |
| Parks Public Water System - Ops Plan Improvements | 03/31/20 | 550,000 | - | - | - | - | 550,000 |
| 911 Parr HU9 HVAC_Roof | | - | 800,000 | - | - | - | |
| EOC Roof Restoration | | - | 88,000 | - | - | - | |
| DA - Mills B Lane Justice Center Office Remodel | | - | 202,600 | - | - | - | |
| Hidden Valley Regional Park Playground Rehabilitation | | - | 185,000 | - | - | - | |
| Regional Shooting Facility Roadway, Parking, Drainage Improvements | | - | 425,000 | - | - | - | |
| Washoe Golf HVAC | | - | 375,000 | - | - | - | |
| Melio Gaspari Water Play Park Safety Improvements | | - | 450,000 | - | - | - | |
| Regional Public Safety Training Center R-22 Replacement | | - | 476,010 | - | - | - | |
| 224 Edison HVAC Replacement | | - | 350,000 | - | - | - | |
| NW Library HVAC Replacement | | - | 225,000 | - | - | - | |
| H S A - Senior Service Security Improvements | | - | 200,000 | - | - | - | |
| 911 Parr Food Slot Renovation HU3; HU4; Infirmary | | - | 66,000 | - | - | - | |
| Sparks Library Renovation | | - | 540,500 | - | - | - | |
| Flooring Replacement - Admin Complex; 1 S Sierra North Tower; 350 S Center | | - | 150,000 | - | - | - | |
| Northwest Library Renovation | | - | 282,350 | - | - | - | |
| Downtown Reno Library Renovation | | - | 275,000 | - | - | - | |
| North Valleys Library | | - | TBD | - | - | - | |
| Virtual Desktop Infrastructure | | - | 145,000 | - | - | - | |
| 911 Parr Motor Pool HVAC Renovation | | - | - | 550,000 | - | - | |
| 350 S Center Street - 2nd Floor VAV Replacement | | - | - | 224,000 | - | - | |
| 75 Court Street Historic Elevator Upgrades | | - | - | 610,000 | - | - | |
| 911 Parr Boiler Replacement | | - | - | TBD | - | - | |
| Kids Kottage Activity Center Roof | | - | - | TBD | - | - | |
| 75 Court Street Window Replacement | | - | - | 165,000 | - | - | |
| 75 Court Street Front Steps Repair | | - | - | TBD | - | - | |
| Bowers Mansion Park Irrigation Renovation | | - | - | 550,000 | - | - | |
| Hidden Valley Regional Park Drainage Improvements | | - | - | 300,000 | - | - | |
| Rancho San Rafael Regional Park - Highland Ditch Improvements | | - | - | 300,000 | - | - | |
| Rancho San Rafael Regional Park - NFF Playground Replacement | | - | - | 350,000 | - | - | 350,000 |
| Rancho San Rafael Regional Park - Log Flume Removal | | - | - | 200,000 | - | - | 200,000 |
| Recorder's Office Remodel | | - | - | TBD | - | - | - |
| 75 Court Street ADA Ramp Replacement | | - | - | - | 300,000 | - | 300,000 |
| Sparks Library HVAC (South) Replacement | | - | - | - | TBD | - | - |

| CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | | |
|---|-------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| Resources & Projects | Est. Date of Completion | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| EOC Boiler Replacement | | - | - | - | TBD | - | - |
| 911 Parr Porcelain Toilet Replacement | | - | - | - | TBD | - | - |
| 911 Parr Wooden Door Replacement | | - | - | - | TBD | - | - |
| May Museum HVAC Project | | - | - | - | 500,000 | - | 500,000 |
| Senior Center 9th Street HVAC Replacement | | - | - | - | 430,000 | - | 430,000 |
| 911 Parr HU10 HVAC | | - | - | - | 110,000 | - | 110,000 |
| Virginia Foothills Park - Drainage Improvements | | - | - | - | 300,000 | - | 300,000 |
| Crystal Peak Park - Restroom Renovation | | - | - | - | 120,000 | - | 120,000 |
| 350 South Center Street New Windows (East/North Sides) | | - | - | - | - | 300,000 | 300,000 |
| Bowers Mansion Park - Pool Replaster | | - | - | - | - | 300,000 | 300,000 |
| Bartley Ranch Regional Park - Park Residence Well Improvements | | - | - | - | - | 100,000 | 100,000 |
| WCSC - New Crime Lab Building | | - | - | - | - | TBD | - |
| WCSC - Special Ops Facility - Office/Hanger | | - | - | - | - | 3,260,000 | 3,260,000 |
| District Court Building* Require Debt Financing | | - | - | - | - | TBD | - |
| Public Works - Construction Projects Total | | 28,203,255 | 21,383,598 | 4,449,000 | 3,160,000 | 5,160,000 | 54,421,393 |
| Technology Services Projects | | | | | | | |
| VOIP Infrastructure (carry-over) | 06/30/20 | 322,000 | - | - | - | - | 322,000 |
| Application Infrastructure (carry-over) | 06/30/20 | 69,308 | - | - | - | - | 69,308 |
| Network Switches Upgrade (carry-over) | 03/31/20 | 229,890 | - | - | - | - | 229,890 |
| Cyber Security/PCI Intrusion Protection (carry-over) | 08/31/19 | 7,615 | - | - | - | - | 7,615 |
| Central Disk Storage System Upgrade (9th Street) | 02/01/20 | 335,650 | - | - | - | - | 335,650 |
| Disaster Recovery Site at Switch, Inc | 05/31/20 | 568,174 | - | - | - | - | 568,174 |
| Disk Backup System Upgrade | 04/30/20 | 438,012 | - | - | - | - | - |
| Door Access Control System Upgrade - All WC | | - | 271,366 | - | - | - | - |
| VoIP - Longley Lane Campus_Spectrum Campus | | - | 896,400 | - | - | - | - |
| Security Camera Systems Upgrade | | - | 289,000 | - | - | - | - |
| Disaster Recovery On-site | | - | 385,250 | - | - | - | - |
| WiFi System Upgrades | | - | 239,816 | - | - | - | - |
| Network Switch Upgrades - Phase 1 Deferral to FY21-FY22 | | - | - | 424,125 | - | - | - |
| Network Switch Upgrades - Phase 2 | | - | - | - | 444,568 | 213,200 | 657,768 |
| Primary Data Center Relocation to Switch, Inc | | - | - | - | 810,565 | - | 810,565 |
| Technology Services Projects Total | | 1,970,648 | 2,081,832 | 424,125 | 1,255,133 | 213,200 | 3,000,969 |
| Other "Restricted Projects" | | | | | | | |
| District Court Expansion | | 400,000 | - | - | - | - | 400,000 |
| Other Expenditures/Uses: | | | | | | | |
| Undesignated Projects | | 333,340 | 325,000 | 325,000 | 325,000 | 325,000 | 1,633,340 |
| Salaries and Wages | | - | - | - | - | - | - |
| Employee Benefits | | - | - | - | - | - | - |
| Vehicles Capital | | - | - | - | - | - | - |
| Services and Supplies | | 10,800 | 10,800 | 10,800 | 10,800 | 10,800 | 54,000 |
| Other Expenditures/Uses Total | | 344,140 | 335,800 | 335,800 | 335,800 | 335,800 | 1,687,340 |
| Total Expenditures | | \$ 30,918,043 | \$ 23,801,230 | \$ 5,208,925 | \$ 4,750,933 | \$ 5,709,000 | \$ 70,388,131 |

| CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | | |
|---|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Resources & Projects | Est. Date of Completion | Year 1 FY 2020 | Year 2 FY 2021 | Year 3 FY 2022 | Year 4 FY 2023 | Year 5 FY 2024 | Total 5 Years |
| | Ending Fund Balance | | \$ 5,577,212 | \$ 2,741,800 | \$ 3,881,375 | \$ 5,478,942 | |

Washoe County adopts a single year budget, but are required to submit a 5-year plan to the State of Nevada. Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.

| PARKS CAPITAL FUND FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | | |
|--|-------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Resources & Projects | Est. Date of Completion | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Resources | | | | | | | |
| Beginning Fund Balance | | 11,007,997 | 5,095,941 | 4,030,441 | 2,917,941 | 935,441 | 11,007,997 |
| Revenues | | | | | | | |
| Gov't Grants | | 707,500 | - | - | - | - | 707,500 |
| Construction Tax | | 445,000 | 561,000 | 589,000 | 619,000 | 649,000 | 2,863,000 |
| Local Govt-Cap Cost | | - | - | - | - | - | - |
| Non-Govt Grants | | - | - | - | - | - | - |
| Donations/Contributions | | - | - | - | - | - | - |
| Investment Earnings | | 254,987 | 200,000 | 200,000 | 200,000 | 200,000 | 1,054,987 |
| Total Resources | | \$ 12,415,484 | \$ 5,856,941 | \$ 4,819,441 | \$ 3,736,941 | \$ 1,784,441 | \$ 15,633,484 |
| Projects | | | | | | | |
| District 1 Projects | | | | | | | |
| Undesignated Expense-District 1A | | 114 | - | - | - | - | 114 |
| Undesignated Expense-District 1B | | 383 | - | - | - | - | 383 |
| Undesignated Expense-District 1C | | 91,476 | - | - | - | - | 91,476 |
| Whites Creek Playground Improvements 5-10 (carry-over) | 06/30/20 | 50,000 | - | - | - | - | 50,000 |
| Galena Schoolhouse-Interior Renovations | 06/30/20 | 315,000 | - | - | - | - | 315,000 |
| South Valleys Regional Park-Master Plan Development | 06/30/20 | 900,000 | - | - | - | - | 900,000 |
| Ellens Park Playground Renovation | 06/30/20 | 325,000 | - | - | - | - | 325,000 |
| Callahan Park-Construct Phase II | | - | 700,000 | - | - | - | 700,000 |
| Stone Property-Plan and Development Trailhead | | - | - | - | - | 500,000 | 500,000 |
| Stone Property-Trail connection Galena Canyon via old V&T route | | - | - | - | - | 250,000 | 250,000 |
| Undesignated expense-District 1D | | 79 | - | - | - | - | 79 |
| District 1 Projects Total | | 1,682,052 | 700,000 | - | - | 750,000 | 3,132,052 |
| District 2 Projects | | | | | | | |
| Undesignated Expense-District 2A | | 177,347 | - | - | - | - | 177,347 |
| Undesignated Expense-District 2B | | 272 | - | - | - | - | 272 |
| Undesignated Expense-District 2C | | 800 | - | - | - | - | 800 |
| Sun Valley Regional Park- Bike Park Improvements | 06/30/20 | 100,000 | - | - | - | - | 100,000 |
| Cold Springs Park Community Center- Replace Playground | | - | 325,000 | - | - | - | 325,000 |
| Golden Valley- Replace Playground | | - | 300,000 | - | - | - | 300,000 |
| Lemmon Valley- Back Area Improvements | | - | 500,000 | - | - | - | 500,000 |
| Golden Valley- Replace Restroom & Concession Bldg | | - | - | 500,000 | - | - | 500,000 |
| Palomino/East Spanish Springs Park- Design & Construct New Park | | - | - | 700,000 | - | - | 700,000 |
| Gator Swamp- Develop Additional Parking Lot & Multi-purpose Flat Field | | - | - | - | 650,000 | - | 650,000 |
| Lazy 5 Regional Park- Master Plan Implementation / Construct Phase 3 | | - | - | - | 950,000 | - | 950,000 |
| Lazy 5 Regional Park- Repair Replace West Playground | | - | - | - | 400,000 | - | 400,000 |
| No.Valleys Reg. Park- Master Plan Implementation-Hard Surface Courts | | - | - | - | 650,000 | - | 650,000 |
| Regional Shooting Facility- Expansion of Public Shooting Range | | - | - | - | 150,000 | - | 150,000 |
| Regional Shooting Facility- Water System Improvement | | - | - | - | - | 150,000 | 150,000 |
| Undesignated Expense-District 2D | | 71,870 | - | - | - | - | 71,870 |
| District 2 Projects Total | | 350,289 | 1,125,000 | 1,200,000 | 2,800,000 | 150,000 | 5,625,289 |

| PARKS CAPITAL FUND | | | | | | | |
|---|-------------------------|------------------|----------|----------------|----------|----------|------------------|
| FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | | |
| Resources & Projects | Est. Date of Completion | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| District 3 Projects | | | | | | | |
| Undesignated Expense-District 3A | | 7 | - | - | - | - | 7 |
| Undesignated Expense-District 3B | | 103 | - | - | - | - | 103 |
| Undesignated Expense-District 3C | | 62 | - | - | - | - | 62 |
| Hidden Valley- Design and Construction of Phase 3 | | - | - | 300,000 | - | - | 300,000 |
| Virginia Foothills Park- Repair/Replace Playground | | - | - | 400,000 | - | - | 400,000 |
| District 3 Projects Total | | 172 | - | 700,000 | - | - | 700,172 |
| District 4 Projects | | | | | | | |
| Undesignated expense District 4A | | 507,207 | - | - | - | - | 507,207 |
| Undesignated expense-District 4B - Incline | | 318,741 | - | - | - | - | 318,741 |
| District 4 Projects Total | | 825,948 | - | - | - | - | 825,948 |
| Bonds Projects: | | | | | | | |
| Undesignated - Open Space | | 1,245 | - | - | - | - | 1,245 |
| Truckee River Bike Path Land (carry-over) | 06/30/20 | 56,060 | - | - | - | - | 56,060 |
| Ballardini Trailhead SNPLMA Rd11 (carry-over) | 02/28/20 | 5,079 | - | - | - | - | 5,079 |
| Ballardini Loop Trails WC-1 (carry-over) | 06/30/20 | 171,996 | - | - | - | - | 171,996 |
| Thomas Creek Trail Re-Route_Bridge | 06/30/20 | 80,000 | - | - | - | - | 80,000 |
| C905100 Question 1 Restoration | | 300,368 | - | - | - | - | 300,368 |
| C905102 Question 2 Recreation | | 299 | - | - | - | - | 299 |
| C905103 Question 1 Acquisition | | 350,624 | - | - | - | - | 350,624 |
| SQ-1 Truckee River Corridor Plan (carry-over) | 06/30/20 | 378,265 | - | - | - | - | 378,265 |
| Undesignated-Trails Admin | | 569 | - | - | - | - | 569 |
| Hunter Creek Trailhead (carry-over) | 10/31/20 | 68,113 | - | - | - | - | 68,113 |
| Golden Eagle Improvements (carry-over) | 06/30/20 | 300,000 | - | - | - | - | 300,000 |
| Undesignated-Parks Projects | 06/30/20 | 1,703 | - | - | - | - | 1,703 |
| Crystal Peak Access Road (carry-over) | 08/31/19 | 216,552 | - | - | - | - | 216,552 |
| Rancho Playground Improvements (carry-over) | 06/30/20 | 542,700 | - | - | - | - | 542,700 |
| Bowers Mansion Seismic Retrofit Ph III (carry-over) | 06/30/20 | 661,111 | - | - | - | - | 661,111 |
| Ballardini Water Rights WC-1 (carry-over) | 06/30/20 | 58,742 | - | - | - | - | 58,742 |
| Bonds Projects Total | | 3,193,426 | - | - | - | - | 3,193,426 |

| PARKS CAPITAL FUND | | | | | | | |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | | |
| Resources & Projects | Est. Date of Completion | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Special Projects: | | | | | | | |
| Parks Special Projects Undesignated | | 366,420 | - | - | - | - | 366,420 |
| Parks Construction Donations (IO) | | 52,568 | - | - | - | - | 52,568 |
| Arboretum Visitor Center (IO) | | 78,453 | - | - | - | - | 78,453 |
| Wetland Mitigation (IO) | | - | - | - | - | - | - |
| Somerset Trails (IO) | | - | - | - | - | - | - |
| Vera Silberstein Gift Trust (IO) | | - | - | - | - | - | - |
| Rancho Wetlands/UNR (carry-over) | 06/30/20 | 325,000 | - | - | - | - | 325,000 |
| Pennington-Bowers Pool Facility Improvements (carry-over) | 10/31/19 | 443,715 | - | - | - | - | 443,715 |
| May Arboretum-Construct Visitor/Education Center | | - | - | - | - | TBD | - |
| Special Projects Total | | 1,266,156 | - | - | - | - | 1,266,156 |
| Other Expenditures/Uses: | | | | | | | |
| Debt Service | | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 7,500 |
| Other Expenditures/Uses Total | | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 7,500 |
| Total Expenditures | | \$ 7,319,543 | \$ 1,826,500 | \$ 1,901,500 | \$ 2,801,500 | \$ 901,500 | \$ 14,750,543 |
| Ending Fund Balance | | \$ 5,095,941 | \$ 4,030,441 | \$ 2,917,941 | \$ 935,441 | \$ 882,941 | \$ 882,941 |

| CAPITAL FACILITIES TAX FUND | | | | | | |
|---|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | |
| Resources & Projects | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Resources | | | | | | |
| Beginning Fund Balance | 1,236,961 | 1,562,110 | 1,934,136 | 2,272,276 | 2,577,349 | 1,236,961 |
| Revenues | | | | | | |
| Ad Valorem | 7,809,064 | 8,004,291 | 8,204,398 | 8,409,508 | 8,619,746 | 41,047,006 |
| Investment Earnings | 72,272 | 113,867 | 122,879 | 131,279 | 139,082 | 579,379 |
| Debt Financing | - | - | - | - | - | - |
| Total Resources | \$ 9,118,297 | \$ 9,680,267 | \$ 10,261,414 | \$ 10,813,062 | \$ 11,336,176 | \$ 42,863,346 |
| Projects | | | | | | |
| Projects: | | | | | | |
| Projects Total | - | - | - | - | - | - |
| Other Expenditures/Uses: | | | | | | |
| Services and Supplies | 42,229 | 43,074 | 43,504 | 43,939 | 44,379 | 217,125 |
| Payments to Other Agencies | 878,520 | 900,483 | 922,995 | 946,070 | 969,721 | 4,617,788 |
| Payments to State Highway Fund | 4,685,438 | 4,802,574 | 4,922,639 | 5,045,705 | 5,171,847 | 24,628,203 |
| Settlement Payments | - | - | - | - | - | - |
| Transfers to Roads Special Revenue Fund | 1,950,000 | 2,000,000 | 2,100,000 | 2,200,000 | 2,300,000 | 10,550,000 |
| Other Expenditures/Uses Total | 7,556,187 | 7,746,131 | 7,989,138 | 8,235,714 | 8,485,947 | 40,013,117 |
| Total Expenditures / Uses | \$ 7,556,187 | \$ 7,746,131 | \$ 7,989,138 | \$ 8,235,714 | \$ 8,485,947 | \$ 40,013,117 |
| Ending Fund Balance | \$ 1,562,110 | \$ 1,934,136 | \$ 2,272,276 | \$ 2,577,349 | \$ 2,850,229 | \$ 2,850,229 |

| OTHER FUNDS CAPITAL FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | |
|--|---------------------|----------------|------------------|------------------|------------------|---------------------|
| Resources & Projects | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Revenues & Transfers | | | | | | |
| General Fund Revenue | 521,548 | - | - | - | - | 521,548 |
| Health Fund | 125,000 | - | - | - | - | 125,000 |
| Animal Services Fund Revenue | 339,600 | - | - | - | - | 339,600 |
| Enhanced 911 Fund Revenue | 1,364,667 | - | - | - | - | 1,364,667 |
| Regional Public Safety Training Center | 231,000 | - | - | - | - | 231,000 |
| Regional Communication System Revenue | 60,000 | - | - | - | - | 60,000 |
| Indigent Tax Levy | 166,130 | - | - | - | - | 166,130 |
| Child Protective Services | 354,200 | - | - | - | - | 354,200 |
| Senior Services | - | - | - | - | - | - |
| Golf Course Fund | 75,000 | - | - | - | - | 75,000 |
| Building & Safety Fund | 70,000 | - | - | - | - | 70,000 |
| Other Restricted Revenue Fund Revenue | 607,974 | - | - | - | - | 607,974 |
| Total Revenues | \$ 3,915,120 | \$ - | \$ - | \$ - | \$ - | \$ 3,915,120 |
| Expenditures | | | | | | |
| General Fund Projects | 521,548 | - | - | - | - | 521,548 |
| Health Fund | 125,000 | - | - | - | - | 125,000 |
| Other Restricted Revenue Fund Revenue | 607,974 | - | - | - | - | 607,974 |
| Animal Services Fund Projects | 339,600 | - | - | - | - | 339,600 |
| Enhanced 911 Fund Projects | 1,364,667 | - | - | - | - | 1,364,667 |
| Regional Public Safety Training Center | 231,000 | - | - | - | - | 231,000 |
| Regional Communications System Projects | 60,000 | - | - | - | - | 60,000 |
| Indigent Tax Levy | 166,130 | - | - | - | - | 166,130 |
| Child Protective Services | 354,200 | - | - | - | - | 354,200 |
| Senior Services | - | - | - | - | - | - |
| Golf Course Fund | 75,000 | - | - | - | - | 75,000 |
| Building & Safety Fund | 70,000 | - | - | - | - | 70,000 |
| Total Expenditures | \$ 3,915,120 | \$ - | \$ - | \$ - | \$ - | \$ 3,915,120 |
| No. valleys reg. Park Master Plan implementation-naru surface Courts | - | - | - | - | 600,000 | 600,000 |
| Regional Shooting Facility- Expansion of Public Shooting Range | - | - | - | - | 150,000 | 150,000 |
| Regional Shooting Facility- Water System Improvement | - | - | - | - | - | 150,000 |
| Undesignated Expense-District 2D | - | 71,870 | - | - | - | 71,870 |
| District 2 Projects Total | | 350,289 | 1,125,000 | 1,200,000 | 2,800,000 | 5,625,289 |

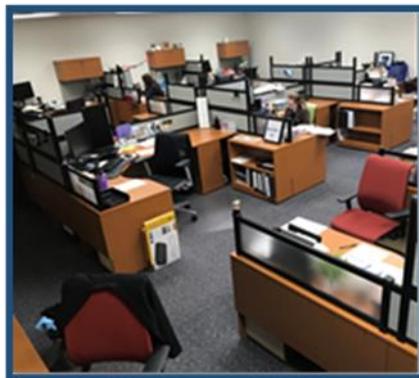
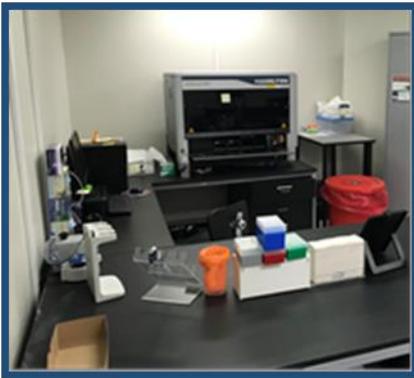
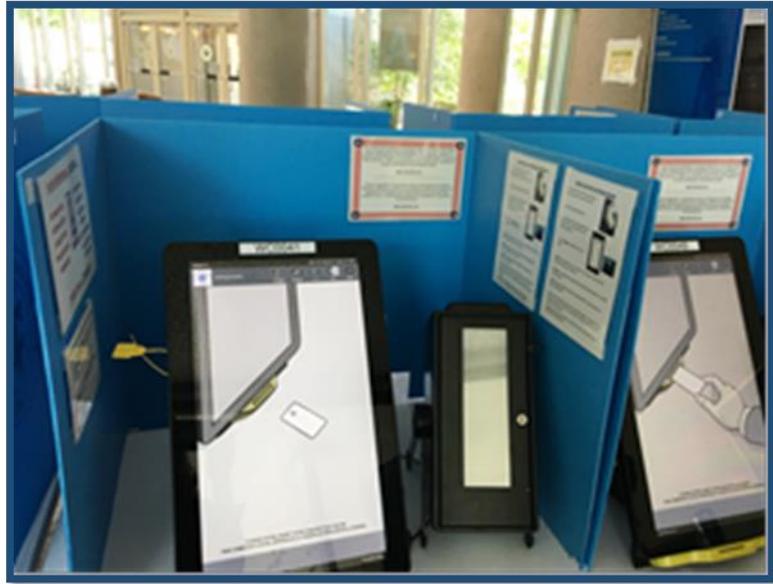
| ROADS FUND | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | |
| Resources & Projects | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Resources | | | | | | |
| Beginning Fund Balance | 4,659,579 | 2,607,604 | 1,495,591 | 723,530 | 294,357 | 4,659,579 |
| Revenues | | | | | | |
| Intergovernmental Revenues | 10,154,532 | 10,459,168 | 10,772,943 | 11,096,131 | 11,429,015 | 53,911,789 |
| Charges for Services | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 3,750,000 |
| Miscellaneous | 128,580 | 120,000 | 120,000 | 120,000 | 120,000 | 608,580 |
| Transfers from Capital Facilities | 1,950,000 | 2,000,000 | 2,100,000 | 2,200,000 | 2,300,000 | 10,550,000 |
| Transfers from General Fund | 1,063,620 | 1,750,000 | 2,000,000 | 2,250,000 | 2,500,000 | 9,563,620 |
| Total Resources | \$ 18,706,310 | \$ 17,686,772 | \$ 17,238,534 | \$ 17,139,661 | \$ 17,393,372 | \$ 83,043,568 |
| Expenditures | | | | | | |
| Roads Special Revenue Fund Projects: | | | | | | |
| Roads Capital | 3,906,000 | 3,984,120 | 4,063,802 | 4,145,078 | 4,227,980 | 20,326,981 |
| Roads Maintenance (Operating) | 11,967,707 | 12,207,061 | 12,451,202 | 12,700,226 | 12,954,231 | 62,280,426 |
| Transfers To Public Works | 225,000 | - | - | - | - | 225,000 |
| Total Expenditures | \$ 16,098,707 | \$ 16,191,181 | \$ 16,515,004 | \$ 16,845,304 | \$ 17,182,211 | \$ 82,832,407 |
| Ending Fund Balance | \$ 2,607,604 | \$ 1,495,591 | \$ 723,530 | \$ 294,357 | \$ 211,161 | \$ 211,161 |

| EQUIPMENT SERVICES FUND FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Resources & Projects | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Net Resources Available From: | | | | | | |
| Equipment Services Internal Service Fund Capital Resources | 4,824,048 | 5,318,855 | 3,759,634 | 3,582,120 | 3,255,537 | 20,740,194 |
| Total Net Available Resources | \$ 4,824,048 | \$ 5,318,855 | \$ 3,759,634 | \$ 3,582,120 | \$ 3,255,537 | \$ 20,740,194 |
| Projects | | | | | | |
| Equipment Services Projects: | | | | | | |
| Heavy Equipment Replacement | 1,771,529 | 2,832,329 | 1,774,186 | 2,740,595 | 2,547,036 | 11,665,675 |
| Light Equipment Replacement | 3,052,519 | 2,486,526 | 1,985,448 | 841,526 | 708,501 | 9,074,519 |
| Equipment Services Projects Total | 4,824,048 | 5,318,855 | 3,759,634 | 3,582,120 | 3,255,537 | 20,740,194 |
| Total Project Costs | \$ 4,824,048 | \$ 5,318,855 | \$ 3,759,634 | \$ 3,582,120 | \$ 3,255,537 | \$ 20,740,194 |

| UTILITIES FUND | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| FISCAL YEAR 2020-2024 PROJECT LIST | | | | | | |
| Resources & Projects | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total 5 Years |
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Net Resources Available From: | | | | | | |
| Projects Funded by Rate Payers | 35,820,000 | 2,150,000 | 15,000,000 | - | - | 52,970,000 |
| Projects Funded by Developers | 62,515,000 | 10,000,000 | 3,000,000 | 26,900,000 | 26,900,000 | 129,315,000 |
| Total Net Available Resources | \$ 98,335,000 | \$ 12,150,000 | \$ 18,000,000 | \$ 26,900,000 | \$ 26,900,000 | \$ 182,285,000 |
| Projects | | | | | | |
| Golden Valley Recharge | | | | | | |
| None | - | - | - | - | - | - |
| Reclaimed Water (Rates) | | | | | | |
| Huffaker Reservoir Mixing and Evaporation Analysis, Design, and Construction | 1,325,000 | - | - | - | - | 1,325,000 |
| Reclaimed Water System Maintenance Projects | 200,000 | - | - | - | - | 200,000 |
| Reclaimed Water Quality Management | 500,000 | 250,000 | - | - | - | 750,000 |
| Sewer (Rates) | | | | | | |
| STMWRF Solids Management Facility | 500,000 | - | - | - | - | 500,000 |
| STMWRF Secondary Clarifier Coating | 200,000 | - | - | - | - | 200,000 |
| STMWRF Reclaim Backup Pump Station | 150,000 | - | - | - | - | 150,000 |
| Huffaker Hills Reservoir Lining Improvements Ph 3 | 6,400,000 | - | - | - | - | 6,400,000 |
| Steamboat Lift Station Replacement and 2nd Force Main | 6,000,000 | - | - | - | - | 6,000,000 |
| Cold Springs WRF Projects | 500,000 | - | - | - | - | 500,000 |
| Effluent Water Projects - Existing Water Resource Management | 18,500,000 | 1,900,000 | 15,000,000 | - | - | 35,400,000 |
| Horizon Hills/Lemmon Valley Sewer Collection System Rehabilitation | 725,000 | - | - | - | - | 725,000 |
| Lemmon Valley WRF Projects | 250,000 | - | - | - | - | 250,000 |
| South Truckee Meadows WRF Projects | 200,000 | - | - | - | - | 200,000 |
| Steamboat Lift Station Projects | 200,000 | - | - | - | - | 200,000 |
| Operations Equipment Capital | 170,000 | - | - | - | - | 170,000 |
| Reclaimed Water (Connection Fees) | | | | | | |
| None | - | - | - | - | - | - |
| General Sewer (Connection Fees) | | | | | | |
| None | - | - | - | - | - | - |
| South Truckee Meadows Sewer (Connection Fees) | | | | | | |
| Pleasant Valley Interceptor - Reach 3 Conveyance Project | 7,975,000 | - | - | - | - | 7,975,000 |
| STMWRF 2020 Expansion | 49,540,000 | - | - | - | - | 49,540,000 |
| Effluent Distribution Expansion - Programmatic | 5,000,000 | 5,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 19,000,000 |
| Spanish Springs Sewer (Connection Fees) | | | | | | |
| None | - | - | - | - | - | - |
| Cold Springs Sewer (Connection Fees) | | | | | | |
| Cold Springs WRF Projects | - | 5,000,000 | - | 23,900,000 | 23,900,000 | 52,800,000 |
| Total Project Costs | \$ 98,335,000 | \$ 12,150,000 | \$ 18,000,000 | \$ 26,900,000 | \$ 26,900,000 | \$ 182,285,000 |

Highlights for FY 2019 Completed Projects

Voters Election Tablets –
Replaced 1325 election machines and poll books with upgraded hardware and software over two fiscal years.



Crime Lab Remodel – Office and lab space remodel at 911 Parr Blvd. for an additional 6 criminalists to comply with AB97.

Tahoe Bike Path – Three mile, 10 foot paved trail from Tunnel Creek to Sand Harbor including restrooms and vista points. This is one phase of revamping the entire corridor to make it safer for the public and for the environment.

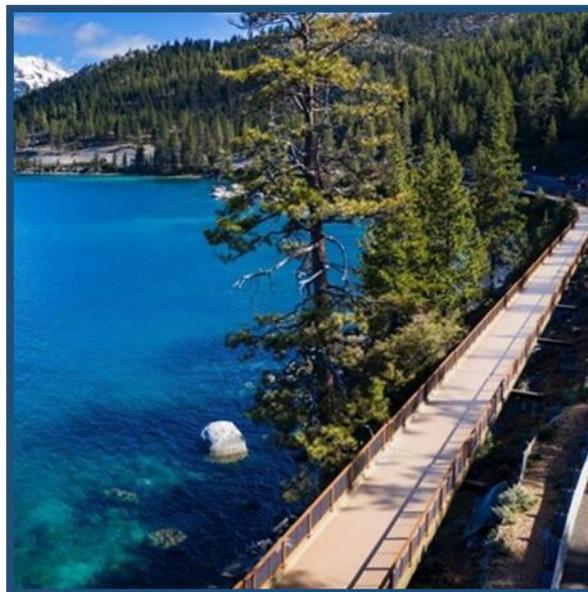


Photo Courtesy of Tahoe Fund – Photo by Michael Okimoto

Mills Lane Chiller – R-22 gas system chiller to be replaced at 1 S. Sierra Street for all three court buildings. The new chiller will be more energy efficient and reduce energy costs.



Galena Creek Park Terrace – Installation of walking paths around the park, two shade structures, picnic tables and benches, and sod installation. Also included landscaping/irrigation maintenance, signage, and electrical work.

Family Engagement Center – Purchased a building at 905 E. Prater Way and renovated the space to offer an expansive indoor/outdoor visitation space for staff, parents, and children who have been victims of abuse and neglect. This project created a safe and positive environment for families to meet, interact, explore, grow, and relax.



FY 2020 New Capital Projects

| | |
|--|---|
| Capital Project Title: Voters - Additional Election Tablets | |
| Project Budget: \$445,425 | |
| Estimated Completion Date: 6/30/2020 | |
| Capital Project Description/Scope: | Increase the number of election machines and software for the FY 2020 election cycle. |
| Capital Project Objective: | Addition of 150 election machines bringing the inventory to 1475 to assist in the FY 2020 election cycle. This will accommodate for the growth in the number of registered voters as well as same-day registration. |
| FY 2020 | |
| Funding Sources: | |
| General Fund | 445,425.00 |
| Total | 445,425.00 |
| Estimated Project Costs: | |
| Hardware | 405,000.00 |
| Software | 28,500.00 |
| Other Supplies | 11,925.00 |
| Contingency | - |
| Total | 445,425.00 |

| | |
|--|---|
| Capital Project Title: RJC Court Hearing Room & Resource Center | |
| Project Budget: \$373,855 | |
| Estimated Completion Date: 6/30/2020 | |
| Capital Project Description/Scope: | Redesign and repurpose existing 4000 sq. ft. at 1 South Sierra Street to accommodate a 2200 sq. ft. hearing room and an 1800 sq. ft. publicly-accessible resource center. |
| Capital Project Objective: | Improve access to justice and public services for court users, stakeholders, and citizens of Washoe County through structural and operational enhancements. |
| FY 2020 | |
| Funding Sources: | |
| RJC AA Funds | 373,855.00 |
| Total | 373,855.00 |
| Estimated Project Costs: | |
| Design | 3,750.00 |
| Construction/Building Improvements | 350,000.00 |
| Permits | 2,500.00 |
| Contingency | 17,605.00 |
| Total | 373,855.00 |

| | |
|--|---|
| Capital Project Title: 911 Parr HU4 HVAC & Roof | |
| Project Budget: \$1,319,000 | |
| Estimated Completion Date: 4/30/2020 | |
| Capital Project Description/Scope: | Replacement of aged HVAC and roof for housing unit 4. |
| Capital Project Objective: | Replace all housing units HVAC and roofs at the Washoe County Jail over a five year period due to end of life. This will create energy efficiencies by eliminating R-22 gas and bring units up to current code. |
| FY 2020 | |
| Funding Sources: | |
| General Fund | 1,319,000.00 |
| Total | 1,319,000.00 |
| Estimated Project Costs: | |
| Design | 53,500.00 |
| Construction/Building Improvements | 1,193,525.00 |
| Permits | 7,700.00 |
| Contingency | 64,275.00 |
| Total | 1,319,000.00 |

| | |
|--|--|
| Capital Project Title: Animal Services Security Upgrade-Lobby | |
| Project Budget: \$114,345 | |
| Estimated Completion Date: 6/30/2020 | |
| Capital Project Description/Scope: | Redesign and modify the Animal Services customer service lobby with security enhancements. |
| Capital Project Objective: | Provide security enhancements to the customer service lobby recommended through a WCSO security site survey to provide a safer environment for employees and the public. |
| FY 2020 | |
| Funding Sources: | |
| Animal Services Special Revenue Fund | 114,345.00 |
| Total | 114,345.00 |
| Estimated Project Costs: | |
| Construction/Building Improvements | 108,900.00 |
| Contingency | 5,445.00 |
| Total | 114,345.00 |

| | |
|--|---|
| <p>Capital Project Title: WCSO Commissary Visitation Rooms Project Budget: \$455,000 Estimated Completion Date: 6/30/2020</p> | |
| <p>Capital Project Description/Scope:</p> | <p>Remodel existing building space at the Washoe County Jail to create two meeting rooms for the Public Defender and Alt. Public Defender offices to meet with inmates.</p> |
| <p>Capital Project Objective:</p> | <p>Provide space for the Public Defender and Alt. Public Defender offices to meet with inmates and reduce transpiration of inmates from the jail to downtown.</p> |
| FY 2020 | |
| <p>Funding Sources:</p> | |
| WCSO Commissary Funds | 455,000.00 |
| Total | 455,000.00 |
| <p>Estimated Project Costs:</p> | |
| Design | 32,000.00 |
| Construction/Building Improvements | 371,525.00 |
| Permits | 2,500.00 |
| FFE | 30,000.00 |
| Contingency | 18,975.00 |
| Total | 455,000.00 |

| | |
|---|---|
| <p>Capital Project Title: WCSO Detention Infirmary Program Design Project Budget: \$750,000 Estimated Completion Date: 4/30/2020</p> | |
| <p>Capital Project Description/Scope:</p> | <p>Program design to be completed for a new infirmary at the Washoe County Jail.</p> |
| <p>Capital Project Objective:</p> | <p>Completing the program design will provide building and user requirements, establish a building plan, refine the scope of work, and estimate a total project cost for the infirmary.</p> |
| FY 2020 | |
| <p>Funding Sources:</p> | |
| General Fund | 750,000.00 |
| Total | 750,000.00 |
| <p>Estimated Project Costs:</p> | |
| Design | 750,000.00 |
| Contingency | - |
| Total | 750,000.00 |

| | |
|---|--|
| Capital Project Title: P25 Radios | |
| Project Budget: \$250,000 | |
| Estimated Completion Date: 6/30/2020 | |
| Capital Project Description/Scope: | Replacement of 800 MHz terminal equipment to P25 compatible radios for Washoe County departments. This is an annual on-going replacement project. |
| Capital Project Objective: | Upgraded terminal equipment to P25 will allow equipment to be compatible with the new P25 radio system that is currently under construction. This will benefit all users and public safety in Washoe County. |
| FY 2020 | |
| Funding Sources: | |
| General Fund | 250,000.00 |
| Total | 250,000.00 |
| Estimated Project Costs: | |
| Equipment - Hardware | 250,000.00 |
| Contingency | - |
| Total | 250,000.00 |

| | |
|--|--|
| Capital Project Title: Nevada Shared Radio System | |
| Project Budget: \$1,250,000 | |
| Estimated Completion Date: 6/30/2023 | |
| Capital Project Description/Scope: | Upgrade and replace the current 800 MHz Public Safety radio system to a P25 MHz Public Safety radio system. This will include 14 radio/microwave communication sites and an addition of 5 greenfield sites. This does not include the P25 radios. |
| Capital Project Objective: | Multi-year project that will replace a 20 year old public safety radio system with new radio technology to support multiple agencies in Washoe County. The new P25 technology will not limit users and will be part of the state-wide system. Debt financing will be used in FY21. |
| FY 2020 | |
| Funding Sources: | |
| General Fund | 500,000.00 |
| Washoe County Regional Communication System Special Revenue Fund | 750,000.00 |
| Total | 1,250,000.00 |
| Estimated Project Costs: | |
| Professional/Consulting Services | 171,500.00 |
| Construction/Building Improvements | 1,025,245.00 |
| Contingency | 53,255.00 |
| Total | 1,250,000.00 |

| | | |
|---|---|-------------------|
| Capital Project Title: | 350 S Center Street Parking Garage Security Enhancements | |
| Project Budget: | \$464,000 | |
| Estimated Completion Date: | 6/30/2020 | |
| Capital Project Description/Scope: | Security enhancements to the Center Street Parking Garage that will include garage doors, key card access, security cameras, and additional lighting and mirrors. | |
| Capital Project Objective: | Security enhancements will help mitigate safety incidents involving employees and the public that use the parking garage. | |
| FY 2020 | | |
| Funding Sources: | | |
| General Fund | | 464,000.00 |
| Total | | 464,000.00 |
| Estimated Project Costs: | | |
| Design | | 28,275.00 |
| Permits | | 2,500.00 |
| Construction/Building Improvements | | 421,050.00 |
| Contingency | | 12,175.00 |
| Total | | 464,000.00 |

| | | |
|---|---|-------------------|
| Capital Project Title: | Incline Village Above Ground Fuel Tank | |
| Project Budget: | \$620,000 | |
| Estimated Completion Date: | 6/30/2020 | |
| Capital Project Description/Scope: | Decommission existing in-ground fuel tanks and install an above ground split fuel tank with dispensers for diesel and gasoline. | |
| Capital Project Objective: | Per an inspection, it was highly recommended to replace in-ground tanks with an above ground tank. This will prevent an in-ground fuel system failure that could potentially be catastrophic in clean-up and remediation costs. | |
| FY 2020 | | |
| Funding Sources: | | |
| General Fund | | 395,000.00 |
| Roads Special Revenue Fund | | 225,000.00 |
| Total | | 620,000.00 |
| Estimated Project Costs: | | |
| Design | | 12,600.00 |
| Permits | | 20,000.00 |
| Construction/Building Improvements | | 534,000.00 |
| Contingency | | 53,400.00 |
| Total | | 620,000.00 |

| | |
|---|---|
| Capital Project Title: NNAMHS Campus Remodel | |
| Project Budget: \$11,000,000 | |
| Estimated Completion Date: 3/31/2020 | |
| Capital Project Description/Scope: | Rehabilitation and remodeling to approximately 56,000 sq. ft. of existing buildings that are leased from the State of Nevada. Design expenses occurred in FY 2019. |
| Capital Project Objective: | Phased project that will create a safer environment through relocation and expansion of program capacity. Homeless families, women, and youth will be relocated from Record Street in downtown Reno to the NNAMHS Campus. |
| FY 2020 | |
| Funding Sources: | |
| General Fund | 2,500,000.00 |
| Marijuana Special Revenue Fund | 500,000.00 |
| Indigent Special Revenue Fund | 8,000,000.00 |
| Total | 11,000,000.00 |
| Estimated Project Costs: | |
| Permits | 60,000.00 |
| Construction/Building Improvements | 10,400,000.00 |
| Professional/Consulting Services | 300,000.00 |
| Contingency | 240,000.00 |
| Total | 11,000,000.00 |

| | |
|--|---|
| Capital Project Title: Wildcreek Golf Course Rehabilitation | |
| Project Budget: \$2,250,000 | |
| Estimated Completion Date: 6/30/2020 | |
| Capital Project Description/Scope: | Redesign of the Wildcreek Golf Course irrigation system, golf amenities, and course design. |
| Capital Project Objective: | Part of a larger community initiative to provide adequate schools. With an opportunity for a new high school, Washoe County will take over the Wildcreek Golf Course from RSCVA to add to the two existing county golf courses. |
| FY 2020 | |
| Funding Sources: | |
| Sale of Golf Property | 2,250,000.00 |
| Total | 2,250,000.00 |
| Estimated Project Costs: | |
| Design | 250,000.00 |
| Construction/Building Improvements | 2,000,000.00 |
| Total | 2,250,000.00 |

| | |
|---|--|
| Capital Project Title: Bartley Ranch Bridge to Marr Property | |
| Project Budget: \$112,318 | |
| Estimated Completion Date: 6/30/2020 | |
| Capital Project Description/Scope: | Build an access bridge across a ditch from Bartley Ranch to the Marr Property for vehicle use. |
| Capital Project Objective: | Provide direct access from Bartley Ranch Park to the Marr Property. |
| FY 2020 | |
| Funding Sources: | |
| General Fund - Insurance Proceeds | 112,318.00 |
| Total | 112,318.00 |
| Estimated Project Costs: | |
| Design | 11,231.80 |
| Construction/Building Improvements | 101,086.20 |
| Total | 112,318.00 |

| | |
|---|--|
| Capital Project Title: Parks Public Water System - Ops Plan Improvements | |
| Project Budget: \$550,000 | |
| Estimated Completion Date: 3/31/2020 | |
| Capital Project Description/Scope: | Assessment and operational plan to be developed for six parks and facilities to include a long-term maintenance plan with construction of water system improvements. |
| Capital Project Objective: | Maintain high water quality in partnership with the Washoe County Health District for the safety and health of citizens who visit our parks and facilities. |
| FY 2020 | |
| Funding Sources: | |
| General Fund | 550,000.00 |
| Total | 550,000.00 |
| Estimated Project Costs: | |
| Design | 75,000.00 |
| Construction/Building Improvements | 425,000.00 |
| Professional/Consulting Services | 50,000.00 |
| Total | 550,000.00 |

| | | |
|---|---|-------------------|
| Capital Project Title: | Central Disk Storage System Upgrade - 9th Street | |
| Project Budget: | \$335,650 | |
| Estimated Completion Date: | 2/1/2020 | |
| Capital Project Description/Scope: | Replace the centralized Storage Controller systems at the 9th Street Data Center. Critical system that is at end of life that will no longer be supported after 2019. These systems maintain security, reliability, and performance of county technology applications. | |
| Capital Project Objective: | systems maintain security, reliability, and performance of county technology applications. | |
| FY 2020 | | |
| Funding Sources: | | |
| Regional Permits Capital Fund | | 331,826.00 |
| General Fund | | 3,824.00 |
| Total | | 335,650.00 |
| Estimated Project Costs: | | |
| Technology-Hardware | | 335,650.00 |
| Total | | 335,650.00 |

| | | |
|---|--|-------------------|
| Capital Project Title: | Disaster Recover Site at Switch, Inc. | |
| Project Budget: | \$568,174 | |
| Estimated Completion Date: | 5/31/2020 | |
| Capital Project Description/Scope: | Build a disaster recovery technology site at Switch Data Center for gold and silver applications with a 10GB point to point fiber connection. Develop a disaster recovery site that is offsite that has adequate space, power, and cooling. | |
| Capital Project Objective: | Switch is the world's only Tier 5 data center and offers discounted pricing to Nevada governments that partner with them. | |
| FY 2020 | | |
| Funding Sources: | | |
| Regional Permits Capital Fund | | 568,174.00 |
| Total | | 568,174.00 |
| Estimated Project Costs: | | |
| Design | | 5,570.00 |
| Permits | | 7,320.00 |
| Technology-Hardware | | 423,717.00 |
| Technology-Software | | 52,508.00 |
| Professional/Consulting Services | | 24,107.00 |
| Other | | 54,952.00 |
| Total | | 568,174.00 |

| | |
|--|---|
| Capital Project Title: Disk Backup System Upgrade | |
| Project Budget: \$438,012 | |
| Estimated Completion Date: 4/30/2020 | |
| Capital Project Description/Scope: | Replace current backup system to eliminate old tape technology and move to disk storage. |
| Capital Project Objective: | Move to a disk driven backup system that will be utilized with data compression to eliminate duplication and tapes. |
| FY 2020 | |
| Funding Sources: | |
| General Fund | 438,012.00 |
| Total | 438,012.00 |
| Estimated Project Costs: | |
| Technology-Hardware | 438,012.00 |
| Total | 438,012.00 |

FY 2020 New Capital Projects With Significant Operating Costs

NNAMHS Campus Remodel

| Operating Impacts | | | | | | |
|-------------------|--|--|--|--|--|----------------------|
| Project | FY20 Facility and Program Operating | FY21 Facility and Program Operating | FY22 Facility and Program Operating | FY23 Facility and Program Operating | FY24 Facility and Program Operating | Total |
| NNAMHS | | | | | | |
| Personnel | \$ 1,964,251 | \$ 2,833,490 | \$ 2,903,027 | \$ 2,974,276 | \$ 3,047,280 | \$ 13,722,323 |
| Non-Personnel | \$ 1,671,013 | \$ 1,478,939 | \$ 1,483,641 | \$ 1,488,391 | \$ 1,493,188 | \$ 7,615,173 |
| | \$ 3,635,264 | \$ 4,312,429 | \$ 4,386,668 | \$ 4,462,667 | \$ 4,540,468 | \$ 21,337,496 |

Nevada Shared Radio System

| Operating Impacts | | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Project | FY20 Operating | FY21 Operating | FY22 Operating | FY23 Operating | FY24 Operating | Total |
| NSRS - P25 | | | | | | |
| Personnel | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Personnel | \$ - | \$ 50,000 | \$ 50,000 | \$ 35,000 | \$ - | \$ 135,000 |
| | \$ - | \$ 50,000 | \$ 50,000 | \$ 35,000 | \$ - | \$ 135,000 |

GLOSSARY OF ACRONYMS AND TERMS

AB 104 – [AB = Assembly Bill] Legislation passed in 1991 that resulted in a redistribution of sales tax statewide. Washoe County was allowed to levy new taxes to make up for lost sales tax revenue. Also referred to as the Local Government Tax Act [LGTA]. See LGTA in this glossary for additional information.

AB 489 – Abatement formula approved by the 2005 Nevada Legislature limiting increases in ad valorem tax billings (not valuation) for primary residences and certain qualified rental property to 3% and for non-residential property to 8%, effective 7/1/06. New construction is not affected until after construction is complete.

ACM – Assistant County Manager.

ADA – Americans with Disabilities Act.

ADP – Average daily population, normally referred to when speaking about detention facility inmates.

AHS – Administrative Health Services, a division of Washoe County Health District, is responsible for planning, personnel management, policy and procedures, and for intergovernmental relations.

AQM – Air Quality Management, a division of Washoe County Health District, implements clean air solutions that protect the quality of life for the citizens of Washoe County through community partnerships.

APD – Alternate Public Defender.

ATAC – All Threats All Crimes Unit.

AV – Assessed Value/Valuation. In Nevada assessed valuation is equal to 35% of the taxable value.

Accela – Regional business license and permits program.

Accrual Basis – Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary funds.

Ad Valorem Taxes – Property Taxes.

Adopt – In the context of this budget book, the process by which County Board of Commissioners approves the budget through public hearings and adopting an ordinance.

Adopted Budget – The annual budget document as approved by the Board of County Commissioners before the beginning of each fiscal year.

Appropriations – Specific expenditures and obligations authorized by the Board of County Commissioners.

Assessed Valuation/Value – The value placed upon real estate or other property by the County Assessor as a basis for levying taxes. The assessed value is equal to 35% of the taxable value in Nevada. Additional detail regarding Property Tax, Assessed Valuation and Tax Value is included in the *Understanding the County's Budget: General Fund Revenues* section of this book.

Authorized Position – A full or part time employment position with Washoe County approved by the Board of County Commissioners. In general, authorized positions are those that have associated funding.

Available – Funds available are the total of the beginning balance, transfers in, and revenues available to support disbursements.

BCC – Board of (Washoe) County Commissioners. Currently made up of the five commissioners, each elected by and representing a district or contiguous portion of the county, for four year terms. The BCC selects its chairperson and vice chairperson.

BCCRT – Basic City/County Relief Tax, a sales tax on sales occurring within the county and distributed as part of the Consolidated Tax. See Consolidated Tax in this glossary for additional information.

Balanced Budget – A final budget reflecting sources = uses, could include use of fund balance. A Structurally Balanced Budget reflects sources greater than or equal to uses (i.e., no deficit spending/use of fund balance).

Base Budget – Ongoing expenses for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

Beginning Fund Balance – A revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are reflected in the following year.

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future (maturity date), together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond in this glossary.

Budget – The County's plan for the accomplishment of stated goals within a particular fiscal year, including estimates of required expenditures and anticipated revenues to carry out the stated goals. It provides a basis for planning, controlling and evaluating the County's activities.

CAB – Citizen Advisory Board, members are appointed by the Board of County Commissioners to two year terms to consider and advise the Board on community issues.

CAC-District Attorney – Child Advocacy Center, supports the health and recovery of child victims of crime through a child-centered environment where a multidisciplinary team involving law enforcement, social services, medical personnel, counselors, advocates, and prosecutors collaborate to minimize trauma, provide advocacy, and support effective investigations of crimes against children.

CAC-Human Services Agency – Community Assistance Center, provides emergency shelter care to adults and families in partnership with other community providers and local governments.

CAFR – Comprehensive Annual Financial Report, independently audited and published for public distribution, showing the actual revenues received and expenditures made during the preceding fiscal year along with the budget for that year and the variance, as well as the actual revenues and expenditures for the fiscal year before that.

CAP – Cost Allocation Plan, Washoe County provides services, such as accounting, purchasing, technology services, etc., to operating departments and agencies on a centralized basis. The central service cost allocation plan provides a process whereby the cost of these services can be identified and assigned to benefiting departments and agencies on a reasonable and consistent basis. The plan is developed annually and is compliant with Federal 2 CFR requirements.

CARES – Child Abuse Response and Evaluations Team. Established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada- Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The

SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

CASA – Court Appointed Special Advocate.

CCHS – Community & Clinical Health Services, a division of the Health Department, responsible for providing medical clinic services including immunization, family planning services, sexually transmitted disease prevention and treatment, and the women, infants and children nutrition (WIC) program.

CCW – Permit to carry a concealed weapon.

CERT – Citizen Emergency Response Team, a program of the Federal Emergency Management Agency (FEMA), a group of volunteers available to assist county agencies during emergencies and at other activities.

CES – Customer and Enterprise Solutions, a division of Technology Services, provides support of personal computers, mobile devices, printers, and other computer peripherals.

CHSC – Citizen’s Homeland Security Council, a group of citizen volunteers trained by the County.

CIP – Capital Improvements Program, a five year plan for maintaining the County's existing infrastructure and building or acquiring new facilities to meet demands from growth, legal mandates and health and safety issues. It is used to link the County's physical development planning with fiscal planning. It covers expenditures for projects \$100,000 or more.

CMO – County Manager’s Office, provides leadership in support of citizens, the Board of County Commissioners, and the employees of Washoe County.

COLA – Cost Of Living Adjustment, applied to County employee salaries to adjust pay levels for anticipated or past inflation or deflation.

CPI – Consumer Price Index, one a several indexes calculated and maintained by the United State Department of Commerce Bureau of Labor Statistics, designed to quantify price inflation or deflation experienced by various categories of consumers.

CPI – Continuous Process Improvement.

CPS – Child Protective Services, a division of the Human Services Agency. CPS is responsible for investigating allegations of parental abuse and neglect of children.

CR – County Road.

CSD – Community Services Department.

CTAX/C-Tax – Consolidated Tax.

CTMRD – Central Truckee Meadows Remediation District.

Capital Outlay – Expenditures for the acquisition or improvement of tangible fixed assets; e.g. land, buildings and furniture or equipment, with a cost of \$10,000 or more (\$5,000 or more for federal expenditures).

Capital Project – Those activities resulting in the acquisition or improvement of major capital items, such as land, buildings and county facilities, of \$100,000 or more.

Capital Projects Fund – Fund to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

Category – A major division of the program budget that contains programs and activities.

Consolidated Tax – The combined local government tax distribution for Supplemental City/County Relief Tax, Basic City/County Relief Tax, Cigarette Tax, Liquor Tax, Government Services Tax [formerly the Motor Vehicle Privilege Tax] and Real Property Transfer Tax consolidated by the State legislature in 1998 to be known as the Consolidated Tax. For Washoe County this tax is divided between the County, the Cities of Reno and Sparks, the Sun Valley Water and Sanitation District, the Verdi Television GID (three enterprise districts) and the Carson-Truckee Water Conservation District, the Incline Village GID, the North Lake Tahoe Fire Protection District, the Palomino Valley GID, the Sierra Forest Fire Protection District and the Truckee Meadows Fire Protection District (six special districts). Also called C-Tax.

Contingency – A budgetary reserve or appropriation of funds held in reserve and set aside for emergencies such as state or federal mandates, revenue shortfalls and unforeseen expenditures not otherwise budgeted.

Crossroads Program – A public-private partnership with Washoe County Human Services Agency that focuses on providing housing and supportive services for men and women transitioning out of substance abuse and homelessness.

DA – District Attorney.

DAS – Department of Alternative Sentencing, responsible for supervision of pre-trial and/or pre-sentence defendants and persons convicted of misdemeanor offenses. This department also manages the Sober 24 program (drug and alcohol testing).

DEA – Drug Enforcement Administration, a component of the United States Department of Justice.

DHD – District Health Department, also referred to as the Health District, a component of Washoe County's government with their own separate seven member board and a separate fund. The DHD is responsible for vital statistics, emergency medical services, air quality management, community and clinical health services, environmental health services, disease surveillance and detection, and public health.

DUI – Driving under the influence.

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of bonds.

Debt Service Fund – Fund to account for the accumulation of resources for payment of long-term debt principal and interest not financed by Enterprise Funds.

Department Request – An annual budgetary request for additional resources prepared by department directors indicating an appropriate, justified and needed level of service for their departments, together with associated expenditures and revenues.

Depreciation – The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds and is also calculated pursuant to GASB 34.

Disbursements – The total of expenses/expenditures and transfers out.

Division – A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

EHS – Environmental Health Services Division, a division of the Health District, that ensures compliance with local, state and federal laws regulating food, water, vector and other areas of public health in Washoe County.

EID – Enterprise Infrastructure Division of Technology Services operates and maintains Washoe County's internet, intranet, email and telephones. Division provides physical and cybersecurity, database, server, data storage and network administration and assists departments with existing and new infrastructure technology.

EMS – Emergency Medical Services, provided in Washoe County by various fire departments and REMSA (the Regional Emergency Medical Services Authority) among others.

EPA – Environmental Protection Agency, an agency of the United State government with the mission to protect human health and the environment.

EPHP – Epidemiology and Public Health Preparedness, a division of the Health District, conducts surveillance on reportable diseases and conditions; analyzes communicable & chronic disease data to identify risk factors, disease control strategies; investigates disease outbreaks; serves as the local registrar for births & deaths; and develops departmental capabilities for response to biological terrorism and other public health emergencies; and oversees the Emergency Medical Services Program.

ESD – Equipment Services Division, of the Community Services Department, maintains the county vehicle and equipment pool.

Efficiency Measures – Performance measures that quantify the relationship between input and output measures.

Encumbrances – Funds not yet expended, but are obligated or set aside in anticipation of expenditure. Encumbered funds may not be used for any other purpose.

Ending Fund Balance – Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed uses or decreases when uses exceed sources.

Enterprise Funds – Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability. Example: the Golf Course Fund.

Expenditures – A fund liability incurred for operations, capital outlay, or other requirements during a budgetary period. Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources.

Expenses – Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the County's ongoing operations.

FEMA – Federal Emergency Management Agency.

FIST – U.S. Marshal's Service Fugitive Investigative Strike Team.

FTE – Full time equivalent position based on 2,080 hours per year (i.e., two part-time employees, at 0.50 FTE each, are equal to one full-time employee, 1.0 FTE).

FY – Fiscal Year

Fiscal Year – The twelve month period beginning July 1 and ending the following June 30 for Washoe County to which the annual budget applies. The fiscal year is represented by the date on which it ends, e.g., July 1st, 2007 to June 30th, 2008 will be Fiscal Year 2008 (also FY 2007-08).

Fringe Benefits – Terminology for benefits paid or matched by the County on behalf of the employees. These benefits include mandatory payroll taxes (Medicare, Unemployment, and Worker's Compensation), Nevada's State Public Employee Retirement System (PERS) and contributions for health, dental, vision and life insurance.

Fund – A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

Fund Balance – Within a governmental fund, the difference between assets and liabilities, or the cumulative total, over time, of sources in excess of uses. Per GASB 54, fund balance is broken into several categories:

- Restricted – amounts constrained by external parties, constitutional provision, or enabling legislation
- Committed – amounts constrained by a government using its highest level of decision-making authority
- Assigned – amounts a government intends to use for a particular purpose
- Unassigned – amounts that are not constrained at all

Fund Types – Include Governmental Funds (general fund, special revenue funds, capital project funds and debt service funds); Proprietary Funds (enterprise funds and internal service funds) and Fiduciary Funds.

GAAP – Generally Accepted Accounting Principles as adopted by accounting standards boards.

GASB – Governmental Accounting Standards Board.

GFOA – Government Finance Officers Association.

GID – General Improvement District, districts created by the Board of County Commissioners under NRS 318 which may furnish electricity, television, sidewalks, storm drains, sanitary sewers, water, fire protection, emergency medical service, etc.

GIS – Geographic Information System, a computer based integrated collection of computer software and data used to view and manage information about geographical places, analyze spatial relationships and model spatial processes. Washoe County maintains a robust GIS.

GST – Government Services Tax, formerly the Motor Vehicle Privilege Tax, established under NRS 371 in lieu of a property tax on vehicles, typically based on 35% of the manufacturer's suggested retail price and an allowance for depreciation. The Basic Government Services Tax is 4 cents per dollar of valuation and is collected annually by the Department of Motor Vehicles. A portion of the GST is distributed as part of the Consolidated Tax and another portion as part of the AB 104 or LGTA tax. The Supplemental Governmental Services Tax, which is not currently imposed but can be imposed by the Board of County Commissioners, is 1 cent per dollar of valuation.

General Fund – The primary operating fund of the County government. A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions or limitations imposed by legal, policy or reporting conventions.

General Obligation Bond (GOB) – A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) – The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Goals – Statements of outcomes for departments or divisions that directly link to the County's strategic goals.

Governmental Accounting Standards Board (GASB) – Established to set standards of financial accounting and reporting for state and local governmental entities.

Governmental Finance Officers' Association (GFOA) – The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

Governmental Funds – Governmental funds account for general government activities and include four (4) classifications: general fund, special revenue funds, capital project funds and debt service funds (see separate definitions in this glossary).

Grants – Federal government, State government or other outside funding sources with specific guidelines and reporting requirements for the support of specific projects or programs.

HDHP – High Deductible Health Plan.

HMO – Health Maintenance Organization, one type of organization providing managed health care insurance and utilizing a health care professional who serves as the primary health care provider for the member, referring the member to medical specialists as necessary.

HR – Human Resources Department is responsible for the Human Resources, Labor Relations and Employee/Retiree Benefits. These services include recruitment and selection, labor relations, classification and compensation, benefits administration, employee training and development, and policy development.

HSA – Human Services Agency promotes the health, safety and well-being of children, adults and seniors who are vulnerable to abuse, neglect and exploitation by providing an array of protective and supportive services to families and individuals to enhance their quality of life by ensuring they are optimizing their self-reliance and self-sufficiency while striving for a strengthened, safe, and thriving community.

HUD – Housing and Urban Development.

HVAC – Heating, ventilation, and air conditioning systems.

HASTY Team – Community volunteer public safety/search and rescue team, operating within and under the control of the Sheriff's Office, capable of mounting dive rescue and recovery, swift water and flood rescue; ice rescue and ice dive operations; avalanche, back country, high angle and mine search and rescue; also providing tracking, the use of search and cadaver dogs, and helicopter assisted operations.

Homestead Exemption – Established in NRS Chapter 115, a homestead is real property including land and a dwelling house, a mobile home (whether or not the underlying land is owned by the claimant of the homestead) or a [dwelling] unit which is not subject to forced sale as a result of court action except as otherwise provided by federal and state law to the extent that the equity (market value less any liens) does not exceed \$550,000 in value.

ICMA – International City/County Management Association.

ITAC – Information Technology Advisory Committee.

Infrastructure – Basic public investments such as streets, storm drainage, water and sewer lines, streetlights and sidewalks, public buildings and parks.

Interfund Transfer – A financial transaction in which funds are moved from one fund (transfer out) to another (transfer in). This results in recording of a source and a disbursement (use).

Intergovernmental Transactions – Transactions between two legally separate governmental entities.

Internal Service Funds – Funds established to account for operations that provide services to other departments or agencies within the County or other governments on a cost reimbursement basis. [Defined in NRS 354.543]

JS – Juvenile Services Department provides probation, work, and detention programs to Court wards and at-risk youth under 18 years of age in Washoe County, as well as therapeutic services to their families so that they can assist in the youth's recovery.

KK – Kids Kottage – Emergency shelter for children in foster care.

KPI – Key Performance Indicators are quantifiable measures that demonstrate how effectively an organization is achieving their strategic objectives.

LEOSA – Law Enforcement Officer Safety Act.

LEPC – Local Emergency Planning Council.

LGTA – The Local Government Tax Acts (LGTA) of 1991 and 1993, also called the "Fair Share" taxes or AB 104 taxes. This fund consisted of local government revenues from the sales tax, the property tax, the government services tax (formerly the motor vehicle privilege tax), gaming licenses, the real property transfer tax (RPTT), and interest earned on these revenues. The motor vehicle privilege tax contribution to the Local Government Tax or AB 104 Tax was phased out after June 30th, 2005 (although occasional distributions continued to occur thru FY 2007). The proceeds are distributed to the counties, incorporated cities, water districts, GIDs, and fire districts. It was established to make up for revenues lost by certain counties including Washoe County when the SCCRT distributed to these counties was reduced and the SCCRT revenues going to Clark County were increased to more closely match the sales taxes derived from Clark County.

LMS – Learning Management System.

LOS – Level of Service. Levels of service are assigned traffic values A (free flowing conditions) thru F (gridlock) where level of service C is a target set by the Washoe County Regional Transportation Commission. The LOS concept is also applied other services such as water supply.

Liability – Debt or other legal obligations arising out of transactions for items received, services rendered, assets purchased, etc., and for amounts received but not yet earned. Does not include encumbrances.

Line Item – A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditures (i.e., personnel, services and supplies, or capital).

ME – Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death.

MGD – Million Gallons Daily.

MSA – Metropolitan Statistical Area. Currently the Reno-Sparks MSA encompasses all of Washoe and Storey Counties according to the United States Office of Management and Budget.

MVFT – Motor Vehicle Fuel Tax. NRS Chapter 365.060 defines "motor vehicle fuel" as gasoline and certain other fuels but specifically excludes diesel fuel. The total Federal Gasoline Tax is currently 18.4 cents per gallon. The total State Gasoline Tax in Nevada is 23.805 cents per gallon. Under the NRS the Total County Mandatory Gasoline Tax is 6.35 cents per gallon. Under NRS 373.030 the counties may establish an additional optional tax on gasoline of up to 9 cents per gallon, which, in Washoe County, is entirely dedicated to the Regional Transportation Commission. Further, under NRS 373.065 & 373.066, the voters of Washoe County approved the indexing for inflation of the county mandatory and optional gas taxes, which increases the per gallon rates annually.

Mandate – A requirement by a higher level of government, i.e. the state or federal government, to provide a service or perform a function, with or without funding.

Modified Accrual Basis – The accrual basis of accounting where revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with certain exceptions.

NAC – Nevada Administrative Code.

NCIC – National Criminal Information Center, a computerized index of criminal justice information including criminal record history, fugitives, stolen property and missing persons, available to Federal, state and local law enforcement and other criminal justice agencies. It is maintained by the Federal Bureau of Investigation.

NCJIS – Nevada Criminal Justice Information System, a statewide database.

NDOT – Nevada Department of Transportation, responsible for the planning, construction, and maintenance of Nevada's transportation system using revenues from fuel taxes, motor vehicle fees and federal highway funds.

NEO – New Employee Orientation.

NHS – Nevada Humane Society, a non-profit organization founded to provide services to wild and domestic animals and their owners. The Nevada Human Society provides animal adoption and related services at the Washoe County Regional Animal Services Center.

NHS – Also, the National Highway System, a division of the national road system.

NIMS – National Incident Management System. Established by the Secretary of Homeland Security under the Federal Emergency Management Agency to provide a unified approach to incident management, standard command and management structures and emphasis on preparedness, mutual aid and resource management.

NNAMHS – Northern Nevada Adult Mental Health Services campus (leased space from State of Nevada) located at 405 South 21st Street/480 Galletti Way, Sparks, Nevada allows Washoe County Human Services Agency to operate services for vulnerable populations within the county as an extension of the Crossroads programs and the Community Assistance Center strategy for homelessness region wide.

NNIRC – Northern Nevada Regional Intelligence Center.

NNITF – Northern Nevada Interdiction Task Force.

NRS – Nevada Revised Statutes.

NSRS – Nevada Shared Radio System.

ODHO – Office of the District Health Officer.

Objectives – Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) – A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Outcome Measures – Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

Output Measurers – Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

Other Uses – An expenditure classification encompassing all miscellaneous expenditures that cannot be appropriately classified as personal services, materials and services, or capital outlay. This includes transfers to other funds and contingencies.

P25 Radio System – Regional public safety interoperable digital two-way wireless communication system.

PC Refresh Program – Technology replacement program, which helps ensure technology does not become obsolete.

PCI – Pavement Condition Index. The PCI is a numerical index between 0 and 100 used to indicate the condition of a roadway developed by the U. S. Army Corps of Engineers. It is based on a visual survey covering 19 types of pavement distress (e.g. potholes, rutting, corrugation, edge cracking) on statistically selected portions of a road. The observations are then analyzed by software called PAVER to produce the rating. The PCI is used by the Regional Transportation Commission, Washoe County and the Cities of Reno and Sparks.

PD – Public Defender’s Office protects and defends the rights of indigent people in Washoe County by providing them access to justice through professional legal representation.

PAVER – Pavement management program utilized by the Washoe County Community Services Department to determine the Pavement Condition Index.

PILT – Payment in Lieu of Taxes.

POST – Police Officer Standards and Training.

PPO – Preferred Provider Organization.

Per Capita – Per unit of population, per person.

Personnel Services – A major expenditure classification encompassing all expenditures relating to county employees which includes represented and non-represented labor costs, overtime, payroll taxes and fringe benefits.

Program – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the county is responsible.

Program Budget – Budget that allocates money to the functions or activities of the county, rather than to specific items of cost.

Proprietary Funds – The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds. Enterprise Funds are used when resources are provided primarily through a service charge or where it is deemed best to display a matching of revenues and expenditures in the manner used by a business enterprise. An example is the Golf Course Fund. Internal Service Funds account for services provided by one department or government to another on a cost reimbursement basis. An example is the Equipment Services Fund.

RAVEN – Regional Aviation Enforcement Unit (law enforcement aircraft patrol); part of the Sheriff’s Office.

REMSA – Regional Emergency Medical Services Authority, Washoe County’s regional ambulance and paramedic service which also includes CARE Flight with four helicopter air ambulances. Operations extend beyond the county limits.

REOC – Regional Emergency Operations Center.

RFP – Requests for Proposals, issued by Purchasing, Community Services, and other departments to solicit vendors to submit proposals for a product or service thru a bidding process.

RGU – Regional Gang Unit; part of the Sheriff's Office.

RODS – Real-time Outbreak and Disease Surveillance system, a computer-based public health surveillance system for early detection of disease outbreaks. Hospitals send RODS data from clinical encounters and the system classifies the chief complaints, stores the information in a relational database, applies statistical detection algorithms and alerts users when the algorithms detect anomalous patterns in the syndrome counts. RODS also processes over-the-counter healthcare product sales.

RPSTC – Regional Public Safety Training Center.

RPTT – Real Property Transfer Tax. NRS chapter 375 determines the rate in cents per each \$500 of value or fraction thereof for counties with populations less than 700,000. The total RPTT collected by the Washoe County Recorder's Office is \$2.05 per \$500 in value. The RPTT is distributed to the county and local governments thru the Consolidated Tax and the LGTA as well as to the state.

RRIF – Regional Road Impact Fee. This is a onetime assessment on new development (new construction) to fund capacity improvements on regional roads. The fee is collected when the building permit is issued. Revenues go to the Regional Transportation Commission. The fee is subject to an automatic inflation adjustment annually. The fees vary depending on the nature of the new construction with categories, for among other uses, homes, offices, commercial, industrial, institutional and recreational development. On single family homes the average fee is currently about \$4,200, on commercial properties it ranges from an average of about \$7,500 per thousand GFA (gross footage area or square feet of building) to an average of approximately \$13,600 per 1000 GFA for casinos.

RS – Regional Services Division of Technology Services, focuses on critical regional services and partnerships with other entities.

RSCVA – Reno-Sparks Convention & Visitors Authority. The RSCVA acts as a marketing organization for the county to promote convention and tourism business. The RSCVA owns and/or operates several facilities designed to draw out-of-town visitors. The RSCVA owns and operates the Reno-Sparks Convention Center and operates the Reno-Sparks Livestock Events Center, the National Bowling Stadium and the Reno Event Center. Revenues are generated from a room tax equal to 13.0% or 13.5% of the lodging fees on hotel and motel rooms.

RTC – Regional Transportation Commission. The RTC is responsible for most of the non-Nevada Department of Transportation road construction, reconstruction and expansion in Washoe County as well as providing public transit. The public transit includes bus service, paratransit service, and intercity weekday commuter services and also provides some funding to TART, the Tahoe Area Regional Transit. The primary sources of revenues for roads come from a 9 cents per gallon gasoline tax (now inflation adjusted) and regional road impact fees on new development. Transit is paid for in part by the fare box, local sales tax, federal funds and advertising revenues.

Reimbursement – Repayment of actual expenditures/expenses by another department or entity.

Reservations – The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are obligated by sources outside the County.

Restricted Funds – Monies designated for a specific purpose only.

Revenue – Income for the fiscal year, including transfers and excluding proceeds from the sale of bonds and notes. The major categories of revenue include property taxes, sales taxes, intergovernmental revenues, fees, licenses, charges for service, interest on investments, and fines and forfeitures.

Revenue Bond – A written promise to pay a specified sum of money (principal) at a specified date or dates in the

future, together with periodic interest at a specified rate. This type of bond is backed by the revenue generated by a specific project or source.

SAD – Special Assessment District. A special assessment district is established by the County Board of Commissioners by ordinance to raise revenues from abutting properties or all properties within a defined area which may benefit from a specific improvement such as sidewalks or a flood control district.

SAP – Systems, Applications and Products in Data Processing; the County's enterprise system software. This integrated, real-time software system is licensed by a German company (SAP) and uses an Oracle database.

SAR – Search and Rescue, coordinated by the Sheriff's Office, consists of eight specialized search and rescue teams (with over 375 volunteers). The eight teams include the HASTY Team, Washoe County Search and Rescue Inc, Special Vehicle Unit, the Air Squadron, Communications Unit, Animal Rescue Team, Venture Crew and the Contractors Auxiliary. The volunteers are commissioned by the Sheriff's Office as Auxiliary Deputies.

SART – Sexual Assault Response Team, established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

SCCRT – Supplemental City-County Relief Tax. A sales tax equal to 1 $\frac{3}{4}$ per cent of taxable sales. It is distributed to the counties with a minimum dollar amount guaranteed to certain rural counties and the balance being distributed to the non-rural counties according to the fraction of the SCCRT collected within each non-rural county. The SCCRT distributed to Washoe County, a non-rural county, is then divided between Washoe County, the Cities of Reno and Sparks, and eight general improvement districts in the county according to a formula that currently results in the Washoe County government receiving about 51%-52% of the total distributed to the various Washoe County local governmental units.

SIU – Special Investigations Unit; part of the Sheriff's Office.

Salary Savings – Unspent budget authority allocated for personnel costs, usually the result of vacancies occurring during the fiscal year.

Services and Supplies – An expenditure category encompassing major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, small equipment and professional services.

Sober 24 – This is a twenty-four hour, seven day a week monitoring program, managed by the Department of Alternative Sentencing, in which a participant submits to the testing of their breath or urine in order to determine the presence of alcohol, marijuana or any controlled substance in their body. The goal is to combat the role that alcohol and drug abuse play in crime and criminal recidivism, particularly for drunk driving and drugged driving and to reduce the number of DUIs and related costs by motivating offenders to change their behaviors.

Sources – The total of revenues, transfers in and other financing sources (i.e., surplus equipment/supplies sales).

Special Revenue Funds – Funds to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted to expenditure for specified purposes.

TADS – Temporary Assistance for Displaced Seniors.

TMFPD – Truckee Meadows Fire Protection District.

TMRPA – Truckee Meadows Regional Planning Agency.

TMWA – Truckee Meadows Water Authority, the largest purveyor of water in Washoe County.

TRFMA - Truckee River Flood Management Authority.

TRPA – Tahoe Regional Planning Agency, a joint California Nevada agency in charge of development in the Lake Tahoe basin.

TS – Technology Services Department, serves as the County’s resource for information technology guidance and is responsible for the planning, development, and coordination of the County’s information technology network and systems.

Taxable Valuation/Value – The County Assessor is required by statute (NRS 361.260) to determine the taxable value for all real property subject to taxation each year. Total taxable value cannot exceed the “full cash value” (i.e., market value) of the property as defined by NRS 361.025. Taxable value for vacant land = full cash value. Taxable value for improvements = replacement cost-new less depreciation. Taxable value is multiplied by the level of assessment, currently 35%, to determine the assessed value.

Tax Levy – The total amount eligible to be raised by general property taxes.

Tax Rate – The amount of tax levied for each \$100 of taxable valuation.

Transfers In/Transfers Out – The flow of assets, either cash or the value of goods, between governmental funds.

Unrestricted Ending Fund Balance – An expenditure classification for those funds not appropriated for any purpose and reserved for ensuing fiscal years. Unrestricted Fund Balance, also referred to as Ending Fund Balance, is comprised of: Committed, Assigned and Unassigned Fund Balances as defined by GASB 54.

Unrestricted Funds – Monies not designated for a specific purpose.

Utilities – The component of the Washoe County government responsible for customer service, engineering, construction, and operation of the county's sanitary sewer infrastructure, including three wastewater treatment plants; reclaimed water facilities; recharge water facilities; and the Spanish Springs Floodplain Detention Facility.

Uses – The total of expenditures/expenses, transfers out and the increase in the ending fund balance.

VOIP – Voice Over Internet Protocol - phone service that utilizes the internet instead of traditional phone lines to send and receive signals

VWAC – Victim-Witness Assistance Center.

WC – Washoe County.

WCC – Washoe County Code.

WCHD – Washoe County Health District.

WCRAS – Washoe County Regional Animal Services.

WCRCS – Washoe County Regional Communication System.

WCSO – Washoe County Sheriff’s Office.

WIC – Women, Infant and Children’s food nutrition program.

WLP – Washoe Leadership Program is an employee led engagement program that supports leadership, collaboration, service, communication and appreciation.

WMF – Water Management Fee.

WINNet – Washoe Integrated Network division is responsible for implementation and support of SAP, the County's enterprise system financial software.

Washoe311 – Washoe311 is a central hub to access a variety of Washoe County services and report concerns. Residents may request information on all non-emergency services including special events, stray animals, graffiti, and road damage; inquire about utility services, building permits, and so much more. Washoe311 is a way to provide accurate, helpful information 24 hours a day, 7 days a week.