

GLOSSARY OF ACRONYMS AND TERMS

AB104 –[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.

ADA – Americans with Disabilities Act.

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.

ADP – Average daily population.

AV – Assessed Valuation. In Nevada assessed valuation is equal to 35% of appraised value.

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

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 – 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 appraised value in Nevada.

Authorized Position – A full or part time employment position with Washoe County approved by the Board of County Commissioners.

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 with no deficit spending.

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 available 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.

CAFR – Comprehensive Annual Financial Report, 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.

CARES/SART - Child Abuse Response and Evaluations/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.

CASA – Court Appointed Special Advocate.

CCHS - Community & Clinical Health Services 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.

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 of \$100,000 and more.

CJIS – Criminal Justice Information System, a national database maintained by the United States Department of Justice.

COLA – Cost Of Living Adjustment, applied to County employee salaries to adjust pay levels for anticipated or past inflation or deflation.

CNU – Consolidated Narcotics Unit, formerly comprised of members of the Reno and Sparks police departments, the Sheriff's Department and the United States Drug Enforcement Administration.

CPI – Consumer Price Index, actually 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.

CPS – Child Protective Services, a division of the Social Service. CPS is responsible for investigating allegations of parental abuse and neglect of children.

CSI - Crime Scene Investigation.

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.

Capital Project – Those activities resulting in the acquisition or improvement of major capital items, such as land, buildings and county facilities.

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 the C-Tax.

Contingency – A budgetary reserve or appropriation of funds held in reserve and set aside for emergencies or such as state or federal mandates, revenue shortfalls and unforeseen expenditures not otherwise budgeted for.

DEA – Drug Enforcement Agency, a component of the United States Department of Justice.

DHD – District Health Department, 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.

DWR – Department of Water Resources, the component of the Washoe County government responsible for the operation of the county's 19 water systems, its water treatment plant, 3 wastewater treatment plants, reclaimed water facilities, the planning and design of water systems, development of water resources, and customer service.

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 – The annual budgetary alternative 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.

Efficiency Measures – Performance measures that quantify the relationship between input and output measures.

EIP – Environmental Improvement Program.

EMS – Emergency Medical Services, provided in Washoe County by various fire departments and REMSA (the Regional Emergency Medical Services Authority) among others.

EOC – Emergency Operations Center, located at 5195 Spectrum Boulevard off Interstate 80 east of the Sheriff's Office and the Detention Facility, owned by Washoe County and jointly operated by the County and the Cities of Reno and Sparks.

EPA – Environmental Protection Agency, an agency of the United State government whose mission is to protect human health and the environment.

ESD- Equipment Services Division of the General Services Department, part of Washoe County Public Works, operates the county motor pool.

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 disbursements or decreases when disbursements 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.

FIS – Forensic Investigation Section, a part of the Sheriff's Office also called the Crime Lab.

FTE – Full time equivalent position, i.e. a full time employee, two half time employees are equal to an FTE.

FTMS –Financial Trend Monitoring System.

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 revenues in excess of expenses.

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.

GED – General Educational Development (a program run by the American Council on Education) providing a credential which is the equivalent of a high school diploma.

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 the Supplemental Governmental Services Tax (established by the Board of County Commissioners with the approval of a majority of the registered voters) is 1 cent per dollar of valuation, both 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.

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.

General Tax Supported Budget of the County – The General, Health and Public Works Construction Funds, which comprise the unrestricted resources of the County.

Goals – Goals are 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 – The 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.

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, the Department of Washoe County which handles personnel issues including testing and hiring.

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 Department 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 \$350,000 in value.

ICMA – International City/County Managers' 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 money is moved from one fund (transfer out) to another (transfer in). This results in recording of a source and a disbursement.

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]

JAG – Justice Assistance Grant.

KK – Kids Kottage – Emergency shelter for children in foster care.

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 (now 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.

LOS – Level of Service. Levels of service are assigned 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).

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 18.455 cents per gallon. Under the NRS the Total County Mandatory Gasoline Tax is 6.35 cents. Under NRS 373.030 the counties may establish an additional optional tax on gasoline of up to 9 cents, which, in Washoe County, is entirely dedicated to the Regional Transportation Commission. Further, under NRS 373.065 the voters of Washoe County approved the indexing for inflation of the county mandatory and optional gas taxes, increasing the current rate by another 1.72 cents.

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.

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.

NRS –Nevada Revised Statutes.

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.

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.

PAVER – Pavement management program utilized by the Washoe County Public Works Department to determine the Pavement Condition Index.

Per Capita – Per unit of population, per person.

Performance Measures – Performance measures are quantitative or qualitative indicators of the extent to which objectives are being achieved. Four types of performance measures are input measures, output measures, efficiency measures, and outcome measures.

Personnel Services – A major expenditure classification encompassing all expenditures relating to county employees which includes union and non-union 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 Department.

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.

RFP – Requests for Proposals, issued by Public Works and other departments to solicit vendors to submit proposals for a product or service thru a bidding process.

RODS – Realtime 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 400,000 (which still includes Washoe County until a US Census determines the population has exceeded this level, which census won't occur, at the earliest, until 2010). The

total RPTT collected by the Washoe County Recorder's Office in 2007 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 one time assessment on new development (new construction) to fund capacity improvements on regional roads. The fee is collected when the building permit is issued. The 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 fee is currently about \$2,000, on commercial properties it ranges from about \$2,400 per thousand GFA (gross footage area or square feet of building) to around \$8,000 per 1000 GFA for casinos.

RSCVA – Reno-Sparks Convention & Visitors Authority. The RSCVA acts as a marketing organization for the county to promote convention and tourism business. Unlike other convention and visitor bureaus across the country, the RSCVA owns and operates several facilities designed to draw out-of-town visitors including the Reno-Sparks Convention Center; the Reno-Sparks Livestock Events Center, the National Bowling Stadium and also two golf courses. Its revenues come from a room tax equal to 8 5/8% 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 and charges, 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 which may benefit from a specific improvement such as sidewalks or a flood control district.

SAFE – Special Advocate for Elders.

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 Department, consists of eight specialized search and rescue teams (with 383 volunteers in 2005). 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.

SCAAP – State Criminal Alien Assistance Program.

SCCRT – Supplemental City-County Relief Tax. A sales tax equal to 1 ¾ 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 counties represents of the SCCRT collected in all the non-rural counties. 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 complicated formula that currently results in the Washoe County government receiving about 52% of the total distributed to the various Washoe County local governmental units.

STMGID –South Truckee Meadows General Improvement District. Created in 1981 to furnish water, sanitary sewer and storm drainage for a portion of the South Truckee Meadows although currently STMGID only provides water to its customers. The Board of County Commissioners is, *ex-officio*, the Board of Trustees for the District. The District grows by annexation.

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, data processing, property, equipment and contracted services (consultants).

Sources – The total of revenues and transfers in.

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.

TMWA – Truckee Meadows Water Authority, the largest purveyor of water in Washoe County.

TRPA – Tahoe Regional Planning Agency, a joint California Nevada agency in charge of development in the Lake Tahoe basin.

Taxable Valuation – 35% of assessed valuation, applies to real and personal property.

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.

Unappropriated Ending Fund Balance – An expenditure classification for those funds not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for cash flow purposes. Also Ending Fund Balance.

Unrestricted Funds – Monies not designated for a specific purpose.

Uses – The total of expenditures/expenses, transfers out and the increase in the ending fund balance.

WCRCS – Washoe County Regional Communication System.

WCSO – Washoe County Sheriff's Office.

WIC – Women, Infant and Children’s food nutrition program.

WMD – Weapons of Mass Destruction.

WMF – Water Management Fee.

WINNet –Washoe Integrated Network; Division responsible for implementation and support of SAP, the County’s enterprise system financial software.