



WASHOE COUNTY

Annual Budget



Dragon Lights Reno
Rancho San Rafael Park
Photo Credit: Bert Soffiotto

Fiscal Year 2024
July 1, 2023—June 30, 2024

Washoe County
Nevada

Annual Budget

For the Fiscal year
Ending June 30, 2024

Alexis Hill
Chair , District 1

Michael Clark
District 2

Mariluz Garcia
District 3

Clara Andriola
District 4

Jeanne Herman
Vice Chair , District 5

Eric P. Brown
County Manager

Administrative Offices:

1001 E Ninth St., Reno, Nevada 89512

www.washoecounty.gov





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Washoe
Nevada**

For the Fiscal Year Beginning

July 01, 2022

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, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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, 2024**

TABLE OF CONTENTS

	PAGE
TITLE PAGE AND OTHER INFORMATION	2
TABLE OF CONTENTS	6
WASHOE COUNTY OFFICIALS	10
COMMISSION DISTRICT MAP	11
MESSAGE FROM THE COUNTY MANAGER	12
WASHOE COUNTY ORGANIZATIONAL CHART	21
FUND ORGANIZATION STRUCTURE	22
INTRODUCTION	
User's Guide to the Budget	26
Community, Organizational, and Economic Profile	28
UNDERSTANDING THE COUNTY'S BUDGET	
Outline of the Budget Process	46
Strategic Plan and Performance Measures	52
Budget at a Glance	80
General Fund Revenues, Expenses and Five-Year Forecast	87
BUDGET SUMMARIES	
Summary of Sources, Uses and Changes in Fund Balance	114
Summary of Sources by Fund	122
Summary of Uses by Fund	123
Summary of General Fund Sources by Department	125
Summary of General Fund Uses by Department	126
Authorized Positions Summary	127
GENERAL FUND	
General Fund Summary	135
Accrued Benefits	137
Alternate Public Defender	139
Alternative Sentencing	141



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

TABLE OF CONTENTS

	PAGE
GENERAL FUND (continued)	
Assessor	144
Board of County Commissioners	147
Centrally Managed Activities	149
County Clerk	151
Community Services Department	155
Conflict Counsel Program	160
County Manager	163
District Attorney	169
District Court	174
Finance	178
Human Resources	182
Human Services Agency	184
Intergovernmental Expenditures	188
Justice Courts	
Incline	190
Reno	193
Sparks	196
Wadsworth/Gerlach	199
Juvenile Services	202
Library	206
Medical Examiner/Coroner	210
Public Administrator	214
Public Defender	216
Public Guardian	219
Recorder	222
Registrar of Voters	225
Sheriff	229
Technology Services	234
Treasurer	239
SPECIAL REVENUE FUNDS	
Special Revenue Funds Summary	241
Central Truckee Meadows Remediation District Fund	242
Child Protective Services Fund	245
Enhanced 911 Fund	249
Health Fund	251



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

TABLE OF CONTENTS

	PAGE
SPECIAL REVENUE FUNDS (continued)	
Homelessness Fund	255
Indigent Tax Levy Fund	259
Library Expansion Fund	262
Marijuana Establishments Fund	264
Other Restricted Revenue Fund	266
Regional Animal Services Fund	268
Regional Communications System Fund	271
Regional Permits System Fund	273
Regional Public Safety Training Center Fund	276
Roads Fund	278
Senior Services Fund	280
Truckee River Flood Management Fund	283
DEBT SERVICE FUNDS	
Debt Service Funds Summary	285
Debt Service Fund	289
Special Assessment Districts Fund	295
ENTERPRISE FUNDS	
Enterprise Funds Summary	297
Building and Safety Fund	298
Golf Course Fund	301
Utilities Fund	304
INTERNAL SERVICE FUNDS	
Internal Service Funds Summary	308
Equipment Services Fund	309
Health Benefits Fund	312
Risk Management Fund	315
CAPITAL FUNDS	
Capital Fund Summary	318
Capital Facilities Tax Fund	319
Capital Improvements Fund	321
Parks Capital Projects Fund	326



**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

TABLE OF CONTENTS

	PAGE
CAPITAL IMPROVEMENT PROGRAM	329
FINANCIAL POLICIES	365
GLOSSARY OF TERMS	376
GLOSSARY OF ACRONYMS	384



**WASHOE COUNTY
NEVADA
COUNTY OFFICIALS
July 1, 2023**

ELECTED OFFICIALS

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

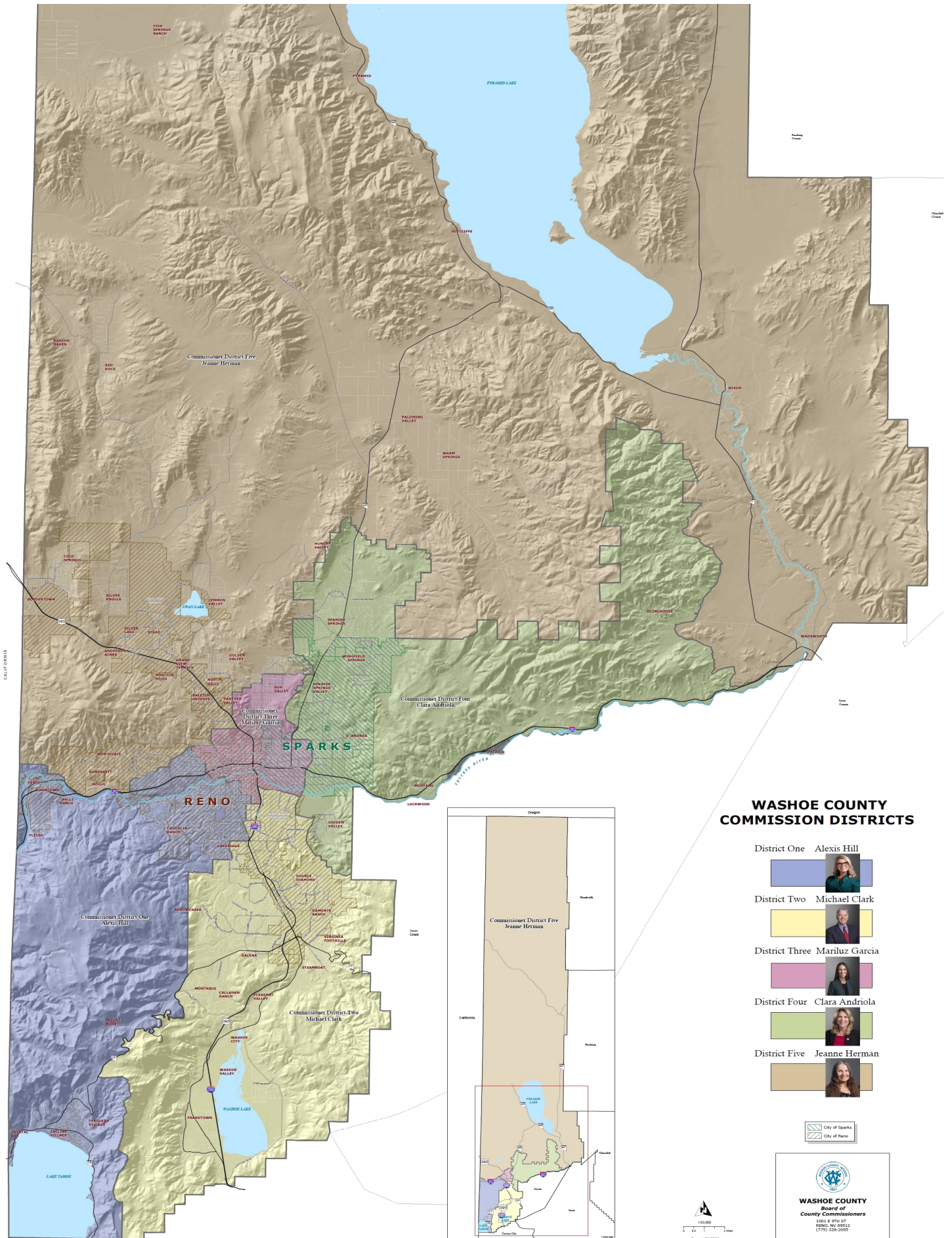
Alexis Hill
Jeanne Herman
Michael Clark
Mariluz Garcia
Clara Andriola
Chris S. Sarman
Jan Galassini
Kalie Work
Justin Taylor
Christopher Hicks
Nicole Klitzke
Darin Balaam

APPOINTED OFFICIALS

County Manager
Assistant County Manager
Assistant County Manager
Chief Financial Officer
Alternate Public Defender
Chief Alternative Sentencing Officer
Comptroller
Director of Human Resources/Labor Relations
Director of Human Services Agency (Interim)
Director of Juvenile Services
Director of Library System
Director of Regional Animal Services
Director of Technology Services
District Health Officer
Medical Examiner
Public Defender
Public Guardian
Registrar of Voters

Eric P. Brown
Dave Solaro
Kate Thomas
Abbe Yacoben
Marc Picker
Justin Roper
Cathy Hill
Patricia Hurley
Ryan Gustafson
Elizabeth Florez
Jeff Scott
Shyanne Schull
Behzad Zamanian
Kevin Dick
Laura Knight, MD
Grosenick, Evelyn
Tracey Bowles
Jamie Rodriguez







To Our Washoe County Citizens and Visitors:

Thank you for your interest in the Washoe County Fiscal Year 2024 (FY 2024) budget. This policy document reflects the values and strategic vision of the Board of County Commissioners (BCC) and our commitment to providing superior services to all Washoe County residents and visitors, responsible stewardship of public funds, responses to emerging issues, and positioning ourselves to support the economic growth of our region. The budget also highlights the current state of local economic trends and outlines the new initiatives and significant changes in Washoe County's FY 2024 spending plan.

Of particular note this year is the County's commitment to regionalization with the neighboring cities of Reno and Sparks. Our communities have begun regionalizing emergency dispatch and response operations and look forward to maximizing efficient call routing and shorter response times. The County has prioritized the improvement of elections processing and reporting through its one-time commitment of \$12.6 million to technology infrastructure improvements in addition to new updated standard operating procedures and training resources and ongoing financial commitment to hiring more staff to optimize operations. The Board of County Commissioners recognizes that employees are its greatest asset and the face of County operations and public service. Over the past 20 years since the County's prior external study, salaries have been falling in relation to comparable communities and behind the Board's policy direction of 50% of the midpoint of those communities. The Board approved a comprehensive salary study to be implemented in the FY 2024 budget to assist with recruitment, retention, and productivity. Further detail on the Board's Strategic Plan and impacts on the FY 2024 budget follow.

Priorities – Board of County Commissioners Vision and Strategic Plan

The Washoe County Board of County Commissioners has a clear vision and Strategic Plan with long-term goals, shorter-term initiatives, and benchmarks. The Board met in January 2023 to revisit its Strategic Plan and set budgetary priorities to ensure high-priority community projects rise to the top of the items funded in the upcoming budget cycle. The Board's vision sets the guidance, and the execution of that vision is set forth in the following initiatives:

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

As detailed in the “Highlights” section below, the initiatives above are key priorities in the County’s Final budget. It also goes without saying that with an increase in population and diversification of the local economy, demand for existing and mandated services continues to grow. Therefore, the budget reflects a balanced approach regarding strategic priorities and mandates.

Economic Conditions

Washoe County’s economy has seen a significant recovery from the COVID-19 Pandemic. At the height of the Pandemic, regional unemployment was ~20%; as of June 2023, it is 4.5 percent. While the regional economy is expanding, the County faces the same economic pressures from supply chain constraints, rising interest rates and prices, and a labor shortage as are faced by many urban regions in the nation. One of the County’s most fluctuating sources of revenue is Consolidated Tax (C-Tax). As it is comprised mainly of sales taxes, C-Tax is the first major source of revenue to show signs of softening as the economy slows. The County’s C-Tax receipts have been slowing in recent months, and December 2022 was the first month of lower receipts than the preceding December, with the trend continuing through May 2023. The County responded by revising its Fiscal Year 2023 year-end forecast for C-Tax from the originally budgeted increase of 5.5% to an estimated increase of 2.0% over the prior fiscal year. In addition, the Fiscal Year 2024 Budget only assumes a 2.5% increase in Consolidated Tax (C-Tax), with gradual increases expected in the five-year forecast thereafter to a maximum of 3.25% in Fiscal Year 2029.

Property tax is the County’s largest single revenue source at \$288 million (all funds) and the General Fund of \$240 million, or approximately 50% of the General Fund’s revenue. Fortunately, property tax is a stable revenue and averages annual collections of 99.5%. While Washoe County’s housing market has cooled due to rising interest rates and elevated prices, home valuations have increased 45% over the past five years, from \$395,000 in August 2018 to \$571,000 in August 2023. Nevada Revised Statutes provide a tax cap of 3.0% on residential and 8.0% on non-residential, including rental and commercial properties. As a result, while values and sale prices increase rapidly, collections increase only by the amount allowed by Statute. Washoe County’s Fiscal Year 2024 Budget includes an 8.45% increase over Fiscal Year 2023’s projected collections based on the Nevada Department of Taxation’s Proforma.

As mentioned above, Washoe County’s unemployment has declined from a peak of ~20% to a current level of 4.5%, slightly higher than the national average of 3.5% but lower than the state of Nevada’s rate of 5.5 percent. Over the past several years, due to its favorable business and tax climates, the County has attracted many new major employers such as Tesla, Apple, and Amazon. This has served to diversify the regional economy and raise wages from the prior service-oriented job majority but has also led to a skills mismatch and reports of local employers struggling to find labor. In addition, homebuilding in the region has slowed due to supply-chain issues and elevated prices and interest rates.

While the County’s economy is recovering from the COVID-19 Pandemic, it is slowing down due to the after-effects of the largest Federal stimulus program in history, business closures, halting operations, and Pandemic layoffs linger in interest rates, prices, and supply constraints. The County is realizing high prices for goods and services, struggling to hire employees, and recognizing



higher-than-expected pension and benefits increases partially due to decreased market valuations of investments.

In the face of these headwinds, the Board of County Commissioners and the County Manager have directed a deceleration of any new ongoing expenditures in the Fiscal Year 2024 Budget. The Final Budget includes approximately \$30 million in one-time projects such as software implementation, public safety radio upgrades, elections support, legally required settlement payments, and other standalone projects and only ~\$7 million in ongoing expenditures such as new positions, inflationary impacts for current services and supplies, maintenance, and contractual costs, etc.

Fiscal Year 2023 Projections and Fiscal Year 2024 General Fund Budget Highlights

The Fiscal Year 2023 General Fund Budget included significant investments in Countywide capital improvements of \$38 million. In addition, as the County's economy was still recovering from the COVID-19 Pandemic and responding to additional service needs, a full statutory maximum of three percent (\$11.6 million) contingency was included in the Fiscal Year 2023 budget. The Direction from the Board of County Commissioners has remained consistent since the beginning of the Pandemic:

- ⇒ Maintain Services (focus on priorities to support public health),
- ⇒ Keep Employees Working, and
- ⇒ Use Reserves Wisely

The County also made major investments in the Sheriff's Department, District Attorney, Courts, and Public Defender's Offices to implement bail reform as required by Assembly Bill 424 adopted in the 2021 81st Legislative Session. The bail reform legislation requires the pre-trial release hearings within 48 hours of arrest and therefore requires the Courts, District Attorney, Public Defender, Sheriff's Office, and other support positions to operate seven days a week. The County invested \$4 million in financial resources to comply with the new legislation, including adding 28 new full-time positions to the budget.

Washoe County has fully transitioned to lead regional homelessness services, including increased capital, and operating financial support for the operations of the Nevada Cares Campus, Cares Campus Safe Camp, and continued operation of Our Place shelter for homeless women and families. The Fiscal Year 2023 budget includes additional funding to support the Board's strategic goal of supporting the community's vulnerable population(s).

Fiscal Year 2024 includes many similar themes of caring for the County's most vulnerable and incorporates several large new projects. First, the County must account for three major budgetary changes related to personnel. The County's required General Fund contribution to the State's Public Employee Retirement System (PERS) has increased by \$2.4 million (net), actuarially determined contributions to other post-employment benefits (OPEB) have increased by \$8.5 million, and the County recently completed its first comprehensive salary study in more than 20 years. This study found that County wages for many positions were lower than the Board's policy direction level of 50% of the midpoint of comparable communities. As retention and productivity are key priorities, the Board prioritized implementing the salary study; it is estimated to impact the General Fund by almost



\$8.8 million. As such, the Fiscal Year 2024 Final Budget includes several key one-time projects that achieve Board Strategic Goals and do not burden the County's five-year forecast.

Notable Fiscal Year 2024 General Fund items include:

- One-Time Funding of \$30.175 million to support:
 - ◊ Transfers to Capital - \$16.5 million
 - ◊ Operational items including legal aid, elections support, grant match funding, estimated dispatch/EMS regionalization, etc. - \$6.44 million
 - ◊ Third year of Incline Village Settlement Payments - \$6.0 million
 - ◊ Transfer to Roads - \$1.235 million
- An additional 46.03 Full-Time Equivalents (FTEs)
 - ◊ General Government = 12.0
 - ◆ Elections; Registrar of Voter's = 10
 - ◆ Central Services; Comptroller's = 2
 - ◊ Judicial = 19.03
 - ◆ District Attorney = 11
 - ◆ District Court = 3
 - ◆ Alternate Public Defender = 3
 - ◆ Public Defender = 1
 - ◆ Sparks Justice Court = 0.50 (shared with Animal Services)
 - ◆ Conflict Counsel = 0.53 Administrator
 - ◊ Public Safety = 14.0
 - ◆ Sheriff's Office = 12
 - ◆ Technology Services = 1
 - ◆ Emergency Management = 1
 - ◊ Public Works = 1.0
 - ◆ Community Services = 1
- General Fund Transfers Out of \$94 million, supporting:
 - ◊ Transfer to Capital Projects - \$27.5 million
 - ◆ Includes increased FY24 transfer of \$16.5 million (one-time), to support:
 - * Registrar of Voter's - \$12.6 million
 - * Software - \$1.95 million
 - * P25 Public Safety Radio - \$1.2 million
 - * ~5.0% Contingency - \$750k
 - ◊ Indigent Fund - \$23.1million
 - ◊ Homelessness Fund - \$21.9 million
 - ◊ Health District - \$9.5 million
 - ◊ Debt Service Fund - \$6.15 million
 - ◊ Senior Services Fund - \$3.4 million
 - ◊ Roads Fund - \$2.5 million
 - ◆ Includes one-time transfer of \$1.235 million for equipment
- General Fund Contingency of \$5.5 million, or 1.3%, which is below the NRS allowable 3% of budgeted expenditures (NRS 354.608). FY 2023 budget included a 3% Contingency.

Sources:

General Fund's total funding sources, including revenues and transfers, are currently estimated to total \$485.4 million, a 5.7% increase over the estimated Fiscal Year 2023. Approximately 83% of the County's General Fund revenues derive from Ad Valorem Property Tax and C-Tax. Including Supplemental City-County Relief Tax (SCCRT) AB104, total Ad Valorem, C-Tax, and SCCRT AB104 represents almost 88% of total General Fund revenue.

The County's single greatest source of General Fund revenue, property taxes, took well over a decade to recover from the economic downturn of the Great Recession and the impact of property tax abatement. More than \$530 million, of which \$436 million represents the General Fund, in property tax revenue has been abated since Fiscal Year 2006 when the Nevada State Legislature adopted property tax reform, and abatements began. In recent years, the housing market in Washoe County has accelerated to meet the growing population's demand; this has resulted in the addition of a significant amount of new construction to the property tax rolls with higher prices for both new and existing properties.

For Fiscal Year 2024, the County is projecting total General Fund property taxes of \$240.2 million, an increase of \$18.7 million, or 8.45% over Fiscal Year 2023, which includes taxes on new construction assessed and taxed at full value and have no abatement for the first year. The abated property tax revenue, which represents property tax revenue not received by the County, for Fiscal Year 2024 totals over \$95 million for all funds and over \$79 million for the General Fund.

In the current fiscal year, through February 2023, taxable sales in Washoe County are up 1.4% over the prior year-to-date, compared to an 8.3% increase statewide. Last year at this time, county taxable sales were 10% higher than the previous year. Due to waning Federal stimulus, rising inflation and interest rates, and supply concerns, revenue projections for Fiscal Years 2023 and 2024 are conservative at 2.0% and 2.5%, respectively. C-Tax comprises ~34% of General Fund revenue and can fluctuate due to economic changes and regional impacts, including tourism.

Other revenue sources include charges for services, licenses, and permits (which include various franchise fees), fines and forfeitures, and miscellaneous income. These revenues are mainly generated by the County's current population vs. visitors and, as such, are projected based on the State demographer's population estimates for Washoe County and historical trends. Combined, these revenues total approximately 10.5% of total General Fund revenues. Anticipated increases for future years are moderate.

Uses:

General Fund uses, including expenditures, transfers out, and contingency, are budgeted to total \$516 million, an increase of \$6.5 million, or 1.3% in Fiscal Year 2024 compared to the Fiscal Year 2023 Final Budget. As a service-providing organization, the County's greatest asset and largest General Fund expenditure category, approximately 78%, supports personnel costs.

As the County's population has grown, the need for service has increased commensurate with the population. The County has been unable to match the need with personnel increases, so it incorporates service delivery into its Innovative Services Strategic Goal. We have focused on



increasing efficiency in its service delivery through technology, contracting services, and organizational and process improvements. These strategies became crucial in continuing to operate the County and provide services to the community during the Pandemic. Through remote working and increased online services, the County has improved efficiency and customer service, many of which have continued post-Pandemic.

Personnel costs, which include expenditures for salaries and wages, employee benefits, and other post-employment benefits contributions for Fiscal Year 2024, are budgeted to total \$326.6 million, which is an increase of \$40.7 million, or 14% when compared to Fiscal Year 2023 Final Budget. This increase is due to a combination of factors, including the cost-of-living adjustments dictated by Collective Bargaining Agreements, increased PERS rates, increased OPEB contribution, the impact of the comprehensive classification & compensation study, and additional positions. While the Fiscal Year 2024 Final Budget includes many strategic one-time purchases and projects, it includes 74.49 additional FTEs, 46.03 in the General Fund, and 28.46 in Other Funds.

Effective July 1, 2023, rates for regular employees are increasing from 29.75% to 33.5%, and police/fire members are increasing from 44% to 50%. As the County reduces salary ranges to cover employee and employer contributions to receive a reduced contribution rate, the County must budget an additional \$2.4 million in the General Fund.

For Fiscal Year 2024, services and supplies expenditures are budgeted to total \$88.7 million, a decrease of \$4.5 million, or 4.8%, compared to Fiscal Year 2023 estimated. Most of the net decrease is due to a \$4 million decrease in the estimated Incline Village settlement payments.

In Fiscal Year 2024, the County's capital improvement program total transfer is budgeted at \$27.5 million, consisting of the Fiscal Year 2024 base transfer of \$11.0 million and, as mentioned earlier, a one-time increase of \$16.5 million, to address the County's Infrastructure Scorecard and funding for essential capital improvements.

The Fiscal Year 2024 Final Budget reflects total sources and uses for the General Fund balanced with an anticipated one-time decrease in fund balance of \$30.8 million. This estimate includes the third year of property tax settlement refund payments, increased transfer to the capital improvement program, and additional General Fund estimated operations support of ~\$7 million for a variety of new and expanded programs, such as modernization of the County's voting systems and processes, vulnerable populations, law enforcement, regionalization of dispatch and emergency medical services, and providing General Fund support for critical American Rescue Plan-funded services as the Federal Program winds down. The County will continue to prepare a five-year forecast of the General Fund to identify possible structural deficits based on the cumulative impact of forecasted revenues and expenditures to ensure long-term fiscal sustainability.

Fund Balance:

Washoe County's current policy is to maintain an unassigned General Fund balance between 10% and 17 percent. Based on the Final Fiscal Year 2024 Budget, the estimated unassigned General Fund balance as of June 30, 2024, would be \$86.1 million, representing an unassigned fund



Message From The County Manager

balance of 16.9% based on estimated expenditures and transfers excluding capital outlay. This reflects a reduction in the unassigned fund balance of \$25.6 million. The Fiscal Year 2024 Final Budget maintains a \$4 million Stabilization reserve, as increased and affirmed by the Board during the Fiscal Year 2023 budget cycle. A summary of the Washoe County General Fund Fiscal Year 2024 Final Budget in terms of total sources and total uses, with comparisons to prior years, is presented below.

Washoe County FY 2024 General Fund Budget

Sources and Uses	FY 2022 Actual	FY 2023 Final	FY 2023 Estimated	FY 2024 Tentative	FY 2024 Final	FY 24 Final vs FY 23 Year End Estimates % Var.	\$ Var.
Revenues and Other Sources							
Taxes	207,308,560	222,084,279	222,189,279	240,903,476	240,903,476	8.4%	18,714,197
Licenses and Permits	12,338,247	10,832,500	13,219,500	14,991,179	14,991,179	13.4%	1,771,679
Consolidated Taxes	156,086,681	165,978,000	159,208,415	163,188,625	163,188,625	2.5%	3,980,210
SCCRT AB104	19,464,020	20,107,438	20,590,000	20,622,188	20,622,188	0.2%	32,188
Other Intergovernmental	13,353,184	8,281,520	8,256,520	8,836,895	8,836,895	7.0%	580,375
Charges for Services	27,376,701	23,618,771	22,956,371	24,541,748	24,541,748	6.9%	1,585,377
Fines and Forfeitures	6,672,513	6,544,782	7,260,757	7,120,382	7,120,382	-1.9%	(140,375)
Miscellaneous	(4,569,114)	4,419,691	4,496,517	4,433,260	4,433,260	-1.4%	(63,257)
Total Revenue	438,030,792	461,866,981	458,177,359	484,637,753	484,637,753	5.8%	26,460,394
Other Sources, Transfers In	783,465	587,000	862,581	741,723	741,723	-14.0%	(120,858)
TOTAL SOURCES	438,814,257	462,453,981	459,039,940	485,379,476	485,379,476	5.7%	26,339,536
Expenditures and Other Uses							
Salaries and Wages	167,509,495	190,097,863	185,947,347	207,294,697	207,674,955	11.7%	21,727,608
Employee Benefits	86,575,670	95,787,151	94,053,134	118,737,727	118,919,027	26.4%	24,865,893
Services and Supplies	62,988,276	78,191,418	83,217,119	82,714,417	82,733,328	-0.6%	(483,791)
Settlement Payments (One-time)	11,363,243	22,000,000	10,000,000	6,000,000	6,000,000	-40.0%	(4,000,000)
Capital Outlay	1,549,736	1,104,198	7,045,990	1,262,402	1,262,402	-82.1%	(5,783,588)
Total Expenditures	329,986,420	387,180,630	380,263,590	416,009,243	416,589,712	9.6%	36,326,122
Transfers Out	61,820,235	69,855,991	69,863,991	76,299,878	76,299,878	9.2%	6,435,887
Transfers Out (one-time)	34,896,774	40,996,175	40,996,175	17,735,000	17,735,000	-56.7%	(23,261,175)
Contingency	-	11,615,400	3,800,000	5,510,355	5,510,355	45.0%	1,710,355
TOTAL USES	426,703,429	509,648,196	494,923,756	515,554,476	516,134,945	4.3%	21,211,189
Net Change in Fund Balance	12,110,828	(47,194,215)	(35,883,816)	(30,175,000)	(30,755,469)		
Beginning Fund Balance	152,489,354	141,630,783	164,600,181	128,716,364	128,716,364		
Ending Fund Balance	164,600,182	94,436,568	128,716,365	98,541,364	97,960,895		
Unassigned Ending Fund Balance \$	140,485,441	82,542,096	111,664,235	86,668,661	86,088,192		
Unassigned Ending Fund Balance %	33.0%	16.6%	22.7%	17.0%	16.9%		

*as % of Expense and Transfers less Capital

Highlighting Other Key Initiatives

The County has been awarded or received over \$197 million in Federal Aid since the beginning of the Pandemic. More than \$20 million of these funds are Federal CARES Act dollars passed through the State of Nevada for aiding the County's most vulnerable populations; over \$12 million are Federal Emergency Rental Assistance grants, and \$9.4 million in Local Assistance and Tribal Consistency Funds. The County filed more than \$11 million in claims for reimbursement of COVID-19-related regional response costs-including over \$7 million to the Federal Emergency Management Agency (FEMA) (including temporary housing on Edison Street in Reno, Nevada, personal protective equipment, restroom, and handwashing station rentals, etc.). Additionally, the County was awarded over \$14 million in Federal Fiscal Year 2022 earmarks to support the Nevada



Cares Campus (\$12 million) and Detention Facility Infirmity assessment & design (\$2.3 million). In Federal Fiscal Year 2023, the County received \$2.7 million to support the Lemmon Valley Heppner subdivision stormwater system. The County was awarded over \$91 million in direct federal funding from the U.S. Department of the Treasury under the America Rescue Plan Act through the State and Local Fiscal Recovery Fund to be expended over the next several fiscal years on a balanced mixture of community support and internal programs to optimize service delivery. Anticipated FY 2024, projects include funding for Kids Kottage emergency beds (\$1.4 million), County campus modernization for ease of customer access (\$2 million), Northern Nevada HOPES Clinic funding (\$1.5 million), and many other impactful programs aligned with the Board's strategic vision. For more information and updates regarding the SLFRF funds, please visit the following link for a dashboard and description of these important community projects. <https://www.washoecounty.gov/ARPA/ARPA%20Projects%20and%20Dashboard.php>

The continued emphasis on financial stewardship is critical, and the County recognizes fiscal sustainability as a Strategic Priority in the County's Fiscal Year 2022-2024 Strategic Plan. This fiscally conservative approach that Washoe County has used for many years continued with this year's budget process and is reflected in many quantifiable ways. This was affirmed in April 2023 when S&P Global Ratings upgraded the County's bond rating from AA to AA+, the second-highest rating next to the AAA gold standard rating. Washoe County's bond credit rating remains one of the highest in Northern Nevada at AA+/Aa2 credit rating, as indicated in this document's Debt Service Funds section. A strong bond credit rating translates directly into lower borrowing costs and debt service savings.

Since the Great Recession and resulting budget reductions almost 15 years ago, the County has lacked the financial resources to hire as many additional employees or fund as many program expansions as requested by departments to meet increased service demands. Instead, the County has successfully focused on becoming more efficient in its service delivery through technology, contracting services, and organizational and process improvements. Those strategies became crucial in continuing to operate the County and provide services to the community during the pandemic. Through remote working and increased online services, the County continues to improve efficiency and customer service, many of which have continued.

The FY 2024 Final Budget, adopted by the Board on May 16, 2023, includes total appropriations of \$1.1 billion. The County's General Fund Budget represents \$516 million, or 48% of total appropriations, and continues to be the County's largest and most comprehensive fund encompassing a wide variety of functions and programs.

A summary of the Washoe County General Fund Fiscal Year 2024 Final Budget in terms of total sources and total uses, with comparisons to prior years, is presented on the previous page. Washoe County's total Fiscal Year 2024 Final Budget is presented on the following page.

Total Budget Appropriations*	Fiscal Year 2023 Final	Fiscal Year 2024 Final
Governmental Funds		
General Fund	\$ 509,648,196	\$ 516,134,945
Special Revenue	\$ 273,467,518	\$ 298,857,548
Capital Project Funds	\$ 95,063,811	\$ 111,322,463
Debt Service Funds	\$ 14,002,848	\$ 14,169,594
Total Governmental Funds	\$ 892,182,373	\$ 940,484,550
Proprietary Funds		
Enterprise Funds	\$ 29,072,216	\$ 31,946,141
Internal Service Funds	\$ 79,121,198	\$ 92,927,196
Total Proprietary Funds	\$ 108,193,414	\$ 124,873,337
Total Appropriations All Funds	\$ 1,000,375,787	\$ 1,065,357,887

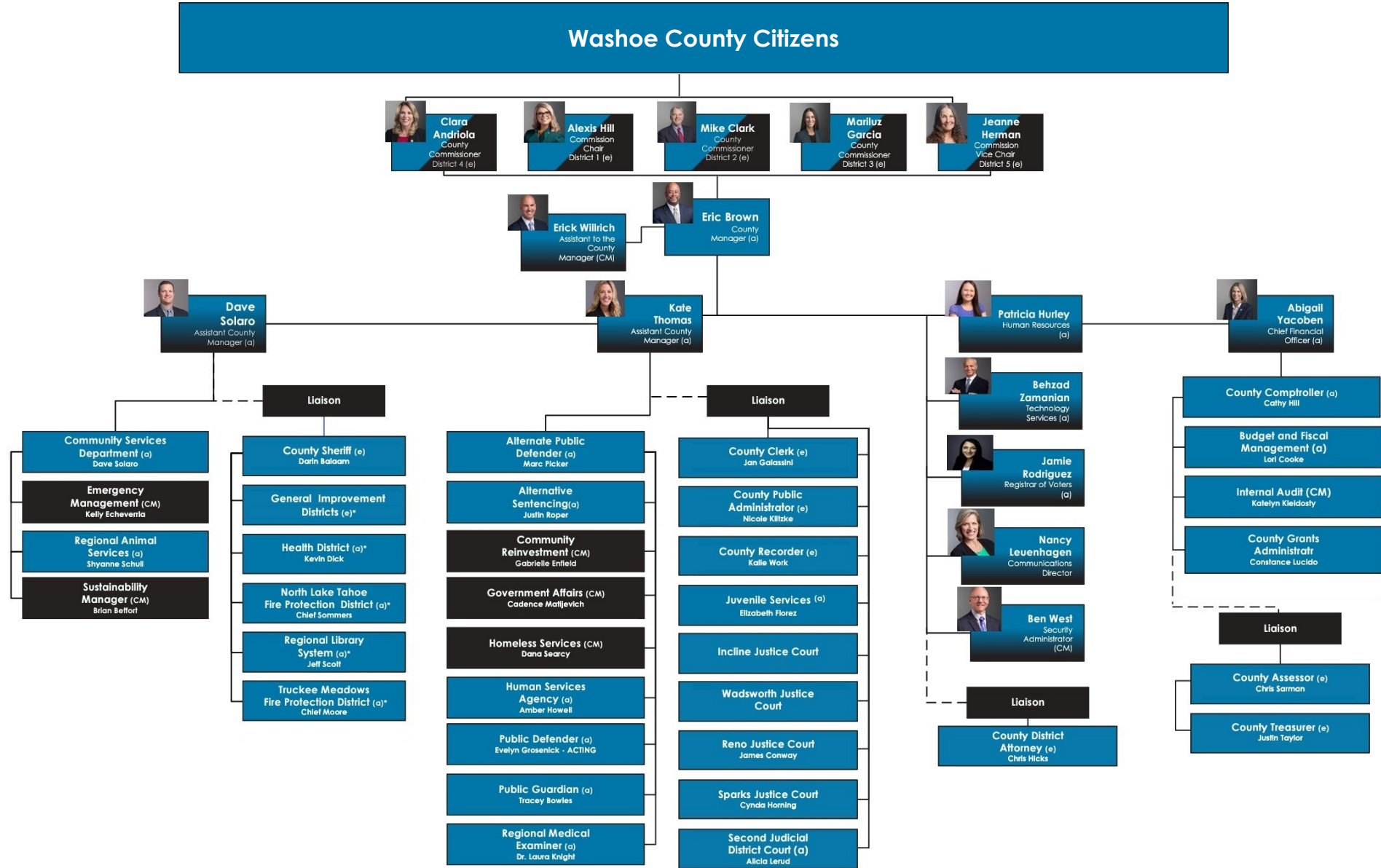
Conclusion

Washoe County's Fiscal Year 2024 Final Budget reflects a cautious approach to enhance services, including elections, regionalization of dispatch, fire and EMS services, equity, affordable housing, and accounts for the third and final year of legal settlement payments for the Incline Village Court case. The County recognizes fiscal sustainability as a strategic priority and continues to apply fiscal discipline and restraint while pursuing its commitment to regional leadership and quality customer service.

Sincerely,



Eric P. Brown
Washoe County Manager



(a) Appointed Official
(e) Elected Official
(CM) Division or Program within the Office of the County Manager
*Separate Governing Board



WASHOE COUNTY, NEVADA

Fund Organization Structure

If a fund reports to a department, it will be noted in parenthesis.

See next page for fund type definitions. Definitions are also included in the Glossary section.

Governmental Fund Types

<u>General Fund</u>		
Accrued Benefits	County Manager's Office (CMO)	Medical Examiner
Alternate Public Defender	District Attorney	Public Administrator
Alternative Sentencing	District Court	Public Defender
Assessor	Finance	Public Guardian
Board of County Commissioners	Human Resources (HR)	Recorder
Centrally Managed Activities	Human Services Agency (HSA)	Registrar of Voters
County Clerk	Intergovernmental Exp	Sheriff
Community Services (CSD)	Justice Courts	Technology Services (TS)
Conflict Counsel	Juvenile Services	Treasurer
	Library	
<u>Special Revenue Funds</u>		
Central Truckee Meadows Remediation District (CSD)	Indigent Tax Levy (HSA)	Regional Permits System (CSD & TS)
Child Protective Services (HSA)	Library Expansion Fund (Library)	Regional Public Safety Training Center (Sheriff)
Enhanced 911 (TS)	Marijuana Establishments	Roads (CSD)
Health District	Other Restricted Revenue (Any)	Senior Services (HSA)
Homelessness Fund (CMO & HSA)	Regional Animal Services	Truckee River Flood Management
	Regional Communications System (TS)	
<u>Capital Funds</u>		
Capital Facilities Tax (CSD)	Capital Improvements (Finance, CSD & TS)	Parks Capital Fund (CSD)
<u>Debt Service Funds</u>		
Debt Service (Finance)	Special Assessment Districts	



Fund Organization Structure

Department Matrix																													
Department	General Fund	Animal Services Fund	Capital Facilities Projects Fund	Capital Improvement Fund	Central Truckee Meadows Remediation Fund	Child Protective Services Fund	Debt Service Fund	Enhanced 911 Fund	Health Fund	Homelessness Fund	Indigent Tax Levy Fund	Library Expansion Fund	Marijuana Establishments Fund	Other Restricted Fund	Parks Capital Projects Fund	Regional Communications System Fund	Regional Permits Capital Fund	Regional Permits System Fund	Regional Public Safety Training Center Fund	Roads Fund	Senior Services Fund	Special Assessment Debt Fund	Truckee River Flood Management Fund	Building and Safety Fund	Equipment Services Fund	Golf Course Fund	Health Benefits Fund	Risk Management Fund	Utilities Fund
Accrued Benefits & OPEB	X																												
Alternate Public Defender	X																												
Alternative Sentencing	X													X															
Assessor	X													X															
Board of County Commissioners	X																												
Community Services	X		X	X	X									X	X					X				X	X	X			X
Conflict Council	X																												
County Clerk	X													X															
County Manager	X									X				X															
County Recorder	X													X															
District Attorney	X													X															
District Court	X													X															
Finance	X																											X	
Human Resources	X																										X		
Human Services	X					X				X	X			X							X								
Intergovernmental Expenditures	X																												
Justice Court - Incline	X													X															
Justice Court - Reno	X													X															
Justice Court - Sparks	X													X															
Justice Court - Wadsworth	X													X															
Juvenile Services	X													X															
Library	X											X		X															
Medical Examiner	X													X															
Public Administrator	X																												
Public Defender	X																												
Public Guardian	X																												
Registrar of Voters	X													X															
Sheriff	X													X					X										
Technology Services	X							X								X	X	X											
Treasurer	X													X															



Governmental Funds account for general government activities and include four (4) classifications:

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 limitation imposed by legal, policy or reporting conventions.

Special Revenue Funds: Funds to account for the proceeds of specific revenue sources (other than special assessment or for major capital project(s) that are legally restricted to expenditure for specified purposes.

Capital Project Funds: Funds 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).

Debt Service Funds : Funds to account for the accumulation of resources for payment of long-term debt principal and interest not financed by Enterprise Funds.

Proprietary Fund Types	Enterprise Funds		
	Building & Safety (CSD)	Golf Course (CSD)	Utilities (CSD)
	Internal Service Funds		
	Equipment Services (CSD)	Health Benefits (HR)	Risk Management (Finance)

Proprietary Funds account for activities that operate as a business and include two (2) classifications:

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.

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.

Component Units account for the financial activities of a legally separate entity. Washoe County does not budget appropriations for component units but does report component unit financial activity in the Annual Comprehensive Financial Report. The County has one component unit: Truckee Meadows Fire Protection District. The Fire District is a legally separate entity, governed by a Board



of Fire Commissioners. The members of the Washoe Board of County Commissioners serve as members of this board. There is no financial benefit or burden relationship between the County and the Fire District.

Fiduciary Funds account for resources held for the benefit of parties outside of the County. Fiduciary funds appropriations are not included in the County's adopted budget, nor are they included in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. However, fiduciary funds are included in the Annual Comprehensive Financial Report Fund Financial Statements. The accounting used for fiduciary funds is much like that used for proprietary funds.

For more information regarding Washoe County governmental accounting and financial reporting, including the Annual Comprehensive Financial Report archives and Interim Financial Reports, please visit: <https://www.washoecounty.gov/comptroller/Divisions/Accounting/index.php>.

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, 2023 through June 30, 2024, 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 2024 (FY 2024) budget, as well as how the document is organized. The FY 2024 budget is organized into 11 sections with separate glossaries of terms and acronyms.

Introduction

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

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 and Performance Measure information.

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 2024 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 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 2024.

Financial Policies

This section includes selected Financial Policies.

COMMUNITY, ORGANIZATIONAL AND ECONOMIC PROFILE

WASHOE COUNTY COMMUNITY AND ORGANIZATIONAL 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 485,113. 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 are plentiful 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. 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 3,100 people in permanent positions and provides regional and community services, serves as an administrative arm of the state and supports governmental administrative functions.

For additional Washoe County demographic data, please visit: <https://www.nevadatomorrow.org/demographicdata?id=1813>.



BUDGET SNAPSHOT FISCAL YEAR 2024

Population: 501,635

Per Nevada State Demographer as certified by the Governor

Total Budget: \$1.065 billion

General Fund Budget: \$516.1 million

Special Revenue Funds Budget: \$298.9 million

Debt Service Funds Budget: \$14.2 million

Capital Project Funds Budget: \$111.3 million

Enterprise Funds Budget: \$31.9 million

Internal Service Funds Budget: \$92.9 million

Total Authorized FTEs: 3,117

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

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.

Estimated Housing Units: 214,128, per NevadaTomorrow.org

Planned Land Use: Unincorporated County

Rural (includes public lands)	89.79 %
Suburban	1.03 %
Urban	0.02 %
Parks & Open Space	8.90 %
Public/Semi-Pub Facilities	0.12 %
Commercial	0.06 %
Industrial	0.08 %

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)
- ◆ Indigent program services, including funding for health care, temporary housing assistance, and indigent burials (Human Services Agency)
- ◆ Child protection and placement (Child Protective Services Division, Human Services Agency)
- ◆ Safeguarding the assets of deceased citizens (Public Administrator)
- ◆ Guardianship for vulnerable persons unable to manage personal and/or financial affairs (Public Guardian)

Regional Facilities and Programs

- ◆ Housing and medical care for an average daily population of 1,140 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 Agency)
- ◆ Training and exercises to test emergency plans and coordinate with local agencies (Regional Emergency Operations Center)



- ♦ Regional Homelessness Services (Homeless Services & Human Services Agency)

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; legislative affairs (County Manager's Office)
- ♦ Payroll, accounting, purchasing, collections, and risk management; budget, grants administration and internal audit (Finance)
- ♦ 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 and Equipment Services)

For more information on Washoe County services, please view the video titled "Washoe County: When You Need Us", available at: <https://youtu.be/VgsxCZktKfo>.

Non-County Services

Governmental services are provided by a variety of state and local agencies. Due to similar names and/or overlapping service areas, sometimes it can be difficult to determine the agency responsible for certain services. Agencies and/or services that are commonly thought as being under the umbrella of Washoe County, but are separate, are listed below:

Washoe County School District

<https://www.washoeschools.net>

The Washoe County School District (WCSD) is responsible for the primary and secondary (K-12) public education for over 64,000 Washoe County students. The WCSD was founded in 1956 after the consolidation of 17 separate local school districts within the county by the Nevada State Legislature. The WCSD is comprised of a Board of Trustees with seven elected members and one Superintendent that reports to the Board of Trustees.

Regional Transportation Commission of Washoe County

<https://rtcwashoe.com>

The Regional Transportation Commission of Washoe County (RTC) serves the citizens of Reno and Sparks along with unincorporated areas of Washoe County. Formed in July 1979, as a result of legislation approved by the Nevada Legislature, the RTC consolidated the Regional Street and Highway Commission, the Regional Transit Commission, and the Washoe County Area Transportation Study Committee. The RTC is responsible for most of the non-Nevada Department of Transportation (NDOT) regional road construction, reconstruction and expansion in Washoe County as well as providing public transit. Washoe County provides maintenance of approximately 1,100 miles of paved and unpaved roads in the unincorporated areas of Washoe County separately from the RTC.

Reno Housing Authority

<https://renoha.org>

The Reno Housing Authority (RHA) was founded in 1943 as a municipal corporation under Nevada Revised Statute 315. Since its founding, RHA has also been appointed as the Public Housing Authority for the City of Sparks, Reno and Washoe County. The RHA provides affordable rental housing for Nevadans through several Housing and Urban Development (HUD) funded programs. The RHA has a five-person Board of Commissioner appointed by the Reno Mayor with concurrent of the Reno City Council. The Board appoints an Executive Director who administers day-to-day operations.

Reno-Sparks Convention & Visitors Authority

<https://www.rscva.com/>

The Reno-Sparks Convention and Visitors Authority (RSCVA) was established in 1959 as the Washoe County Fair and Recreation Board. 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, including the Reno-Sparks Convention Center, Reno-Sparks Livestock Events Center, National Bowling Stadium and the Reno Event Center.



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 rush 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 declined sharply 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 in the early 1900s with the help of Andrew Carnegie. 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 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 Palisades Tahoe (formerly 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.



Top, astronauts Gordon Cooper, Scott Carpenter, John Glenn, Donald Slayton and Virgil Grissom leave Stead Air Force Base for desert survival training in July 1960. RGJ File

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 County Health District 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. The event grew to become over a weeklong annual event bringing classic vehicles and more tourists to the area than any other.

Additional events were created in the following years including the Great Reno Balloon Races, the Best in the West Rib Cook-off and most recently a Blues Festival. These events join the oldest



special events in the area, the Reno Rodeo (est. 1919) and the Reno Air Races (est. 1964; note: 2023 will be the last year of the Reno Air Races). Washoe County also sees a large influx of Burning Man participants (80,000 in 2022) that fly into the Reno-Tahoe International Airport, visit local businesses, and travel through the County approximately 122 miles northeast.

WASHOE COUNTY ECONOMIC PROFILE

In 1991 the Nevada Legislature required Washoe County to pay back \$6.6 million to Clark County 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, in many ways, Nevada was 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 recovery.



Since Fiscal Year 2014, Washoe County's general economy has experienced improvement. Average housing prices surpassed the pre-recession peak and according to 24/7 Wall St., through May 2019, Reno, Nevada had seen the third largest employment growth in the nation. Economist Christopher Thornberg, Ph.D. noted in February 2023 that the Reno area continues to enjoy one of the best economies in the nation. (<https://www.westernalliancebankcorporation.com/first-independent-bank/insights/renos-economy-among-best-nation>)

The favorable economy is largely due 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 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.

Best (and Worst) Cities for Young Professionals					
Rank	City	Percent of Residents Aged 25-34	Average Rent ¹	Estimated Cost of Living ²	Four-Year Change in Earnings ³
1	Minneapolis, MN	22.17%	\$1,035	\$25,720	14.80%
2	Sioux Falls, SD	16.50%	\$588	\$23,203	9.41%
3	Seattle, WA	24.67%	\$1,421	\$35,027	18.95%
4	Omaha, NE	15.64%	\$750	\$23,767	11.77%
5	St. Paul, MN	18.51%	\$906	\$25,720	10.86%
6	Huntsville, AL	15.45%	\$653	\$22,670	12.81%
7	Madison, WI	19.43%	\$797	\$26,271	5.34%
8	Cincinnati, OH	18.73%	\$973	\$22,721	10.01%
9	Kansas City, MO	17.64%	\$796	\$24,002	11.56%
10	Lincoln, NE	14.71%	\$763	\$23,419	12.10%
11	Overland Park, KS	14.12%	\$907	\$23,864	8.55%
12	Salt Lake City, UT	21.47%	\$1,230	\$25,471	15.09%
13	Austin, TX	22.52%	\$1,060	\$27,593	12.90%
14	Reno, NV	17.07%	\$1,012	\$24,287	20.43%
15	St. Louis, MO	20.12%	\$946	\$23,462	11.46%
16	Columbus, OH	21.06%	\$728	\$24,029	10.31%
17	Des Moines, IA	16.86%	\$728	\$23,212	9.04%
18	Durham, NC	19.45%	\$675	\$26,733	19.13%
19	Lexington, KY (Tie)	15.42%	\$956	\$23,163	3.65%
20	Pittsburgh, PA (Tie)	21.61%	\$1,132	\$23,463	9.43%
21	Nashville, TN	20.45%	\$2,266	\$26,566	13.65%
22	San Francisco, CA	23.44%	\$1,301	\$42,207	13.57%
23	Boise, ID	15.74%	\$1,447	\$23,123	14.41%
24	Atlanta, GA	21.76%	\$1,194	\$27,642	13.33%
25	Portland, OR	19.90%	\$1,188	\$29,996	11.43%
26	Knoxville, TN	16.15%	\$862	\$23,278	18.37%
27	Louisville, KY	14.95%	\$790	\$23,367	9.26%
28	Grand Rapids, MI	20.12%	\$813	\$24,011	14.77%
29	Rochester, NY	19.54%	\$919	\$23,753	11.34%
30	Colorado Springs, CO	16.95%	\$1,827	\$25,024	10.53%

1. This includes studios, one bedrooms and half the cost of a two-bedroom home. We considered rents for June 2021 to May 2022.
2. This is for an individual and accounts for housing, food, transportation, healthcare and other basic budget needs.
3. This is the percentage change in median earnings for full-time workers from 2016 to 2020.

Note: Our analysis also includes five metrics that are not displayed above.
Source: [SmartAsset 2022 Study](#) • [Get the data](#) • [Embed](#)

smartasset

Reno also ranked #14 in the 2022 SmartAsset "Best Cities for Young Professionals" report (see chart to left).

The 2020 America's Best Cities report ranks Reno as America's #1 Small City. The 2020 rankings utilized a combination of statistical performance and qualitative evaluations by locals and visitors grouped into six core categories: Place, People, Programming, Product, Prosperity and Promotion. Information can be viewed at:

<https://www.worldsbestcities.com/rankings/americas-best-small-cities/>

These metrics may contribute to Washoe County's population of 25-34 year-olds higher than both the State of Nevada and the United States.



Age Distribution

Age	Washoe County	State Of Nevada	United States
0 - 17	20.9%	21.9%	21.8%
18 - 24	8.5%	8.2%	9.2%
25 - 34	14.6%	13.8%	13.4%
35 - 44	13.3%	13.7%	12.9%
45 - 54	11.6%	12.5%	12.1%
55 - 64	12.5%	12.3%	12.6%
65 - 74	11.7%	10.8%	10.7%
75 and Older	6.9%	6.8%	7.3%

Source: ©Claritas, LLC 2023.

Another factor in the growth of the region is a recognition 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, Amazon, Zulily, BlocWatch, Rackspace, Nanotech Energy and other major companies to locate significant plants and business operations in Northern Nevada.

According to the Economic Development Authority of Western Nevada (EDAWN), the Northern Nevada economy, which includes Greater Reno-Sparks-Tahoe, Fernley, Washoe County, and Storey County, is being fueled by growth in Technology and Manufacturing. In 2020 and 2021, 59 companies relocated or expanded their workforce in the Northern Nevada area, including 29 corporate headquarters – **despite the pandemic**. These companies will add a combined 5,600 new jobs over the next five years. The average annual salary in 2021 rose to \$64,000, or an average wage of over \$30/hour.

In 2022, 27 companies relocated or expanded their workforce in the Greater Reno-Sparks area. The companies will add a combined 2,263 new jobs, with a record average wage of \$32.67/hour, or \$67,900/year.

<https://www.edawn.org/home-page-feature/northern-nevada-adds-nearly-2300-jobs-in-2022-with-record-average-wage-2/>

Northern Nevada's image is being reformed and the growth highlights the advantages to businesses and residents. Leaders have simultaneously been focused on developing and nurturing home-grown businesses, which is exemplified in a growing high-tech sector in the City of Reno.

Labor Market

Major employers in Washoe County continue to diversify, but predominantly consist of educational institutions, hospitals, and gaming, see chart below. Institutional employers and small business growth is less dependent on gaming/tourism and 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
2nd Half — 2022

Employer	Employees	Industry
Washoe County School District	5,000 - 9,999	Public Education
Renown Health	5,000 - 9,999	Healthcare Management
Washoe County	1,000 - 4,999	Local Government
Peppermill Inc.	1,000 - 4,999	Resorts
Nugget Casino Resort	1,000 - 4,999	Casinos
Grand Sierra Resort and Casino	1,000 - 4,999	Casinos
St. Mary's Regional Medical Center	1,000 - 4,999	Hospitals
Peppermill Casinos Inc.	1,000 - 4,999	Casinos
Eldorado Resort Casino	1,000 - 4,999	Casinos
Spa at Silver Legacy	1,000 - 4,999	Spas
University of Nevada, Reno	1,000 - 4,999	Universities & Colleges
International Game Technology	1,000 - 4,999	Slot Machines - Sales/Service
AMERCO	1,000 - 4,999	Truck Renting & leasing
UPS Customer Center	1,000 - 4,999	Mailing & Shipping Services
Circus Circus Reno	1,000 - 4,999	Casino
Legacy Supply Chain Services	1,000 - 4,999	Logistics
Sierra NV Health Care System - Veterans	1,000 - 4,999	Government - Specialty Hospital

Source: Research and Analysis Bureau, Nevada Department of Employment, Training and Rehabilitation

Additional information regarding diversification is noted in the following chart. Note that no individual sector, except for Trade, Transportation and Utilities, has more than 15% of industrial employment.

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

Calendar Year	2016	2017	2018	2019	2020	2021	2022	2023 ⁽²⁾	% of Total
Natural Resources and Mining	0.20	0.30	0.30	0.30	0.30	0.50	0.40	0.40	0.1%
Construction	14.60	16.90	18.00	19.70	17.90	17.80	21.70	23.40	8.6%
Manufacturing	14.00	17.20	23.30	26.70	26.30	26.30	28.70	29.60	10.9%
Trade, Transportation and Utilities	49.90	52.00	53.40	55.50	55.50	55.70	58.70	58.90	21.7%
Information	2.50	2.60	2.90	2.90	3.00	3.00	3.50	3.70	1.4%
Financial Activities	10.40	10.60	10.90	11.20	11.00	11.40	11.80	11.60	4.3%
Professional and Business Services	30.10	30.90	32.80	37.30	35.50	34.90	33.80	35.20	13.0%
Education and Health Services	25.40	26.10	27.20	28.10	27.50	27.60	28.80	30.90	11.4%
Leisure and Hospitality (including casinos)	37.00	37.90	38.50	38.80	31.80	33.80	37.10	39.50	14.6%
Other Services	6.00	6.30	6.50	6.50	5.80	6.30	6.60	6.20	2.3%
Government	29.90	30.40	30.10	30.30	29.40	29.10	31.00	31.70	11.7%
Total ⁽³⁾	220.00	231.20	243.90	257.30	244.00	246.40	262.10	271.10	100.0%

⁽¹⁾ Reno, NV Metropolitan Statistical Area includes two counties: Storey and Washoe

⁽²⁾ Figures for month of June 2023 (not an annual average)

⁽³⁾ Totals may not add due to rounding. All numbers are subject to periodic revision and are non-seasonally adjusted.

The chart on the next page tracks job growth and identifies the extremely low pre-COVID unemployment rate until 2019. Calendar year 2020 reflects the annualized COVID impact. During the Great Recession, Washoe County's unemployment rate peaked near 14% in 2010. As of February 2020, Washoe County's pre-COVID unemployment rate was 3.2%, compared to Nevada's rate of 4.2% and the U.S. unemployment rate of 3.5%. In April 2020, the County's unemployment rate spiked to 20% due to COVID, but fell below 10% by June 2020. Through June 2023, that rate was 4.5%, which is higher than the preceding five years, excluding 2020, but is still lower than the long term average of 5.76% and the Nevada rate of 5.4 percent.

As a leading economic indicator, the county keeps a close eye on employment/unemployment data. "In June, Nevada continued to see steady employment growth, with job growth likely to remain one of the fastest rates in the country and over 100,000 more jobs filled than before the pandemic," said David Schmidt, Chief Economist with the Nevada Department of Employment, Training, and Rehabilitation. "The unemployment rate remained steady at 5.4 percent, though the reason for unemployment is shifting away from job loss and toward people who are just beginning to look for



work."

Average Annual Labor Force Summary

Calendar Year	2018	2019	2020	2021	2022	2023 ⁽¹⁾
Labor Force	250,005	263,947	254,278	252,681	259,512	263,078
Unemployed	9,064	8,340	19,734	10,885	8,703	11,816
Unemployment Rate	3.6%	3.2%	7.8%	4.3%	3.4%	4.5%
Total Employment	240,941	255,607	234,544	241,796	250,809	251,262

⁽¹⁾ Averaged figures through June, 2023

⁽²⁾ The U.S. unemployment rates for the years 2018 through 2022 are 3.9%, 3.7%, 8.1%, 5.4% and 3.5%, respectively, and 3.6% for 2023 averaged through June.

Source: Research and Analysis Bureau, Nevada Department of Employment, Training and Rehabilitation; and U.S. Department of Labor Bureau of Statistics

In addition to various industries starting and/or relocating to Washoe County/Northern Nevada, the median household effective buying income and per capita personal income levels have significantly increased, in both absolute value, as well as when compared with the State of Nevada and the United States. This could be an impact of the local economy shifting and becoming less reliant on relatively low-paying jobs.

Personal Income and Spending

Regarding Median Household Effective Buying Income, Washoe County was approximately 1% higher than the Nevada/US average in 2017. 2023 estimates reflect Washoe County approximately 11% higher than the US average and 13% higher than the Nevada average; see below.

Median Household Effective Buying Income Estimates⁽¹⁾

Year ⁽²⁾	Washoe County	State of Nevada	United States
2017	48,320	47,914	48,043
2018	54,436	50,009	50,620
2019	55,290	51,985	52,468
2020	60,839	55,709	54,686
2021	61,903	56,292	56,093
2022	71,564	64,039	63,680
2023	71,591	63,314	64,600

⁽¹⁾ The difference between consecutive years is not an estimate of change from one year to the next, combination of data are used each year to identify the estimated mean of income from which the median is computed.

⁽²⁾ Annual estimates are snapshots of effective buying income on the date of January 1 of each year.

Source: ©Claritas, LLC 2019-2023.

Looking at Per Capita Personal Income, Washoe County has also shown significant growth. The County was approximately 13% higher than the Nevada average and 3% higher than the US average in 2015. The 2021 estimates show Washoe County approximately 19% higher than the



Nevada average and 11% higher than the US average, see the following chart.

Per Capita Personal Income			
Year	Washoe County	State of Nevada	United States
2015	50,251	44,493	48,725
2016	52,023	45,450	49,613
2017	55,573	47,485	51,550
2018	59,983	49,678	53,786
2019	62,117	52,602	56,250
2020	65,674	55,406	59,763
2021	71,436	60,213	64,117

***Last updated November 2022. All figures are subject to periodic revision.*

Source: United States Department of Commerce, Bureau of Economic Analysis

Housing Market

In recent years, continued employment and population growth, a low inventory of housing stock, and record-low mortgage rates all contributed to soaring housing prices. For example, in January 2017, the combined single family residential median home price for Reno-Sparks was slightly over \$300,000. Median home prices broke the \$600,000 barrier in June 2022. Today, it sits at \$571,000, a 90% increase compared to 2017 and a 5% decrease compared to 2022.

Sales have seen a downward trend since the Federal Reserve began raising interest rates in 2022. According to Redfin, though, the Reno housing market is still considered relatively stable and somewhat competitive. Sale-to-List price is 98.7%, 21.6% of home sell above list price, but 29.9% of home have price drops. The large majority of people looking to move to Reno are currently California residents. For more information, please visit: <https://www.redfin.com/city/15627/NV/Reno/housing-market>











Even with the recent slow down, affordable housing in the region is still a challenge. According to an article by “thisisreno.com”, less than 25% of Reno residents can afford a median-priced home. <https://thisisreno.com/2022/02/city-fewer-than-a-quarter-residents-in-reno-can-afford-to-buy-a-home/>

Affordability is a continuing theme. According to EDawn, to afford a \$275,000 home today, a buyer would need a household income of \$94,000. Meaning for a home costing between \$400,000 and \$500,000, household income would need to be about \$200,000/year. Needless to say, it’s a very difficult market for buyers, particularly first-time homebuyers, and renters.

To further illustrate, based on data from EKay Economic Consultants, the Reno MSA Housing Affordability Index for Q1 2023 (Jan — March 2023), shows a 7.73% affordability increase versus Q1 2022 (January — March 2022), and a 6.23% affordability decrease versus 2022 (see chart).

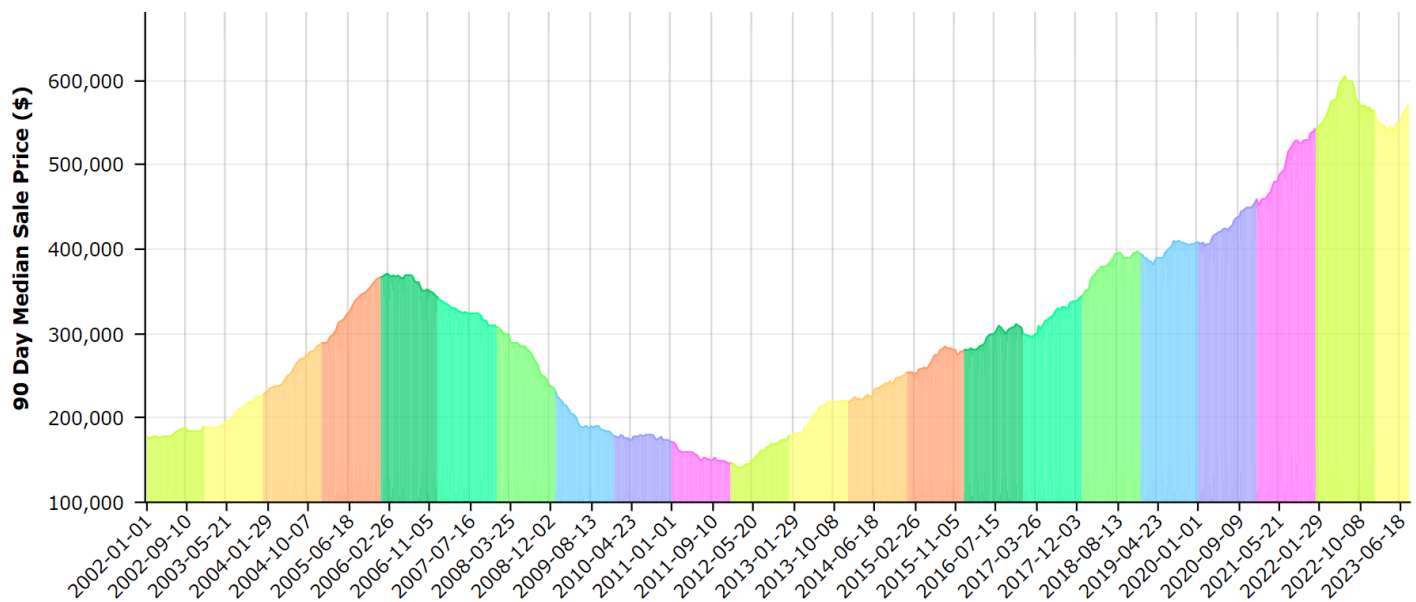


Reno MSA Housing Affordability Index– Q1

7.73% 				
% Change	Median Price of SF Homes	Median Family Income	30-Year Fixed Mortgage Rate	Required Qualifying Income
Quarter to Quarter	-4.02% 	1.22% 	-4.35% 	-6.04% 
-6.23% 				
% Change	Median Price of SF Homes	Median Family Income	30-Year Fixed Mortgage Rate	Required Qualifying Income
Year to Year	-3.64% 	12.31% 	66.75% 	19.77% 

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 annual median sales price of \$366,900. Since bottoming out at \$142,000 in February 2012, the 2023 annual median sales price through August 13, 2023 is \$571,000.

90-Day Median Sale Price of Single Family Homes in Washoe County















Source: Washoe County Assessor; https://www.washoecounty.us/assessor/real_property/SalesHistoryChart.php

Commensurate with a residential sales cool down, both residential and commercial building permit activity has seen a decline when compared to May 2022 and year-over-year. However, new residents relocating from other states and investors both impact the limited housing options available across the region. See additional construction information in the following charts.

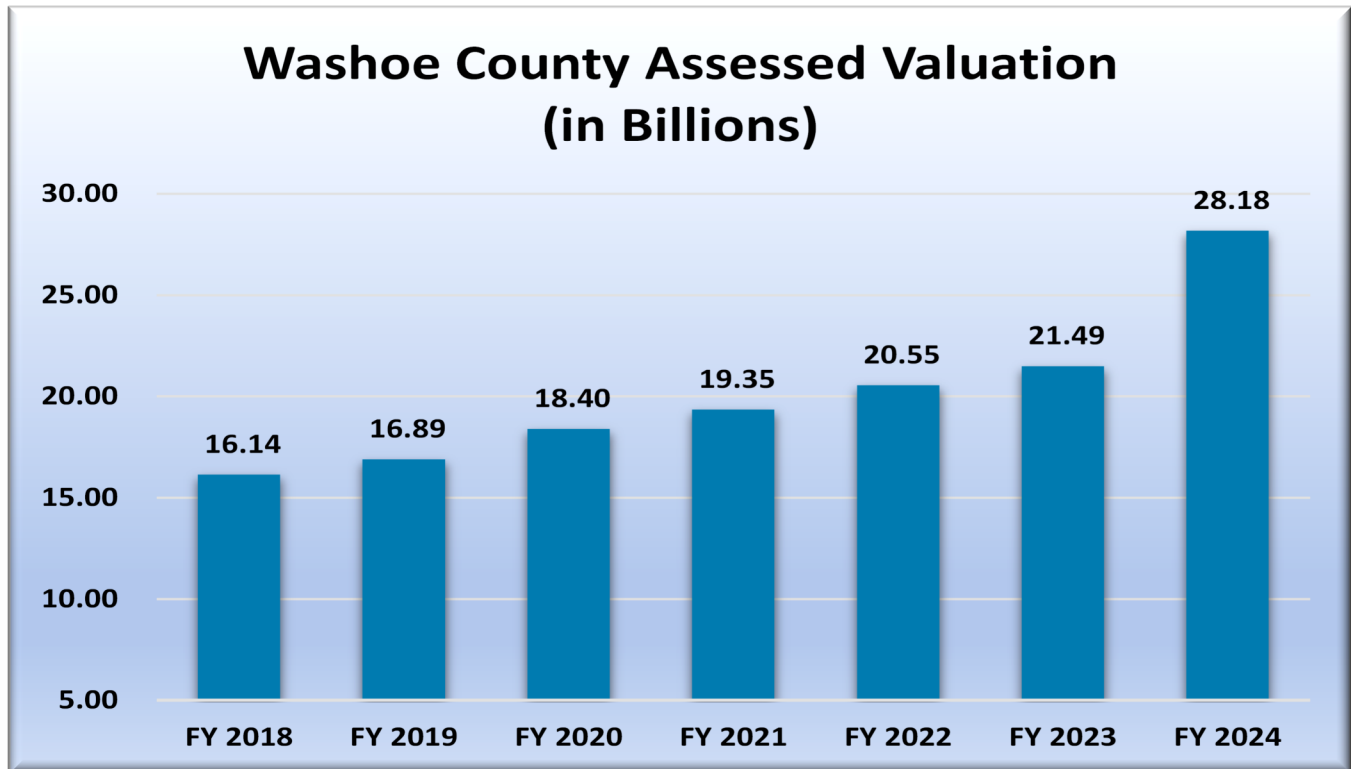
Reno MSA Construction Index-May 2023

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

-5.27%					
					
		Commercial		Residential	
		Building	Commercial	Building	Residential
% Change	Construction	Permit	Building	Permit	Building
	Employment	Valuation	Permits	Valuation	Permit Units
Month to Month	0.60% 	-11.4% 	-37.5% 	-6.9% 	-8.0% 
-28.99%					
					
		Commercial		Residential	
		Building	Commercial	Building	Residential
% Change	Construction	Permit	Building	Permit	Building
	Employment	Valuation	Permits	Valuation	Permit Units
Year to Year	8.1% 	-90.1% 	-56.7% 	-58.4% 	-52.7% 

Source: EKey Economic Consultants

Assessed valuation of homes, another measure of increasing growth and home values, has continued to experience year-over-year increases (see chart below). Assessed valuations, which are not based solely on market values but instead a complex formula in state law, increased an average of 10.1% from Fiscal Year 2019 through Fiscal Year 2024. Assessed valuation for Fiscal Year 2024 is \$28.2 billion, an increase of 31.1% compared to Fiscal Year 2023. As previously mentioned, the assessed valuation increase does not always equate to the same/commensurate percentage increase in property tax revenue. However, based on abatement of existing properties and new development, which isn't eligible for abatement in the first year, the Fiscal Year 2024 estimated property tax revenue increase for all funds is 8.45 percent.



Fiscal Year	Total Assessed Valuation	% Change
2018	16,136,670,732	4.6%
2019	16,886,587,798	4.6%
2020	18,398,773,380	9.0%
2021	19,346,366,369	5.2%
2022	20,550,253,841	6.2%
2023 Est	21,487,837,028	4.6%
2024 Budget	28,178,020,257	31.1%

Another indicator of economic stability is taxable sales. Washoe County taxable sales have increased each fiscal year for the past 13 years. Fiscal Year 2021 and 2022 taxable sales increased significantly, even during the pandemic. However, increases slowed towards the end of FY 2022 and continued into FY 2023.

Washoe County Taxable Sales

Fiscal Year		Washoe County	% Change		State of Nevada	% Change
2011	\$	5,282,935,192	2.0%	\$	39,935,010,577	5.7%
2012		5,522,605,351	4.5%		42,954,750,131	7.6%
2013		5,824,726,136	5.5%		45,203,408,413	5.2%
2014		6,370,684,534	9.4%		47,440,345,167	4.9%
2015		6,817,588,648	7.0%		50,347,535,591	6.1%
2016		7,550,466,734	10.7%		52,788,295,421	4.8%
2017		7,989,009,111	5.8%		56,547,741,530	7.1%
2018		8,531,252,745	6.8%		58,947,823,520	4.2%
2019		8,829,863,974	3.5%		62,561,025,875	6.1%
2020		9,250,415,486	4.8%		61,365,683,690	-1.9%
2021		11,049,067,465	19.4%		67,704,797,544	10.3%
2022		12,267,765,904	11.0%		81,787,630,231	20.8%
2023		11,244,569,785	1.0%		79,313,918,119	6.7%

(through May 2023)

****Note:** Washoe County reported taxable sales in Fiscal Years 2019 and 2020 were 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 impacting taxable sales in Fiscal Years 2019 & 2020. Adjusting for the negative taxable sales, the FY 2019 & 2020 respective increases are approximately 6.6% and 4.98 percent.

Although taxable sales and the resulting tax distributions tend to be a leading indicator of local economic conditions, many governments' revenues tend to lag broad and local economic measures for a 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 follow the growth rate in the broader economy. Therefore, governmental revenues are expected to keep growing more modestly during upturns in the economic cycle.

WASHOE COUNTY ECONOMIC PROFILE — COVID-19 IMPACTS

The degree of total COVID-19 financial impact proved difficult to predict due to the evolving nature of the disease transmission, including uncertainties relating to (1) the duration of the outbreak-including new variants, (2) the severity of the outbreak, and (3) the ultimate geographic spread of the outbreak, as well as what additional actions may be taken by governmental authorities.

Fortunately, prior to COVID-19, Washoe County's economy had seen positive growth from the Great Recession. As previously discussed, the County has experienced both economic growth and diversification. Due to its pre-COVID fiscal position, the County has been able to respond to the pandemic while adhering to the Board of County Commissioner directives to:

- ◆ Maintain Services (focus on priorities to support public health)
- ◆ Keep Employees Working
- ◆ Use Reserves Wisely



The County's financial impacts of the pandemic have been less severe than initially anticipated. On December 14, 2021, the Board of County Commissioners voted to terminate the Declaration of Emergency concerning COVID-19. Additional information can be found at: <https://covid19washoe.com/>, which includes dashboard information recognized as a COVID-19 management tool.

For more information regarding the Fiscal Year 2020 and 2021 measures taken to address the anticipated COVID-19 fiscal impact while adhering to the Board's directive, please visit the Fiscal Year 2021 Budget Book at: https://www.washoecounty.gov/budget/library_of_budgets/files/Washoe-County-NV-FY21-Budget-Book.pdf

In terms of COVID-19 financial assistance, the County deployed over \$30 million in federal funding, including CARES and Emergency Rental Assistance funds, in FY 2021. These funds were critical for the County's public health response. An additional \$91.6 million of American Rescue Plan Act (ARPA), State and Local Fiscal Recovery Funds (SLFRF) have been allocated to the County. The County received the first half of the funds in May 2021 and the remaining half in early June 2022. Information about the County's SLFRF funds, including the initial County Recovery plan, ARPA overview, projects dashboard, and quarterly reporting and can be found at: <https://www.washoecounty.gov/ARPA/>. Federal funding is not reflected in the County's General Fund budget.



The American Rescue Plan will deliver over \$91 million to Washoe County to respond to the COVID-19 public health emergency and address critical needs facing our communities.



Recovery Fund investments in Washoe County will:

- **Address health disparities** known to directly influence social inequities in health through programs that target populations with higher incidents of disease.
- **Bolster economic recovery for small businesses** to mitigate financial hardships, implement structural workplace changes, or address other COVID-related issues.
- **Promote healthy childhood environments** with key partners in the community who deliver early learning and family support services
- **Build stronger neighborhoods** with initiatives that preserve and expand upon affordable housing options for low to mid-income level earners in our community.
- **Focus on foundational investments** into stormwater infrastructure and the expansion of broadband service into underserved locations.
- **Address the root causes of homelessness**, to include collaborative solutions for mental health, substance abuse and identifying pathways to independent living.

Development Timeline

The Recovery Fund creates an unprecedented opportunity for our community, region and state that will last for decades to come. Washoe County's approach to allocating its funds will be collaborative with public and private sector partners. The process will leverage the expertise of both in providing transformational solutions before allocation of funding begins.



Recovery Funds must be obligated by December 2024 and be used by December 2026.

To learn more about the funding plan under development or to sign-up for notifications, please visit washoecounty.us/recovery.

www.washoecounty.us/arpa



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. Note that the Strategic Planning process, including updates to the Strategic Plan, Goals, Initiatives, etc., includes County Management (including Elected Officials and Appointed Department Heads). As such, strategic information is provided to, and often provided by, department leadership prior to the annual budget process.

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). 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 person designated to administer the Budget may approve appropriation transfers within a function in the same fund, if amounts do not exceed the original budget. Transfers between functions within a fund, may be approved by the person designated to administer the Budget with notification to the BCC. Adjustments between funds or use of contingency require Board approval. 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.

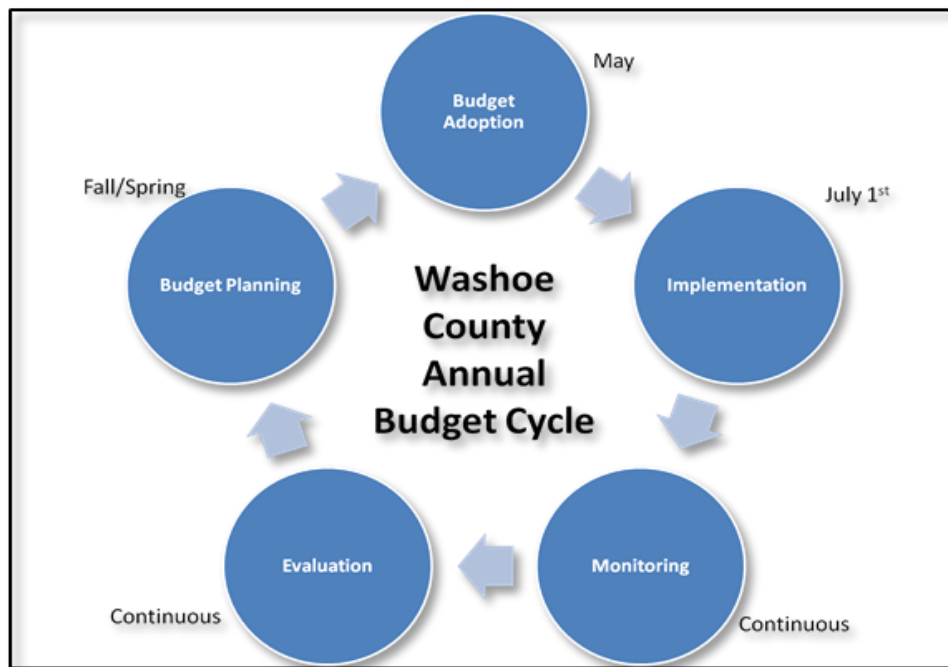
Final Budget

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 pursuant 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 begins 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 below, the budget process is one of continual monitoring and improvement.



Budget Adjustments

Once the final budget is adopted, there are four legal ways to adjust the budget:

- ◇ *Carry Forward Adjustments* that reappropriate budget for prior year restricted funding and/or legal encumbrances that are approved by the Board of County Commissioners (BCC) are part of the Annual Comprehensive Financial Report (ACFR).
- ◇ *Augmentations* to increase budget appropriations must be approved by the BCC and submitted to the Nevada Department of Taxation for certification.

Augmentations must meet the statutory criteria and process outlined in Nevada Revised Statute (NRS) 354.493; 354.5989005(1) through (4); Nevada Administrative Code (NAC) 354.400 through 354.490. Among other requirements, available fund balance in a governmental fund is not sufficient to legally augment the budget; resources must be in excess of those anticipated.

- ◇ *Amendments* to increase budget appropriations for new/supplemental grants/gifts-in-aid/donations must be approved by the BCC according to the criteria outlined in NRS 354.5989005(3).

- ◇ *Appropriation Transfers* that reallocate budget authority across functions or funds, but do not increase total budget appropriations (i.e., net zero appropriation transfers), must be approved by the Budget Manager and/or the BCC per the criteria outlined in NRS 354.5989005(5)(a) through (c).

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, Annual Comprehensive 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

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.

The FY 2021-2024 planning process was initiated in the fall of 2019 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.

The strategic planning process focuses on cross—functional/organizational initiatives with key performance measures/indicators (i.e., performance metrics) versus department-level tasks. A recent enhancement to the strategic plan is the addition of guiding principles. While all department-level tasks are not reflected in the plan, the guiding principles align work through an established set of expectations and direction. A Strategic Planning Committee, consisting of representation from across the County, guided the plan development process and managed communications throughout the four-phase development of the strategic plan. Strategic goal teams executed key components of the process and will manage implementation of initiatives.

FY 2024 Objectives:

The Board met in January 2023 to revisit its Strategic Plan and set budgetary priorities to ensure high-priority community projects rise to the top of the items funded in the FY 2024 budget cycle. The Board's vision sets the guidance, and the execution of that vision is set forth in the following initiatives:

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

A summary of Washoe County's current Strategic Plan and each Goal Team's information follows. The full plan including detailed action plans for each goal can be found at: https://www.washoecounty.gov/mgrsoff/about/strategic_plan/index.php





Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Values



INTEGRITY

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 at the center of everything we do and take pride in delivering services of the highest quality.

Mission

The purpose of the mission statement is to clearly articulate why we exist as an organization:

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

Vision

The purpose of the vision is to establish a concrete picture of the future:

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

Guiding Principles

As Washoe County employees, we approach our work by putting first our community responsibility to:

Support and represent the people we serve.

Elevate the quality of life so our community is a great place for everyone to live, regardless of means.

We support and believe in diversity, inclusivity, and accessibility to all.

Be forward thinking.

We will make decisions that are future looking, support economic diversification and are financially sustainable.

Protect our natural resources.

Be caretakers of the environment so we preserve our region for future generations.

Collaborate within and across the County.

Nurture and strengthen collaboration regionally with citizens, community organizations, nonprofits, business and government agencies.

Commit to digital delivery.

Drive a fundamental change through the value chain of County services by continuing digital delivery of services and processes where the outcomes for citizens and staff are improved.

Reduce redundancies and non-value adds.

Reduce non-value add steps in the process. Stop non-essential services by deconstructing and reconstructing where we can.

Show up as "One County" externally and internally.

Promote the idea that we are "One County" instead of independent entities, while also celebrating the uniqueness of each department.



ROADMAP TO SUSTAINABILITY

County Objectives	What We Are Doing (Goals)	How We Will Do It (FY24 Initiatives)
Fiscal Sustainability 	Long-Term Sustainability	LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans. ALTERNATIVE FUNDING: Expand and enhance service delivery via alternative funding. #CommunityReinvestment
	Efficient Delivery of Regional Services	P25 RADIO SYSTEM: Deployment of the P25 Radio system. INTERLOCAL AGREEMENT/CAD IMPLEMENTATION: Execute ILA for successful completion of CAD implementation. LIBRARY TAX: Achieve voter approval of proposed tax.
Economic Impacts 	Meet the Needs of Our Growing Community	SERVICE LEVELS: Complete a fundamental review of service needs and programs to provide for the current community. HOUSING SUPPLY/STREAMLINE PROCESSES: Streamline planning and permitting processes and soften standards that create unnecessary barriers.
	Support a Thriving Community	NET ZERO: Plan interim steps to net-zero greenhouse gas emissions by 2050. FLEET EFFICIENCY: Pursue fleet efficiency, including options beyond EVs (fuel reduction, tech advantage, etc.).
Vulnerable Populations 	Address Homelessness with a Regional Approach	REGIONAL DATA SYSTEM: Expand use of HMIS regional information system to collect and manage quality data so it is easy for service providers and individuals experiencing homelessness to work together. CARES CAMPUS DEVELOPMENT AND CONSTRUCTION: Complete the development and construction of the 15-acre Cares Campus to include needed facilities, expanded services and housing options.
	Expand Appropriate Housing Options across Community	HOUSING CAPACITY: Expand the capacity for extremely low income and supportive housing programs in Washoe County. PREVENTATIVE HOUSING LOSS: Focus on expanding efforts to keep people in their homes. STREAMLINE PROCESSES: Streamline planning and permitting processes and soften standards that create unnecessary barriers. LAND BANKING: Align County-owned parcels with a Land Trust for affordable housing designation. INCENTIVES: Explore voluntary pathways using incentives to spur creation of affordable housing.
	Coordination between Agencies & Communication of Programs	OUTREACH EFFORTS: Develop a coordinated and proactive structure for outreach services across our community. EXPANDING PARTNERS AND VOLUNTEER EFFORTS: Develop services at county homeless programs through community service providers and volunteer partnerships.





ROADMAP TO SUSTAINABILITY

County Objectives	What We Are Doing (Goals)	How We Will Do It (FY24 Initiatives)
Innovative Services 	Leverage Technology to Streamline and Automate	INFRASTRUCTURE MODERNIZATION: Optimize the County's technology infrastructure for the workforce's resiliency and ensure staff are empowered to work efficiently and effectively. CITIZEN & EMPLOYEE EXPERIENCE: Accelerate efforts to improve citizen and employee experience. SECURITY AND BUSINESS CONTINUITY: Implement disaster recovery infrastructure and related plan. DIGITAL TRANSFORMATION & AUTOMATION OF BUSINESS PROCESSES: Undertake a thorough assessment of SAP and business needs related to finance, budget, and HR.
	Strengthen Our Culture of Service	COMMISSION SUPPORT & COMMUNITY ENGAGEMENT: Continue to engage citizens across the community through diverse channels (CABs, special public meetings, social, etc.). EMPLOYEE DEVELOPMENT: Expand professional training, including leadership development, conference attendance, & interpersonal skill development.
	Promote Experimentation & Innovation	POLICY DEVELOPMENT: Set county-wide policies for flexible work. #FutureofWork SOFTWARE DEPLOYMENT: Consistently use, train, and fully deploy the software we have. #FutureofWork SPACE STANDARDS: Establish Space Standards based on time in office and needs. #FutureofWork
	Ensure Equitable Access to Services	ELECTIONS SYSTEM: System, staff & process readiness for the 2024 election cycle. EQUITY: Establish Equity compliance and implement unintended barrier removal as an outcome for how the public and employees engage with our services, programs, and facilities.



Washoe County FY21-24 Strategic Plan

FY24 UPDATE



Fiscal Sustainability

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

Executive Champion: Abigail Yacoben

Project Lead: Lori Cooke

Overview or Rationale

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 meeting those demands while maintaining a structurally balanced budget is the focus of this goal.

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



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY24 Focus)	FY20	FY24
Long-Term Sustainability	<p>*LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans.</p> <p>*ALTERNATIVE FUNDING: Expand and enhance service delivery via alternative funding. #CommunityReinvestment</p> <p>*FACILITIES PLANNING: Review and analyze costs related to the revised Facilities Master Plan based on shifts from COVID and remote working, including looking at a North Valleys Complex. #CSD & Finance</p> <p>*NORTH VALLEYS SEWER: Explore sewer delivery in the North Valleys and possibly merging with City of Reno's sewer utilities. #CSD</p> <p>LEGISLATIVE ACTION: Support legislative action that promotes fiscal sustainability. #Depts (Completed – FY22)</p> <p>COST CONTAINMENT: Look to cost containment strategies such as centralizing contracts across the County, specifically software. (Completed – FY21)</p>	Efforts over the past several years have not resulted in new revenue streams, due to complexity of regional agreements and County policies.	<p>Annual structurally balanced budget that adheres to BCC approved financial policies utilizing resources (excluding Fund Balances).</p> <p>Sustainability means the ability to permanently fund operations and long-term investments such as CIP, OPEB, etc.</p>
Efficient Delivery of Regional Services	<p>*P25 RADIO SYSTEM: Deployment of the P25 Radio system.</p> <p>*INTERLOCAL AGREEMENT/CAD IMPLEMENTATION: Execute ILA for successful completion of CAD implementation.</p> <p>*LIBRARY TAX: Achieve voter approval of proposed tax.</p> <p>SERVICE REFINEMENT: Explore how to become more of a regional entity instead of a neighborhood entity.</p>	Initial catalog of regional services and service agreements is in place.	All regional services are provided equitably... accelerating our move to services provided to other agencies at cost.



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Target
WORKLOAD			
Contract Process (Pre-CAD/Full CAD) – Interlocal Agreement	Manager's Working Group	Quinn Korbolic	Implementation beginning Q3
PERFORMANCE			
*Variance of General Fund Revenues-Actual vs. Budget (Green = within 5%; Yellow = 5.1% to 10%; Red = 10.1% or more)	SAP/ County Budget	Budget	0% - 5%
*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)	SAP/ County Budget	Budget	0% - 5%
**Stabilization Reserve (BCC Policy is Minimum of \$3M)	County Budget/ ACFR	Budget/ Comptroller	\$4M Increased to \$4M per BCC approval as part of the FY23 Budget
STRATEGIC			
Standardization of Call Taking	PSAP	Jen Felter (Commenter Director)	Baseline



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Additional Metrics

Additional Metrics	Data Source	Data Owner	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Target
*Structurally balanced budget (This measure reflects the Adopted Budget. Actual results will reflect in the "Change in fund balance over prior year" indicator below)	County Budget	Budget	N; Use of FB \$1.58M budgeted deficit	Y; Use of FB \$0M budgeted increase/deficit	N; Use of FB \$1.15M budgeted deficit	Y; Increase of FB \$547,000 budgeted (\$0 deficit)	N; Use of \$15.6M use of fund balance budgeted due to COVID N; Use of FB \$15.8M budgeted deficit	N; Use of FB \$35.7M budgeted deficit for Yr. One of Incline Settlement Payments and capital improvements	N; Use of FB \$47.2M budgeted deficit for Yr. Two of Incline Settlement Payments and capital improvements	N; Use of FB \$30.8M budgeted deficit for Yr. Three of Incline Settlement Payments and other one-time items including election support and capital improvements
*Change in fund balance over prior year (Total & Unassigned Balance changes; Benchmark/actuals include Unrealized Gain/Loss)	ACFR County Budget	Comptroller/Budget	<\$2.9M> Total <\$2.6M> Unrestricted	+\$6.5M Total +\$3.8M Unrestricted	+\$16.8M Total +\$16.6M Unrestricted	+\$20.45M Total +\$1.7M Unassigned	+\$58.2M Total +\$53.8M Unassigned	+\$12.1M Total +\$18.4M Unassigned	<\$35.9M> Total <\$28.8M> Unassigned (based on FY23 Estimate for FY24 Budget)	<\$30.8> Total <\$25.6M> Unassigned
General Fund Unassigned fund balance % (BCC Policy is 10% - 17%)	ACFR County Budget	Comptroller/Budget	14.2%	15.6%	19.7%	19.3%	34.9%	33.0%	23.1%	16.9%
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)	County Budget	Budget	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 Budgeted Adjusted to \$30.1% \$4.3M due to COVID	0% \$0M of \$15.6M	69% \$7M of \$10.2M	104.6% \$45M of 43M	100.0% \$27.5M of \$27.5M Note: Department CIP requests were not submitted; funding includes ongoing infrastructure support and various one-time projects





Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Additional Metrics

Additional Metrics	Data Source	Data Owner	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Target
Personnel Expenditures as % of Total Expenditures and Transfers Out (Organization-wide and General Fund, excluding Debt Service & Capital Funds)	SAP/ County Budget	Budget	53% Org 71% GF	53% Org 71% GF	53% Org 71% GF	53% Org 71% GF	50% Org 72% GF	42% Org 60% GF	43% Org 58% GF	44% Org 64% GF

**Note: Key Indicators reflect re-stated financials, as applicable (i.e., restated Fund Balance) Estimate and Target Amounts are based on the most recently adopted budget.*



Washoe County FY21-24 Strategic Plan

FY24 UPDATE



Economic Impacts

Be responsive and proactive to economic impacts.

Executive Champion: Dave Solaro

Project Lead: Kelly Mullin

Overview or Rationale

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. Proactively plan for growth areas for all regional services and align infrastructure development with revenue sources.

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



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY24 Focus)	FY20	FY24
Long-Term Sustainability	<p>*LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans.</p> <p>*ALTERNATIVE FUNDING: Expand and enhance service delivery via alternative funding. #CommunityReinvestment</p> <p>*FACILITIES PLANNING: Review and analyze costs related to the revised Facilities Master Plan based on shifts from COVID and remote working, including looking at a North Valleys Complex. #CSD & Finance</p> <p>*NORTH VALLEYS SEWER: Explore sewer delivery in the North Valleys and possibly merging with City of Reno's sewer utilities. #CSD</p> <p>LEGISLATIVE ACTION: Support legislative action that promotes fiscal sustainability. #Depts (Completed – FY22)</p> <p>COST CONTAINMENT: Look to cost containment strategies such as centralizing contracts across the County, specifically software. (Completed – FY21)</p>	Efforts over the past several years have not resulted in new revenue streams, due to complexity of regional agreements and County policies.	<p>Annual structurally balanced budget that adheres to BCC approved financial policies utilizing resources (excluding Fund Balances).</p> <p>Sustainability means the ability to permanently fund operations and long-term investments such as CIP, OPEB, etc.</p>
Efficient Delivery of Regional Services	<p>*P25 RADIO SYSTEM: Deployment of the P25 Radio system.</p> <p>*INTERLOCAL AGREEMENT/CAD IMPLEMENTATION: Execute ILA for successful completion of CAD implementation.</p> <p>*LIBRARY TAX: Achieve voter approval of proposed tax.</p> <p>SERVICE REFINEMENT: Explore how to become more of a regional entity instead of a neighborhood entity.</p>	Initial catalog of regional services and service agreements is in place.	All regional services are provided equitably.... accelerating our move to services provided to other agencies at cost.



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Target
WORKLOAD			
Contract Process (Pre-CAD/ Full CAD) – Interlocal Agreement	Manager's Working Group	Quinn Korbolic	Implementation beginning Q3
PERFORMANCE			
*Variance of General Fund Revenues-Actual vs. Budget (Green = within 5%; Yellow = 5.1% to 10%; Red = 10.1% or more)	SAP/ County Budget	Budget	0% - 5%
*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)	SAP/ County Budget	Budget	0% - 5%
**Stabilization Reserve (BCC Policy is Minimum of \$3M)	County Budget/ ACFR	Budget/ Comptroller	\$4M Increased to \$4M per BCC approval as part of the FY23 Budget
STRATEGIC			
Standardization of Call Taking	PSAP	Jen Felter (Comm Center Director)	Baseline



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Additional Metrics

Additional Metrics	Data Source	Data Owner	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Target
Assessed value added due to new construction	Assessor	Assessor	--	\$444,343,315	\$580,246,669	\$519,556,662	\$553,235,059	\$743,190,062	\$133,426,017	Increase
Overall Assessed Value Added	Assessor	Assessor	--	\$418,860,250	\$1,323,211,764	\$960,257,356		\$1,691,768,724	\$4,570,766,012	--
Infrastructure Health Score	Asset Essentials	Aaron Smith	--	--	--	--	90		--	90
CTAX Revenue	SAP	Budget for Estimates & Targets	\$100,335,898	\$111,301,067	\$116,837,253	\$106,900,000 (Estimated)	\$126,016,700 (Estimated)	\$157,325,692 (Estimated)	\$199,987,033	Stable or Increase
	Estimates & Targets from County Budget	Comptroller for Actuals	% Change 6.9%	% Change 8.6%	% Change 5.3%	% Change -3.7%		% Change 10.5% over FY21		
	Actuals from CAFR or restated financials							29.9% over FY20		



Washoe County FY21-24 Strategic Plan

FY24 UPDATE



Vulnerable Populations

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.

Executive Champion: Kate Thomas

Project Lead: Dana Searcy

Overview or Rationale

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 seniors, homeless and other vulnerable populations rise in our community, the County must make improvements in its ability to meet the unique needs 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, an inadequate housing supply and is dealing with the pandemic, the most vulnerable population is those living on the streets or in emergency shelter.

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 the community to be successful and a contributing member of our community.



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *= FY24 Focus)	FY20	FY24
Implement a Regional Homelessness Strategy	<p>*REGIONAL DATA SYSTEM: Expand use of HMIS regional information system to collect and manage quality data so it is easy for service providers and individuals experiencing homelessness to work together.</p> <p>*CARES CAMPUS DEVELOPMENT AND CONSTRUCTION: Complete the development and construction of the 15-acre Cares Campus to include needed facilities, expanded services and housing options.</p> <p>MENTAL HEALTH & SUBSTANCE ABUSE: Coordinated Substance Abuse and Mental Health Strategy. #SubstanceAbuseTaskforce</p> <p>REGIONAL HOMELESS SERVICES: Transition lead role of providing homeless services and the Continuum of Care to Washoe County, unifying the many different teams working to address homelessness. (Completed – FY22)</p> <p>SERVICE INVENTORY: Complete an inventory of services and major approaches currently being pursued regionally. #BuiltForZero (Completed – FY21)</p> <p>HOUSING FIRST: Adopt a "Housing First" mentality and practice across the continuum. #BuiltForZero</p>	<p>Opened sheltering and providing service to 27 families housed and a daycare. Additionally, 114 women will be housed starting in August, moving all women out of REC to overflow shelter.</p> <p>Crossroads added 6 new sites in the last 3 years.</p> <p>We, as a region, have committed to the Built For Zero initiative.</p>	<p>A regional plan has been developed and implemented; all jurisdictions are invested in implementing the plan.</p> <p>The number of people experiencing homelessness, both sheltered and unsheltered has substantially decreased.</p>
Expand Appropriate Housing Options across the Community	<p>*HOUSING CAPACITY: Expand the capacity for extremely low income and supportive housing programs in Washoe County.</p> <p>*PREVENTATIVE HOUSING LOSS: Focus on expanding efforts to keep people in their homes.</p> <p>*STREAMLINE PROCESSES: Streamline planning and permitting processes and soften standards that create unnecessary barriers.</p> <p>*LAND BANKING: Align County-owned parcels with a Land Trust for affordable housing designation.</p> <p>*INCENTIVES: Explore voluntary pathways using incentives to spur creation of affordable housing.</p>	<p>Partnering with community efforts who are working in this area...</p> <p>There is a need for more affordable and transitional housing and there is not a plan to address the concern.</p>	<p>We have a plan and are taking steps towards all residents having access to housing that is affordable.</p>
Strengthen Coordination between Agencies and the Communication of the Available Programs to Those in Need	<p>*OUTREACH EFFORTS: Develop a coordinated and proactive structure for outreach services across our community.</p> <p>*EXPANDING PARTNERS AND VOLUNTEER EFFORTS: Develop services at the Nevada Cares Campus through community service provider and volunteer partnerships.</p>	<p>Many clients have no idea what is out there or how to access the programs. Where do you go if you need XYZ?</p>	<p>A central clearinghouse where residents can go to find out what programs are available and who is eligible for them.</p>



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Target
PERFORMANCE			
Exits to Permanent Housing from Washoe County Programs (Cares Campus, Crossroads, Our Place, Street Outreach)	HMIS	HHS Coordinator - Regional Data	Increase
Recidivism After Exits to Permanent Housing from Washoe County Programs	HMIS	HHS Coordinator – Regional Data	Decrease
Number of individuals transitioned from unsheltered to sheltered through HOPE Team	HOPE Team Database	HOPE Team Sgt.	Baseline ----- Increase
STRATEGIC			
Acres Deposited into the "Land Bank"	TBD	HHS Housing and Grants Spec	Established
COMMUNITY			
Number of Deed-Restricted Affordable Housing Units in Unincorporated Washoe County (Certificate of Occupancy)	TBD	Community Services Department	Establish baseline ----- Increase



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Additional Metrics

Additional Metrics	Data Source	Data Owner	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Target
# of Crossroads graduates (male)	Avatar	HSA Crossroads Coordinator	41	49	59	80	49	19	37	Increase
# of Crossroads graduates (female)	Avatar	HSA Crossroads Coordinator	10	4	10	11	24	32	32	Increase
# of drug related deaths in Washoe County	Medical Examiner	Medical Examiner	--	185	183	227	180 *preliminary	197	86	Decrease
Drug related deaths as a % of total deaths reported to the Medical Examiner	Medical Examiner	Medical Examiner	--	4.2%	4.1%	4.9%	4.6%	4.4%	6.6%	Decrease
By-name List (Actively Homeless Count)	Built For Zero Community Dashboard	HHS Regional Data Coordinator	n/a	n/a	n/a	1,362 *Source - HMIS	1,657	2,106	2,436	Decrease



Washoe County FY21-24 Strategic Plan

FY24 UPDATE



Innovative Services

Washoe County employees working together to innovate public service and improve community outcomes.

Executive Champion: County Manager Eric Brown

Project Leads: Elizabeth Jourdin, Nancy Leuenhagen, Quinn Korbolic, Behzad Zamanian

Overview or Rationale

The effectiveness and reputation of the County 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 and our employees to be the catalyst for driving change and innovation throughout the County.

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.



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY24 Focus)	FY20	FY24
Leverage Technology to Streamline and Automate	<p>*INFRASTRUCTURE MODERNIZATION: The County's technology infrastructure will be optimized for the workforce's resiliency and to ensure staff are empowered to work efficiently and effectively.</p> <p>*CITIZEN & EMPLOYEE EXPERIENCE: Accelerate efforts to improve citizen and employee experience.</p> <p>*SECURITY AND BUSINESS CONTINUITY: Implement disaster recovery infrastructure and related plan.</p> <p>*DIGITAL TRANSFORMATION & AUTOMATION OF BUSINESS PROCESSES: Undertake a thorough assessment of SAP and business needs related to finance, budget, and Human Resources.</p>	<p>20% staff transitioned to working from home to comply with COVID-19 health guidelines.</p> <p>244 forms converted to digital and web-based.</p> <p>Technology security is fragmented and requires significant manual intervention to respond to incidents.</p> <p>Antiquated and fragmented VOIP system in place.</p>	<p>All high-impact and public-facing forms are available digitally AND easily accessible mobile .</p> <p>Cybersecurity systems are up to date, managed in a unified manner and meet CIS compliance goals.</p> <p>County employees can utilize County technology resources and applications from wherever they are.</p>
Strengthen Our Culture of Service	<p>*COMMISSION SUPPORT & COMMUNITY ENGAGEMENT: Continue to engage citizens across the community through diverse channels such as CABs, special public meetings, social, etc. #Comms</p> <p>*EMPLOYEE DEVELOPMENT: Increase employee engagement with non-mandatory leadership, DEIB and professional development training opportunities.</p> <p>COUNTYWIDE TEAMS/TEAMWORK: Create a mechanism to capture, document and share the "stories" for Countywide teams deployed for specific needs or efforts such as elections. (Completed FY21)</p>	<p>The foundation has been set for the service and usage is increasing on our centralized service systems.</p> <p>Provide multiple option for information (email/ phone/form).</p>	<p>Citizens understand the work being done by WC staff.</p> <p>Centralized and primary source for information.</p> <p>"Chatbot" for information.</p> <p>Robust after-hours 311 service.</p>
Promote Experimentation & Innovation	<p>*GUIDELINE DEVELOPMENT: Set county-wide guidelines for flexible work. #FutureofWork</p> <p>*SOFTWARE DEPLOYMENT: Consistently use, train, and fully deploy the software we have. #FutureofWork</p> <p>*SPACE STANDARDS: Establish Space Standards based on time in office and needs. #FutureofWork</p> <p>*POLICY DEVELOPMENT: Set county-wide policies for flexible work. #FutureofWork</p>	<p>Services digitized where required to serve during COVID.</p> <p>There is not a uniform process improvement process across the County.</p> <p>The tool is available for continuous process improvement but underutilized.</p>	<p>Reduce overall county "carbon footprint", decrease use of paper, and decrease foot traffic to county facilities by streamlined use of technology.</p> <p>CPI is the culturally accepted method of change.</p>
Ensure Equitable Access to Services	<p>*ELECTIONS SYSTEM: System, staff & process readiness for the 2024 election cycle.</p> <p>*EQUITY: Establish Equity compliance and implement unintended barrier removal as an outcome for how the public and employees engage with our services, programs, and facilities.</p>	<p>Internal and external equity lacked ownership and focus.</p>	<p>Organization-wide emphasis on equity. All staff know their role in providing equitable services.</p>





Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Target
WORKLOAD			
Percent Completion of Tech Plan	TS Plan	Behzad Zamanian	100%
Maintain 80/20 rule: Answer 80% of calls within 20 seconds or less.	Washoe 311	Bethany Drysdale	80%
Percent of Employees Engaged with Non-Mandatory Training	Bridge	Elizabeth Jourdin & Matthew Ellis	35%
PERFORMANCE			
Percent of Employees Engaged with DEI and EE Articles	SharePoint / Inside Washoe	Elizabeth Jourdin & Kelly McBride	30%
Percent of Employees Who Click on Phishing Emails	Know B4	Behzad Zamanian	Baseline
Challenged Ballots	Voter Software	Jamie Rodriguez	Baseline
STRATEGIC			
Square Footage by Employees (Reduce)	Facilities Map	Bill Wardell	15% Reduction by 2030
Gender/Age/Race Demographic Comparison of Board/Commission to Washoe County Populations	Commission Support Granicus	Alex Wilson & GIS Team	Baseline
Wait Time for 311 Call Year-Over-Year (Reduce) Average Satisfaction Rate	Q-Send / Website	Bethany Drysdale	106 Wait Time Baseline



Washoe County FY21-24 Strategic Plan

FY24 UPDATE

Additional Metrics

Additional Metrics	Data Source	Data Owner	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Target
Best Places to Work Overall Engagement Score	Best Places to Work	Samantha Turner	--	--	77.67%	76.2%	--	--	--	80%

Although department-level information is not the focus of the strategic planning process, most departments are examining performance metrics and updating, as necessary, particularly due to ongoing COVID-19 operational impacts. However, selected performance/workload measures are presented on the following pages.

Note: Information is based on available information provided by departments and represent point-in-time data/averages and/or annualized averages based on timing of information.

Department & Measure	Fiscal Year				Target/ Goal
	2020	2021	2022	2023	
Alternate Public Defender					
Justice Court - Open Cases		2,218	4,021	2,648	Ensure all clients have representation
Percentage Change			81%	-34%	
Justice Court - Criminal Cases		2,812	2,180	5,955	Ensure all clients have
Percentage Change			-22%	173%	
Specialty Court - Open Cases		6,643	6,123	3,579	Ensure all clients have
Percentage Change			-8%	-42%	
Specialty Court - Appearances		11,537	11,391	10,144	Ensure all clients have
Percentage Change			-1%	-11%	
Conflicted Cases - from Public Defender		1,211	1,396	2,963	Ensure all clients have
Percentage Change			15%	112%	
Alternative Sentencing					
Number of Probationers at Month End (Average)	688	436	754	772	Reduce caseload
Percentage Change		-37%	73%	2%	
Number of Cases per Officer (Annual Average)	132	99	240	331	Reduce caseload
Percentage Change	-34%	-25%	141%	38%	
Number of Drug Tests Conducted	71,996	85,652	146,847	153,805	
Percentage Change	54%	19%	71%	5%	
Drug Test Success Rates	88%	87%	84%	80%	100%
Percentage Change		-1%	-3%	-4%	

Department & Measure	Fiscal Year				Target/ Goal
	2020	2021	2022	2023	
Clerk's Office					
Number of Marriage Licenses Issued	5,629	7,389	6,614	5,919	Maintain Current
Percentage Change		31%	-10%	-11%	
Number of Fictitious Firm Names Filed	3,004	3,418	3,649	3,940	
Percentage Change		14%	7%	8%	
Number of Notary Bonds Filed	946	974	1,218	1,352	
Percentage Change		3%	25%	11%	
Number of Mandated Meetings	58	56	66	58	
Percentage Change		-3%	18%	-12%	
Number of Minute Pages Generated	911	920	1,120	1,201	
Percentage Change		1%	22%	7%	
Average Days for "Submission Ready" Minutes	17	10	18	15	
Percentage Change		-41%	78%	-15%	
Finance					
Increased Collections to \$2 for Every \$1 Spent	\$ 1.37	\$ 2.07	\$ 2.42	\$ 2.65	\$2.00
Percentage Change		51%	17%	10%	
Rebate program: \$ Rebate Received	\$ 140,497	\$ 159,647	\$ 194,266	\$ 190,097	Increase rebate
Percentage Change	21%	14%	22%	-2%	
Percentage of Internal Audits Completed	0%	0%	25%	89%	Complete 75% of audits
Percentage Change	-71%	0%	25%	64%	
Number of Audit Committee Meetings Held Annually	3	4	3	5	4 meetings per year
Percentage Change	-25%	33%	-25%	67%	
Received Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Achieve Annually
Received GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Achieve Annually

Department & Measure	Fiscal Year				Target/ Goal
	2020	2021	2022	2023	
Health District					
Number of Total Vaccines Given				21,881	Maintain based on community need
Percentage Change					
Number of Birth and Death Certificates Issued				41,000	Maintain based on community need
Percentage Change					
Number of Air Quality Stationary Source Permits to Operate Issued				1,081	1122 Stationary source permits to operate
Percentage Change					
Number of Environmental Health Inspections Conducted				7,000	Meet mandated requirements
Percentage Change					
Number of Environmental Health New Permits Issued				600	Maintain service levels
Percentage Change					
Housing and Homeless Services - Cares Campus					
Number of Unduplicated Clients who Stayed at Campus				10,613	Maintain current service level
Percentage Change					
Number of Exits to Permanent Housing (Annual Average)				30	50 per month
Percentage Change					
Number of Bed Night Stays at Campus				209,736	Maintain current service level
Percentage Change					
Human Resources					
Percentage of Employees using the Employee Assistance Program (EAP)	28.60%	41.14%	48.15%	45.83%	Employees are aware of this benefit
Percentage Change		13%	7%	-2%	
Percentage of Employees Engaged with Non-Mandatory Training Content	21%	17%	18%	27%	45%
Percentage Change		-4%	1%	9%	
Number of Job Applicants	8,937	8,764	10,199	8,777	Increase # of applicants
Percentage Change		-2%	16%	-14%	
Number of Candidates sent to Departments for Interview	2,253	2,470	5,215	5,790	Increase # of applicants interviewed
Percentage Change		10%	111%	11%	



Department & Measure	Fiscal Year				Target/ Goal
	2020	2021	2022	2023	
Human Services Agency					
Number of Finalized Adoptions	156	87	72	87	Increase % of finalized adoptions
Percentage Change		-44%	-17%	21%	
Number of Children in Care	790	730	701	629	Reduce number of children in care
Percentage Change		-8%	-4%	-10%	
Number of Meals Delivered	377,364	390,509	320,898	351,500	Maintain current service level
Percentage Change	23%	3%	-18%	10%	
Number of Families Served at Our Place			137	124	Maintain current service level
Percentage Change				-9%	
Percentage of Families with successful move out			76%	70%	Increase % of successful move out
Percentage Change				-6%	
Number of Women Served at Our Place			731	838	Maintain current service level
Percentage Change				15%	
Percentage of Women with successful move out			56%	45%	Increase % of successful move out
Percentage Change				-11%	
Medical Examiner					
Number of Deaths Reported	5,191	6,226	6,499	6,046	
Percentage Change	3%	20%	4%	-7%	
Percentage of Cases Achieving Required Turnaround Time	97%	97%	97%	98%	90%
Percentage Change	0%	0%	0%	1%	
Number of Actual Tissue Donors	158	313	112	120	Increase number of donors
Percentage Change	-37%	98%	-64%	7%	
Number of Actual Ocular Donors (separated from Tissue Donors 2022)			231	244	Increase number of donors
Percentage Change				6%	
Public Administrator					
Number of New Cases	166	196	337	396	Maintain current service level
Percentage Change	23%	18%	72%	18%	
Annual Average # of Days to Close a Case	244	221	111	115	Maintain current service level
Percentage Change	-29%	-9%	-50%	4%	



Department & Measure	Fiscal Year				Target/ Goal
	2020	2021	2022	2023	
Public Defender					
Number of Court Appointments/ Cases Received & Reopened - Felony & Gross Misdemeanor (not inc conflicts)				3,719	Ensure all clients have representation
Percentage Change					
Number of Court Appointments/ Cases Received & Reopened - Misdemeanor (not inc conflicts)				2,674	Ensure all clients have representation
Percentage Change					
Number of Court Appointments/ Cases Received & Reopened - Family (not inc conflicts)				210	Ensure all clients have representation
Percentage Change					
Number of Court Appointments/ Cases Received & Reopened - Juvenile (not inc conflicts)				1,376	Ensure all clients have representation
Percentage Change					
Number of Court Appointments/ Cases Received & Reopened - Civil Commitments (HOSP)				2,064	Ensure all clients have representation
Percentage Change					
Number of Court Appointments/ Cases Received & Reopened - Specialty Court				116	Ensure all clients have representation
Percentage Change					
Number of Court Appointments/ Cases Received & Reopened - Parole & Appeals				300	Ensure all clients have representation
Percentage Change					
Number of Cases Conflicted				1,104	Ensure all clients have representation
Percentage Change					

Department & Measure	Fiscal Year				Target/ Goal
	2020	2021	2022	2023	
Public Guardian					
Number of Cases (Annual Average)	256.67	264.56	261.33	273.00	Maintain current service level
Percentage Change	5%	3%	-1%	4%	
Number of Cases per Guardian Case Manager (GCM) (Annual Average does not include staffing impacts that result in higher actual caseloads such as new GCMs in training, FMLA, other vacancies, etc.)	29.11	29.65	30.43	24.40	20
Percentage Change	-1%	2%	3%	-20%	
Number of Homeless Individuals	15.00	23.00	19.00	17.00	Decrease
Percentage Change		53%	-17%	-11%	
Percent Homeless at Time of Referral	18%	33%	35%	25%	Decrease
Percentage Change		15%	2%	-10%	
Regional Animal Services					
Number of Pets Returned to Owner - from Shelter	2,946	3,397	3,417	2,675	Increase # of pets returned to owner
Percentage Change	-8%	15%	1%	-22%	
Number of Pets Returned to Owner - from Field	1,425	1,303	1,274	1,064	Increase # of pets returned to owner
Percentage Change	-13%	-9%	-2%	-16%	
Number of Shelter Intakes (Dogs & Cats)	10,150	9,488	11,162	11,303	Decrease # of shelter intakes
Percentage Change	-14%	-7%	18%	1%	
Percentage of Lost Dogs Returned to Owners		71%	64%	60%	70%
Percentage Change			-7%	-4%	
Percentage of Lost Cats Returned to Owners		8.50%	6.50%	4.75%	8%
Percentage Change			-2.00%	-1.75%	
Number of Microchip Implants	2,348	2,322	2,343	1,846	Increase # of microchip implants
Percentage Change	-19%	-1%	1%	-21%	
Number of Licenses Sold	30,936	31,569	30,985	30,359	Increase # of licenses sold
Percentage Change	-3%	2%	-2%	-2%	
License Compliance (Annual Average)	29.0%	29.0%	28.0%	27.0%	35%
Percentage Change	-1%	0%	-1%	-1%	



Department & Measure	Fiscal Year				Target/ Goal
	2020	2021	2022	2023	
Registrar of Voters					
Number of Registered Voters	304,224	315,807	312,349	308,158	Ensure all eligible voters have access to registration
Percentage Change	8%	4%	-1%	-1%	
Number of Voters per Staff	43,461	45,115	34,705	34,240	Decrease
Percentage Change	-7%	4%	-23%	-1%	
Sparks Justice Court					
Number of Criminal Filings	2,894	3,105	2,987	2,061	Maintain current service levels
Percentage Change	2%	7%	-4%	-31%	
Number of Civil Filings	3,917	2,954	3,920	4,032	Maintain current service levels
Percentage Change	-14%	-25%	33%	3%	
Total Non-Traffic Filings	6,811	6,059	6,907	6,093	Maintain current service levels
Percentage Change	-8%	-11%	14%	-12%	
Total Non-Traffic Dispositions	7,054	5,896	3,598	7,799	Maintain current service levels
Percentage Change	-2%	-16%	-39%	117%	
Non-Traffic Clearance Rate	103.6%	97.3%	52.1%	128.0%	Maintain current service levels
Percentage Change	6.5%	-6.3%	-45.2%	75.9%	
Number of Traffic Filings	5,130	4,389	3,183	3,411	Maintain current service levels
Percentage Change	-21%	-14%	-27%	7%	
Total Traffic Dispositions	5,406	4,620	3,737	3,497	Maintain current service levels
Percentage Change	-13%	-15%	-19%	-6%	
Traffic Clearance Rate	105.4%	105.3%	117.4%	102.5%	Maintain current service levels
Percentage Change	9.8%	-0.1%	12.1%	-14.9%	
Technology Services					
Number of Total Emails	30,271,865	37,604,155	40,297,450	41,448,674	
Percentage Change		24%	7%	3%	
Number of Files Infected & Cleaned (Monthly Average)	106	282	2	4	Increase detection and number of files cleaned
Percentage Change		166%	-99%	100%	



BUDGET AT A GLANCE

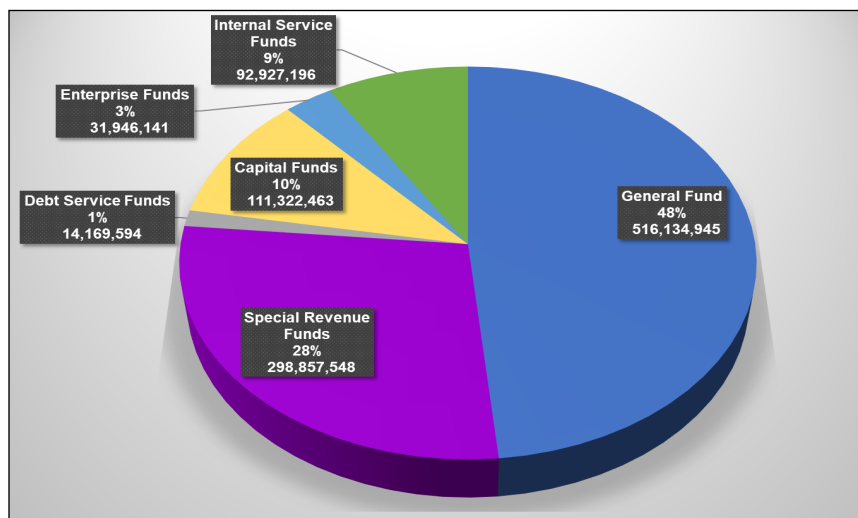
On May 16, 2023, the Board of County Commissioners (BCC) approved the Washoe County Fiscal Year 2024 (FY 2024) Budget. The annual budget appropriates expenditures and transfers out for the County's primary operating fund, the General Fund; other governmental funds including special revenue funds; and 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, contingencies and transfers out) authorized by the FY 2024 budget for all funds are \$1 billion. Of this, General Fund expenditures and transfers out total \$516.1 million, or 48 percent of the total budget.

Washoe County Budget

	Fiscal Year	Fiscal Year	Change from	
Total Budget Appropriations*	2023 Final	2024 Final	Prior Year	
			\$	%
Governmental Funds				
General Fund	509,648,196	516,134,945	6,486,749	1.3%
Special Revenue	273,467,518	298,857,548	25,390,030	9.3%
Capital Project Funds	95,063,811	111,322,463	16,258,652	17.1%
Debt Service Funds	14,002,848	14,169,594	166,746	1.2%
Total Governmental Funds	\$ 892,182,373	\$ 940,484,550	\$ 48,302,177	5.4%
Proprietary Funds				
Enterprise Funds	29,072,216	31,946,141	2,873,925	9.9%
Internal Service Funds	79,121,198	92,927,196	13,805,998	17.4%
Total Proprietary Funds	\$ 108,193,414	\$ 124,873,337	\$ 16,679,923	15.4%
Total Appropriations - All Funds	\$ 1,000,375,787	\$ 1,065,357,887	\$ 64,982,100	6.5%

***Please note: throughout this document chart/column totals may not add due to rounding.*

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 four funds: Child Protective Services Fund, Senior Services Fund, Indigent Tax Fund and Homelessness 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 resources and expenditures and other uses for governmental funds. Excluding Ending Fund Balances, total expenditures, transfers out and contingencies for governmental funds are \$940.5 million, representing a 5% increase compared to FY 2023. The majority of increases reflected in the General Fund support one-time transfers for capital projects and increased transfer to the Homelessness Fund. Increases in the Capital Projects Funds reflect the anticipated project budgets supported by the increased General Fund transfers.

ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	BEGINNING FUND BALANCES	CONSOLID. TAX REVENUE	AD VALOREM TAXES	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
General	128,716,364	163,188,625	240,158,476	1.1617	81,290,652	-	741,723	614,095,841
Health	15,671,403	-	-	-	25,626,771	-	9,516,856	50,815,030
Library Expansion	3,781,536	-	4,167,783	0.0200	15,000	-	-	7,964,319
Animal Services	7,003,756	-	6,251,674	0.0300	665,000	-	-	13,920,430
Marijuana Establishments	613,876	-	-	-	1,200,000	-	-	1,813,876
Regional Communication System	3,920,002	-	-	-	2,554,115	-	27,372	6,501,489
Regional Permits System	754,953	-	-	-	653,328	-	100,000	1,508,281
Indigent Tax Levy	10,880,439	-	12,503,348	0.0600	7,728,737	-	23,064,558	54,177,082
Homelessness Fund	1,859,515	-	-	-	821,655	-	34,445,459	37,126,629
Child Protective Services	17,799,753	-	8,335,565	0.0400	53,055,526	-	10,845,943	90,036,787
Senior Services	2,330,790	-	2,083,892	0.0100	1,038,696	-	4,357,420	9,810,798
Enhanced 911	1,923,438	-	-	-	5,896,801	-	-	7,820,239
Regional Public Safety	1,524,784	-	-	-	1,036,738	-	-	2,561,522
Central Truckee Meadows Remediation District	3,557,651	-	-	-	1,307,858	-	-	4,865,509
Truckee River Flood Mgt Infrastructure	2,653,519	-	-	-	15,431,112	-	-	18,084,631
Roads Special Revenue Fund	6,351,940	-	-	-	11,518,568	-	4,426,267	22,296,775
Other Restricted Special Revenue	2,120,073	-	2,083,892	0.0100	23,249,998	-	-	27,453,963
Capital Facilities Tax	3,602,052	-	10,419,457	0.0500	30,000	-	-	14,051,509
Parks Construction	12,486,507	-	-	-	2,592,079	-	-	15,078,586
Capital Improvements Fund	88,216,220	-	-	-	5,518,532	-	34,869,280	128,604,032
Washoe County Debt Ad Valorem	2,815,684	-	2,083,892	0.0100	-	-	-	4,899,576
Washoe County Debt Operating	2,079,037	-	-	-	-	-	11,075,116	13,154,153
SAD Debt	2,507,811	-	-	-	759,800	-	-	3,267,611
TOTAL GOVERNMENTAL FUNDS	323,171,103	163,188,625	288,087,979	1.3917	241,990,966	-	133,469,994	1,149,908,668



ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES & SUPPLIES AND OTHER CHARGES**	CAPITAL OUTLAY	CONTING. AND OTHER USES	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
General	207,674,955	118,919,027	88,733,328	1,262,402	5,510,355	94,034,878	97,960,895	614,095,840
Health	18,078,332	9,043,990	13,576,650	100,000	-	691,000	9,325,058	50,815,030
Library Expansion	1,597,628	801,489	1,966,389	-	-	337,338	3,261,476	7,964,320
Animal Services	3,411,080	1,905,871	1,957,782	-	-	-	6,645,697	13,920,430
Marijuana Establishments	-	-	113,000	-	-	1,087,000	613,876	1,813,876
Regional Communication System	553,976	268,603	903,813	135,000	-	2,889,142	1,750,955	6,501,489
Regional Permits System	-	-	837,594	-	-	-	670,687	1,508,281
Indigent Tax Levy	1,256,204	693,843	17,391,288	-	-	26,782,809	8,052,937	54,177,081
Homelessness Fund	8,548,109	4,774,306	22,166,103	29,500	-	-	1,608,610	37,126,628
Child Protective Services	26,487,280	14,535,330	34,123,490	119,200	-	-	14,771,487	90,036,787
Senior Services	3,298,045	1,829,085	2,375,112	147,500	-	-	2,161,055	9,810,797
Enhanced 911	320,456	165,794	5,887,280	-	-	1,250,000	196,709	7,820,239
Regional Public Safety	430,289	234,673	347,943	366,000	-	-	1,182,618	2,561,523
Central Truckee Meadows Remediation District	686,227	364,215	1,911,582	-	-	-	1,903,485	4,865,509
Truckee River Flood Mgt Infrastructure	837,410	430,127	11,673,025	-	-	2,490,550	2,653,519	18,084,631
Roads Special Revenue Fund	4,727,638	2,572,392	7,630,067	5,491,000	-	-	1,875,678	22,296,775
Other Restricted Special Revenue	9,539,191	5,448,875	8,730,439	552,216	-	1,957,277	1,225,965	27,453,963
Capital Facilities Tax	-	-	7,476,038	-	-	1,950,000	4,625,471	14,051,509
Parks Construction	-	-	1,663,952	5,619,227	-	-	7,795,406	15,078,585
Capital Improvements Fund	-	-	3,466,610	91,146,635	-	-	33,990,787	128,604,032
Washoe County Debt Ad Valorem	-	-	2,841,585	-	-	-	2,057,991	4,899,576
Washoe County Debt Operating	-	-	11,075,116	-	-	-	2,079,037	13,154,153
SAD Debt	-	-	252,893	-	-	-	3,014,718	3,267,611
TOTAL GOVERNMENTAL FUNDS	287,446,820	161,987,620	247,101,079	104,968,680	5,510,355	133,469,994	209,424,117	1,149,908,665

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 \$124.9 million, reflecting a 15.4% increase when compared to FY 2023. The majority of the increase reflected in the Utilities and Health Benefits Funds.



PROPRIETARY AND NON EXPENDABLE TRUST FUNDS

PROPRIETARY FUND	OPERATING REVENUES	OPERATING EXPENSES**	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
					IN	OUT	
Building & Safety	3,210,000	4,452,080	75,438	2,000	-	-	(1,168,642)
Utilities	23,784,583	22,773,999	6,844,826	856,732	-	-	6,998,678
Golf Course	437,000	3,860,028	38,008	1,300	-	-	(3,386,320)
Health Benefits	73,517,118	72,357,913	408,000	-	-	-	1,567,205
Risk Management	7,693,587	9,064,057	327,200	-	-	-	(1,043,270)
Equipment Services	15,291,806	11,505,226	615,531	-	-	-	4,402,111
TOTAL PROPRIETARY FUNDS	123,934,094	124,013,303	8,309,003	860,032	-	-	7,369,762

The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are just over \$1 billion. Public Safety is the single largest category at \$261.0 million, followed by General Government at \$198.0 million-which includes approximately \$30 million of one-time funding, including the third year of property tax settlement payments.

BUDGET SUMMARY FOR WASHOE COUNTY

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2024	TOTAL (MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2022	ESTIMATED CURRENT YEAR 6/30/20223	BUDGET YEAR 6/30/20234		
	(1)	(2)	(2)	(4)	(5)
REVENUES					
Property Taxes	249,647,871	265,638,907	288,087,979	-	288,087,979
Other Taxes	4,267,730	3,468,001	3,682,277	-	3,682,277
Licenses and Permits	18,088,937	18,640,811	20,433,414	-	20,433,414
Intergovernmental Resources	313,836,696	412,407,708	303,183,401	-	303,183,401
Charges for Services	64,140,884	47,311,032	49,612,926	126,712,016	176,324,942
Fines and Forfeits	9,186,761	10,113,097	9,919,672	-	9,919,672
Miscellaneous	5,399,303	33,646,100	18,347,901	5,331,081	23,678,982
TOTAL REVENUES	664,568,182	791,225,656	693,267,570	132,043,097	825,310,667
EXPENDITURES-EXPENSES					
General Government	74,132,552	118,125,980	105,053,368	92,927,196	197,980,564
Judicial	83,887,704	113,832,060	113,198,756	-	113,198,756
Public Safety	200,127,094	255,470,483	260,957,318	-	260,957,318
Public Works	36,023,643	41,027,770	57,076,355	-	57,076,355
Health	32,428,885	45,163,773	44,351,996	-	44,351,996
Welfare	117,131,490	201,143,604	150,043,308	-	150,043,308
Culture and Recreation	22,624,350	27,245,341	41,812,341	-	41,812,341
Community Support	324,780	284,461	375,961	-	375,961
Intergovernmental Expenditures	12,222,959	13,469,569	14,466,205	-	14,466,205
Contingencies **	-	3,872,700	5,510,355	-	5,510,355
Utilities	-	-	-	22,798,999	22,798,999
Building and Safety	-	-	-	4,454,080	4,454,080
Golf Fund	-	-	-	3,861,328	3,861,328
Debt Service - Principal	52,995,871	10,172,971	10,776,825	-	10,776,825
Interest Costs	3,359,185	3,752,978	3,314,734	831,732	4,146,466
Escrow on Refunding	-	-	-	-	-
Service Fees	598,310	75,899	77,035	-	77,035
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	635,856,823	833,637,589	807,014,557	124,873,335	931,887,892
Excess of Revenues over (under) Expenditures-Expenses	28,711,359	(42,411,933)	(113,746,987)	7,169,762	(106,577,225)



BUDGET SUMMARY FOR WASHOE COUNTY - CONTINUED

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/20234	TOTAL (MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2022	ESTIMATED CURRENT YEAR 6/30/2023	BUDGET YEAR 6/30/2024		
	(1)	(2)	(2)	(4)	(5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	16,394,471	-	-	-	-
Sales of General Fixed Assets	287,802	-	-	200,000	200,000
Proceeds of Medium-term Financing	25,820,045	-	-	-	-
Operating Transfers In	127,137,880	191,894,584	133,469,994	-	133,469,994
Operating Transfers (Out)	(127,137,880)	(194,894,584)	(133,469,994)	-	(133,469,994)
TOTAL OTHER FINANCING SOURCES (USES)	42,502,318	(3,000,000)	-	200,000	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	71,213,677	(45,411,935)	(113,746,986)	7,369,762	
FUND BALANCE JULY 1, BEG. OF YEAR:	297,369,363	368,583,037	323,171,102		
Prior Period Adjustments	-	-	-		
Residual Equity Transfers	-	-	-		
FUND BALANCE JUNE 30, END OF YEAR:	368,583,040	323,171,102	209,424,116		

The total fund balance for Governmental Funds is budgeted at \$209.4 million, 22.3% of total governmental expenditures and contingency (\$807.0 million) and transfers out (\$133.5 million).

HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES

Many priorities were considered in developing the Fiscal Year 2024 Budget. These priorities included funding for existing personnel, existing services and supplies and contracts, property tax refunds, maintaining the County's assets and infrastructure needs, and additional operating budget requests such as regionalization of dispatch, fire and EMS services, affordable housing, equity and election system. Any enhancements and program expansions must be sustainable going forward to ensure a long-term structurally balanced budget and have been included in the General Fund 5-Year Forecast.

Washoe County's Fiscal Year 2024 Final Budget reflects a cautious and balanced approach to enhance services.

The Fiscal Year 2024 total County budget includes:

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



Material changes between the FY 2024 Recommended budget presented on April 18, 2023 and the Final FY 2024 Budget adopted on May 16, 2023 are:

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

Notable highlights for the Fiscal Year 2024 Final Budget include:

An additional 74.49 Net Full Time Equivalent (FTE) positions: **46.03 General Fund**

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

An additional 74.49 Net Full Time Equivalent (FTE) positions: **28.46 Other Funds**

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

A complete list of all position changes, including new, eliminated and other FTE changes, and reclassified positions, is reflected in the Budget Summaries section.

General Fund Transfers Out of \$94.0 million, including material one-time increase to support capital:

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

REVENUE AND EXPENDITURE ASSUMPTIONS

The following assumptions and adjustments have been included in the FY 2024 budget:

Revenues and Other Sources:

- Total County revenues are budgeted to increase \$51.6 million, or 6.7% when comparing FY 2023 and FY 2024 adopted. This figure does not include any one-time Federal relief funding.
- The County's property tax rate remains at \$1.3917 for the 19th consecutive year.
- Based on the State of Nevada, Department of Taxation's formula, the FY 2024 residential property tax cap is 3.0% for Washoe County. The "general cap" applied to non-residential property, is 8.0%.
- Overall, property taxes for all funds are projected to increase \$22.4 million, or 8.45%. General Fund property taxes are likewise projected to increase \$18.7 million, or 8.45%.
- Consolidated Tax ("C-Tax") revenues are projected to increase by \$3.98 million, or 2.5% compared to FY 2023 estimate to complete, but decrease \$2.8 million compared to FY 2023 adopted. C-Tax estimates are trued-up frequently and the decrease reflects the anticipated continued flattening of C-Tax growth. C-Tax revenues only reflect in the General Fund.
- Charges for Services, or user fees, is the third largest revenue for all funds. This revenue is projected to increase \$5.2 million, or 3.2%. The General Fund is expected to remain relatively flat in Fiscal Year 2024, increasing approximately \$923 thousand, or 3.9%, mostly due to the net impact of increased overhead fees and decreased recorder fees (which are being impacted by the slowing real estate market).
- Other Intergovernmental revenue is expected to increase \$18.3 million across all funds, a 15.1% increase, mainly driven by anticipated non-Federal relief funding (Federal earmark and state funding for various capital projects). The General Fund is anticipated to increase approximately \$1.1 million, or 3.8% based on the net increases driven by Federal Incarceration, Federal PILT, and SCCRT AB104 revenues.
- Miscellaneous/Other revenue is expected to increase \$3.3 million, or 16.3% across all funds, mostly due to Equipment Services fleet lease buy-back revenue anticipated in Fiscal Year 2024. General Fund is anticipated stay flat.
- Licenses & Permits revenue is expected to increase \$4.3 million across all funds, a 26.3% increase. General Fund is anticipated to increase \$4.2 million, or 38.4%, driven by various utility franchise fees due to increased utility costs and regional growth.
- Fines & Forfeitures across all funds are anticipated to increase \$575 thousand, a 6.2% increase. General Fund reflects all of that increase, mostly due to normalization of court operations.



Expenditures and Other Uses:

- Each collective bargaining agreement has been approved by the BCC and cover the period of July 1, 2022 through June 30, 2024. For FY 2024, a 3.5% salary increase is effective July 1, 2023.
- Retirement rates set by Nevada Public Employee Retirement System (NV PERS) increased to 33.5% and 50.0% for Regular and Police/Fire employees, respectively. The total impact is an increase of \$9.8 million, or 11.5% and the General Fund impact is \$6.5 million, or 10.5%. The NV PERS Board will determine rates for FY's 2026 and 2027 in November 2024.
 - Per Nevada Revised Statute, employees are required to pay half of any PERS rate increases.
- The County's Fiscal Year 2024 Other Post Employment Benefits (OPEB) contribution, based on the latest actuarial valuation will increase from \$6.8 million to \$18.3 million, or 168%. The General Fund's allocated portion of OPEB is \$13.2 million, an increase over prior year of \$8.4 million, or 174%, and is 72% of total OPEB. During collective bargaining for the period of July 1, 2022 through June 30, 2024, the Board approved Deputies and Supervising Deputies hired after 2010 to join the plan, with certain restrictions. As anticipated, this allowance increased the ongoing annual contribution, with the FY 2024 impact of ~\$1.9 million. In addition, it was anticipated that the recent annual contribution reductions were one-time. The FY 2024 contribution increase is a net impact based on various factors such as investment gains/losses, employee and retiree demographics-including aging and premium contribution rates, mortality, medical inflation assumptions, plan selection, and the plan provisions in effect as of July 1, 2022. As such, future years have, and continue to be, adjusted accordingly in the General Fund 5-Year forecast.
- Total personnel (Salaries & Wages and Employee Benefits) increased \$62.6 million, or 15.7% compared to FY 2023. General Fund personnel increased \$40.7 million, or 14.2%, compared to FY 2023. Increases reflect changes due to collective bargaining agreements, the implementation of the Korn Ferry classification and compensation study, increases to NV PERS and OPEB as discussed above, "regular" increases such as merit, promotions and group insurance, as well as an additional net 46.03 Full Time Equivalents (FTEs).
- All funds' services & supplies, excluding settlement payments, increased \$20.8 million, or 6.7%. General Fund services and supplies, excluding settlement payments, increased \$4.5 million, or 5.8%, compared to FY 2023. Increases are mostly to support ongoing operations-including inflationary/other increases (i.e., detention services medical and food, psychiatric evaluations, repairs & maintenance, software subscriptions/maintenance, utilities, etc.).
- General Fund transfers out decreased from \$110.8 million to \$94 million, compared to Fiscal Year 2023. FY 2024 transfers were intended to decline based on purposeful one-time transfers in FY 2023 to support capital projects.
- The Fiscal Years 2018 through 2023 budgets contained various items in response to natural disasters, particularly, the two Federally-declared flooding events of January and February



2017 and the March 2020 COVID-19 pandemic. Further, the large precipitation experienced during the winter of 2022-2023 and the impacts of the atmospheric river experienced in January through March 2023 required additional flood prevention activity-which was addressed with use of FY 2023 General Fund Contingency. As ongoing response is anticipated to be necessary, the Fiscal Year 2024 General Fund budget reflects:

- Ongoing flood cost budget of \$1.2 million
- Budgeted General Fund Contingency is \$5.5 million. This is a decrease compared to the FY 2023 contingency budget of \$11.6 million, which was the statutory maximum. Contingency was decreased in order to support various one-time expenditures.
- The Fiscal Year 2024 General Fund budget reflects \$4 million of Stabilization Reserve. The Stabilization Reserve, accessed in FY 2020 due to COVID-19 impacts, was replenished June 30, 2021 and increased to \$4 million on June 30, 2022 based on that year's favorable financial results.
- The third year of legally required property tax settlement payments of \$6 million reflect in the General Fund.

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 over half of the County's total 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, Finance, Human Resources, Human Services, Justice Courts, Juvenile Services, Library, Medical Examiner, Public Administrator, Public Guardian, Recorder, Registrar of Voters, Sheriff, and Treasurer. The summary of Sources and Uses compares the FY 2023 and FY 2024 budgets.

Below is a high-level overview and comparison of the General Fund requests and approvals for Fiscal Years 2023 and 2024.

FY 2023:

General Fund final adopted budget deficit \$47.2 million (one-time use of fund balance per BCC approval reflecting anticipated impacts for settlement payments and capital investment)

Above Base Department/Fund Requests = \$35.1 million and 142.1 FTE's

Above Base Requests Approved = \$26.1 million (net) and 67.05 FTE's

FY 2024:

General Fund final adopted budget deficit \$30.8 million (one-time use of fund balance per BCC approval reflecting anticipated impacts for settlement payments and capital investment)

Above Base Department/Fund Requests = \$43.5 million and 139.5 FTE's

Above Base Requests Approved = \$6.9 million (net) and 46.03 FTE's



A summary of the Washoe County General Fund Fiscal Year 2024 Final Budget in terms of total sources and total uses, with comparisons to prior year follows.

Washoe County FY 2024 General Fund Budget

Sources and Uses	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Adjusted Budget	FY 2023 Estimate	FY 2024 Final	FY 24 Final vs FY 23 Adopted %Var.	FY 24 Final vs FY 23 Adopted \$ Var.
Revenues and Other Sources							
Taxes	207,308,560	222,084,279	222,084,279	222,189,279	240,903,476	8.5%	18,819,197
Licenses and Permits	12,338,247	10,832,500	10,832,500	13,219,500	14,991,179	38.4%	4,158,679
Consolidated Taxes	156,086,681	165,978,000	165,978,000	159,208,415	163,188,625	-1.7%	(2,789,375)
SCCRT AB104	19,464,020	20,107,438	20,107,438	20,590,000	20,622,188	2.6%	514,750
Other Intergovernmental	13,353,184	8,281,520	8,281,520	8,256,520	8,836,895	6.7%	555,375
Charges for Services	27,376,701	23,618,771	23,618,771	22,956,371	24,541,748	3.9%	922,977
Fines and Forfeitures	6,672,513	6,544,782	6,544,782	7,260,757	7,120,382	8.8%	575,600
Miscellaneous	(4,569,114)	4,419,691	4,419,691	4,496,517	4,433,260	0.3%	13,569
Total Revenue	438,030,792	461,866,981	461,866,981	458,177,358	484,637,753	4.9%	22,770,772
Other Sources, Transfers In	783,465	587,000	862,581	862,581	741,723	26.4%	154,723
TOTAL SOURCES	438,814,257	462,453,981	462,729,562	459,039,939	485,379,476	5.0%	22,925,495
Expenditures and Other Uses							
Salaries and Wages	167,509,495	190,097,863	189,297,069	185,947,347	207,674,955	9.2%	17,577,092
Employee Benefits	86,575,670	95,787,151	95,524,171	94,053,134	118,919,027	24.1%	23,131,876
Services and Supplies	62,988,276	78,191,418	85,085,956	83,217,119	82,733,328	5.8%	4,541,910
Settlement Payments (One0time)	11,363,243	22,000,000	16,900,000	10,000,000	6,000,000	-72.7%	(16,000,000)
Capital Outlay	1,549,736	1,104,198	6,935,765	7,045,990	1,262,402	14.3%	158,204
Total Expenditures	329,986,420	387,180,630	393,742,961	380,263,591	416,589,712	7.6%	29,409,082
Transfers Out	61,820,235	69,855,991	69,869,391	69,863,991	76,299,878	9.2%	6,443,887
Transfers Out (one-time)	34,896,774	40,996,175	40,996,175	40,996,175	17,735,000	-56.7%	(23,261,175)
Contingency	-	11,615,400	9,165,000	3,800,000	5,510,355	-52.6%	(6,105,045)
TOTAL USES	426,703,429	509,648,196	513,773,527	494,923,757	516,134,945	1.3%	6,486,749
Net Change in Fund Balance	12,110,828	(47,194,215)	(51,043,965)	(35,883,817)	(30,755,469)		
Beginning Fund Balance	152,489,354	141,630,783	164,600,181	164,600,181	128,716,364		
Ending Fund Balance	164,600,182	94,436,568	113,556,216	128,716,364	97,960,895		
Unassigned Ending Fund Balance \$	140,485,441	82,542,096	111,664,235	111,664,235	86,088,192		
Unassigned Ending Fund Balance %	33.0%	16.6%	22.4%	23.1%	16.9%		

*as % of Expenditures and Transfers less Capital

Fund Balance:

Washoe County's current policy is to maintain an unassigned General Fund balance of between 10% and 17%. Based on the Final Fiscal Year 2024 Budget, the estimated unassigned General Fund balance as of June 30, 2024, is \$86.1 million, representing unassigned fund balance of 16.9% based on estimated expenditures and transfers excluding capital outlay. This reflects a reduction in unassigned fund balance of \$25.6 million which results from the one-time transfers for capital improvement projects. More information about the FY 2023 and FY 2024 General Fund estimates are discussed in the "General Fund Five-Year Forecast" section.

An overview and breakdown of General Fund revenues and expenditures/uses follows.

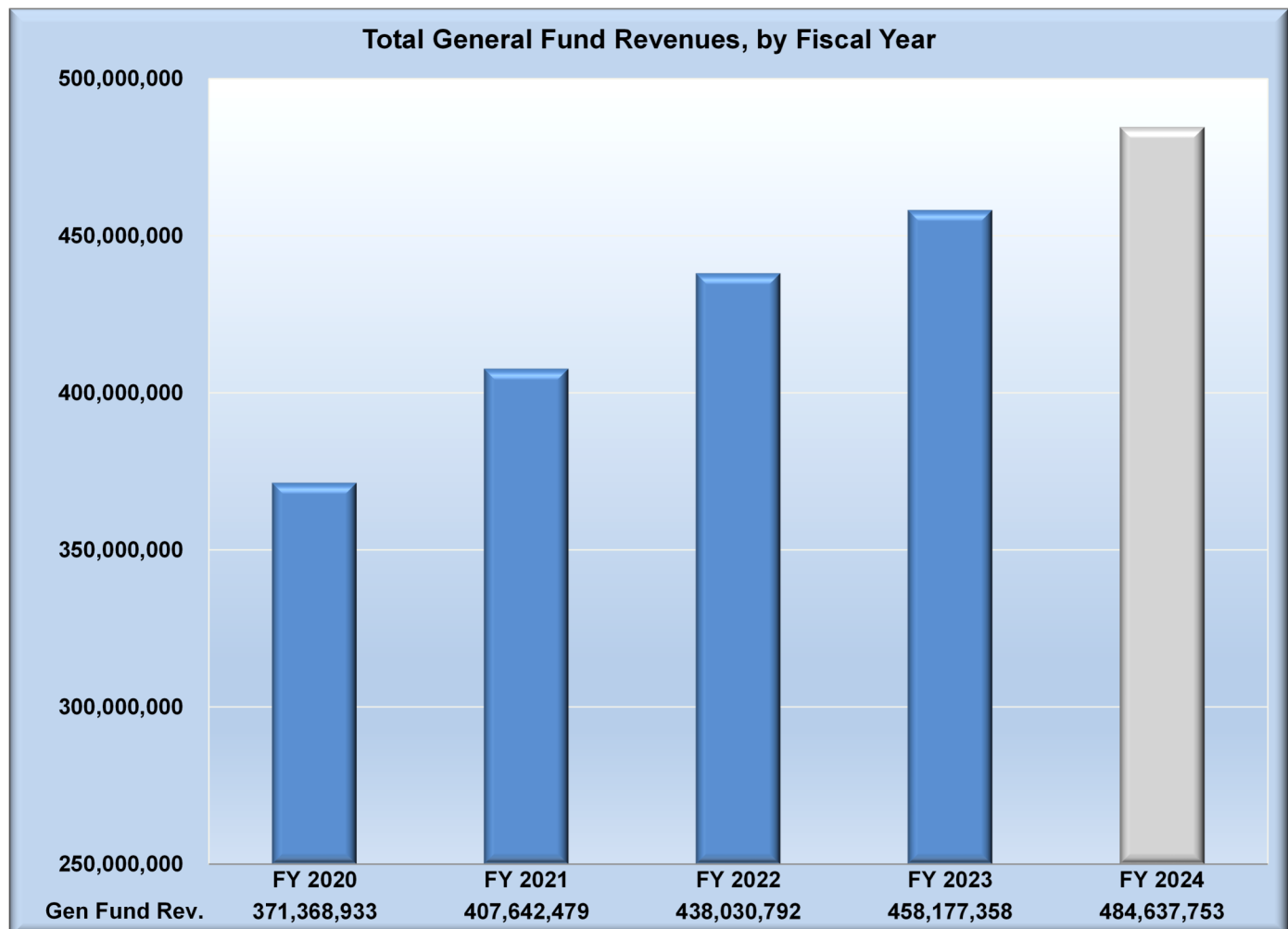


GENERAL FUND REVENUES

Washoe County is budgeted to receive \$817 million of revenues (not including transfers in and other financing sources) in FY 2024, a \$51.6 million increase, or 6.7%, compared to FY 2023. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$693 million. This represents an increase of \$312.9 million, or 6.7%, compared to Fiscal Year 2023 budgeted revenues of \$766 million.

Total FY 2024 General Fund budgeted revenues are \$485 million, representing a \$22.8 million, or 5.8% increase over FY 2023 estimated revenues of \$458 million.

For the period of Fiscal Year 2020 through Fiscal Year 2024, General Fund revenues have increased on average 6.9% per year, as shown in the chart below. Note that FY 2023 and FY 2024 reflect estimated and budgeted revenues, respectively.



An overview and breakdown of General Fund revenues are on the following pages.

Revenue Type	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Estimated	FY 2024 Final Budget	Change FY 2023 Est to 2024	
					\$	%
TAXES						
Ad valorem						
General	182,080,698	195,186,518	195,186,518	211,890,073	16,703,555	8.6%
Detention Facility	13,960,135	14,872,450	14,872,450	16,129,320	1,256,870	8.5%
Indigent Insurance Program	2,705,456	2,882,262	2,882,262	3,125,837	243,575	8.5%
AB 104	3,169,735	3,449,487	3,449,487	3,741,001	291,514	8.5%
China Springs support	1,280,859	1,364,270	1,364,270	1,271,174	(93,096)	-6.8%
Family Court	3,462,981	3,689,292	3,689,292	4,001,071	311,779	8.5%
NRS 354.59813 Makeup Rev.	-	-	-	-	-	-
SUBTOTAL	206,659,864	221,444,279	221,444,279	240,158,476	18,714,197	8.5%
Room Tax	648,696	640,000	745,000	745,000	-	0.0%
SUBTOTAL TAXES	207,308,560	222,084,279	222,189,279	240,903,476	18,714,197	8.4%
LICENSES AND PERMITS						
Business Licenses and Permits						
Business Licenses	1,221,818	1,117,000	1,117,000	1,117,000	-	0.0%
Business Licenses/Elec and Telcom	6,459,751	5,300,000	7,272,000	8,813,679	1,541,679	21.2%
Franchise Fees-Gas	232,325	245,000	260,000	280,000	20,000	7.7%
Liquor Licenses	321,479	260,000	260,000	260,000	-	0.0%
Local Gaming Licenses	-	-	-	-	-	-
Franchise Fees-Sanitation	985,953	1,140,000	1,240,000	1,350,000	110,000	8.9%
Franchise Fees-Cable Television	1,158,465	1,100,000	1,400,000	1,500,000	100,000	7.1%
County Gaming Licenses	769,924	845,000	845,000	845,000	-	0.0%
AB 104 - Gaming Licenses	1,049,207	675,000	675,000	675,000	-	0.0%
Nonbusiness Licenses and Permits						
Marriage Affidavits	138,894	150,000	150,000	150,000	-	0.0%
Mobile Home Permits	83	200	200	200	-	0.0%
Other	350	300	300	300	-	0.0%
SUBTOTAL LICENSES AND PERMITS	12,338,249	10,832,500	13,219,500	14,991,179	1,771,679	13.4%
INTERGOVERNMENTAL REVENUE						
Federal Grants	4,583,674	241,505	241,505	313,057	71,552	29.6%
Federal Payments in Lieu of Taxes	3,925,653	3,831,737	3,831,737	3,921,245	89,508	2.3%
Federal Incarceration Charges	3,118,163	2,900,000	2,900,000	3,300,000	400,000	13.8%
State Grants	-	-	-	-	-	-
State Shared Revenues						
State Gaming Licenses - NRS 463.380 & 463.320	118,301	130,000	130,000	130,000	-	0.0%
RPTT- AB104	1,436,755	1,000,000	975,000	975,000	-	0.0%
SCCRT - AB104 Makeup	19,464,020	20,107,438	20,590,000	20,622,188	32,188	0.2%
Consolidated Taxes	156,086,681	165,978,000	159,208,415	163,188,625	3,980,210	2.5%
State Extraditions	42,873	48,000	48,000	48,000	-	0.0%
Local Contributions:	127,765	130,278	130,278	149,593	19,315	14.8%
Miscellaneous Other Government Receipts	-	-	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	188,903,885	194,366,958	188,054,935	192,647,708	4,592,773	2.4%

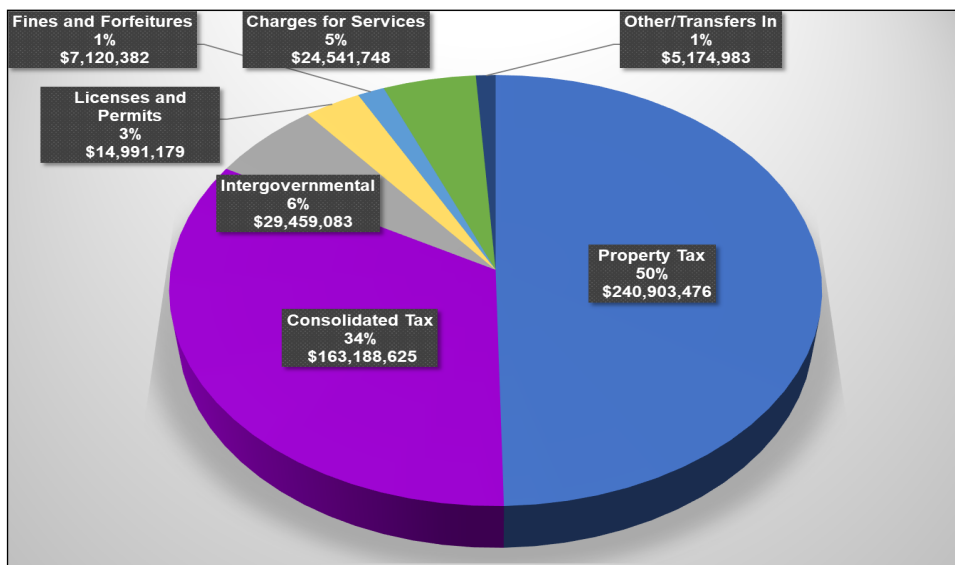


Revenue Type	FY 2022 Actual	FY 2023 Original Budget	FY 2023 Estimated	FY 2024 Final Budget	Change FY 2023 Est to 2024	
					\$	%
CHARGES FOR SERVICES						
GOVERNMENTAL						
Clerk Fees	115,077	100,000	100,000	250,750	150,750	150.8%
Recorder Fees	3,194,040	3,203,500	2,103,500	2,103,500	-	0.0%
Map Fees	9,190	1,600	1,600	1,600	-	0.0%
PTx Commission NRS 361.530	2,733,506	2,035,000	2,368,000	2,368,000	-	0.0%
Building and Zoning Fees	-	-	-	-	-	
Central Service billings (gl 461101-461766)	7,313,622	7,224,249	7,638,896	8,154,565	515,669	6.8%
Other	2,943,098	836,841	527,194	527,194	-	0.0%
SUBTOTAL	16,308,533	13,401,190	12,739,190	13,405,609	666,419	5.2%
JUDICIAL						
Clerk's Court Fees	323,755	350,000	350,000	350,000	-	0.0%
Other	808,900	789,400	789,000	838,900	49,900	6.3%
SUBTOTAL	1,132,655	1,139,400	1,139,000	1,188,900	49,900	4.4%
PUBLIC SAFETY						
Police						
Sheriffs Fees	295,746	410,000	410,000	410,000	-	0.0%
Others	7,465,347	6,787,607	6,787,607	7,553,175	765,568	11.3%
Corrections	972	1,500	1,500	1,500	-	0.0%
Protective Services	424,925	380,000	380,000	380,000	-	0.0%
SUBTOTAL	8,186,990	7,579,107	7,579,107	8,344,675	765,568	10.1%
Public Works	663,257	589,489	589,489	594,489	5,000	0.8%
Welfare	-	-	-	-	-	-
Cultural and Recreation	1,085,266	909,585	909,585	1,008,075	98,490	10.8%
SUBTOTAL CHARGES FOR SERVICES	27,376,701	23,618,771	22,956,371	24,541,748	1,585,377	6.9%
FINES AND FORFEITURES						
Fines						
Library	7,939	10,000	10,000	10,000	-	0.0%
Court	2,240,383	1,538,250	1,622,225	1,581,850	(40,375)	-2.5%
Penalties	3,098,297	3,349,500	3,981,500	3,881,500	(100,000)	-2.5%
Forfeits/Bail	1,325,894	1,647,032	1,647,032	1,647,032	-	0.0%
SUBTOTAL FINES AND FORFEITURES	6,672,513	6,544,782	7,260,757	7,120,382	(140,375)	-1.9%
MISCELLANEOUS						
Investment Earnings	2,518,251	1,622,030	1,622,030	1,622,030	-	0.0%
Net increase (decrease) in fair value of investments	(12,062,258)	-	-	-	-	-
Rents and Royalties	37,886	32,063	32,063	-	(32,063)	-100.0%
Contributions and Donations from Private Sources	-	-	-	-	-	-
Other	4,937,007	2,765,598	2,842,424	2,811,230	(31,194)	-1.1%
SUBTOTAL MISCELLANEOUS	(4,569,114)	4,419,691	4,496,517	4,433,260	(63,257)	-1.4%
TOTAL REVENUE ALL SOURCES	438,030,794	461,866,981	458,177,359	484,637,753	26,460,394	5.8%



Although the General Fund receives revenues from various sources, the concentration of County revenues continue to be two main sources, Property Tax and Consolidated Tax. Combined, the two comprise 84% of General Fund revenues, as shown in the adjacent chart.

Each major revenue source for the General Fund is discussed in the following narrative.



PROPERTY TAXES

Property taxes represent the single largest component of both Washoe County's General Fund and total revenues. In Fiscal Year 2024, property taxes represent 35% of total organization revenue, 42% of Governmental Fund revenues, and 50% of the County's General Fund revenues. 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 2024, is \$28.2 billion (excluding the assessed valuation attributable to the City of Reno Redevelopment and the City of Sparks Redevelopment Agencies). The assessed valuation for Fiscal Year 2024 represents a 31% increase compared to Fiscal Year 2023.

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 and Sample Overlapping Property Tax Rates⁽¹⁾

Fiscal Year Ended June 30	2020	2021	2022	2023	2024
Average Statewide Rate	\$ 3.1572	\$ 3.2218	\$ 3.1878	\$ 3.1736	\$ 3.1096
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
City of Reno/City of Sparks	0.9598	0.9598	0.9598	0.9598	0.9598
Combined Special Districts	-	-	-	-	-
State of Nevada ⁽²⁾	0.1700	0.1700	0.1700	0.1700	0.1700
TOTAL	\$ 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

Source: Property Tax Rates for Nevada Local Governments - State of Nevada, Department of Taxation, 2019-2020 through 2023-2024



The FY 2024 County's portion of property taxes is \$1.3917 per \$100 of assessed valuation and remains unchanged for the 19th consecutive year. The property taxes are distributed as follows:

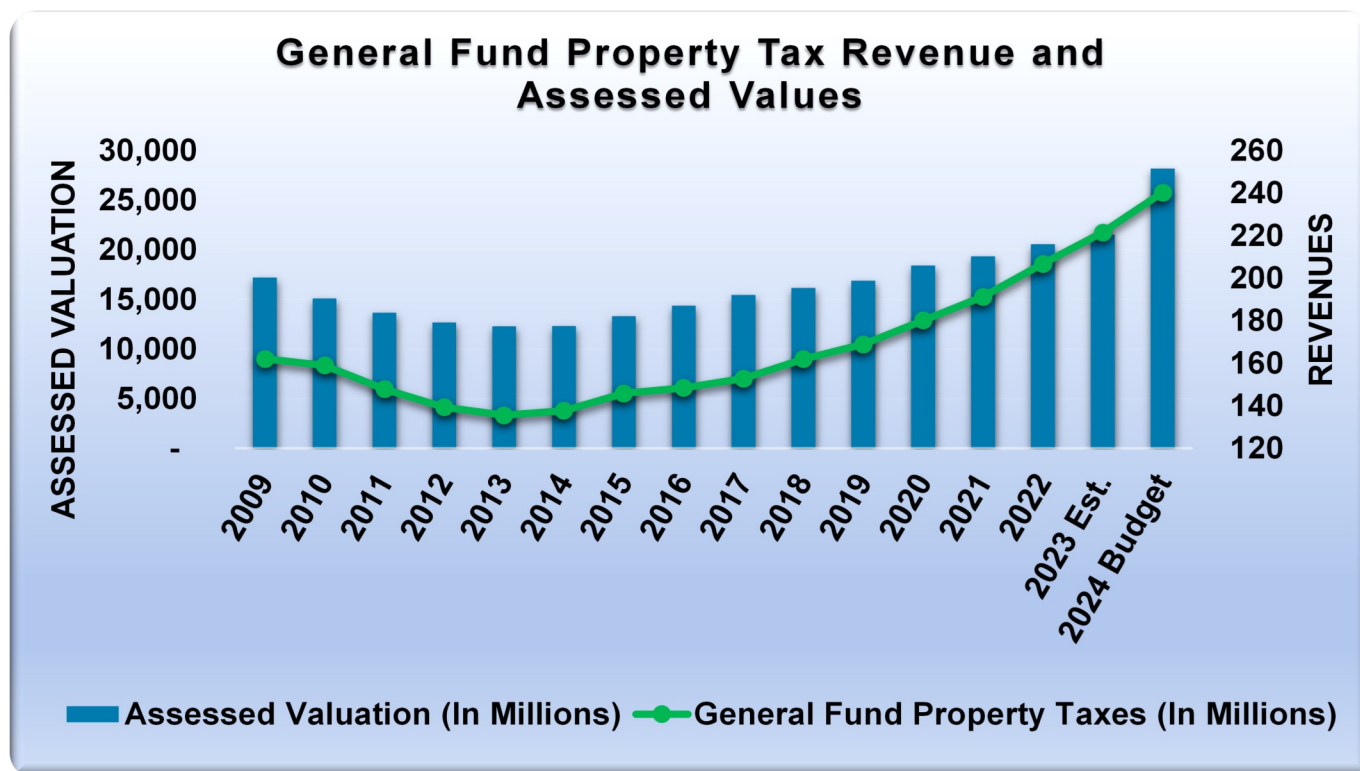
Washoe County Property Tax Rates - Fiscal Year 2024

	By Fund	Operating Rate	Legislative Overrides	Voter Overrides	Debt
General Fund					
Operating	1.0158	1.0158			
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	1.1345	1.0158	0.1187		
Special Revenue Funds					
Library Expansion Fund	0.0200			0.0200	
Animal Services Fund	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	0.0100			0.0100	
SUBTOTAL	0.1700	0.0100	0.0600	0.1000	
Capital Funds					
Capital Facilities Fund	0.0500		0.0500		
SUBTOTAL	0.0500		0.0500		
Debt Service Fund					
	0.0100				0.0100
SUBTOTAL	0.0100				0.0100
Other (AB104)					
	0.0272		0.0272		
SUBTOTAL	0.0272		0.0272		
TOTAL	1.3917	1.0258	0.2559	0.1000	0.0100

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 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%, while Fiscal Year 2020 reflects a 9.0% increase. Fiscal Years 2021, 2022 and 2023 reflect 5.2%, 6.2%, and 4.6% increases, respectively. As previously discussed, assessed valuations for Fiscal Year 2024 increased 31%. It is important to note the impact of timing of the FY 2024 data. FY 2024 represents data as of June 30, 2022—which is prior to the recent market changes. Other impacts include increased improvement values, which are established utilizing Marshall & Swift information—which is impacted by the same conditions as other economic indicators (i.e., inflation, labor costs, supply shortages, etc.).

The following table shows the historical assessed valuation changes and indicates the General Fund portion of property taxes by fiscal year. Fiscal Years 2023 and 2024 are estimates.

Fiscal Year	Total Assessed Valuation	% Change	General Fund Property Taxes	% Change
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	16,886,587,798	4.6%	168,835,136	4.3%
2020	18,398,773,380	9.0%	180,065,759	6.7%
2021	19,346,366,369	5.2%	193,173,513	7.3%
2022	20,550,253,841	6.2%	203,078,752	5.1%
2023 Est	21,487,837,028	4.6%	221,444,279	9.0%
2024 Budget	28,178,020,257	31.1%	240,158,476	8.5%

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 rise in Washoe County home values 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.



Fiscal Year 2017 saw the residential property tax cap, which sets how much a property owner's bill can increase in a year, fall below the statutorily established 3% for the first time since the current property tax system was established by law in 2005. This occurred again in Fiscal Year 2018, with the cap set at 2.6%. Fortunately, the tax cap for Fiscal Year 2024 is 3% for residential and 8% for non-residential (the same as Fiscal Year 2023). 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.

General Fund property taxes are projected by the State Department of Taxation to increase to \$240.1 million from \$221.4 million, an increase of \$18.7 million, or 8.45%. 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 2022, combined SCCRT and BCCRT collections were \$129.5 million and accounted for a combined 83% 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 2022, the GST totaled \$19.5 million and accounted for 12.5% 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, \$0.55 is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the remaining \$0.10 is retained by the state for various purposes. In Fiscal Year 2022, the RPTT totaled \$6.1 million and accounted for 3.9% 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 (NRS 370). 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 (NRS 369). 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 2022, combined Cigarette Tax and the Liquor Tax collections were \$1 million and accounted for 0.6% 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

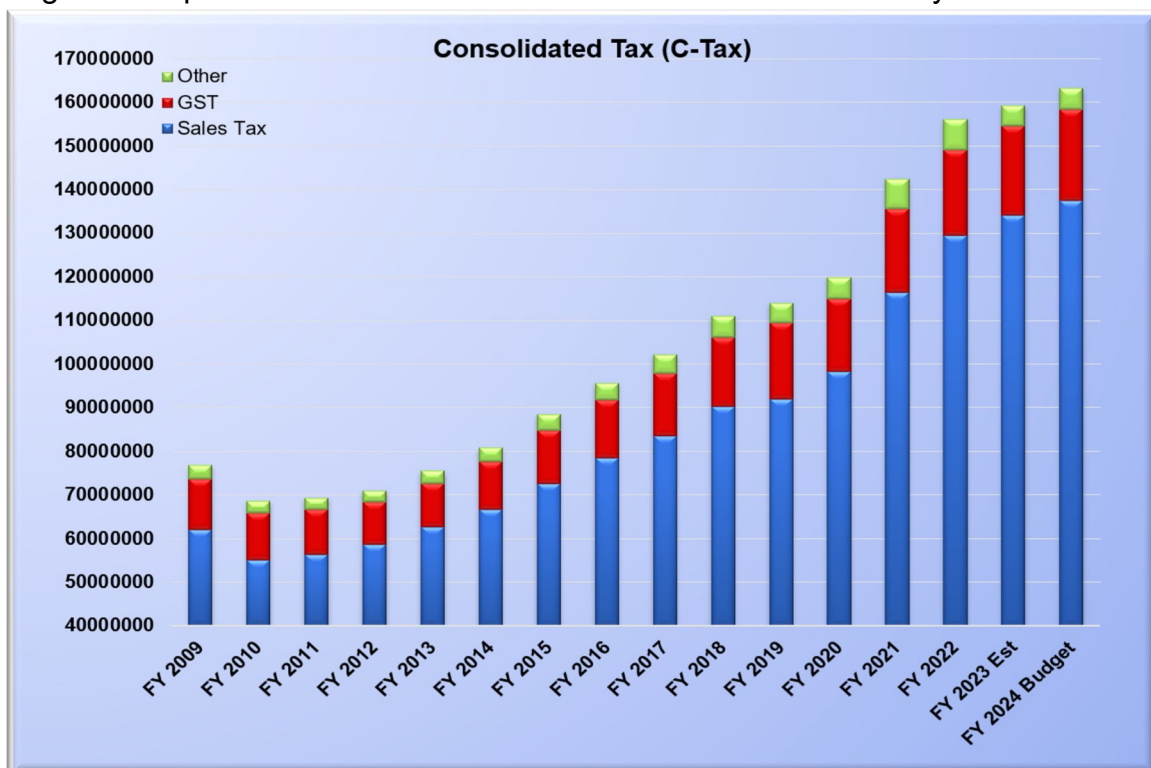


entity). Every person desiring to conduct business as a retailer within the County must obtain a permit from Taxation. Any retailer that fails to comply with State statutes may have its license revoked by Taxation after a hearing held upon 10 days' written notice.

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 2023 were due to Taxation no later than May 31, 2023). 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% 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 (C-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 but remained stable until FY 2021. Fiscal Years 2021 and 2022 saw relative large growth, even through the pandemic. However, FY 2023 revised estimated and Fiscal Year 2024 budgeted revenues reflect an anticipated flattening of growth based on 2023 trend analysis and global and local economic conditions.

Fiscal Year	Consolidated Tax	% Change
2009	\$ 76,787,162	-15.8%
2010	68,512,745	-10.8%
2011	69,145,904	0.9%
2012	70,985,428	2.7%
2013	75,489,072	6.3%
2014	80,808,838	7.0%
2015	88,434,949	9.4%
2016	95,605,303	8.1%
2017	102,195,009	6.9%
2018	111,000,071	8.6%
2019	114,016,013	2.7%
2020	119,730,827	5.0%
2021	142,376,191	18.9%
2022	156,086,646	9.6%
2023 Est	159,208,415	2.0%
2024 Budget	163,188,625	2.5%

**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. Total Other Intergovernmental Revenues total \$29.5 million in FY 2024. The largest components are discussed below.

Federal Payments in Lieu of Taxes (PILT) - \$3.9 million

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 - \$3.3 million

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 - \$20.6 million

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.

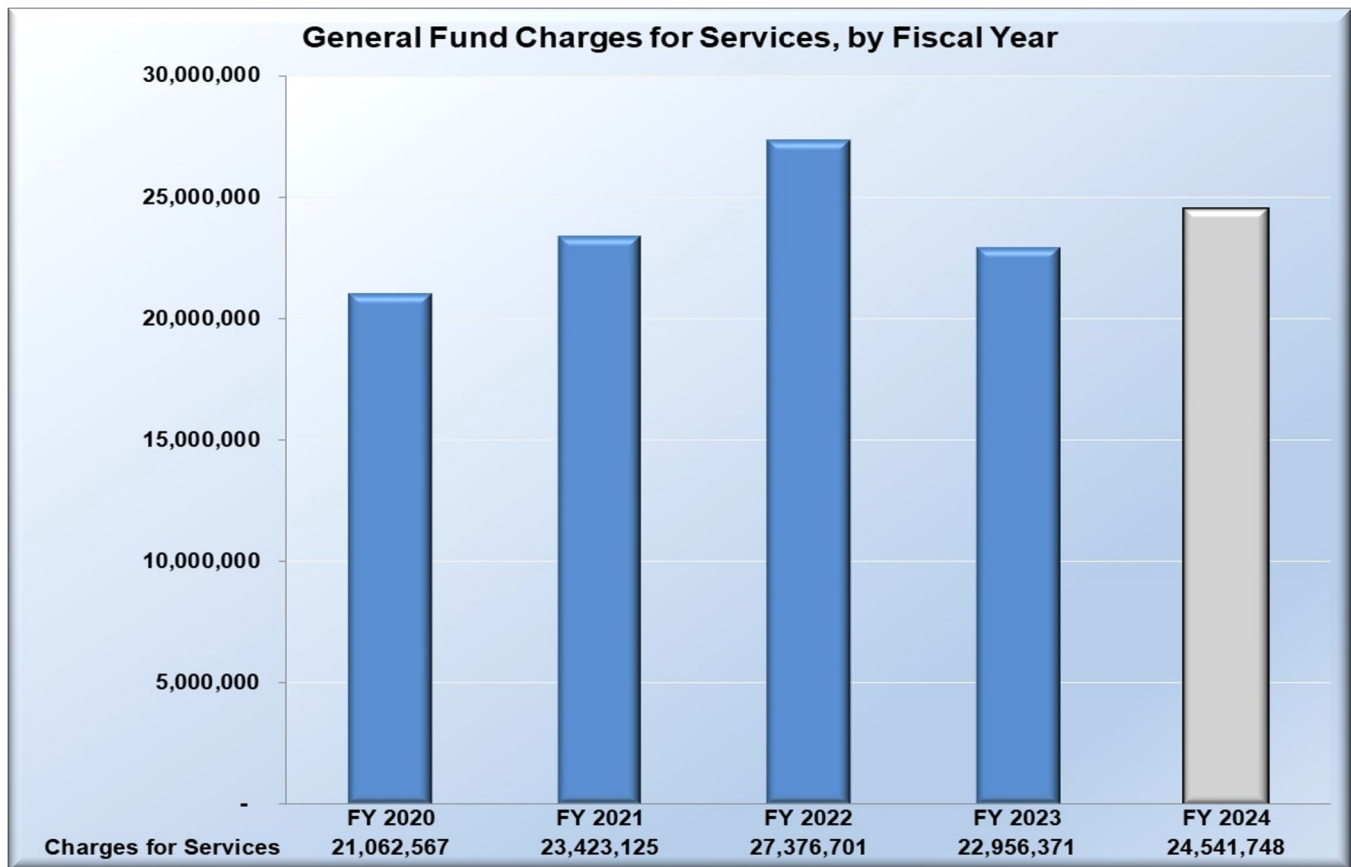
AB 104 also required that one or more taxes be reduced once the \$6.7 million "payment" to Clark County was completed. After the payback was completed in Fiscal Year 1993-94, the Board of County Commissioners reduced the AB 104 property tax from a rate of \$0.0822 to \$0.0272. The SCCRT AB 104 tax was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

The estimate for FY 2024 represents a \$0.5 million increase from FY 2023 adopted revenue of \$20.1 million. SCCRT AB 104 revenue is 100% impacted by taxable sales. Although C-Tax has other components that can smooth impacts due to taxable sales, the majority of C-Tax is related to taxable sales and there's an anticipated flattening of both Basic GST and RPTT. As such, the estimated FY 2024 SCCRT AB 104 is approximately the same percentage increase as the FY 2024 C-Tax estimate.

CHARGES FOR SERVICES

Charges for services consist of revenues generated from service 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 shows General Fund Charges for Services over the last five fiscal years.





Total General Fund Charges for Services is budgeted at \$24.5 million for FY 2024. 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 2024 are \$8.1 million.

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

- Recorder fees (\$2.1 million) – these are fees charged primarily on real estate recordings and have seen a recent decline due to market conditions.
- Public safety fees (\$8.3 million) – 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, which are estimated to be \$1.6 million.
- Judicial fees (\$1.1 million) – 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 (\$2.4 million) – 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.

LICENSES AND PERMITS

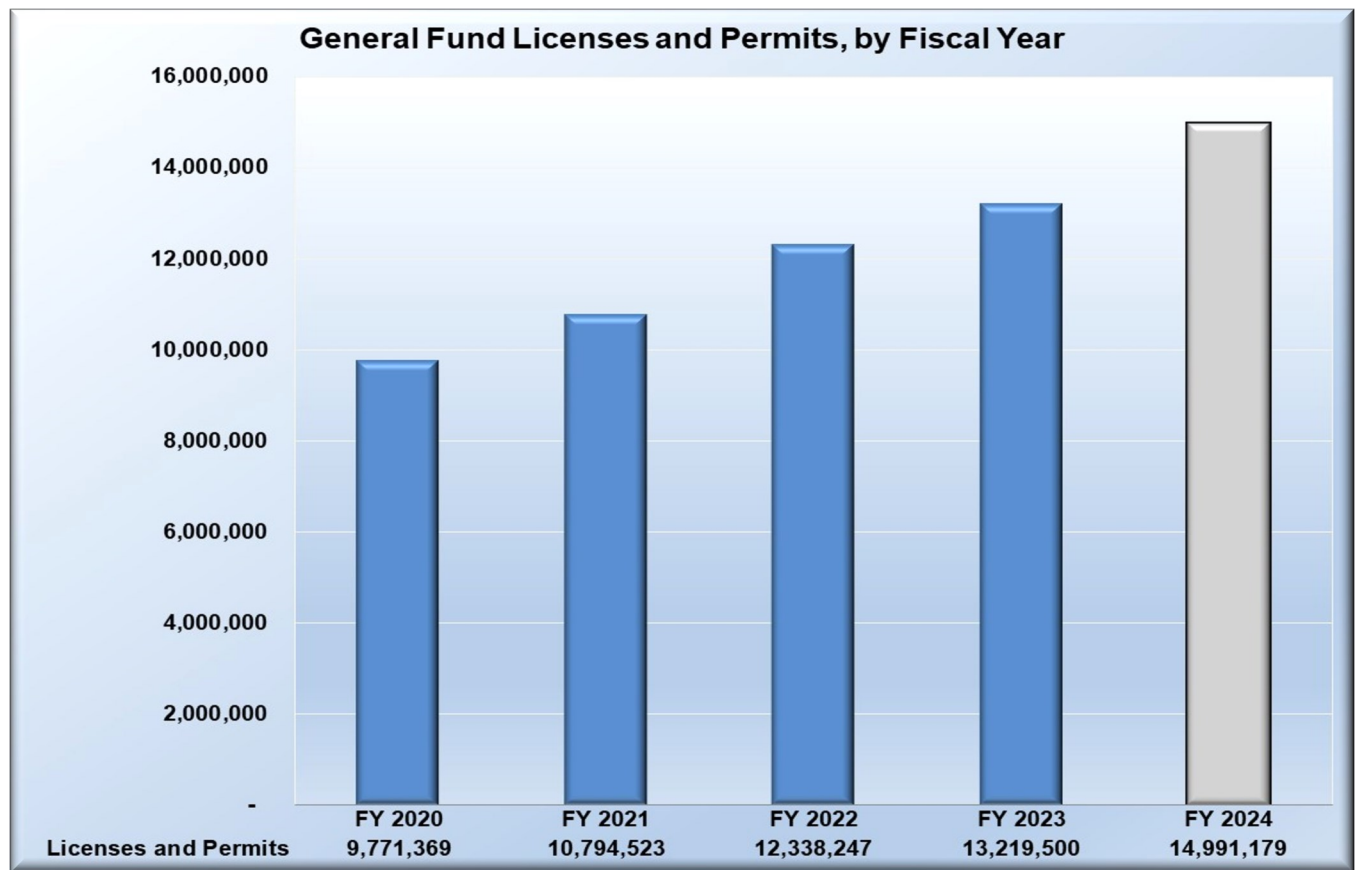
Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$15.0 million. Revenues in this category are:

Licenses and Permits		FY 2024
Business Licenses	\$	925,000
Franchise Fees - Electric		7,938,679
Franchise Fees - Telecom		875,000
Franchise Fees - Gas		280,000
Franchise Fees - Cable TV		1,500,000
Franchise Fees - Sanitation		1,350,000
County Gaming Licenses		845,000
AB 104 - Gaming Licenses		675,000
Other		602,500
TOTAL LICENSES AND PERMITS	\$	14,991,179

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.

Both County Gaming Licenses and AB 104 Gaming Licenses are estimated to come in flat in FY 2024 compared to FY 2023. Revenues were negatively impacted due to COVID-19. Ongoing impacts are unknown.

The accompanying chart shows General Fund Licenses & Permits over the last five fiscal years.



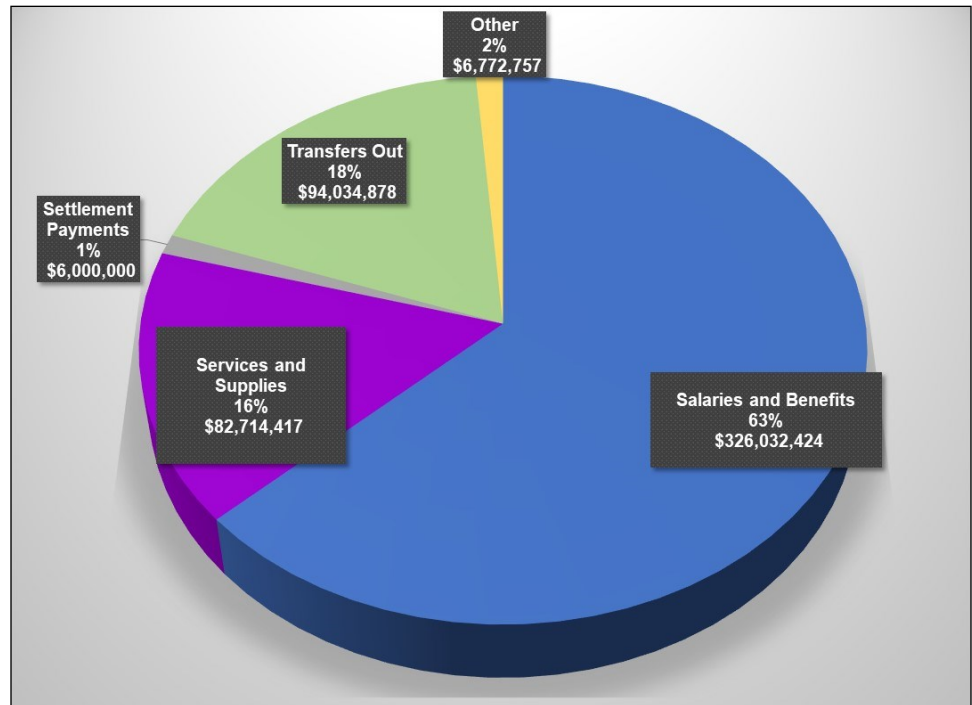
GENERAL FUND EXPENDITURES/USES**TOTAL EXPENDITURES/USES**

The General Fund Fiscal Year 2024 budget reflects total appropriations (expenditures, transfers out and contingency) of \$515.6 million. The various components are identified below.

PERSONNEL

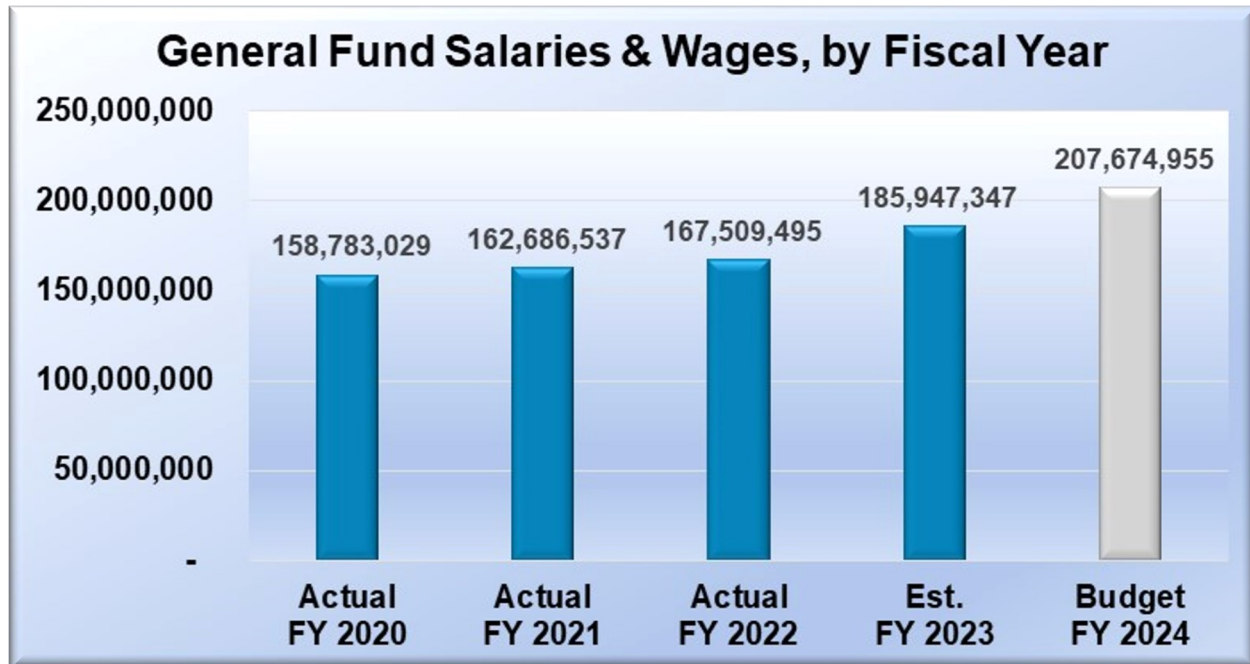
Personnel costs represent the single largest component of both Washoe County's General Fund and total organizational expenditures. Personnel expenditures are made up of two categories: Salaries & Wages and Employee Benefits. General Fund personnel expenditures for Fiscal Year 2024 make up 63% of total uses and 77% of total expenditures (excluding transfers out).

Per Nevada Revised Statute 288, Washoe County recognizes and participates in Collective Bargaining with various employee associations. There are currently 11 labor units representing employees. In addition to employees covered under collective bargaining, Washoe County also has management, confidential, non-represented, and elected official employees. In all, the County has 15 different employee groups. More information regarding labor relations can be found at: <https://www.washoecounty.gov/humanresources/laborrelations.php>

**Salaries & Wages:**

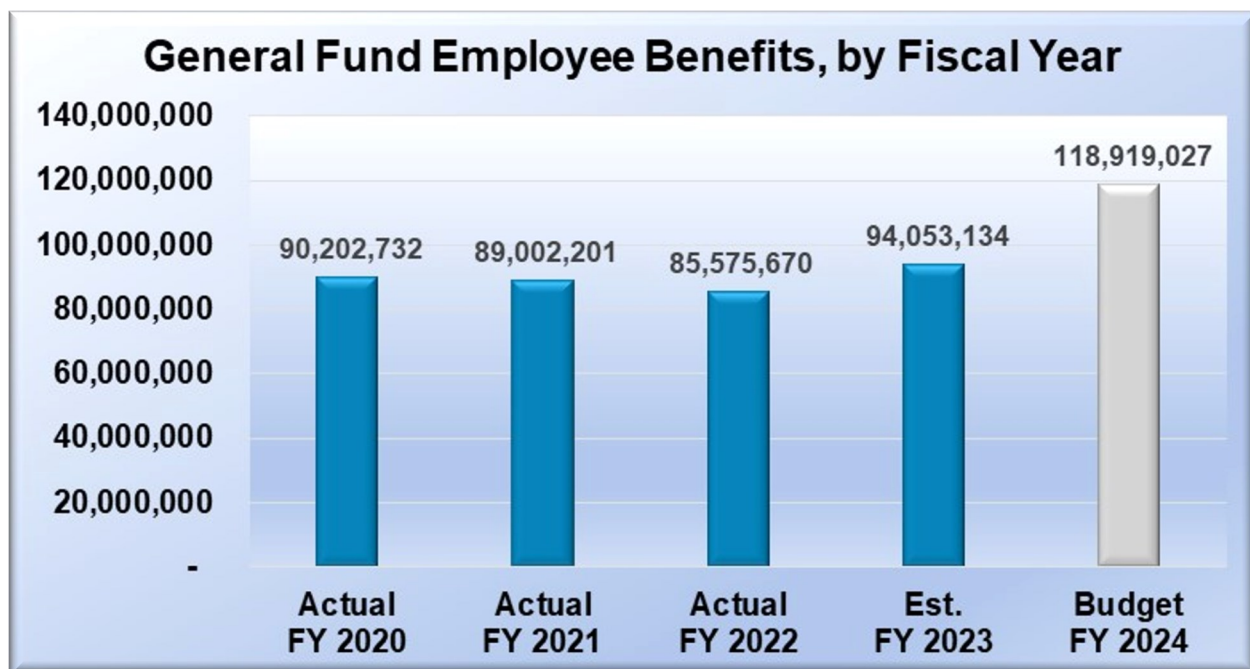
Salaries & Wages consist of base salaries for permanent full and part-time employees, salaries for seasonal/intermittent employees, incentive longevity, overtime, termination payouts for vacation, sick and compensatory time earned, and other special pays. Total General Fund Salaries & Wages is budgeted at \$207 million for FY 2024. This is an increase of \$17.6 million, or 9.2% compared to FY 2023 adopted budget.

Projections of this expenditure reflect both anticipated changes due to collective bargaining agreements, the implementation of the Korn Ferry classification and compensation study, increases to NV PERS and OPEB as previously discussed, "regular" increases such as merit, promotions and group insurance, as well as an additional net 46.03 Full Time Equivalents (FTEs).



Employee Benefits:

Employee Benefits consist of group insurance (health, vision, dental & life insurance), retirement, other post-employment benefits (OPEB), worker's compensation, and unemployment compensation costs for permanent full-time and eligible part-time employees. Total General Fund Employee Benefits is budgeted at \$119 million for FY 2024. This is an increase of \$23 million, or 24.1% compared to FY 2023 adopted budget. The largest two components are Retirement and Group Insurance. They make up approximately 84% of total employee benefits at 62% and 22%, respectively. FY 2024 changes are discussed earlier in this section of the document.



Projections of Employee Benefits mirror Base Salaries.

TRANSFERS OUT

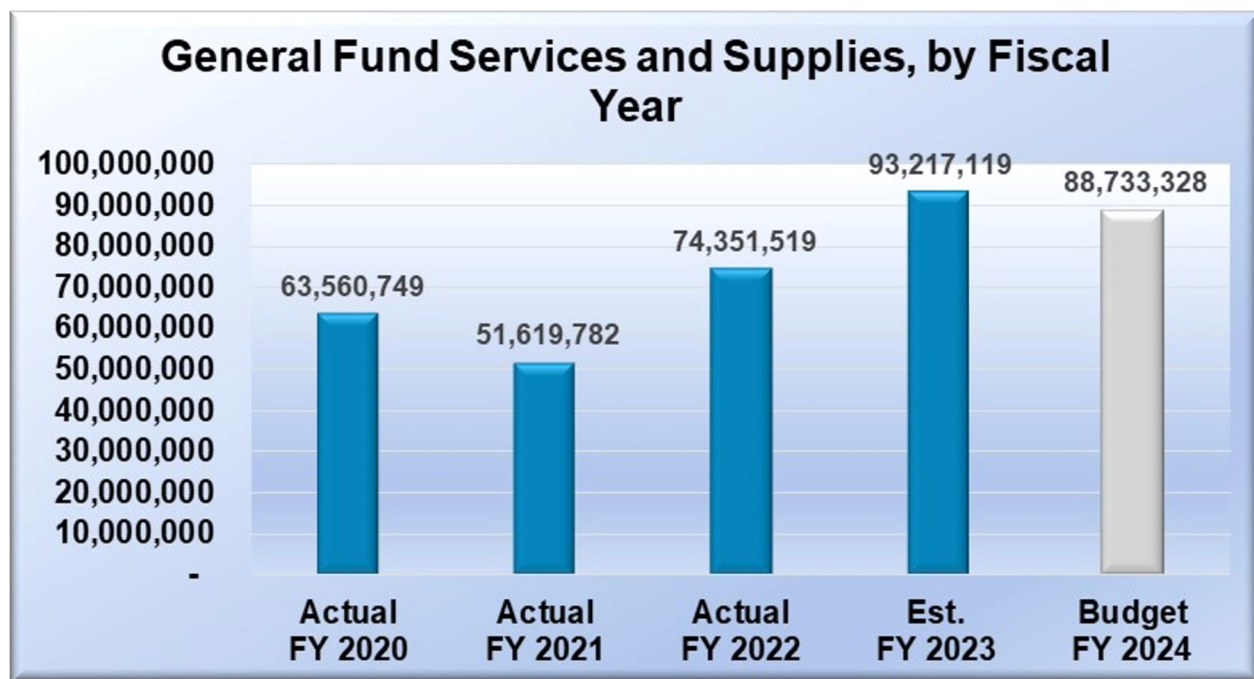
The next largest category of use in the FY 2024 budget is transfers out. As discussed in various sections of this document, transfers out are budgeted at \$94 million, which is a \$16.8 million, or 15%, decrease compared to Fiscal Year 2023 adopted budget. This variance is the net result of reducing almost \$40 million of one-time transfers in FY 2023 to \$16.5 million in FY 2024 to support capital projects, as well as ongoing increases to support regional homelessness, senior services and indigent services, discussed in various sections of this document.

SERVICES & SUPPLIES AND SETTLEMENT PAYMENTS

Total services & supplies and settlement payments are budgeted at \$89 million in FY 2024.

General Fund Services & Supplies, excluding Settlement Payments, increased \$4.5 million, or 5.8%, compared to FY 2023 adopted budget, to support ongoing operations-including anticipated inflationary increases, and some new initiatives.

Year three of legally required property tax settlement payments of \$6 million reflect in the General Fund. This is a \$16 million reduction compared to the FY 2023 adopted budget of \$22 million.

**CONTINGENCY**

Fiscal Year 2024 budgeted General Fund Contingency decreased from the FY 2023 statutory maximum, or \$11.6 million, to \$5.5 million. Contingency supports funding for one-time expenditures. It is policy that ongoing expenditures should be funded with ongoing sources.

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 one 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 are especially careful to not set the operating budget based on peak revenues and then have to reduce staffing and programs when revenues normalize or, worse, fall into a recession. The County is also aware that certain costs, such as health benefits and retirement costs, have historically and can continue to increase at a faster rate than revenue growth and the associated expenditures have a cumulative long-term impact.

The Budget Division prepares a five-year General Fund forecast using a sophisticated projection model. A number of assumptions are modeled, including population growth, inflation, and retirement contribution rates for Police/Fire and Regular 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 occurred in Fiscal Year 2020, when the five-year plan showed that current General Fund expenditures would not be sustainable in the case of a "normal" recession and the revenue impacts. The County adopted a FY 2020 budget with minimal ongoing increases, even though short-term financials indicated the potential for additional enhancements. Again in Fiscal Year 2021, the County had to react and proactively plan for the potential fiscal impacts due to COVID-19. A variety of measures were taken in the last quarter of FY 2020 (April-June 2020), as well as adoption of an extremely conservative FY 2021 budget. Based on favorable financial results, many of the actions included in the FY 2021 budget were discontinued with FYs 2022 through FY 2024.

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, expenditures 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.

Like all forecasts, this forecast represents point-in-time best estimates. 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 Division. These assumptions are in line with a scenario that represents Washoe County experiencing moderate economic growth, inflation in line with current trends, and moderate growth of housing stock (i.e., new development). Major assumptions are summarized below:



- Inflation is assumed at an annual average of 3.5% in Fiscal Years 2024 through 2026. Inflation assumption was reduced to 3.25% in Fiscal Years 2027 through 2029 to reflect anticipated impacts of inflation reduction policies. Inflation mostly impacts estimated Services and Supplies costs.
- Property taxes are expected to trend at an annual average increase of 4.80%, ranging from 8.45% in FY 2024 to 5.25% in Fiscal Year 2025 going down to 4.5% in Fiscal Years 2028 and 2029. Estimates represent the anticipated impact of the 3.0% residential cap and 1.5% to 2.0% non-residential and/or new development.
- C-Tax revenues are expected to increase approximately 2.5% in FY 2024 compared to FY 2023 estimated, then start to slowly increase, but at lower than historical rates. Fiscal Years 2025 and 2026 reflect 2.75% increase, FY 2027 and 2028 reflect 3.0% and Fiscal Year 2029 reflects 3.25%. SCCRT AB104 follows a similar pattern, but reflects slightly higher rates of increase due to no impacts of flattening or declining Real Property Transfer Tax and Government Services Tax.
- Employee salaries and wages are assumed to increase commensurate with employees moving through the salary ranges (i.e., merit increases) and minor cost of living adjustments (COLAs).
 - FYs 2025 - 2029 include anticipated growth of personnel costs, but doesn't reflect increased staffing.
 - FYs 2025 - 2029 anticipate 1.5% salary savings due to regular turnover
- Retirement rates charged by NVPERS are assumed to increase 1.5% in FY 2026 and another 2% in FY 2028 for Regular members. For Police/Fire members, NVPERS rates are assumed to increase 2% per biennium (i.e., 2% in FY26 and 2% in FY28).
- Health insurance costs assume a 10% increase in FY 2024 and FY 2025 and annual increases of 6% in FYs 2026 through 2029.
- OPEB costs for retiree health benefits is expected to rise an average of 4.6% per year beginning in FY 2025.
- Debt service reflects the County's existing General Fund-financed debt. Assumptions do not include new debt.
- Ongoing General Fund support to the Capital Improvement Program (CIP) is forecasted at \$11 million in Fiscal Years 2025 through 2029. Fiscal Year 2024 includes \$11 million (ongoing) and \$16.5 million one-time support.
- No enhancements (i.e., above base increases) are forecasted in FYs 2025-2029.
- Transfers out (to restricted funds) are forecast with modest increases. FY 2024 transfers are forecast to reduce to \$94 million, and include \$17.7 million of one-time use. Fiscal Year 2025

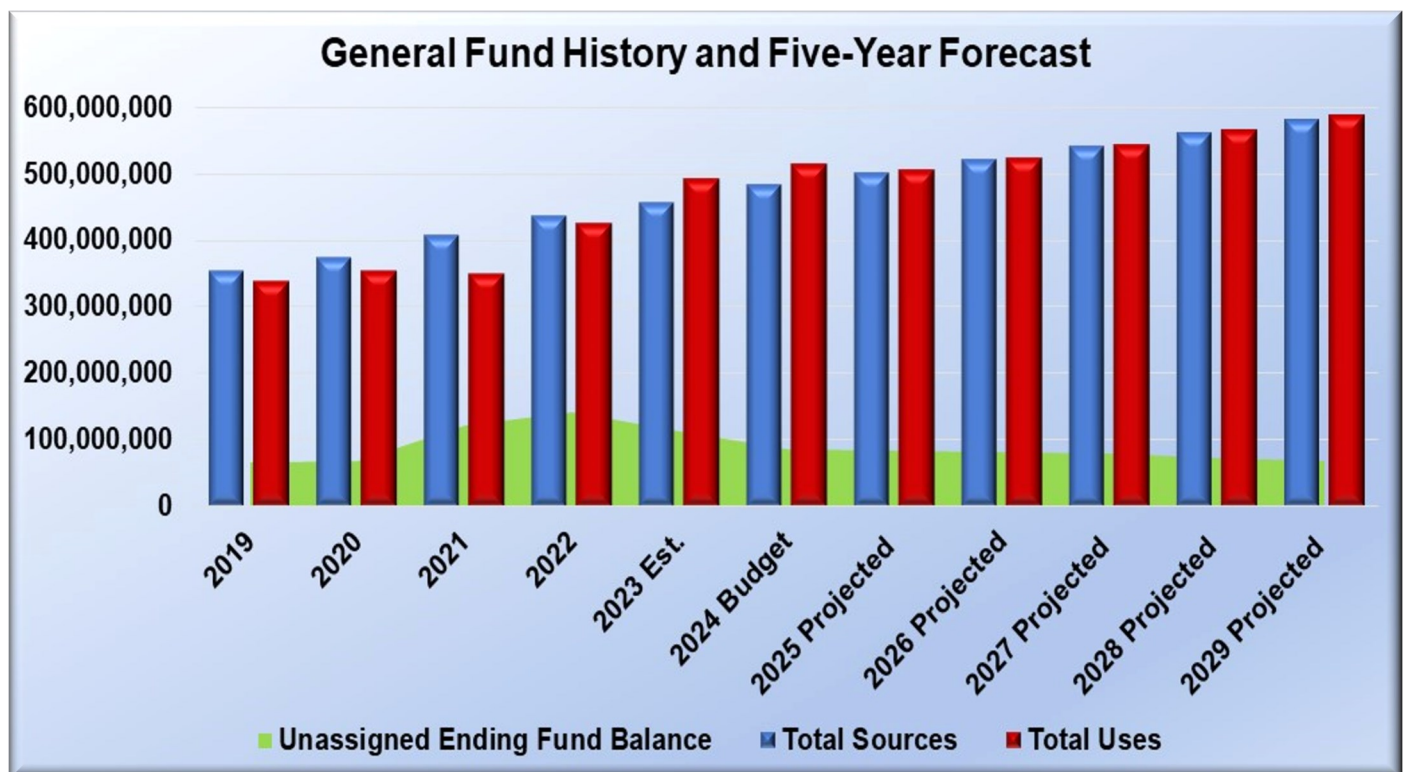


is forecast to reduce to \$82 million, based on elimination of the FY 2024 one-time support. FYs 2025-2029 are forecast to remain relatively stable, with an average annual increase of 3% compared to FY 2025 based on transfers for ongoing support to the Indigent Fund, Homelessness Fund, Capital Improvement Fund, and Debt Service Fund.

- Stable contingency allocation in FYs 2025 through 2029 are below the 3% statutory maximum. A structurally balanced budget could be achieved in FYs 2026 and 2027 by reducing contingency.

FYs 2025-2029 revenue increases average 3.8% annually, reflecting moderate economic growth. FY 2025 total uses are estimated to decrease 1.7% compared to FY 2024 due to elimination of one-time uses. Fiscal Years 2026 through 2029 estimated average annual increases is 3.9%. The FYs 2024 and 2025 structural deficits reflect the impact of the property tax settlement payments, as well as transfers for capital projects; both reflect intentional use of fund balance for one-time purposes. Fiscal Years 2026 and 2027 reflect relatively small structural deficits, which could be managed through contingency offset, but also indicate declining fund balances, contingency and no above base funding. Fiscal Years 2028 and 2029 show larger structural deficits with commensurate declines in fund balance. However, the General Fund unassigned fund balance does not fall below the Board's policy level of 10%-17%. It's anticipated that the outer years can be managed with continual monitoring and true-up as necessary.

An overview of the General Fund history, beginning pre-COVID, and five-year forecast is below. A more detailed five-year forecast is on the following page.



Washoe County General Fund Five-Year Forecast of Sources & Uses

	FY 2023 Estimate	FY 2024 Final	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
BEGINNING FUND BALANCE	\$ 164,600,181	\$ 128,716,365	\$ 97,960,896	\$ 94,160,896	\$ 92,409,315	\$ 90,711,454	\$ 85,213,804

Sources by Category

Room Tax	745,000	745,000	757,232	769,504	780,992	792,083	803,340
Property Tax	221,444,279	240,158,476	252,766,796	266,818,136	279,491,997	292,069,137	305,212,248
Licenses and permits	13,219,500	14,991,179	15,246,029	15,489,965	15,722,314	15,958,149	16,197,521
Consolidated taxes	159,208,415	163,188,625	167,676,312	172,287,411	177,456,033	182,779,714	188,720,055
SCCRT AB104	20,590,000	20,622,188	20,313,180	20,871,793	21,497,947	22,142,885	22,862,529
Other intergovernmental	8,256,520	8,836,895	9,146,186	9,466,303	9,773,957	10,091,611	10,419,588
Charges for services	22,956,371	24,541,748	24,958,958	25,358,301	25,738,676	26,124,756	26,516,627
Fine and forfeitures	7,260,757	7,120,382	7,241,428	7,357,291	7,467,650	7,579,665	7,693,360
Miscellaneous	4,496,517	4,433,260	4,508,625	4,580,763	4,649,474	4,719,216	4,790,004
Transfers In	862,581	741,723	741,723	741,723	741,723	741,723	741,723
Total	459,039,940	485,379,476	503,356,469	523,741,190	543,320,763	562,998,939	583,956,995
	4.60%	5.70%	3.70%	4.00%	3.70%	3.60%	3.70%

Uses by Category

Salaries and Wages	185,947,347	207,674,955	212,342,522	220,305,367	228,566,819	237,138,075	246,030,752
Employee Benefits	89,212,351	105,670,784	114,130,136	122,737,147	127,983,405	138,803,913	144,732,223
OPEB	4,840,783	13,248,243	13,910,655	14,606,188	15,263,466	15,950,322	16,588,335
Services and Supplies	83,217,119	76,293,328	79,682,594	82,471,485	85,151,808	87,919,242	90,776,617
Services and Supplies-One Time	-	6,440,000	-	-	-	-	-
Settlement Payments	10,000,000	6,000,000	600,000	-	-	-	-
Capital outlay	7,045,990	1,262,402	1,306,586	1,352,317	1,396,267	1,441,646	1,488,499
Transfers Out	69,863,991	77,534,878	78,458,836	79,605,542	82,073,241	82,430,859	85,328,335
Transfers Out-One Time	40,996,175	16,500,000	3,800,000	-	-	-	-
Contingency	3,800,000	5,510,355	2,925,140	4,414,725	4,583,618	4,812,532	4,996,164
Total	494,923,756	516,134,945	507,156,469	525,492,771	545,018,624	568,496,589	589,940,925
	16.00%	4.30%	-1.70%	3.60%	3.70%	4.30%	3.80%

TOTAL REVENUES OVER/UNDER USES

Revenues/Transfers In	459,039,939	485,379,476	503,356,470	523,741,190	543,320,763	562,998,939	583,956,995
Expenditures/Transfers Out	491,123,757	510,624,590	504,231,330	521,078,046	540,435,006	563,684,057	584,944,762
Contingency	3,800,000	5,510,355	2,925,140	4,414,725	4,583,618	4,812,532	4,996,164
Structural Budget Balance	(35,883,817)	(30,755,469)	(3,800,000)	(1,751,581)	(1,697,861)	(5,497,650)	(5,983,931)
	Intentional 1 Time Use of Fund Balance		Potential Contingency Offset		Continual Monitoring/ True-Up		

Available Fund Balance

Total Ending Fund Balance	128,716,365	97,960,896	94,160,896	92,409,315	90,711,454	85,213,804	79,229,873
% of Expend. Transfers Out Less Capital	26.40%	19.00%	18.60%	17.60%	16.70%	15.00%	13.50%
Unassigned Fund Balance	111,664,235	86,088,192	82,659,897	80,672,031	78,747,084	73,014,967	66,788,948
% of Expend. Transfers Out Less Capital	23.10%	16.90%	16.40%	15.50%	14.60%	13.00%	11.40%



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

Fund Type/Fund	Beginning Fund Balance/ Cash Balance	FY 2024 Budgeted Revenues	FY 2024 Other Financing/ Transfers In	FY 2024 Budgeted Expenditures	FY 2024 Operating Transfers Out	Ending Fund Balance/ Cash Balance
GENERAL FUND	128,716,364	484,637,753	741,723	416,589,712	99,545,233	97,960,895
SPECIAL REVENUE FUNDS						
Central Truckee Meadows Remediation District	3,557,651	1,307,858	-	2,962,024	-	1,903,485
Child Protective Services	17,799,753	61,391,091	10,845,943	75,265,301	-	14,771,487
Enhanced 911	1,923,438	5,896,801	-	6,373,530	1,250,000	196,709
Health	15,671,403	25,626,771	9,516,856	40,798,972	691,000	9,325,058
Homelessness	1,859,515	821,655	34,445,459	35,518,018	-	1,608,610
Indigent Tax Levy	10,880,439	20,232,085	23,064,558	19,341,336	26,782,809	8,052,937
Library Expansion	3,781,536	4,182,783	-	4,365,505	337,338	3,261,476
Marijuana Establishments	613,876	1,200,000	-	113,000	1,087,000	613,876
Other Restricted Special Revenue	2,120,073	25,333,890	-	24,270,721	1,957,277	1,225,965
Regional Animal Services	7,003,756	6,916,674	-	7,274,734	-	6,645,697
Regional Communication System	3,920,002	2,554,115	27,372	1,861,392	2,889,142	1,750,955
Regional Permits System	754,953	653,328	100,000	837,594	-	670,687
Regional Public Safety	1,524,784	1,036,738	-	1,378,904	-	1,182,618
Roads Special Revenue Fund	6,351,940	11,518,568	4,426,267	20,421,097	-	1,875,678
Senior Services	2,330,790	3,122,588	4,357,420	7,649,743	-	2,161,055
Truckee River Flood Mgt Infrastructure	2,653,519	15,431,112	-	12,940,562	2,490,550	2,653,519
Subtotal	61,390,024	124,527,108	75,937,932	183,145,108	37,485,116	41,224,840
DEBT SERVICE FUNDS						
Washoe County Debt Ad Valorem	2,815,684	2,083,892	-	2,841,585	-	2,057,991
Washoe County Debt Operating	2,079,037	-	11,075,116	11,075,116	-	2,079,037
SAD Debt	2,507,811	759,800	-	252,893	-	3,014,718
Subtotal	7,402,532	2,843,692	11,075,116	14,169,594	-	7,151,746
CAPITAL FUNDS						
Capital Facilities Tax	3,602,052	10,449,457	-	7,476,038	1,950,000	4,625,471
Capital Improvements Fund	88,216,220	5,518,532	34,869,280	94,613,246	-	33,990,787
Parks Construction	12,486,507	2,592,079	-	7,283,179	-	7,795,406
Regional Permits Capital	-	-	-	-	-	-
Subtotal	104,304,779	18,560,068	34,869,280	109,372,463	1,950,000	46,411,664
TOTAL - GOVERNMENTAL FUNDS	301,813,699	630,568,621	122,624,051	723,276,877	138,980,349	192,749,145
INTERNAL SERVICE FUNDS						
Equipment Services	2,636,342	15,491,806	-	16,831,566	-	1,296,582
Health Benefit	18,930,633	73,925,118	-	70,450,208	-	22,405,543
Risk Management	41,474,810	8,020,787	-	7,264,057	-	42,231,540
Subtotal	60,405,443	81,945,905	-	77,714,265	-	64,637,083
ENTERPRISE FUNDS						
Building & Safety	7,470,455	3,283,438	-	4,496,780	-	6,257,112
Golf Course	3,719,110	475,008	-	3,727,928	-	466,190
Utilities	131,512,427	39,832,735	-	85,605,265	-	85,739,897
Subtotal	142,701,992	43,591,181	-	93,829,973	-	92,463,199
TOTAL - PROPRIETARY FUNDS	203,107,435	125,537,086	-	171,544,238	-	157,100,282
GRAND TOTAL - ALL FUNDS	504,921,134	756,105,706	122,624,051	894,821,115	138,980,349	349,849,427



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 Expenses per Statement of Cash Flows and may vary from Schedules of Revenues and Expenses and Changes in Net Position.

Major Governmental Funds:

The General Fund is anticipated to have a reduction in fund balance of 24% (\$31 million). In addition to one-time transfers out of \$17.7 million, fund balance is being utilized to assist with the one-time legally required property tax settlement payments, budgeted at \$6 million as well as one-time operating expenditures of \$6.4 million. The General Fund and associated changes, assumptions, etc. are discussed in depth in the “Budget at a Glance, “General Fund Revenue”, “General Fund Five-Year Forecast”, and General Fund sections of this document.

The Child Protective Services Fund is anticipated to have a decrease in fund balance of 17% (\$3 million). Half of this increase (\$1.5 million) is attributable to the implementation of the Korn Ferry compensation and classification study. This estimated impact is one-time in that costs will rise slower over time compared to the material FY 2024 increase. Also, this fund does not budget for personnel savings. Over the past three fiscal years, personnel savings have averaged 7 percent. It’s anticipated that the salary savings trend will continue, but in the interest of conservative budgeting, no savings were budgeted in FY 2024. Finally, 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 Other Restricted Revenue Fund is anticipated to have a decrease in fund balance of 42% (\$0.9 million). About 61% of this increase (\$0.5 million) is attributable to the implementation of the Korn Ferry compensation and classification study. This estimated impact is one-time in that costs will rise slower over time compared to the material FY 2024 increase. Further, this budgeted decrease 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 Capital Improvement fund is anticipated to have a decrease in fund balance of 61% (\$54M). This is not unusual as this fund account for various types of capital projects that have been planned but not expended in FY 2023. In preparing the annual budget, remaining balances of revenues/resources 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.



Nonmajor Governmental Funds (Aggregate):

Washoe County nonmajor funds are comprised of all Special Revenue funds-other than the Child Protective Services Fund, the Other Restricted Special Revenue Fund, all debt funds, and all capital funds except the Capital Improvement Fund. In the aggregate, nonmajor funds are anticipated to decrease by 29% (\$24.8M).

All other special revenue funds, exclusive of the funds discussed separately below, are anticipated to decrease 2.8% (\$950 thousand). A large portion of the decrease is due to the implementation of the Korn Ferry classification and compensation study.

The Health Fund (Health District) is anticipated to have a reduction of 41% (\$6.3 million) in fund balance. The majority of this decrease (\$5.9 million) is due to one-time funding for temporary/contractual services. These expenditures have a mix of current and prior year funding. This fund also 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. Another \$590 thousand is budgeted for a one-time transfer to CIP for a lobby remodel project

The Roads Fund is anticipated to have a reduction of 70% (\$4.5 million) in fund balance. A large portion of the decrease is due to the increasing costs of providing service (i.e., volume and inflationary impacts on operations & maintenance, asphalt, fuel, etc.). Approximately 5% (\$243,000) is due to the implementation of the Korn Ferry classification and compensation study. Further, budgeted fund balance reductions are not unusual as this fund accounts for various types of projects that have been planned but not expended in FY 2023. In preparing the annual budget, remaining balances of revenues/resources 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 Indigent Tax Levy Fund (Indigent) is anticipated to have a reduction of 26% in fund balance and is the result of a one-time transfer of \$2.8 million to the Capital Improvement Fund for Human Services Agency Riverhouse and Our Place Building 2A renovations.

The Regional Communications System Fund is anticipated to have a reduction of 55% (\$2.2 million) and is the result of a one-time transfer of \$2.4 million to the Capital Improvement Fund for the Public Safety Radio System project (P25). The P25 project is funded with a mix of debt and participating agency pre-payments. Agency pre-payments are the source of the \$2.4 million transfer .

The Enhanced 911 Fund is anticipated to have a reduction of 90% (\$1.7 million). The primary driver is a one-time transfer of \$1.25 million to the Capital Improvement Fund for the Computer Aided Dispatch project.

The Central Truckee Meadows Remediation District Fund is anticipated to have a reduction of 47% (\$1.7 million). Much like capital funds, this fund has projects budgeted in FY 2024 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.

The Parks Construction Fund is anticipated to have a reduction of 38% (\$4.7 million). Like other capital funds, this change in fund balance is not unusual as there are various projects, that have been planned but not expended in FY 2023. Therefore, the funding for these projects reflect in FY 2024 beginning fund balance. When these projects are re-budgeted for FY 2024, they appear as a reduction to fund balance since there isn't an associated revenue offset.

Funds with personnel impacted by the Korn Ferry classification and compensation study are anticipated to have one-time increases in FY 2024. The estimated impacts are one-time in that costs will rise slower over time compared to the FY 2024 increase.

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. Please see the following page for a three-year overview of categorical change in fund balance information for Major Funds discussed above. Each appropriated fund has a categorical/organizational breakdown in this document as well.

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

General Fund

Washoe County FY 2024 Final General Fund Budget

Sources and Uses	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget
Revenues and Other Sources:			
Taxes	207,308,560	222,189,279	240,903,476
Licenses and Permits	12,338,247	13,219,500	14,991,179
Consolidated Taxes	156,086,681	159,208,415	163,188,625
Other Intergovernmental	32,817,204	28,846,520	29,459,083
Charges for Services	27,376,701	22,956,371	24,541,748
Fines and Forfeitures	6,672,513	7,260,757	7,120,382
Miscellaneous	(4,569,114)	4,496,517	4,433,260
Total Revenues	438,030,792	458,177,359	484,637,753
Other Financial Sources	783,465	862,581	741,723
TOTAL SOURCES	438,814,257	459,039,940	485,379,477
Expenditures and Other Uses:			
Salaries and Wages	167,509,495	185,947,347	207,674,955
Employee & Wages	86,575,670	94,053,134	118,919,027
Services and Supplies	62,988,276	83,217,119	82,733,328
Settlement Payments	11,363,243	10,000,000	6,000,000
Capital Outlay	1,549,736	7,045,990	1,262,402
Contingency	-	3,800,000	5,510,355
Transfers Out	61,820,235	69,863,991	76,299,878
Transfers Out (one-time)	34,896,774	40,996,175	17,735,000
TOTAL USES	426,703,429	494,923,757	516,134,945
Net Change in Fund Balance	12,110,828	(35,883,817)	(30,755,469)
Beginning Fund Balance	152,489,354	164,600,181	128,716,364
Ending Fund Balance	164,600,181	128,716,364	97,960,895
Unassigned Ending Fund Balance	140,485,441	111,664,235	86,088,192
Fund Balance %	33.0%	23.1%	16.9%
*as % of Expense & Transfers less Capital			



MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

Child Protective Services

Washoe County FY 2024 Final Child Protective Services Budget

Sources and Uses	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget
Revenues and Other Sources:			
Taxes	7,214,531	7,686,023	8,335,565
Licenses and Permits	21,250	22,500	22,500
Other Intergovernmental	45,496,389	45,603,943	46,771,395
Charges for Services	6,232,161	5,461,269	6,261,631
Miscellaneous	479,344	396,779	-
Total revenues	59,443,675	59,170,514	61,391,091
Other Sources, Transfers In	8,700,167	10,109,953	10,845,943
TOTAL SOURCES	68,143,842	69,280,467	72,237,034
Expenditures and Other Uses:			
Salaries & Wages	20,757,082	24,244,275	26,487,280
Employee Benefits	10,508,561	11,571,665	14,535,330
Services & Supplies	32,192,302	30,352,818	34,123,490
Capital Outlay	72,592	269,097	119,200
Contingency	-	-	-
Transfers Out	-	109,454	-
TOTAL USES	63,530,537	66,547,309	75,265,301
Net Change in Fund Balance	4,613,305	2,733,158	(3,028,266)
Beginning Fund Balance	10,453,290	15,066,595	17,799,753
Ending Fund Balance	15,066,595	17,799,753	14,771,487
Fund Balance %	23.7%	26.9%	19.7%
*as % of Expense & Transfers less Capital			

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

Other Restricted Revenue Fund

Washoe County FY 2024 Final Other Revenue Fund Budget

Sources and Uses	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget
Revenues & Other Sources:			
Taxes	3,844,144	3,670,506	4,041,169
Licenses and Permits	-	-	-
Other Intergovernmental	25,296,378	127,177,710	11,121,195
Charges for Services	4,030,334	3,875,817	3,964,689
Fines and Forfeitures	2,448,344	2,830,840	2,799,290
Miscellaneous	3,353,776	16,756,354	3,407,548
Total Revenues	38,972,976	154,311,226	25,333,890
Other Financial Sources	9,893	2,500	-
TOTAL SOURCES	38,982,869	154,313,725	25,333,889
Expenditures and Other Uses:			
Salaries and Wages	7,053,955	14,549,282	9,539,191
Employee & Wages	3,434,883	6,219,539	5,448,875
Services and Supplies	20,508,871	101,985,140	8,730,439
Capital Outlay	1,248,460	1,739,831	552,216
Contingency	-	-	-
Transfers Out	5,256,986	53,995,611	1,957,277
TOTAL USES	37,503,154	178,489,402	26,227,998
Net Change in Fund Balance	1,479,715	(24,175,678)	(894,109)
Beginning Fund Balance	24,816,035	26,295,750	2,120,073
Ending Fund Balance	26,295,750	2,120,073	1,225,965
Fund Balance %	72.5%	1.2%	4.8%
*as % of Expense & Transfers less Capital			

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

Capital Improvement Fund

Washoe County FY 2024 Final Capital Improvement Fund Budget

Sources and Uses	FY 2022 Actual	FY 2023 Estimated	FY 2024 Budget
Revenues & Other Sources:			
Taxes	-	-	-
Licenses and Permits	-	-	-
Other Intergovernmental	2,915,540	382,569	5,013,129
Charges for Services	12,092,544	-	-
Fines and Forfeitures	-	-	-
Miscellaneous	(1,892,157)	2,091,135	505,403
Total Revenues	13,115,927	2,473,704	5,518,532
Other Financial Sources	47,832,609	99,683,866	34,869,280
TOTAL SOURCES	60,948,536	102,157,570	40,387,812
Expenditures and Other Uses:			
Salaries and Wages	-	-	-
Employee & Wages	-	-	-
Services and Supplies	7,532,345	4,135,706	3,466,610
Capital Outlay	14,939,907	72,479,818	91,146,635
Contingency	-	-	-
Transfers Out	8,438	-	-
TOTAL USES	22,480,691	76,615,525	94,613,245
Net Change in Fund Balance	38,467,845	25,542,045	(54,225,433)
Beginning Fund Balance	24,206,330	62,674,175	88,216,220
Ending Fund Balance	62,674,175	88,216,220	33,990,787
Fund Balance %	831.1%	2133.0%	980.5%
*as % of Expense & Transfers less Capital			

Summary of Sources by Fund All Funds

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Adopted
GOVERNMENTAL FUNDS					
General Fund	375,723,460	408,727,344	438,814,256	459,039,939	485,379,476
Health Fund	23,420,651	39,496,500	34,183,496	33,389,325	35,143,627
Library Expansion Fund	3,291,377	3,376,264	3,485,369	3,858,013	4,182,783
Animal Services Fund	5,802,292	5,893,525	6,072,067	6,429,517	6,916,674
Marijuana Establishments Fund	1,069,935	1,265,447	1,326,505	1,093,000	1,200,000
Enhanced 911 Fund	5,935,678	5,834,699	5,535,683	5,896,801	5,896,801
Regional Public Safety Training Center Fund	1,197,079	1,008,546	970,564	1,036,738	1,036,738
Regional Communications System Fund	5,006,182	2,390,760	2,262,431	2,533,030	2,581,487
Truckee River Flood Management Fund	12,232,280	14,111,002	15,792,162	15,431,112	15,431,112
Roads Fund	14,447,811	14,026,229	15,705,099	15,022,982	15,944,835
Indigent Tax Levy Fund	36,149,383	39,323,539	42,945,036	41,682,731	43,296,643
Homelessness Fund	-	-	24,215,311	35,611,132	35,267,114
Senior Services Fund	6,121,319	5,992,590	6,347,900	10,158,342	7,480,008
Child Protective Services Fund	55,801,115	64,573,888	68,143,842	69,280,467	72,237,034
Regional Permits System Fund	499,795	614,810	638,818	723,368	753,328
Central Truckee Meadows Remediation Fund	1,503,602	1,273,158	1,088,927	1,307,858	1,307,858
Other Restricted Fund	19,525,654	41,536,369	38,982,869	154,313,726	25,333,890
Debt Service Fund	24,123,875	22,943,552	55,744,001	12,785,066	13,159,008
Special Assessment Debt Fund	958,242	1,019,868	1,119,143	759,800	759,800
Capital Improvement Fund	14,574,847	18,727,237	60,948,536	102,157,570	40,387,812
Parks Capital Projects Fund	1,114,961	1,307,006	939,192	972,195	2,592,079
Regional Permits Capital Fund	23,865	467	1,090	-	-
Capital Facilities Projects Fund	7,967,765	8,443,720	8,937,646	9,637,527	10,449,457
TOTAL GOVERNMENTAL FUNDS	616,491,168	701,886,518	834,199,943	983,120,239	826,737,564
Governmental Funds Recap					
General Fund	375,723,460	408,727,344	438,814,256	459,039,939	485,379,476
Special Revenue Funds	192,004,153	240,717,324	267,696,079	397,768,142	274,009,932
Debt Service	25,082,117	23,963,420	56,863,144	13,544,866	13,918,808
Capital Project Funds	23,681,438	28,478,430	70,826,465	112,767,291	53,429,348
TOTAL GOVERNMENTAL FUNDS	616,491,168	701,886,518	834,199,943	983,120,239	826,737,564
PROPRIETARY FUNDS					
Golf Course Fund	457,449	367,551	380,432	477,000	437,000
Building and Safety Fund	3,269,795	4,391,725	4,323,837	3,330,000	3,210,000
Utilities Fund	18,157,593	19,392,628	20,914,853	22,293,490	23,784,583
Health Benefits Fund	56,126,021	57,203,075	60,168,138	60,733,664	73,517,118
Risk Management Fund	7,350,399	7,706,319	7,974,951	7,750,118	7,693,587
Equipment Services Fund	8,534,426	8,864,952	10,116,025	11,208,082	15,291,806
TOTAL PROPRIETARY FUNDS	93,895,683	97,926,248	103,878,235	105,792,354	123,934,094
Internal Service & Enterprise Funds Recap					
Internal Service Funds	72,010,846	73,774,345	78,259,114	79,691,864	96,502,511
Enterprise Funds	21,884,837	24,151,903	25,619,121	26,100,490	27,431,583
TOTAL INTERNAL SERVICE & ENTERPRISE FUNDS	93,895,683	97,926,248	103,878,235	105,792,354	123,934,094
Total All Funds Including Internal Charges	710,386,851	799,812,766	938,078,178	1,088,912,593	950,671,658
Less Internal Service Fund Internal Charges	(67,979,194)	(70,101,818)	(75,211,663)	(77,123,011)	(91,341,218)
TOTAL ALL FUNDS SOURCES	642,407,658	729,710,948	862,866,515	1,011,789,582	859,330,440



Summary of Uses by Fund All Funds

(Includes Expenditures, Transfers Out and Contingencies)

OPERATIONS	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Adopted
GOVERNMENTAL FUNDS					
General Fund	355,276,949	350,505,799	426,703,429	494,923,757	516,134,945
Health Fund	23,200,095	32,281,911	31,295,303	35,882,797	41,489,972
Library Expansion Fund	2,667,799	2,470,164	3,862,820	3,644,420	4,702,843
Animal Services Fund	5,411,400	6,196,952	5,756,855	6,434,126	7,274,734
Marijuana Establishments Fund	1,194,401	925,502	1,147,433	1,093,000	1,200,000
Enhanced 911 Fund	4,037,965	5,094,156	5,070,494	11,045,311	7,623,530
Regional Public Safety Training Center Fund	881,619	681,168	940,672	1,068,553	1,378,904
Regional Communications System Fund	2,254,729	2,242,978	2,755,907	2,760,840	4,750,534
Truckee River Flood Management Fund	12,106,731	13,631,337	15,635,961	15,480,629	15,431,112
Roads Fund	14,995,841	14,319,320	15,474,610	18,669,803	20,421,097
Indigent Tax Levy Fund	36,669,340	42,054,156	37,242,026	40,624,632	46,124,145
Homelessness Fund	-	-	19,585,352	38,381,577	35,518,018
Senior Services Fund	5,923,911	5,524,247	5,779,945	10,166,063	7,649,743
Child Protective Services Fund	60,481,919	61,029,108	63,530,537	66,547,309	75,265,301
Regional Permits System Fund	398,997	466,570	567,853	760,536	837,594
Central Truckee Meadows Remediation Fund	2,277,235	1,405,056	1,121,119	2,485,678	2,962,024
Other Restricted Fund	18,586,591	40,827,263	37,503,154	178,489,402	26,227,998
Debt Service Fund	23,729,781	22,571,060	55,819,039	13,718,735	13,916,701
Special Assessment Debt Fund	686,463	793,724	1,135,427	284,113	252,893
Capital Improvement Fund	16,937,999	10,189,813	22,480,691	76,615,525	94,613,246
Parks Capital Projects Fund	1,404,856	1,504,077	1,207,596	612,869	7,283,179
Regional Permits Capital Fund	900,046	140	244,444	-	-
Capital Facilities Projects Fund	7,551,306	7,939,953	8,125,600	8,842,501	9,426,038
TOTAL GOVERNMENTAL FUNDS	597,575,972	622,654,452	762,986,267	1,028,532,174	940,484,550
Governmental Funds Recap					
General Fund	313,105,035	303,636,020	329,986,420	380,263,591	416,589,712
Special Revenue Funds	175,860,830	211,929,820	219,060,060	351,377,557	261,372,432
Debt Service	24,416,244	23,364,783	56,954,466	14,002,848	14,169,594
Capital Project Funds	23,944,208	17,683,983	29,855,880	84,120,894	109,372,463
Contingency	-	-	-	3,872,700	5,510,355
Transfers to Other Funds	60,249,656	66,039,845	127,129,442	194,894,584	133,469,994
TOTAL GOVERNMENTAL FUNDS	597,575,972	622,654,452	762,986,267	1,028,532,174	940,484,550



Summary of Uses by Fund All Funds

(Includes Expenditures, Transfers Out and Contingencies)

OPERATIONS	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Adopted
PROPRIETARY FUNDS					
Golf Course Fund	675,197	373,557	368,761	868,475	3,860,028
Building and Safety Fund	3,110,439	2,933,369	2,629,210	3,791,578	4,452,080
Utilities Fund	12,634,895	11,737,999	12,775,150	20,322,654	22,773,999
Health Benefits Fund	57,573,151	56,728,827	61,610,285	60,940,847	72,357,913
Risk Management Fund	8,924,531	5,084,050	3,724,380	8,837,012	9,064,057
Equipment Services Fund	8,291,742	7,696,196	8,976,780	10,374,283	11,505,226
TOTAL OPERATING EXPENSES	91,209,955	84,553,997	90,084,565	105,134,849	124,013,303
Proprietary Funds Recap					
Salaries Wages & Benefits	8,292,312	7,651,178	7,075,568	9,819,031	12,224,157
Services and Supplies	74,050,523	70,847,994	76,239,534	87,499,357	102,327,316
Depreciation	5,790,359	6,054,825	6,769,463	7,816,461	9,461,830
Total Operating Expenses	88,133,195	84,553,997	90,084,565	105,134,849	124,013,303
Transfers To Other Funds	3,076,760	-	-	-	-
TOTAL PROPRIETARY FUNDS	91,209,955	84,553,997	90,084,565	105,134,849	124,013,303
Total All Funds Including Internal Charges	688,785,927	707,208,449	853,070,832	1,133,667,023	1,064,497,853
Less Internal Service Fund Internal Charges	(67,179,191)	(70,101,818)	(75,211,663)	(77,123,011)	(91,341,218)
TOTAL ALL FUNDS	621,606,735	637,106,631	777,859,169	1,056,544,012	973,156,636



Summary of Sources by Department General Fund

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Adopted
GENERAL FUND					
Board of County Commissioners	-	-	-	-	-
Public Defender	97,361	149,860	150,512	123,000	173,000
Alternate Public Defender	-	-	-	-	-
Conflict Council	-	4,200	3,740	-	-
County Manager	2,586,093	4,046,718	6,111,994	1,912,378	2,041,693
Registrar of Voters	27,486	95,070	25,428	40,440	40,440
Assessor	-	-	-	-	-
Finance	168,092	193,277	276,177	173,054	173,054
Treasurer	10,730,355	5,795,800	(3,598,850)	7,098,000	6,998,000
County Clerk	371,228	323,121	291,631	313,600	464,350
Technology Services	12,529	67,438	20,013	36,000	36,000
Human Resources	-	-	-	-	-
County Recorder	3,429,389	4,379,841	3,484,302	2,286,600	2,286,600
Accrued Benefits-OPEB	-	-	-	-	-
Sheriff	20,805,401	21,075,843	25,587,835	24,108,610	26,463,432
Medical Examiner	1,284,286	1,548,884	1,604,404	1,827,609	1,859,343
Fire Suppression	-	-	-	-	-
Juvenile Services	217,984	187,552	209,035	235,950	235,950
Alternative Sentencing	702,141	844,457	1,168,831	1,192,000	1,192,000
Public Guardian	106,540	180,559	274,028	150,000	150,000
Public Administrator	166,286	187,653	151,063	230,000	230,000
Community Services	8,795,175	9,180,940	11,105,637	11,433,599	13,071,393
District Attorney	377,131	369,615	380,696	382,000	382,000
District Court	3,760,790	3,932,373	4,555,409	4,425,767	4,737,171
Incline Justice Court	264,280	464,561	211,438	225,000	225,000
Reno Justice Court	2,101,710	1,871,665	1,799,567	2,459,432	2,437,432
Sparks Justice Court	763,546	694,019	643,010	767,000	749,000
Wadsworth Justice Court	277,877	225,663	202,482	187,750	187,750
Incline Constable	248	560	332	100	-
Library	74,075	5,503	34,101	51,950	51,950
Human Services	-	-	-	-	-
Intergovernmental Expenditures	3,532,503	3,726,160	4,026,743	4,246,532	4,397,011
Community Support	-	-	-	-	-
Undesignated Revenue	310,716,426	348,091,147	379,311,237	394,270,988	416,055,184
TOTAL REVENUES	371,368,933	407,642,479	438,030,792	458,177,358	484,637,753
General Fund Recap					
Taxes	180,524,330	193,797,302	207,308,560	222,189,279	240,903,476
Licenses and Permits	9,771,369	10,794,523	12,338,247	13,219,500	14,991,179
Intergovernmental	145,115,564	170,111,827	188,903,885	188,054,935	192,647,708
Charges for Services	21,062,567	23,423,125	27,376,701	22,956,371	24,541,748
Fines and Forfeitures	6,110,868	6,754,416	6,672,513	7,260,757	7,120,382
Miscellaneous	8,784,236	2,761,286	(4,569,114)	4,496,517	4,433,260
Subtotal Departments	371,368,933	407,642,479	438,030,792	458,177,358	484,637,753
Other Financing Sources	42,707	-	25,061	-	-
Transfers In	4,311,819	1,084,865	758,404	862,581	741,723
TOTAL REVENUES/SOURCES	375,723,460	408,727,344	438,814,257	459,039,939	485,379,476



Summary of Uses by Department General Fund

(Includes Expenditures, Transfers Out and Contingencies)

OPERATING EXPENDITURES	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Adopted
GENERAL FUND					
Board of County Commissioners	790,226	783,280	1,095,414	1,195,267	1,263,806
Public Defender	10,241,678	10,305,712	10,717,250	11,409,812	12,885,905
Alternate Public Defender	2,834,237	2,941,326	2,798,095	3,540,525	4,430,170
Conflict Council	1,132,625	959,811	1,295,048	1,770,933	1,809,833
County Manager	15,107,063	6,038,212	8,629,997	12,265,852	9,971,672
Registrar of Voters	2,058,552	2,435,207	2,902,051	3,860,167	5,622,109
Assessor	7,528,942	7,560,680	7,796,225	8,320,159	9,050,312
Finance	3,115,478	3,194,592	3,197,055	5,136,079	6,294,627
Treasurer	2,482,756	2,666,727	2,567,401	3,204,259	3,454,282
County Clerk	1,580,099	1,561,207	1,550,771	1,899,217	2,120,765
Technology Services	14,120,920	14,426,278	15,397,149	17,926,762	20,510,669
Human Resources	2,247,528	2,227,409	2,463,023	3,154,492	3,512,494
County Recorder	2,242,157	2,147,921	2,035,028	2,402,596	2,652,349
Accrued Benefits-OPEB	2,559,883	2,853,930	3,185,485	3,000,000	3,000,000
Sheriff	122,891,065	124,401,439	129,012,817	140,690,604	152,830,152
Medical Examiner	4,199,202	4,509,349	4,739,033	4,946,286	6,332,125
Fire Suppression	972,170	934,688	798,144	1,292,408	1,300,454
Juvenile Services	15,539,013	15,279,857	15,248,051	17,289,237	18,916,627
Alternative Sentencing	2,148,271	2,407,713	3,168,290	3,541,106	3,707,537
Public Guardian	1,945,326	1,945,689	2,055,536	2,649,781	2,937,412
Public Administrator	1,336,234	1,322,575	1,246,504	1,496,460	1,611,850
Community Services	20,727,326	19,569,406	21,505,214	25,064,348	27,287,704
District Attorney	22,859,021	22,898,682	23,378,871	26,215,724	30,667,780
District Court	22,665,091	23,495,794	23,599,141	25,621,158	29,105,756
Incline Justice Court	680,546	682,354	705,303	759,165	892,519
Reno Justice Court	6,707,294	6,633,821	6,803,036	7,802,478	9,043,253
Sparks Justice Court	3,799,163	3,836,988	3,909,145	4,407,982	5,189,212
Wadsworth Justice Court	347,743	343,181	343,730	362,281	428,523
Incline Constable	194,089	191,955	198,932	108,128	-
Library	9,692,209	9,395,226	10,041,613	10,950,532	12,163,827
Human Services	2,112,974	1,861,613	1,678,677	1,760,587	1,861,464
Intergovernmental Expenditures	3,871,720	4,043,576	4,237,785	4,655,563	4,906,275
Community Support	195,642	107,892	345,293	284,461	375,961
Undesignated Revenue	2,178,791	(328,072)	11,341,298	21,279,181	20,452,288
TOTAL EXPENSES	313,105,035	303,636,020	329,986,403	380,263,591	416,589,712
General Fund Recap					
Salaries Wages & Benefits	248,985,761	251,688,738	254,085,165	280,000,481	326,593,982
Services and Supplies	63,560,749	51,619,782	74,351,503	93,217,119	88,733,328
Capital Outlay	558,525	327,500	1,549,736	7,045,990	1,262,402
Subtotal Departments	313,105,035	303,636,020	329,986,403	380,263,591	416,589,712
Contingency	-	-	-	3,800,000	5,510,355
Transfers to Other Funds	42,171,914	46,869,779	96,717,009	110,860,166	94,034,878
TOTAL EXPENSES/USES	355,276,949	350,505,799	426,703,412	494,923,757	516,134,945



**WASHOE COUNTY SUMMARY OF
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)**

DEPARTMENT/PROGRAM	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FTE's 2024 Budget
General Fund General Government:					
Assessor's Office	62.00	62.00	62.00	63.00	63.00
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00
Clerk's Office	15.00	15.00	15.00	16.00	16.00
County Manager	30.00	30.00	31.00	35.00	35.53
Finance Office	27.00	27.00	27.00	37.00	36.62
Human Resources Department	18.00	17.00	18.00	19.00	16.88
Community Services Department	-	-	-	-	-
Recorder's Officer	24.00	24.00	24.00	24.00	23.49
Registrar of Voters	8.00	8.00	8.00	10.00	29.62
Technology Services Department	86.00	85.00	85.00	87.00	88.63
Treasurer's Office	22.00	22.00	22.00	23.00	23.00
Total General Government Function	297.00	295.00	297.00	319.00	337.78
General Fund Judicial:					
Alternate Public Defenders Office	18.00	18.00	18.00	19.00	25.00
Constable - Incline	3.00	3.00	3.00	3.00	-
District Attorney's Office	189.00	194.00	195.00	219.00	221.47
District Court	179.00	180.00	179.00	185.00	184.08
Justice Court - Incline	7.00	6.00	6.00	6.00	4.84
Justice Court - Reno	56.00	56.00	56.00	60.00	54.89
Justice Court - Sparks	31.00	31.00	31.00	35.00	31.11
Justice Court - Wadsworth	3.00	3.00	3.00	3.00	2.80
Public Defender's Office	62.00	62.00	63.00	69.00	74.00
Total Judicial Function	548.00	553.00	554.00	599.00	598.19
General Fund Public Safety:					
Alternative Sentencing Department	15.00	16.00	16.00	21.00	30.40
County Manager - Emergency Management	6.00	6.00	6.00	2.00	2.00
Juvenile Services Department	128.00	127.00	127.00	130.00	128.32
Medical Examiner/Coroner's Office	23.00	23.00	25.00	28.00	28.08
Public Administrator's Office	11.00	11.00	11.00	12.00	12.00
Public Guardian Department	17.00	17.00	17.00	20.00	20.00
Sheriff's Office	737.00	753.00	767.00	814.00	830.80
Total Public Safety Function	937.00	953.00	969.00	1,027.00	1,051.60



**WASHOE COUNTY SUMMARY OF
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)**

DEPARTMENT/PROGRAM	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FTE's 2024 Budget
General Fund Public Works:					
Community Services	87.00	87.00	90.00	91.00	84.38
Total Public Works Function	87.00	87.00	90.00	91.00	84.38
General Fund Health and Welfare:					
Human Services Agency	71.00	44.00	44.00	31.00	12.00
Total Health and Welfare Function	71.00	44.00	44.00	31.00	12.00
General Fund Culture and Recreation:					
Library	118.00	117.00	125.00	125.00	101.49
Regional Parks & Open Space	53.00	53.00	52.00	54.00	56.61
Total Culture and Recreation Function	171.00	170.00	177.00	179.00	158.10
General Fund Grand Total	2,111.00	2,102.00	2,131.00	2,246.00	2,242.03

Non-General Fund Positions on following page.



**WASHOE COUNTY SUMMARY OF
AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)**

DEPARTMENT/PROGRAM	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FTE's 2024 Budget
Other Funds:					
Regional Animal Services	42.00	42.00	42.00	43.00	44.50
Building & Safety Department	24.00	24.00	24.00	26.00	26.14
Child Protective Services	265.00	264.00	266.00	289.00	293.22
Health District	157.00	169.00	174.00	193.00	200.08
Equipment Services	20.00	20.00	20.00	20.00	20.19
Golf Course	1.00	1.00	1.00	1.00	-
Health Benefits	5.00	5.00	5.00	5.00	5.25
Indigent Tax Levy	-	32.00	31.00	31.00	16.00
Homelessness Fund	-	-	9.00	39.00	81.00
Library Expansion	21.00	21.00	28.00	28.00	23.04
May Operations (Other Restricted Fund)	4.00	4.00	4.00	4.00	6.02
Regional Public Safety Training Center	5.00	5.00	5.00	5.00	5.00
Reno Justice Court (Other Restricted Fund)	1.00	1.00	1.00	1.00	0.13
Risk Management	3.00	3.00	3.00	3.00	5.20
Roads	60.00	60.00	60.00	60.00	62.17
Senior Services	27.00	27.00	27.00	35.00	43.60
Truckee River Flood Management	7.00	6.00	6.00	6.00	6.00
Utilities - Remediation District	7.00	7.00	7.00	7.00	6.14
Utilities	26.00	26.00	26.00	26.00	31.01
Other Funds Grand Total	675.00	717.00	739.00	822.00	874.69

Total All Funds	2,786.00	2,819.00	2,870.00	3,068.00	3,116.73
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**Note: FY's 2020 through 2023 reflect total position count. FY 2024 reflects total FTE's. FY 2024 total position count = 3,174 – or an increase of 106 positions compared to FY 2023.*

FY 2023 FTE's = 3,023.60; FY 2024 FTE's = 3,116.73, or an increase of 93.13. The variance between the 93.13 increase and the 74.49 new FY 2024 FTE's is 18.64 FTE's and results from FY 2023 mid-year position changes.



Budget Summaries

The Fiscal Year 2024 Final Budget includes funding for an additional 74.49 Net Full Time Equivalent (FTE) positions: 46.03 General Fund.

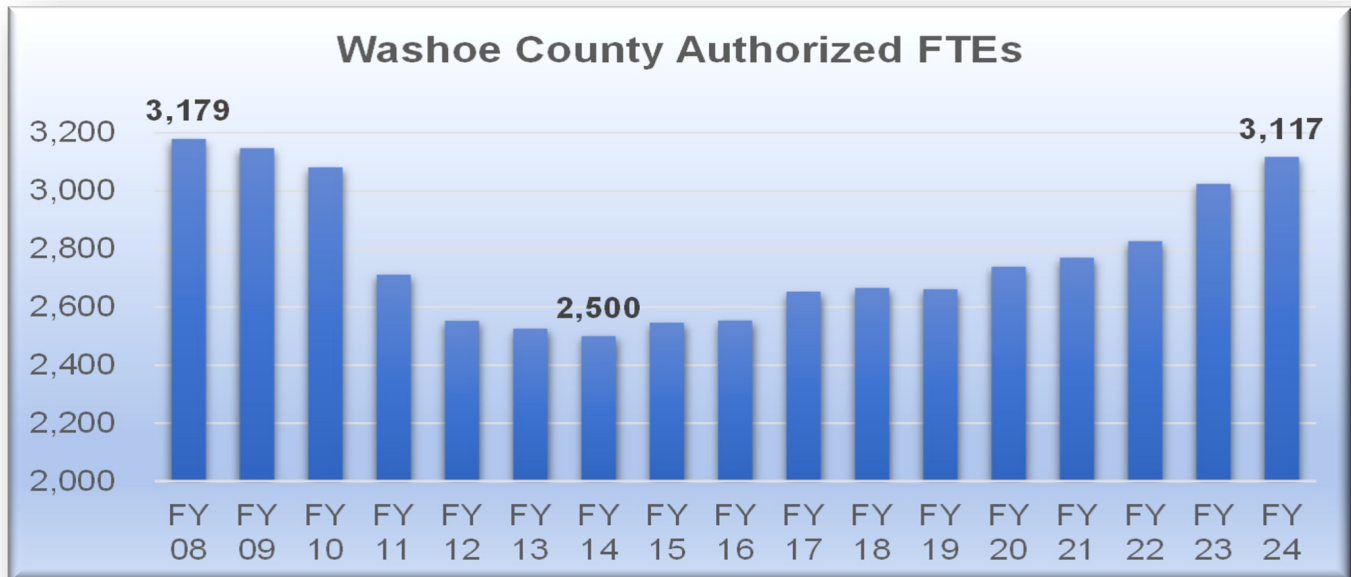
Function	Department	Net FTE Change
Public Safety:	Emergency Management	1.00
	Technology Services	1.00
	Sheriff's Office	12.00
	Total Public Safety	14.00
Judicial:	Alternate Public Defender	3.00
	Conflict Counsel	0.53
	District Attorney	11.00
	District Court	3.00
	Sparks Justice Court	0.50
	Public Defender	1.00
	Total Judicial	19.03
Central/Regional Other Support:	Community Services	1.00
	Finance - Comptrollers	2.00
	Registrar of Voters	10.00
	Total Central/Regional/Other Support	13.00
Total General Fund:		46.03

The Fiscal Year 2024 Final Budget includes funding for an additional 74.49 Net Full Time Equivalent (FTE) positions: 28.46 Other Funds

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



History of Washoe County Authorized Full Time Equivalent Position (FTEs)



	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
Population	409,085	418,061	423,833	417,379	421,593	423,654	427,704	432,324	436,797
*per State Doc									

FTE's per 1,000 pop.	7.8	7.5	7.3	6.5	6.1	6.0	5.8	5.9	5.8
One FTE supports X residents	128.67	132.83	137.54	153.96	165.16	167.81	171.11	169.78	171.00

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Population	441,946	448,316	451,923	460,237	469,801	473,606	485,113	501,635
*per State Doc								

FTE's per 1,000 pop.	6.0	5.9	5.9	6.0	5.9	6.0	6.2	6.2
One FTE supports X residents	166.62	168.19	169.77	168.03	169.63	167.53	160.44	160.95

A complete list of all position changes, including new, eliminated and other FTE changes, and reclassified positions, is reflected on the following pages.

Budget Summaries

The information below identifies the net position changes associated with the FY 2024 Adopted Budget.

GENERAL FUND - POSITION CHANGES

Department	Title	Program	FTE's
Alternate Public Defender	Deputy Public Defender III	Criminal	2.00
Alternate Public Defender	Legal Secretary	Criminal	1.00
Community Services	Director of Community Services	Administration	1.00
Comptroller's Office	Account Clerk II	Accounts Payable	1.00
Comptroller's Office	Sr. Accountant	Accounting	1.00
District Attorney	Adv. Practice Registered Nurse	Child Advocacy Center	1.00
District Attorney	Forensic Interviewer	Child Advocacy Center	1.00
District Attorney	Legal Secretary	Child Welfare	1.00
District Attorney	Deputy District Attorney III	Civil	1.00
District Attorney	Paralegal	Civil	1.00
District Attorney	Deputy District Attorney III	Criminal	3.00
District Attorney	Legal Secretary	Criminal	1.00
District Attorney	Victim Witness Advocate	Criminal	1.00
District Attorney	Department Systems Specialist	Administration	1.00
District Court	District Court Clerk	Family/Gen. Jurisdiction	2.00
District Court	Case Compliance Specialist	Mental Competency	1.00
Emergency Management	Program Coordinator	Mitigation	1.00
Manager's Office	Appointed Counsel Administrator	Conflict Counsel	0.53
Public Defender	Office Support Specialist	Administration	1.00
Sheriff's Office	Deputy Sheriff	Detention	5.00
Sheriff's Office	Lieutenant	Detention/Patrol	1.00
Sheriff's Office	Sergeant	Detention/Patrol	1.00
Sheriff's Office	Deputy Sheriff	Patrol	5.00
Sparks Justice Court	Department Systems Specialist (shared)	Administration	0.50
Technology Services	Technology Project Coord.	Sheriff-CAD, RMS, JMS	1.00
Registrar of Voter's	Administrative Assistant I	Administration	1.00
Registrar of Voter's	Department Systems Specialist	Administration	1.00
Registrar of Voter's	Deputy Registrar of Voters	Administration	1.00
Registrar of Voter's	Media Production Specialist	Administration	1.00
Registrar of Voter's	Office Assistant II	Elections	2.00
Registrar of Voter's	Office Assistant II	Administration	4.00
General Fund		Total Net New FTE's	46.03



OTHER FUNDS - POSITION CHANGES

Department	Title	Program	FTE's
Health District	Media & Communication Support Specialist	Office of District Health Officer	1.00
Health District	Air Quality Specialist	Air Quality-Permitting	2.00
Health District	Sr. Public Health Nurse	CCHS-Family Planning	1.00
Health District	Env. Health Specialist	Environmental Health Services	1.00
Health District	Tech. Services Developer II	Environmental Health Services/Air Quality	1.00
Health District	Office Assistant III	Environmental Health Services	1.00
Human Services - Indigent	Eligibility Certification Specialist II	Adult Services	1.00
Human Services - Homelessness	Office Assistant II	Crossroads	1.00
Human Services - Senior Services	Human Services Supervisor	Homemaker	2.00
Human Services - Senior Services	Human Services Caseworker III	Homemaker	2.00
Human Services - Senior Services	Homemaker Services Aide	Homemaker	5.00
Human Services - CPS	Human Services Caseworker III	Homeless Diversion Unit	2.00
Human Services - CPS	Human Services Coordinator	Assessment Unit	1.00
Technology Services	Technology Systems Administrator II	E-911; CAD, RMS, JMS	2.00
Community Services -May Museum	Museum Aide	May Museum	0.96
Utilities	Sr. Project Manager	Engineering/Infrastructure	1.00
Utilities	Utility Worker III	Sewer/Water	1.00
Risk Management	Risk Management Analyst	Administration	1.00
Regional Animal Services	Supervising Veterinarian	Clinic	1.00
Regional Animal Services	Department Systems Specialist (1.0 shared)	Administration	0.50
Other Funds		Total New Position FTE's	28.46
Grand Total—All Changes		Total Net New FTE's	74.49



Budget Summaries

The FY 2024 Final Budget also includes Position Reclassifications as follows:

Function	Department	# of Incumbents/ Positions
Public Safety:	Medical Examiners	1.00
	Total Public Safety	1.00
Welfare:	Human Services Agency	1.00
	Total Welfare	1.00
General Government:	Community Services	1.00
	County Manager	2.00
	Finance	2.00
	Technology Services	4.00
	Total General Government	9.00
Culture & Recreation:	Community Services - Parks	2.00
	Total Culture & Recreation	2.00
Total General Fund		13.00

Function	Department	# of Incumbents/ Positions
Health & Sanitation:	Health District	16.00
	Total Health and Sanitation	16.00
Welfare:	Human Services - Child Protective Services	2.00
	Human Services - Indigent (title change only)	-
	Human Services - Homelessness	1.00
	Total Welfare	3.00
Building Permits:	Building and Safety	1.00
	Total Building Permits	1.00
General Government:	Equipment Services	1.00
	Total General Government	1.00
Public Safety:	Animal Services	3.00
	Total Public Safety	3.00
Utilities:	Utilities	2.00
	Total Utilities	2.00
Total Other Funds		26.00



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 2024 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of \$94 million, other financing sources totaling \$742 thousand, and Contingency of \$5.5 million that is not specific to a department.

Of particular note, estimated impacts of a countywide classification and compensation study are also included in the FY 2024 budget. Total organizational impact is estimated at ~\$13.3 million; \$8.7 million in the General Fund and \$4.6 million in other funds.

GENERAL FUND DEPARTMENT	Budgeted Expenditures/ Uses	Budgeted Revenues/ Other Sources	Net General Fund Cost
Accrued Benefits & OPEB	3,000,000	-	3,000,000
Alternate Public Defender	4,430,170	-	4,430,170
Alternative Sentencing	3,707,537	1,615,000	2,092,537
Assessor	9,050,312	-	9,050,312
Board of County Commissioners	1,263,806	-	1,263,806
Community Services	27,287,704	13,071,393	14,216,311
Community Support (w/CMO pg.)	375,961	-	375,961
Conflict Council	1,809,833	-	1,809,833
County Clerk	2,120,765	464,350	1,656,415
County Manager	9,971,672	1,897,693	8,073,979
County Recorder	2,652,349	2,286,600	365,749
District Attorney	30,667,780	546,000	30,121,780
District Court	29,105,756	4,827,171	24,278,585
Finance	6,294,627	173,054	6,121,573
Fire Suppression (w/CMO pg.)	1,300,454	-	1,300,454
Human Resources	3,512,494	-	3,512,494
Human Services	1,861,464	-	1,861,464
Intergovernmental Expenditures	4,906,275	4,397,011	509,264
Justice Court - Incline	892,519	225,000	667,519
Justice Court - Reno	9,043,253	2,437,432	6,605,821
Justice Court - Sparks	5,189,212	749,000	4,440,212
Justice Court - Wadsworth	428,523	187,750	240,773
Juvenile Services	18,916,627	235,950	18,680,677
Library	12,163,827	51,950	12,111,877
Medical Examiner	6,332,125	1,859,343	4,472,782
Public Administrator	1,611,850	230,000	1,381,850
Public Defender	12,885,905	173,000	12,712,905
Public Guardian	2,937,412	150,000	2,787,412
Registrar of Voters	5,622,109	40,440	5,581,669
Sheriff	152,830,152	26,618,155	126,211,997
Technology Services	20,510,669	36,000	20,474,669
Treasurer	3,454,282	7,052,000	(3,597,718)
Undesignated Revenue	20,452,288	416,055,184	(395,602,896)
Fund Transfers	94,034,878	-	94,034,878
Contingency	5,510,355	-	5,510,355
TOTAL GENERAL FUND	516,134,945	485,379,476	30,755,469



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.

Strategic

Objective: Fiscal Sustainability

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Accrued Benefits	C182010	3,185,485	3,000,000	3,000,000	3,000,000	-	0.0%
Total		3,185,485	3,000,000	3,000,000	3,000,000	-	0.0%

SOURCES AND USES**Sources**

NONE

Total Sources	-	-	-	-	-
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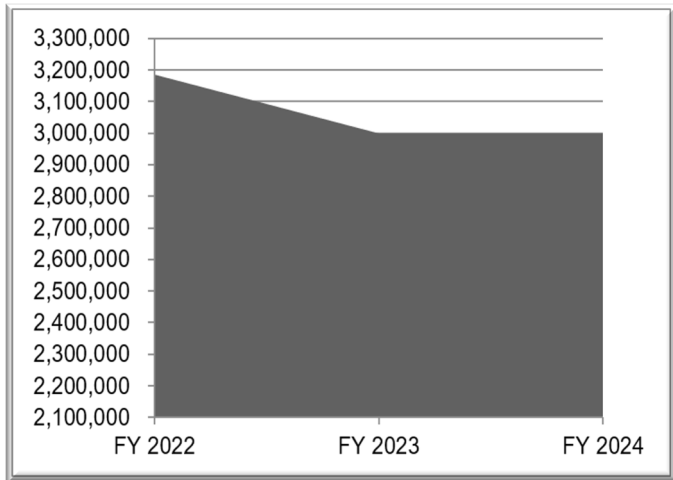
Uses

Salaries & Wages	3,128,385	2,950,000	2,950,000	2,950,000	-	0.0%
Employee Benefits	57,100	50,000	50,000	50,000	-	0.0%
Services & Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	
Total Uses	3,185,485	3,000,000	3,000,000	3,000,000	-	0.0%

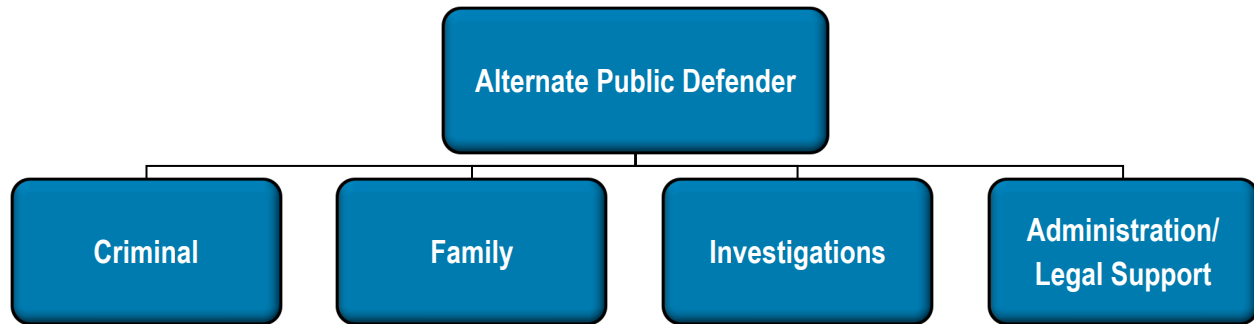
Net General Fund Cost	3,185,485	3,000,000	3,000,000	3,000,000	-	0.0%
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FTE Summary	-	-	-	-	
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Net General Fund Cost



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

Website: <https://www.washoecounty.gov/apd>

Strategic Initiative: Vulnerable Populations

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 2.0 FTE Deputy Public Defender III (underfill as I) - \$372,870
- Additional 1.0 FTE Legal Secretary - \$96,685

Three new positions were created midcycle in FY23:

- Additional 1.0 FTE Deputy Public Defender III (underfill as I)
- Additional 1.0 FTE Legal Secretary
- Additional 1.0 FTE Office Support Specialist

Non-Personnel

- Increase in Office Supplies - \$7,532
- Increase in Cell Phone - \$150
- Increase in Software Maintenance - \$100

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Alternate Public Defender	128-0	2,798,095	3,474,625	3,540,525	4,430,170	955,545	27.5%
Total		2,798,095	3,474,625	3,540,525	4,430,170	955,545	27.5%

SOURCES AND USES**Sources**

NONE

Total Sources

- - - - -

Uses

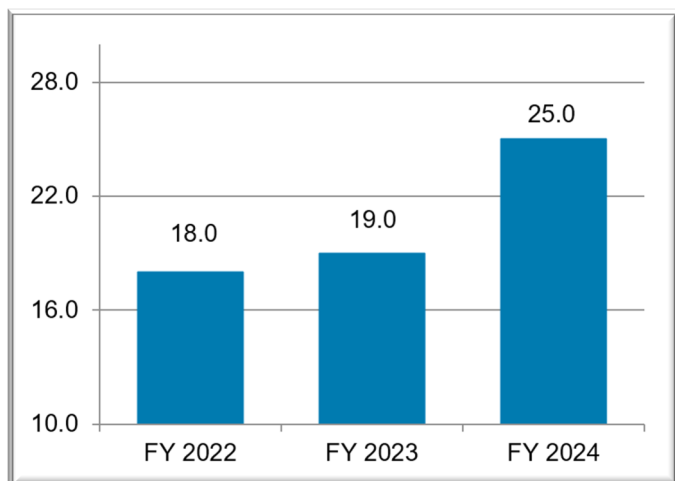
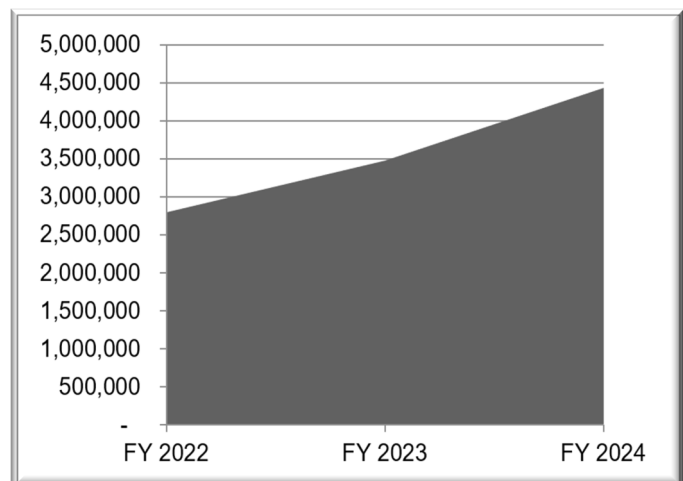
Salaries & Wages	1,821,901	2,150,004	2,269,605	2,821,736	671,732	31.2%
Employee Benefits	843,242	953,338	970,461	1,430,381	477,043	50.0%
Services & Supplies	132,952	371,283	300,459	178,052	(193,231)	-52.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	2,798,095	3,474,625	3,540,525	4,430,170	955,545	27.5%

Carry-forward Funding

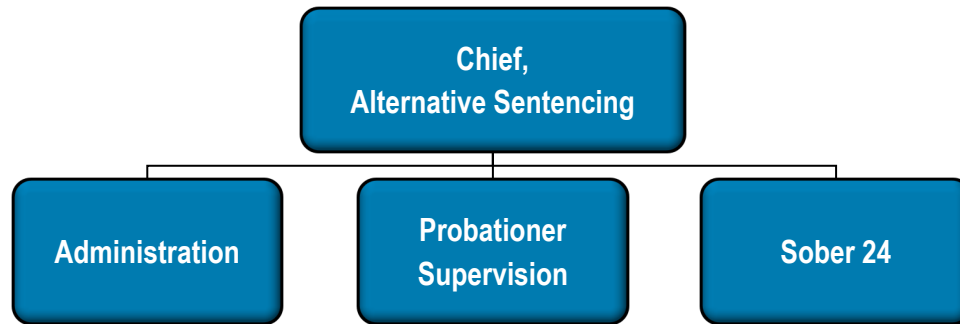
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Net General Fund Cost	2,798,095	3,474,625	3,540,525	4,430,170	955,545	27.5%
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FTE Summary	18.00	19.00	19.00	25.00	31.6%
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Staffing Trend**Net General 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: The Department of Alternative Sentencing, under the authority of NRS211A, is responsible for the monitoring of all pre-trial and misdemeanor adjudicated cases directed to us by any court within Washoe County. Case responsibilities may include but are not limited to in-person reporting, monitoring counseling progress or referral, provisions for job training, drug and alcohol testing and random in-home visits any time without a warrant. Cases are monitored for the duration of the suspended sentence which could be up to three years or until such time the probationer is released or revoked by the court of jurisdiction.

The Department of Alternative Sentencing is also the County's designated agency to provide all drug testing services as outlined in 2019 Legislative Bills AB236 and SB316. Each bill has language that requires the utilization of drug and alcohol testing that shall be completed. The Department has embraced its role as the Regional Drug Testing Facility by providing best practice drug testing services to 27 local and regional agencies

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

Website: <http://www.washoecounty.gov/altsent>

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in Software Subscriptions - \$6,813
- Increase in Standby Pay - \$24,469

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Operations	154-1	2,045,519	2,239,831	2,364,468	2,216,577	(23,254)	-1.0%
Central Testing	154-2	1,122,771	1,402,391	1,176,639	1,490,960	88,569	6.3%
STAR	IN12015	-	439,487	439,487	511,328	71,841	16.3%
Total		3,168,290	4,081,710	3,980,593	4,218,865	137,155	3.4%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	369,061	381,000	381,000	381,000	-	0.0%
Fines and Forfeitures	84,788	96,000	96,000	96,000	-	0.0%
Miscellaneous	714,982	715,000	715,000	715,000	-	0.0%
Other Financial Sources	482,894	423,000	423,000	423,000	-	0.0%
Total General Fund	1,651,725	1,615,000	1,615,000	1,615,000	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	439,487	439,487	511,328	71,841	16.3%
Charges for Services	-	-	-	-	-	
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financial Sources	-	-	-	-	-	
Total Other Restricted Funds	-	439,487	439,487	511,328	71,841	16.3%

Total Sources	1,651,725	2,054,487	2,054,487	2,126,328	71,841	3.5%
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Uses

Salaries & Wages	1,618,987	1,905,699	1,949,050	2,160,517	254,818	13.4%
Employee Benefits	554,934	749,396	781,821	1,004,952	255,556	34.1%
Services & Supplies	904,619	1,283,840	1,139,722	1,053,396	(230,443)	-17.9%
Capital Outlay	89,750	142,775	110,000	-	(142,775)	-100.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	3,168,290	4,081,710	3,980,593	4,218,865	137,155	3.4%

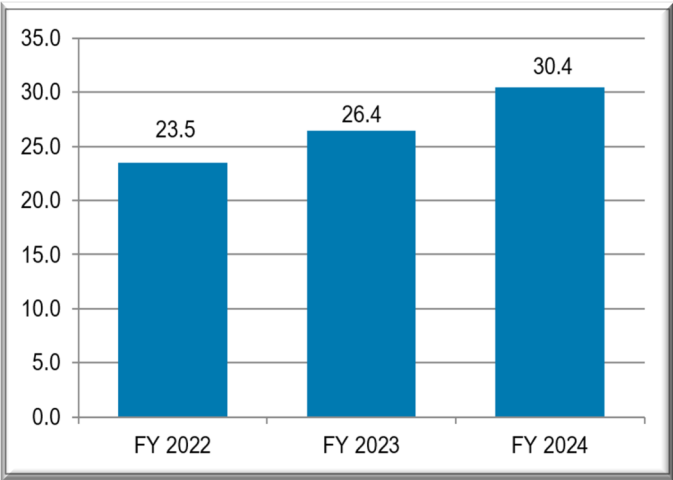
Carry-forward Funding	-	-	-	-	-	-
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Net General Fund Cost	1,516,565	2,027,223	1,926,106	2,092,537	65,315	3.2%
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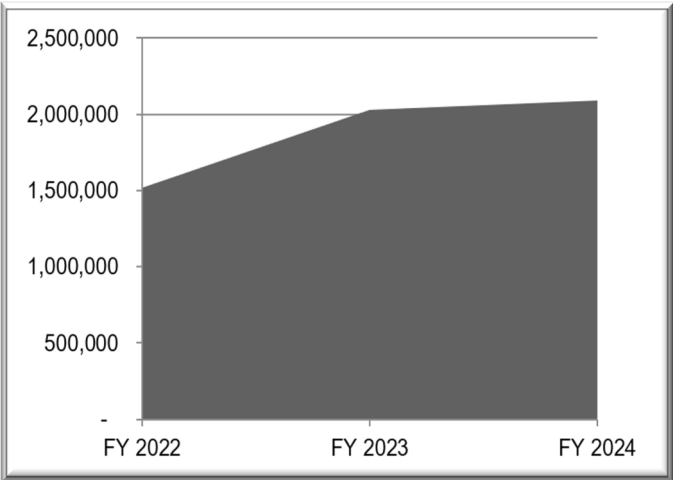
FTE Summary	23.50	26.40	26.40	30.40	15.2%
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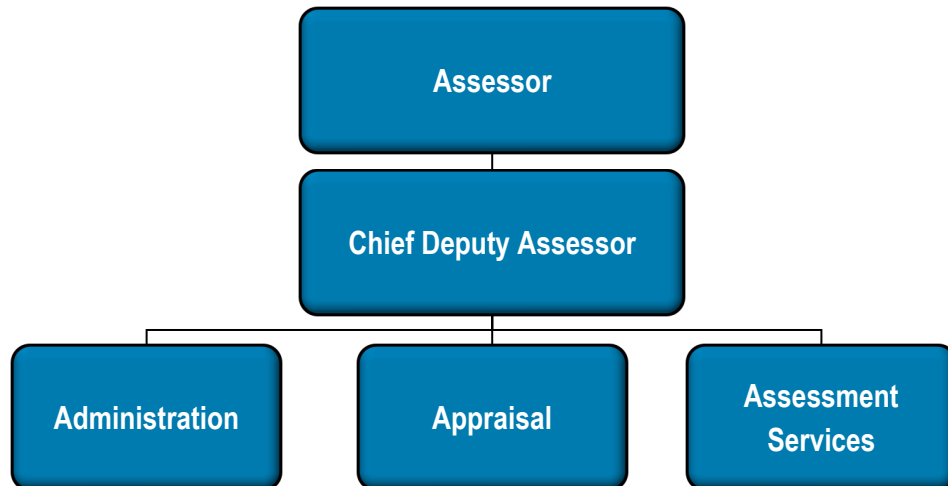
Staffing Trend



Net General Fund Cost



ASSESSOR



Mission: The mission of the Washoe County Assessor's Office is to efficiently produce and maintain fair and equitable values that are built upon accurate property records by an impartial, transparent, and courteous staff

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

Website:

<https://www.washoecounty.gov/assessor/>

Strategic**Objective:**

Fiscal Sustainability

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Assessor's Office	102-0	7,796,225	8,400,081	8,320,159	9,050,312	650,231	7.7%
Assessor Tech Fund	IN20280	424,122	2,966,383	2,966,383	525,000	(2,441,383)	-82.3%
Total		8,220,347	11,366,464	11,286,542	9,575,312	(1,791,152)	-15.8%

SOURCES AND USES**Sources**Other Restricted Funds

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	912,472	525,000	525,000	525,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financial Sources	-	-	-	-	-	
Total Sources	912,472	525,000	525,000	525,000	-	0.0%

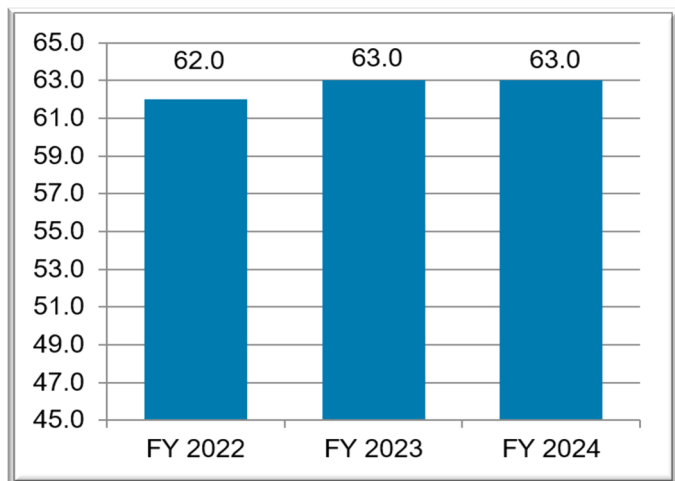
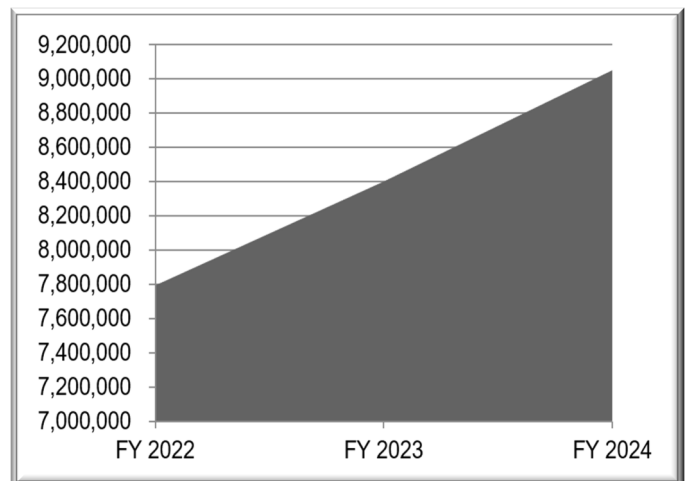
Uses

Salaries & Wages	4,662,492	5,051,287	4,997,596	5,218,846	167,559	3.3%
Employee Benefits	2,431,671	2,494,451	2,468,220	2,977,634	483,183	19.4%
Services & Supplies	1,126,185	3,670,726	3,670,726	1,228,833	(2,441,893)	-66.5%
Capital Outlay	-	150,000	150,000	150,000	-	0.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	8,220,347	11,366,464	11,286,542	9,575,312	(1,791,152)	-15.8%

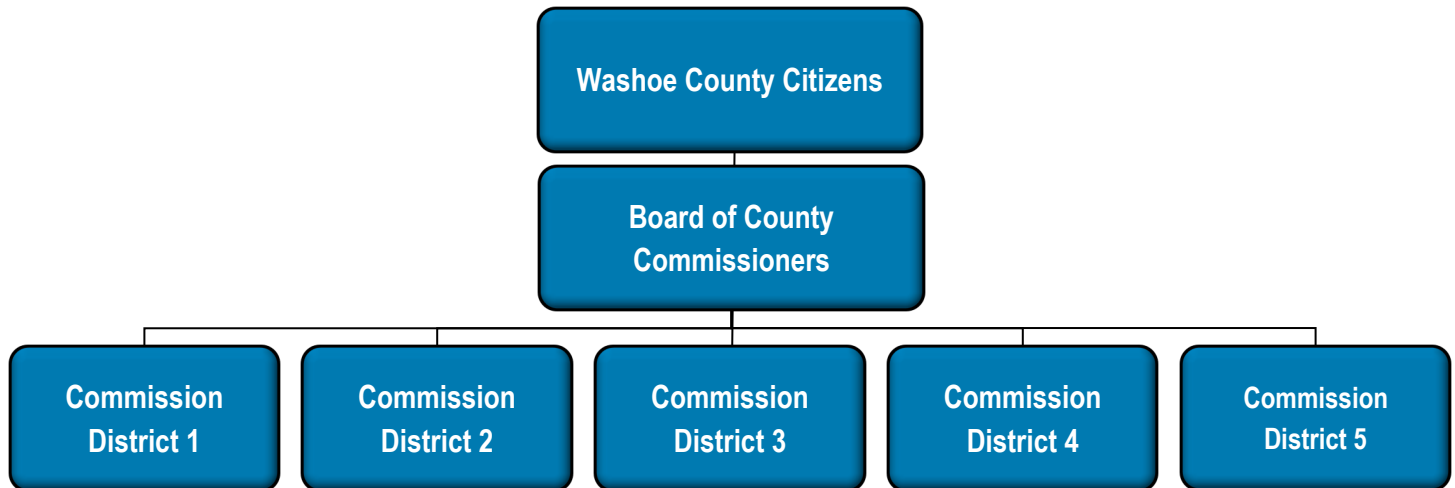
Carry-forward Funding	(488,350)	2,441,383	2,441,383	-	(2,441,383)	-100.0%
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Net General Fund Cost	7,796,225	8,400,081	8,320,159	9,050,312	650,231	7.7%
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FTE Summary	62.00	63.00	63.00	63.00	0.0%
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Staffing 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

Website: <https://www.washoecounty.gov/bcc>

Strategic Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations & Innovative Services

FY 2024 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Board of County Commissioners	100-0	1,208,114	1,250,624	1,213,267	1,263,806	13,182	1.1%
Total		1,208,114	1,250,624	1,213,267	1,263,806	13,182	1.1%

SOURCES AND USES**Sources**

None

Total Sources	-	-	-	-	-
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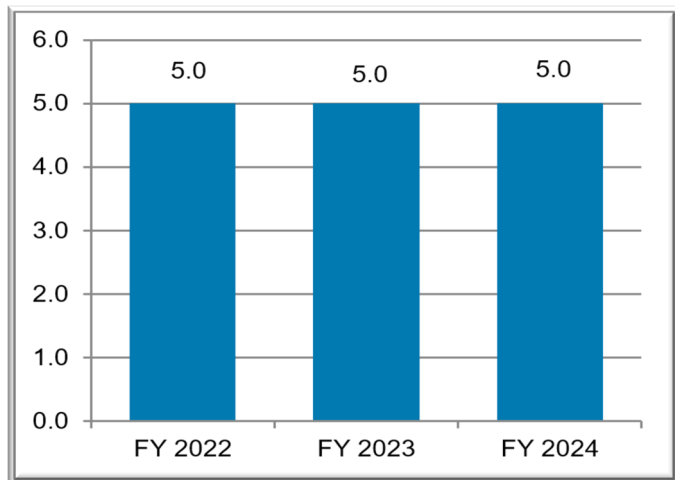
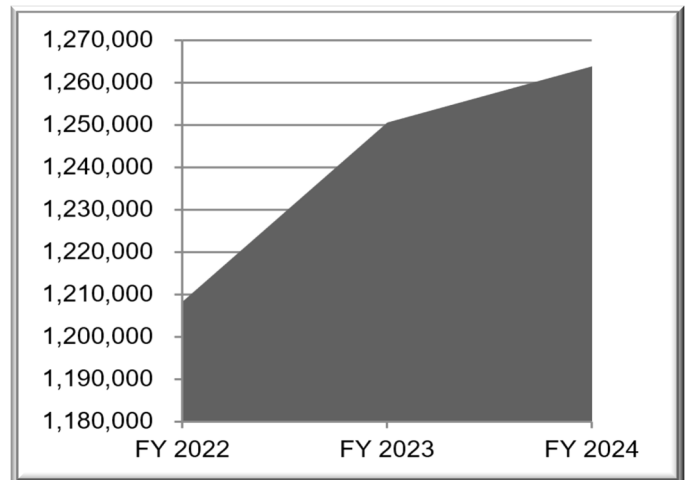
Uses

Salaries & Wages	372,600	397,794	375,118	388,662	(9,132)	-2.3%
Employee Benefits	197,120	198,662	183,981	213,787	15,125	7.6%
Services & Supplies	525,693	630,768	636,168	661,357	30,589	4.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	112,700	23,400	18,000	-	(23,400)	-100.0%
Total Uses	1,208,114	1,250,624	1,213,267	1,263,806	13,182	1.1%

Carry-forward Funding	-	-	-	-	-
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Net General Fund Cost	1,208,114	1,250,624	1,213,267	1,263,806	13,182	1.1%
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FTE Summary	5.00	5.00	5.00	5.00	0.0%
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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, Cable TV Franchise fees, Federal Payment in Lieu of Taxes (PILT), and indirect cost allocation charges to departments. Costs include: property tax processing fees and any functional (i.e., General Government, Public Safety, Judicial, etc.) expenditures or savings not attributed to a particular department (i.e., Salary Savings, Purchasing Savings, New Initiative expenses dependent on Board approval, etc.).

Strategic

Objective: Fiscal Sustainability

FY 2024 Budget Enhancements/Changes

Due to the unprecedented and unknown impacts of COVID-19, both Salary Savings and other Purchasing Savings were included in the FY 2022 Centrally Managed Activities budget. Due to better than anticipated financial results in FY 2021 and FY 2022, neither Salary Savings nor other Purchasing Savings were included in the FY 2023 or FY 2024 adopted budgets. Six million dollars in anticipated Property Tax Settlement Payments are included in the FY 2024 adopted budget, and are reflected in "Undesignated Revenue" Services and Supplies. The FY 2024 adopted budget in Centrally Managed Activities also includes Salary & Wages and Employee Benefits budget by function due to the pending impacts of the County's implementation of a classification and compensation study, Korn Ferry, approved/adopted by the Board of County Commissioners on February 14, 2023.

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Salaries/(Salary Savings)	199-0	-	1,720,423	-	5,123,419	3,402,996	197.8%
Benefits/(Benefit Savings)	199-0	-	693,810	1,671	1,716,345	1,022,535	147.4%
(Operating Savings)	199-0	-	-	-	-	-	0.0%
Undesignated Revenue	199-0	12,341,298	25,163,010	21,277,510	13,612,524	(11,550,486)	-45.9%
Total		12,341,298	27,577,243	21,279,181	20,452,288	(7,124,955)	-25.8%

SOURCES AND USES**Sources**

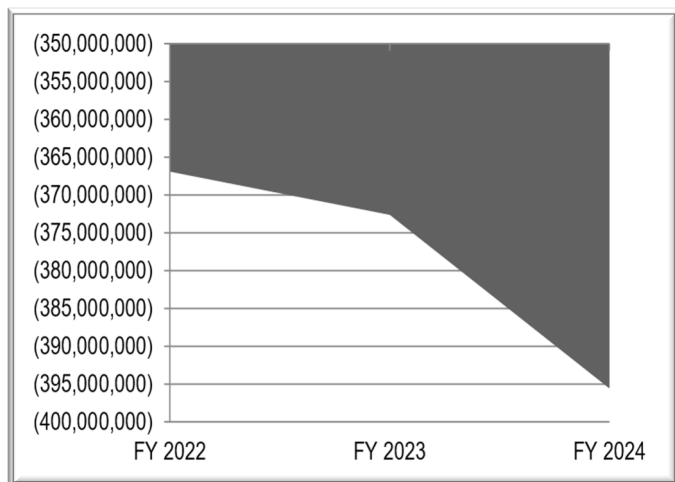
Taxes	185,899,129	199,276,005	199,381,005	216,376,074	17,100,069	8.6%
Licenses and Permits	2,207,754	1,775,200	2,075,200	2,175,200	400,000	22.5%
Intergovernmental	181,230,132	191,288,680	184,976,657	189,150,115	(2,138,565)	-1.1%
Charges for Services	9,870,813	7,638,896	7,638,896	8,154,565	515,669	6.8%
Fines and Forfeitures	103,410	199,230	199,230	199,230	-	0.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	379,311,237	400,178,011	394,270,988	416,055,184	15,877,173	4.0%

Uses

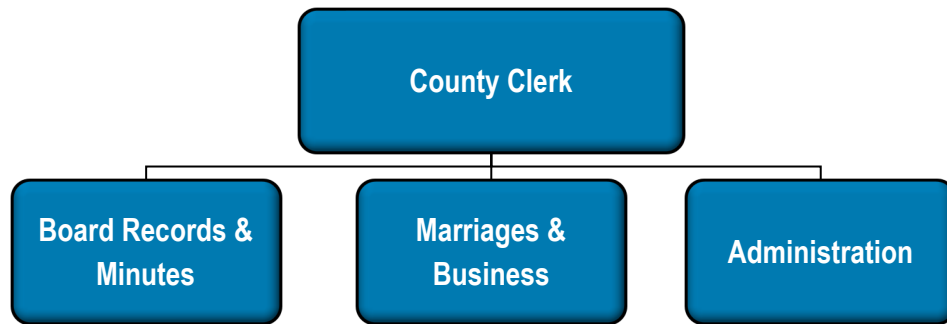
Salaries & Wages	-	1,720,423	-	5,123,419	3,402,996	197.8%
Employee Benefits	2,837	693,810	1,671	1,716,345	1,022,535	147.4%
Services & Supplies	11,338,461	20,063,010	15,777,510	13,272,524	(6,790,486)	-33.8%
Capital Outlay	-	5,100,000	5,500,000	340,000	(4,760,000)	-93.3%
Other Financing Uses	1,000,000	-	-	-	-	0.0%
Total Uses	12,341,298	27,577,243	21,279,181	20,452,288	(7,124,955)	-25.8%

Net General Fund Cost	(366,969,939)	(372,600,768)	(372,991,807)	(395,602,896)	(23,002,128)	6.2%
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FTE Summary	-	-	-	-	-	-
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Net General Fund Cost

COUNTY 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 officiant, 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 the clerk of the Board of County Commissioners, Truckee Meadows Fire Protection District, Board of Equalization, and Debt Management Commission. The Clerk's Office is comprised of three divisions:

- *The Board Records and Minutes Division* creates, maintains, and preserves the official records and minutes pertaining to the actions of the County Commissioners and the various boards on which they serve. Additionally, this division places legal advertisements, ensures minutes are completed, approved, and posted online timely in compliance with Open Meeting Law, conducts records research, oversees operations of the Marriage Commissioner's Office, and performs civil ceremonies.
- *The Marriage and Business Division* issues marriage licenses, files fictitious firm name certificates and notary bonds, authorizes marriage officiants, maintains records for public inspection and permanent retention, conducts research, accounts for the revenues of the Clerk's Office, and oversees marriage licensing operations at a satellite office in Incline Village through a partnership with the Incline Village General Improvement District. Beginning July 1, 2023 the Clerk's Office will begin processing passport applications, a much needed service in the County.
- *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; works toward improving office efficiency and productivity; and provides continuing

technological advancement to provide transparency and public access to the Clerk's records.

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 245 Certification of Vacancy; NRS 246 County Clerks; NRS 281 Oaths of Office: NRS 293 Certificates of Election; NRS 350 Debt Management Commission; NRS 361 County Board of Equalization; NRS 602 Fictitious Firm Names.

Website: <https://www.washoecounty.gov/clerks>

Strategic

Objective: Innovative Services

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in Seminars and Meetings - \$1,400
- Increase in Travel - \$3,000
- Increase in Software Maintenance - \$1,000 (One-Time)
- Increase in Software Maintenance - \$1,200 (On-Going)
- Increase in Postage - \$12,600
- Increase in Office Supplies - \$2,000 (On-Going)
- Increase in Office Supplies - \$1,500 (One-Time)

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	C104100	459,650	578,433	590,337	648,784	70,351	12.2%
Marriage & Business Division	C104300	652,553	729,348	683,014	784,692	55,344	7.6%
Marriage Commissioners	C104400	220	350	350	350	-	0.0%
Board Records & Minutes	C104700	359,879	425,805	415,052	476,475	50,670	11.9%
Clerk Technology	IN20293	16,028	98,333	98,333	6,050	(92,283)	-93.8%
Intra Agency Redaction Project	IN60579	78,469	210,464	210,464	210,464	-	0.0%
Total		1,566,798	2,042,733	1,997,550	2,126,815	84,082	4.1%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	
Licenses and Permits	138,894	150,000	150,000	150,000	-	0.0%
Intergovernmental	-	-	-	-	-	
Charges for Services	152,737	163,600	163,600	314,350	150,750	92.1%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financial Sources	-	-	-	-	-	
Total General Fund	291,631	313,600	313,600	464,350	150,750	48.1%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	27,815	6,000	6,000	6,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	(3,092)	50	50	50	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	24,723	6,050	6,050	6,050	-	0.0%

Total Sources	316,354	319,650	319,650	470,400	150,750	47.2%
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Uses

Salaries & Wages	932,006	1,099,840	1,072,628	1,142,910	43,070	3.9%
Employee Benefits	482,542	538,265	520,294	648,490	110,225	20.5%
Services & Supplies	152,251	404,629	404,629	335,415	(69,213)	-17.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,566,798	2,042,733	1,997,550	2,126,815	84,082	4.1%

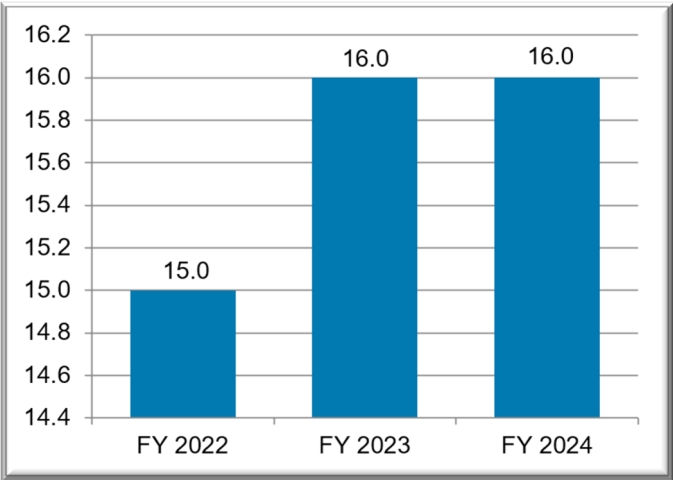
Carry-forward Funding	(8,696)	92,283	92,283	-	(92,283)	-100.0%
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Net General Fund Cost	1,259,140	1,630,801	1,585,617	1,656,415	25,614	1.6%
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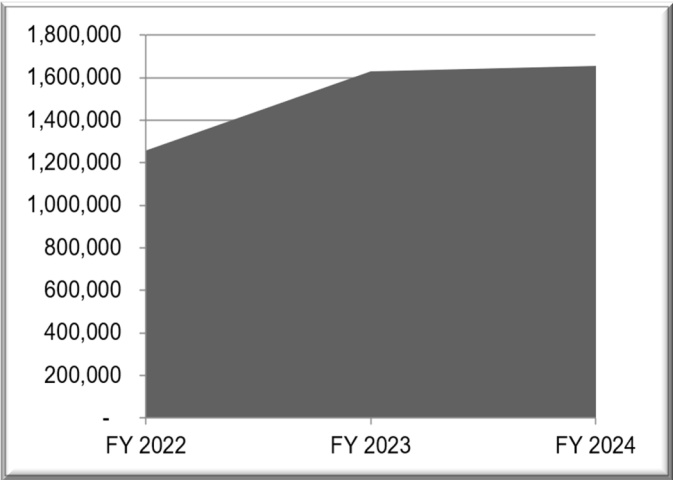
FTE Summary	15.00	16.00	16.00	16.00	0.0%
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Staffing Trend



Net General Fund Cost



COMMUNITY SERVICES DEPARTMENT



Mission: The mission of the Community Services Department is to serve our customers by committing to understanding their needs, being responsive, and proactively seeking solutions that collectively lead to our region's success.

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, and the management of real property
- Provides Regional Parks & Open Spaces that enhance quality of life and preserves natural, cultural, and historical resources
- Provides golf services at three 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).

Website: <https://www.washoecounty.gov/csd/index.php>

Strategic

Objective: Economic Impacts, Innovative Services

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 1.0 FTE CSD Director - \$195,998 (General Fund)
- Position supports Administration/Roads/Building and Safety/Utilities
- 75% General Fund; 5% Roads Fund (\$13,066); 10% Building and Safety Fund (\$26,133); and 10% Utilities Fund (\$26,133)
- Planning – Reclassification of 1.0 FTE Office Support Specialist to Principal Account Clerk - \$9,075
- Parks – Reclassification of 1.0 FTE Natural Resource Planner to Natural Resource Planning Coordinator - \$12,578
- Parks – Reclassification of 1.0 FTE Inmate Work Program Leader to Lead Maintenance Worker – Parks - \$4,172
- Finance and Administration – Cost Distribution of Fiscal Compliance Officer; 30% from Utilities Fund to GF - \$38,997
- Parks – Cost Distribution of Horticulturist from May Center (270-6) to Parks GF - \$5,967
- Planning and Operations – Cost Distribution of Administrative Assistant (7001160) and Division Director Operations from Golf Fund to CSD GF - \$3,876
- Parks – 0.75 FTE Temporary Recreation Specialist (Pooled) - \$98,855

Non-Personnel

- Facilities and Parks – Increase to Software Subscription (Asset Essentials) - \$37,352 (Base)



- Facilities – Increase to various facility contracts - \$235,679 (Base)
- Facilities – Increase to Repairs and Maintenance (IP; Plant; Carpentry) - \$265,034
- Facilities – Increase to Snow Removal - \$51,500
- Facilities – Increase to Overtime; Standby Pay; Call Back - \$6,246
- Parks – Increase to Services and Supplies for CPI increase - \$88,096;
 - * Offset by increase in Parks Revenue - \$96,490

Non-General Fund Community Services Departments are:

<u>Fund</u>	<u>Fund Type</u>
Roads Fund	Special Revenue Fund
Central Truckee Meadows Remediation District	Special Revenue Fund
May Center	Component of Other Restricted
Capital Improvements Fund	Capital Projects Fund
Parks Capital Fund	Capital Projects Fund
Capital Facilities Tax Fund	Capital Projects Fund
Golf Course Fund	Enterprise Fund
Building and Safety Fund	Enterprise Fund
Utilities Fund	Enterprise Fund
Equipment Services Fund	Internal Service Fund

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	105-1	706,173	698,821	724,600	888,366	189,546	27.1%
Operations	105-3	15,484,044	20,566,790	18,564,810	20,607,568	40,778	0.2%
Planning & Development	105-4	2,847,090	3,139,869	2,982,703	3,285,548	145,679	4.6%
Engineering & Capital Projects	105-5	2,674,122	3,034,170	3,073,090	3,322,805	288,635	9.5%
Finance & Administrative	105-6	755,507	819,979	819,126	951,274	131,295	16.0%
Total		22,466,936	28,259,629	26,164,330	29,055,561	795,933	2.8%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	9,005,646	7,767,300	9,754,300	11,315,979	3,548,679	45.7%	
Intergovernmental	2,107	-	-	-	-	-	
Charges for Services	1,748,523	1,499,074	1,499,074	1,602,564	103,490	6.9%	
Fines and Forfeitures	-	-	-	-	-	-	
Miscellaneous	349,360	180,225	180,225	152,850	(27,375)	-15.2%	
Other Financial Sources	20,283	-	-	-	-	-	
Total General Fund	11,125,919	9,446,599	11,433,599	13,071,393	3,624,794	38.4%	

Other Restricted Funds

Taxes	-	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	-	
Intergovernmental	681,215	692,963	692,963	882,220	189,257	27.3%	
Charges for Services	152,377	110,695	110,695	110,695	-	0.0%	
Fines and Forfeitures	-	-	-	-	-	0.0%	
Miscellaneous	(6,927)	25,998	22,868	(1,500)	(27,498)	-105.8%	
Other Financial Sources	5,000	5,400	2,500	-	(5,400)	-100.0%	
Total Other Restricted Funds	831,665	835,056	829,027	991,416	156,359	18.7%	

Total Sources	11,957,585	10,281,655	12,262,626	14,062,809	3,781,153	36.8%	
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Uses

Salaries & Wages	8,942,987	10,365,530	10,292,199	11,058,602	693,072	6.7%	
Employee Benefits	4,494,708	4,895,907	4,831,807	5,925,943	1,030,036	21.0%	
Services & Supplies	8,823,422	12,386,353	10,450,485	11,562,010	(824,343)	-6.7%	
Capital Outlay	170,652	611,839	589,839	509,007	(102,832)	-16.8%	
Other Financing Uses	35,167	-	-	-	-	-	
Total Uses	22,466,936	28,259,629	26,164,330	29,055,561	795,933	2.8%	

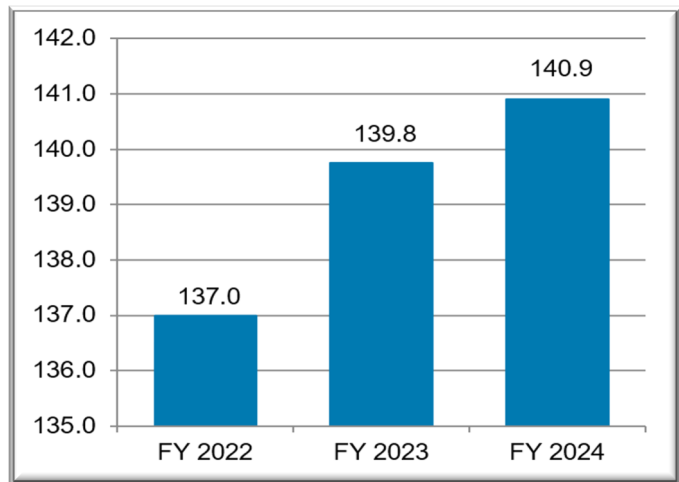
Carry-forward Funding	94,890	1,005,922	270,956	776,442	(229,480)	-22.8%	
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Net General Fund Cost	10,414,462	16,972,052	13,630,749	14,216,311	(2,755,741)	-16.2%	
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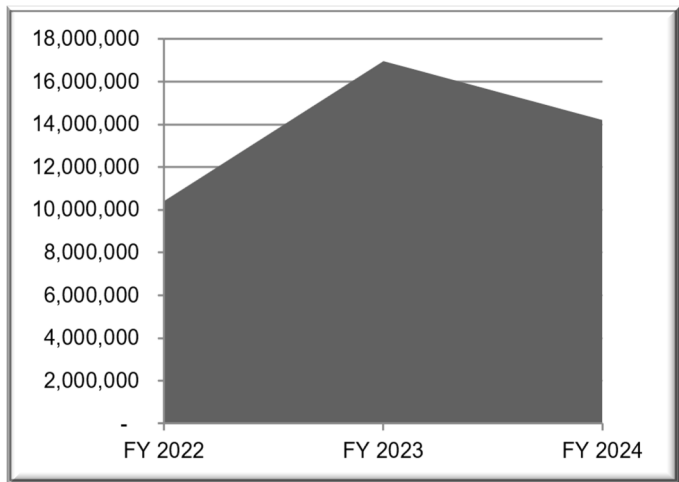
FTE Summary	137.00	139.75	139.75	140.99		0.9%	
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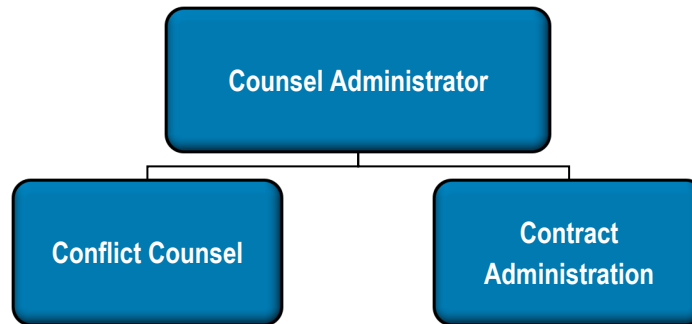
Staffing Trend



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 established an Appointed Counsel Administrator position in FY24 in lieu of using a contract attorney 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

Strategic Objective: Vulnerable Populations



FY 2024 Budget Enhancements/Changes**Personnel**

- Additional 0.53 FTE Appointed Counsel Administrator—\$78,068

Non-Personnel

- Increase in Psychiatric Evaluations - \$615,266
- Increase in Software Subscription - \$326
- Increase in Equipment noncapital - \$1,740
- Increase in Medical Exam - \$30,250
- Decrease in Judicial - (\$72,000)

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Conflict Counsel	129-0	1,295,047	1,836,833	1,770,933	1,809,833	(27,000)	-1.5%
Total		1,295,047	1,836,833	1,770,933	1,809,833	(27,000)	-1.5%

SOURCES AND USES**Sources**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,740	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	3,740	-	-	-	-	-

Uses

Salaries & Wages	-	-	-	48,883	48,883	
Employee Benefits	-	-	-	29,185	29,185	
Services & Supplies	1,295,047	1,836,833	1,770,933	1,731,765	(105,068)	-5.7%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,295,047	1,836,833	1,770,933	1,809,833	(27,000)	-1.5%

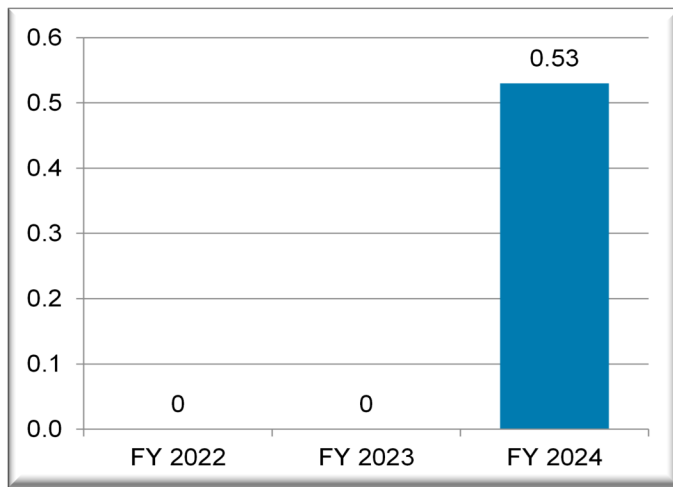
Carry-forward Funding	-	-	-	-	-	
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Net General Fund Cost	1,291,307	1,836,833	1,770,933	1,809,833	(27,000)	-1.5%
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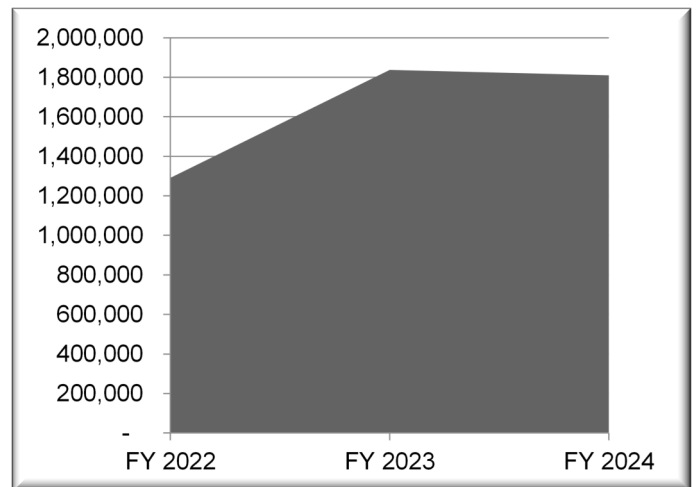
FTE Summary	-	-	-	0.53	100.0%	
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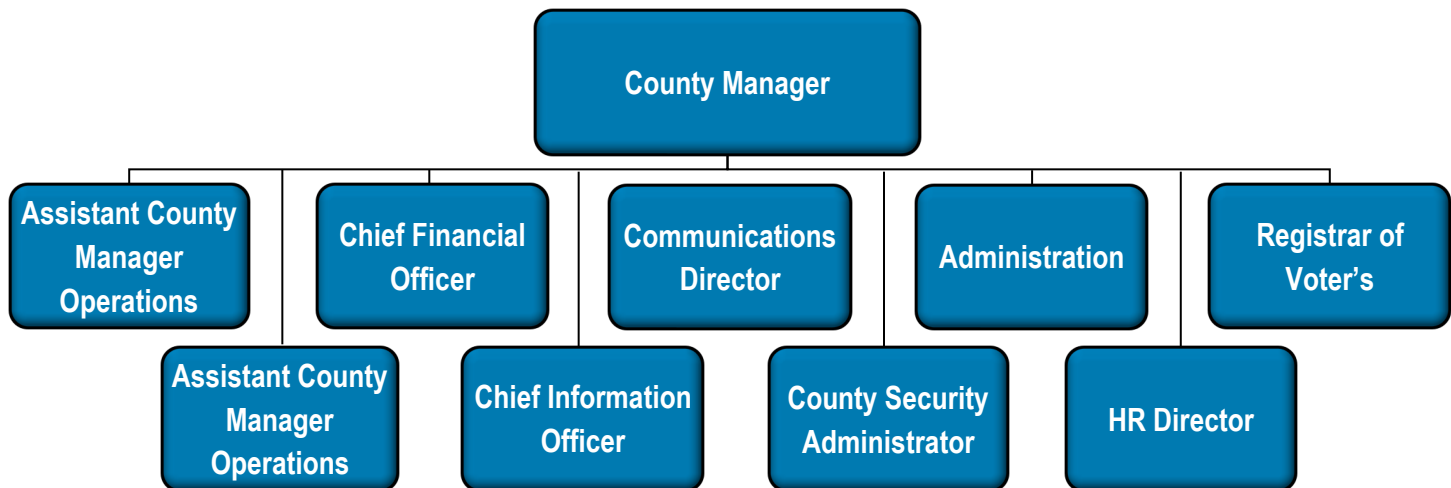
Staffing Trend



Net General Fund Cost



COUNTY MANAGER'S OFFICE



Mission: The Mission of the Washoe County Manager's Office is to provide leadership to the organization 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, elected and appointed department directors, government and community agencies, businesses, employees, and county citizens:

- *Administration:* Office Administration facilitates presentation of issues to the Board of County Commissioners (BCC) for their consideration and ensures effective implementation of direction given by the BCC. They also support planning, strategy, financial management, and personnel support to the OCM and the Commission.
- *Communications:* 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, commission support, internal communications and branding, WCTV County news production and Charter channel 193.



<https://www.washoecounty.gov/311>

- **Community Reinvestment:** The Community Reinvestment Program administers the American Rescue Plan Act/Coronavirus State and Local Fiscal Recovery Funds, federal grants and appropriations, the Washoe County Community Reinvestment Grant and coordinates across the organization and with the community to leverage funding opportunities for a more resilient community.
- *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.
- *Emergency Management:* The Emergency Management and Homeland Security Program 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; and manages the Regional Emergency Operations Center (REOC).
- *Government Affairs:* 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.
- *Housing and Homelessness:* The Housing and Homeless Services Division is responsible for leading the Northern Nevada Continuum of Care as well as oversight of the Nevada Cares Campus, Built for Zero program, Community Homelessness Advisory Board, and various community resources including emergency rental housing.
- *Security Administration:* The Security Administrator manages the countywide security contract which provides security officers for multiple locations across many departments, mobile security patrol and coverage of public meetings and special events as well as coordinating security assessments of county facilities. In addition, the Administrator is a key member of the County's Safety Committee and serves as a liaison to regional law enforcement agencies.

Statutory**Authority:**

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

Website:

<https://washoecounty.gov/mgrsoff>



Strategic

Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations, Innovative Services

FY 2024 Budget Enhancements/Changes**Personnel**Administration

- Reclassifications (as approved by the JEC) - \$211,056; Net \$42,464
- Cost Distribution change for 1.0 FTE Assistant County Manager from 40% OCM/60% Various CSD Funds to 100% OCM - \$211,056; Net \$42,464

Communications

- Reclassification of 1.0 FTE Digital Communications Supervisor to 1.0 FTE Digital Communications and Accessibility Manager - \$12,893

Community Reinvestment

- Increase of 20% in GF support of Community Reinvestment Manager - \$35,157
- Increase of 15% in GF support of Grants and Community Program Analyst - \$19,053
- Increase of 15% in GF support of Fiscal compliance Officer - \$17,342
 - * Fully offset with ARPA Indirect Revenue of - \$71,552

Grants Administration

- None

Emergency Management

- Addition of 1.0 FTE Mitigation Program Coordinator – Emergency Management - \$114,354

Fire Suppression

- None

Government Affairs

- None

Housing and Homelessness

- Addition of 1.0 FTE Homeless Services Program Assistant to Homeless Services Case Manager (grant-funded) – Net \$-0-

Security Administration

- None

Special Projects

- None

Sustainability

- None

Non-PersonnelAdministration

- Increase in Repairs and Maintenance – WC Fit - \$10,700
- Increase in Operating Supplies – WC Fit - \$10,000

Communications

- Increase in Service Contracts (Granicus) – Communications & Engagement - \$7,500



- Increase in Software Maintenance (Qsend) - Communications & Engagement - \$2,491

Community Reinvestment

- None

Grants Administration

- None

Emergency Management

- Increase in Equipment Non-Capital – Mitigation Program Coordinator Ancillary - \$1,793 (One-Time)
- Increase in Equipment Non-Capital – Mitigation Program Coordinator Ancillary - \$670 (On-Going)

Fire Suppression

- Increase to Payment to Other Agencies – Gerlach - \$21,561

Government Affairs

- None

Housing and Homelessness

- Increase General Fund Transfer to support operations, including Security Contract - \$387,403
- ARPA-funded positions supported by GF transfer – \$1,240,591 (net)
- Other (net PERS impact, estimated Korn Ferry, etc.) - \$185,990
- Increase in General Fund overhead – \$50,205

Security Administration

- Increase in Securities Contract – Countywide Security - \$117,591
- Increase in Building and Improvements Non-Capital – Countywide Security - \$25,000 (One-Time)
- Increase in Service Contract – Countywide Security - \$7,000
- Increase in Software Subscription – Countywide Security - \$11,400

Special Projects

- None

Sustainability

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	101-1	2,253,126	6,364,197	4,852,871	3,485,340	(2,878,856)	-45.2%
Countywide Initiatives	101-11	2,018,990	3,561,247	3,571,942	2,680,911	(880,336)	-24.7%
Marijuana Establishment	101-12	179,854	229,671	229,671	220,000	(9,671)	-4.2%
Special Projects	101-14	4,285,552	217,225	219,388	43,325	(173,899)	-80.1%
Community Reinvestment	101-15	-	21,584,885	21,566,621	242,211	(21,342,674)	-98.9%
Grants	101-3	6,231,447	424,530	439,948	-	(424,530)	-100.0%
Emergency Management	101-5	965,264	1,558,416	1,456,250	639,295	(919,121)	-59.0%
Communications	101-6	1,838,826	2,583,504	2,533,636	2,398,093	(185,411)	-7.2%
Management Services	101-8	1,265,929	527,650	467,773	417,181	(110,468)	-20.9%
Internal Audit	101-9	217,170	-	760	-	-	0.0%
Fore Support	101-500	125,658	132,278	138,879	149,593	17,315	13.1%
Fire Suppression	187-0	888,656	1,261,516	1,311,655	1,300,454	38,938	3.1%
Total		20,270,472	38,445,117	36,789,394	11,576,403	(26,868,715)	-69.9%

SOURCES AND USES**Sources**General Fund

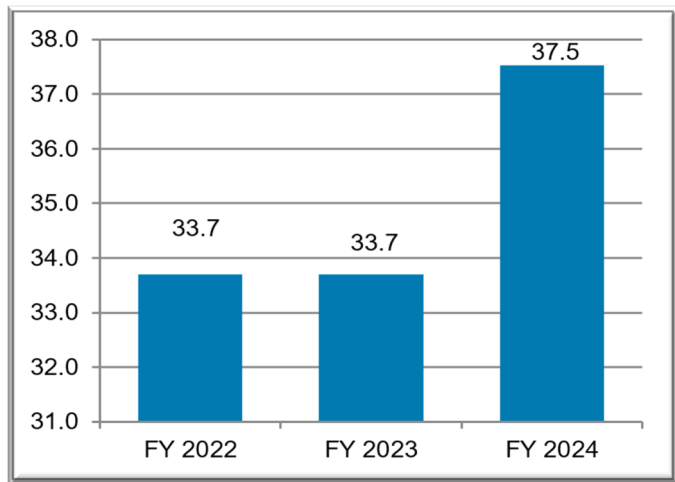
Taxes	-	-	-	-	-	-
Licenses and Permits	985,953	1,140,000	1,240,000	1,350,000	210,000	18.4%
Intergovernmental	4,510,609	130,278	130,278	149,593	19,315	14.8%
Charges for Services	180,873	110,600	215,600	215,600	105,000	94.9%
Fines and Forfeitures	128,620	74,500	106,500	106,500	32,000	43.0%
Miscellaneous	305,938	220,000	220,000	220,000	-	0.0%
Other Financial Sources	82,545	113,614	113,614	-	(113,614)	-100.0%
Total General Fund	6,194,539	1,788,992	2,025,992	2,041,693	252,701	14.1%
<u>Other Restricted Funds</u>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	9,997,638	23,067,063	22,958,359	160,277	(22,906,786)	-99.3%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	243,440	100,896	100,896	-	(100,896)	-100.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	10,241,078	23,167,959	23,059,256	160,277	(23,007,682)	-99.3%
Total Sources	16,435,617	24,956,951	25,085,247	2,201,970	(22,754,981)	-91.2%

Uses

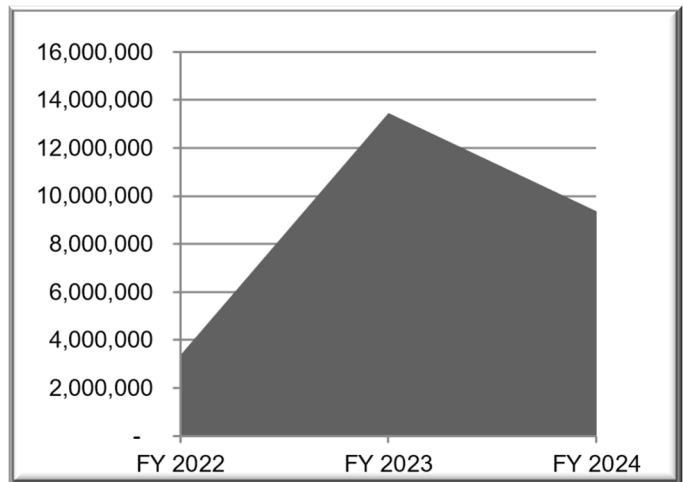
Salaries & Wages	3,467,564	2,745,553	2,683,695	3,279,059	533,506	19.4%
Employee Benefits	1,547,079	1,253,780	1,201,027	1,723,496	469,716	37.5%
Services & Supplies	15,015,197	21,877,818	20,336,706	6,392,348	(15,485,471)	-70.8%
Capital Outlay	20,102	320,352	320,352	37,500	(282,852)	-88.3%
Other Financing Uses	220,530	12,247,614	12,247,614	144,000	(12,103,614)	-98.8%
Total Uses	20,270,472	38,445,117	36,789,394	11,576,403	(26,868,715)	-69.9%
Carry-forward Funding	463,268	37,879	37,879	-	(37,879)	-100.0%
Net General Fund Cost	3,371,587	13,450,288	11,666,268	9,374,433	(4,075,854)	-30.3%
FTE Summary	33.70	33.70	33.70	37.53		11.4%



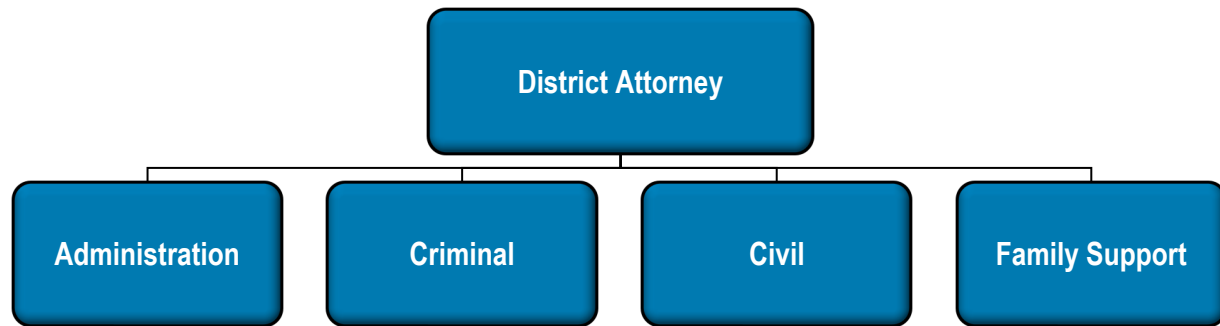
Staffing Trend



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

Website: <https://www.washoecounty.gov/da/index.php>

Additional Goals/Performance

Information: <https://youtu.be/3lBqCrYCjnU>

Strategic

Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 3.0 Deputy District Attorney III's – Criminal - \$584,943
- Additional 1.0 Department Systems Specialist - \$121,631
- Additional 1.0 Deputy District Attorney III – Civil - \$194,981
- Additional 1.0 Victim Witness Advocate - \$101,738
- Additional 1.0 Forensic Interviewer - \$114,131
- Additional 1.0 Paralegal – Civil - \$126,377
- Additional 1.0 Legal Secretary – Criminal - \$104,083
- Additional 1.0 Legal Secretary – Child Welfare - \$104,083
- Additional 1.0 APRN - \$165,388; Net \$0
 - * *Offset with permanent reduction to Professional Services and MD Consulting Expenses*

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Criminal	106-1	16,180,835	18,874,617	18,558,585	22,183,494	3,308,877	17.5%
CARES/SART Division	106-2	1,180,616	1,797,700	1,624,098	1,516,316	(281,383)	-15.7%
Family Support Division	106-3	3,902,982	5,849,723	5,793,802	4,916,205	(933,518)	-16.0%
Grants Division	106-5	1,147,115	2,127,914	1,337,193	1,057,119	(1,070,795)	-50.3%
Civil Division	106-7	4,667,146	4,911,705	4,834,568	5,311,596	399,892	8.1%
Drug Forfeitures	106-9	126,649	220,194	222,156	161,851	(58,343)	-26.5%
Total		27,205,343	33,781,851	32,370,402	35,146,580	1,364,729	4.0%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	350,000	350,000	350,000	350,000	-	0.0%	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	30,696	32,000	32,000	32,000	-	0.0%	-
Other Financial Sources	164,000	164,000	164,000	164,000	-	0.0%	-
Total General Fund	544,696	546,000	546,000	546,000	-	0.0%	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	3,644,325	6,384,193	5,557,279	4,398,801	(1,985,392)	-31.1%	-
Charges for Services	84,966	30,000	30,000	30,000	-	0.0%	-
Fines and Forfeitures	-	50,000	50,000	50,000	-	0.0%	-
Miscellaneous	219,989	51,709	-	-	(51,709)	-100.0%	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds	3,949,281	6,515,902	5,637,279	4,478,801	(2,037,101)	-31.3%	-

Total Sources	4,493,977	7,061,902	6,183,279	5,024,801	(2,037,101)	-28.8%	-
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Uses

Salaries & Wages	16,882,415	20,237,072	19,571,766	21,465,242	1,228,170	6.1%	-
Employee Benefits	8,386,839	9,794,379	9,425,809	11,766,464	1,972,084	20.1%	-
Services & Supplies	1,923,338	3,750,400	3,372,826	1,914,875	(1,835,525)	-48.9%	-
Capital Outlay	12,750	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	27,205,343	33,781,851	32,370,402	35,146,580	1,364,729	4.0%	-

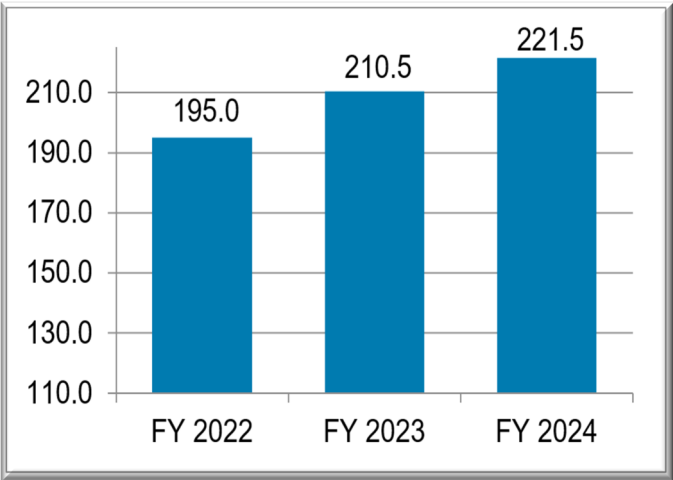
Carry-forward Funding	(122,809)	517,399	517,399	-	(517,399)	-100.0%	-
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Net General Fund Cost	22,834,175	26,202,550	25,669,724	30,121,780	3,919,229	15.0%	-
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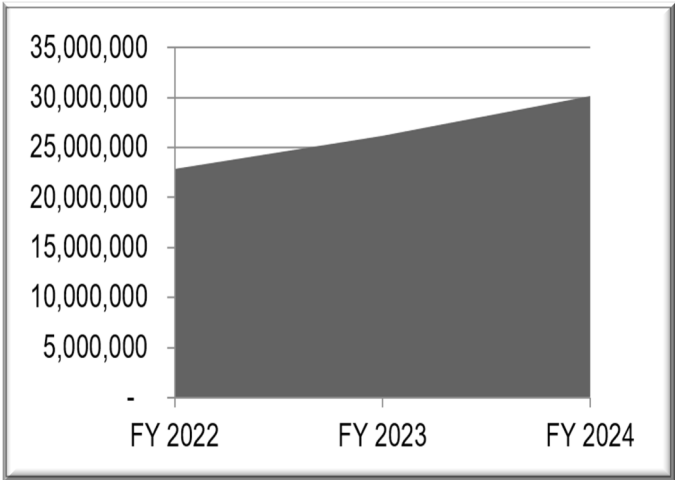
FTE Summary	195.00	210.47	210.47	221.47	-	5.2%	-
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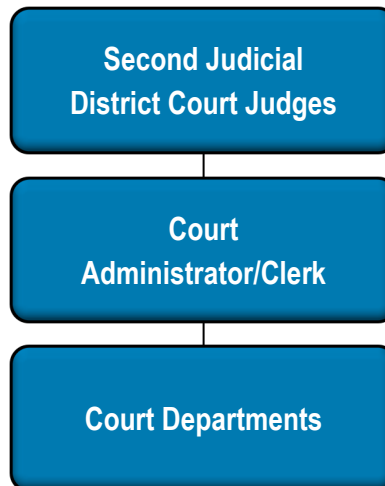
Staffing Trend



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 16 elected judges: nine General Jurisdiction Judges and seven 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: Court Services and Pretrial Supervision, Law Library and Resource Center, Specialty Courts, Filing Office, Jury Commissioner and Language Access Services, Family Services, Protection Order Help Center, Discovery, Arbitration, Guardianship and Probate and Community Outreach.

Statutory

Authority: NRS Chapter 3 – District Courts



Website: <https://www.washoecourts.com>

Strategic

Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 2.0 District Court Clerks – \$225,092
- Additional 1.0 Case Compliance Specialists—Competency—\$129,166
- Increase in Pretrial Services Shift Differential Pay—\$25,000
- Increase in Pretrial Services Pooled Positions—\$24,000
- Increase in Standby Pay—\$50,000

Non-Personnel

- New Case Management Software/System—\$1,300,000 (one-time capital project)



SECOND JUDICIAL DISTRICT COURT
STATE OF NEVADA
WASHOE COUNTY

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration Division	120-1	3,680,793	4,805,228	4,963,365	4,837,714	32,486	0.7%
General Jurisdiction Division	120-2	9,137,868	16,738,515	16,811,829	12,155,610	(4,582,905)	-27.4%
Family Court Division	120-3	7,417,374	8,475,399	8,249,728	8,842,387	366,988	4.3%
Pre Trial Services Division	120-4	2,659,146	2,853,254	2,604,722	3,076,663	223,409	7.8%
Specialty Courts Division	120-5	2,066,223	3,051,821	3,071,163	2,537,690	(514,131)	-16.8%
Law Library	120-6	917,655	1,029,315	1,006,212	1,147,414	118,099	11.5%
Total		25,879,060	36,953,533	36,707,018	32,597,479	(4,356,054)	-11.8%

SOURCES AND USES**Sources**General Fund

Taxes	3,462,981	3,689,292	3,689,292	4,001,071	311,779	8.5%
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	622,564	659,000	659,000	659,000	-	0.0%
Fines and Forfeitures	69,396	75,000	56,975	56,600	(18,400)	-24.5%
Miscellaneous	400,468	20,500	20,500	20,500	-	0.0%
Other Financial Sources	90,000	90,000	90,000	90,000	-	0.0%
Total General Fund	4,645,409	4,533,792	4,515,767	4,827,171	293,379	6.5%

Other Restricted Funds

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	535,009	1,052,820	826,505	822,365	(230,455)	-21.9%
Charges for Services	856,309	1,236,500	1,236,500	1,236,500	-	0.0%
Fines and Forfeitures	1,433,293	1,432,858	1,432,858	1,432,858	-	0.0%
Miscellaneous	1,560	101,350	81,150	-	(101,350)	-100.0%
Other Financial Sources	-	-	-	-	-	
Total Other Restricted Funds	2,826,171	3,823,528	3,577,013	3,491,723	(331,805)	-8.7%

Total Sources	7,471,580	8,357,320	8,092,780	8,318,894	(38,426)	-0.5%
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Uses

Salaries & Wages	13,990,568	15,302,138	15,094,775	16,953,539	1,651,401	10.8%
Employee Benefits	6,830,457	7,134,196	7,067,165	9,092,768	1,958,571	27.5%
Services & Supplies	5,012,027	14,065,783	14,095,372	6,148,956	(7,916,826)	-56.3%
Capital Outlay	46,008	451,416	449,707	402,216	(49,200)	-10.9%
Other Financing Uses	-	-	-	-	-	
Total Uses	25,879,060	36,953,533	36,707,018	32,597,479	(4,356,054)	-11.8%

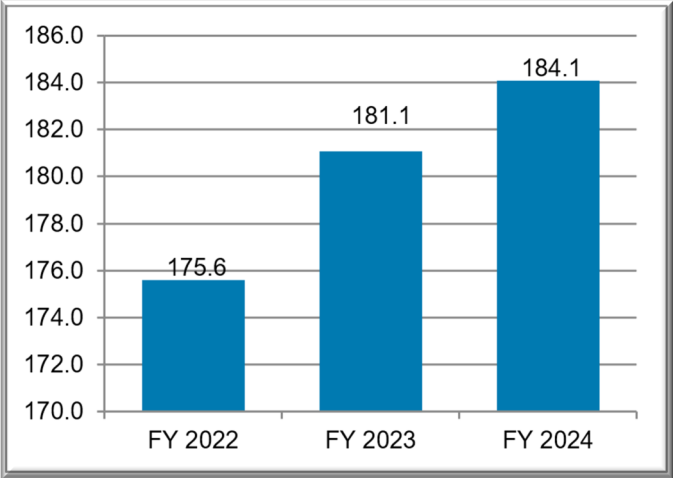
Carry-forward Funding	(546,253)	7,508,847	7,508,847	-	(7,508,847)	-100.0%
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Net General Fund Cost	18,953,733	21,087,367	21,105,391	24,278,585	3,191,218	15.1%
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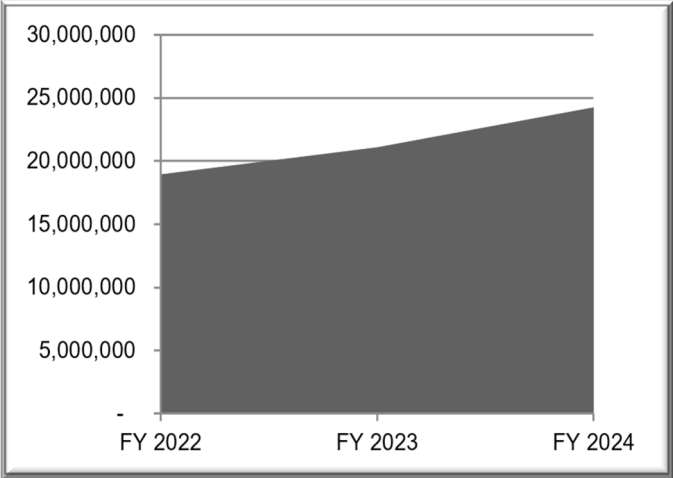
FTE Summary	175.60	181.08	181.08	184.08		1.7%
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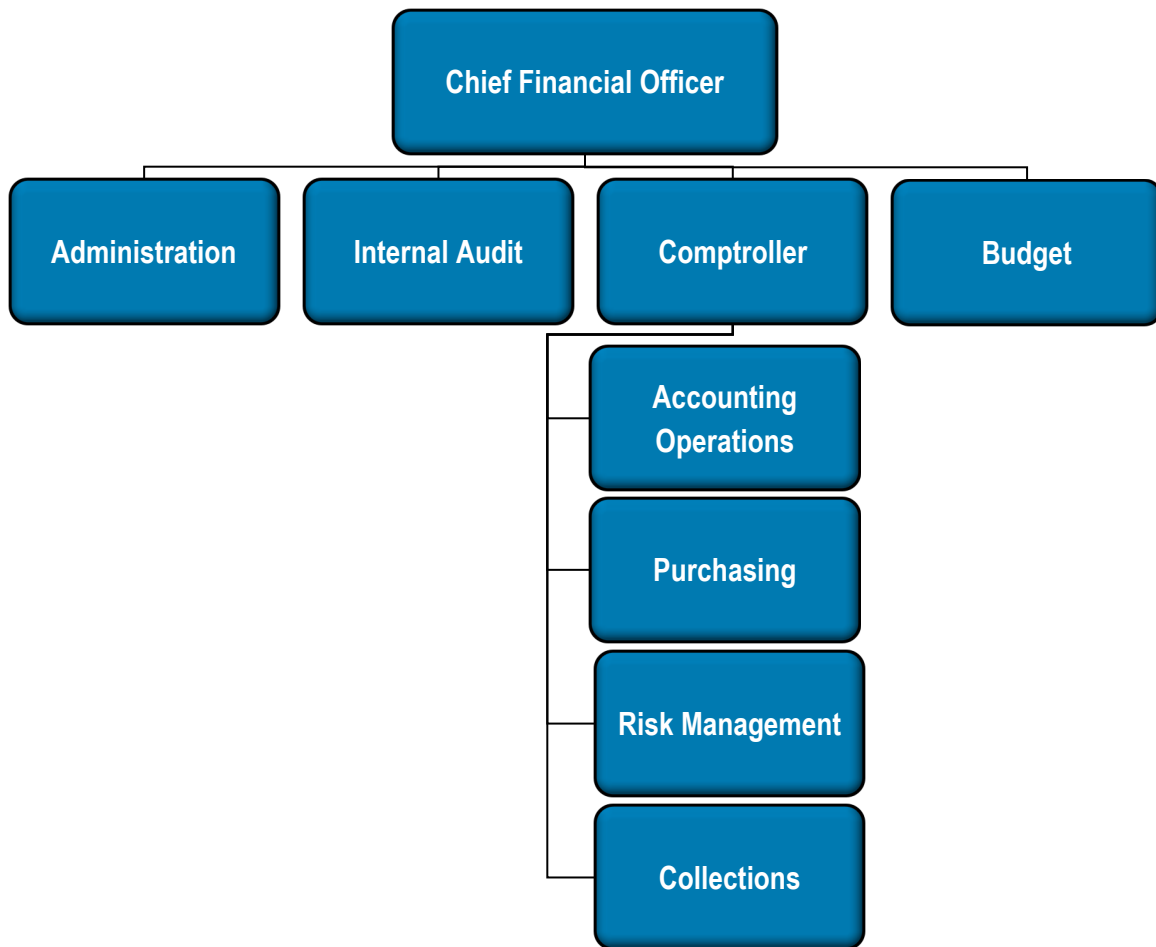
Staffing Trend



Net General Fund Cost



FINANCE



Mission: The mission of the Finance Department is to promote sound financial management that provides accurate and useful information to decision makers to successfully support the operations of the County that align with vision, mission and goals of the Board of County Commissioners and the residents of Washoe County.

Description: The Finance Department office operates through four main divisions:

- *The Internal Audit Division* conducts performance audits to assess departmental functions and processes to determine if they are achieving 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 Comptroller's Department* 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 Annual Comprehensive Financial Report (ACFR), as well as a variety of other financial reports and required disclosures. This division maintains the general books 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.
- *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 program 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. The program also coordinates strategic planning for the organization, assists with strategic planning for departments within the county, and provides research, analysis and project management service to the County Manager and the Board of County Commissioners.

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

Website: <https://www.washoecounty.gov/budget/>
<https://www.washoecounty.gov/comptroller/index.php>
https://www.washoecounty.gov/mgrsoff/internal_audit/index.php

Strategic Objective: Fiscal Sustainability, Innovative Services

FY 2024 Budget Enhancements/Changes:

Personnel

Budget

- 1.0 Reclassification of Fiscal Analyst II to Senior Fiscal Analyst - \$12,673

Comptroller

- 1.0 Reclassification Administrative Assistant 1 to Administrative Assistant II - \$6,794
- Additional 1.0 Senior Accountant - \$144,096
- Additional 1.0 Account Clerk II - \$95,662

Internal Audit

- None

Non-Personnel

Budget

- Additional \$650,000 (up to) for initial purchase/implementation of Budget Software. Fund will be transferred to CIP and be a CIP project

Comptroller

- Increase in Processional Services – Eide Bailly - \$130,000

Internal Audit

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	103-1	-	297,464	202,317	312,086	14,622	4.9%
Internal Audit Division	103-2	-	332,706	266,197	346,380	13,673	4.1%
Comptroller Division	103-3	2,677,208	2,888,625	2,884,380	3,518,411	629,786	21.8%
County Grants Administration Division	103-4	58,894	214,076	211,012	226,563	12,487	5.8%
Budget Division	103-5	-	1,168,461	1,116,453	1,301,890	133,428	11.4%
Purchasing	103-6	460,953	548,389	455,721	589,299	40,909	7.5%
Total		3,197,055	5,449,721	5,136,079	6,294,627	844,906	15.5%

SOURCES AND USES**Sources**

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	33,105	63,054	63,054	63,054	-	0.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	243,072	110,000	110,000	110,000	-	0.0%
Other Financial Sources	4,228	-	-	-	-	
Total Sources	280,404	173,054	173,054	173,054	-	0.0%

Uses

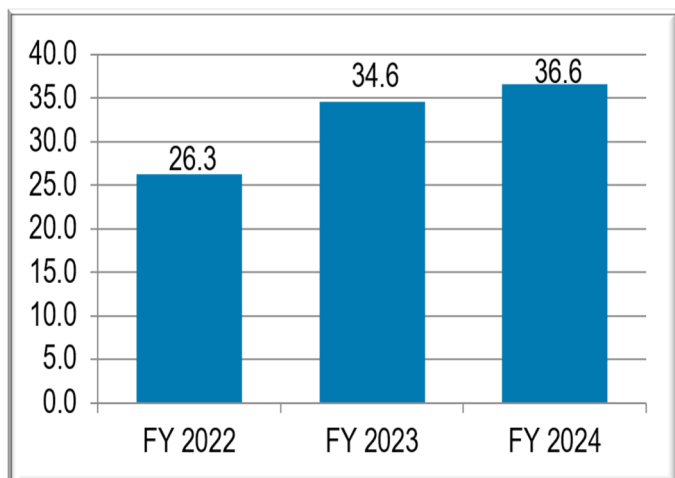
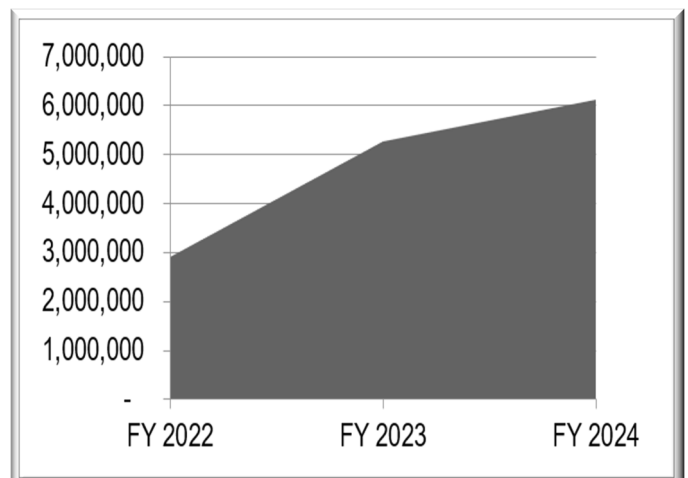
Salaries & Wages	1,875,094	3,284,735	3,061,716	3,574,610	289,875	8.8%
Employee Benefits	956,286	1,510,637	1,420,013	1,923,654	413,018	27.3%
Services & Supplies	355,711	554,349	554,349	796,363	242,014	43.7%
Capital Outlay	9,964	100,000	100,000	-	(100,000)	-100.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	3,197,055	5,449,721	5,136,079	6,294,627	844,906	15.5%

Carry-forward Funding - - - - -

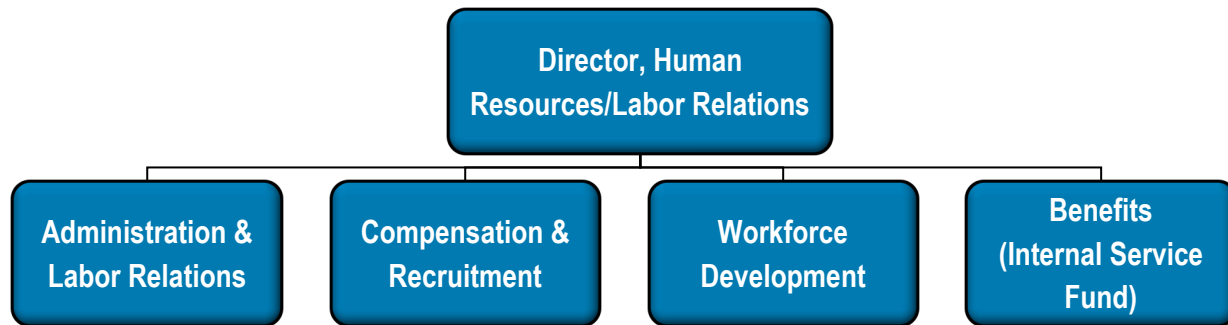
Net General Fund Cost	2,916,651	5,276,667	4,963,025	6,121,573	844,906	16.0%
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FTE Summary	26.30	34.62	34.62	36.62	5.8%
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Note: Effective 7/1/22 the Internal Audit Division, County Grants Administration Division and Budget Division merged with the Comptroller to form the Finance Department.

Staffing Trend**Net General Fund Cost**

HUMAN RESOURCES



Mission: The mission of Human Resources/Labor Relations/Benefits is to provide proactive 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.

Website: <https://www.washoecounty.gov/humanresources>

Strategic Objective: Innovative Services



FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in Software Subscription - Organizational Effectiveness - \$32,035
- Increase in Professional Services – Organizational Effectiveness - \$30,000
- Increase in Pre-employment Physicals – Compensation and Recruitment - \$40,000
- Increase in Software Subscription – Compensation and Recruitment - \$42,190

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	109-1	2,463,023	3,148,955	3,154,492	3,512,494	363,539	11.5%
Total		2,463,023	3,148,955	3,154,492	3,512,494	363,539	11.5%

SOURCES AND USES**Sources**

None

Total Sources	-	-	-	-	-
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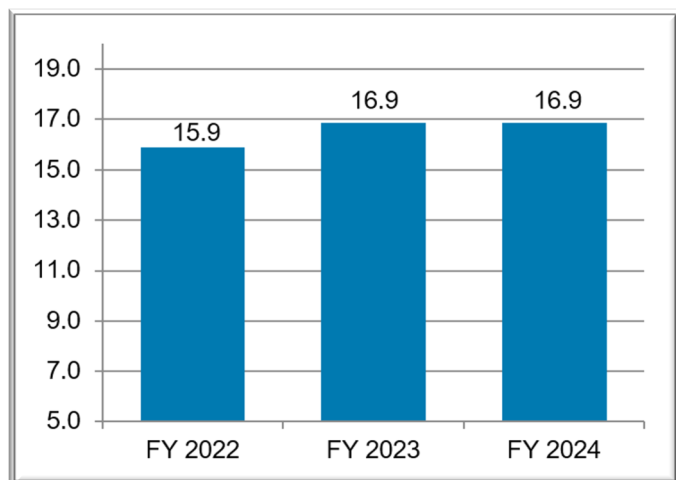
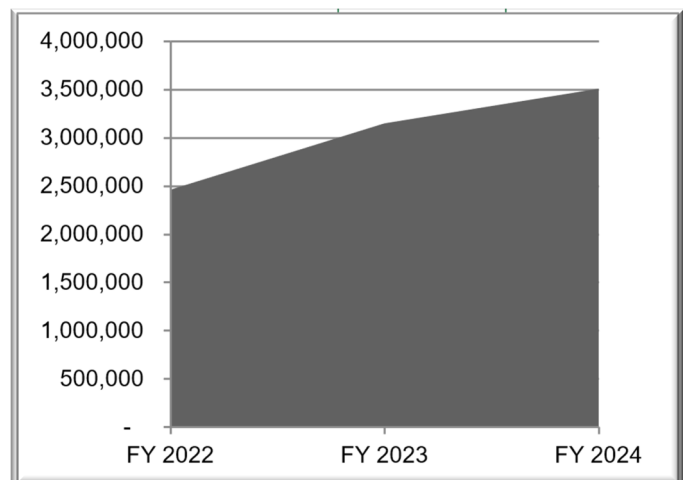
Uses

Salaries & Wages	1,370,492	1,578,040	1,578,264	1,643,899	65,859	4.2%
Employee Benefits	633,681	685,561	690,875	841,697	156,136	22.8%
Services & Supplies	458,851	885,354	885,354	1,026,897	141,544	16.0%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	
Total Uses	2,463,023	3,148,955	3,154,492	3,512,494	363,539	11.5%

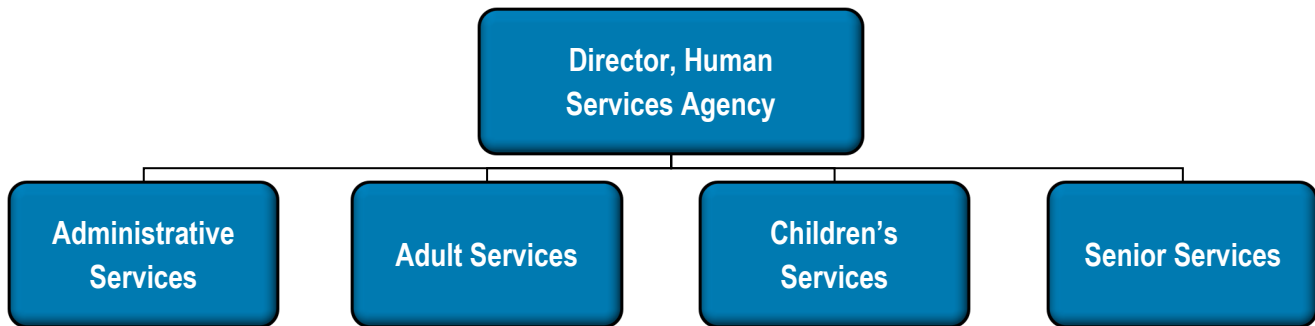
Carry-forward Funding	-	-	-	-	-
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Net General Fund Cost	2,463,023	3,148,955	3,154,492	3,512,494	363,539	11.5%
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FTE Summary	15.88	16.88	16.88	16.88	0.0%
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Staffing 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 2024 totals in excess of \$134 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, Indigent Services and Homelessness.

- 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. Our Place provides critical resources and services to women and families in our region. Washoe County Human Services Agency manages the operation and services. The Cares Campus Shelter (formerly Community Assistance Center) provides emergency shelter care to adults in partnership with other community providers and local governments of which Washoe County is one of three funding agencies and supporters of the unsheltered 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

Website: <https://www.washoecounty.gov/hsa/>

Data

Publications: https://www.washoecounty.gov/hsa/community_outreach/publications.php

Additional Goals/Performance

Information: <https://www.youtube.com/watch?v=JZM3mTrunUE>

Strategic

Objective: Vulnerable Populations, Innovative Services



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

<u>Fund</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
Homelessness Fund (partial)	Special Revenue Fund

FY 2024 Budget Enhancements/Changes**Personnel**

- Reclassification of Grant Coordinator to Housing and Grants Specialist - \$11,234
- Transfer out 1.0 FTE Office Assistant II position to Medical Examiner's Office - (\$72,286)

Non-Personnel

- Decrease in postage - (\$11,234)



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Human Services	179-1	1,970,277	2,058,218	1,991,112	2,091,989	33,770	1.6%
Homeless Services	179-2	-	-	55,000	55,000	55,000	
Housing	179-3	125,720	-	-	-	-	
Indigent Services	179-4	21,120,906	22,071,347	22,071,347	23,064,558	993,211	4.5%
Behavior Health Program	179-5	-	-	-	-	-	
Total		23,216,903	24,129,565	24,117,459	25,211,547	1,081,981	4.5%

SOURCES AND USES**Sources**

Taxes	-	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	
Fines and Forfeitures	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Other Financial Sources	998	-	-	-	-	-	
Total Sources	998	-	-	-	-	-	

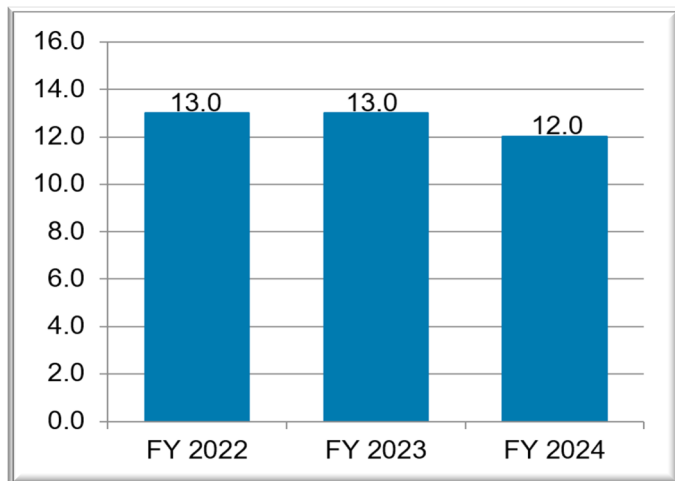
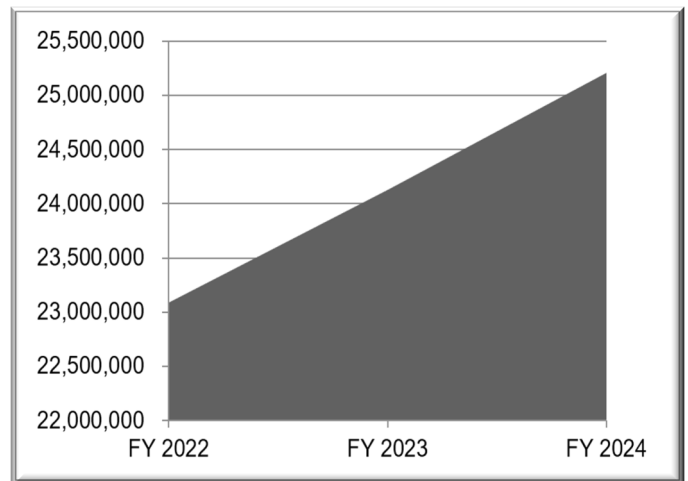
Uses

Salaries & Wages	870,408	978,475	972,020	981,771	3,296	0.3%
Employee Benefits	448,616	465,903	460,252	538,143	72,240	15.5%
Services & Supplies	485,373	328,315	328,315	341,550	13,235	4.0%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	21,412,506	22,356,872	22,356,872	23,350,083	993,211	4.4%
Total Uses	23,216,903	24,129,565	24,117,459	25,211,547	1,081,981	4.5%

Carry-forward Funding	124,723	-	-	-	-	
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Net General Fund Cost	23,091,183	24,129,565	24,117,459	25,211,547	1,081,981	4.5%
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FTE Summary	13.00	13.00	13.00	12.00		-7.7%
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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)

Strategic

Objective: Fiscal Sustainability

FY 2024 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Indigent NRS 428-185	C180210	2,710,989	2,882,262	2,882,262	3,125,837	243,575	8.5%
China Spring Support	C180240	1,277,121	1,481,632	1,481,632	1,445,008	(36,624)	-2.5%
Ethics Commission AB551	C180270	63,553	25,000	25,000	27,707	2,707	10.8%
Truckee Meadows Regional Planning	C180280	186,123	266,669	266,669	307,723	41,054	15.4%
Groundwater Basin	C180290	-	-	-	-	-	
Total		4,237,785	4,655,563	4,655,563	4,906,275	250,712	5.4%

SOURCES AND USES**Sources**

Taxes	3,986,315	4,246,532	4,246,532	4,397,011	150,479	3.5%
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	40,427	-	-	-	-	
Other Financial Sources	-	-	-	-	-	
Total Sources	4,026,743	4,246,532	4,246,532	4,397,011	150,479	3.5%

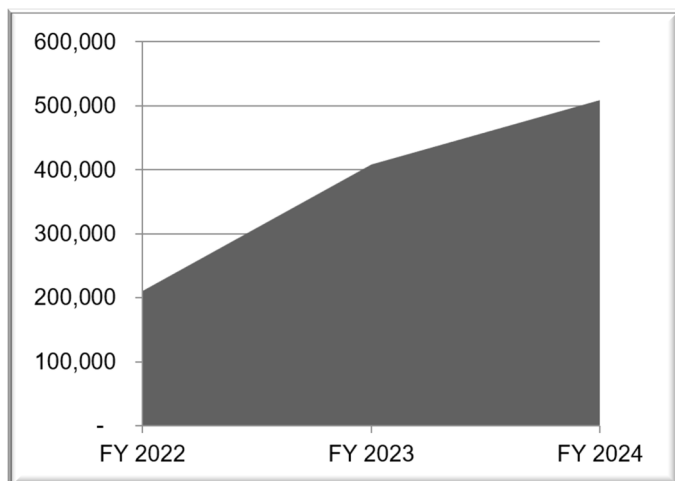
Uses

Salaries & Wages	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	
Services & Supplies	4,237,785	4,655,563	4,655,563	4,906,275	250,712	5.4%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	
Total Uses	4,237,785	4,655,563	4,655,563	4,906,275	250,712	5.4%

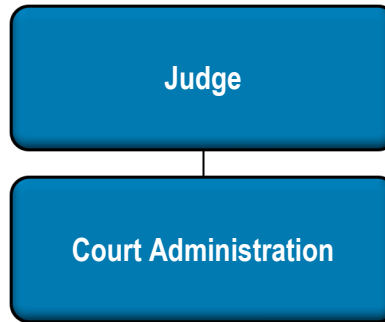
Carry-forward Funding	-	-	-	-	-	
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Net General Fund Cost	211,043	409,031	409,031	509,264	100,233	24.5%
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FTE Summary	-	-	-	-		
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Net General Fund Cost

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 and outside 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 all in person and remotely, when appropriate. 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

Website: <https://www.ivcbcourt.com/>

Strategic Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Incline Justice Court	125-1	706,799	802,611	784,203	902,519	99,908	12.4%
Total		706,799	802,611	784,203	902,519	99,908	12.4%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	211,438	225,000	225,000	225,000	-	0.0%	
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		211,438	225,000	225,000	225,000	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	6,877	10,000	10,000	10,000	-	0.0%	
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		6,877	10,000	10,000	10,000	-	0.0%

Total Sources		218,315	235,000	235,000	235,000	-	0.0%
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Uses

Salaries & Wages	387,210	425,502	415,121	489,757	64,256	15.1%	
Employee Benefits	188,751	210,219	202,191	255,254	45,035	21.4%	
Services & Supplies	130,838	166,891	166,891	157,508	(9,382)	-5.6%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		706,799	802,611	784,203	902,519	99,908	12.4%

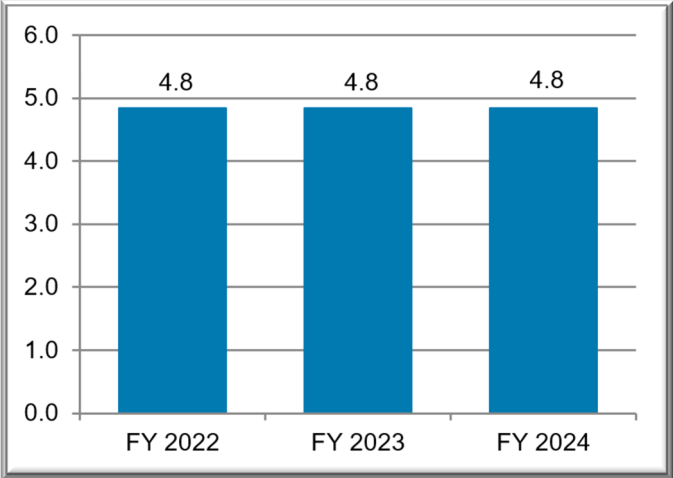
Carry-forward Funding	(5,380)	15,038	15,038	-	(15,038)	-100.0%	
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Net General Fund Cost		493,865	552,573	534,165	667,519	114,946	20.8%
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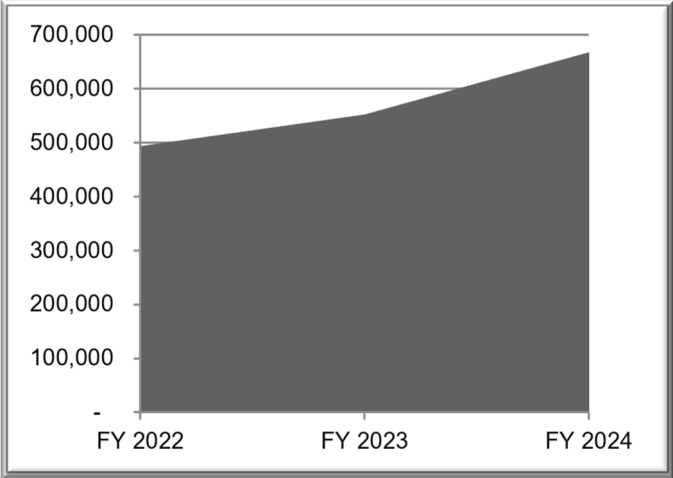
FTE Summary		4.84	4.84	4.84	4.84		0.0%
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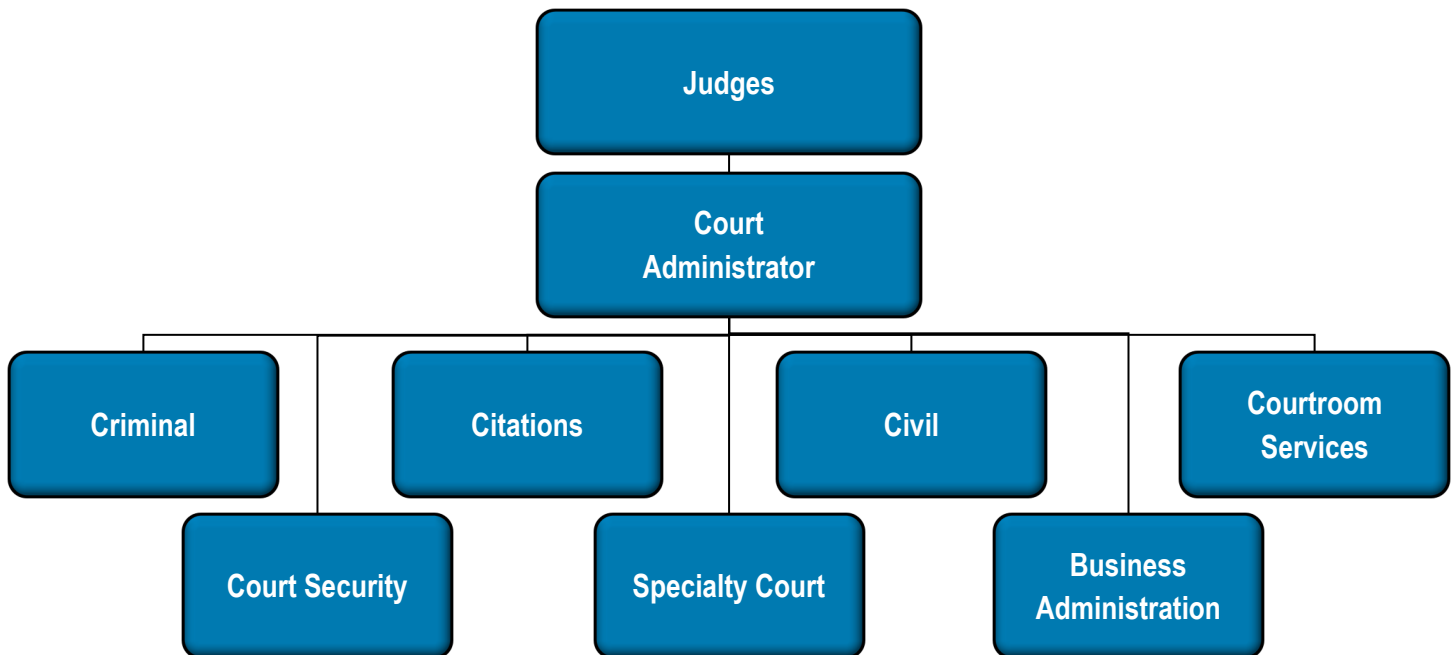
Staffing Trend



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

Website: <https://www.washoecounty.gov/rjc/>

Strategic Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in Interpreters - \$19,000

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Reno Justice Court	125-3	7,116,059	8,657,130	8,547,713	9,385,551	728,420	8.4%
Total		7,116,059	8,657,130	8,547,713	9,385,551	728,420	8.4%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	500	400	400	400	400	-	0.0%
Fines and Forfeitures	1,794,337	2,358,532	2,455,532	2,433,532	2,433,532	75,000	3.2%
Miscellaneous	4,729	3,500	3,500	3,500	3,500	-	0.0%
Other Financial Sources	-	-	-	-	-	-	
Total General Fund		1,799,567	2,362,432	2,459,432	2,437,432	75,000	3.2%

Other Restricted Funds

Taxes	-	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	-	
Intergovernmental	239,449	591,005	465,698	220,298	(370,707)	(370,707)	-62.7%
Charges for Services	-	-	-	-	-	-	
Fines and Forfeitures	25,324	122,000	122,000	122,000	122,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	
Other Financial Sources	-	-	-	-	-	-	
Total Other Restricted Funds		264,773	713,005	587,698	342,298	(370,707)	-52.0%

Total Sources		2,064,339	3,075,437	3,047,130	2,779,730	(295,707)	-9.6%
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Uses

Salaries & Wages	4,410,621	5,043,542	5,052,747	5,629,726	586,183	11.6%
Employee Benefits	2,143,508	2,277,169	2,298,680	2,917,842	640,673	28.1%
Services & Supplies	561,930	1,336,420	1,196,286	837,983	(498,437)	-37.3%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	
Total Uses	7,116,059	8,657,130	8,547,713	9,385,551	728,420	8.4%

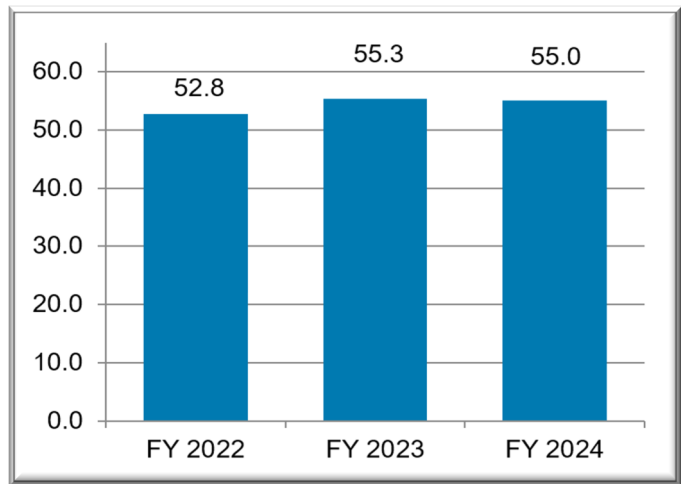
Carry-forward Funding	48,251	157,537	157,537	-	(157,537)	-100.0%
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Net General Fund Cost		5,003,469	5,424,156	5,343,046	6,605,821	1,181,665	21.8%
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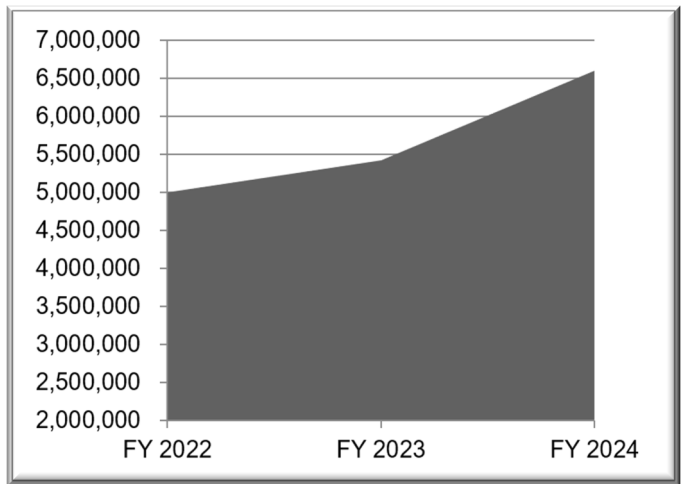
FTE Summary		52.77	55.34	55.34	55.02	-0.6%
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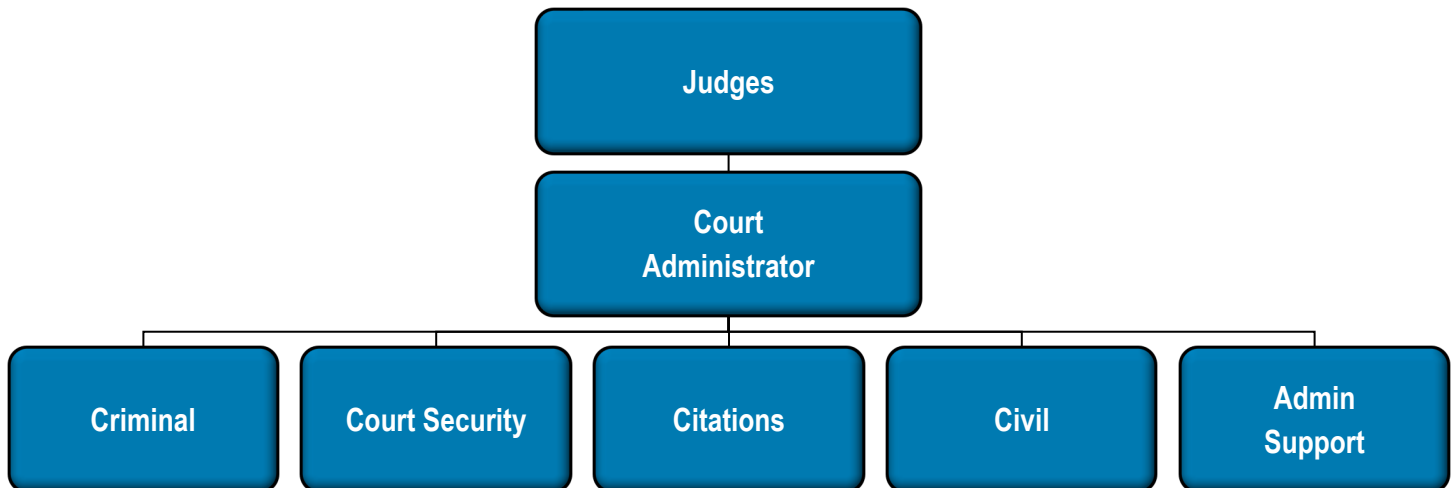
Staffing Trend



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

Website: <https://www.washoecounty.gov/sjc/>

Administrative Office of the Courts Statistical Reporting (does not include Specialty Courts): https://nvcourts.gov/media/media/folders/programs_and_services/research_and_statistics/documents/judicial_district_statistics

Strategic Objective: Vulnerable Populations



FY 2024 Budget Enhancements/Changes**Personnel**

- Additional 0.5 Department Systems Specialist - \$63,227 (1.0 FTE split 50/50 with Animal Services)

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Sparks Justice Court	125-4	3,943,767	4,611,254	4,516,108	5,214,212	602,957	13.1%
Total		3,943,767	4,611,254	4,516,108	5,214,212	602,957	13.1%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	640,696	745,000	767,000	749,000	4,000	0.5%	
Miscellaneous	2,315	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		643,010	745,000	767,000	749,000	4,000	0.5%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	24,349	24,349	-	(24,349)	-100.0%	
Charges for Services	2,975	-	-	-	-	-	-
Fines and Forfeitures	37,717	56,550	56,550	25,000	(31,550)	-55.8%	
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		40,692	80,899	80,899	25,000	(55,899)	-69.1%

Total Sources		683,702	825,899	847,899	774,000	(51,899)	-6.3%
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Uses

Salaries & Wages	2,367,096	2,756,960	2,713,505	3,068,890	311,930	11.3%	
Employee Benefits	1,188,121	1,311,480	1,288,461	1,671,376	359,896	27.4%	
Services & Supplies	388,550	542,814	514,143	473,945	(68,868)	-12.7%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	3,943,767	4,611,254	4,516,108	5,214,212	602,957	13.1%	

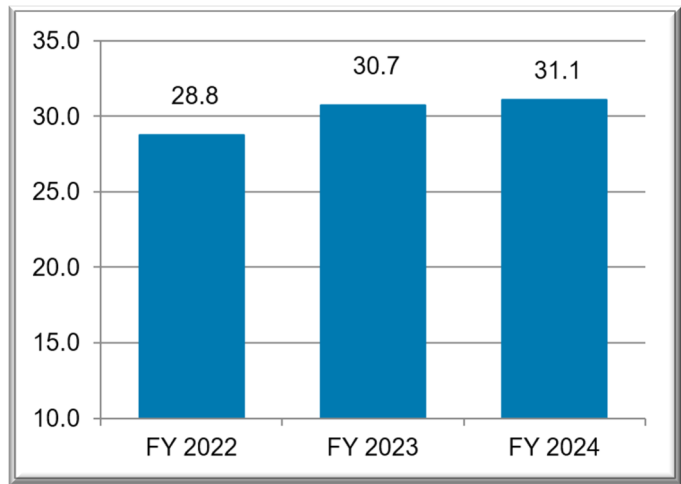
Carry-forward Funding	(6,070)	27,227	27,227	-	(27,227)	-100.0%	
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Net General Fund Cost	3,266,135	3,758,128	3,640,982	4,440,212	682,084	18.1%	
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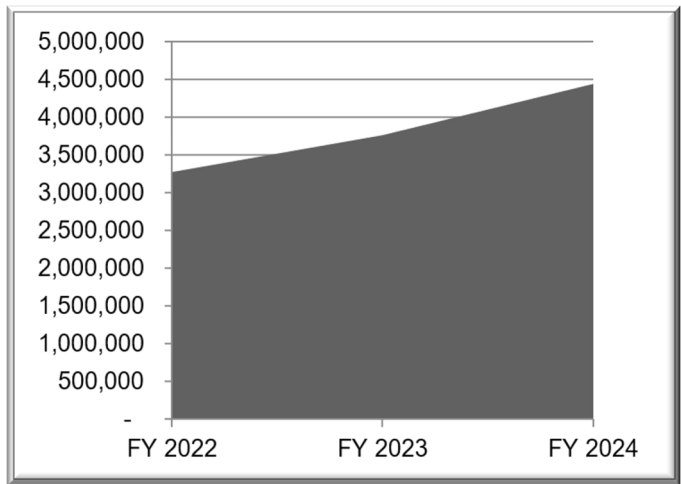
FTE Summary	28.76	30.74	30.74	31.11		1.2%	
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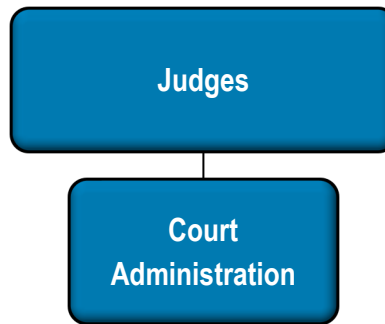
Staffing Trend



Net General Fund Cost



JUSTICE COURT—WADSWORTH



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: Wadsworth 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

Website: https://nvcourts.gov/find_a_court/justice_courts

Strategic Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Wadsworth Justice Court	125-7	345,324	433,038	429,878	443,423	10,385	2.4%
Total		345,324	433,038	429,878	443,423	10,385	2.4%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	5,008	6,500	6,500	6,500	-	0.0%
Fines and Forfeitures	197,474	181,250	181,250	181,250	-	0.0%
Miscellaneous	-	-	-	-	-	
Other Financial Sources	28,964	-	-	-	-	
Total General Fund	231,447	187,750	187,750	187,750	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Fines and Forfeitures	11,357	14,900	14,900	14,900	-	0.0%
Miscellaneous	-	-	-	-	-	
Other Financial Sources	-	-	-	-	-	
Total Other Restricted Funds	11,357	14,900	14,900	14,900	-	0.0%

Total Sources		242,804	202,650	202,650	202,650	-	0.0%
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Uses

Salaries & Wages	223,079	244,131	237,291	272,818	28,686	11.8%
Employee Benefits	102,620	106,603	110,283	139,428	32,824	30.8%
Services & Supplies	19,625	82,303	82,303	31,178	(51,125)	-62.1%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	
Total Uses	345,324	433,038	429,878	443,423	10,385	2.4%

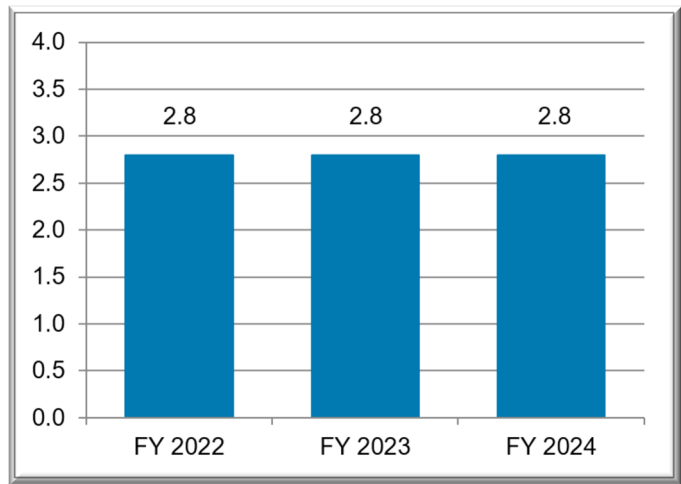
Carry-forward Funding	(9,764)	52,696	52,696	-	(52,696)	-100.0%
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Net General Fund Cost		112,284	177,692	174,531	240,773	63,082	35.5%
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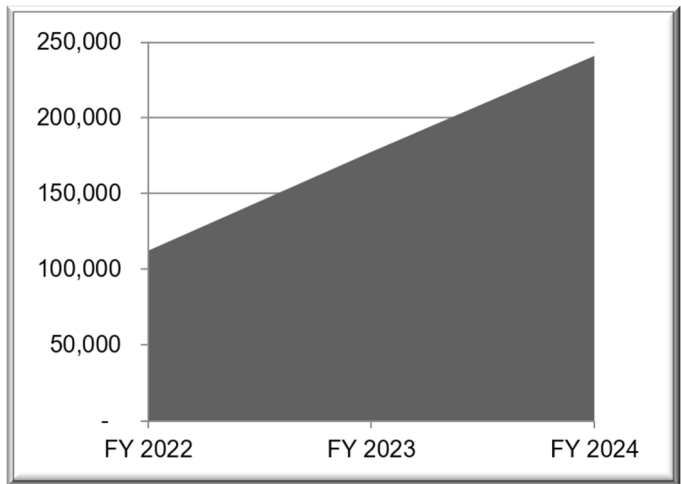
FTE Summary		2.80	2.80	2.80	2.80	0.0%
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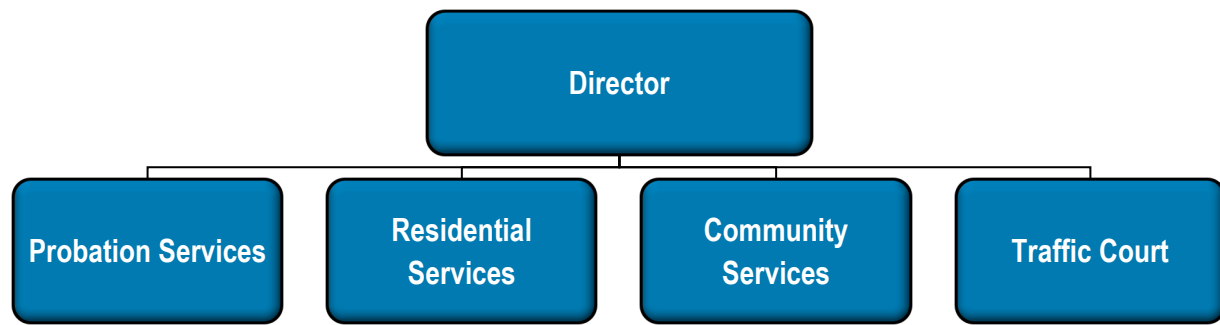
Staffing Trend



Net General Fund Cost



JUVENILE SERVICES SECOND JUDICIAL DISTRICT COURT



Mission: The mission of Juvenile Services is to promote community safety and positive youth development by providing a continuum of interventions to justice involved youth and their families.

Description: The Second Judicial District Court Juvenile Services Department (herein after “Juvenile Services”) provides probation supervision, community services programs and detention services to youth referred for delinquent and status offenses. Juvenile Services facilitates referrals to various departmental and community based programmatic and therapeutic services for youth, as well as their families to support recovery. These interventions serve to guide youth under the jurisdiction of the Department toward becoming law-abiding, healthy, and productive members of the community, as well as to protect the community. 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 community 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 *Detention 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, avoiding further offenses and making victims whole.

Statutory

Authority: NRS Chapter 62 – Juvenile Justice

Website: <https://www.washoecounty.gov/juvenilesvs/>

Strategic

Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	127-1	2,481,747	3,056,622	3,024,670	3,261,726	205,104	6.7%
Probation Services	127-2	4,998,285	5,508,936	5,543,151	5,913,478	404,542	7.3%
Juvenile Grants	127-3	854,417	5,052,500	5,042,410	1,031,904	(4,020,596)	-79.6%
Early Intervention Services	127-4	1,348,263	1,512,627	1,507,805	1,690,983	178,355	11.8%
Wittenberg Hall	127-5	6,425,924	7,466,710	7,232,751	8,050,440	583,730	7.8%
Total		16,108,636	22,597,395	22,350,787	19,948,531	(2,648,864)	-11.7%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	14,083	27,000	27,000	27,000	-	0.0%
Fines and Forfeitures	160,929	179,500	179,500	179,500	-	0.0%
Miscellaneous	34,023	29,450	29,450	29,450	-	0.0%
Other Financial Sources	-	-	-	-	-	
Total General Fund	209,035	235,950	235,950	235,950	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	373,485	569,212	559,122	80,000	(489,212)	-85.9%
Charges for Services	863,582	913,213	913,213	913,213	-	0.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	1,076	3,114	3,114	-	(3,114)	-100.0%
Other Financial Sources	-	-	-	-	-	
Total Other Restricted Funds	1,238,142	1,485,539	1,475,449	993,213	(492,326)	-33.1%

Total Sources	1,447,177	1,721,489	1,711,399	1,229,163	(492,326)	-28.6%
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Uses

Salaries & Wages	8,806,851	10,503,984	10,156,299	11,098,466	594,483	5.7%
Employee Benefits	5,228,848	5,796,134	5,762,130	6,824,693	1,028,560	17.7%
Services & Supplies	2,042,285	6,297,278	6,432,359	2,025,371	(4,271,907)	-67.8%
Capital Outlay	30,651	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	16,108,636	22,597,395	22,350,787	19,948,531	(2,648,864)	-11.7%

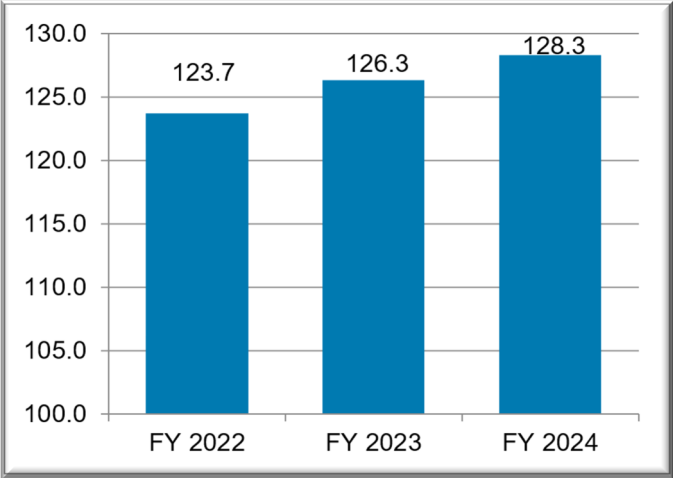
Carry-forward Funding	(377,557)	3,586,101	3,586,101	38,691	(3,547,410)	-98.9%
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Net General Fund Cost	15,039,016	17,289,805	17,053,287	18,680,677	1,390,871	8.0%
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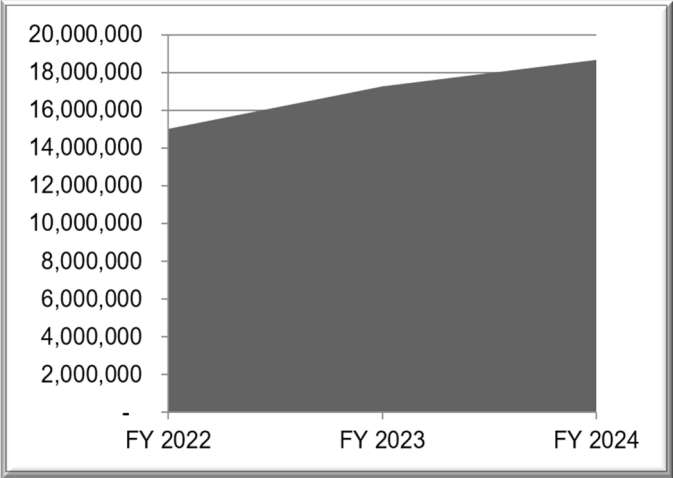
FTE Summary	123.70	126.32	126.32	128.32	1.6%
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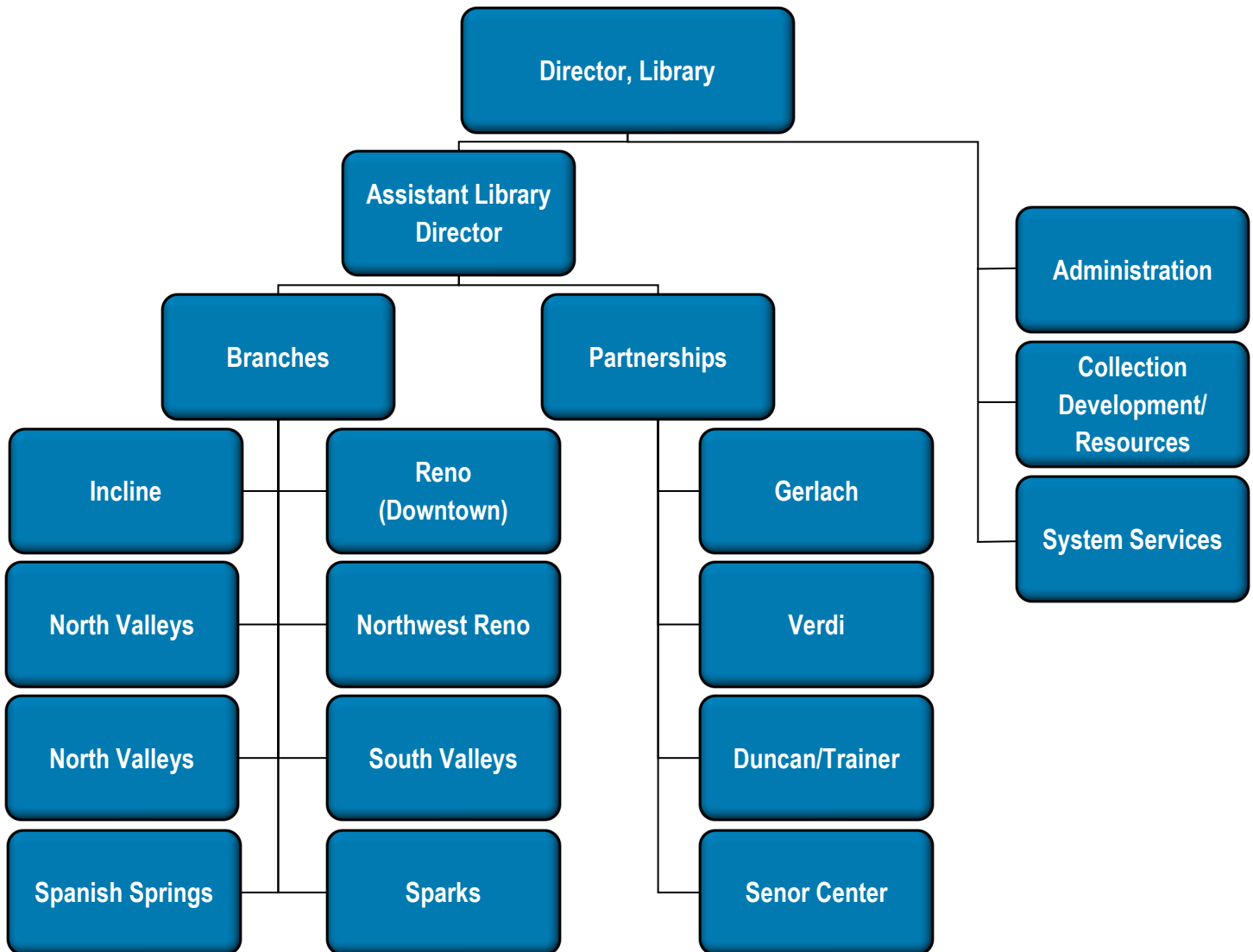
Staffing Trend



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.

Accomplishments:

- Renovation of Sierra View Library
- Installation of Book Vending Machines for Sun Valley and Cold Springs
- Grant awarded Zoom Rooms which allow virtual meetings and networking
- Baby's First Library Card at Renown, babies born at renown will be eligible for a library card upon birth
- Grant awarded for new Bookmobile
- Successful Drag Story Hours to celebrate our diversity

Statutory

Authority: NRS Chapter 379 – Public Libraries

Website: <https://washoecountylibrary.us>

Additional Goals/Performance

Information: https://washoecountylibrary.us/about/reopening_plan.php

Strategic

Objective: Vulnerable Populations, Innovative Services

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None



**County Manager Storytime*



**Zoom Rooms at Spanish Springs*

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	130-1	10,041,613	11,169,329	10,950,532	12,163,827	994,498	8.9%
Grants	130-5	70,252	229,760	229,760	-	(229,760)	-100.0%
Total		10,111,865	11,399,089	11,180,292	12,163,827	764,738	6.7%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	7,939	10,000	10,000	10,000	-	0.0%	0.0%
Miscellaneous	26,162	41,950	41,950	41,950	-	0.0%	0.0%
Other Financial Sources	10,000	-	-	-	-	-	-
Total General Fund	44,101	51,950	51,950	51,950	-	0.0%	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	80,178	228,421	228,421	-	(228,421)	-100.0%	-100.0%
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	1,339	1,339	-	(1,339)	-100.0%	-100.0%
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds	80,178	229,760	229,760	-	(229,760)	-100.0%	-100.0%

Total Sources	124,279	281,710	281,710	51,950	(229,760)	-81.6%	
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Uses

Salaries & Wages	6,131,231	6,811,852	6,781,549	7,223,234	411,382	6.0%	
Employee Benefits	3,069,254	3,203,639	3,239,933	3,967,239	763,600	23.8%	
Services & Supplies	911,380	1,383,598	1,158,810	973,354	(410,245)	-29.7%	
Capital Outlay	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	
Total Uses	10,111,865	11,399,089	11,180,292	12,163,827	764,738	6.7%	

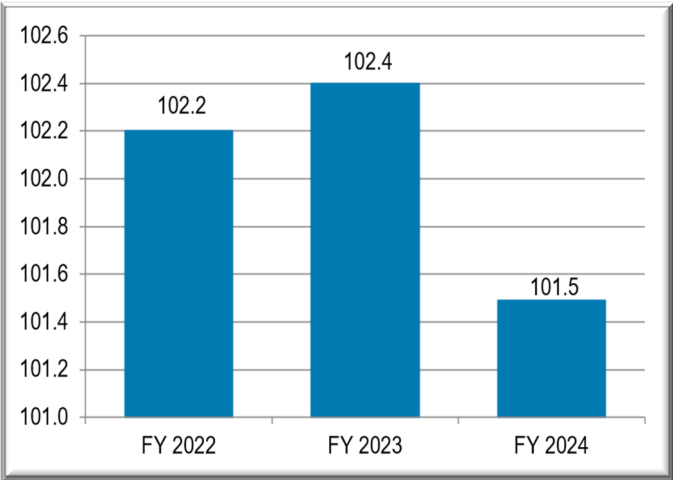
Carry-forward Funding	(9,926)	-	-	-	-	-	
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Net General Fund Cost	9,997,512	11,117,379	10,898,582	12,111,877	994,498	8.9%	
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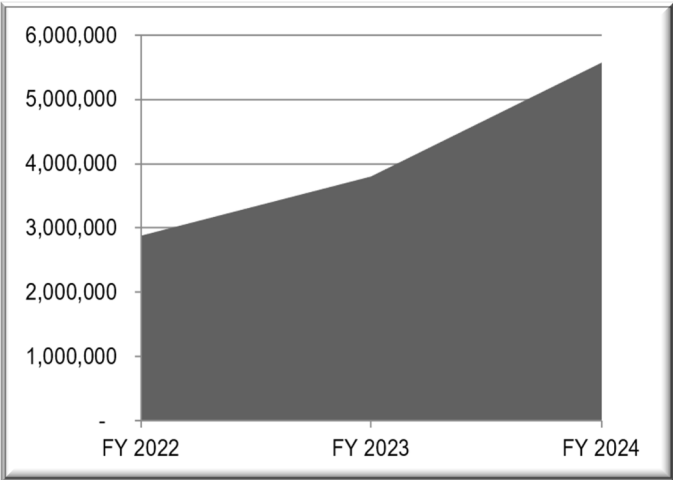
FTE Summary	102.20	102.40	102.40	101.49		-0.9%	
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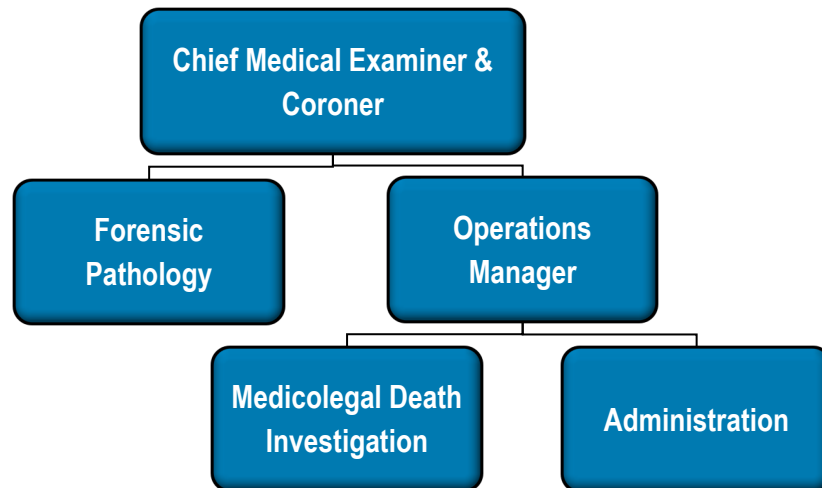
Staffing Trend



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 18 other counties within Nevada and California.

Statutory

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

Website: www.washoecounty.gov/coroner/

Additional Goals/Performance

Information: www.washoecounty.gov/coroner/reports.php

Strategic

Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes

Personnel

- Transfer in 1.0 FTE Office Assistant II position, reclassified to Administrative Assistant I, from Human Services Agency

Non-Personnel

- Increase in Overtime and Standby Pay Expense – \$27,000
- Increase in Radiology and Toxicology Expense - \$46,200
- Increase in Service Contract, Laundry Service, Software Maintenance and Copy Machine-Copies Expense - \$12,000



- Increase in Postage and Express Courier Expense- \$3,500
- Increase in Telephone Land Line Expense- \$3,300
- Increase in Waste Removal Expense - \$2,000
- Increase in Travel Expense – ME Admin - \$10,000
- Increase in Travel Expense – ME Tissue Procurement - \$31,734
- * Fully offset with contractual increases to Tissue Agreement revenue - \$31,734

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Medical Examiner	153-0	4,891,360	6,111,152	5,566,275	6,458,825	347,673	5.7%
Total		4,891,360	6,111,152	5,566,275	6,458,825	347,673	5.7%

SOURCES AND USES

Sources

General Fund

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	1,554,914	1,771,021	1,771,021	1,859,343	88,322	5.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	49,490	56,588	56,588	-	(56,588)	-100.0%
Other Financial Sources	-	-	-	-	-	
Total General Fund	1,604,404	1,827,609	1,827,609	1,859,343	31,734	1.7%

Other Restricted Funds

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	150,332	209,987	208,677	-	(209,987)	-100.0%
Charges for Services	125,872	100,000	100,000	125,000	25,000	25.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	(10,182)	1,700	1,700	1,700	-	0.0%
Other Financial Sources	-	-	-	-	-	
Total Other Restricted Funds	266,022	311,687	310,377	126,700	(184,987)	-59.4%

Total Sources	1,870,427	2,139,296	2,137,986	1,986,043	(153,253)	-7.2%
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Uses

Salaries & Wages	2,778,807	3,001,509	2,536,675	3,593,406	591,896	19.7%
Employee Benefits	1,064,166	1,115,602	966,560	1,710,716	595,113	53.3%
Services & Supplies	1,047,772	1,962,116	2,031,117	1,154,703	(807,413)	-41.2%
Capital Outlay	615	31,924	31,924	-	(31,924)	-100.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	4,891,360	6,111,152	5,566,275	6,458,825	347,673	5.7%

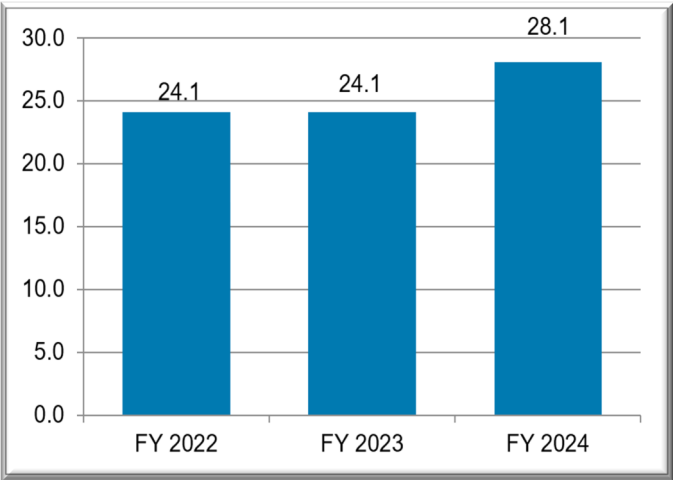
Carry-forward Funding	(113,695)	309,612	309,612	-	(309,612)	-100.0%
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Net General Fund Cost	3,134,628	3,662,244	3,118,677	4,472,782	810,537	22.1%
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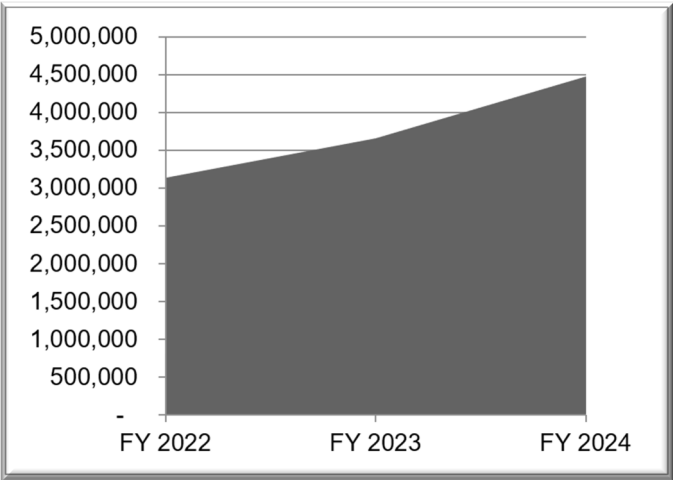
FTE Summary	24.08	27.08	27.08	28.08	3.7%
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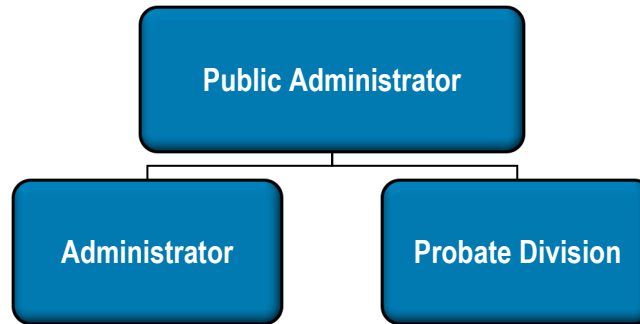
Staffing Trend



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

Website: www.washoecounty.gov/pubadmin

Strategic Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase in Cellular Phones - \$2,400



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Public Administrator	159-0	1,246,504	1,491,023	1,496,460	1,611,850	120,827	8.1%
Total		1,246,504	1,491,023	1,496,460	1,611,850	120,827	8.1%

SOURCES AND USES**Sources**

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	151,063	230,000	230,000	230,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financial Sources	-	-	-	-	-	
Total Sources	151,063	230,000	230,000	230,000	-	0.0%

Uses

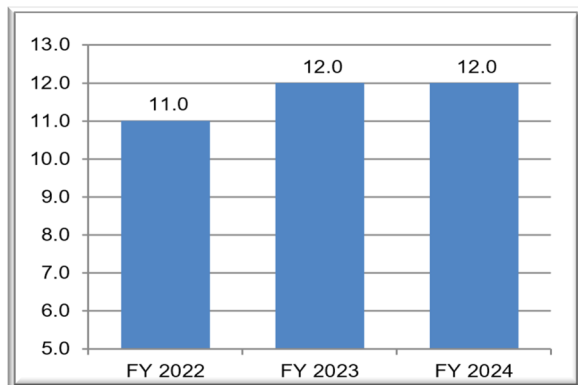
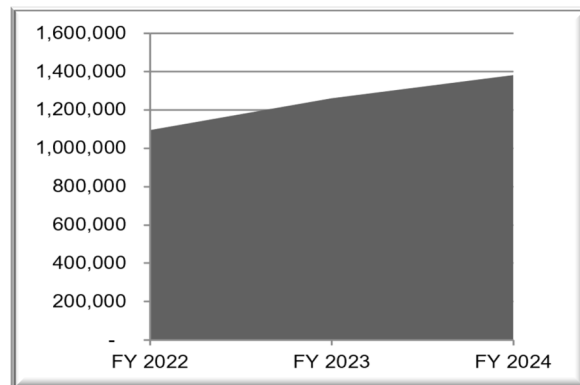
Salaries & Wages	769,501	932,139	942,178	972,406	40,267	4.3%
Employee Benefits	418,098	479,136	474,535	554,962	75,826	15.8%
Services & Supplies	58,905	79,747	79,747	84,481	4,734	5.9%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,246,504	1,491,023	1,496,460	1,611,850	120,827	8.1%

Carry-forward Funding

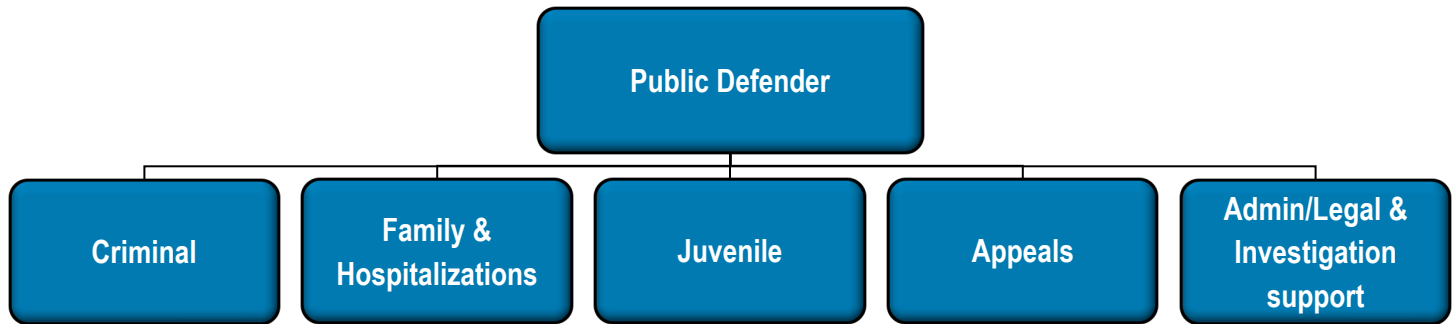
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Net General Fund Cost		1,095,441	1,261,023	1,266,460	1,381,850	120,827	9.6%
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FTE Summary		11.00	12.00	12.00	12.00		0.0%
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Staffing Trend**Net General 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 is appointed by the courts to represent individuals who are charged with felonies, gross misdemeanors, and misdemeanors during all stages of the criminal process, including first appearance bail hearings, trials, specialty courts in the justice courts, probation and parole revocation hearings, and appeals. We also represent juveniles alleged to have committed delinquent acts or against whom a protection order is sought. Our Family Division represents parents whose children have been removed by the State as well as individuals who are involuntarily hospitalized because they may pose a danger to themselves or others. The Public Defender's Office is committed to providing an effective voice for vulnerable populations, protecting the rights of individuals for the benefit of all, and providing holistic representation to reduce recidivism and promote a strong and safe community.

Statutory Authority: NRS Chapter 260 – County Public Defenders

Website: <https://www.washoecounty.gov/defender>

Strategic Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes**Personnel**

- Additional 1.0 FTE Office Support Specialist - \$92,003

Four new positions were created midcycle in FY23:

- Additional 3.0 FTE Deputy Public Defender III (underfill as I)
- Additional 1.0 FTE Paralegal

Non-Personnel

- Increase in Pooled Positions - \$6,000
- Increase in Overtime - \$22,046
- Increase in Standby Pay - \$19,500
- Increase in Cell Phone - \$5,796
- Increase in Books & Subscriptions - \$7,420
- Increase in Software Maintenance - \$1,000
- Increase in Auto Expense - \$3,200
- Increase in Dues - \$2,700
- Increase in Equipment noncapital - \$4,500
- Increase in Computers noncapital - \$1,537
- Increase in Computer Software noncapital - \$326

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Public Defender	124-0	10,717,250	11,459,812	11,409,812	12,885,905	1,426,093	12.4%
Total		10,717,250	11,459,812	11,409,812	12,885,905	1,426,093	12.4%

SOURCES AND USES**Sources**

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	150,512	123,000	123,000	173,000	50,000	40.7%	
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		150,512	123,000	123,000	173,000	50,000	40.7%

Uses

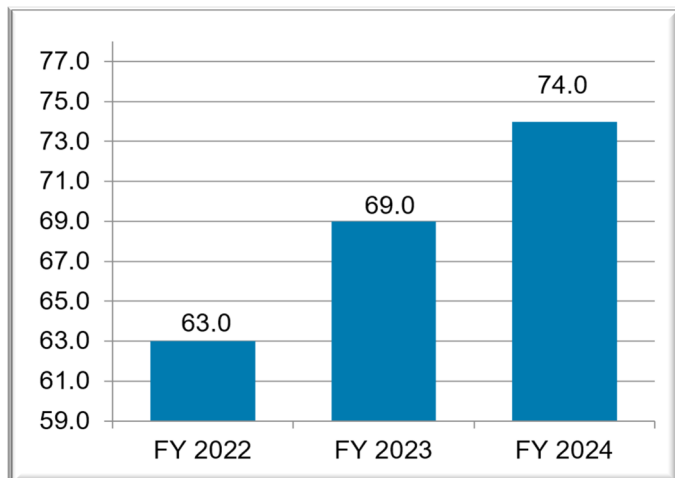
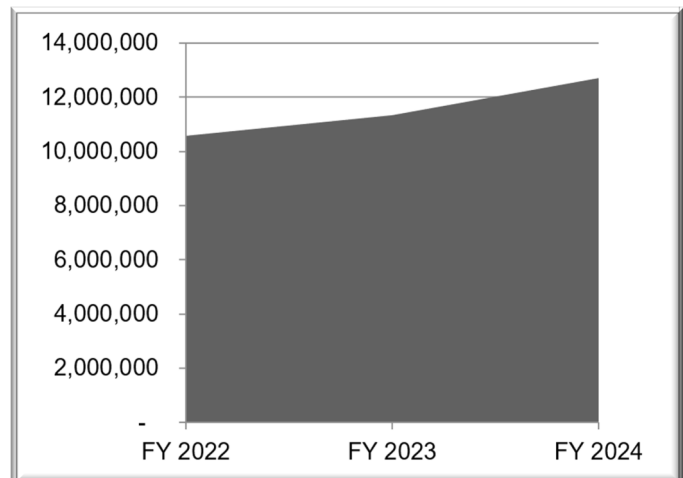
Salaries & Wages	6,598,324	7,449,716	7,495,398	8,047,896	598,180	8.0%	
Employee Benefits	3,104,584	3,326,216	3,273,950	4,175,430	849,214	25.5%	
Services & Supplies	1,014,342	683,880	640,464	662,579	(21,301)	-3.1%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	10,717,250	11,459,812	11,409,812	12,885,905	1,426,093	12.4%	

Carry-forward Funding

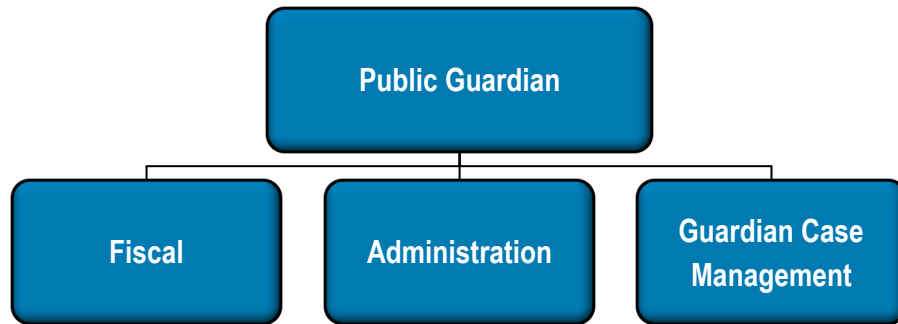
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Net General Fund Cost	10,566,738	11,336,812	11,286,812	12,712,905	1,376,093	12.1%	
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FTE Summary	63.00	69.00	69.00	74.00		7.2%	
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Staffing Trend**Net 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.

The Public Guardian's Office also helped develop the Online Guardianship training (<https://www.washoecourts.com/AdultGuardianship/Training>), follows the National Guardianship Association Standards and Ethics (<https://www.guardianship.org/standards>) and pursuing Certification for all Case Managers (<https://guardianshipcert.org>).

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

Website: <https://www.washoecounty.gov/guardian/>

Strategic

Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in Professional Services – \$3,700
- Increase in Network and Data Lines – \$100
- Increase in Telephone Land Lines – \$4,000
- Increase in Cellular Phone – \$4,000
- Increase in Dues – \$1,500
- Increase in Seminars and Meetings – \$1,500

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Public Guardian	157-0	2,055,536	2,629,444	2,649,781	2,937,412	307,968	11.7%
Total		2,055,536	2,629,444	2,649,781	2,937,412	307,968	11.7%

SOURCES AND USES**Sources**

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	273,863	150,000	150,000	150,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	165	-	-	-	-	
Other Financial Sources	-	-	-	-	-	
Total Sources	274,028	150,000	150,000	150,000	-	0.0%

Uses

Salaries & Wages	1,304,109	1,672,339	1,696,498	1,793,365	121,025	7.2%
Employee Benefits	682,822	821,951	827,251	1,010,751	188,800	23.0%
Services & Supplies	68,605	112,775	103,652	133,297	20,522	18.2%
Capital Outlay	-	22,380	22,380	-	(22,380)	-100.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	2,055,536	2,629,444	2,649,781	2,937,412	307,968	11.7%

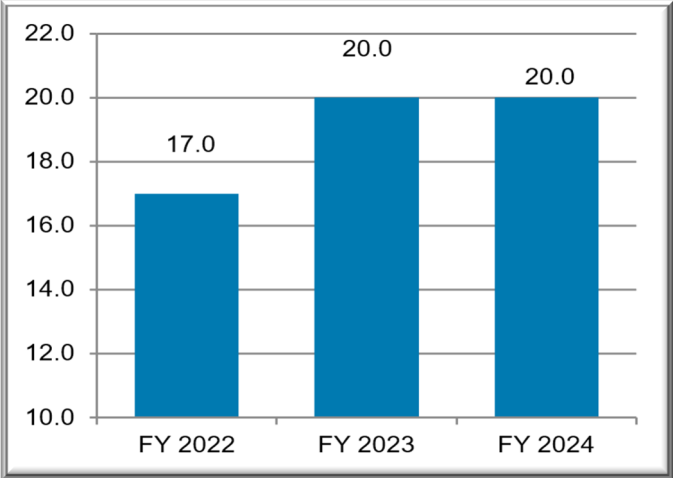
Carry-forward Funding

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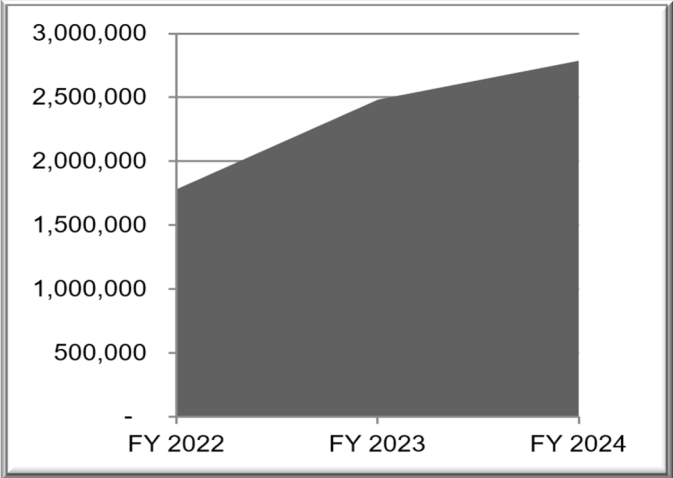
Net General Fund Cost	1,781,508	2,479,444	2,499,781	2,787,412	307,968	12.4%
FTE Summary	17.00	20.00	20.00	20.00		0.0%

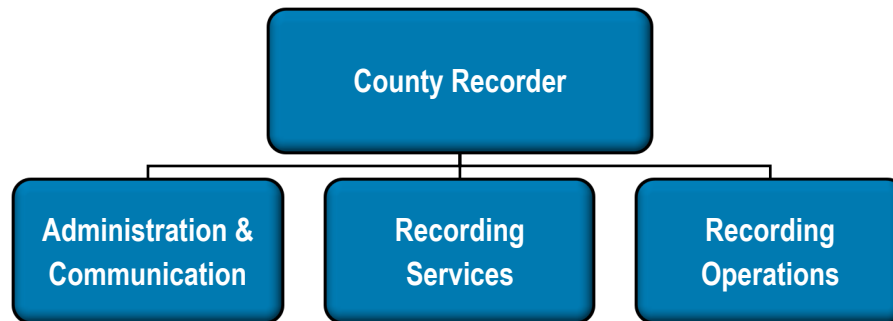


Staffing Trend



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

Website: <https://www.washoecounty.gov/recorder>

Strategic Objective: Innovative Services

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Reduction in Revenue – Real Estate - \$1,100,000
- Reduction in Revenue – Real Estate - \$17,000
 - * *Revenue reductions reflect the anticipated impact of the housing market (i.e., inflation, supply, mortgage interest rates, etc.)*

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	111100	444,504	501,147	489,829	549,366	48,219	9.6%
Real Estate	111200	1,331,595	1,614,220	1,608,101	1,773,473	159,253	9.9%
Marriage & Copy Center	111300	10,553	27,166	27,166	24,480	(2,686)	-9.9%
Maps	111400	248,376	299,134	277,501	305,030	5,896	2.0%
Tech Fund	IN20014	232,317	3,886,532	3,886,532	437,000	(3,449,532)	-88.8%
Total		2,267,345	6,328,199	6,289,129	3,089,349	(3,238,849)	-51.2%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	3,202,302	3,203,600	2,103,600	2,103,600	(1,100,000)	-34.3%	
Fines and Forfeitures	282,000	200,000	183,000	183,000	(17,000)	-8.5%	
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund	3,484,302	3,403,600	2,286,600	2,286,600	(1,117,000)	-32.8%	

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	545,010	402,000	402,000	402,000	-	0.0%	
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	(114,880)	35,000	35,000	35,000	-	0.0%	
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds	430,130	437,000	437,000	437,000	-	0.0%	

Total Sources	3,914,432	3,840,600	2,723,600	2,723,600	(1,117,000)	-29.1%	
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Uses

Salaries & Wages	1,362,970	1,598,069	1,575,821	1,672,560	74,490	4.7%	
Employee Benefits	715,096	788,728	775,589	952,348	163,620	20.7%	
Services & Supplies	189,279	3,941,401	3,937,718	464,442	(3,476,959)	-88.2%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	2,267,345	6,328,199	6,289,129	3,089,349	(3,238,849)	-51.2%	

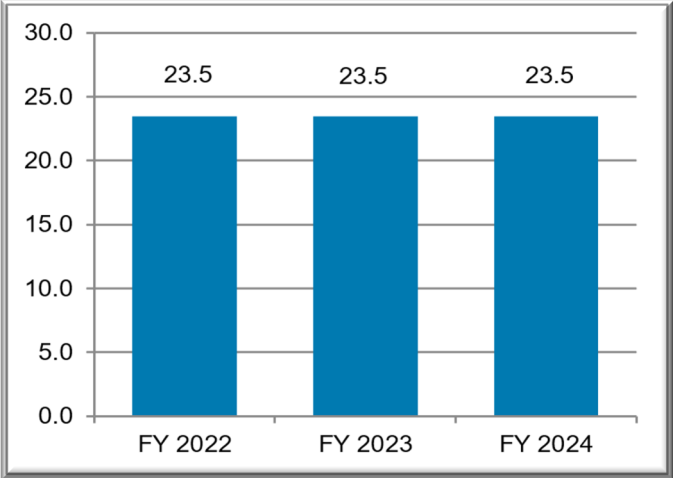
Carry-forward Funding	(197,813)	3,449,532	3,449,532	-	(3,449,532)	-100.0%	
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Net General Fund Cost	(1,449,274)	(961,934)	115,996	365,749	1,327,683	-138.0%	
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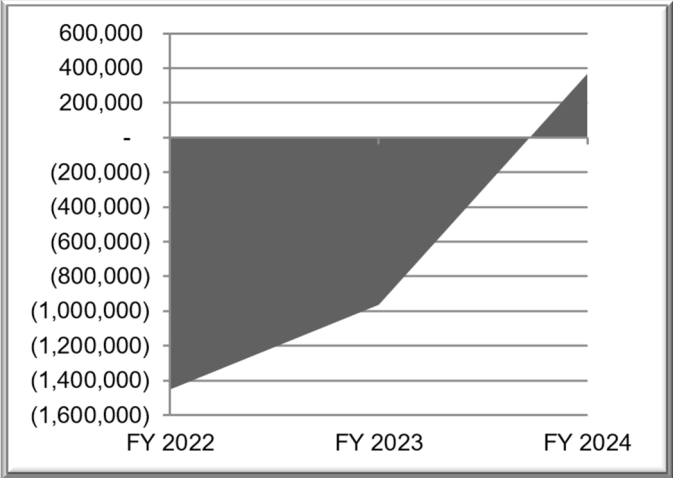
FTE Summary	23.49	23.49	23.49	23.49	0.0%		
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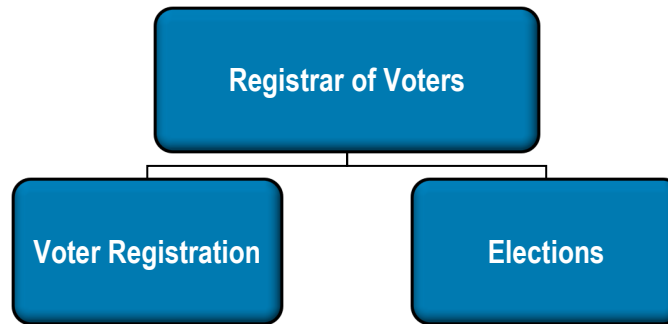
Staffing Trend



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.

Website: <https://www.washoecounty.gov/voters>

Additional Goals/Performance

Information: <https://www.nvsos.gov/sos/elections>

Strategic

Objective: Innovative Services

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 1.0 FTE Assistant Registrar Voters – Voter’s Admin - \$139,610
- Additional 1.0 FTE Department Systems Specialist – Voter’s Admin - \$114,422
- Additional 1.0 FTE Administrative Assistant I – Voter’s Admin - \$107,775
- Additional 4.0 FTE Office Assistant – Voter’s Admin - \$320,935
- Additional 1.0 FTE Media Production Specialist – Voter’s Admin - \$101,942
- Additional 2.0 FTE Office Assistant II – Voter’s Admin - \$160,467

Non-Personnel

- Increase in Equipment Non-Capital – Ancillary One Time - Voter’s Admin - \$12,379
- Increase in Equipment Non-Capital – Ancillary Ongoing - Voter’s Admin - \$5,400
- Increase in Pooled Positions – Elections - \$558,043
- Increase in Equipment Capital (Tech Replacement Upgrades) – Voter’s Admin - \$40,745 (One-Time)
- Increase in Registration – Voter’s Admin - \$4,609
- Increase in Travel – Voter’s Admin - \$2,500
- Increase in Professional Services (Security) - Elections - \$29,188
- Increase in Operating Supplies - Elections - \$11,345 (One-Time)
- Voter’s Registration Election Management System - \$12,000,000
- Secure Server Replacement - \$400,000
- Ballot Opener - \$211,910

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	112-1	1,343,734	1,810,904	1,701,669	2,582,815	771,911	42.6%
Elections	112-2	2,196,529	2,886,978	2,792,071	3,039,294	152,316	5.3%
Total		3,540,263	4,697,882	4,493,740	5,622,109	924,228	19.7%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	25,428	40,440	40,440	40,440	-	0.0%	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	551	161,967	161,967	-	(161,967)	-100.0%	-
Total General Fund		25,979	202,407	202,407	40,440	(161,967)	-80.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	610,857	692,609	633,573	-	(692,609)	-100.0%	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		610,857	692,609	633,573	-	(692,609)	-100.0%

Total Sources		636,837	895,016	835,980	40,440	(854,576)	-95.5%
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Uses

Salaries & Wages	638,026	1,162,228	1,136,352	2,347,433	1,185,205	102.0%	-
Employee Benefits	273,936	327,135	307,905	720,024	392,889	120.1%	-
Services & Supplies	2,566,602	3,001,551	2,842,515	2,468,907	(532,644)	-17.7%	-
Capital Outlay	61,700	45,000	45,000	85,745	40,745	90.5%	-
Other Financing Uses	-	161,967	161,967	-	(161,967)	-100.0%	-
Total Uses		3,540,263	4,697,882	4,493,740	5,622,109	924,228	19.7%

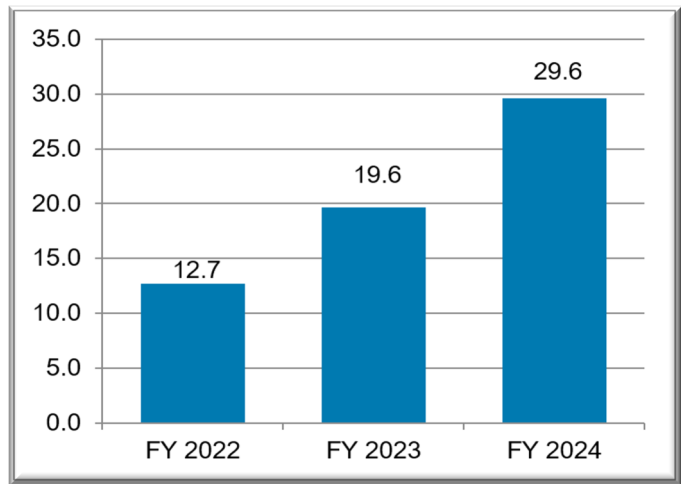
Carry-forward Funding	27,355	-	-	-	-	-	-
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Net General Fund Cost		2,876,072	3,802,866	3,657,760	5,581,669	1,778,803	46.8%
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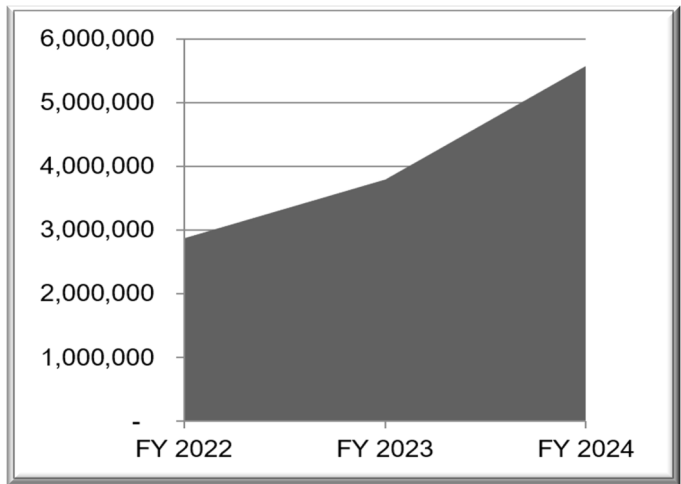
FTE Summary		12.70	19.62	19.62	29.62		51.0%
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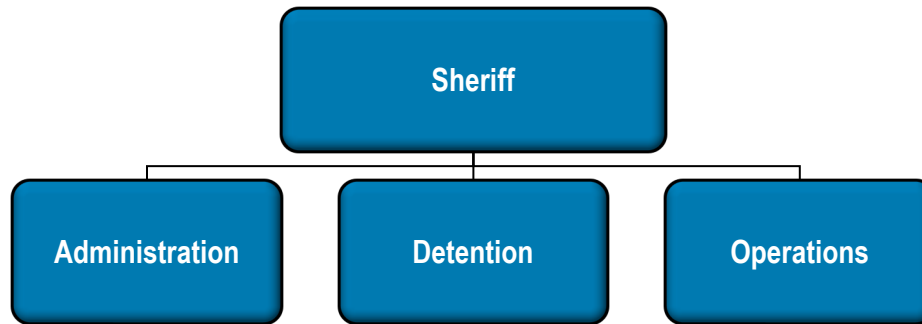
Staffing Trend



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 1140 inmates. Three of the 16 housing

units are utilized for mental health; over half of the inmate population has ongoing mental health needs with an additional 28% that are severely mentally ill, needing regular support.

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 collaborative regional efforts along with the Reno and Sparks Police Departments to benefit the safety and security of our community. These regional units consist of the Regional Human Trafficking / Internet Crimes against Children Unit, the Northern Nevada Regional Intelligence Center (NNRIC), the Regional Street Crimes Unit and Repeat Offender Program (ROP), the Regional Gang Unit (RGU), the Regional Narcotics Unit (RNU), Drug Interdiction Task Force, the Northern Nevada Interdiction Task Force (NNITF)/K-9, Drug Enforcement Administration (DEA), 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 • Homelessness Outreach • Illegal dumping • Abandoned Vehicles

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.

Website: <https://www.washoesheriff.com>

Additional Goals/Performance

Information: <https://www.WashoeSheriff.com/SOSO>

Strategic

Objective: Vulnerable Populations, Innovative Services



FY 2024 Budget Enhancements/Changes**Personnel**

- Additional 5.0 Deputy Sheriff's – Detention - \$589,265
- Additional 1.0 Sergeant – Detention - \$182,480
- Additional 1.0 Lieutenant – Detention - \$223,670
- Additional 5.0 Deputy Sheriff's – Patrol - \$589,265
- * An additional 1.0 Technology Project Coordinator within Technology Services to Support Public Safety (CAD/RMS/JMS, etc.).

Non-Personnel

- Increase of miscellaneous manually budgeted personnel expenses (Holiday Pay, Call Back, Stand By, Shift Differential and PERS impact of these increases) - \$398,985
- Increase to Medical Exam Expense – Admin - \$51,100
- Increase to Psychiatric Evaluation Expense – Backgrounds - \$20,500
- Increase to Software Maintenance Expense – Records - \$58,628
- Increase to Telephone Lines Expense – General Services - \$10,000
- Increase to Software Maintenance Expense – Investigations/SOD - \$55,000
- Increase to Service Contract Expense – Investigations/SOD - \$20,100
- Increase to Cell Phone Expense – Investigations/SOD - \$10,703
- Increase to Network and Data Lines Expense – Investigations/SOD - \$6,300
- Increase to Chemical Supplies Expense – Crime Lab - \$40,252
- Increase to Service Contract Expense – Crime Lab - \$35,297
- Increase to Professional Services Expense – Crime Lab - \$30,000
- Increase to Network and Data Lines, Software Maintenance & Cell Phone Expenses – Crime Lab - \$2,697
- Increase to Network and Data Lines, Software Maintenance & Cell Phone Expenses – Search and Rescue - \$11,146
- Increase to Cellular Phone Expense – Patrol - \$24,000
- Increase to Medical Services Expense (NaphCare) – Detention – \$600,000
- Increase to Service Contract Expense – Detention - \$100,950
- Increase to Cell Phone Expense – Detention - \$760
- Increase to Food Purchases Expense – Detention Services - \$375,662
- Increase to Service Contract Expense – Detention Services - \$38,000
- Increase to ammunition expense - \$75,000
- Increase to vehicles capital - \$340,000

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Sheriff Administration	150-1	11,038,610	14,740,874	14,741,432	14,131,015	(609,858)	-4.1%
Grants Division	150-2	6,901,323	27,181,460	24,221,184	4,898,199	(22,283,261)	-82.0%
Sheriff Admin Operations	150-4	10,471,920	9,766,996	10,382,240	10,673,659	906,663	9.3%
Detective Division	150-6	9,904,898	10,654,651	11,223,573	11,643,472	988,821	9.3%
Patrol Division	150-8	28,287,424	35,034,103	34,971,779	37,274,725	2,240,621	6.4%
Detention Division	150-9	67,728,439	72,942,911	70,522,172	78,785,281	5,842,371	8.0%
Total		134,332,615	170,320,994	166,062,380	157,406,351	(12,914,644)	-7.6%

SOURCES AND USES**Sources**General Fund

Taxes	13,960,135	14,872,450	14,872,450	16,129,320	1,256,870	8.5%
Licenses and Permits	-	-	-	-	-	
Intergovernmental	3,161,036	2,948,000	2,948,000	3,348,000	400,000	13.6%
Charges for Services	5,824,007	5,020,086	5,020,086	5,697,332	677,246	13.5%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	2,642,657	1,191,248	1,268,074	1,288,780	97,532	8.2%
Other Financial Sources	8,400	-	-	154,723	154,723	

Total General Fund	25,596,235	24,031,784	24,108,610	26,618,155	2,586,371	10.8%
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Other Restricted Funds

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	3,053,952	7,596,876	7,299,711	1,217,369	(6,379,506)	-84.0%
Charges for Services	102,188	90,000	90,000	90,000	-	0.0%
Fines and Forfeitures	323,914	396,532	396,532	396,532	-	0.0%
Miscellaneous	2,629,825	18,656,975	15,917,037	2,872,298	(15,784,677)	-84.6%
Other Financial Sources	3,896	-	-	-	-	

Total Other Restricted Funds	6,113,775	26,740,382	23,703,280	4,576,199	(22,164,183)	-82.9%
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Total Sources	31,710,010	50,772,167	47,811,890	31,194,354	(19,577,813)	-38.6%
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Uses

Salaries & Wages	69,488,561	79,313,814	78,638,093	80,643,213	1,329,398	1.7%
Employee Benefits	39,370,098	44,549,862	44,183,170	53,261,445	8,711,583	19.6%
Services & Supplies	23,648,469	44,830,274	42,079,726	23,211,543	(21,618,732)	-48.2%
Capital Outlay	1,825,487	1,627,044	1,161,391	290,150	(1,336,894)	-82.2%
Other Financing Uses	1,106,451	257,524	257,524	-	(257,524)	-100.0%

Total Uses	135,439,066	170,578,518	166,319,904	157,406,351	(13,172,167)	-7.7%
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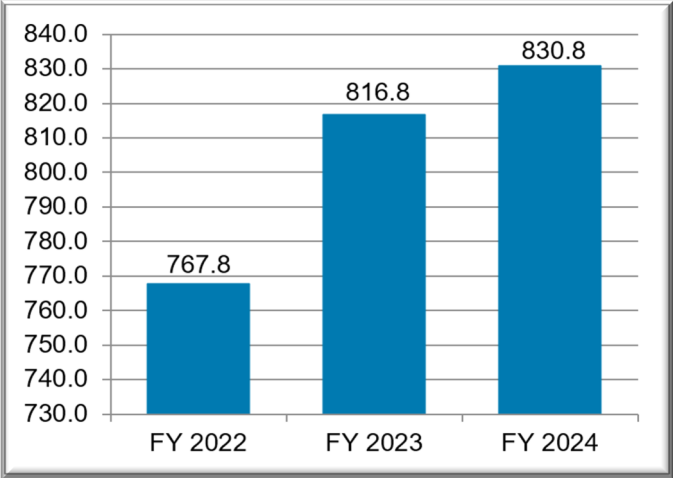
Carry-forward Funding	312,474	1,926,020	1,926,020	-	(1,926,020)	-100.0%
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Net General Fund Cost	103,416,582	117,880,331	116,581,994	126,211,997	8,331,665	7.1%
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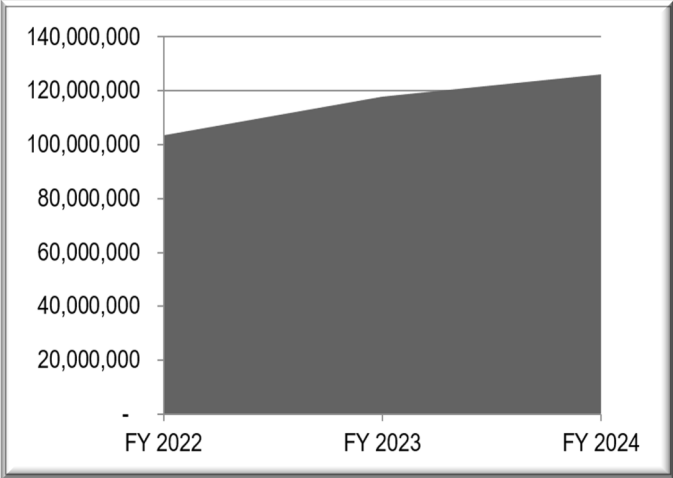
FTE Summary	767.80	816.80	816.80	830.80		1.7%
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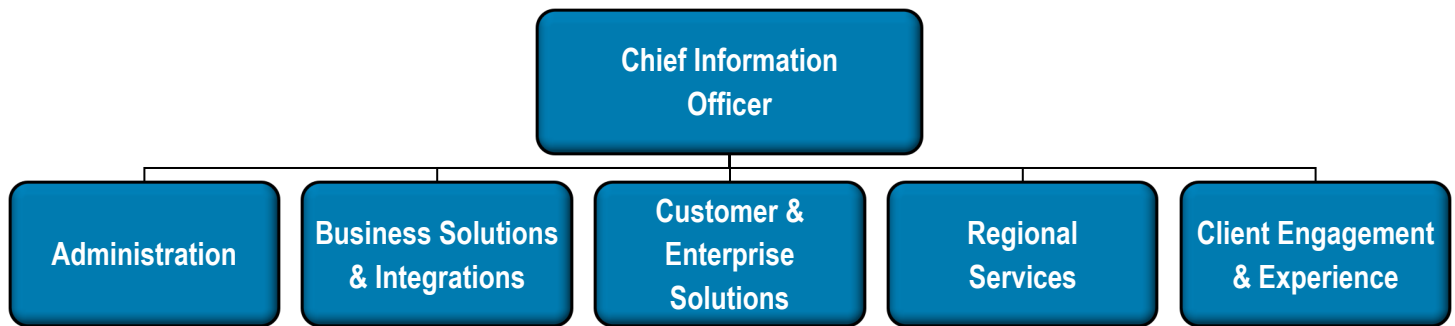
Staffing Trend



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. Our team of technology professionals, in partnership with departments, regional agencies, and the community, is dedicated to actively leading, supporting and advancing innovative and reliable technology solutions.

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 four divisions:

- *The Administrative Division* provides TS Department planning, strategy, oversight and financial management, project 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. CES operates and maintains the County's internet and intranet, email, and telephones. It also 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. In addition, Regional Services administers and coordinates the County's record retentions and imaging functions.

- *Client Engagement & Experience Division (CEE)* oversees technology projects and work of IT liaison(s) in each department. It understands business processes throughout the County and provides technology guidance to ensure maximum ROI and effective coordination between departments IT liaisons and Technology Services resources.

Statutory

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

Website: www.washoecounty.gov/technology/

Additional Goals/Performance

Information: https://www.washoecounty.gov/technology/files/plans/WCTS_Plan_Summary.pdf

Strategic

Objective: Innovative Services

FY 2024 Budget Enhancements/Changes

Personnel

- CES – Reclassification of 1.0 FTE Imaging Records Management Supervisor to Technology Project Coordinator - \$14,490
- CES – Reclassification of 3.0 FTE Security Electronics Administrator to Technology Network Engineer - \$0
- Administration – Additional 1.0 FTE Technology Project Coordinator for Public Safety - \$157,239 plus \$2,590 ancillary

Non-Personnel

- Administration – Increase to Software Maintenance - \$218,645 (Base); Increase to Software Subscription - \$444,243 (Base)



- Technology Replacement – Increase to Contracted Services - \$73,840 (Base); Increase to Equipment Non-Capital - \$126,160 (Base) for PC Refresh
- Enterprise Infrastructure – Increase to Repairs and Maintenance - \$16,620; Increase to Network and Data Lines - \$51,360 for Churchill County Disaster Recovery Site
- Enterprise Infrastructure – Increase to Network and Data Lines for Network Redundancy - \$166,440
- Office 365 – Increase to Software Subscription for Backup Solution - \$123,804
- CES – Increase to Contracted Temp Services - \$74,000

Non-General Fund Technology Services Funds are:

<u>Fund</u>	<u>Fund Type</u>
Enhanced 911 Fund	Special Revenue Fund
Regional Communications Fund	Special Revenue Fund
Regional Permits System Operating Fund	Special Revenue Fund

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Tech Services Operations	108-1	13,942,595	16,352,355	15,820,576	18,211,553	1,859,198	11.4%
GIS Basemap	108-7	82,758	275,259	275,259	96,000	(179,259)	-65.1%
Tech Services Infrastructure	108-8	1,454,554	2,106,185	2,106,185	2,299,116	192,931	9.2%
Total		15,479,906	18,733,799	18,202,020	20,606,669	1,872,870	10.0%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	11,138	36,000	36,000	36,000	-	0.0%	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	8,875	-	2,174	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund	20,013	36,000	38,174	36,000	-	0.0%	-

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	87,520	84,000	84,000	96,000	12,000	14.3%	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds	87,520	84,000	84,000	96,000	12,000	14.3%	-

Total Sources	107,533	120,000	122,174	132,000	12,000	10.0%	-
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Uses

Salaries & Wages	6,187,507	7,197,789	6,927,671	7,690,891	493,102	6.9%	-
Employee Benefits	3,116,203	3,395,386	3,303,559	4,232,711	837,325	24.7%	-
Services & Supplies	5,708,092	8,140,625	7,970,790	8,683,068	542,443	6.7%	-
Capital Outlay	468,105	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	15,479,906	18,733,799	18,202,020	20,606,669	1,872,870	10.0%	-

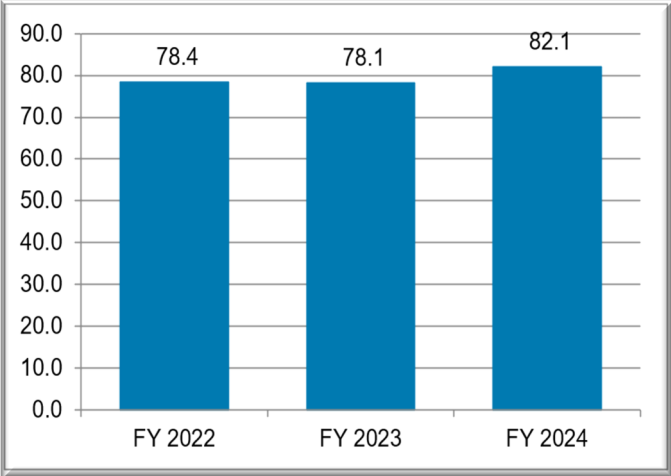
Carry-forward Funding	(4,762)	191,259	191,259	-	(191,259)	-100.0%	-
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Net General Fund Cost	15,377,136	18,422,541	17,888,588	20,474,669	2,052,129	11.1%	-
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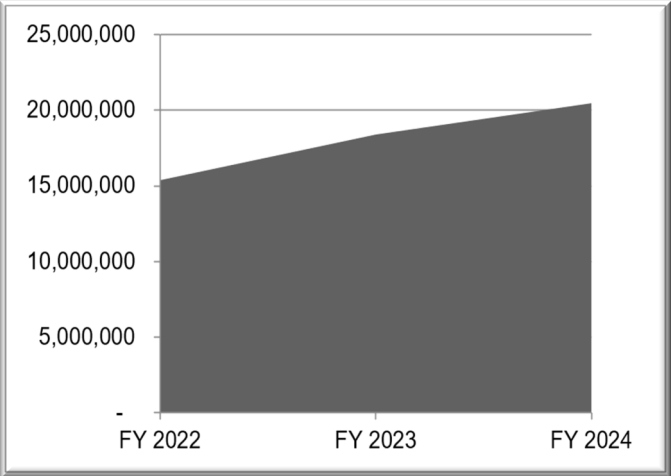
FTE Summary	78.40	78.14	78.14	82.13	5.1%	-	-
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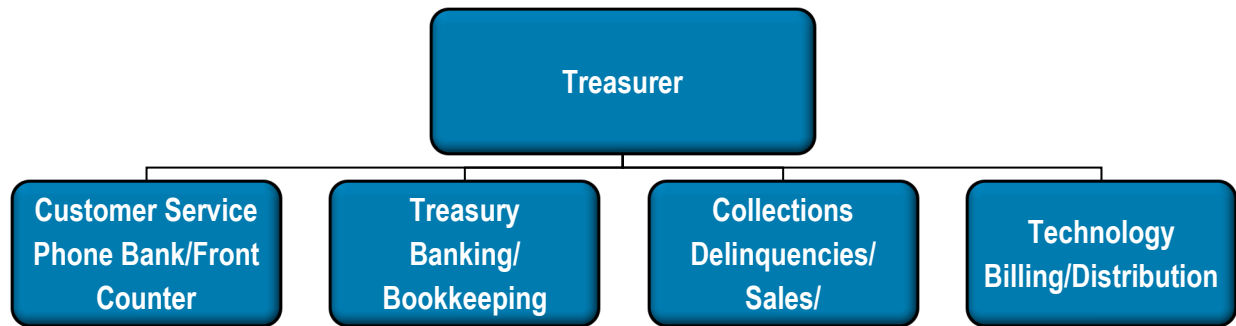
Staffing Trend



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

Website: <https://www.washoecounty.gov/treas/>

Strategic

Objective: Fiscal Sustainability

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in Postage Expense - \$34,000
- Increase in Printing Expense - \$4,000



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Treasurer	113-0	2,567,401	3,265,482	3,204,259	3,454,282	188,800	5.8%
Total		2,567,401	3,265,482	3,204,259	3,454,282	188,800	5.8%

SOURCES AND USES**Sources**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,832,136	2,145,000	2,478,000	2,478,000	333,000	15.5%
Fines and Forfeitures	3,094,897	2,400,000	3,000,000	2,900,000	500,000	20.8%
Miscellaneous	(9,525,883)	1,620,000	1,620,000	1,620,000	-	0.0%
Other Financial Sources	54,000	54,000	54,000	54,000	-	0.0%
Total Sources	(3,544,850)	6,219,000	7,152,000	7,052,000	833,000	13.4%

Uses

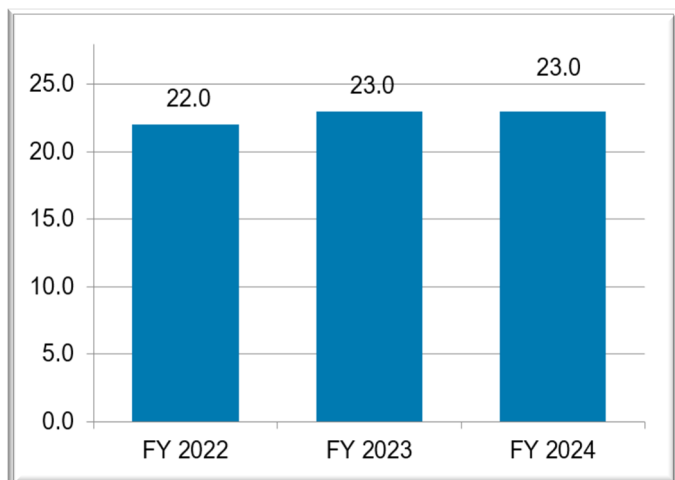
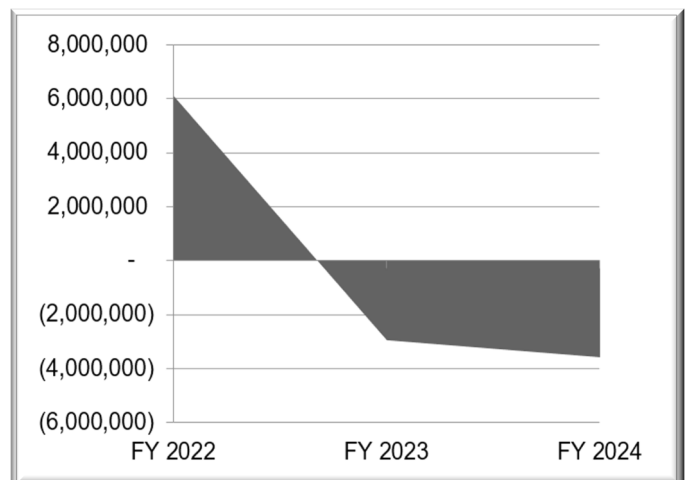
Salaries & Wages	1,391,593	1,573,742	1,531,958	1,665,771	92,029	5.8%
Employee Benefits	730,165	802,390	782,951	979,285	176,895	22.0%
Services & Supplies	438,427	889,350	889,350	809,227	(80,123)	-9.0%
Capital Outlay	7,215	-	-	-	-	
Other Financing Uses	-	-	-	-	-	
Total Uses	2,567,401	3,265,482	3,204,259	3,454,282	188,800	5.8%

Carry-forward Funding

- - - - -

Net General Fund Cost	6,112,251	(2,953,518)	(3,947,741)	(3,597,718)	(644,200)	21.8%
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FTE Summary	22.00	23.00	23.00	23.00	0.0%
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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 16 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 Type/Fund	Beginning Fund Balance/ Cash Balance	FY 2024 Budgeted Revenues	FY 2024 Other Financing/ Transfers In	FY 2024 Budgeted Expenditures	FY 2024 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Central Truckee Meadows Remediation District Fund	3,557,651	1,307,858	-	2,962,024	-	1,903,485
Child Protective Services Fund	17,799,753	61,391,091	10,845,943	75,265,301	-	14,771,487
Enhanced 911 Fund	1,923,438	5,896,801	-	6,373,530	1,250,000	196,709
Health Fund	15,671,403	25,626,771	9,516,856	40,798,972	691,000	9,325,058
Indigent Tax Levy Fund	10,880,439	20,232,085	23,064,558	19,341,336	26,782,809	8,052,937
Homelessness Fund	1,859,515	821,655	34,445,459	35,518,018	-	1,608,610
Library Expansion Fund	3,781,536	4,182,783	-	4,365,505	337,338	3,261,476
Marijuana Establishments Fund	613,876	1,200,000	-	113,000	1,087,000	613,876
Other Restricted Revenue Fund	2,120,073	25,333,890	-	24,270,721	1,957,277	1,225,965
Regional Animal Services Fund	7,003,756	6,916,674	-	7,274,734	-	6,645,697
Regional Communications System Fund	3,920,002	2,554,115	27,372	1,861,392	2,889,142	1,750,955
Regional Permits System Operating Fund	754,953	653,328	100,000	837,594	-	670,687
Regional Public Safety Training Center Fund	1,524,784	1,036,738	-	1,378,904	-	1,182,618
Roads Fund	6,351,940	11,518,568	4,426,267	20,421,097	-	1,875,678
Senior Services Fund	2,330,790	3,122,588	4,357,420	7,649,743	-	2,161,055
Truckee River Flood Management Fund	2,653,519	15,431,112	-	12,940,562	2,490,550	2,653,519
Total	82,747,428	187,226,057	86,783,875	261,372,432	37,485,116	57,899,812

*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 282 which only represents four components of the Other Restricted Revenue Fund.

**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 eight 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

Website: https://www.washoecounty.gov/csd/engineering_capitalprojects/surface_and_ground_water/ctmrd/index.php

Strategic

Objective: Economic Impacts

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



FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Clean Water Activities	266-1	201,870	1,007,479	948,965	1,138,769	131,290	13.0%
Source Management	266-2	139,567	1,328,207	471,444	438,420	(889,787)	-67.0%
GW Investigation & Modeling	266-3	424,388	1,118,795	816,327	721,740	(397,055)	-35.5%
Implementation & Admin	266-4	93,423	219,025	420,663	423,832	204,807	93.5%
Support Activities	266-5	681	13,759	17,306	18,109	4,350	31.6%
Outreach	266-6	7,739	36,932	41,542	38,338	1,406	3.8%
CTMRD General	C206000	253,451	145,047	(230,570)	182,816	37,769	26.0%
Total		1,121,119	3,869,245	2,485,678	2,962,024	(907,221)	-23.4%

SOURCES AND USES**Sources**

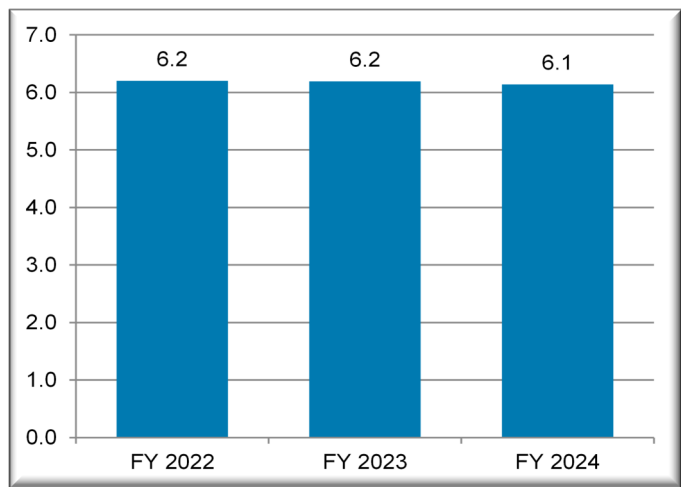
Beginning Fund Balance	4,767,663	4,735,471	4,735,471	3,557,651	(1,177,820)	-24.9%
Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	1,250,515	1,250,000	1,250,000	1,250,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	(161,588)	57,858	57,858	57,858	-	0.0%
Other Financial Sources	-	-	-	-	-	
Total Sources	5,856,590	6,043,329	6,043,329	4,865,510	(1,177,820)	-19.5%

Uses

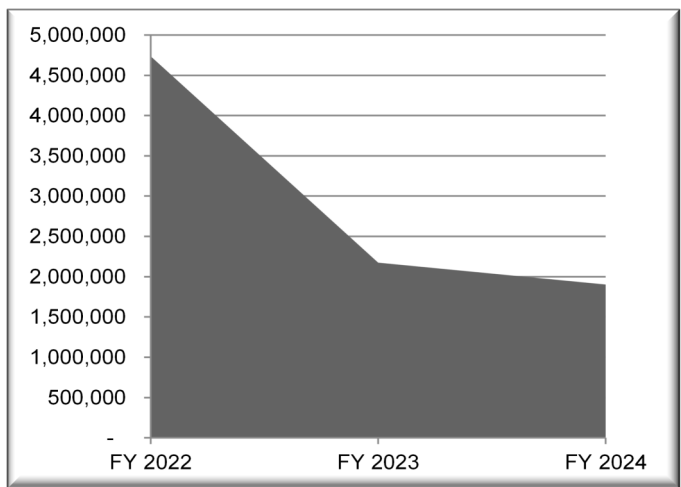
Salaries & Wages	420,189	626,563	528,981	686,227	59,665	9.5%
Employee Benefits	211,092	288,299	248,652	364,215	75,916	26.3%
Services & Supplies	489,838	2,954,383	1,708,045	1,911,582	(1,042,801)	-35.3%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	
Total Uses	1,121,119	3,869,245	2,485,678	2,962,024	(907,221)	-23.4%
Ending Fund Balance	4,735,471	2,174,084	3,557,651	1,903,485	(270,599)	-12.4%
FTE Summary	6.19	6.19	6.19	6.14		-0.8%



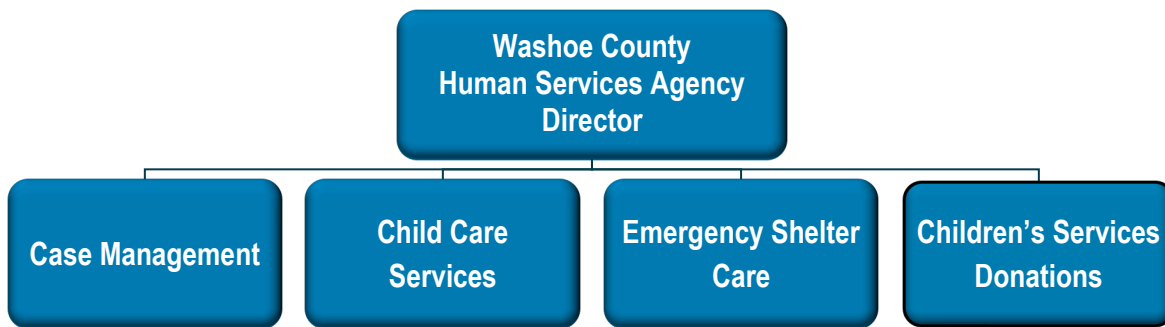
Staffing Trend



Budgeted Fund Balance



**CHILD PROTECTIVE SERVICES FUND
HUMAN SERVICES AGENCY**



Mission: The mission of the Child Protective Services Division is to assess the needs of children and families in our community and provide an array of services to promote independence, safety and well-being.

Description: The Washoe County Human Services Agency's Children's Services Division provides services and supports to protect children and works diligently toward successful child and family engagement to ensure the safety of the child is met, families are strengthened and permanency is achieved. Child Protective Services investigates reports of child abuse and neglect, provides emergency shelter for children, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family homes; provides child and family counseling and other clinical supportive services; and licenses foster care and childcare providers. The Foster Care Unit develops, recruits, licenses, trains and retains foster families to support the placement of children in custody. The Adoption Unit 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 and needs to transition toward independent living. The Division 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

Website: https://www.washoecounty.gov/has/childrens_services/child_protective_services/index.php

Strategic Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Grant Coordinator to Housing and Grants Specialist - \$11,234
- Reclassification of 1.0 Fiscal Compliance Officer to Fiscal Cost Allocation Officer - \$25,257
- Additional 2.0 FTE Human Services Caseworker III - \$250,908
- Additional 1.0 FTE Human Services Program Specialist - \$147,820

Position Changes

- Shift 2.0 FTE Caseworker III off federal VOCA grant - \$271,976
- Shift 1.0 FTE Caseworker III off Differential Response grant - \$ 137,307
- Shift 0.10 FTE Caseworker III off Child Care Block grant—\$19,128
- Shift 0.25 FTE Caseworker III off Child Care Block grant—\$39,740

Offset to Above Position Changes

- Decreased federal grant revenue (source) - (\$330,844)
- Decreased state grant revenue (source) - (\$137,307)
- Increased Title IV-E revenue (source) - \$105,334
- Decrease salary and benefit adjustment (as part of net zero base change) (use) - (\$338,820)
- Move 2.0 FTE Human Services Caseworker III off VOCA grant and from CPS Fund to Homelessness Fund - \$288,785
- Move 1.0 FTE Mental Health Counselor off TANF grant and from CPS Fund to Homelessness Fund - \$145,315
- Move 1.0 FTE Office Assistant II from CPS Fund to Homelessness Fund - \$74,468
- Shift 2.0 FTE Caseworker III and 1.0 FTE Office Assistant II off ARPA grant upon grant being fully expended - \$292,822 is maximum
- Decrease Undesignated budget - \$292,822

Non-Personnel

- Increase in Professional Services - \$3,734
- Increase in Vacation Denied-Payoff - \$8,085
- Increase in Emergency Shelter Care - \$215,298
- Increase in Equipment noncapital - \$14,100
- Increase in Special Dept Expense - Adoption Normalcy - \$200,000
- Increase in Labor/Benefit Cost - Korn Ferry Compensation study - \$1,503,464

Offsets to New Positions and Non-Position Approvals

- Decrease in Undesignated budget - (\$36,491)
- Decrease in Salary and Benefit adjustment (as part of net zero base change) (use) - (\$114,560)
- Increase in Title IV-E revenue - \$89,715
- Increase in Transfer In from Indigent Fund (source) - \$1,186,227
- Use of fund balance for one-time expenditures - \$212,400



- Decreased Transfer Out to Homelessness Fund (Use) - \$109,454
- Decreased Transfer In from Indigent Fund (Source) - \$109,454

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Children's Services Case Mgt	228-1	11,438,475	14,439,639	14,239,829	16,263,900	1,824,261	12.6%
Child Care Services Division	228-2	1,174,628	798,285	928,262	826,505	28,220	3.5%
Children's Services Residential	228-3	22,169,721	27,604,358	20,034,306	27,949,779	345,422	1.3%
Children's Services Donations	228-4	366,826	485,729	460,035	-	(485,729)	-100.0%
Administrative Services	228-6	12,044,513	13,763,826	13,676,845	13,005,137	(758,689)	-5.5%
Child Welfare	228-7	12,433,414	15,327,375	14,816,738	16,195,365	867,990	5.7%
Child Welfare Revenue	228-8	3,902,961	3,794,104	2,281,840	1,024,614	(2,769,490)	-73.0%
Total		63,530,537	76,213,316	66,437,855	75,265,301	(948,016)	-1.2%

SOURCES AND USES

Sources

Beginning Fund Balance	10,453,290	15,066,595	15,066,595	17,799,753	2,733,158	18.1%
Taxes	7,214,531	7,686,023	7,686,023	8,335,565	649,542	8.5%
Licenses and Permits	21,250	22,500	22,500	22,500	-	0.0%
Intergovernmental	45,496,389	52,144,683	45,603,943	46,771,395	(5,373,287)	-10.3%
Charges for Services	6,232,161	6,261,631	5,461,269	6,261,631	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	479,344	481,112	396,779	-	(481,112)	-100.0%
Other Financial Sources	8,700,167	10,109,953	10,109,953	10,845,943	735,990	7.3%
Total Sources	78,597,132	91,772,498	84,347,062	90,036,788	(1,735,710)	-1.9%

Uses

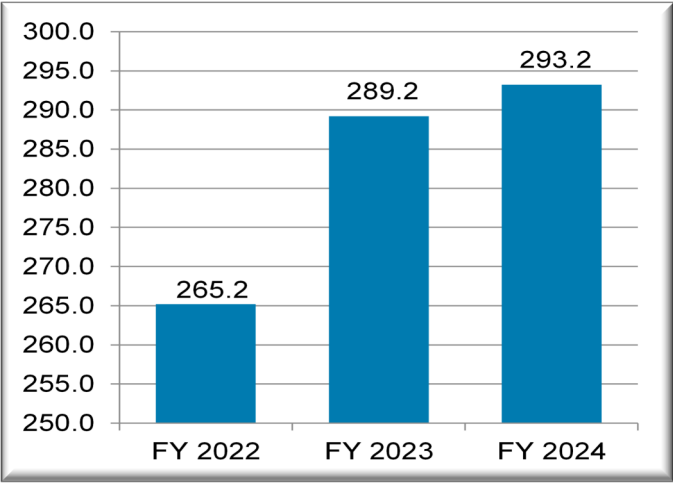
Salaries & Wages	20,757,082	25,396,620	24,244,275	26,487,280	1,090,660	4.3%
Employee Benefits	10,508,561	11,963,598	11,571,665	14,535,330	2,571,732	21.5%
Services & Supplies	32,192,302	38,474,547	30,352,818	34,123,490	(4,351,057)	-11.3%
Capital Outlay	72,592	269,097	269,097	119,200	(149,897)	-55.7%
Other Financing Uses	-	109,454	109,454	-	(109,454)	-100.0%
Total Uses	63,530,537	76,213,316	66,547,309	75,265,301	(948,016)	-1.2%

Ending Fund Balance	15,066,595	15,559,181	17,799,753	14,771,487	(787,694)	-5.1%
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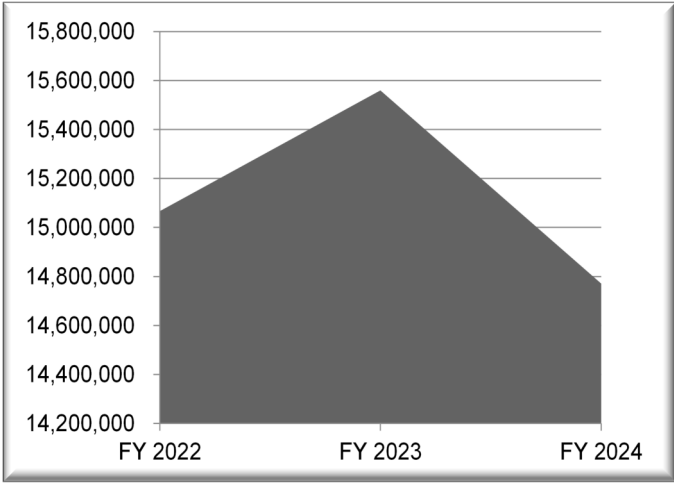
FTE Summary	265.20	289.20	289.20	293.22		1.4%
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Staffing Trend



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 one-dollar, effective 7/1/2023 is imposed by the Board of County Commissioners. Prior to 7/1/2023, the surcharge was eighty-five cents.

Statutory

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

Funding

Source: Surcharge on telephone bills

Website: https://www.washoecounty.gov/technology/board_committees/911_response/index.php

Strategic

Objective: Vulnerable Populations, Innovative Services

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

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 2.0 FTE Technology System Administrator I/II - \$239,120 plus \$5,180 ancillary

Non-Personnel

- Decrease to Service and Supplies - \$453,140
- Decrease to Equipment Capital - \$200,000
- Decrease to Transfer to Public Works for the CAD System - \$1,250,000
- * *Costs offset from use of fund balance.*



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Enhanced 911	208-0	5,070,494	11,559,170	11,045,311	7,623,530	(3,935,640)	-34.0%
Total		5,070,494	11,559,170	11,045,311	7,623,530	(3,935,640)	-34.0%

SOURCES AND USES**Sources**

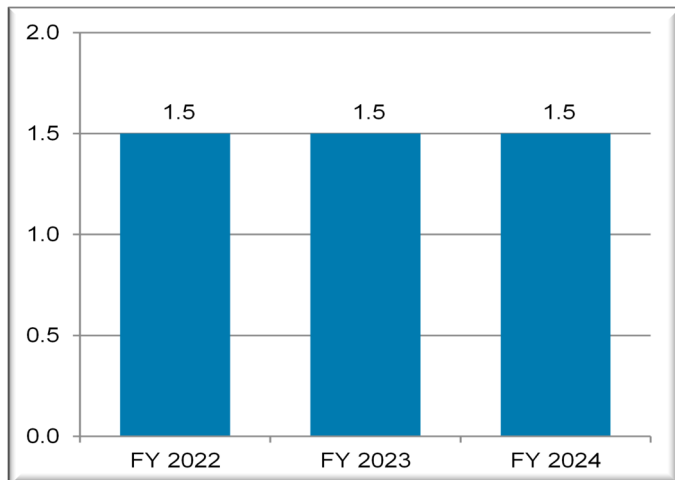
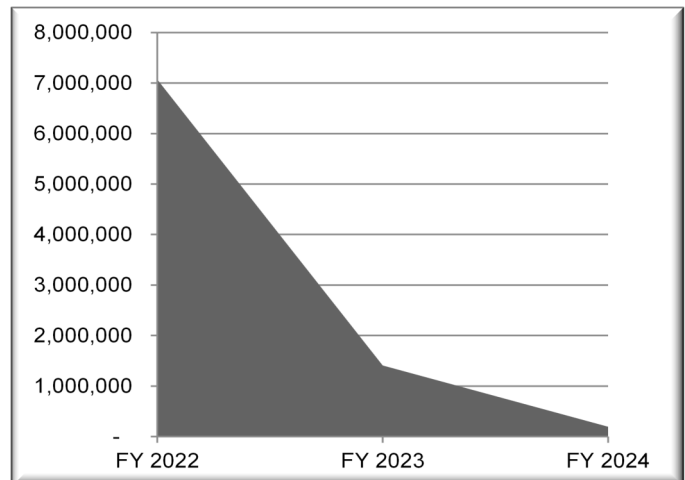
Beginning Fund Balance	6,606,759	7,071,948	7,071,948	1,923,438	(5,148,510)	-72.8%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,800,307	5,889,201	5,889,201	5,889,201	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	(264,624)	7,600	7,600	7,600	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	12,142,442	12,968,749	12,968,749	7,820,239	(5,148,510)	-39.7%

Uses

Salaries & Wages	112,182	156,000	147,150	320,456	164,456	105.4%
Employee Benefits	51,168	70,222	65,213	165,794	95,572	136.1%
Services & Supplies	4,786,419	8,632,947	8,632,947	5,887,280	(2,745,667)	-31.8%
Capital Outlay	120,725	200,000	200,000	-	(200,000)	-100.0%
Other Financing Uses	-	2,500,000	2,000,000	1,250,000	(1,250,000)	-50.0%
Total Uses	5,070,494	11,559,170	11,045,311	7,623,530	(3,935,640)	-34.0%

Ending Fund Balance	7,071,948	1,409,580	1,923,439	196,709	(1,212,870)	-86.0%
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FTE Summary	1.50	1.50	1.50	1.50	0.0%
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Staffing Trend**Budgeted Fund Balance**

HEALTH FUND DISTRICT BOARD OF HEALTH



Mission: The mission of Northern Nevada Public Health is to improve and protect our community's quality of life and increase equitable opportunities for better health.

Description: The Health Fund accounts for general fund support, intergovernmental grants and user fees dedicated to health services. Northern Nevada Public Health (NNPH) 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 NNPH and the duties of the Health Officer. NNPH 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, and 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 disasters 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.

NOTE: Washoe County Health District rebranded to Northern Nevada Public Health on 8/31/2023

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

Website: <https://www.nnph.org/>

Additional Goals/Performance

Information: https://www.washoecounty.gov/health/files/data-publications-reports/Strategic_Plan_FY23-24_FINAL_DRAFT_approved_12_16_21.pdf

Strategic

Objective: Economic Impacts, Vulnerable Populations

FY 2024 Budget Enhancements/Changes

Personnel

- CCHS – Reclassification of 12.0 FTE Office Assistant II to Office Assistant III – \$103,126
- CCHS – Reclassification of 2.0 FTE Community Health Aide to Human Service Support Specialist I - \$8,098
- CCHS – Evaluation of Clinic Office Supervisor - \$19,997
- EHS – Reclassification of 1.0 Administrative Assistant I to Administrative Assistant II - \$7,409
- ODHO – Additional 1.0 FTE Public Information Specialist - \$101,892 plus \$7,532 ancillary



- AQM – Additional 2.0 FTE Air Quality Specialist - \$250,908 plus \$15,064 ancillary
- AQM and EHS – Additional 1.0 FTE Technology Developer II (20% AQM and 80% EHS) - \$132,093 plus \$7,532 ancillary
- CCHS – Additional 1.0 FTE Senior Public Health Nurse - \$148,067 plus \$7,532 ancillary
- CCHS – Shift 15% Senior Public Health Nurse to local from grants - \$21,279
- CCHS – Shift Community Health Workers to local from grants - \$259,090
- EHS – Additional 1.0 FET Environmental Health Specialist - \$125,454 plus \$7,532 ancillary
- EHS – Additional 1.0 FTE Office Assistant III - \$87,872 plus \$7,532 ancillary
- EHS – Shift grant funded positions to local - \$33,810

**Note: the above does not include additional personnel actions approved off cycle through the District Health Officer and/or County Manager.*

Non-Personnel

- ODHO – Increase to Cellular Phone - \$696
- ODHO – Increase to Computer Software Non-Capital - \$2,500
- ODHO – Increase to Travel and Non-County Travel - \$8,500
- AQM – Increase to various Services and Supplies - \$66,609
- CCHS – Increase to Travel - \$3,000
- CCHS – Increase to Operating Supplies - \$30,608
- CCHS – Increase to Biologicals - \$6,000
- EHS – Increase to Operating Supplies for Rebranding - \$26,000
- EPHP – Increase to Printing - \$11,000

** All increases funded in the Health Fund; no additional General Fund support.*

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Office of District Health Officer	202-1	1,795,314	4,310,683	3,895,006	3,296,133	(1,014,550)	-23.5%
Health Administration	202-2	1,162,521	1,705,127	1,747,341	2,663,014	957,887	56.2%
Air Quality	202-3	3,137,496	4,308,776	3,414,796	4,339,365	30,588	0.7%
Community & Clinical Health	202-4	9,607,271	12,244,201	12,260,563	12,691,843	447,641	3.7%
Environmental Health	202-5	6,622,164	8,248,114	7,510,203	8,405,594	157,480	1.9%
Epidemiological Public Health	202-6	8,970,538	13,812,870	7,054,888	10,094,024	(3,718,846)	-26.9%
Undesignated	202-9	-	-	-	-	-	-
Total		31,295,303	44,629,771	35,882,797	41,489,972	(3,139,799)	-7.0%

SOURCES AND USES**Sources**

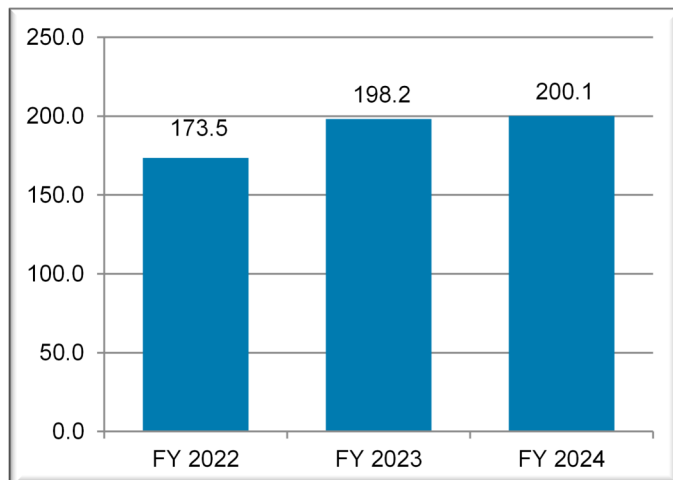
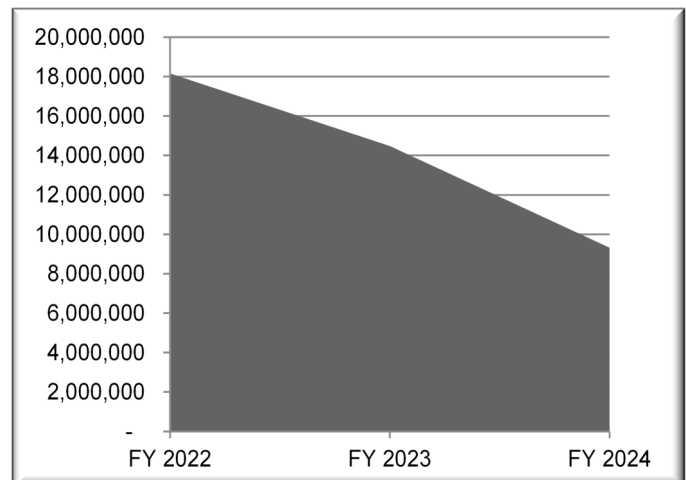
Beginning Fund Balance	15,276,681	18,164,874	18,164,874	15,671,403	(2,493,471)	-13.7%
Taxes	-	-	-	-	-	-
Licenses and Permits	4,036,811	3,927,735	4,008,811	3,927,735	-	0.0%
Intergovernmental	16,406,745	23,469,427	15,808,552	17,669,260	(5,800,168)	-24.7%
Charges for Services	3,941,183	3,820,113	3,820,113	3,820,113	-	0.0%
Fines and Forfeitures	65,904	-	21,500	-	-	-
Miscellaneous	211,247	216,215	213,493	209,664	(6,551)	-3.0%
Other Financial Sources	9,521,606	9,516,856	9,516,856	9,516,856	-	0.0%
Total Sources	49,460,177	59,115,220	51,554,199	50,815,030	(8,300,189)	-14.0%

Uses

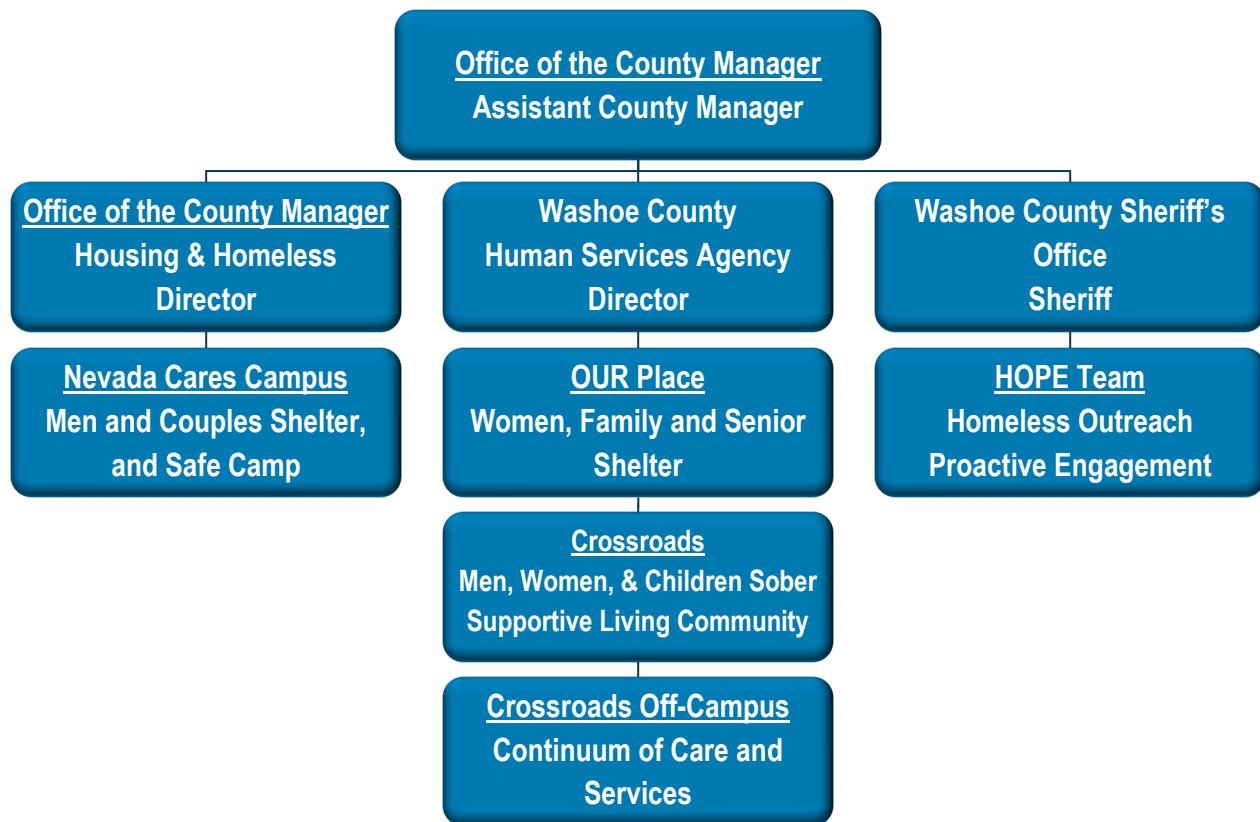
Salaries & Wages	13,775,348	16,786,437	16,193,254	18,078,332	1,291,895	7.7%
Employee Benefits	6,219,787	7,390,181	7,210,597	9,043,990	1,653,809	22.4%
Services & Supplies	11,185,860	19,286,271	11,942,355	13,576,650	(5,709,621)	-29.6%
Capital Outlay	26,772	456,883	417,590	100,000	(356,883)	-78.1%
Other Financing Uses	87,537	710,000	119,000	691,000	(19,000)	-2.7%
Total Uses	31,295,303	44,629,771	35,882,797	41,489,972	(3,139,799)	-7.0%

Ending Fund Balance	18,164,874	14,485,448	15,671,402	9,325,058	(5,160,390)	-35.6%
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FTE Summary	173.50	198.18	198.18	200.10	1.0%
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Staffing Trend**Budgeted Fund Balance**

**HOMELESSNESS FUND
COUNTY MANAGER'S OFFICE & HUMAN SERVICES AGENCY**



Mission: The mission of the Homelessness Fund is to coordinate a regional, collaborative, and strategic approach in providing an array of social, transitional, and supportive services to address root causes, barriers and needs of persons experiencing homelessness with dignity, respect, and compassion, to ensure they can regain independence, achieve stability, create long-term self-sufficiency, and work from being homeless to housed, to experience improved health, safety, and well-being.

Description: A regional effort to end homelessness in Washoe County through multi-faceted, intra-agency strategies by offering continuum of care and services. This includes management of OUR Place – the Women, Family and Senior Shelter; Nevada Cares Campus-the men, couples and overflow shelter, and Safe Camp option; CrossRoads– the men, women, and women and children sober living community; as well as, other numerous housing, transitional, and supportive service programs and resources through Washoe County Human Services Agency, Washoe County Housing and Homeless Services, and community partners.

Statutory Authority: NRS428 – Indigent Persons

Website: <https://www.washoecounty.gov/homeless/index.php>



https://www.washoecounty.gov/hsa/adult_services/index.php

<https://www.washoesherriff.com>

Additional Goals/Performance

Information: https://www.washoecounty.gov/homeless/files/WCRegionalHomelessnessPlan_20221.pdf

<https://www.washoecounty.gov/homeless/CoC/built-for-zero/index.php#:~:text=There%20are%2035%20organizations%20that%20are%20part%20of,We%20are%20currently%20in%20the%20By-Name%20List%20phase>

Strategic

Objective: Vulnerable Populations

The Homelessness Fund was established in FY 2023. Funding comes from three main sources:

- Indigent Tax Levy Fund transfer to support Our Place, Women's Programming, Crossroads, etc. (net zero County impact as revenue & expense previously reflected in Indigent, Senior Services and Child Protective Services Funds).
- General Fund transfer to support new initiatives like Safe Camp, Cares Campus, Continuum of Care (CoC), Housing Stability, etc.
- Marijuana Fund transfer to support the Sheriff's Office Homelessness Initiative approved in FY 2022, consisting of 2.0 Deputy Sheriffs, 1.0 Sergeant and operating supplies

Note: Personnel expenses include existing positions previously accounted for in the General Fund (i.e. Sheriff's Initiative) and Indigent Fund (i.e., Human Services programs), as well as the additional positions listed below.

FY 2024 Budget Enhancements/Changes - County Manager's Office

Personnel

- Reclassification of Homeless Services Program Assistant to Homeless Services Case Manager - \$0

Other Position Changes

- Shift .05 FTE Division Director - Housing & Homeless from the General Fund to Homelessness Fund
- Shift .25 FTE Program Assistant from the General Fund to Homelessness Fund
- 29.0 FTE ARPA-funded positions cost distributed to the General Fund - \$1,240,591 (net)

Non-Personnel



- Increase (Base) in General Fund Transfer to support Cares Campus Operations - \$387,403

Offset

- Increase in Transfer In from General Fund - \$1,864,189 (includes items not identified above)

FY 2024 Budget Enhancements/Changes - Human Services Agency

Personnel

- Reclassification of 1.0 Sr. Human Services Support Specialist to Program Assistant - \$9,292
- Additional 1.0 FTE Office Assistant II - \$80,201

Other Position Changes

- Human Services Caseworker III's (2.0 FTE) cost distributed off VOCA grant, from CPS Fund 228 - \$288,785
- Mental Health Counselor cost distributed off TANF grant, from CPS Fund 228 - \$145,315
- Office Assistant II cost distributed from CPS Fund 228 - \$74,468
- Human Services Program Assistant cost distributed from Senior Services Fund 225 - \$112,047
- Human Services Caseworker III cost distributed to Sheriff's Office - \$154,723

Non-Personnel

- Increase in Professional Services - \$141,489
- Increase in Security Contract - \$13,976
- Increase in Equipment Noncapital - \$4,700
- Increase in Vehicles Capital - \$29,500
- Increase in Motor Pool (ESD Charges) - \$5,300
- Increase in Residential Assistance - \$250,000
- Increase in Family Preservation - \$4,000
- Increase in Special Dept Expense - \$23,625
- Other Increase (net PERS impact, estimated Korn Ferry impact) - \$206,642
- Increase Other Expense (donation from Indigent Fund 221) - \$469.37

Offsets to New Positions and Non-Position Approvals

- ◊ Increase Transfer In from Indigent Fund 221 (source) - \$1,875,074

Other Adjustments

- ◊ Decrease Transfer In from Senior Services Fund 225 (source) - \$137,576
- ◊ Decrease Transfer In from Child Protective Services Fund 228—\$109,454



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Homelessness	223-1	1,221,844	2,492,312	2,492,312	2,070,763	(421,549)	-16.9%
HSA Homelessness	223-2	7,734,658	11,359,508	10,619,922	11,103,135	(256,373)	-2.3%
Crossroads	223-3	1,996,797	2,057,387	2,372,963	2,520,815	463,428	22.5%
Homelessness Services	223-4	8,277,320	19,777,360	19,777,360	19,174,696	(602,664)	-3.0%
Homelessness Services - CoC	223-5	233,700	477,513	477,513	271,405	(206,109)	-43.2%
Housing	223-6	121,032	2,568,806	2,568,806	377,203	(2,191,603)	-85.3%
Total		19,585,352	38,732,887	38,308,877	35,518,018	(3,214,869)	-8.3%

SOURCES AND USES**Sources**

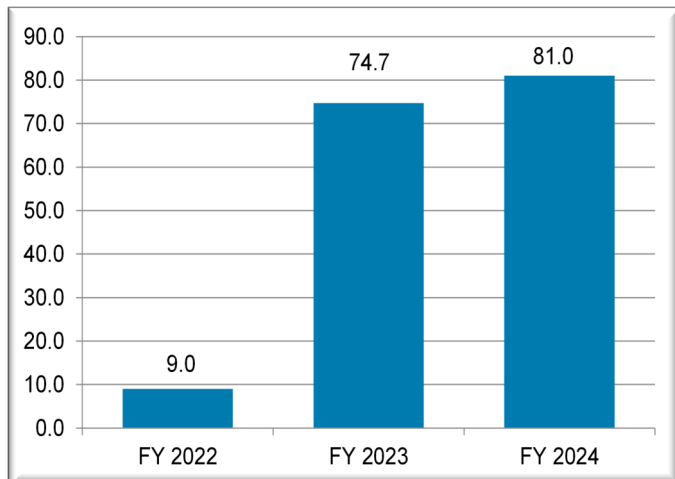
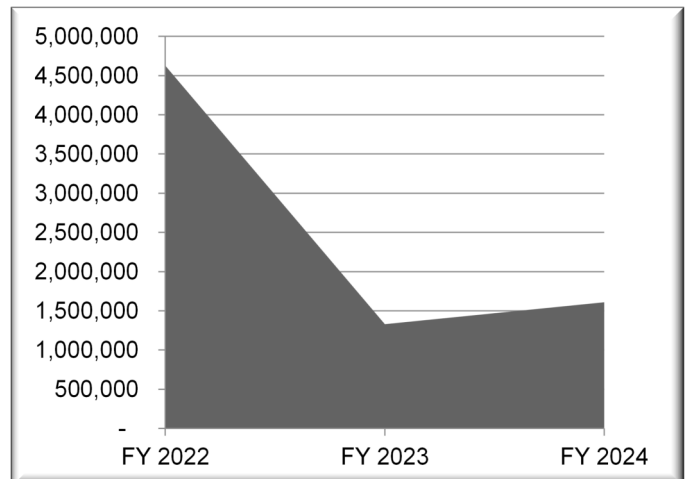
Beginning Fund Balance	-	4,629,960	4,629,960	1,859,515	(2,770,445)	-59.8%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	3,718,558	3,745,566	3,722,750	225,953	(3,519,613)	-94.0%
Charges for Services	358,514	440,000	610,000	465,702	25,702	5.8%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	694,725	361,323	322,656	130,000	(231,323)	-64.0%
Other Financial Sources	19,443,515	30,958,226	30,955,726	34,445,459	3,487,233	11.3%
Total Sources	24,215,311	40,135,075	40,241,092	37,126,628	(3,008,447)	-7.5%

Uses

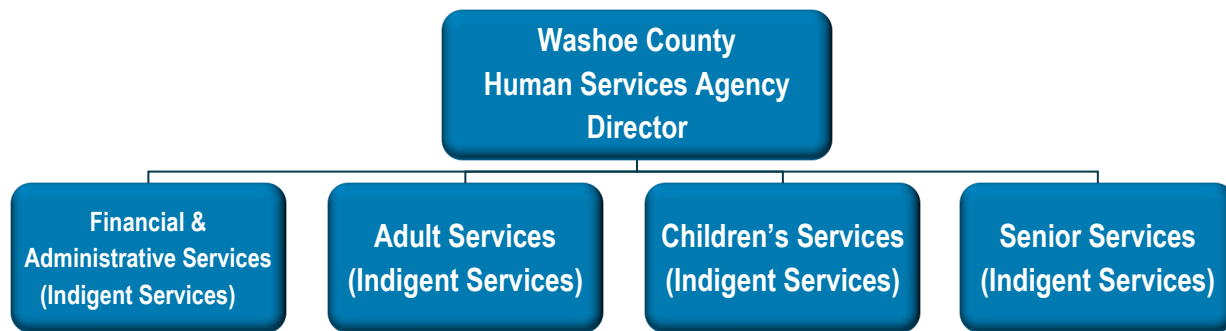
Salaries & Wages	3,721,108	5,125,472	5,159,346	8,548,109	3,422,636	66.8%
Employee Benefits	1,847,129	2,546,578	2,599,783	4,774,306	2,227,729	87.5%
Services & Supplies	11,924,766	30,225,107	30,114,017	22,166,103	(8,059,004)	-26.7%
Capital Outlay	2,092,349	835,731	435,731	29,500	(806,231)	-96.5%
Other Financing Uses	-	72,700	72,700	-	(72,700)	-100.0%
Total Uses	19,585,352	38,805,587	38,381,577	35,518,018	(3,287,569)	-8.5%

Ending Fund Balance	4,629,960	1,329,488	1,859,515	1,608,610	279,122	21.0%
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FTE Summary	9.00	74.70	74.70	81.00	8.4%
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Staffing Trend**Budgeted Fund Balance**

INDIGENT TAX LEVY FUND HUMAN SERVICES AGENCY



Mission: The mission of the Indigent Fund is to provide an array of social services and supports across the continuum of care, that improves the quality of life for children, adults and seniors in our community by helping low-income, indigent, or at-risk residents regain or maintain their health, independence, safety, and well-being.

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 assures provision of services for indigent residents across the lifespan, and supports public and private partnerships to reduce homelessness. Case Workers provide case management services for child protection, and those in foster care, group care, extended care facilities, and other supportive living, housing, and emergency and non-emergency shelters. In addition, Case Workers connect children, families and other clients 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

Website: <https://www.washoecounty.gov/hsa/>

Strategic Objective: Vulnerable Populations

Beginning in FY 2017, all indigent services costs from General Fund Indigent Services (179-4) reflect in the Indigent Tax Levy Fund, Fund 221. This allows the public and decision makers to see the entire budget provided for indigent services in one place. The General Fund's commitment for indigent services (\$23,064,558) is shown as a Transfer In to this fund.



FY 2024 Budget Enhancements/Changes**Personnel**

- Additional 1.0 FTE Eligibility Certification Specialist - \$96,685

Non-Personnel

- Increase in Settlement Payments- \$211,984
- Increase in Software Maintenance - \$5,826
- Increase in Equipment Noncapital - \$4,700
- Other Increase (estimated Korn Ferry impact) - \$67,830
- Decrease in Professional Services - \$85,261
- * *Increases partially offset with increased revenues and decrease in expenditures*

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Indigent Assistance	221-0	37,242,025	44,178,928	40,624,632	46,124,144	1,945,216	4.4%
Total		37,242,025	44,178,928	40,624,632	46,124,144	1,945,216	4.4%

SOURCES AND USES**Sources**

Beginning Fund Balance	4,119,330	9,822,340	9,822,340	10,880,439	1,058,099	10.8%
Taxes	10,821,854	11,529,033	11,529,033	12,503,348	974,315	8.5%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	898,873	213,522	216,145	-	(213,522)	-100.0%
Charges for Services	443,945	543,035	689,206	551,737	8,702	1.6%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	6,659,457	7,177,000	7,177,000	7,177,000	-	0.0%
Other Financial Sources	24,120,906	22,071,347	22,071,347	23,064,558	993,211	4.5%
Total Sources	47,064,365	51,356,277	51,505,071	54,177,082	2,820,805	5.5%

Uses

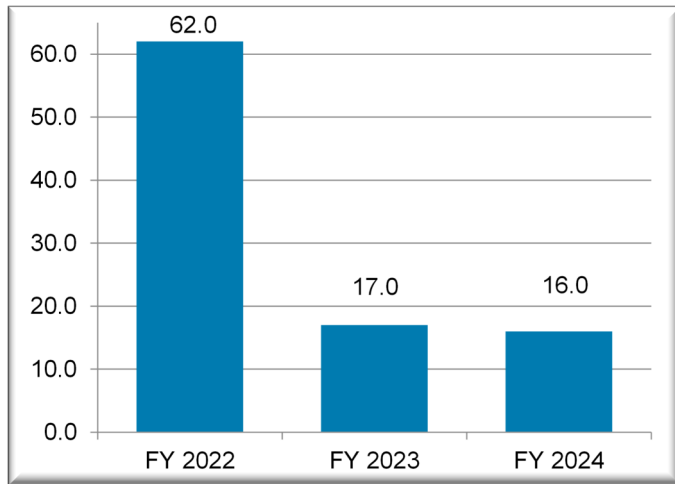
Salaries & Wages	2,537,297	1,297,052	1,172,793	1,256,204	(40,848)	-3.1%
Employee Benefits	1,403,108	629,665	584,451	693,843	64,178	10.2%
Services & Supplies	16,523,135	18,290,221	17,705,398	17,391,288	(898,933)	-4.9%
Capital Outlay	8,882	-	-	-	-	-
Other Financing Uses	16,769,603	23,961,990	21,161,990	26,782,809	2,820,819	11.8%
Total Uses	37,242,025	44,178,928	40,624,632	46,124,144	1,945,216	4.4%

Ending Fund Balance	9,822,340	7,177,348	10,880,439	8,052,937	875,589	12.2%
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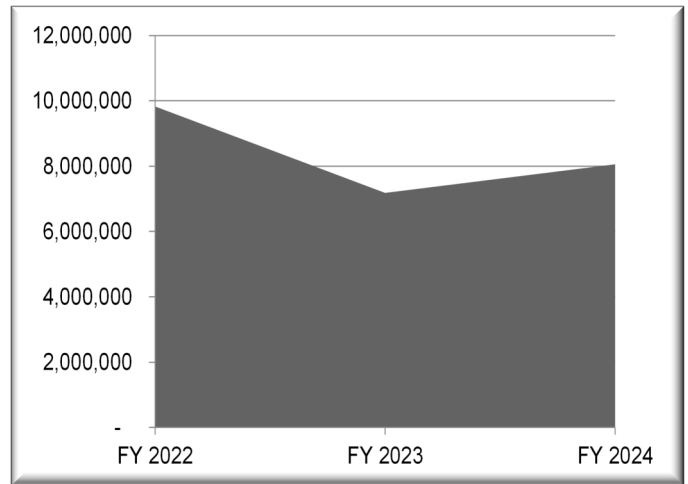
FTE Summary	62.00	17.00	17.00	16.00	-5.9%
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Staffing Trend



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 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in Library Current Titles - \$400,000
- Increase in Services Contract - \$120,000

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Library Expansion	204-0	3,862,820	4,002,083	3,644,420	4,702,843	700,760	17.5%
Total		3,862,820	4,002,083	3,644,420	4,702,843	700,760	17.5%

SOURCES AND USES**Sources**

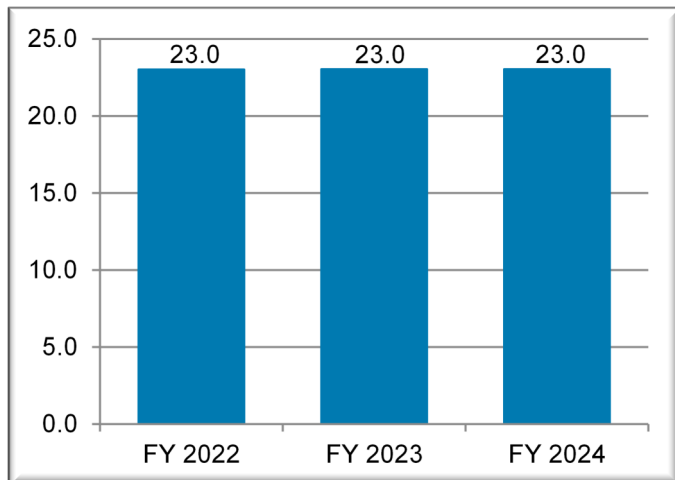
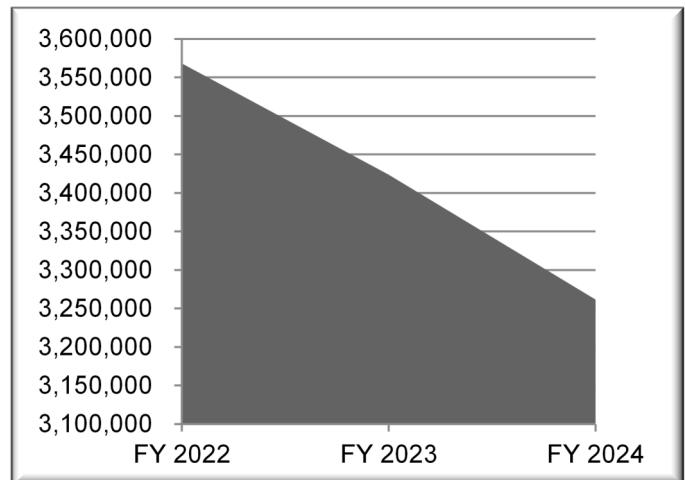
Beginning Fund Balance		3,945,395	3,567,944	3,567,944	3,781,537	213,593	6.0%
Taxes		3,607,311	3,843,013	3,843,013	4,167,783	324,770	8.5%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		(121,942)	15,000	15,000	15,000	-	0.0%
Other Financial Sources		-	-	-	-	-	-
Total Sources		7,430,764	7,425,957	7,425,957	7,964,320	538,363	7.2%

Uses

Salaries & Wages		1,207,692	1,459,803	1,437,739	1,597,628	137,825	9.4%
Employee Benefits		523,969	628,553	630,291	801,489	172,936	27.5%
Services & Supplies		1,418,600	1,443,665	1,443,665	1,966,389	522,724	36.2%
Capital Outlay		33,225	60,063	60,063	-	(60,063)	-100.0%
Other Financing Uses		679,334	410,000	72,662	337,338	(72,662)	-17.7%
Total Uses		3,862,820	4,002,083	3,644,420	4,702,843	700,760	17.5%

Ending Fund Balance		3,567,944	3,423,873	3,781,537	3,261,476	(162,397)	-4.7%
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FTE Summary		23.04	23.04	23.04	23.04	0.0%
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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

Website: https://www.washoecounty.gov/planning/business_license3/medical_marijuana_establishment_llc.php

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Marijuana Establishments 3% Fee	207-0	1,147,433	1,093,000	1,093,000	1,200,000	107,000	9.8%
Total		1,147,433	1,093,000	1,093,000	1,200,000	107,000	9.8%

SOURCES AND USES**Sources**

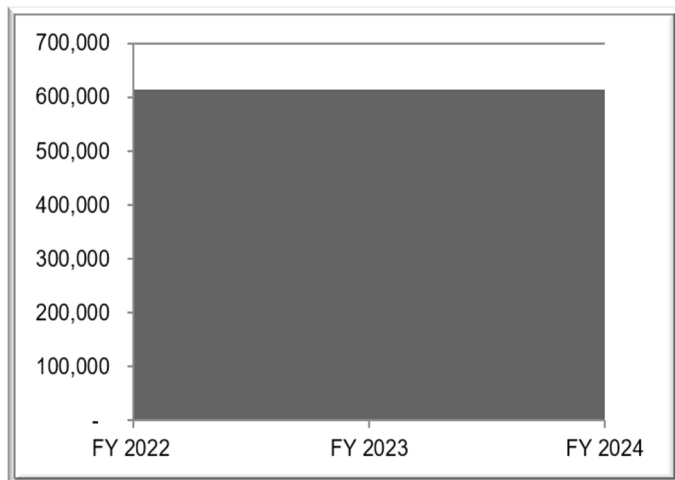
Beginning Fund Balance		434,805	613,877	613,877	613,877	-	0.0%
Taxes		-	-	-	-	-	
Licenses and Permits		1,368,165	1,093,000	1,093,000	1,200,000	107,000	9.8%
Intergovernmental		-	-	-	-	-	
Charges for Services		-	-	-	-	-	
Fines and Forfeitures		-	-	-	-	-	
Miscellaneous		(41,661)	-	-	-	-	
Other Financial Sources		-	-	-	-	-	
Total Sources		1,761,310	1,706,877	1,706,877	1,813,877	107,000	6.3%

Uses

Salaries & Wages		-	-	-	-	-	
Employee Benefits		-	-	-	-	-	
Services & Supplies		539	6,000	6,000	113,000	107,000	1783.3%
Capital Outlay		-	-	-	-	-	
Other Financing Uses		1,146,894	1,087,000	1,087,000	1,087,000	-	0.0%
Total Uses		1,147,433	1,093,000	1,093,000	1,200,000	107,000	9.8%

Ending Fund Balance		613,877	613,877	613,877	613,877	-	0.0%
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FTE Summary		-	-	-	-		
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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 Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Baseball Stadium	270-2	1,496,026	1,749,001	1,749,001	1,957,277	208,276	11.9%
Cooperative Extension	270-3	1,809,574	1,921,505	1,921,505	2,083,892	162,387	8.5%
May Center	270-6	363,290	781,068	728,487	884,255	103,187	13.2%
Administrative Assessments	270-7	787,729	4,532,231	4,532,231	873,000	(3,659,231)	-80.7%
SLFRF COVID Recovery	270-8	5,929,939	85,707,647	87,334,111	2,828,537	(82,879,110)	-96.7%
Total		10,386,558	94,691,452	96,265,335	8,626,961	(86,064,491)	-90.9%

SOURCES AND USES**Sources**

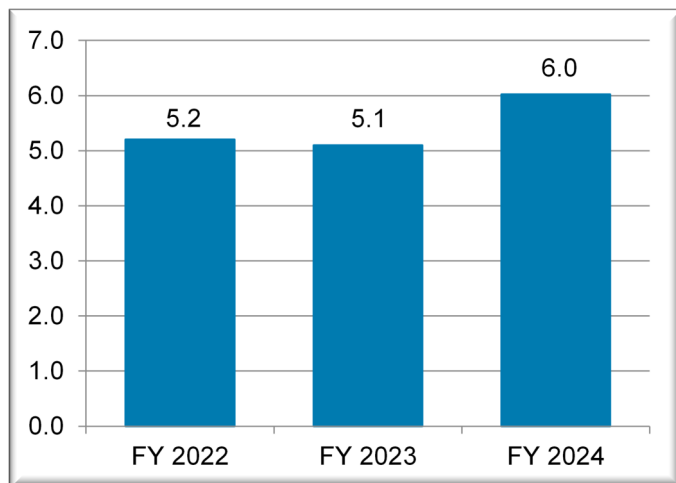
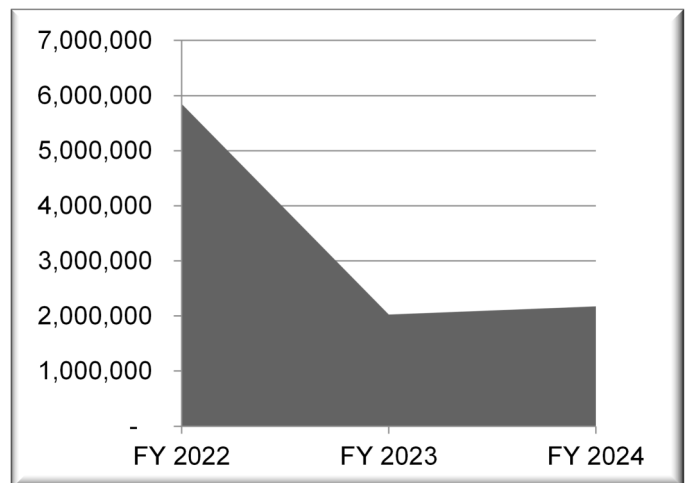
Beginning Fund Balance	5,186,779	5,846,380	5,846,380	2,254,722	(3,591,658)	-61.4%
Taxes	3,844,144	3,670,506	3,670,506	4,041,169	370,663	10.1%
Licenses and Permits	-	-	-	-	-	
Intergovernmental	5,929,939	85,657,099	87,283,563	2,828,537	(82,828,563)	-96.7%
Charges for Services	269,247	378,408	378,408	430,280	51,872	13.7%
Fines and Forfeitures	609,861	748,000	748,000	748,000	-	0.0%
Miscellaneous	392,967	414,256	593,200	500,000	85,744	20.7%
Other Financial Sources	-	-	-	-	-	
Total Sources	16,232,938	96,714,649	98,520,057	10,802,708	(85,911,942)	-88.8%

Uses

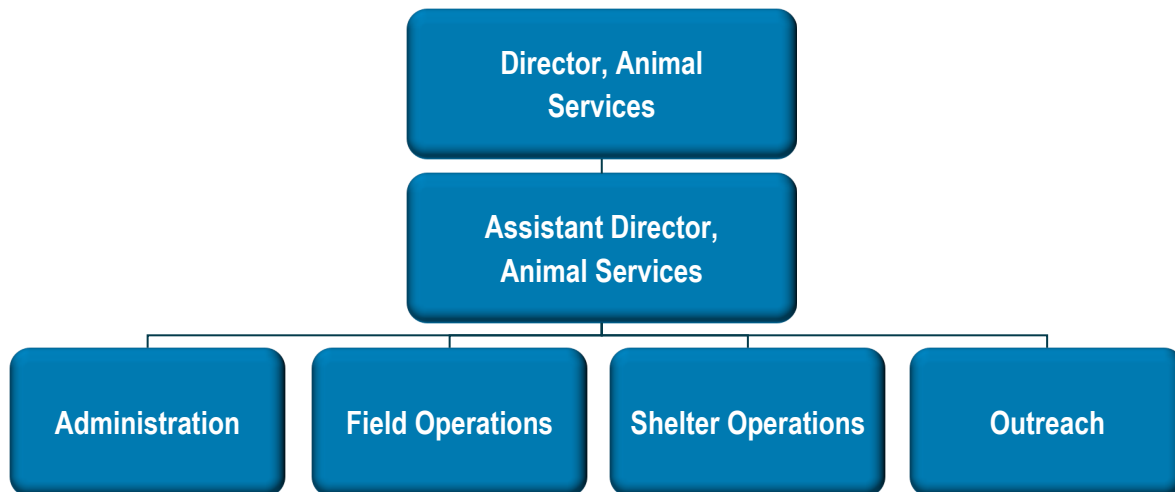
Salaries & Wages	1,645,375	5,762,424	5,726,926	2,192,622	(3,569,803)	-61.9%
Employee Benefits	678,503	2,382,951	2,368,665	1,111,460	(1,271,491)	-53.4%
Services & Supplies	3,939,494	44,620,774	46,402,009	3,365,602	(41,255,172)	-92.5%
Capital Outlay	55,197	275,228	305,228	-	(275,228)	-100.0%
Other Financing Uses	4,067,990	41,650,074	41,462,506	1,957,277	(39,692,797)	-95.3%
Total Uses	10,386,558	94,691,452	96,265,335	8,626,961	(86,064,491)	-90.9%

Ending Fund Balance	5,846,380	2,023,197	2,254,722	2,175,747	152,550	7.5%
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FTE Summary	5.20	5.10	5.10	6.02	18.0%
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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

Website: <https://www.washoecounty.gov/animal/index.php>

Additional Goals/Performance

Information: https://www.washoecounty.gov/animal/information/Assessment_Report.php
<https://www.washoecounty.gov/animal/information/Statistics.php>

Strategic Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes**Personnel**

- Reclassification of Office Assistant II to Veterinary Assistant - \$4,545
- Reclassification of Animal Services Kennel Supervisor to Program Assistant - \$8,783
- Reclassification of Animal Services Field Supervisor to Lead Animal Control Officer - \$6,610 (fiscal impact associated with reclassifications absorbed within fund)
- Additional 1.0 FTE Supervising Veterinarian - \$120,191 (anticipated start date Jan 2024)
- Additional 0.50 FTE Department Systems Specialist - \$63,227 (1.0 FTE split 50/50 with Sparks Justice Court)

Personnel

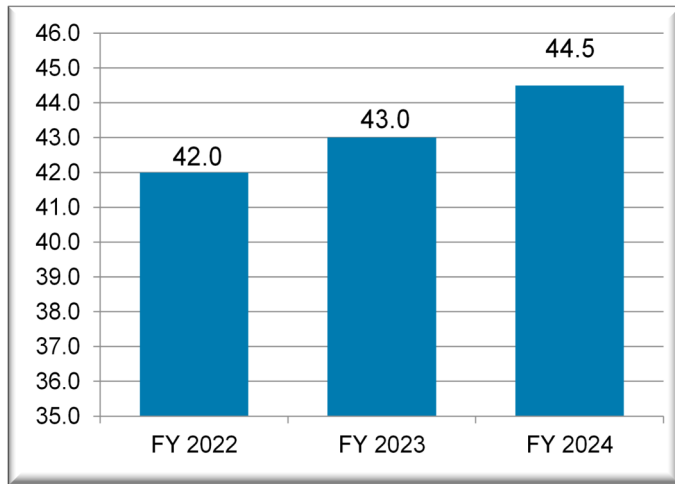
- None

Budget Summary

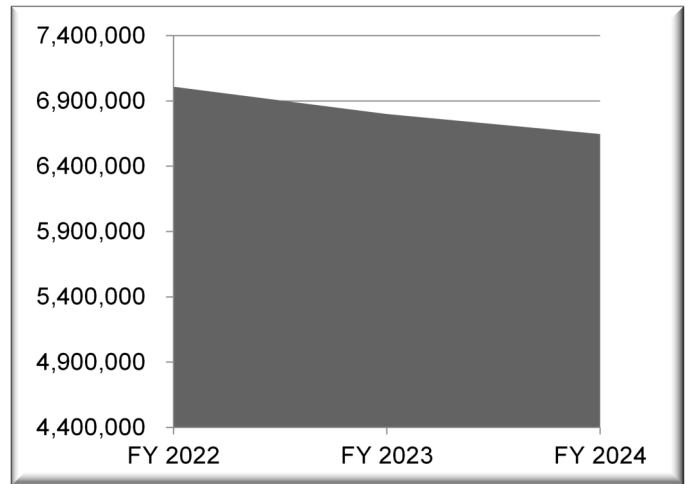
Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Animal Services	205-0	5,756,856	6,637,831	6,434,126	7,274,734	636,903	9.6%
Total		5,756,856	6,637,831	6,434,126	7,274,734	636,903	9.6%
SOURCES AND USES							
Sources							
Beginning Fund Balance		6,693,153	7,008,365	7,008,365	7,003,756	(4,609)	-0.1%
Taxes		5,562,764	5,764,517	5,764,517	6,251,674	487,157	8.5%
Licenses and Permits		324,464	297,000	297,000	292,000	(5,000)	-1.7%
Intergovernmental		-	-	-	-	-	-
Charges for Services		217,318	213,000	213,000	218,000	5,000	2.3%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		(32,478)	155,000	155,000	155,000	-	0.0%
Other Financial Sources		-	-	-	-	-	-
Total Sources		12,765,221	13,437,882	13,437,882	13,920,430	482,548	3.6%
Uses							
Salaries & Wages		2,677,801	3,049,196	2,899,258	3,411,080	361,884	11.9%
Employee Benefits		1,389,939	1,468,893	1,426,143	1,905,871	436,978	29.7%
Services & Supplies		1,689,116	2,119,741	2,108,725	1,957,782	(161,959)	-7.6%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		-	-	-	-	-	-
Total Uses		5,756,856	6,637,831	6,434,126	7,274,734	636,903	9.6%
Ending Fund Balance		7,008,365	6,800,052	7,003,756	6,645,697	(154,355)	-2.3%
FTE Summary		42.00	43.00	43.00	44.50		3.5%



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

Website: https://www.washoecounty.gov/technology/board_committees/800mhz_joc/index.php

Strategic

Objective: Vulnerable Populations, Economic Impacts

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

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase to Revenue - \$48,457
- Decrease to S/S - \$33,635
- Increase to Capital - \$15,000
- Decrease in Transfer to Public Works - \$415,000 (Marble Bluff)
 - * *Costs offset from use of fund balance and payments from partner agencies.*



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
RCS Operations	210-1	1,848,542	2,493,298	2,359,340	2,358,892	(134,406)	-5.4%
RCS Expansion	210-2	98	250,800	250,800	-	(250,800)	-100.0%
RCS Infrastructure	210-3	907,267	2,541,642	150,700	2,391,642	(150,000)	-5.9%
Total		2,755,907	5,285,739	2,760,840	4,750,534	(535,206)	-10.1%

SOURCES AND USES**Sources**

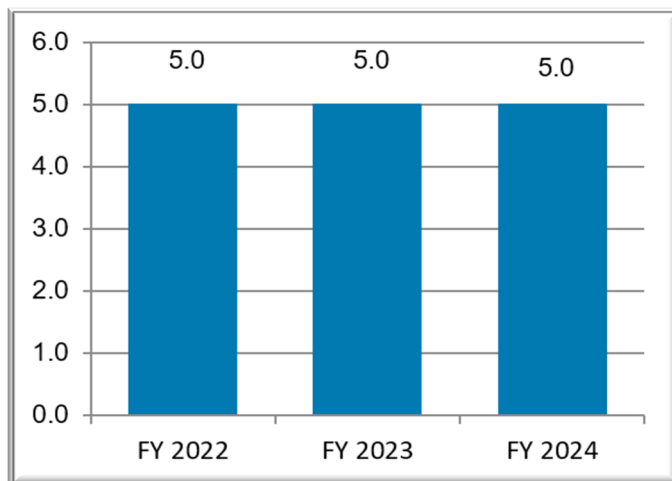
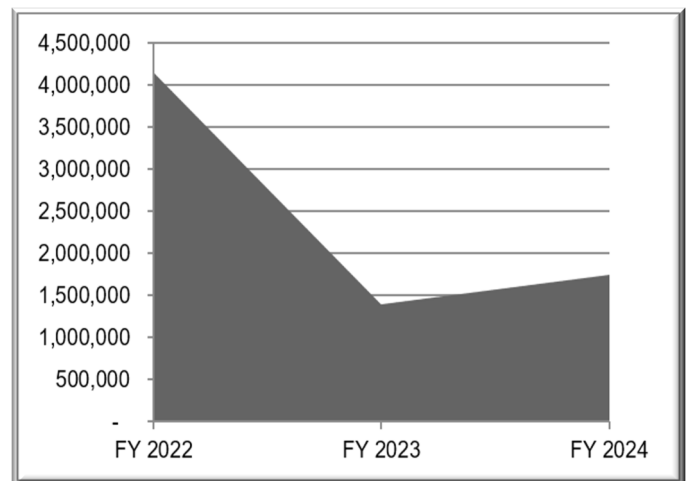
Beginning Fund Balance	4,641,288	4,147,812	4,147,812	3,920,002	(227,810)	-5.5%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,352,901	2,492,038	2,492,038	2,542,115	50,077	2.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	(144,335)	13,620	13,620	12,000	(1,620)	-11.9%
Other Financial Sources	53,866	27,372	27,372	27,372	-	0.0%
Total Sources	6,903,719	6,680,842	6,680,842	6,501,489	(179,353)	-2.7%

Uses

Salaries & Wages	411,579	576,139	477,097	553,976	(22,162)	-3.8%
Employee Benefits	190,732	240,719	205,802	268,603	27,885	11.6%
Services & Supplies	780,090	976,570	976,570	903,813	(72,758)	-7.5%
Capital Outlay	15,063	188,170	188,170	135,000	(53,170)	-28.3%
Other Financing Uses	1,358,443	3,304,142	913,200	2,889,142	(415,000)	-12.6%
Total Uses	2,755,907	5,285,739	2,760,840	4,750,534	(535,206)	-10.1%

Ending Fund Balance	4,147,812	1,395,103	3,920,002	1,750,955	355,852	25.5%
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FTE Summary	4.80	5.00	5.00	5.00	0.0%
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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: A web-based solution (Accela Automation) was implemented and went live with operations on October 31, 2017 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.

Website: https://www.washoecounty.gov/technology/board_committees/regional_license/index.php

Strategic

Objective: Economic Impacts, Innovative Services

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

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Regional Permits System	230-0	567,853	760,536	760,536	837,594	77,058	10.1%
Total		567,853	760,536	760,536	837,594	77,058	10.1%

SOURCES AND USES

Sources

Beginning Fund Balance	721,155	792,121	792,121	754,953	(37,168)	-4.7%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	354,656	380,000	380,000	437,000	57,000	15.0%
Charges for Services	223,479	250,668	250,668	213,628	(37,040)	-14.8%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	(26,853)	2,700	2,700	2,700	-	0.0%
Other Financial Sources	87,537	90,000	90,000	100,000	10,000	11.1%
Total Sources	1,359,973	1,515,489	1,515,489	1,508,281	(7,208)	-0.5%

Uses

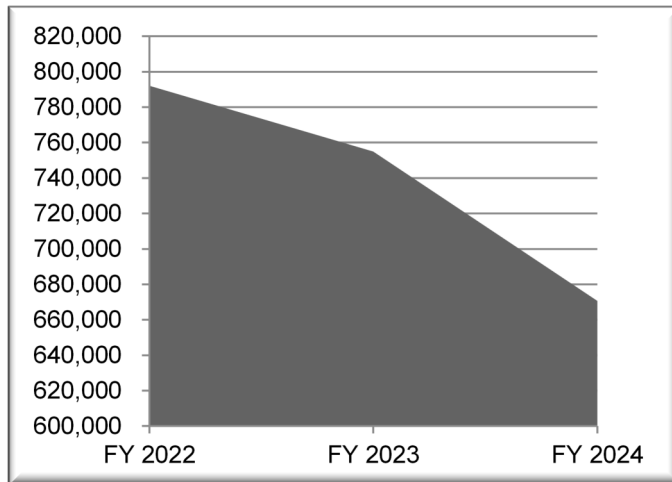
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	567,853	760,536	760,536	837,594	77,058	10.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	567,853	760,536	760,536	837,594	77,058	10.1%

Ending Fund Balance	792,121	754,953	754,953	670,687	(84,266)	-11.2%
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FTE Summary	-	-	-	-		
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Budgeted Fund Balance



REGIONAL PUBLIC SAFETY TRAINING CENTER 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, 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.

Website: <https://www.rpstc-reno.com>

Strategic Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes Personnel

- None



Non-Personnel

- Increase in Non-Equipment Capital Expense - \$29,000
- Increase in Equipment Capital Expense - \$221,000
- * *Increases fully offset with one-time use of fund balance.*

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Regional Public Safety Training	209-0	940,672	1,068,553	1,068,553	1,378,904	310,351	29.0%
Total		940,672	1,068,553	1,068,553	1,378,904	310,351	29.0%

SOURCES AND USES**Sources**

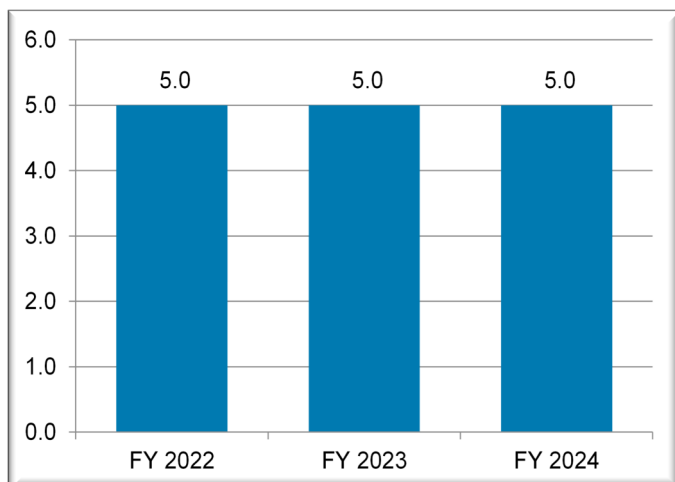
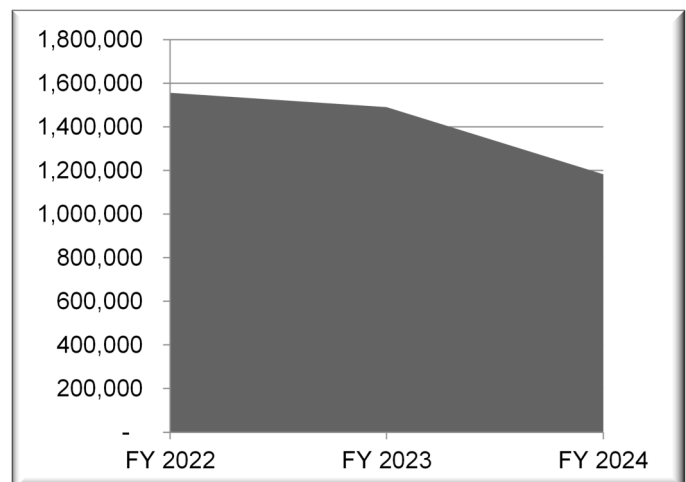
Beginning Fund Balance	1,526,707	1,522,159	1,556,599	1,524,784	2,625	0.2%
Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	940,307	989,738	989,738	989,738	-	0.0%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	15,152	47,000	47,000	47,000	-	0.0%
Other Financial Sources	15,105	-	-	-	-	
Total Sources	2,497,271	2,558,897	2,593,337	2,561,522	2,625	0.1%

Uses

Salaries & Wages	298,047	324,167	324,167	430,289	106,122	32.7%
Employee Benefits	154,521	159,378	159,378	234,673	75,295	47.2%
Services & Supplies	292,107	313,585	313,585	347,943	34,358	11.0%
Capital Outlay	195,996	271,423	271,423	366,000	94,577	34.8%
Other Financing Uses	-	-	-	-	-	
Total Uses	940,672	1,068,553	1,068,553	1,378,904	310,351	29.0%

Ending Fund Balance	1,556,599	1,490,344	1,524,784	1,182,618	(307,726)	-20.6%
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FTE Summary	5.00	5.00	5.00	5.00	0.0%
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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

Website: <https://www.washoecounty.gov/csd/operations/roads/>

Strategic

Objective: Economic Impacts

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

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 1.0 FTE CSD Director - \$13,066 (Roads Fund)
Position supports Administration/Roads/Building and Safety/Utilities
75% General Fund (\$195,998); 5% Roads Fund (\$13,066); 10% Building and Safety Fund (\$26,133); and 10% Utilities Fund (\$26,133)

Non-Personnel

- Increase to Software Subscription (Asset Essentials) - \$2,652
- Increase to Contracts (GPS Monitoring) - \$23,076
- Increase to Asphalt - \$150,000
- Increase to Signs and Markers - \$46,525
- Increase to Equipment Capital (3 Sweepers) - \$1,235,000; 100% offset with GF transfer to Roads

* *Costs offset with increased revenues and the use of fund balance.*



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Roads Administration	216-1	15,353,530	23,073,227	18,608,077	20,421,097	(2,652,130)	-11.5%
Roads Grants Donations	216-2	121,080	61,726	61,726	-	(61,726)	-100.0%
Roads Flood Projects	216-3	-	-	-	-	-	-
Total		15,474,610	23,134,952	18,669,803	20,421,097	(2,713,855)	-11.7%

SOURCES AND USES**Sources**

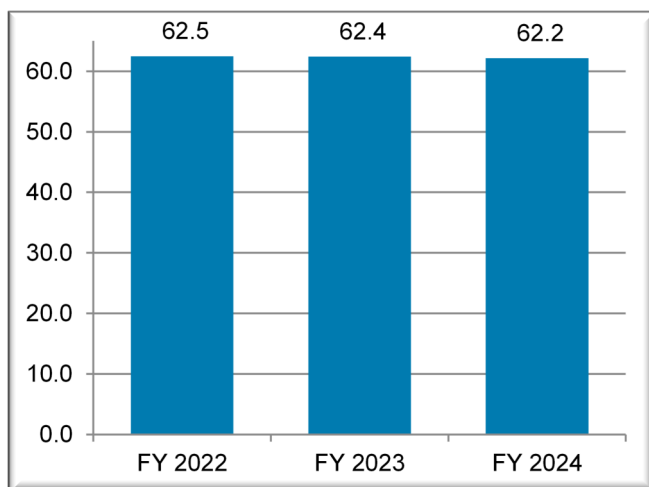
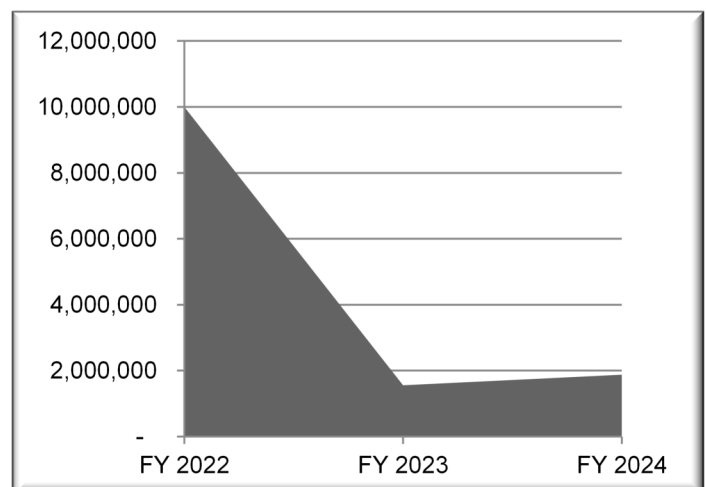
Beginning Fund Balance	9,768,270	9,998,760	9,998,760	6,351,940	(3,646,820)	-36.5%
Taxes	10,538,739	10,814,988	10,814,988	10,814,988	-	0.0%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	22,515	-	326,217	-	-	-
Charges for Services	429,902	550,000	550,000	550,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	(115,363)	173,580	173,580	153,580	(20,000)	-11.5%
Other Financial Sources	4,829,305	3,158,197	3,158,197	4,426,267	1,268,070	40.2%
Total Sources	25,473,369	24,695,525	25,021,742	22,296,775	(2,398,750)	-9.7%

Uses

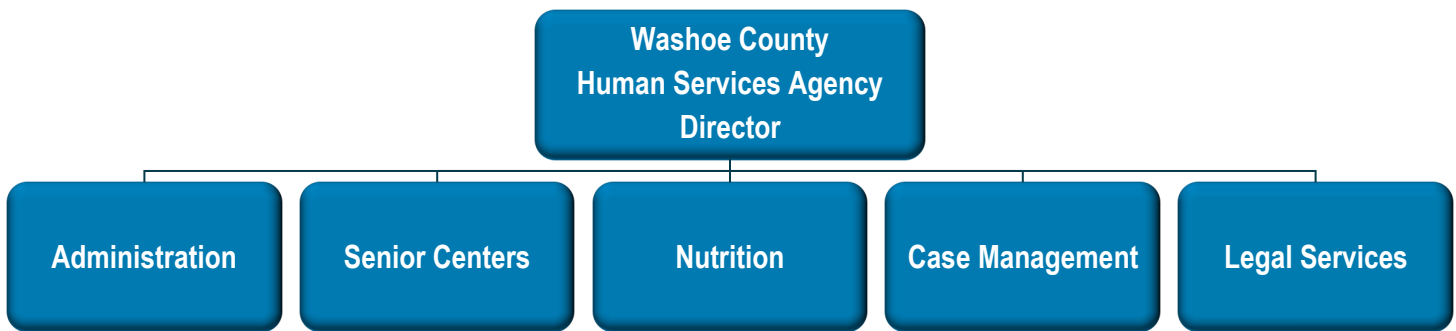
Salaries & Wages	3,809,804	4,420,468	4,238,106	4,727,638	307,170	6.9%
Employee Benefits	1,966,937	2,138,065	2,069,474	2,572,392	434,327	20.3%
Services & Supplies	6,218,709	6,908,622	6,908,622	7,630,067	721,445	10.4%
Capital Outlay	3,054,158	9,667,797	5,453,600	5,491,000	(4,176,797)	-43.2%
Other Financing Uses	425,000	-	-	-	-	-
Total Uses	15,474,608	23,134,952	18,669,803	20,421,097	(2,713,855)	-11.7%

Ending Fund Balance	9,998,760	1,560,573	6,351,940	1,875,678	315,105	20.2%
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FTE Summary	62.50	62.42	62.42	62.17	-0.4%
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Staffing Trend**Budgeted Fund Balance**

SENIOR SERVICES FUND HUMAN SERVICES AGENCY



Mission: The mission of the Washoe County Human Services Agency's Senior Services Division is to help older adults throughout our community maintain their independence and dignity as they age, by providing an array of supports, services and opportunities to improve the quality of their lives and the lives of their families and caregivers.

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. Senior Services provides various programs, services and supports the senior population throughout the community including senior centers, nutrition (congregate meal sites and home delivered meals), the Senior Law Project, information and referral, case management, homemaker services, representative payee services, mental health support, and ambassador opportunities. Community partnerships with non-profit and volunteer agencies also bring additional services, classes, and activities to address the diverse interests and needs of seniors.

Statutory

Authority: County Code Chapter 45 Public Welfare

Website: <https://www.washoecounty.gov/seniorsrv/index.php>

Strategic

Objective: Vulnerable Populations

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 2.0 FTE Human Services Supervisor - \$279,058
- Additional 2.0 FTE Human Services Caseworker III - \$250,908
- Additional 5.0 FTE Homemaker Services Aide - \$421,385



Position Changes

- Shift Homemaker Services Aide off federal grant - \$26,196
Decrease in Federal Revenue (source) - \$26,196
Decrease in Professional Services (use) - \$26,196
- Human Services Program Assistant cost distributed to Homelessness Fund - \$112,047

Non-Personnel

- Increase in Security Contracts - \$6,399
- Increase in Professional Services (Sivic Software & Rep Payee)- \$54,418
- Increase in Vacation Denied-Payoff - \$723
- Increase in Equipment Noncapital - \$42,300
- Increase in Vehicles Capital - \$147,500
- Increase in Equipment Services - Motor Pool (ESD Charges) - \$53,000
- Other Increase (estimated Korn Ferry impact) - \$155,925

Offsets to New Positions and Non Position approvals

- Decrease in Professional Services - \$1,194,151
- Decrease in Transfer In from Indigent Fund 221 (Source) - \$195,205
- Use of Fund Balance for one time expenditures - \$182,150

Other Adjustment

- Decreased Transfer Out to Homelessness Fund 223 (Use) - \$137,576

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Sr. Services Admin.	225-1	1,289,888	1,880,740	1,793,830	1,881,417	677	0.0%
Sparks Admin.	225-2	75,104	15,292	17,442	14,850	(442)	-2.9%
Social Services	225-3	1,699,467	2,068,132	2,081,304	2,808,974	740,842	35.8%
Legal Division	225-4	109,728	115,000	115,000	115,000	-	0.0%
Nutrition	225-5	1,934,254	4,729,391	3,778,356	1,642,214	(3,087,178)	-65.3%
Adult Day Care	225-6	671,504	2,325,454	2,346,669	1,187,288	(1,138,166)	-48.9%
Total		5,779,945	11,134,010	10,132,601	7,649,743	(3,484,267)	-31.3%

SOURCES AND USES**Sources**

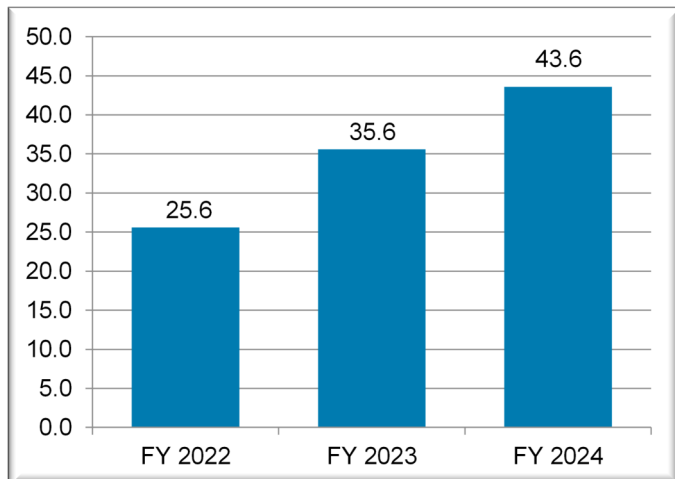
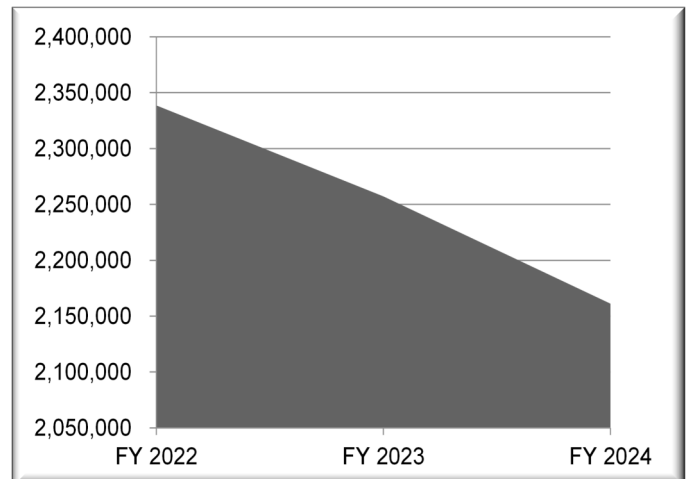
Beginning Fund Balance	1,770,557	2,338,511	2,338,511	2,330,790	(7,721)	-0.3%
Taxes	1,803,661	1,921,505	1,921,505	2,083,892	162,387	8.5%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,216,940	3,573,068	2,862,306	82,506	(3,490,562)	-97.7%
Charges for Services	803,673	927,619	755,649	896,740	(30,879)	-3.3%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	116,844	77,925	66,257	59,450	(18,475)	-23.7%
Other Financial Sources	1,406,782	4,552,625	4,552,625	4,357,420	(195,205)	-4.3%
Total Sources	8,118,457	13,391,254	12,496,853	9,810,798	(3,580,455)	-26.7%

Uses

Salaries & Wages	1,664,641	2,524,828	2,430,192	3,298,045	773,217	30.6%
Employee Benefits	839,850	1,241,463	1,143,094	1,829,085	587,622	47.3%
Services & Supplies	3,079,496	6,916,677	6,093,235	2,375,112	(4,541,565)	-65.7%
Capital Outlay	195,959	313,466	361,966	147,500	(165,966)	-52.9%
Other Financing Uses	-	137,576	137,576	-	(137,576)	-100.0%
Total Uses	5,779,946	11,134,010	10,166,063	7,649,743	(3,484,267)	-31.3%

Ending Fund Balance	2,338,511	2,257,244	2,330,790	2,161,055	(96,189)	-4.3%
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FTE Summary	25.60	35.60	35.60	43.60	22.5%
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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

Website: <https://trfma.org>

Strategic Objective: Economic Impacts

FY 2024 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Operations	211-1	3,548,584	3,591,189	3,636,449	3,870,831	279,642	7.8%
Settlement	211-2	12,067,455	11,839,923	11,839,923	11,560,281	(279,642)	-2.4%
Elevation Project	IN60575	19,922	-	4,257	-	-	-
Total		15,635,961	15,431,112	15,480,629	15,431,112	-	0.0%

SOURCES AND USES**Sources**

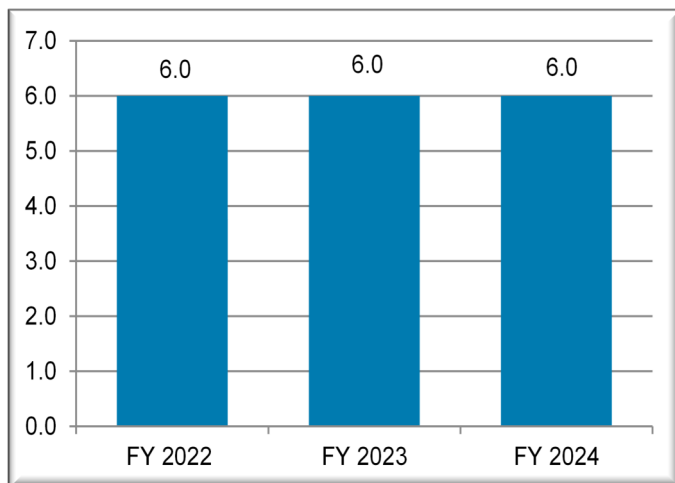
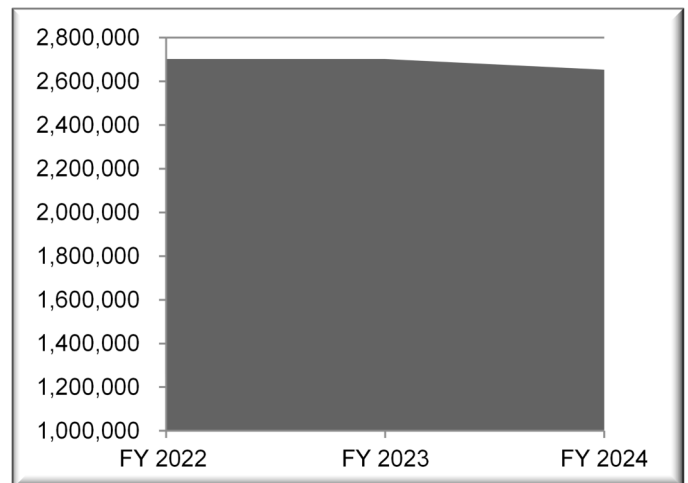
Beginning Fund Balance	2,546,836	2,703,036	2,703,036	2,653,519	(49,517)	-1.8%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	14,693,579	14,340,952	14,340,952	14,340,952	-	0.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	1,098,583	1,090,160	1,090,160	1,090,160	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	18,338,997	18,134,148	18,134,148	18,084,631	(49,517)	-0.3%

Uses

Salaries & Wages	681,131	692,685	730,495	837,410	144,725	20.9%
Employee Benefits	316,557	309,837	321,544	430,127	120,290	38.8%
Services & Supplies	12,152,088	11,940,665	11,940,665	11,673,025	(267,640)	-2.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	2,486,185	2,487,925	2,487,925	2,490,550	2,625	0.1%
Total Uses	15,635,961	15,431,112	15,480,629	15,431,112	-	0.0%

Ending Fund Balance	2,703,036	2,703,036	2,653,519	2,653,519	(49,517)	-1.8%
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FTE Summary	6.00	6.00	6.00	6.00	0.0%
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Staffing Trend**Budgeted Fund Balance**

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.

Strategic Objective: Fiscal Sustainability

Fund Type/ Fund	Beginning Fund Balance Cash Balance	FY 2024 Budgeted Revenues	FY 2024 Other Financing/ Transfers In	FY 2024 Budgeted Expenditures	FY 2024 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	2,815,684	2,083,892	-	2,841,585	-	2,057,991
Washoe County Debt Operating	2,079,037	-	11,075,116	11,075,116	-	2,079,037
SAD Debt	2,507,811	759,800	-	252,893	-	3,014,718
Total	7,402,532	2,843,692	11,075,116	14,169,594	-	7,151,746

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 2023 assessed valuation of \$22,297,007,640, the County's debt limit for general obligations is \$2,229,700,764. As of July 1, 2023, the County has \$115,323,140 of outstanding general obligation indebtedness-not including debt issued on behalf of the Reno Sparks Convention and Visitor's Authority (RSCVA) - see chart below.

Category of Bonds	Fiscal Year Ending June 30				
	2019	2020	2021	2022	2023
General Obligation Bonds	\$ 23,424,000	\$ 21,136,000	\$ 18,757,000	\$ 14,130,000	\$ 12,070,000
G.O. Revenue Bonds	76,601,630	96,432,708	98,040,753	110,556,566	103,253,140
Total	\$ 100,025,630	\$ 117,568,708	\$ 116,797,753	\$ 124,686,566	\$ 115,323,140

In addition to outstanding County general obligation debt, there is \$60,810,000 of RSCVA general obligation debt issued by Washoe County-see chart on next page. 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. 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 \$2 billion below its legal debt limit for general obligation bonds.

STATUTORY DEBT LIMITATION ^{1/}**Washoe County, Nevada****As of June 30, 2023**

Statutory Debt Limitation ^{1/}	\$ 2,229,700,764
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Outstanding General Obligation Indebtedness

Paid from Ad Valorem Taxes	12,070,000
Paid from Consolidated Tax Revenues	40,813,000
Paid from Utilities Systems Revenues	51,730,140
Paid from Sales Tax Revenues	10,710,000
Paid from RSCVA Revenues ^{2/}	60,810,000
Total Outstanding General Obligation Indebtedness	\$ 176,133,140

Additional Statutory Debt Limitation	\$ 2,053,567,624
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^{1/} Based upon the assessed valuation for fiscal year 2023 (including the assessed valuation of the Redevelopment Agencies).

^{2/} This debt is issued by Washoe County on behalf of the RSCVA, paid by the RSCVA revenues, with the same criteria as other general obligation revenue bonds.

SOURCE: State of Nevada Department of Taxation; Washoe County, Nevada

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 2024 budgeted C-Tax revenue of \$163,188,625, the County's C-Tax pledged revenue limit is \$24,478,294. As of July 1, 2023, the County has \$6,623,868 in existing debt service, leaving almost \$18 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						
Fiscal Year Ended June 30	2019 (Actual)	2020 (Actual)	2021 (Actual)	2022 (Actual)	2023 (Estimated)	2024 (Budgeted)
Consolidated Tax	\$ 116,837,252	\$ 121,149,884	\$ 142,376,192	\$ 156,086,681	\$ 159,208,415	\$ 163,188,625
Pledged Revenue Limitation (15%)	\$ 17,525,588	\$ 18,172,483	\$ 21,356,429	\$ 23,413,002	\$ 23,881,262	\$ 24,478,294
Existing Debt Service	\$ 5,672,455	\$ 5,097,054	\$ 5,024,595	\$ 6,457,067	\$ 6,623,214	\$ 6,623,868
Coverage (times-x)	3.09	3.57	4.25	3.63	3.61	3.70

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.

Bond Credit Rating:

Per the Municipal Securities Rulemaking Board (MSRB) and the Electronic Municipal Market Access (EMMA), credit ratings are a way to evaluate a bond's risk of default, and, in some cases, take into consideration the potential loss to investors in the event of default. These ratings are opinions of the



company issuing the ratings and one of many factors used in evaluated a municipal bond investment. A bond's credit rating is the rating agency's opinion as to the creditworthiness of the bond's issuer. Rating agencies take into account all of the economic characteristics of the issuer and the bond issue to assign a rating.

Because ratings can change, investors should not assume the rating shown on the official statement when the bond was first issued remains in effect if it is purchased at a later date. In April 2023, Standard and Poor's upgraded the County's rating to AA+ Stable. Items identified with the rating upgrade include:

- Growing and diversifying tax base, which serves as the economic hub of the Reno MSA;
- Very strong financial management, with well-embedded financial policies and practices, including comprehensive five-year operating and capital plans and thorough quarterly financial reports to the governing board;
- Positive operations and expectations of maintaining at least strong budgetary flexibility and liquidity despite the budgeted drawdowns; and
- Manageable debt burden and costs, though with large pension and other post-employment benefits (OPEB) liabilities, which could inflate carrying charges in the longer term.

The County's associated credit ratings are:

Moody's	Aa2 Stable; High quality and are subject to very low credit risk.
Standard and Poor's	AA+ Stable (upgraded April 2023); The obligor's capacity to meet its financial commitments on the obligation is very strong.

Bond Rating	Standard and Poor's	Moody's
High Grade	AAA	Aaa
	AA	Aa
	A	A
Medium Grade	BBB	Baa
	BB	Ba
	B	B
Low Grade	CCC	Caa
	CC	Ca
	C	C

More information can be found at: www.msrb.org; www.emma.msrb.org; www.standardandpoors.com; and www.moodys.com.

A listing of the County's debt, including general obligation bonds and revenue bonds, follows. This does not include RSCVA debt or 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 and credit rating reports, is available at: <https://www.washoecounty.gov/budget/debt-management.php>



OUTSTANDING GENERAL OBLIGATION AND OTHER INDEBTEDNESS ^{1/ 2/ 3/} Washoe County, Nevada As of June 30, 2023

	Date Issued	Final Maturity	Original Amount	Outstanding Principal
GENERAL OBLIGATION BONDS ^{4/}				
Refunding Bonds, Series 2022A	01/27/22	03/01/30	14,130,000	12,070,000
Total General Obligation Bonds				12,070,000
GENERAL OBLIGATION REVENUE BONDS ^{5/}				
Sewer Refunding Bonds (SRF), Series 2015	08/18/15	07/01/26	17,386,176	2,548,457
Medical Examiner Building Bonds, Series 2015	08/27/16	03/01/35	12,000,000	8,410,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	9,800,000	8,000,000
Sewer Bonds (SRF), Series 2020	05/27/20	01/01/50	27,000,000	26,181,682
Nevada Shared Radio System Bonds, Series 2020	09/16/20	08/01/35	9,135,000	8,245,000
Refunding Bonds, Series 2020B	10/29/20	11/01/29	9,695,000	7,903,000
Flood Control Refunding Bonds, Series 2021	07/20/21	12/01/35	11,500,000	10,710,000
Sewer Bonds (SRF), Series 2022 ^{8/}	01/13/22	01/01/52	23,000,000	23,000,000
Consolidated Tax Refunding Bonds, Series 2022B	01/27/22	03/01/27	10,735,000	8,255,000
Total General Obligation Revenue Bonds				103,253,140
TOTAL GENERAL OBLIGATION BONDS				115,323,140
OTHER OBLIGATIONS				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 ^{6/}	02/26/08	12/07/27	18,500,000	8,336,700
Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 ^{6/ 9/}	02/26/08	12/01/53	9,999,845	8,745,274
Sales Tax Revenue Refunding Bonds, Series 2016A ^{7/}	03/30/16	12/01/28	11,305,000	7,380,000
TOTAL OTHER OBLIGATIONS				24,461,974
GRAND TOTAL GENERAL OBLIGATION BONDS AND OTHER OBLIGATIONS				139,785,114

^{1/} Does not include capital leases, accrued retirement costs, accrued compensated absences, deferred amounts from bond 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/} As of June 30, 2023, the County had borrowed \$12,281,694.49 from the State Revolving Fund. The outstanding amount of the 2022 Sewer Bonds will continue to increase as the County draws down funds until the maximum \$23,000,000 is reached, or the project is completed.

^{9/} 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 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)
NAME OF BOND OR LOAN								REQUIREMENTS FOR FISCAL Year Ending June 30, 2024		
List and Subtotal By Fund	*	TERM	ORIGINAL	ISSUE	FINAL	INTEREST	BEGINNING	INTEREST	PRINCIPAL	TOTAL
			AMOUNT OF ISSUE	DATE	PAYMENT DATE	RATE	OUTSTANDING BALANCE 07/01/23			
FUND: Debt Service										
Various Purpose Refunding Series 2022A		1	8	14,130,000	1/2022	3/2030	0.997	12,070,000	603,500	2,215,000 2,818,500
TOTAL ALL DEBT SERVICE			14,130,000					12,070,000	603,500	2,215,000 2,818,500

Ad Valorem (Property Tax) Funded Bonds

Series 2022A refinanced various voter-approved bond issuances. These include:

- Bond Series 2001 - Library, Parks & Open Space Bonds,
- Bond Series 2002B - Library, Parks & Open Space Bonds,
- Bond Series 2003 Animal Shelter Construction Bonds (ACB).

The 2001 and 2002B series bonds were voter-approved in November 2000, Question #WC-1. WC-1 authorized the issuance of up to \$38.3 million of General Obligation bonds for the purpose of acquiring, improving and equipping parks, trails, open space and library facilities located on park lands. The bonds were issued in two series and supported projects such as the South Valleys Sports Complex and the new South Valleys Library, the Lazy 5 Regional Park and the new Spanish Springs Library, Galena Campground, North Valleys Sports Complex Phase II, Northwest/Terrace Sports Complex, Truckee River Land/Bike Path, various trailhead projects, and more.

The 2003 ACB series bonds were voter-approved in November 2002, Question #WC-3. WC-3 authorized up to \$10.75 million of General Obligation bonds for the purpose of constructing a regional animal shelter AND approval to levy an additional property tax rate of up to 3 cents per \$100 of assessed valuation for the purpose of operating and maintaining the animal shelter project and performing related animal control functions for a period of up to 30 years. Property taxes were not increased per the approved 3 cent rate, though. The County, the City of Reno and the City of Sparks each contributed 1 cent of their current authorized operating rate, making the impact neutral for tax payers.



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				6 Medium-term Financing	Lease Purchase		
				1 General Obligation Bonds				7 Capital Leases			
				2 General Obligation Revenue Supported Bonds				8 Special Assessment Bonds			
				3 General Obligation Special Assessment Bonds				9 Mortgages			
				4 Revenue Bonds				10 Other (Specify Type)			
				5 Medium-term Financing				11 Proposed (Specify Type)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
NAME OF BOND OR LOAN								REQUIREMENTS FOR FISCAL Year Ending June 30, 2024			
List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/23	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL	
FUND: Debt Service											
Medical Examiner Building 2015	2	20	12,000,000	8/2015	3/2035	3.85	8,410,000	291,808	570,000	861,808	
2016B Public Safety Refunding 2016	2	20	9,800,000	3/2016	3/2036	3.08	8,000,000	242,256	515,000	757,256	
2020B Building Park Refunding of 2019A/2011A/2006	2	10	9,695,000	10/2020	11/2029	1.35	7,903,000	99,455	1,072,000	1,171,455	
2020 Nevada Shared Radio System Infrastructure	2	15	9,135,000	9/2020	8/2035	1.38	8,245,000	290,600	480,000	770,600	
2022B Refunding of 2012B;2002A;2004;Lib2004;P K2006	2	5	10,735,000	1/2022	3/2027	0.750	8,255,000	412,750	2,650,000	3,062,750	
2016A Sales Tax Refunding	4	13	11,305,000	3/2016	12/2028	2.46	7,380,000	341,875	1,085,000	1,426,875	
2021B Flood Control Refunding	4	15	11,500,000	7/2021	12/2035	1.46	10,710,000	457,975	605,000	1,062,975	
Baseball Stadium Sr Bonds Series 2008	4	20	18,500,000	2/2008	12/2027	5.30	8,336,700	405,999	1,352,700	1,758,699	
BB Stadium Subordinate Bonds Series 2008	4	50	9,999,845	2/2008	12/2057	7.0	8,745,274	112,094	62,854	174,948	
TOTAL ALL DEBT SERVICE			102,669,845					75,984,974	2,654,812	8,392,554	11,047,366

Consolidated Tax Funded Bonds:

The Medical Examiner Building 2015 Series funded the construction of a new Medical Examiner facility at 990 East 9th Street, Reno, NV. The new facility moved the ME's office from an outdated office, built in 1959, which was shared with the Washoe County Health District's Tuberculosis Control and Prevention Program.

The 2016 Public Safety Refunding Series refinanced the 2006 Public Safety Bonds that were issued to fund a 256 bed expansion in the Regional Detention Facility located at 911 Parr Blvd, Reno, NV.

The 2020B Building/Parks Refunding series refinanced the 2001A Series, which funded the construction of the Jan Evans Juvenile Justice Facility at 650 Ferrari McCleod Blvd, Reno, NV and the construction of the Incline Village Maintenance Facility located at 625 Mt. Rose Highway, Incline Village, NV. It also refinanced a portion of the Parks Series 2006 bonds, which were used, in part, to purchase open space at the former Ballardini Ranch on Lone Tree Ln., Reno, Nevada.

The 2020 Nevada Shared Radio System Infrastructure series was authorized to fund a replacement for the currently-utilized 800 MHz public safety radio system to the Project 25 Phase II system (P25). The P25 radio system for Washoe County is operated via the Washoe County Regional Communications System (WCRCS), established in 1999, and consists of 22 Partner and Sponsored agencies.



The 2022B Series refinanced various bond issuances including: 2002A Building Bonds, 2004 Building & Parking Garage Bonds; 2004 Library Bonds; and 2006 Parks Bonds. The 2002A Building Bonds were issued to fund construction of the facility which houses the District Attorney's Office, Reno Justice Court and Reno Municipal Court located at 1 S. Sierra Street, Reno, NV. The 2004 Building & Parking Garage Bonds were issued to fund the purchase and rehabilitation of the building at 350 S. Center Street and the parking garage at 220 S. Center Street, Reno, NV. These facilities are utilized by Human Services, the Public Defender, and Alternate Public Defender. The 2004 Library Bonds were issued to fund the construction of the Incline Village Library located at 845 Alder Avenue, Incline Village, NV. The 2023B series also refinanced a portion of the Parks Series 2006 bonds, which were used, in part, to purchase open space at the former Ballardini Ranch on Lone Tree Ln., Reno, Nevada.

Infrastructure Sales Tax Funded Bonds

The 2016A Sales Tax Refunding Series refinanced the 1998 Sales Tax Bonds. The 1998 Sales Tax Bonds funded the construction of the Regional Emergency Operations Center located at 5195 Spectrum Blvd., Reno, NV, the construction of the Regional Public Safety Training Center located at 5190 Spectrum Blvd., Reno, NV, and a portion of the County's required contribution for the U.S. Army Corps of Engineers' Truckee River Flood Control Project, which also included 225 acres of land dedication.

The 2022B Flood Control Refunding Series refinanced the Series 2006 Flood Control Bonds. The 2006 Flood Control Bonds were issued to acquire, construct, and expand flood control projects and included the land acquisition of the East Steele Ranch, University of Nevada Reno property at Mill Street and South McCarran Boulevard, and land at 7 Edison Way Industrial Park, all located in Reno, NV.

Car Rental Fee Funded Bonds

Both the 2008 Senior and 2008 Subordinate Baseball Stadium Bond Series issuances funded the construction of the minor league baseball stadium, Greater Nevada Field, located at 250 Evans Ave., Reno, NV. Greater Nevada Field is the home of the Triple-A Reno Aces.

Utility Fee Funded Bonds

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS			* Type			6 Medium-term Financing Lease Purchase				
			1	General Obligation Bonds		7	Capital Leases			
			2	General Obligation Revenue Supported Bonds		8	Special Assessment Bonds			
			3	General Obligation Special Assessment Bonds		9	Mortgages			
			4	Revenue Bonds		10	Other (Specify Type)			
			5	Medium-term Financing		11	Proposed (Specify Type)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN								REQUIREMENTS FOR FISCAL Year Ending June 30, 2024		
List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/23	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	2,548,457	54,413	897,754	952,167
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	26,181,682	439,220	772,495	1,211,715
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	23,000,000	338,100	-	338,100
TOTAL ALL DEBT SERVICE			67,386,176				51,730,139	831,733	1,670,249	2,501,982

The 2015 Sewer Refunding Series refinanced multiple issuances that supported Sewer and Stormwater projects listed below.

1997 State Revolving Fund (SRF) Bonds, Lemmon Valley
 2000A, South Truckee Meadows
 2000B, Horizon Hills
 2001, South Truckee Meadows Water Reclamation Facility
 2004, Cold Springs
 2005A, Spanish Springs
 2006, Storm Sewer

Both the 2020 and the 2022 State Revolving Fund (SRF) Series were issued to fund multiple projects listed below.

South Truckee Meadows Water Reclamation Facility Expansion
 Pleasant Valley Interceptor—Reach 3
 Huffaker Hills Reservoir Lining Improvements—Phase 3

OUTSTANDING GENERAL OBLIGATION, GENERAL OBLIGATION REVENUE AND OTHER OBLIGATION DEBT SERVICE SCHEDULE

Fiscal Year	General Obligation Bonds Ad Valorem (Property) Tax	General Obligation Revenue Bonds Consolidated Tax	General Obligation Revenue Bonds Utility Systems	General Obligation Revenue & Revenue Bonds Infrastructure Sales Tax	Revenue Bonds Car Rental Fees	Total Debt Service
2024	2,818,500	6,623,868	2,501,981	2,489,850	1,933,646 \$	16,367,846
2025	2,832,750	6,635,032	2,635,174	2,488,225	2,027,189 \$	16,618,369
2026	2,835,750	5,510,949	2,976,024	2,482,350	2,131,338 \$	15,936,411
2027	1,422,750	5,607,635	2,447,991	2,481,975	2,233,172 \$	14,193,524
2028	1,424,250	3,489,565	2,231,516	2,486,600	2,337,813 \$	11,969,743
2029	1,427,750	3,492,738	2,231,517	2,481,100	1,989,921 \$	11,623,025
2030	1,428,000	2,733,275	2,231,516	1,061,725	2,049,436 \$	9,503,952
2031	-	2,384,938	2,231,516	1,059,975	2,119,668 \$	7,796,096
2032	-	2,388,413	2,231,516	1,061,100	2,184,520 \$	7,865,548
2033	-	2,385,325	2,231,517	1,059,975	2,254,240 \$	7,931,056
2034	-	2,383,769	2,231,516	1,061,475	2,329,411 \$	8,006,171
2035	-	2,389,588	2,231,516	1,061,300	2,404,909 \$	8,087,313
2036	-	1,522,238	2,231,516	1,060,500	2,479,427 \$	7,293,680
2037	-	-	2,231,517	-	2,559,283 \$	4,790,800
2038	-	-	2,231,516	-	2,639,357 \$	4,870,873
2039	-	-	2,231,515	-	2,724,539 \$	4,956,055
2040	-	-	2,231,517	-	2,809,902 \$	5,041,419
2041	-	-	2,231,516	-	2,899,790 \$	5,131,306
2042	-	-	2,231,516	-	2,989,894 \$	5,221,410
2043	-	-	2,231,517	-	3,083,517 \$	5,315,033
2044	-	-	2,231,517	-	3,179,145 \$	5,410,661
2045	-	-	2,231,516	-	3,278,817 \$	5,510,333
2046	-	-	2,231,516	-	3,383,164 \$	5,614,680
2047	-	-	2,231,516	-	3,488,130 \$	5,719,647
2048	-	-	2,231,515	-	3,598,330 \$	5,829,845
2049	-	-	2,231,516	-	3,709,300 \$	5,940,817
2050	-	-	2,231,516	-	3,829,288 \$	6,060,804
2051	-	-	1,019,801	-	3,944,525 \$	4,964,326
2052	-	-	1,019,801	-	4,069,947 \$	5,089,748
2053	-	-	-	-	4,193,203 \$	4,193,203
2054	-	-	-	-	3,896 \$	3,896
TOTAL	\$ 14,189,750	\$ 47,547,330	\$ 63,925,645	\$ 22,336,150	\$ 84,858,715	\$ 232,857,589



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Ad Valorem General Obligation Bonds	301-1	19,426,277	2,855,174	2,855,174	2,841,585	(13,589)	-0.5%
Medium-Term Bonds	301-21	-	-	-	-	-	-
GO-Revenue Bonds	301-22	33,471,386	7,689,460	7,689,460	7,690,614	1,154	0.0%
Non-GO Revenue Bonds	301-3	2,921,376	3,174,101	3,174,101	3,384,502	210,401	6.6%
Total		55,819,039	13,718,735	13,718,735	13,916,701	197,966	1.4%

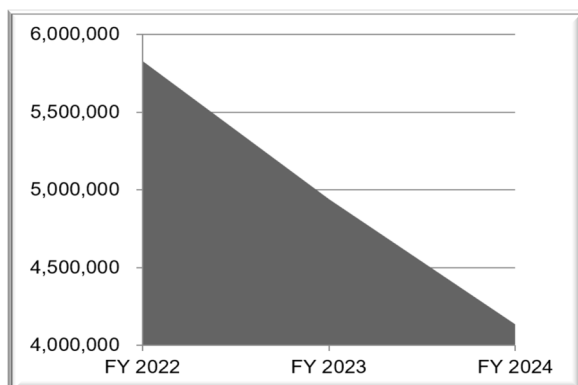
SOURCES AND USES**Sources**

Beginning Fund Balance	5,903,428	5,875,090	5,828,390	4,894,721	(980,369)	-16.7%
Property Taxes	3,155,987	1,921,505	1,921,505	2,083,892	162,387	8.5%
Debt Issued	36,365,000	-	-	-	-	-
Bond Proceeds	(140,000)	-	-	-	-	-
Bond Premium	5,989,516	-	-	-	-	-
Transfer In - General Fund	(26,195)	-	-	-	-	-
Transfer In - Consolidated Tax	5,964,389	6,128,435	6,128,435	6,129,089	654	0.0%
Transfer In - Regional Communications	453,093	498,200	498,200	498,200	-	0.0%
Transfer In - Truckee River Flood Management	2,486,185	2,487,925	2,487,925	2,490,550	2,625	0.1%
Transfer In - Other Restricted Fund	1,496,026	1,749,001	1,749,001	1,957,277	208,276	11.9%
Total Sources	61,647,429	18,660,156	18,613,456	18,053,729	(606,427)	-3.2%

Uses

Services & Supplies	21,652	11,599	11,599	12,735	1,136	9.8%
Bond Issuance Costs	543,034	-	-	-	-	-
Principal	51,978,662	9,985,174	9,985,174	10,607,554	622,380	6.2%
Interest	3,265,286	3,683,862	3,683,862	3,258,312	(425,550)	-11.6%
Debt Service Fees	10,405	38,100	38,100	38,100	-	0.0%
Total Uses	55,819,039	13,718,735	13,718,735	13,916,701	197,966	1.4%

Ending Fund Balance	5,828,390	4,941,421	4,894,721	4,137,028	(804,393)	-16.3%
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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 32 – Spanish Springs Valley Ranches: Roads
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lighting W Water System

Website: washoecounty.gov/treas/SpecialAssessments.php

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)	
NAME OF BOND OR LOAN								REQUIREMENTS FOR FISCAL Year Ending June 30, 2024			
List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/23	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL	
FUND: Special Assessment District											
S.A.D. #32Spanish Springs Valley Ranches Road		8	20	8,592,787	12/2011	11/2031	3.48	1,511,799	51,254	154,803	206,057
S.A.D. #37Spanish Springs Sewer Phase 1a		8	20	728,813	5/2007	5/2027	4.35	49,355	2,147	11,702	13,849
S.A.D. #39Lightning W Water Supply		8	20	999,268	6/2009	5/2029	7.18	42,490	3,021	2,766	5,787
TOTAL ALL DEBT SERVICE				10,320,868				1,603,644	56,422	169,271	225,693



OUTSTANDING DEBT SERVICE SCHEDULE

Fiscal Year	SAD 32	SAD 37	SAD 39	Total SAD Debt Service
2024	206,057	13,849	5,787	225,693
2025	201,498	15,372	10,095	226,964
2026	207,286	11,894	9,403	228,583
2027	208,335	13,634	9,249	231,218
2028	209,732	-	9,275	219,007
2029	206,563	-	9,840	216,403
2030	208,830	-	-	208,830
2031	207,445	-	-	207,445
2032	105,639	-	-	105,639
TOTAL	\$ 1,761,384	\$ 54,749	\$ 53,648	1,869,781

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
SAD 29 Mt Rose Sewer Phase 1	700290	3,908	100	100	100	-	0.0%
SAD 32 Spanish Springs Valley Roads	700320	1,038,576	241,438	241,438	221,657	(19,781)	-8.2%
SAD 37 Spanish Springs Sewer 1A	700370	37,165	24,080	24,080	19,949	(4,131)	-17.2%
SAD 39 Lightning W Water Supply	700390	55,422	18,295	18,295	10,987	(7,308)	-39.9%
SAD Surplus & Deficiency	700921	355	200	200	200	-	0.0%
Total		1,135,427	284,113	284,113	252,893	(31,220)	-11.0%

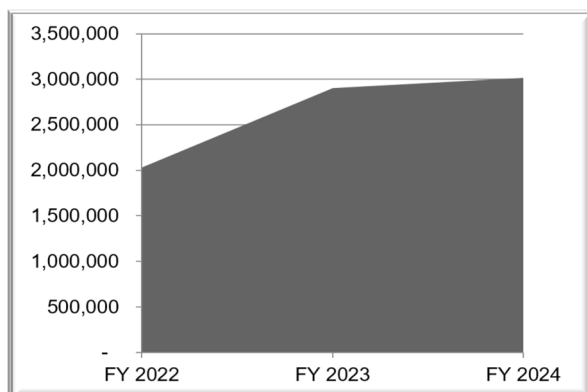
SOURCES AND USES**Sources**

Beginning Fund Balance	2,048,409	2,427,986	2,032,124	2,507,811	79,825	3.3%
Special Assessment Taxes	1,026,150	490,000	490,000	490,000	-	0.0%
Miscellaneous	92,993	269,800	269,800	269,800	-	0.0%
Total Sources	3,167,552	3,187,786	2,791,924	3,267,611	79,825	2.5%

Uses

Services & Supplies	1,100	1,000	1,000	1,000	-	0.0%
Principal	1,017,209	187,797	187,797	169,271	(18,526)	-9.9%
Interest	93,899	69,116	69,116	56,422	(12,694)	-18.4%
Debt Service Fees	23,541	26,100	26,100	26,100	-	0.0%
Other Fiscal Charges	(322)	100	100	100	-	0.0%
Total Uses	1,135,427	284,113	284,113	252,893	(31,220)	-11.0%

Ending Fund Balance	2,032,124	2,903,673	2,507,811	3,014,718	111,045	3.8%
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Budgeted Fund Balance

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 2024 Budgeted Revenues	FY 2024 Other Financing/ Transfers In	FY 2024 Budgeted Expenditures	FY 2024 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety Fund	7,470,455	3,283,438	-	4,496,780	-	6,257,112
Golf Course Fund	3,719,110	475,008	-	3,727,928	-	466,190
Utilities Fund	131,512,427	39,832,735	-	85,605,265	-	85,739,897
Total	142,701,992	43,591,181	-	93,829,973	-	92,463,199

**Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net*

BUILDING AND SAFETY FUND COMMUNITY SERVICES DEPARTMENT

Mission: The mission of the Building and Safety Fund is to provide residents and developers with building permits, plan review and inspection services.

Description: Building and Safety enforces nationally recognized codes and ordinances adopted by the Board of County Commissioners to assure that minimum building and life safety standards are met by providing plan review and inspection services for construction. These standards play a key role in maintaining Washoe County's high quality of living, economic resilience and a predictable regulatory environment for the construction industry.

Statutory

Authority: NRS 278 Planning and Zoning; Washoe County Code Chapter 100 Building & Safety.

Website: <https://www.washoecounty.gov/building/>

Additional Goals/Performance

Information: https://www.washoecounty.gov/building/other/Statistical_Data.php

Strategic

Objective: Economic Impacts

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

FY 2024 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 FTE Office Support Specialist to Admin Secretary Supervisor - \$9,090
- Additional 1.0 FTE CSD Director - \$195,998 (General Fund)
- Position supports Administration/Roads/Building and Safety/Utilities
- 75% General Fund; 5% Roads Fund (\$13,066); 10% Building and Safety Fund (\$26,133); and 10% Utilities Fund (\$26,133)

Non-Personnel

- Increase Equipment non-Capital (new position ancillary) - \$3,470



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Administration	560-1	1,165,230	2,066,291	2,012,115	2,059,924	(6,367)	-0.3%
Incline Village	560-2	11,397	11,155	-	-	(11,155)	-100.0%
Permit Services	560-3	397,218	565,961	571,730	522,319	(43,642)	-7.7%
Building Inspection Services	560-4	378	-	81,228	1,126,505	1,126,505	
Plans Examination	560-5	1,054,988	1,409,568	1,126,505	743,332	(666,236)	-47.3%
Total		2,629,210	4,052,975	3,791,578	4,452,080	399,105	9.8%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	4,323,837	3,330,000	3,330,000	3,210,000	(120,000)	-3.6%	
Fines and Forfeitures	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Other Financial Sources	-	-	-	-	-	-	
Total Operating Revenue	4,323,837	3,330,000	3,330,000	3,210,000	(120,000)	-3.6%	

Operating Expenses

Salaries & Wages	1,607,688	2,035,588	1,849,025	2,203,245	167,657	8.2%	
Employee Benefits	244,609	1,000,220	911,809	1,223,488	223,268	22.3%	
Services & Supplies	756,854	995,367	1,008,943	1,003,547	8,180	0.8%	
Depreciation	20,058	21,800	21,800	21,800	-	0.0%	
Capital Outlay	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	
Total Operating Expenses	2,629,210	4,052,975	3,791,578	4,452,080	399,105	9.8%	

Operating Income/(Loss)	1,694,627	(722,975)	(461,578)	(1,242,080)	(519,105)	71.8%	
Net Nonoperating Income	(270,686)	73,438	73,438	73,438	-	0.0%	
Capital Contributions	-	-	-	-	-	-	
Net Operating Transfers	-	-	-	-	-	-	
Net Income/(Loss)	1,423,940.78	(649,537.89)	(388,140.20)	(1,168,642.83)	(519,104.94)	79.9%	

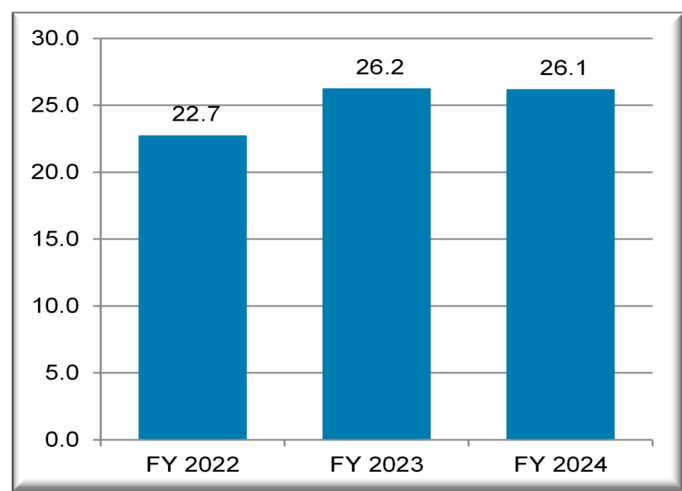
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	898,528	(697,675)	(436,278)	(1,216,780)	(519,105)	74.4%	
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-	
Net Cash Provided (Used) by Capital	-	(70,000)	(70,000)	(70,000)	-	0.0%	
Net Cash Provided (Used) by Investing Activities	(264,529)	73,438	73,438	73,438	1	0.0%	
Cash & Cash Equiv. at July 1	7,269,296	6,903,902	7,903,295	7,470,455	566,553	8.2%	
Cash & Cash Equiv. at June 30	7,903,295	6,209,664	7,470,455	6,257,113	47,449	0.8%	

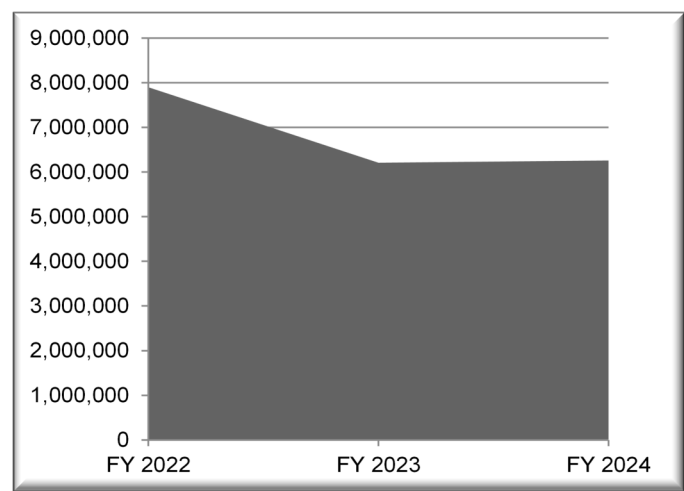
FTE Summary	22.70	26.20	26.20	26.14		-0.2%	
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Staffing Trend



Cash & Cash Equivalents



GOLF COURSE FUND COMMUNITY SERVICES DEPARTMENT

Fund: The mission of the Golf Course Fund is to provide sustainable, 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: The Golf Course Fund hosts three golf courses. Washoe and Sierra Sage Golf Courses are 18-hole regulation length golf courses, while Wildcreek Golf Course provides a 9-hole executive course and a 6-hole regulation length course. Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range (Washoe and Sierra Sage only), cart storage, and maintenance facilities are also located on the courses. Courses are operated through contracted vendors providing golf professional services and food and beverage services.

Website: https://www.washoecounty.gov/parks/specialty_facilities/golf_courses/index.php

Strategic

Objective: Innovative Services

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

FY 2024 Budget Enhancements/Changes

Personnel

- Position Cost Distribution change for Administrative Assistant and Division Director Operations from Golf Fund to Community Services General Fund - \$(3,876)

Non-Personnel

- None



Budget Summery

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Golf Operations	520-1	368,760	3,860,361	801,475	3,743,028	(117,333)	-3.0%
Golf Equipment	520-2	-	-	-	-	-	-
Golf Construction	520-3	-	67,000	67,000	117,000	50,000	74.6%
Total		368,760	3,927,361	868,475	3,860,028	(67,333)	-1.7%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	222,603	337,000	307,000	267,000	(70,000)	-20.8%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financial Sources	157,829	280,000	170,000	170,000	(110,000)	-39.3%
Total Operating Revenue	380,432	617,000	477,000	437,000	(180,000)	-29.2%

Operating Expenses

Salaries & Wages	6,234	2,542	2,627	0	(2,542)	-100.0%
Employee Benefits	1,567	1,265	1,295	179	(1,086)	-85.9%
Services & Supplies	288,654	3,715,154	656,154	3,651,449	(63,705)	-1.7%
Depreciation	72,305	208,400	208,400	208,400	-	0.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	368,760	3,927,361	868,475	3,860,028	(67,333)	-1.7%

Operating Income/(Loss)	11,672	(3,310,361)	(391,475)	(3,423,028)	(112,667)	3.4%
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Net Nonoperating Income	(53,362)	36,708	36,708	36,708	-	0.0%
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-

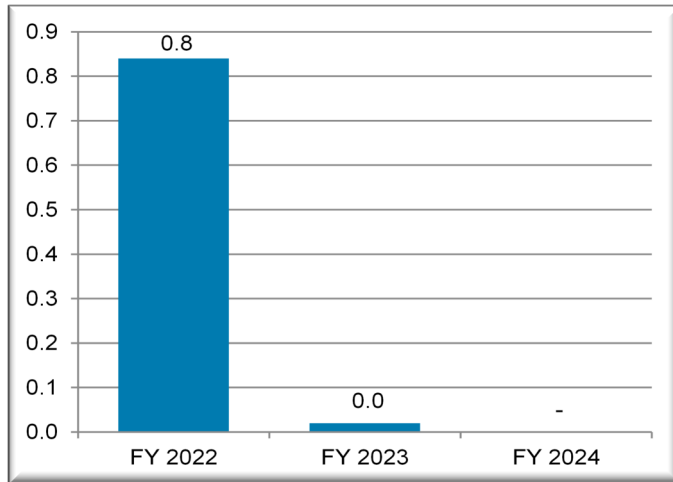
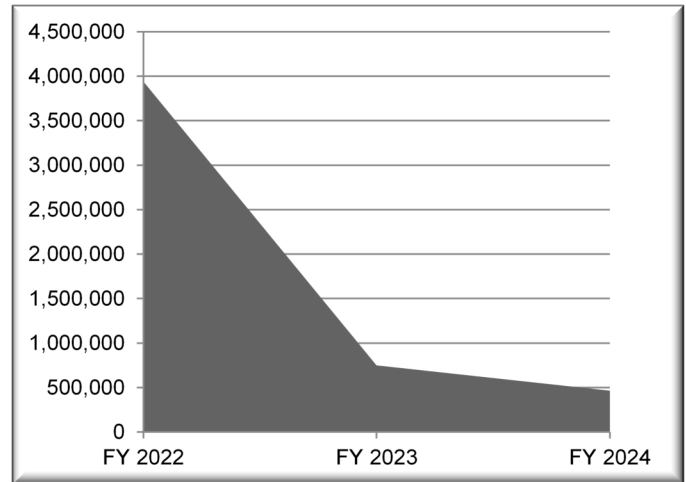
Net Income/(Loss)	(41,690.04)	(3,273,652.40)	(354,767.13)	(3,386,319.74)	(112,667.34)	3.4%
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Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	41,778	(3,101,961)	(183,075)	(3,214,628)	(112,667)	3.6%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	75,288	(76,300)	(76,300)	(76,300)	-	0.0%
Net Cash Provided (Used) by Investing Activities	(124,609)	38,008	38,008	38,008	-	0.0%
Cash & Cash Equiv. at July 1	3,948,020	3,888,850	3,940,477	3,719,110	(169,740)	-4.4%
Cash & Cash Equiv. at June 30	3,940,477	748,597	3,719,110	466,190	(282,407)	-37.7%

FTE Summary	0.84	0.02	0.02	0.00	-100.0%
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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 42,000 customers within unincorporated areas of Washoe County, including 17,000 customers located in the City of Reno.

Utility Charges for Services projections are based on rates set by County ordinances as well as annual adjustments based on CPI, trend analysis, and number of customers.

County ordinance established service fees and rates in accordance with laws and regulations. Sewer rates are adjusted every January 1st by an amount equal to the increase in the Consumer Price Index-All Urban Consumers (CPI-U) for the west urban area. Outside of the area designated as Spanish Springs Valley, sewer connection fee increases \$50 every January 1st, and commercial fixture unit by \$5. Reclaimed, Stormwater, and Golden Valley Recharge fees have not seen increases from the time of adoption of their respective ordinances.

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).

Website: https://www.washoecounty.gov/csd/utility/utility_payment_options.php

Strategic

Objective: Economic Impacts

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



FY 2024 Budget Enhancements/Changes**Personnel**

- Reclassification of 4.0 FTE Sewer Systems Worker II to Utility Systems Worker II - \$23,917
- Cost Distribution of Fiscal Manager Community Services; 25% from Utilities Fund to General Fund - \$(44,620)
- Additional 1.0 FTE Senior Project Manager - \$167,957 plus \$7,532 ancillary
- Additional 1.0 FTE Utility Worker III - \$111,070 plus \$7,532 ancillary

Non-Personnel

- None

Costs offset from the use of net position.

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Utilities - Planning	566-01	416	1,200	1,200	1,200	-	0.0%
Utilities - Water	566-10	40,512	165,149	109,355	171,520	6,372	3.9%
Utilities - Reclaimed	566-11	1,422,674	1,700,319	1,627,481	2,153,377	453,058	26.6%
Utilities - Sewer	566-12	10,915,062	17,952,345	18,216,936	19,856,715	1,904,370	10.6%
Utilities - Stormwater	566-13	396,485	421,962	367,682	591,187	169,225	40.1%
Total		12,775,150	20,240,975	20,322,654	22,773,999	2,533,024	12.5%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	20,914,191	21,560,238	22,292,535	23,783,628	2,223,390	10.3%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	661	955	955	955	-	0.0%
Total Operating Revenue	20,914,853	21,561,193	22,293,490	23,784,583	2,223,390	10.3%

Operating Expenses

Salaries & Wages	1,713,469	2,594,389	2,347,893	2,958,801	364,412	14.0%
Employee Benefits	133,578	1,186,143	1,078,314	1,543,477	357,334	30.1%
Services & Supplies	6,722,235	11,871,159	12,307,164	12,551,705	680,546	5.7%
Depreciation	4,205,868	4,589,283	4,589,283	5,720,015	1,130,732	24.6%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	12,775,150	20,240,975	20,322,654	22,773,999	2,533,024	12.5%

Operating Income/(Loss)	8,139,702	1,320,218	1,970,836	1,010,585	(309,634)	-23.5%
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Net Nonoperating Income	(5,357,942)	146,865	705,645	759,888	613,023	417.4%
Capital Contributions	7,172,630	10,440,000	7,162,970	5,228,206	(5,211,794)	-49.9%
Net Operating Transfers	-	-	-	-	-	-

Net Income/(Loss)	9,954,390.88	11,907,083.40	9,839,451.62	6,998,678.44	(4,908,404.96)	-41.2%
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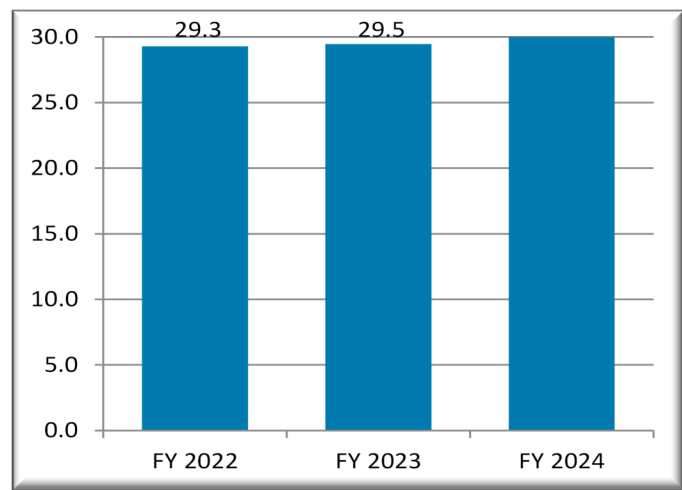
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	11,405,462	5,866,001	6,536,619	6,687,099	821,098	14.0%
Net Cash Provided (Used) by Nonoperating Activities	38,235	-	-	-	-	-
Net Cash Provided (Used) by Capital	(5,891,879)	(34,343,387)	(7,892,704)	(54,074,749)	(19,731,362)	57.5%
Net Cash Provided (Used) by Investing Activities	(4,366,330)	992,970	1,538,254	1,615,120	622,150	62.7%
Cash & Cash Equiv. at July 1	130,144,770	137,977,085	131,330,258	131,512,427	(6,464,658)	-4.7%
Cash & Cash Equiv. at June 30	131,330,258	110,492,669	131,512,427	85,739,897	(24,752,772)	-22.4%

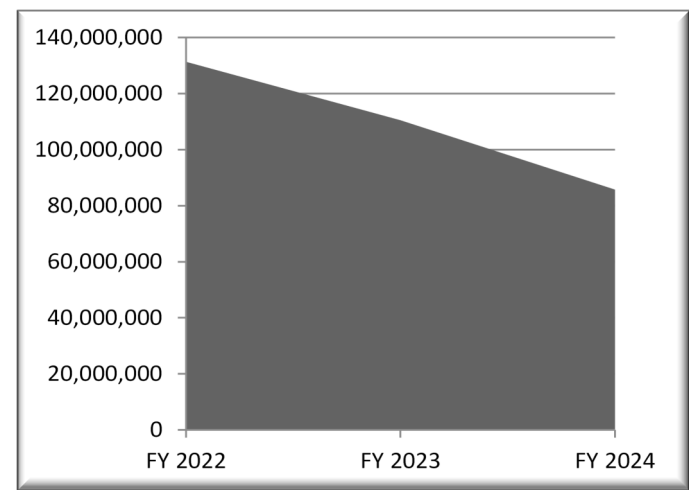
FTE Summary	29.30	29.46	29.46	31.01	5.3%
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Staffing Trend



Cash & Cash Equivalents



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 (HDHP), 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 2024 Budgeted Revenues	FY2024 Other Financing/ Transfers In	FY 2024 Budgeted Expenditures	FY 2024 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Equipment Services Fund	2,636,342	15,491,806	-	16,831,566	-	1,296,582
Health Benefits Fund	18,930,633	73,925,118	-	70,450,208	-	22,405,543
Risk Management Fund	41,474,810	8,020,787	-	7,264,057	-	42,231,540
Total	63,041,785	97,437,711	-	94,545,831	-	65,933,665

**Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net Position*

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.

Website: https://www.washoecounty.gov/csd/operations/eqpt_srvcs.php

Strategic

Objective: Fiscal Sustainability

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

FY 2024 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 FTE Equipment Services Worker II to Heavy Diesel Mechanic - \$11,916

Non-Personnel

- Increase in Operating Revenue - \$4,083,724
- Increase in Operating Expense - \$2,138,411
- Increase in Capital - \$2,052,807

Cost offset through increased charges for services along with the use of net position.



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Replacement	669-1	2,645,317	3,534,267	3,109,650	3,730,701	196,434	5.6%
Administration	669-2	2,841,143	3,178,463	3,468,224	3,603,108	424,645	13.4%
Maintenance	669-3	3,490,320	3,914,085	3,796,409	4,171,418	257,332	6.6%
Total		8,976,780	10,626,816	10,374,283	11,505,226	878,411	8.3%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	10,114,942	11,158,082	11,158,082	12,880,797	1,722,715	15.4%	
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	1,082	50,000	50,000	2,411,009	2,361,009	4722.0%	
Total Operating Revenue	10,116,025	11,208,082	11,208,082	15,291,806	4,083,724	36.4%	

Operating Expenses

Salaries & Wages	1,370,724	1,535,677	1,487,082	1,669,244	133,567	8.7%	
Employee Benefits	772,575	841,813	819,714	1,027,034	185,221	22.0%	
Services & Supplies	4,362,249	5,210,755	5,070,509	5,297,333	86,578	1.7%	
Depreciation	2,471,231	3,038,570	2,996,978	3,511,615	473,045	15.6%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Operating Expenses	8,976,780	10,626,816	10,374,283	11,505,226	878,411	8.3%	

Operating Income/(Loss)	1,139,245	581,266	833,799	3,786,579	3,205,313	551.4%	
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Net Nonoperating Income	365,338	315,531	315,531	315,531	-	0.0%	
Capital Contributions	-	-	-	-	-	-	-
Net Operating Transfers	895,577	300,000	300,000	300,000	-	0.0%	

Net Income/(Loss)	2,400,159.27	1,196,797.64	1,449,329.98	4,402,110.61	3,205,312.97	267.8%	
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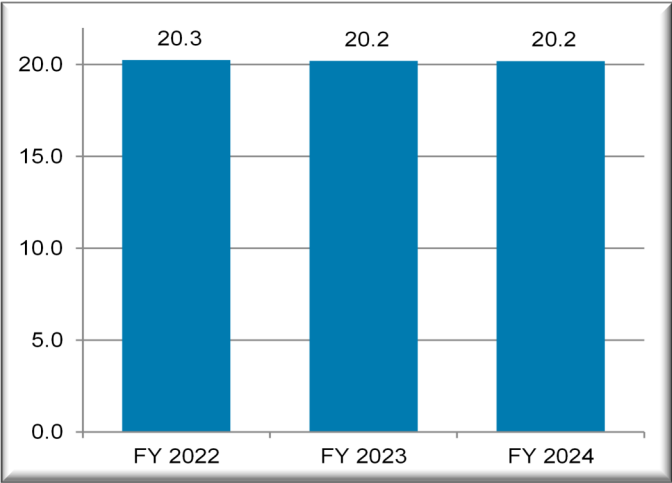
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	4,076,540	4,563,368	3,946,308	7,413,726	2,850,358	62.5%	
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	(3,210,762)	(6,700,679)	(6,383,917)	(8,753,486)	(2,052,807)	30.6%	
Net Cash Provided (Used) by Investing Activities	-	-	-	-	-	-	-
Cash & Cash Equiv. at July 1	4,208,173	6,485,405	5,073,951	2,636,342	(3,849,063)	-59.3%	
Cash & Cash Equiv. at June 30	5,073,951	4,348,094	2,636,342	1,296,582	(3,051,512)	-70.2%	

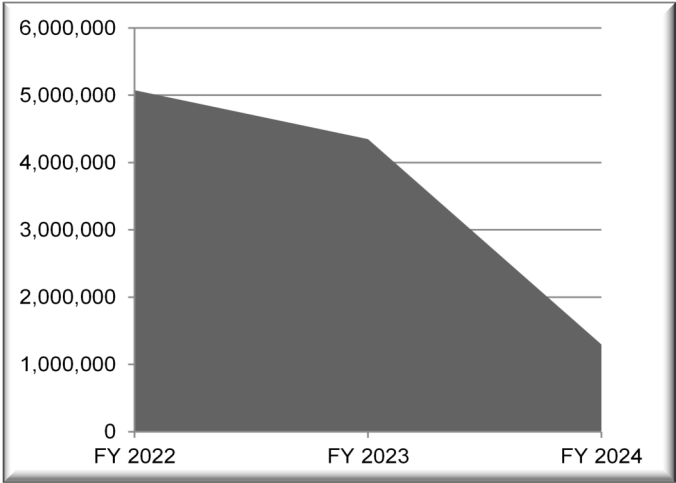
FTE Summary	20.25	20.20	20.20	20.19		0.0%	
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Staffing Trend



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 2024 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 1,894 retirees, 2,671 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; Washoe County Code Chapter 65—Safety and Disaster Services.

Website: <https://www.washoecounty.gov/humanresources/Benefits/healthbenefits/>

Strategic

Objective: Fiscal Sustainability

FY 2024 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Health Benefits Admin.	618-1	1,150,490	1,254,849	1,278,326	1,359,570	104,720	8.3%
Self Funded Plan	618-2	43,614,913	42,967,671	42,967,671	54,042,093	11,074,422	25.8%
HMO Plan	618-3	11,621,738	11,786,000	11,786,000	11,896,000	110,000	0.9%
PEBS Subsidies	618-4	259,778	275,000	275,000	260,000	(15,000)	-5.5%
Ancillary Plans	618-5	4,963,366	4,633,850	4,633,850	4,800,250	166,400	3.6%
Total		61,610,285	60,917,370	60,940,847	72,357,913	11,440,543	18.8%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	57,279,213	58,264,811	58,264,811	70,816,834	12,552,023	21.5%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	2,888,925	2,468,853	2,468,853	2,700,284	231,431	9.4%
Total Operating Revenue	60,168,138	60,733,664	60,733,664	73,517,118	12,783,454	21.0%

Operating Expenses

Salaries & Wages	405,426	436,889	456,239	492,006	55,117	12.6%
Employee Benefits	201,687	206,371	210,498	257,669	51,298	24.9%
Services & Supplies	61,003,172	60,274,110	60,274,110	71,608,238	11,334,128	18.8%
Depreciation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	61,610,285	60,917,370	60,940,847	72,357,913	11,440,543	18.8%

Operating Income/(Loss)	(1,442,148)	(183,706)	(207,183)	1,159,205	1,342,911	-731.0%
Net Nonoperating Income	153,344	108,000	108,000	108,000	-	0.0%
Net Increase/(Decrease) Investments	(697,680)	-	-	-	-	-
Federal Grants	473,658	-	-	300,000	300,000	-
Other Nonoperating Revenue/(Expense)	60,232	-	-	-	-	-
Net Operating Transfers	-	3,000,000	3,000,000	-	(3,000,000)	-100.0%
					-	-
Net Income/(Loss)	(1,452,594.26)	2,924,293.69	2,900,817.29	1,567,205.00	(1,357,088.69)	-46.4%

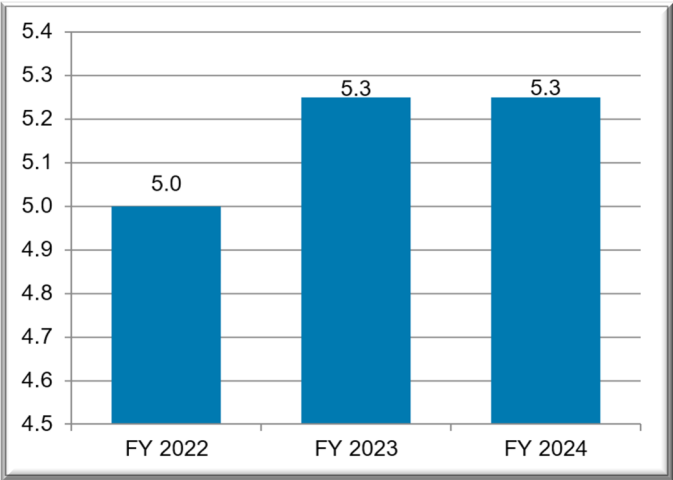
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	(1,477,840)	1,938,294	1,914,817	3,066,910	1,128,616	58.2%
Net Cash Provided (Used) by Nonoperating Activities	473,658	3,000,000	3,000,000	300,000	(2,700,000)	-90.0%
Net Cash Provided (Used) by Capital	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	(526,390)	108,000	108,000	108,000	-	0.0%
Cash & Cash Equiv. at July 1	15,438,388	16,216,264	13,907,816	18,930,633	2,714,369	16.7%
Cash & Cash Equiv. at June 30	13,907,816	21,262,558	18,930,633	22,405,543	1,142,985	5.4%

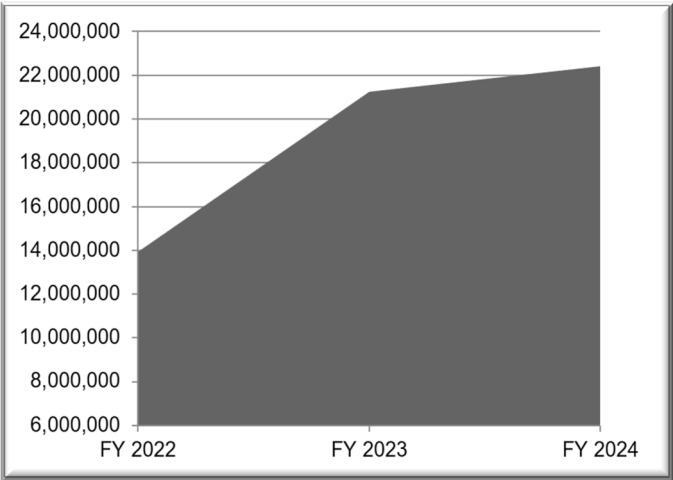
FTE Summary	5.00	5.25	5.25	5.25		0.0%
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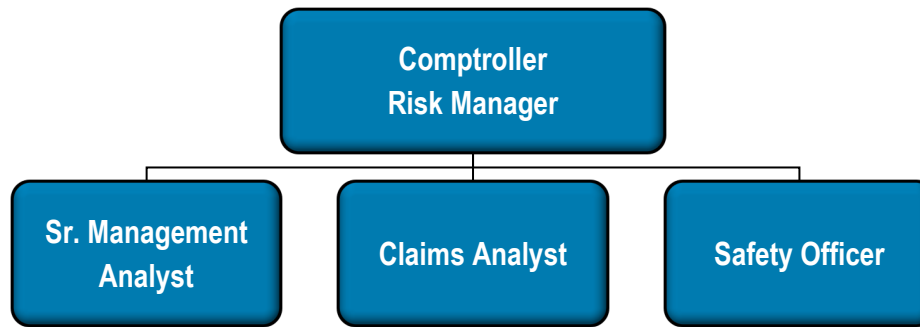
Staffing Trend



Cash & Cash Equivalents



**RISK MANAGEMENT FUND
COMPTROLLER'S DEPARTMENT**



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 Department.

Website: https://washoecounty.gov/comptroller/Divisions/risk_mgmt/index.php

Strategic Objective: Fiscal Sustainability

FY 2024 Budget Enhancements/Changes

Personnel

- Additional 1.0 FTE Risk Management Analyst—\$125,454

Non-Personnel

- Increase in Equipment non-Capital—\$3,032

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
Risk Management. Administration	195051	284,449	365,884	371,431	396,666	30,782	8.4%
Safety Division	195052	197,815	129,002	131,074	134,653	5,651	4.4%
Property & Liability	195053	2,342,196	3,332,632	3,322,942	3,517,593	184,961	5.5%
Workers Compensation	195054	849,782	4,834,759	4,836,828	4,840,409	5,651	0.1%
Unemployment Compensation	195055	50,138	174,736	174,736	174,736	-	0.0%
Total		3,724,380	8,837,012	8,837,012	9,064,057	227,044	2.6%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	7,817,508	7,700,118	7,700,118	7,643,587	(56,531)	-0.7%
Fines and Forfeitures	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financial Sources	157,444	50,000	50,000	50,000	-	0.0%
Total Operating Revenue	7,974,951	7,750,118	7,750,118	7,693,587	(56,531)	-0.7%

Operating Expenses

Salaries & Wages	418,849	438,752	452,836	564,010	125,258	28.5%
Employee Benefits	199,161	199,484	201,700	285,003	85,519	42.9%
Services & Supplies	3,106,370	8,198,776	8,182,476	8,215,043	16,267	0.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	3,724,380	8,837,012	8,837,012	9,064,057	227,044	2.6%

Operating Income/(Loss)	4,250,571	(1,086,894)	(1,086,894)	(1,370,470)	(283,575)	26.1%
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Net Nonoperating Income	(1,261,536)	327,200	327,200	327,200	0	0.0%
Capital Contributions					-	
Net Operating Transfers					-	

Net Income/(Loss)	2,989,035.48	(759,694.39)	(759,694.30)	(1,043,269.57)	(283,575.18)	37.3%
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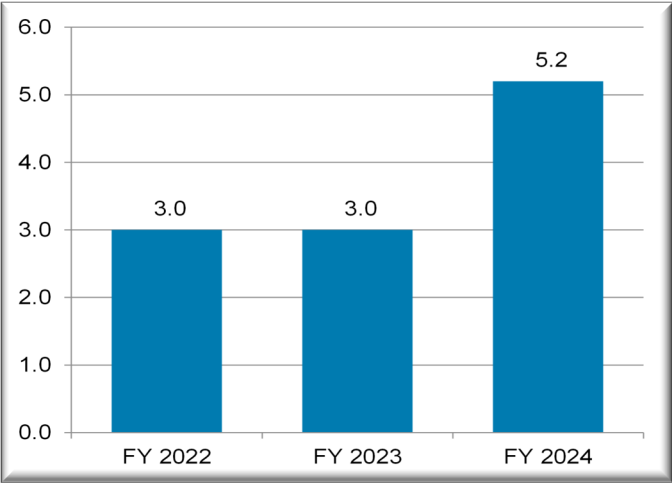
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	1,858,573	715,106	715,106	429,530	(285,576)	-39.9%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	43,283	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	(1,272,635)	327,200	327,200	327,200	0	0.0%
Cash & Cash Equiv. at July 1	39,803,283	40,432,504	40,432,504	41,474,810	1,042,306	2.6%
Cash & Cash Equiv. at June 30	40,432,504	41,474,810	41,474,810	42,231,540	756,730	1.8%

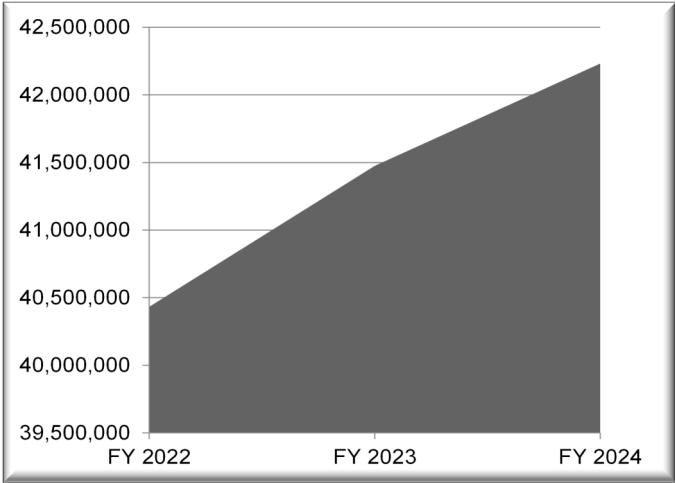
FTE Summary	3.00	3.00	3.00	5.20	73.3%
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Staffing Trend



Cash & Cash Equivalents



CAPITAL PROJECT FUNDS

Description: Capital project funds account for revenues used for the acquisition or construction of major capital facilities

Fund	Beginning Fund Balance Cash Balance	FY 2024 Budgeted Revenues	FY 2024 Other Financing/ Transfers In	FY 2024 Budgeted Expenditures	FY 2024 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	3,602,052	10,449,457	-	7,476,038	1,950,000	4,625,471
Capital Improvements Fund	88,216,220	5,518,532	34,869,280	94,613,246	-	33,990,787
Parks Capital Projects Fund	12,486,507	2,592,079	-	7,283,179	-	7,795,406
Total	104,304,779	18,560,068	34,869,280	109,372,463	1,950,000	46,411,664

**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.

Strategic

Objective: Economic Impacts

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

CAPITAL FACILITIES TAX FUND FISCAL YEAR 2024 PROJECT LIST	
Projects	
Projects:	-
Projects Total	-
Other Expenditure/Uses:	
Services and Supplies	52,175
Payments to Other Agencies	1,172,189
Payments to State Highway Fund	6,251,674
Settlement Payments	-
Transfers to Roads Special Revenue Fund	1,950,000
Other Expenditure/Uses Total	9,426,038
Total Expenditures/Uses	
	9,426,038

Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
General Government	220	1,774	1,000	1,000	1,000	-	0.0%
Judicial	230	-	-	-	-	-	-
Public Safety	240	-	-	-	-	-	-
Public Works	250	-	46,138	46,138	51,175	5,037	10.9%
Welfare	270	-	-	-	-	-	-
Culture and Recreation	280	-	-	-	-	-	-
Intergovernmental	300	6,173,826	6,845,363	6,845,363	7,423,863	578,500	8.5%
Debt Service	370	-	-	-	-	-	-
Transfers Out	950	1,950,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total		8,125,600	8,842,501	8,842,501	9,426,038	583,537	6.6%

SOURCES AND USES**Sources**

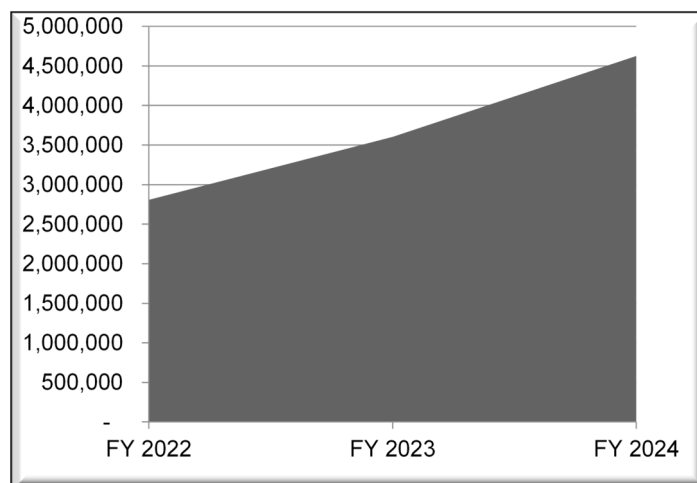
Beginning Fund Balance	1,994,980	2,807,026	2,807,026	3,602,052	795,026	28.3%
Taxes	9,018,237	9,607,527	9,607,527	10,419,457	811,930	8.5%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	(80,591)	30,000	30,000	30,000	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	10,932,626	12,444,553	12,444,553	14,051,509	1,606,956	12.9%

Uses

Payments for Share of Taxes	6,173,826	6,891,501	6,891,501	7,475,038	583,537	8.5%
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	1,774	1,000	1,000	1,000	-	0.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	1,950,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total Uses	8,125,600	8,842,501	8,842,501	9,426,038	583,537	6.6%

Ending Fund Balance	2,807,026	3,602,052	3,602,052	4,625,471	1,023,419	28.4%
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FTE Summary	-	-	-	-	-	-
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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.

Strategic

Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations, Innovative Services

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

CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2024 PROJECT LIST	
Projects	
Public Works - Construction Projects	
WC Workplace of the Future - Pilot (carry-over)	1,270,000
Tax Collection System (carry-over)	276,008
75 Court Street Historic Exterior Renovation (carry-over)	720,100
DA Office Expansion - Mills B. Lane (carry-over)	1,066,000
WCSO Isolation Rooms (carry-over)	152,925
911 Parr Bunk Bed Safety Modifications (carry-over)	2,551,549
911 Parr Steel Doors HU1, 3 & 6 (carry-over)	1,124,345
WCSO Jail Security and Communication System (carry-over)	2,815,000
Juvenile Services Door Security Replacement (carry-over)	825,000
911 Parr HU6 Roof Replacement (carry-over)	336,100
RPSTC HVAC Replacement (carry-over)	603,150
REOC Technology Upgrade (carry-over)	384,694
911 Parr Parking Lot Rehabilitation (carry-over)	365,000
911 Parr Elevator Controls (carry-over)	918,000
911 Parr HU9 HVAC and Roof Replacement (carry-over)	1,650,000
WCSO Infirmary Design (carry-over)	2,335,000
Jan Evans Fire System (carry-over)	254,051
Red Rock Facilities Fire Ops (carry-over)	155,000
Major Maintenance Replacement	4,652,500
North Valley's Mitigation Strategy (carry-over)	853,781
Pedestrian Safety Improvements (carry-over)	939,652
Lower Wood Creek Ph II WQIP (carry-over)	2,571,032
County Complex Building B Roof Restoration (carry-over)	23,675
350 S Center Mechanical Room Roof Replacement (carry-over)	61,000
Jan Evans Parking Lot Drainage Rehabilitation (carry-over)	286,000



CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2024 PROJECT LIST

Projects**Public Works - Construction Projects**

350 S Center 2nd Floor VAV Replacement (carry-over)	227,500
Lemmon Valley Flood and Stormwater Adv Assist (carry-over)	600,000
220 S Center Str Parking Security Enhancements (carry-over)	183,643
Parks Public Water System - Ops Plan Improvements (carry-over)	372,052
Health Lobby Reconfiguration (carry-over)	591,000
Senior Center Building Renovations (carry-over)	1,810,000
Our Place - Riverhouse (carry-over)	2,350,000
Our Place - 2A Renovations (carry-over)	450,000
Nevada Cares Campus (City of Reno/Sparks Contributions) (carry-over)	5,138,090
Reno Downtown Library Elevator Replacement (carry-over)	424,414
Lemmon Valley Park Restroom/Ballfield Improvements (carry-over)	677,365
Melio Gaspari Water Park Safety Improvements (carry-over)	495,000
Ranch House Settling Mitigation (carry-over)	144,100
Virginia Foothills Playground Replacement (carry-over)	400,298
Golden Valley Park Playground Replacement (carry-over)	518,000
Sierra View Library Renovations (carry-over)	87,338
Senior Center Library Renovations (carry-over)	100,000
Downtown Library ADA Bathroom (carry-over)	250,000
Budget Software	650,000
Voter's New Software/Server/Ballot Extraction Machines	12,612,000
911 Parr Wastewater Lift Station Grinder "Muffin Monster"	137,500
350 S. Center LED Retrofit	880,000
District Court Case Management Systems	1,300,000
75 Court St. Historic Elevator Upgrade	935,000
911 Parr AC4 and Roof Replacement	2,310,000
EOC Chiller Replacement	660,000
KKI Window Replacement	275,000
Replace Handling and Air Volume Controllers (1. So. Sierra North Tower; Law Library; Jan Evans)	825,000
Downtown Library Fire Alarm Monitoring System Upgrades	577,500
9 St. Building A, B, C & D Window Replacement	2,750,000
1 So. Sierra - Mills Lane Chiller Replacement	715,000
Davis Creek Park Campground - Water System Renovation Design Only	165,000
NW Library HVAC Replacement	1,870,000
Washoe Golf Course HVAC Replacement	605,000
WC Flooring Replacement (Various Facilities)	550,000
Public Works - Construction Projects Total	69,825,363



**CAPITAL IMPROVEMENTS FUND
FISCAL YEAR 2024 PROJECT LIST**

Technology Services Projects

Major Technology Replacement	5,000,000
Application Infrastructure (carry-over)	47,808
Wi-Fi System Upgrades (carry-over)	228,916
Door Access Control System Replacement (carry-over)	206,830
Firewalls (carry-over)	11,807
Security Camera System Replacement (carry-over)	920,632
In-Building P25 BDA Upgrade (carry-over)	1,102,500
Broadband - Gerlach Fiber (carry-over)	2,500,000
NSRS Debt 2020 (carry-over)	5,622,574
WCSO CAD System (carry-over)	3,000,000
WCSO Records Management System (carry-over)	1,233,750
WCSO Jail Management System (carry-over)	1,573,880
P25 Radios	272,311
Disaster Infrastructure Growth (Net Motion; Duo and F5; Cascade)	315,000
ITMS (Requests/Project Tracking; Asset Management)	262,500
Technology Services Projects Total	22,298,508

Other "Restricted Projects"

District Court Expansion	400,000
Other "Restricted Projects "Total	400,000

Other Expenditures/Uses:

Undesignated Projects	2,082,375
Salaries and Wages	-
Employee Benefits	-
Vehicles Capital	-
Investment Pool Allocation	7,000
Other Expenditures/Uses Total	2,089,375

Total Expenditures	94,613,246
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Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
General Government	220	1,239,022	14,044,856	2,440,355	26,058,375	12,013,520	85.5%
Judicial	230	2,878,682	4,458,676	2,711,964	5,366,100	907,424	20.4%
Public Safety	240	7,811,410	38,173,484	12,820,851	28,904,080	(9,269,404)	-24.3%
Public Works	250	5,157,870	14,042,334	2,917,612	16,635,283	2,592,948	18.5%
Health and Sanitation	260	-	6,295,498	5,704,498	591,000	(5,704,498)	-90.6%
Welfare	270	4,440,411	59,167,423	48,843,244	10,050,590	(49,116,833)	-83.0%
Culture and Recreation	280	944,857	4,833,134	1,176,999	7,007,817	2,174,683	45.0%
Debt Service	370	-	-	-	-	-	-
Transfers Out	950	8,438	-	-	-	-	-
Total		22,480,691	141,015,405	76,615,525	94,613,246	(46,402,160)	-32.9%

SOURCES AND USES**Sources**

Beginning Fund Balance	24,206,330	62,674,175	62,674,175	88,216,220	25,542,045	40.8%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,915,540	5,998,698	382,569	5,013,129	(985,569)	-16.4%
Charges for Services	12,092,544	12,092,544	-	-	(12,092,544)	-100.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	(1,892,157)	2,524,583	2,091,135	505,403	(2,019,180)	-80.0%
Other Financial Sources	-	-	-	-	-	-
Transfer In - General Fund	41,852,074	44,996,175	44,996,175	27,500,000	(17,496,175)	-38.9%
Transfer In - Health	-	620,000	29,000	591,000	(29,000)	-4.7%
Transfer In - Library Expansion	679,334	410,000	72,662	337,338	(72,662)	-17.7%
Transfer In - Indigent	69,300	3,000,000	200,000	2,800,000	(200,000)	-6.7%
Transfer In - CPS	-	-	-	-	-	-
Transfer In - E911	-	2,500,000	2,000,000	1,250,000	(1,250,000)	-50.0%
Transfer In - Animal Services	-	-	-	-	-	-
Transfer In - Reg Permit Capital	252,452	-	-	-	-	-
Transfer In - Reg Comm Systems	905,000	2,805,942	415,000	2,390,942	(415,000)	-14.8%
Transfer In - Roads	425,000	-	-	-	-	-
Transfer In - Other Restricted Fund	3,649,450	51,980,669	51,971,029	-	(51,980,669)	-100.0%
Total Sources	85,154,866	189,602,786	164,831,745	128,604,032	(60,998,754)	-32.2%

Uses

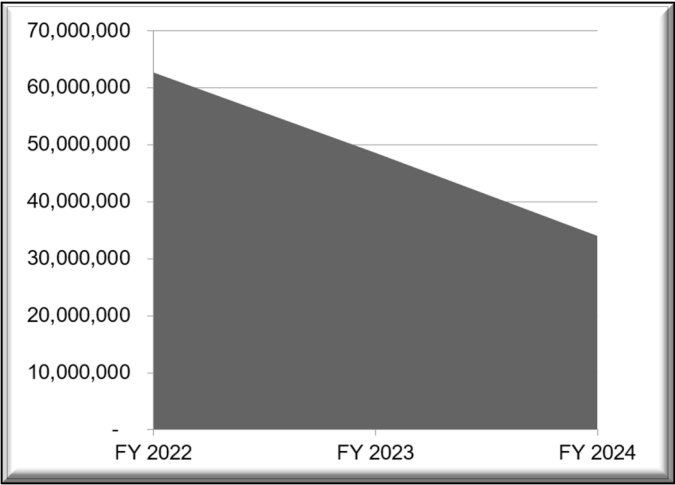
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	7,532,345	8,016,194	4,135,706	3,466,610	(4,549,583)	-56.8%
Capital Outlay	14,939,907	132,999,212	72,479,818	91,146,635	(41,852,576)	-31.5%
Other Financing Uses	8,438	-	-	-	-	-
Total Uses	22,480,691	141,015,405	76,615,525	94,613,246	(46,402,160)	-32.9%

Ending Fund Balance	62,674,176	48,587,381	88,216,220	33,990,787	(14,596,594)	-30.0%
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FTE Summary	-	-	-	-	-	-
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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.

Strategic

Objective: Economic Impacts, Innovative Services

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

**PARKS CAPITAL FUND
FISCAL YEAR 2024 PROJECT LIST**

Projects

Galena Schoolhouse-Interior Renovations (carry-over)	454,063
Ellen's Park Playground Renovation (carry-over)	498,334
Galena School House Reno CCCHP (carry-over)	310,050
North Valleys Regional Dog Park (carry-over)	300,000
Regional Archer Facility NEPA (carry-over)	100,000
Sun Valley Regional Park - Bike Park (carry-over)	100,000
Ballardini Loop Trails WC-1 (carry-over)	289,657
Carcione-Canepa Master Plan Implementation (carry-over)	283,924
Undesignated-Trails Admin	569
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	285,000
Undesignated-Parks Projects	1,703
Rancho Playground Improvements (carry-over)	467,700
Bowers Mansion Seismic Retrofit Ph III (carry-over)	432,800
WC-1 Riverbend Trails Phase 2 (carry-over)	101,464
Truckee Riverbend Trail LWCF (carry-over)	187,223
Rancho San Rafael Playground LWCF (carry-over)	445,250
Ballardini Water Rights WC-1 (carry-over)	58,742
Bowers Pool Replaster (carry-over)	17,387
Parks Construction Donations (IO)	52,568
Arboretum Visitor Center (IO)	78,453
Rancho Wetlands/UNR (carry-over)	287,887
NDF Parks & Open Space Weed Management (carry-over)	55,611
Sierra Front Trail Planning (carry-over)	57,875
NDOW Regional Archer Facility (carry-over)	361,192
Public Works - Construction Projects Total	5,227,452



PARKS CAPITAL FUND FISCAL YEAR 2024 PROJECT LIST	
Undesignated Budget	2,055,728
Debt Service	-
Total Expenditures	7,283,179



Budget Summary

Programs	Fund Center	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimated	FY 2024 Budget	\$ Change	% Change
District One	404A	1,205	1,301,165	87,780	1,264,499	(36,666)	-2.8%
District Two	404B	6,354	1,148,564	163,398	987,564	(161,000)	-14.0%
District Three	404C	182	172	172	172	-	0.0%
District Four	404D	54,156	1,222,262	1,148	1,222,262	-	0.0%
Bond Projects	404E	552,279	2,748,508	150,706	2,601,319	(147,189)	-5.4%
Special Projects	404F	593,419	1,390,878	209,664	1,207,364	(183,515)	-13.2%
Total		1,207,596	7,811,549	612,869	7,283,179	(528,369)	-6.8%

SOURCES AND USES**Sources**

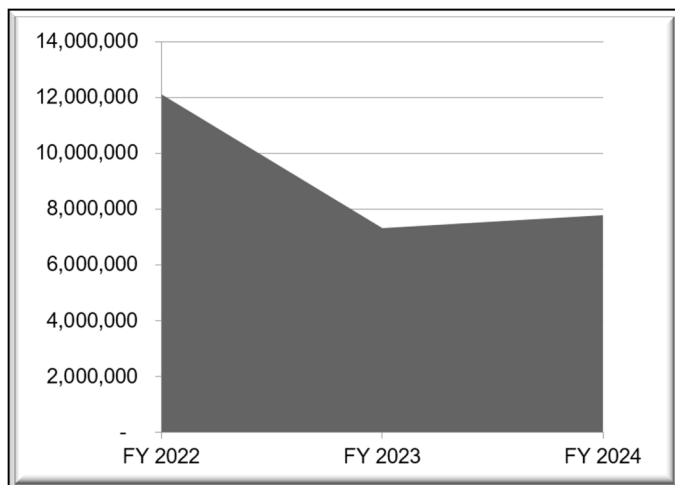
Beginning Fund Balance	12,395,584	12,127,181	12,127,181	12,486,507	359,326	3.0%
Taxes	552,402	484,000	484,000	490,000	6,000	1.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	20,999	1,847,103	224,603	1,517,201	(329,902)	-17.9%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	126,801	663,592	263,592	584,878	(78,714)	-11.9%
Other Financial Sources	238,990	-	-	-	-	-
Total Sources	13,334,776	15,121,875	13,099,376	15,078,586	(43,290)	-0.3%

Uses

Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	1,143,751	1,476,248	142,409	1,663,952	187,704	12.7%
Capital Outlay	63,845	6,333,801	470,460	5,619,227	(714,573)	-11.3%
Other Financing Uses	-	1,500	-	-	(1,500)	-100.0%
Total Uses	1,207,596	7,811,549	612,869	7,283,179	(528,369)	-6.8%

Ending Fund Balance	12,127,180	7,310,326	12,486,507	7,795,406	485,080	6.6%
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FTE Summary	-	-	-	-	-	-
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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 \$350 million in capital expenditures, while the planned expenditures for FY 2024 total \$185.2 million. Projects in years 2-5 of the CIP are not funded or budgeted but are included 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 2024 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.

FY 2021 was budgeted to receive \$6.4 million from the General Fund. In response to the unprecedented economic impacts of COVID 19, projects were deferred and the amount of support from the General Fund was reduced to \$4.2 million in FY 2021 and \$0 in FY 2022. For FY 2023 it was restored to \$7 million along with a one-time transfer of \$34.7 million. For FY 2024, \$11 million is budgeted from the General Fund, along with a one-time transfer of \$16.5 million. The proposed projects in the current CIP therefore represent only the most critical projects with a very high priority or 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 the two Assistant County Managers, Chief Financial Officer, Chief Information Officer, Comptroller and Budget Manager. Departments submit project requests through a CIP submittal form that includes the description/scope, justification, alignment to the strategic plan, capital cost estimates and estimated operating costs, savings or revenue. Operating costs include personnel, services and supplies and technology software or hardware. The committee meets with each department that submitted a request(s) and also conducts field tours of the facilities for which requests were submitted.

Project submittals are categorized under three project types: Core/Critical Projects, Benefits to Community/Staff and Quality of Life. All submissions are quantitatively evaluated and receive a score in each of the following criteria:



Capital Improvement Plan

- Assessment of Need
- Strategic Plan Goal
- Project Life Cycle
- Implications of Project Deferral (Risk Assessment)
- Fiscal Impact
- Economic Impact
- Environmental Impact

Each CIP Committee members' scores of project submittals are then averaged. For projects relying on funding from the General Fund, a scoring cutoff is determined based on the level of General Fund support to the CIP, which in FY 2024 is \$11 million plus a one-time transfer of \$16.5 million.

Funding sources for capital projects will continue to be researched as 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 \$350 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 infirmary, Sheriff's crime lab, 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 2024, capital plan funding totals \$185.2 million. This includes more than \$66 million for utilities projects, \$35.7 million for general government projects, \$31.2 million for public safety projects, \$21.8 million for public works projects, and \$13.9 million for culture and recreation projects, and \$10.3 million for welfare projects. New projects for FY 2024 include:

Infrastructure/Maintenance Projects

- 1 South Sierra Mills Lane Chiller Replacement
- 75 Court Street Historic Elevator Upgrade
- 350 South Center LED Retrofit
- 9th Street Building A/B/C/D Window Replacement
- Handling and Air Volume Controller Replacements
- WC Flooring Replacement
- Kids Kottage I Window Replacement
- Downtown Library Fire Alarm Monitoring System Upgrades
- Northwest Library HVAC Replacement

Public Safety Projects

- EOC Chiller Replacement

Technology Projects

- Budget Software
- Voter's Software and New Servers



- District Court Case Management System
- Disaster Infrastructure Growth
- IT Service Management System

Sheriff’s Facility Maintenance

- Detention AC4 and Roof Replacement
- Detention Wastewater Lift Station Grinder “Muffin Monster”

Parks Projects

- Davis Creek Park Campground Water System Renovation—Design Only
- Washoe Golf Course HVAC Replacement

Ongoing capital investment is extremely important for any government. Postponing infrastructure upkeep can have a compounding effect on future year expenditures. Unfortunately, due to the current fiscal climate and residual effects of the Great Recession and the pandemic, the County CIP has been greatly diminished in its capacity to keep up with all requested projects. As such only the most critical items are addressed.

Washoe County is still striving to “Raise the Grade” with FY 2024 funding to go towards additional infrastructure and building maintenance projects.

See Infrastructure Scorecard information below.

Infrastructure Scorecard

Methodology :
American Society of Civil Engineers’ approach and methodology was used. Each asset class receives an overall letter grade, which is calculated based on the weighted sum of the grade categories below. Each category grade is determined by asset specific performance metrics, stakeholder scores, and benchmarks, when available.

Capacity	Infrastructure’s capacity to meet current and future demands
Condition	Infrastructure's existing and near-future physical condition
Funding	Infrastructure’s current level of funding compared to the estimated funding needs
Future Need	Infrastructure’s future level of funding compared to the estimated funding needs
O&M	Owner's ability to comply with regulations and maintain the infrastructure property
Public Safety	Infrastructure's risk to public’s safety
Resilience	Infrastructure’s capability to prevent or protect against significant multi-hazard threats and incidents
Innovation	Owner's use of new and innovative techniques, materials, technologies, and delivery methods are being implemented to improve the infrastructure



FY 2023 Actual

	Overall Performance Metrics								Overall Grade
	Capacity	Condition	Funding	Future Need	O&M	Public Safety	Resilience	Innovation	
Road Pavement	A	C+	D+	D-	C-	A-	A-	B-	C+
Stormwater	C+	C	D	F	C-	B	C	B	C-
Parks	B+	C	C	D	D	B+	B-	B	C
Facilities Building	B+	C-	B+	D	D-	B-	A	B-	C+
Fleet	B	C	A-	A-	A	A	A	B+	B+
Sewer Collection	A-	A-	A-	A-	B+	A+	A-	A-	A
Reclaim Water	B+	A	A-	B	A-	A	B+	B+	A-
Sewer Treatment	B+	B	A-	A-	B+	B+	B	B+	B+

A

EXCELLENT, FIT FOR THE FUTURE Generally, in excellent condition, typically new or recently rehabilitated, and meets capacity needs for the future. A few elements show signs of general deterioration that require attention. Facilities meet modern standards for functionality and are resilient to withstand most disasters and severe weather events.

B

GOOD, ADEQUATE FOR NOW The infrastructure in the system or network is in good to excellent condition; some elements show signs of general deterioration that require attention. A few elements exhibit significant deficiencies. Safe and reliable, with minimal capacity issues and minimal risk.

C

FAIR, REQUIRES ATTENTION The infrastructure in the system or network is in fair to good condition; it shows general signs of deterioration and requires attention. Some elements exhibit significant deficiencies in conditions and functionality, with increasing vulnerability to risk.

D

POOR, AT RISK The infrastructure is in poor to fair condition and mostly below standard, with many elements approaching the end of their service life. A large portion of the system exhibits significant deterioration. Condition and capacity are of serious concern with strong risk of failure.

F

FAILING/CRITICAL, UNFIT FOR PURPOSE The infrastructure in the system is in unacceptable condition with widespread advanced signs of deterioration. Many of the components of the system exhibit signs of imminent fail

Capital Improvement Plan

The County analyzes operating financial impacts derived from a capital improvement project and forecasts various increases within the operating budget. The majority of the new projects for FY 2024 do not have projected increases to operating costs. The Nevada Cares Campus and Safe Camp projects will have significant operating impacts and have been addressed in the FY 2024 operating budget.

The next several pages summarize highlights from FY 2023 completed projects, the adopted 5-year Capital Improvement Plan for FY 2024-2028, and FY 2024 new project summaries.

Highlights for FY 2023 Completed Projects

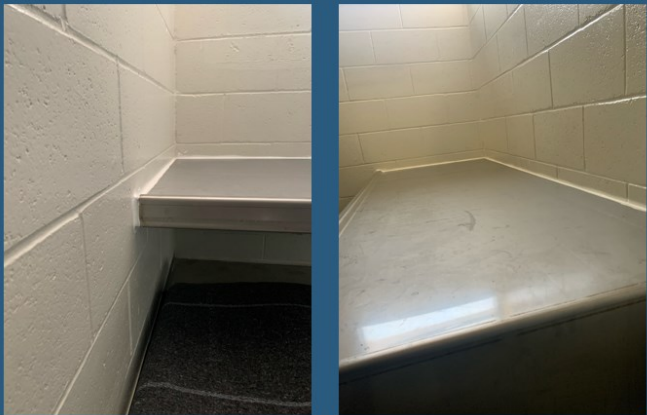


**BOWER'S
MANSION POOL
SPLASH PAD**

Last phase of the Bower's Mansion Pool Replaster/Remodel project that included transitioning the wading pool into a splash park. Funding was provided by the William N. Pennington Foundation.

DETENTION BUND BED MODIFICATIONS

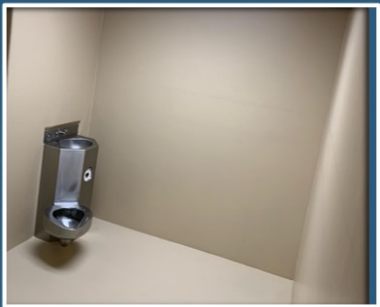
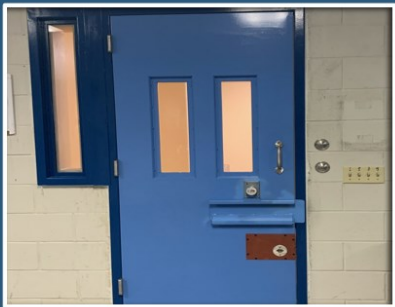
Enhanced safety for the inmates and removed hazards identified with the current bunk systems through replacement of existing inmate beds with prefabricated stainless-steel bedframes and eliminated any gaps between the wall and the bunk in Housing Units 1, 2, 6, 7, 8 and 9, at the Washoe County Sheriff's Office Detention Facility at 911 Parr Blvd.



Highlights for FY 2023 Completed Projects

**DETENTION
ISOLATION
ROOMS**

Conversion of two holding cells with installation of fully-padded walls and door as well as upgraded food passage, toilet system, and video surveillance cameras to lower risk and exposure to inmates and staff.



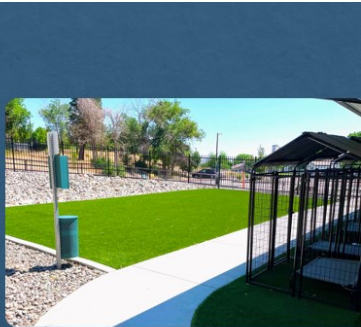
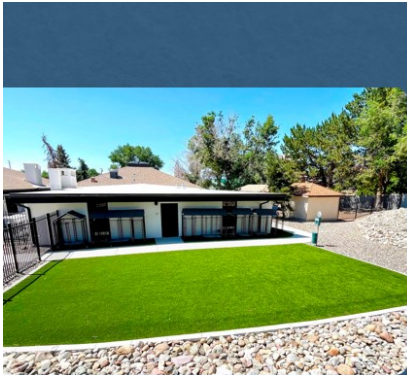
**INCLINE ABOVE
GROUND FUEL
TANK**

Closed existing underground fuel storage tanks and replaced with new fuel island to include a new 12,000 gallon above ground split cell fuel storage tank. Partial funding from the Roads Fund.

Highlights for FY 2023 Completed Projects

NEVADA CARES CAMPUS
(IN PROGRESS)

Providing a sanctioned and stable location for unsheltered people.
Providing programs to engage in housing focused conversations, service referrals, and housing placements.



OUR PLACE SITE ENHANCEMENTS

Designed and installed irrigation repairs, landscaping, shade structures, and dog runs along with exterior siding, stucco, brick and trim. Funded by ARPA.



Highlights for FY 2023 Completed Projects

SIERRA VIEW LIBRARY RENOVATIONS

Replacement of carpet and new furniture fixtures and equipment to provide improvement updates to the Sierra View Library. Washoe County and the Reno Town Mall shared costs with this project, with the Washoe County share being funded through the Library Expansion Fund.



STMWRF EXPANSION PROJECT (IN PROGRESS)

The expansion of STMWRF will increase the size of the plant by 48% which will address to needs of the region's 2040 population projection. STMWRF is responsible for sanitary sewer collection, wastewater treatment, biosolids management, and reclaimed water treatment and distribution services within the South Truckee Meadows region of Washoe County. \$50M of the funding is coming from the State Revolving Fund (SRF) Loan through the State of Nevada Clean Water Fund and through new and existing rate payers.



WASHOE COUNTY CAPITAL IMPROVEMENTS PLAN FISCAL YEAR 2024-2028

FUND SUMMARY

CAPITAL FUNDS SUMMARY	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Fund						
Capital Improvements Fund	94,606,246	17,178,964	2,594,513	3,704,509	18,560,204	136,644,435
Parks Capital Fund	7,283,179	6,100,000	2,400,000	1,000,000	9,590,000	26,373,179
Capital Facilities Tax Fund	-	-	-	-	-	-
Roads Fund	5,491,000	4,383,680	4,515,190	4,650,646	4,790,165	23,830,682
Other Funds	2,856,818	-	-	-	-	2,856,818
Utilities Fund	66,004,300	29,650,000	21,650,000	6,500,000	9,051,549	132,855,849
Equipment Services Fund	8,953,486	5,184,933	3,138,520	4,764,965	5,711,421	27,753,324
Total Funding Sources and Uses	\$ 185,195,029	\$ 62,497,577	\$ 34,298,223	\$ 20,620,120	\$ 47,703,339	\$ 350,314,288

Functional Summary

Functional Summary	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Function						
General Government	35,723,979	6,216,308	3,138,520	4,764,965	5,711,421	55,555,193
Judicial	5,366,100	2,889,069	409,069	939,169	409,069	10,012,476
Public Safety	31,165,580	2,448,270	1,697,204	2,279,700	1,060,075	38,650,829
Public Works	21,833,335	4,856,680	4,853,430	4,992,646	5,533,725	42,069,817
Health and Sanitation	691,000	-	-	-	-	691,000
Welfare	10,346,790	1,042,250	-	-	-	11,389,040
Culture and Recreation	13,918,944	15,395,000	2,550,000	1,143,640	25,937,500	58,945,084
Utilities	66,004,300	29,650,000	21,650,000	6,500,000	9,051,549	132,855,849
Golf	75,000	-	-	-	-	75,000
Building and Safety	70,000	-	-	-	-	70,000
Total	\$ 185,195,029	\$ 62,497,577	\$ 34,298,223	\$ 20,620,120	\$ 47,703,339	\$ 350,314,288

*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 2024-2028 PROJECT LIST

		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Resources							
Beginning Fund Balance		\$ 88,216,220	\$ 33,990,787	\$ 34,188,458	\$ 42,728,127	\$ 50,263,218	\$ 88,216,220
Restricted Funds (Included in Beginning Fund Balance)							
District Court		2,036,276	1,636,276	1,227,207	818,138	409,069	
Water Rights Sale (Committed for Flood Projects)		1,399,381	-	-	-	-	
NSRS Debt		1,815,746	-	-	-	-	
Revenues							
Taxes		-	-	-	-	-	-
Grants		5,356,032	4,400,000	-	-	-	9,756,032
Charges for Services		-	-	-	-	-	-
Investment Earnings		62,500	37,500	37,500	37,500	37,500	212,500
Donations		100,000	-	-	-	-	100,000
Reimbursements		-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-
Debt Issued		-	-	-	-	-	-
Transfers In		34,869,280	12,949,135	11,106,682	11,212,100	11,380,038	81,517,234
Total Resources		\$ 128,604,032	\$ 51,377,422	\$ 45,332,640	\$ 53,977,727	\$ 61,680,755	\$ 179,801,987



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Expenditures								
Public Works - Construction Projects								
WC Workplace of the Future - Pilot (carry-over)	06/30/24	1,270,000	-	-	-	-	1,270,000	
Tax Collection System (carry-over)	06/30/24	276,008	-	-	-	-	276,008	
75 Court Street Historic Exterior Renovation (carry-over)	06/30/24	720,100	-	-	-	-	720,100	
DA Office Expansion - Mills B. Lane (carry-over)	06/30/24	1,066,000	-	-	-	-	1,066,000	
WCSC Isolation Rooms (carry-over)	06/30/24	152,925	-	-	-	-	152,925	
911 Parr Bunk Bed Safety Modifications (carry-over)	06/30/24	2,551,549	-	-	-	-	2,551,549	
911 Parr Steel Doors HU1, 3 & 6 (carry-over)	06/30/24	1,124,345	-	-	-	-	1,124,345	
WCSC Jail Security and Communication System (carry-over)	06/30/24	2,815,000	-	-	-	-	2,815,000	
Juvenile Services Door Security Replacement (carry-over)	06/30/24	825,000	-	-	-	-	825,000	
911 Parr HU6 Roof Replacement (carry-over)	06/30/24	336,100	-	-	-	-	336,100	
RPSTC HVAC Replacement (carry-over)	06/30/24	603,150	-	-	-	-	603,150	
REOC Technology Upgrade (carry-over)	06/30/24	384,694	-	-	-	-	384,694	
911 Parr Parking Lot Rehabilitation (carry-over)	06/30/24	365,000	-	-	-	-	365,000	
911 Parr Elevator Controls (carry-over)	06/30/24	918,000	-	-	-	-	918,000	
911 Parr HU9 HVAC and Roof Replacement (carry-over)	06/30/24	1,650,000	-	-	-	-	1,650,000	
WCSC Infirmary Design (carry-over)	06/30/24	2,335,000	-	-	-	-	2,335,000	
Jan Evans Fire System (carry-over)	06/30/24	254,051	-	-	-	-	254,051	
Red Rock Facilities Fire Ops (carry-over)	06/30/24	155,000	-	-	-	-	155,000	
Major Maintenance Replacement	06/30/24	4,652,500	-	-	-	-	4,652,500	
North Valley's Mitigation Strategy (carry-over)	06/30/24	853,781	-	-	-	-	853,781	
Pedestrian Safety Improvements (carry-over)	06/30/24	939,652	-	-	-	-	939,652	
Lower Wood Creek Ph II WQIP (carry-over)	06/30/24	2,571,032	-	-	-	-	2,571,032	
County Complex Building B Roof Restoration (carry-over)	06/30/24	23,675	-	-	-	-	23,675	
350 S Center Mechanical Room Roof Replacement (carry-over)	06/30/24	61,000	-	-	-	-	61,000	
Jan Evans Parking Lot Drainage Rehabilitation (carry-over)	06/30/24	286,000	-	-	-	-	286,000	
350 S Center 2nd Floor VAV Replacement (carry-over)	06/30/24	227,500	-	-	-	-	227,500	
Lemmon Valley Flood and Stormwater Adv Assist (carry-over)	06/30/24	600,000	-	-	-	-	600,000	
220 S Center Str Parking Security Enhancements (carry-over)	06/30/24	183,643	-	-	-	-	183,643	
Parks Public Water System - Ops Plan Improvements (carry-over)	06/30/24	372,052	-	-	-	-	372,052	
Health Lobby Reconfiguration (carry-over)	06/30/24	591,000	-	-	-	-	591,000	
Senior Center Building Renovations (carry-over)	06/30/24	1,810,000	-	-	-	-	1,810,000	
Our Place - Riverhouse (carry-over)	06/30/24	2,350,000	-	-	-	-	2,350,000	
Our Place - 2A Renovations (carry-over)	06/30/24	450,000	-	-	-	-	450,000	
Nevada Cares Campus (City of Reno/Sparks Contributions) (carry-over)	06/30/24	5,138,090	-	-	-	-	5,138,090	



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Expenditures								
Reno Downtown Library Elevator Replacement (carry-over)	06/30/24	424,414	-	-	-	-	424,414	
Lemmon Valley Park Restroom/Ballfield Improvements (carry-over)	06/30/24	677,365		-	-	-	677,365	
Melio Gaspari Water Park Safety Improvements (carry-over)	06/30/24	495,000	-	-	-	-	495,000	
Ranch House Settling Mitigation (carry-over)	06/30/24	144,100	-	-	-	-	144,100	
Virginia Foothills Playground Replacement (carry-over)	06/30/24	400,298	-	-	-	-	400,298	
Golden Valley Park Playground Replacement (carry-over)	06/30/24	518,000	-	-	-	-	518,000	
Sierra View Library Renovations (carry-over)	06/30/24	87,338	-	-	-	-	87,338	
Senior Center Library Renovations (carry-over)	06/30/24	100,000	-	-	-	-	100,000	
Downtown Library ADA Bathroom (carry-over)	06/30/24	250,000	-	-	-	-	250,000	
Budget Software	06/30/24	650,000	-	-	-	-	650,000	
Voter's New Software/Server/Ballot Extraction Machines	06/30/24	12,612,000	-	-	-	-	12,612,000	
911 Parr Wastewater Lift Station Grinder "Muffin Monster"	06/30/24	137,500	-	-	-	-	137,500	
350 S. Center LED Retrofit	06/30/24	880,000	-	-	-	-	880,000	
District Court Case Management Systems	06/30/24	1,300,000	-	-	-	-	1,300,000	
75 Court St. Historic Elevator Upgrade	06/30/24	935,000	-	-	-	-	935,000	
911 Parr AC4 and Roof Replacement	06/30/24	2,310,000	-	-	-	-	2,310,000	
EOC Chiller Replacement	06/30/24	660,000	-	-	-	-	660,000	
KKI Window Replacement	06/30/24	275,000	-	-	-	-	275,000	
Replace Handling and Air Volume Controllers (1. So. Sierra North Tower; Law Library; Jan Evans)	06/30/24	825,000	-	-	-	-	825,000	
Downtown Library Fire Alarm Monitoring System Upgrades	06/30/24	577,500	-	-	-	-	577,500	
9 St. Building A, B, C & D Window Replacement	06/30/24	2,750,000	-	-	-	-	2,750,000	
1 So. Sierra - Mills Lane Chiller Replacement	06/30/24	715,000	-	-	-	-	715,000	
Davis Creek Park Campground - Water System Renovation Design Only	06/30/24	165,000	-	-	-	-	165,000	
NW Library HVAC Replacement	06/30/24	1,870,000	-	-	-	-	1,870,000	
Washoe Golf Course HVAC Replacement	06/30/24	605,000	-	-	-	-	605,000	
WC Flooring Replacement (Various Facilities)	06/30/24	550,000	-	-	-	-	550,000	
224 Edison HVAC Replacement	06/30/25	-	473,000	-	-	-	473,000	
Incline Village Library Roof Replacement	06/30/25	-	1,045,000	-	-	-	1,045,000	
75 Court Street Historic Front Step Repair	06/30/25	-	500,000	-	-	-	500,000	
1 South Sierra North & South Towers LED Retrofit	06/30/25	-	1,980,000	-	-	-	1,980,000	
WCSO FSD Capital Equipment Replacement	06/30/25	-	398,270	213,364	424,200	760,075	1,795,909	
May Museum HVAC Replacement	06/30/25	-	550,000	-	-	-	550,000	
Senior Center HVAC Replacement	06/30/25	-	495,000	-	-	-	495,000	
Senior Center Chiller Replacement	06/30/25	-	547,250	-	-	-	547,250	



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Expenditures								
South Valleys Regional Master Plan Buildout	06/30/25	-	3,000,000	-	-	-	3,000,000	
Arboretum Cactus Succulent Gardens	06/30/25	-	4,700,000	-	-	-	4,700,000	
911 Parr Porcelain Toilet Replacement	06/30/26	-	-	168,000	-	-	168,000	
911 Parr Motorpool HVAC Installation	06/30/26	-	-	616,000	-	-	616,000	
Jan Evans Controller Replacement	06/30/26	-	-	399,840	-	-	399,840	
Sparks Library South HVAC Replacement	06/30/26	-	-	150,000	-	-	150,000	
350 S Center - Replace Air Controls	06/30/26	-	-	338,240	-	-	338,240	
75 Court Street ADA Ramp Improvements	06/30/27	-	-	-	342,000	-	342,000	
350 S Center Window Replacement	06/30/27	-	-	-	342,000	-	342,000	
911 Parr HU10 HVAC Replacement	06/30/27	-	-	-	187,500	-	187,500	
75 Court Street Window Replacement	06/30/27	-	-	-	188,100	-	188,100	
911 Parr Boiler Replacement	06/30/27	-	-	-	1,368,000	-	1,368,000	
Downtown Library Air Control Replacement	06/30/27	-	-	-	143,640	-	143,640	
9th Street Air Control Replacement	06/30/28	-	-	-	-	743,560	743,560	
Arboretum Irrigation Improvements	06/30/28	-	-	-	-	1,100,000	1,100,000	
Bowers Mansion Irrigation Renovation	06/30/28	-	-	-	-	1,497,500	1,497,500	
Hidden Valley Park Drainage Improvements	06/30/28	-	-	-	-	300,000	300,000	
Lazy 5 Phase III Implementation	06/30/28	-	-	-	-	925,000	925,000	
NFF Playground Replacement	06/30/28	-	-	-	-	350,000	350,000	
Virginia Foothills Park Drainage Improvements	06/30/28	-	-	-	-	300,000	300,000	
Davis Creek Park Campground Water System Renovation	06/30/28	-	-	-	-	900,000	900,000	
Hidden Valley Regional Park Master Plan Implementation	06/30/28	-	-	-	-	4,900,000	4,900,000	
Hidden Valley Park Playground Replacement	06/30/28	-	-	-	-	325,000	325,000	
Rancho San Rafael Highland Ditch Improvements	06/30/28	-	-	-	-	300,000	300,000	
Rancho San Rafael Log Flume Removal	06/30/28	-	-	-	-	200,000	200,000	
Rancho San Rafael Master Plan Development	06/30/28	-	-	-	-	5,150,000	5,150,000	
Barley Ranch Residence Well Improvements	06/30/28	-	-	-	-	100,000	100,000	
Enterprise Resource Planning (ERP) Replacement for SAP**	TBD	-	-	-	-	TBD	-	
District Court Building**	TBD	-	-	-	-	TBD	-	
WCSO - Raven Hanger*	TBD	-	-	-	-	TBD	-	
WCSO - New Infirmary**	TBD	-	-	-	-	TBD	-	
WCSO - New Crime Lab Building**	TBD	-	-	-	-	TBD	-	
New North Valleys Library**	TBD	-	-	-	-	TBD	-	
Public Works - Construction Projects Total		\$ 69,825,363	\$ 13,688,520	\$ 1,885,444	\$ 2,995,440	\$ 17,851,135	\$ 106,245,902	



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2024-2028 PROJECT LIST

		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Expenditures							
Technology Services Projects							
Major Technology Replacement	06/30/24	5,000,000	-	-	-	-	5,000,000
Application Infrastructure (carry-over)	06/30/24	47,808	-	-	-	-	47,808
Wi-Fi System Upgrades (carry-over)	06/30/24	228,916	-	-	-	-	228,916
Door Access Control System Replacement (carry-over)	06/30/24	206,830	-	-	-	-	206,830
Firewalls (carry-over)	06/30/24	11,807	-	-	-	-	11,807
Security Camera System Replacement (carry-over)	06/30/24	920,632	-	-	-	-	920,632
In-Building P25 BDA Upgrade (carry-over)	06/30/24	1,102,500	-	-	-	-	1,102,500
Broadband - Gerlach Fiber (carry-over)	06/30/24	2,500,000	-	-	-	-	2,500,000
NSRS Debt 2020 (carry-over)	06/30/24	5,622,574	-	-	-	-	5,622,574
WCSO CAD System (carry-over)	06/30/24	3,000,000	1,750,000	-	-	-	4,750,000
WCSO Records Management System (carry-over)	06/30/24	1,233,750	-	-	-	-	1,233,750
WCSO Jail Management System (carry-over)	06/30/24	1,573,880	-	-	-	-	1,573,880
P25 Radios	06/30/28	272,311	300,000	300,000	300,000	300,000	1,472,311
Disaster Infrastructure Growth (Net Motion; Duo and F5; Cascade)	06/30/24	315,000	-	-	-	-	315,000
ITMS (Requests/Project Tracking; Asset Management)	06/30/24	262,500	-	-	-	-	262,500
BCC Chambers Upgrade	06/30/25	-	525,000	-	-	-	525,000
Tech Infrastructure Assessment (Implementation)	06/30/25	-	315,000	-	-	-	315,000
WC Audiovisual System Upgrades	06/30/25	-	191,375	-	-	-	191,375
Technology Services Projects Total		\$ 22,298,508	\$ 3,081,375	\$ 300,000	\$ 300,000	\$ 300,000	\$ 26,279,883



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Expenditures								
Other "Restricted Projects"								
District Court Expansion	06/30/27	400,000	409,069	409,069	409,069	409,069	2,036,276	
Other "Restricted Projects" Total;		\$ 400,000	\$ 409,069	\$ 409,069	\$ 409,069	\$ 409,069	\$ 2,036,276	
Other Expenditures/Uses:								
Undesignated Projects		2,082,375	-	-	-	-	2,082,375	
Salaries and Wages		-	-	-	-	-	-	
Employee Benefits		-	-	-	-	-	-	
Vehicles Capital		-	-	-	-	-	-	
Investment Pool Allocation		7,000	10,000	10,000	10,000	10,000	47,000	
Other Expenditures/Uses Total		\$ 2,089,375	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2,129,375	
Total Expenditures		\$ 94,613,246	\$ 17,188,964	\$ 2,604,513	\$ 3,714,509	\$ 18,570,204	\$ 136,691,435	
Ending Fund Balance		\$ 33,990,787	\$ 34,188,458	\$ 42,728,127	\$ 50,263,218	\$ 43,110,551	\$ 43,110,551	

*Staff to Investigate Grant/Other Funding

**Requires Debt Financing and Revenue Source

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 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Resources								
Beginning Fund Balance		\$ 12,486,507	\$ 7,795,406	\$ 5,234,406	\$ 4,002,306	\$ 3,854,496	\$ 12,486,507	
Revenues								
Governmental Grants		1,517,201	2,800,000	375,000	-	4,925,000	9,617,201	
Construction Tax		490,000	539,000	592,900	652,190	717,409	2,991,499	
Local Govt-Cap Cost		-	-	-	-	-	-	
Non-Govt Grants		-	-	-	-	-	-	
Donations/Contributions		400,000	-	-	-	-	400,000	
Investment Earnings		184,878	200,000	200,000	200,000	200,000	984,878	
Total Resources		\$ 15,078,586	\$ 11,334,406	\$ 6,402,306	\$ 4,854,496	\$ 9,696,905	\$ 26,480,085	

PARKS CAPITAL FUND

FISCAL YEAR 2024-2028 PROJECT LIST

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Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Projects								
District 1 Projects								
Undesignated Expense-District 1A		114	-	-	-	-	114	
Undesignated Expense-District 1B		383	-	-	-	-	383	
Undesignated Expense-District 1C		1,476	-	-	-	-	1,476	
Undesignated expense-District 1D		79	-	-	-	-	79	
Galena Schoolhouse-Interior Renovations (carry-over)	06/30/24	454,063	-	-	-	-	454,063	
Ellen's Park Playground Renovation (carry-over)	06/30/24	498,334	-	-	-	-	498,334	
Galena School House Reno CCCHP (carry-over)	06/30/24	310,050	-	-	-	-	310,050	
Carcione-Canepa Ranch Master Plan and Development	06/30/25	-	2,000,000	-	-	-	2,000,000	
Stone & O'Brien Property Plan and Development Trailhead	06/30/26	-	-	500,000	-	-	500,000	
Stone & O'Brien Property Trail Connections Galena Canyon	06/30/26	-	-	250,000	-	-	250,000	
Callahan Park Construction Phase II	06/30/28	-	-	-	-	1,200,000	1,200,000	
District 1 Projects Total		\$ 1,264,499	\$ 2,000,000	\$ 750,000	\$ -	\$ 1,200,000	\$ 5,214,499	
District 2 Projects								
Undesignated Expense-District 2A		338,622	-	-	-	-	338,622	
Undesignated Expense-District 2B		272	-	-	-	-	272	
Undesignated Expense-District 2C		119,800	-	-	-	-	119,800	
North Valleys Regional Dog Park (carry-over)	06/30/24	300,000	-	-	-	-	300,000	
Regional Archer Facility NEPA (carry-over)	06/30/24	100,000	-	-	-	-	100,000	
Sun Valley Regional Park - Bike Park (carry-over)	06/30/24	100,000	-	-	-	-	100,000	
Red Hill Open Space Master Plan Phase I Implementation	06/30/25	-	500,000	-	-	-	500,000	
Swan Lake Nature Study Area - Drainage Improvements	06/30/25	-	2,000,000	-	-	-	2,000,000	
Regional Shooting Facility - Berm and Safety Improvements	06/30/25	-	1,600,000	-	-	-	1,600,000	
Golden Valley Master Plan and Phased Buildout	06/30/26	-	-	500,000	-	-	500,000	
Gator Swamp Development with Additional Parking Lot and Flat Filed	06/30/26	-	-	650,000	-	-	650,000	
Lazy 5 Regional Park- Repair Replace West Playground	06/30/26	-	-	500,000	-	-	500,000	
Cold Springs Park Community Center Playground Replacement	06/30/27	-	-	-	500,000	-	500,000	
Regional Shooting Facility - Expansion of Public Shooting Range	06/30/27	-	-	-	500,000	-	500,000	
North Valleys Regional Park Master Plan Implementation - Hard Surface Courts	06/30/28	-	-	-	-	650,000	650,000	
Regional Archery Facility Master Plan Development	06/30/28	-	-	-	-	3,740,000	3,740,000	
Palomino/East Spanish Springs Park Design and Construction	06/30/28	-	-	-	-	4,000,000	4,000,000	
Undesignated Expense-District 2D		28,870	-	-	-	-	28,870	
District 2 Projects Total		\$ 987,564	\$ 4,100,000	\$ 1,650,000	\$ 1,000,000	\$ 8,390,000	\$ 16,127,564	



PARKS CAPITAL FUND

FISCAL YEAR 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Projects								
District 3 Projects								
Undesignated Expense-District 3A		7	-	-	-	-	7	
Undesignated Expense-District 3B		103	-	-	-	-	103	
Undesignated Expense-District 3C		62	-	-	-	-	62	
District 3 Projects Total		\$ 172	\$ -	\$ -	\$ -	\$ -	\$ 172	
District 4 Projects								
Undesignated expense District 4A		539,907	-	-	-	-	539,907	
Undesignated expense-District 4B - Incline		682,355	-	-	-	-	682,355	
District 4 Projects Total		\$ 1,222,262	\$ -	\$ -	\$ -	\$ -	\$ 1,222,262	
Bonds Projects:								
Undesignated - Open Space		29,900	-	-	-	-	29,900	
Ballardini Loop Trails WC-1 (carry-over)	06/30/24	289,657	-	-	-	-	289,657	
Carcione-Canepa Master Plan Implementation (carry-over)	06/30/24	283,924	-	-	-	-	283,924	
Undesignated-Trails Admin	06/30/24	569	-	-	-	-	569	
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	06/30/24	285,000	-	-	-	-	285,000	
Undesignated-Parks Projects	06/30/24	1,703	-	-	-	-	1,703	
Rancho Playground Improvements (carry-over)	06/30/24	467,700	-	-	-	-	467,700	
Bowers Mansion Seismic Retrofit Ph III (carry-over)	06/30/24	432,800	-	-	-	-	432,800	
WC-1 Riverbend Trails Phase 2 (carry-over)	06/30/24	101,464	-	-	-	-	101,464	
Truckee Riverbend Trail LWCF (carry-over)	06/30/24	187,223	-	-	-	-	187,223	
Rancho San Rafael Playground LWCF (carry-over)	06/30/24	445,250	-	-	-	-	445,250	
Ballardini Water Rights WC-1 (carry-over)	06/30/24	58,742	-	-	-	-	58,742	
Bowers Pool Replaster (carry-over)	06/30/24	17,387	-	-	-	-	17,387	
Bonds Projects Total		\$ 2,601,319	\$ -	\$ -	\$ -	\$ -	\$ 2,601,319	



PARKS CAPITAL FUND

FISCAL YEAR 2024-2028 PROJECT LIST

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Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Projects								
Special Projects:								
Parks Special Projects Undesignated		313,779	-	-	-	-	313,779	
Parks Construction Donations (IO)		52,568	-	-	-	-	52,568	
Arboretum Visitor Center (IO)		78,453	-	-	-	-	78,453	
Rancho Wetlands/UNR (carry-over)	06/30/24	287,887	-	-	-	-	287,887	
NDF Parks & Open Space Weed Management (carry-over)	06/30/24	55,611	-	-	-	-	55,611	
Sierra Front Trail Planning (carry-over)	06/30/24	57,875	-	-	-	-	57,875	
NDOW Regional Archer Facility (carry-over)	06/30/24	361,192	-	-	-	-	361,192	
May Arboretum - Visitor/Education Center		-	-	-	-	TBD	-	
Special Projects Total		\$ 1,207,364	\$ -	\$ -	\$ -	-	\$ 1,207,364	
Other Expenditures/Uses:								
Debt Service		-	-	-	-	-	-	
Transfers Out		-	-	-	-	-	-	
Other Expenditures/Uses Total		\$ -	\$ -	\$ -	\$ -	-	\$ -	
Total Expenditures								
		\$ 7,283,179	\$ 6,100,000	\$ 2,400,000	\$ 1,000,000	\$ 9,590,000	\$ 26,373,179	
Ending Fund Balance								
		\$ 7,795,406	\$ 5,234,406	\$ 4,002,306	\$ 3,854,496	\$ 106,905	\$ 106,905	



CAPITAL FACILITIES TAX FUND

FUND SUMMARY

CAPITAL FUNDS SUMMARY	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Resources						
Beginning Fund Balance	\$ 3,602,052	\$ 4,625,471	\$ 4,267,085	\$ 3,611,794	\$ 3,117,689	\$ 3,602,052
Revenues						
Ad Valorem	10,419,457	10,940,430	11,487,451	12,061,824	12,664,915	57,574,077
Investment Earnings	30,000	49,459	96,350	93,489	92,425	361,723
Debt Financing	-	-	-	-	-	-
Total Resources	\$ 14,051,509	\$ 15,615,360	\$ 15,850,886	\$ 15,767,107	\$ 15,875,029	\$ 61,537,852
Projects						
Projects:						
Sparks Library HVAC (carry-over)	-	-	-	-	-	-
Medical Examiner Equipment	-	-	-	-	-	-
Medical Examiner Building (carry-over)	-	-	-	-	-	-
Rancho San Rafael-Irrigation System Replacement	-	-	-	-	-	-
North Valley Library - New Construction	-	-	-	-	-	-
Projects Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenditures/Uses:						
Services and Supplies	52,175	53,219	54,283	55,369	56,476	271,521
Payments to Other Agencies	1,172,189	1,230,798	1,292,338	1,356,955	1,424,803	6,477,084
Payments to State Highway Fund	6,251,674	6,564,258	6,892,471	7,237,094	7,598,949	34,544,446
Settlement Payments	-	-	-	-	-	-
Transfers to Roads Special Revenue Fund	1,950,000	3,500,000	4,000,000	4,000,000	4,000,000	17,450,000
Other Expenditures/Uses Total	\$ 9,426,038	\$ 11,348,275	\$ 12,239,092	\$ 12,649,418	\$ 13,080,228	\$ 58,743,051
Total Expenditures/Uses	\$ 9,426,038	\$ 11,348,275	\$ 12,239,092	\$ 12,649,418	\$ 13,080,228	\$ 58,743,051
Ending Fund Balance	\$ 4,625,471	\$ 4,267,085	\$ 3,611,794	\$ 3,117,689	\$ 2,794,801	\$ 2,794,801



ROADS FUND

FISCAL YEAR 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Resources							
Beginning Fund Balance		\$ 6,351,940	\$ 1,875,678	\$ 861,845	\$ 510,156	\$ 329,352	\$ 6,351,940
Revenues							
Intergovernmental Revenues		10,814,988	11,139,438	11,473,621	11,817,829	12,172,364	57,418,240
Charges for Services		550,000	566,500	583,495	601,000	619,030	2,920,025
Miscellaneous		153,580	158,187	162,933	167,821	172,856	815,377
Transfers from Capital Facilities		1,950,000	3,500,000	4,000,000	4,000,000	4,000,000	17,450,000
Transfers from General Fund		2,476,267	3,000,000	3,000,000	3,000,000	3,000,000	14,476,267
Total Resources		\$ 22,296,774	\$ 20,239,803	\$ 20,081,894	\$ 20,096,807	\$ 20,293,601	\$ 99,431,849
Expenditures							
Roads Special Revenue Fund Projects:							
Roads Capital	06/30/24	5,491,000	4,383,680	4,515,190	4,650,646	4,790,165	23,830,682
Roads Maintenance (Operating)		14,930,097	14,994,278	15,056,547	15,116,809	15,174,964	75,272,695
Transfers To Public Works		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 20,421,097	\$ 19,377,958	\$ 19,571,738	\$ 19,767,455	\$ 19,965,129	\$ 99,103,377
Ending Fund Balance		\$ 1,875,678	\$ 861,845	\$ 510,156	\$ 329,352	\$ 328,472	\$ 328,472

OTHER FUNDS CAPITAL

FISCAL YEAR 2024-2028 PROJECT LIST

		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Expenditures							
General Fund Projects	06/30/24	1,262,402	-	-	-	-	1,262,402
Health Fund	06/30/24	100,000	-	-	-	-	100,000
Library Expansion Fund	06/30/24	-	-	-	-	-	-
Animal Services Fund	06/30/24	-	-	-	-	-	-
Enhanced 911 Fund	06/30/24	-	-	-	-	-	-
Regional Public Safety Training Center	06/30/24	366,000	-	-	-	-	366,000
Regional Communication System	06/30/24	135,000	-	-	-	-	135,000
Indigent Tax Levy	06/30/24	-	-	-	-	-	-
Homelessness	06/30/24	29,500	-	-	-	-	29,500
Child Protective Services	06/30/24	119,200	-	-	-	-	119,200
Senior Services	06/30/24	147,500	-	-	-	-	147,500
Golf Course Fund	06/30/24	75,000	-	-	-	-	75,000
Building & Safety Fund	06/30/24	70,000	-	-	-	-	70,000
Other Restricted Revenue Fund	06/30/24	552,216	-	-	-	-	552,216
Total Expenditures		\$ 2,856,818	\$ -	\$ -	\$ -	\$ -	\$ 2,856,818



UTILITIES FUND

FISCAL YEAR 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Net Resources Available From:							
Projects Funded by Rate Payers		4,148,800	500,000	480,000	130,000	4,000,000	9,258,800
Projects Funded by Developers		61,855,500	29,150,000	21,170,000	6,370,000	5,051,549	123,597,049
Projects Funded by Grants		-	-	-	-	-	-
Total Net Available Resources		66,004,300	29,650,000	21,650,000	6,500,000	9,051,549	132,855,849

UTILITIES FUND

FISCAL YEAR 2024-2028 PROJECT LIST

		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years
Projects							
Golden Valley Recharge							
None		-	-	-	-	-	-
Reclaimed Water (Rates)							
None		-	-	-	-	-	-
Storm Water (Rates)							
None		-	-	-	-	-	-
Sewer (Rates)							
Steamboat Lift Station Replacement and 2nd Force Main	06/30/24	3,820,000	-	-	-	-	3,820,000
STMWRF Projects	06/30/28	-	500,000	-	-	4,000,000	4,500,000
Cold Springs WRF Projects	06/30/24	288,800	-	-	-	-	288,800
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning	06/30/27	40,000	-	480,000	130,000	-	650,000
Reclaimed Water (Connection Fees)							
None		-	-	-	-	-	-
General Sewer (Connection Fees)							
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning	06/30/27	960,000	-	11,520,000	3,120,000	-	15,600,000
South Truckee Meadows Sewer (Connection Fees)							
Pleasant Valley Interceptor - Reach 3 Conveyance Project	06/30/25	5,000,000	9,500,000	-	-	-	14,500,000
Steamboat Lift Station Replacement and 2nd Force Main	06/30/24	15,280,000	-	-	-	-	15,280,000
STMWRF 2020 Expansion	06/30/25	37,960,300	3,150,000	1,000,000	-	4,701,549	46,811,849
Effluent Distribution Expansion - Programmatic	06/30/26	-	16,500,000	7,900,000	-	350,000	24,750,000
Spanish Springs Stormwater (Connection Fees)							
NSSFDF - Security Fencing Project	06/30/24	1,200,000	-	-	-	-	1,200,000
Cold Springs Sewer (Connection Fees)							
Cold Springs WRF Projects	06/30/27	1,455,200	-	750,000	3,250,000	-	5,455,200
Total Project Costs							
		66,004,300	29,650,000	21,650,000	6,500,000	9,051,549	132,855,849



EQUIPMENT SERVICES FUND

FISCAL YEAR 2024-2028 PROJECT LIST

			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					
Resources & Projects	Est. Date of Completion	Year 1 FY 2024	Year 2 FY 2025	Year 3 FY 2026	Year 4 FY 2027	Year 5 FY 2028	Total 5 Years	
Net Resources Available From:								
Equipment Services Internal Service Fund Capital Resources		8,953,486	5,184,933	3,138,520	4,764,965	5,711,421	27,753,324	
Total Net Available Resources		\$ 8,953,486	\$ 5,184,933	\$ 3,138,520	\$ 4,764,965	\$ 5,711,421	\$ 27,753,324	
Projects								
Equipment Services Projects:								
Heavy Equipment Replacement	06/30/24	6,605,169	3,694,213	1,696,200	1,822,375	1,706,501	15,524,458	
Light Equipment Replacement	06/30/24	2,348,317	1,490,720	1,442,320	2,942,590	4,004,919	12,228,867	
Equipment Services Projects Total		\$ 8,953,486	\$ 5,184,933	\$ 3,138,520	\$ 4,764,965	\$ 5,711,421	\$ 27,753,324	
Total Project Costs		\$ 8,953,486	\$ 5,184,933	\$ 3,138,520	\$ 4,764,965	\$ 5,711,421	\$ 27,753,324	

FY 2024 New Capital Projects
No additional ongoing operational costs identified for projects.

Capital Project Title: Budget Software	
Project Budget: \$650,000	
Estimated Completion Date:: 6/30/2024	
Capital Project Description/Scope: Software to assist with finance functions including budget, capital, and financial reporting	
Capital Project Objective: To provide the County with financial communication, coordination, analysis, and reporting to support the Fiscal Sustainability strategic objective	
Funding Sources:	
General Fund	\$650,000.00
Total	\$650,000.00
Estimated Project Costs:	
Software/Licenses	\$200,000.00
Implementation	\$400,000.00
Contingency	\$50,000.00
Total	\$650,000.00

Capital Project Title: Voter's New Software/Server/Ballot Extraction	
Project Budget: \$12,612,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Purchase new State of Nevada required software; purchase new servers and ballot extraction machines	
Capital Project Objective: To provide improved elections and voting processes for residents, including speed and accuracy for maintaining voter rolls and safeguarding of electronic communications	
Funding Sources:	
General Fund	\$12,612,000.00
Total	\$12,612,000.00
Estimated Project Costs:	
Hardware/Software	\$12,000,000.00
Equipment Capital	\$612,000.00
Total	\$12,612,000.00

FY 2024 New Capital Projects

Capital Project Title: 1 So. Sierra-Mills Lane Chiller Replacement	
Project Budget: \$715,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Replace obsolete chiller with a compatible and energy efficient chiller for the North and South towers	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$715,000.00
Total	\$715,000.00
Estimated Project Costs:	
Design	\$14,300.00
Construction/Building Improvements	\$635,700.00
Contingency	\$65,000.00
Total	\$715,000.00

Capital Project Title: 75 Court Street Historic Elevator Upgrade	
Project Budget: \$935,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Elevator upgrade to replace motor, car, control panels, lighting, and push buttons	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$935,000.00
Total	\$935,000.00
Estimated Project Costs:	
Design	\$93,500.00
Construction/Building Improvements	\$756,500.00
Contingency	\$85,000.00
Total	\$935,000.00



FY 2024 New Capital Projects

Capital Project Title: District Court Case Management System	
Project Budget: \$1,300,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: New case management system for the Second Judicial District Court to replace Contexte	
Capital Project Objective: Case Management System that will be vendor supported and user friendly	
Funding Sources:	
General Fund	\$1,300,000.00
Total	\$1,300,000.00
Estimated Project Costs:	
Software/Licenses	\$300,000.00
Implementation	\$1,000,000.00
Total	\$1,300,000.00

Capital Project Title: 911 Parr AC4 and Roof Replacement	
Project Budget: \$2,310,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Area Control 4 and roof replacement that is at end of life	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$2,310,000.00
Total	\$2,310,000.00
Estimated Project Costs:	
Design	\$46,200.00
Construction/Building Improvements	\$2,053,800.00
Contingency	\$210,000.00
Total	\$2,310,000.00

FY 2024 New Capital Projects

Capital Project Title: 911 Parr Wastewater Lift Station Grinder "Muffin Monster"	
Project Budget: \$137,500	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Install a redundant wastewater grinder to minimize risk of sanitary sewer overflow	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$137,500.00
Total	\$137,500.00
Estimated Project Costs:	
Design/Permits	\$6,875.00
Construction/Building Improvements	\$118,125.00
Contingency	\$12,500.00
Total	\$137,500.00

Capital Project Title: EOC Chiller Replacement	
Project Budget: \$660,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Replace chiller that is at end of life	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$660,000.00
Total	\$660,000.00
Estimated Project Costs:	
Permits	\$13,200.00
Construction/Building Improvements	\$586,800.00
Contingency	\$60,000.00
Total	\$660,000.00

FY 2024 New Capital Projects

Capital Project Title: 350 S. Center LED Retrofit	
Project Budget: \$880,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Retrofit existing T8 bulb lighting to energy efficient LED lights	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$880,000.00
Total	\$880,000.00
Estimated Project Costs:	
Design	\$17,600.00
Construction/Building Improvements	\$782,400.00
Contingency	\$80,000.00
Total	\$880,000.00

Capital Project Title: 9th Street Window Replacement (Buildings A, B, C, D)	
Project Budget: \$2,750,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Replace windows through out the 9th Street Administrative Complex	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$2,750,000.00
Total	\$2,750,000.00
Estimated Project Costs:	
Design	\$275,000.00
Construction/Building Improvements	\$2,225,000.00
Contingency	\$250,000.00
Total	\$2,750,000.00

FY 2024 New Capital Projects

Capital Project Title: Replace Handing and Air Volume Controllers (1 So. Sierra - North Tower; Law Library; Jan Evans)	
Project Budget: \$825,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Replace fan powered terminal units with reheat valve and actuators, HVAC controllers, air handling unit controllers, and air volume controllers at various locations	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$825,000.00
Total	\$825,000.00
Estimated Project Costs:	
Design	\$41,250.00
Construction/Building Improvements	\$708,750.00
Contingency	\$75,000.00
Total	\$825,000.00

Capital Project Title: Washoe County Flooring Replacement (various locations)	
Project Budget: \$550,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Flooring replacement in various County facilities	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$550,000.00
Total	\$550,000.00
Estimated Project Costs:	
Design	\$27,500.00
Construction/Building Improvements	\$472,500.00
Contingency	\$50,000.00
Total	\$550,000.00



FY 2024 New Capital Projects

Capital Project Title: Kids Kottage I Window Replacement		
Project Budget: \$275,000		
Estimated Completion Date: 6/30/2024		
Capital Project Description/Scope: Replace windows		
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets		
Funding Sources:		
General Fund		\$275,000.00
Total		\$275,000.00
Estimated Project Costs:		
Design		\$27,500.00
Construction/Building Improvements		\$222,500.00
Contingency		\$25,000.00
Total		\$275,000.00

Capital Project Title: Davis Creek Park Campground - Water System Renovation Design Only		
Project Budget: \$165,000		
Estimated Completion Date: 6/30/2024		
Capital Project Description/Scope: Design for piping throughout the campground; Implementation will be in a future fiscal year		
Capital Project Objective: Land maintenance to preserve and maintain Washoe County capital assets		
Funding Sources:		
General Fund		\$165,000.00
Total		\$165,000.00
Estimated Project Costs:		
Design		\$150,000.00
Contingency		\$15,000.00
Total		\$165,000.00

FY 2024 New Capital Projects

Capital Project Title: Downtown Library Fire Alarm Monitoring System Upgrades	
Project Budget: \$577,500	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Replace existing fire alarm monitoring system	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$577,500.00
Total	\$577,500.00
Estimated Project Costs:	
Design	\$57,750.00
Construction/Building Improvements	\$467,250.00
Contingency	\$52,500.00
Total	\$577,500.00

Capital Project Title: Northwest Library HVAC Replacement	
Project Budget: \$1,870,000	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Replace existing rooftop HVAC units	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$1,870,000.00
Total	\$1,870,000.00
Estimated Project Costs:	
Permits	\$37,400.00
Construction/Building Improvements	\$1,645,600.00
Contingency	\$187,000.00
Total	\$1,870,000.00

FY 2024 New Capital Projects

Capital Project Title: Washoe Golf Course HVAC Replacement		
Project Budget: \$605,000		
Estimated Completion Date: 6/30/2024		
Capital Project Description/Scope: Replace HVAC system		
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets		
Funding Sources:		
General Fund		\$605,000.00
Total		\$605,000.00
Estimated Project Costs:		
Permits		\$12,100.00
Construction/Building Improvements		\$532,400.00
Contingency		\$60,500.00
Total		\$605,000.00

Capital Project Title: Disaster Infrastructure Growth (Net Motion; Duo and F5; Cascade)		
Project Budget: \$315,000		
Estimated Completion Date: 6/30/2024		
Capital Project Description/Scope: Expand the capacity of disaster recovery data center for infrastructure on DMZ portion of network		
Capital Project Objective: Protect key business processes that are not currently covered with the current disaster recovery data center		
Funding Sources:		
General Fund		\$315,000.00
Total		\$315,000.00
Estimated Project Costs:		
Hardware		\$300,000.00
Contingency		\$15,000.00
Total		\$315,000.00

FY 2024 New Capital Projects

Capital Project Title: Information Technology Management System (Requests/Project Tracking; Asset Management)	
Project Budget: \$262,500	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope: Replace current request tracking system software to capture all incoming requests and projects	
Capital Project Objective: Improve customer service, increase self-service productivity, and enhance metrics and reporting	
Funding Sources:	
General Fund	\$262,500.00
Total	\$262,500.00
Estimated Project Costs:	
Software Licensing/Subscription	\$250,000.00
Contingency	\$12,500.00
Total	\$262,500.00

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: General Government, Judicial, Public Safety, Public Works, Health and Sanitation, Welfare, Culture and Recreation, and others. According to statute, the person designated to administer the County's budget (i.e., Budget Manager) may approve budget adjustments within a function. The person designated to administer the County's budget, 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 2023 and the next will occur in 2025.

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, departmental 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 to avoid major fluctuations in revenue.
- 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, 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 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 as maintained by the Comptroller.

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 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 and pursuant to State of Nevada Revised Statutes.
- 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 for recommendation to the Board of County Commissioners as part of the

annual budget process, 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, including annual funding major maintenance and repairs, technology replacement, and other specialized large equipment.
- 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 the Chief Financial Officer 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 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, for example, the 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 notify 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 \$5,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the Board of County Commissioners in writing of the acceptance.
- 9.7 Except as otherwise provided herein, all cash donations must be reported to the BCC 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 donations may accept donations of less than \$5,000 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 donation;
 - (b) An officer or employee of a department or agency of the County with statutory authority over an account may accept 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 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 County Comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the County 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 Annual Financial Report (AFR) 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 ensure 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 funding recommendations reflect the fiscally sustainable allocation of human and financial resources to fund approved services and programs.
- 10.3 All County Department Heads have flexibility of resource use within each program to adjust to changing conditions in meeting 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).

Both 11.1 and 11.2 are intended to ensure the County maintains a 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).



- 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 Per NRS 354.5989005, the person designated to administer the Budget may approve, appropriation transfers within a function in the same fund, if amounts do not exceed the original budget. Transfers between functions within a fund, may be approved by the person designated to administer the Budget with notification to the BCC. Adjustments between funds or use of 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 County 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 County 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 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 stabilize high and low revenue and expenditure years in the five-year financial plan. The specific policies of the County regarding 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 the following reserves:
 - Stabilization Fund with a minimum balance equal to \$3,000,000 and not to exceed 10% of general fund expenditures for the previous fiscal year for costs incurred in response to a natural disaster pursuant to BCC approved emergency declaration or severe a revenue shortfall in accordance with NRS 354.6115. (Board of County Commissioners adopted April 28, 2015)
 - Unrestricted Fund Balance for the purpose of sustainability of working capital with a balance of between 10-17% of budgeted 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 not funded or deferred in prior years, or from later years within the five-year capital improvement program to the extent (1) they are required, and (2) County staff can effectively undertake the improvement.
- 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statutes 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 and approval of the BCC and as authorized by the County Manager.
- 12.6 An enterprise fund or an internal service fund will not expend appropriations 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 Washoe County Debt Management Policy is a comprehensive document that is updated annually and submitted to the State of Nevada Department of Taxation, and the Washoe County Debt Management Commission, as required by Nevada Revised Statutes (NRS) 350.013 1(c). The policy provides 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 may issue debt directly via a bank private placement or can issue bonds in the municipal bond market. The decision as to whether to issue bonds or obtain bank financing is based upon an analysis of cost, access to the market and flexibility of terms offered. The County shall evaluate alternative financing methods and pay as-you-go versus financing of capital improvements with the assistance of its Bond Counsel and Municipal Financial Advisors.
 - 14.2 Bonds may be sold using a competitive or negotiated sale following the provisions set forth in NRS 350.105 to 350.195.
 - 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 Debt issued by the County should be structured to provide for either level principal or level debt service. Ascending debt service should generally be avoided.
 - 14.5 The County shall monitor all forms of County debt annually coincident with the preparation of the County's financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.
 - 14.6 The County will generally consider the refunding of an outstanding bond issue if one or more of the following conditions exist: (1) present value savings are at least 3% of the par amount of the refunding bonds, (2) the bonds to be refunded have restricted or outdated covenants, (3) restructuring debt is deemed desirable to align debt service obligations with revenues available for repayment.
 - 14.7 The County shall diligently monitor the County's compliance with bond covenants and ensure the County's compliance with federal arbitrage regulations.
 - 14.8 The County shall maintain good communication with bond rating agencies regarding the County's financial condition.
 - 14.9 The County will provide full disclosure on every financial report and bond prospectus and shall maintain procedures for bond disclosure and continuing disclosure in connection with outstanding bonds in compliance with the Security and Exchange Commission (SEC) Rule 15c2-12.
 - 14.10 The County will consider any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners.

14.11 The Treasurer's Office will be kept informed as to cash flows related to capital projects, and for the investment of bond proceeds. The accounting and record keeping associated with the bond issues and other financing mechanisms will be performed by the County Comptroller's Department.

15. **ACCOUNTING SYSTEM:** The goal of County's accounting policies is 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 accordance with generally accepted accounting principles in the United States of America (GAAP), as applied to governmental units and the Governmental Accounting Standards Board (GASB). 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 an Annual Comprehensive Financial Report, including the audited financial statements, by fund, and comparing actual revenues and expenditures with budgeted amounts.

15.4 The County shall maintain an internal audit program as a management tool. The County Internal Auditor shall conduct periodic financial and performance audits to ensure 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 Department 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 AND INVESTMENT MANAGEMENT:** The goal of the County's cash and 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 cash and 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 liquidations 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, 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 Statutes 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, Chief Financial Officer, 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. The committee meets quarterly and in accordance with Open Meeting Law per Nevada Revised Statutes. More information about the Washoe County Investment Committee can be found at: https://www.washoecounty.us/treas/Washoe_County_Investment_Committee/index.php.

GLOSSARY OF TERMS

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.

Audit - A methodical examination and review of Washoe County business practices and risks performed by the Washoe County internal auditor throughout the year. An annual audit of Washoe County's financial statements that comply with the accounting requirement established by the Governmental Accounting Standards Board (GASB) is performed by an independent auditor using generally accepted government auditing standards.

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.

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.



Glossary of Terms

- 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.
- 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 Outlay is different from Capital Improvement projects.
- 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).
- CARES Act** - The Coronavirus Aid, Relief and Economic Security Act is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Trump on March 27, 2021. It provides financial aid to families and businesses impacted by the COVID-19 pandemic. The CARES Act established the \$150 billion Coronavirus Relief Fund (CRF), which provides for payments to State, Local and Tribal governments to cover expenditures incurred due to the COVID-19 public health emergency and were not accounted for in the budget recently approved as of March 27, 2021 (date of enactment of the CARES Act) for the State or government. This applies to expenditures incurred during the period March 1, 2021 - December 30, 2021.
- 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.



Glossary of Terms

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.

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.

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.

Fiduciary Fund - A Fiduciary fund is used to report on assets held in trust for others. Washoe County



has four fiduciary fund types: 1) Washoe County agency funds and other Intergovernmental funds for taxes, fines and fees collected for other governments 2) Investment trust funds includes funds invested by Washoe County for other agencies 3) Financial Assurances includes Washoe County and other agency funds and 4) Other agency funds.

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, 2023 to June 30th, 2024 will be Fiscal Year 2024 (also FY 2023-24).

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.

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,



Glossary of Terms

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.

Government 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.

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]

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.

Liaison - As it relates to the Organizational Chart, liaisons are Executive Staff that are assigned to work with Elected Officials, Departments and/or Agencies with separate policy-making authority (i.e., Courts, District Board of Health, Library Board of Trustees, District Attorney, Sheriff, Fire Protection Districts, etc.).

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).



Glossary of Terms

Major Fund - Washoe County's General Fund is a major fund. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is important to the users of the financial statements.

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.

Net Position - Net Position represents the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position over time may serve as a useful indicator of whether the financial position is improving or deteriorating.

Nonmajor Fund - Funds that are not major. Nonmajor funds are reported in the aggregate in a separate column on Fund Financial Statements.

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.

Our Place - Our Place is an outcome-based campus designed to create a safe and stable environment where women and families, who are experiencing homelessness, are treated with dignity and respect while being connected to services.

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. The P25 system replaces the 800 MHz system.

Per Capita - Per unit of population, per person.

Personnel - 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.

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.

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.

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.

Structurally Balanced Budget - A structurally balanced budget is one that supports financial sustainability for multiple years into the future and is supported by financial policies that include parameters for achieving and maintaining structural balance where recurring revenues are equal to recurring expenditures in the adopted budget (as reflected in Washoe County financial policy 11.1). Washoe 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) as reflected in financial policy 11.2.

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.

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

GLOSSARY OF ACRONYMS

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.

ACFR - Annual Comprehensive 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.

ACM - Assistant County Manager.

ADA - Americans with Disabilities Act.

ADP - Average daily population, normally referred to when speaking about detention facility inmates.

APD - Alternate Public Defender.

ARPA - American Rescue Plan Act.

AV - Assessed Value/Valuation. In Nevada assessed valuation is equal to 35% of the taxable value.

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.

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.



Glossary of Acronyms

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.

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.

CIP - Capital Improvements Program/Plan, 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.

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

COVID-19 - Abbreviated form of a new name for a new disease, coronavirus disease 2019.

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.

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.

DA - District Attorney.



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. Beginning August 31, 2023, the Health District legally changed the name to Northern Nevada Public Health (NNPH).

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

FEMA - Federal Emergency Management Agency.

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

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.

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.

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.

ICMA - International City/County Management Association.

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 is an emergency shelter for children in foster care.

KPI/KPM - Key Performance Indicators/Measures are quantifiable measures that demonstrate how effectively an organization is achieving their strategic objectives. Often

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.

ME - Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death.

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.

NAC - Nevada Administrative Code.

NNPH - Northern Nevada Public Health. Formerly named the District Health Department/Health District, a component of Washoe County's government with their own separate seven member board and a separate fund. The NNPH 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.

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.

NRS - Nevada Revised Statutes.

NSRS - Nevada Shared Radio System.

OPEB - Other Post Employment Benefits.

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.

PILT - Payment in Lieu of Taxes.

PPO - Preferred Provider Organization.

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.

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 \$5,000, on commercial properties it ranges from an average of about \$7,300 per thousand GFA (gross footage area or square feet of building) to an average of approximately \$14,900 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. 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 regional 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.

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.

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.



Glossary of Acronyms

SLFRF - State and Local Fiscal Recovery Funds.

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.

WC - Washoe County.

WCC - Washoe County Code.

