



WASHOE COUNTY

Annual Budget



Reno Air Races Kevin Eccles



Reno Balloon Race Ben West



Mustang in Washoe Valley Josh Andreasen



Downtown Reno Stock Photo

Fiscal Year 2025
July 1, 2024—June 30, 2025

Washoe County
Nevada

Annual Budget

For Fiscal Year Ending
June 30, 2025

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, NV 89512

www.washoecounty.gov





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Washoe County
Nevada**

For the Fiscal Year Beginning

July 01, 2023

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, 2023**. 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, 2025**

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**WASHOE COUNTY
NEVADA
COUNTY OFFICIALS
July 1, 2024**

ELECTED OFFICIALS

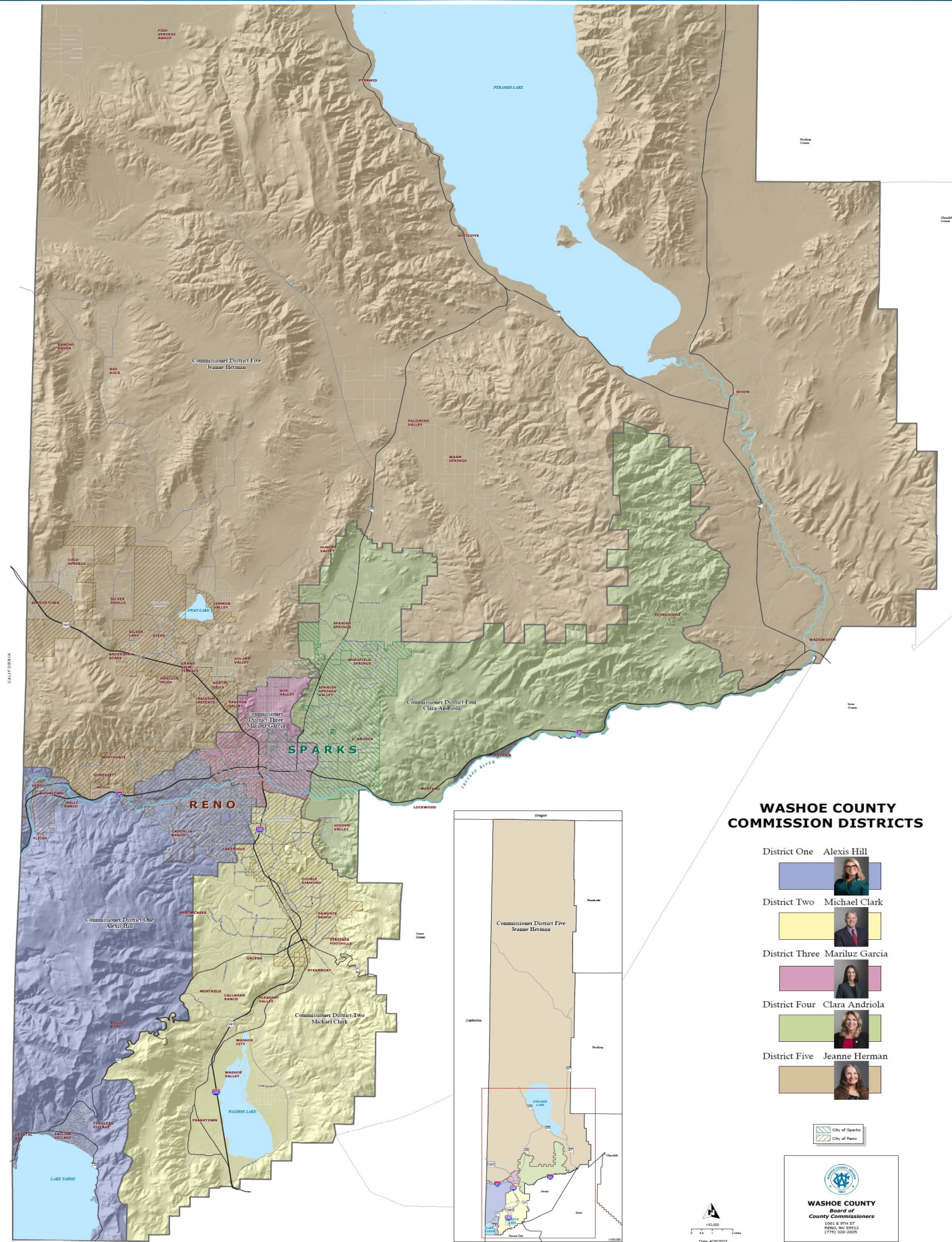
Chair, Board of County Commissioners, District 1	Alexis Hill
Vice-Chair, Board of County Commissioners, District 5	Jeanne Herman
Board of County Commissioner, District 2	Michael Clark
Board of County Commissioner, District 3	Mariluz Garcia
Board of County Commissioner, District 4	Clara Andriola
County Assessor	Chris S. Sarman
County Clerk	Jan Galassini
County Recorder	Kalie Work
County Treasurer	Justin Taylor
District Attorney	Christopher Hicks
Public Administrator	Nicole Klitzke
Sheriff	Darin Balaam

APPOINTED OFFICIALS

County Manager	Eric P. Brown
Assistant County Manager	Dave Solaro
Assistant County Manager	Kate Thomas
Chief Financial Officer	Abbe Yacoben
Alternate Public Defender	Kate Hickman
Chief Alternative Sentencing Officer	Justin Roper
Comptroller	Cathy Hill
Director of Community Services	Eric Crump
Director of Human Resources/Labor Relations	Patricia Hurley
Director of Human Services Agency	Ryan Gustafson
Director of Juvenile Services	Elizabeth Florez
Director of Library System	Jeff Scott
Director of Regional Animal Services	Shyanne Schull
Director of Technology Services	Behzad Zamanian
District Health Officer	Chad Kingsley
Medical Examiner	Laura Knight
Public Defender	Evelyn Grosenick
Public Guardian	Tracey Bowles
Registrar of Voters (Interim)	Cari-Ann P. Burgess



Commission District Map



Message From The County Manager



To Our Washoe County Citizens and Visitors:

Thank you for your interest in the Washoe County Fiscal Year 2025 (FY 2025) budget. This policy document reflects the values and strategic vision of the Board of County Commissioners (BCC or Board) 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 2025 spending plan.

Of particular note this year is the County's commitment to community mental health, ensuring our seniors have superior programming, activities and support in addition to forward movement toward large infrastructure projects such as a new courthouse and downtown development, an infirmary to assist with the rehabilitation of our incarcerated population and renovation of the West Hills behavioral/mental health hospital facility (West Hills). These impactful investments in our community will require significant financial, employee and community support. This budget reflects the first steps toward those commitments.

The Board of County Commissioners recognizes the value of its employees and authorized a full classification and compensation study. The Board's policy dictates that position salary scales will reflect the midpoint of comparable entities' scales. I am pleased to report that the study has been fully implemented and the fiscal impacts associated with recent collective bargaining have been implemented for Fiscal Year 2025. Further details on the cost and implementation are listed below and throughout the budget document.

Last year, the Board prioritized elections, equity, affordable and permanent supportive housing, regionalization of dispatch and other emergency services, and achieving NetZero by 2050. I am pleased to report the Registrar of Voters office is nearly fully staffed and the County has partnered with the State of Nevada and other Nevada counties to implement a centralized software system to ensure security and efficient reporting of election results. The County continues to make strides toward a full language access plan to allow all stakeholders to conduct business and engage; this is sure to improve the public process. Our Planning team has presented two of four housing packages to the Board, including permitting accessory dwelling units on residential lots, streamlining the permitting process and modernizing the County's Code, including parking and landscaping under certain circumstances. We broke ground on 50 new units of permanent supportive housing near the Cares Campus emergency shelter. The Region has entered into a contract and begun implementation of a new computer-aided-dispatch and records management software system to improve public safety response times and efficiency. This project is scheduled to "go-live" in September 2025. As part of our commitment to community, the County's vision includes achieving NetZero by 2050. We are establishing a baseline level of emissions and inventory of vehicles and equipment. This allows us to prioritize and fund those items that are most impactful first; for



Message From The County Manager

example, we are analyzing converting fleet once vehicles have reached useful life. We are converting lighting fixtures to LED to save electricity and money. This is an ongoing project, and the County is committed to doing its part to slowing climate change through green initiatives.

New initiatives related to the FY 2025 Strategic Plan include establishing a “988” mental health emergency phone number and response plan, growing the competency court to divert people with behavioral health needs from incarceration to receiving help and other commitments to our most vulnerable. We have begun aesthetic improvements to our 9th Street Senior Center and are monitoring programming to determine and maximize the most popular programs. The Board’s highest infrastructure priorities include a new courthouse/downtown redevelopment, infirmary at Parr Boulevard, and West Hills renovation and reopening in addition to analysis of efficient utility systems and future capacity. These large infrastructure projects are multi-year commitments; they require significant planning and likely private sector partnership. We have partnered with our judges for the courthouse study, begun rehabilitation/construction on at West Hills, and await a staffing study to accompany the already completed infrastructure study for the infirmary. Current utility capacity is satisfactory, but we are working with various partners towards future capacity needs.

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 October 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 <i>Note: New FY 2025 Initiatives in blue</i>
Fiscal Sustainability	- Regionalization of Dispatch, Fire, EMS - Infrastructure Focus (i.e., modernization of technology infrastructure, disaster recovery, capital projects, etc.)
Economic Impacts	- Homeless Services/Supportive Affordable Housing (w/ Vulnerable Population) - Net Zero Greenhouse Gas Emissions by 2050
Vulnerable Populations	- Homeless Services/Supportive Affordable Housing (w/ Economic Impacts) - Mental Health/Behavioral Health Support (i.e., West Hills) - Senior Services Facility Improvement and Service Delivery
Innovative Services	- Election System - Ensure Equitable Access to Services

The initiatives above are key priorities in the County’s Final budget. As County’s increase in population and diversification of the local economy expand, demand for mandated and enhanced

Message From The County Manager

services continue to grow. This budget reflects a balanced approach to fulfilling strategic priorities and mandates.

Economic Conditions

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 2023, 21 companies relocated or expanded their workforce in the Northern Nevada area. These companies will add a combined 1,288 new jobs with a record average hourly wage of \$40.00/hour, or \$83,200/year.

While the regional economy is growing, the growth rate has shown signs of slowing. Concurrently, the County continues to face the same economic pressures from inflationary impacts, including rising interest rates and prices, to labor shortages as seen in many urban regions in the nation. Washoe County's July 2024 unemployment rate was 5.1%, which is higher than the 4.3% U.S. average, but lower than the 5.4% Nevada rate. As a leading economic indicator, the County keeps a close eye on employment/unemployment data. "Nevada's labor market softened in July, as unemployment increased again, and employment declined slightly over the month. This decline was concentrated in the leisure and hospitality sector, which fell by 5,000 jobs from June to July, while most other industries grew, leading to an overall decline of 1,500 jobs over the month. It is possible that this estimate was affected by the closure of the Mirage, which closed on July 17, impacting the casino hotel, food services, and casino support industries," said David Schmidt, Chief Economist.

As the COVID-19 Pandemic emergency is over, Washoe County is adapting to a new normal which includes waning federal grant funding and higher prices. We continually monitor for new revenue and expenditure trends – including the impacts of the Fiscal Year 2024 salary study and FY 2025 collective bargaining agreements in addition to inflationary impacts on the County's budget.

Consolidated Tax (C-Tax) is one of the County's largest and most elastic general fund revenues. Comprised mainly of sales taxes, C-Tax is the first major source of revenue to show signs of softening when the economy slows. The County's C-Tax receipts have been fluctuating but trending upward in recent months; revenue has increased almost 3% (2.99%) between Fiscal Years 2023 and 2024. This is a \$4.6 million increase between fiscal years, but almost \$4.3 million below the FY 2024 adopted budget of \$163.2 million. Fiscal Year 2025 includes a conservative 2.0% increase in C-Tax with anticipated gradual increases to a maximum of 2.75% in Fiscal Year 2030.

Property tax is the County's largest single revenue source. Fortunately, property tax is relatively stable. While Washoe County's housing market has been impacted by rising interest rates and elevated prices, single-family residential home sale values have increased 47% over the past five years, from \$409,000 in August of 2019 to \$600,000 in August 2024. Nevada Revised Statute provides a tax increase cap of 3.0% on residential and 8.0% on non-residential property. Therefore, collections can only increase by the statutory amount, regardless of values and sales price. The County's FY 2025 Budget includes property tax of \$312 million (all funds), an 8.2% increase over FY 2024's \$288.1 million projection. Property tax is the largest revenue source in the General Fund, representing approximately 52% of all revenues



Message From The County Manager

While it is expected that the Federal Reserve will reduce interest rates and inflation will cool, part of the post-COVID-19 Pandemic new normal includes higher prices. The increased prices are widespread, and this is most visible in construction projects and capital improvements. Last fiscal year, we reported difficulty recruiting and hiring due to a very tight labor market; this year, the County's Human Resources department reports a marked increase in the number and qualifications of County applicants. We attribute this in part to a more competitive labor market in addition to the Board's commitment to compensating employees fairly (at the midpoint of the comparable agencies) through the recent full-scale classification and compensation study.

Amidst the various challenges, the County successfully managed its debt portfolio and received an upgrade to AA+/Stable from S&P Global in April 2023, and in August 2024, received an upgrade on its sales tax-pledged bonds from Aa3 to Aa2 from Moody's Rating Agency.

Conclusion

Washoe County will continue to maintain strong and healthy fund balances for FY25 and is committed to providing quality customer service for its residents.

Washoe County's Fiscal Year 2025 Final Budget reflects a cautious approach to enhance services, including mental health, the senior experience, infrastructure and continuing the multi-year commitments to elections, regionalization of dispatch, fire and EMS services, equity, affordable housing and sustainability. 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

Please see additional details in the following "Budget in Brief" section.

Budget in Brief

Budget In Brief

Overall Expenditure/Expense Trends

Personnel is one of the county's largest costs. Fiscal Year 2025 personnel costs are budgeted to increase 5% compared to Fiscal Year 2024 final budget. The increase is largely attributed to the FY 2024 implementation of a comprehensive classification and compensation study and the FY24 PERS rate increases. A smaller amount of the increase is due to an additional 30.2 net Full-Time Equivalents (FTEs). However, many of these positions are fully offset through permanent budget reallocation or ongoing revenues.

Total appropriations (expenditures/expenses, contingencies & transfers out) are budgeted to increase 8.7%, comprising of increases of 8.8% in governmental funds and 7.8% in proprietary funds. General Fund appropriations are budgeted to increase 1.2 percent.

There are minimal changes between the Fiscal Year 2025 Tentative (proposed) and Final budgets. Most of the appropriation increase from \$1.12B to \$1.16B is due to the timing of actual expenditures in relation to restricted funding (i.e., grants, federal funding, etc.) and capital projects. Washoe County continues to true-up expected FY 2024 costs and make the associated updates to the following years' budget through the annual budget process. For the Fiscal Year 2025 Final Budget, the Special Revenue Funds' variance when comparing to FY 2025 Tentative (proposed) is \$15.1 million in the Other Restricted Fund and \$577 thousand in the Health Fund. The variance between the FY 2025 Tentative and Final budget in the capital funds is \$19.6 million, a large portion of which is the direct result of the funding coming from Special Revenue Funds. In short, budget for projects/funding not anticipated to be expended prior to June 30, 2024, have been adjusted accordingly in the FY 2024 Estimates to Complete as well as the FY 2025 Final Budget.

Washoe County Budget

Total Budget Appropriations*	Fiscal Year	Fiscal Year	Fiscal Year	Change	
	2024 Final	2025 Tentative	2025 Final	\$	%
Governmental Funds					
General Fund	516,134,945	522,087,064	522,087,064	5,952,119	1%
Special Revenue	298,857,548	318,694,882	334,370,052	35,512,504	12%
Capital Project Funds	111,322,463	132,992,686	152,549,046	41,226,583	37%
Debt Service Funds	14,169,594	14,273,749	14,273,749	104,155	1%
Total Governmental Funds	\$ 940,484,550	\$ 988,048,381	\$ 1,023,279,911	\$ 82,795,361	9%
Proprietary Funds					
Enterprise Funds	31,946,141	33,393,606	33,565,657	1,619,516	5%
Internal Service Funds	92,927,196	101,023,158	101,023,158	8,095,962	9%
Total Proprietary Funds	\$ 124,873,337	\$ 134,416,764	\$ 134,588,815	\$ 9,715,478	8%
Total Appropriations - All Funds	\$ 1,065,357,887	\$ 1,122,465,145	\$ 1,157,868,726	\$ 92,510,839	9%

Other changes between the FY25 Tentative and Final Budgets are discussed in the "Budget at a Glance" section of this document.



Budget in Brief

General Fund

Revenues

The General Fund is the largest and primary operating fund of the County and encompasses many functions/operations such as public safety, juvenile services, medical examiner, public guardian and the public administrator; judicial functions such as the District Court, the four justice courts in Washoe County, the District Attorney and public defense; general government and finance functions such as the Board of County Commissioners, County Clerk, County Recorder, County Treasurer, County Assessor, county manager's office, human resources, technology services, and registrar of voters; regional library services; regional parks and recreation; human (social) services; and other functions. Total budgeted expenditures, not including contingency or transfers out, for FY 2025 are \$431.2 million. This is an increase over FY 2024 estimated expenditures of \$408.2 million, by \$23 million, or 5.6%. This reflects an increase of \$14.6 million, or 3.5%, compared to the FY 2024 adopted budget.

While the last few fiscal years' financial results provided non-recurring resources to pay for one-time needs, such as property tax refunds per a legal settlement, and needed asset maintenance and capital improvements, challenges remain. Many priorities were considered in developing the Fiscal Year 2025 Recommended Budget. These priorities included funding for existing: contractual obligations, supplies, utilities, personnel costs, and maintaining the County's assets and infrastructure needs, as well as additional operating budget requests.

Total FY 2025 General Fund revenues are forecasted to increase from \$477.3 million to \$503.2 million, or \$25.9 million, 5.4%, compared to FY 2024 estimates. As discussed above, the C-Tax has shown slower growth to date in FY 2024 and it is expected to grow 2.0%, to \$160.2 million, in FY 2025, compared to FY 2024 estimated. C-Tax represents 32% of the County's General Fund revenues. Property taxes remain by far the largest single source of revenue for the General Fund, roughly 52% of all General Fund revenues. General Fund ad valorem taxes are estimated to increase \$19.8 million, or 8.2 percent.

Expenditures

Salaries and benefits remain the largest category of expenditures and total \$344.5 million, or 80% of expenditures not including operating transfers out. General Fund personnel expenditures are budgeted to increase \$17.9 million, or 5%, compared to the FY 2024 adopted budget. The increase in FY 2025 General Fund personnel expenditures reflects the FY 2024 implementation of a comprehensive classification and compensation study, the FY 2024 PERS rate increases, and some new positions. Services and Supplies show a net decrease of \$3 million, or 3.4%, due almost exclusively to inflationary expenditure increases offset with the reduction of one-time expenditures like the legally required settlement payments.

General Fund Highlights

Fiscal Year 2025 continues many similar themes from Fiscal Years 2023 and 2024, including caring for the County's most vulnerable. Notable highlights for the Fiscal Year 2025 Final Budget, for all funds, include:



Budget in Brief

- An additional 30.2 FTEs
 - 14.0 (net) General Fund, including:
 - ◊ Competency Court = 11.0 (net)
 - ◆ District Court = 1.0
 - ◆ District Attorney = 4.0
 - ◆ Alternate Public Defender = 2.0
 - ◆ Public Defender = 4.0
 - ◊ Community Services = 4.0 (net)
 - ◆ Public Works–West Hills Facility = 2.0 (net zero impact-funded with budget reallocation)
 - ◆ Public Works–Administration = <1.0> (abolish as offset for new position)
 - ◆ Planning–Short Term Rentals = 2.0 (net zero impact-funded via BCC-approved program revenues)
 - ◆ Parks – Trails Program = 1.0 (net zero impact-funded with budget reallocation)
 - ◊ Manager’s Office = -1.0
 - 16.2 (net) Other Funds, including:
 - ◊ Assessor’s Office = 3.0
 - ◊ Animal Services = 2.0
 - ◊ Capital Projects = 1.0 (net zero impact-funded with budget reallocation)
 - ◊ Emergency 911 = -1.0
 - ◊ Health District = 4.2 (net)
 - ◊ Senior Services = 1.0
 - ◊ Utilities = 6.0 (net zero impact-funded with budget reallocation)

Other notable Fiscal Year 2025 General Fund items include:

- Legislatively Required (AB266) Language Access Plan Funding (net zero impact-funded with budget reallocation)
- General Fund Transfers Out of \$78.4 million, supporting:
 - ◊ Indigent Fund - \$24.1million
 - ◊ Homelessness Fund - \$21.8 million
 - ◊ Transfer to Capital Projects - \$12.0 million
 - ◊ Health District - \$9.5 million
 - ◊ Debt Service Fund - \$6.2 million
 - ◊ Senior Services Fund - \$3.4 million
 - ◊ Roads Fund - \$1.3 million
 - ◆ The Roads Fund is also recommended to receive one-time transfers of an additional \$3.0 million from the Capital Facilities Fund.

Fund Balance

The Fiscal Year 2025 ending fund balance for the General Fund is estimated to be \$105.7 million, or 20.8% of total expenditures and transfers out. However, after accounting for the General Fund stabilization reserve of \$4 million, and other restrictions and commitments, the actual unassigned ending fund balance is estimated to be \$96.1 million, or 18.9% of General Fund expenditures and transfers out. The current Board policy is to maintain an unassigned General Fund balance of 10% to 17 percent. See the FY 2025 Final General Fund Sources and Uses on the following page.



Budget in Brief

Washoe County FY 2025 General Fund Budget

SOURCES AND USES	FY 2023 Actual	FY 2024 Adopted	FY 2024 Adjusted	FY 2024 Estimate	FY 2025 Final	FY 25 Final vs FY 24 Est	
						%Var.	\$ Var.
Revenues and Other Sources							
Taxes	223,289,269	240,903,476	240,903,476	240,823,476	260,606,144	8.2%	19,782,668
Licenses and Permits	15,216,885	14,991,179	14,991,179	14,666,179	14,967,049	2.1%	300,870
Consolidated Taxes	155,479,809	163,188,625	163,188,625	157,034,486	160,175,176	2.0%	3,140,690
SCCRT AB104	19,433,184	20,622,188	20,622,188	19,627,515	19,823,791	1.0%	196,276
Other Intergovernmental	9,450,870	8,836,895	8,884,196	9,167,749	9,120,947	-0.5%	(46,802)
Charges for Services	23,853,611	24,541,748	24,541,748	24,479,633	26,343,770	7.6%	1,864,137
Fines and Forfeitures	7,122,474	7,120,382	7,120,382	7,064,382	8,158,708	15.5%	1,094,326
Miscellaneous	9,958,835	4,433,260	4,433,260	4,434,036	3,984,305	-10.1%	(449,730)
Total Revenue	463,804,937	484,637,753	484,685,054	477,297,456	503,179,890	5.4%	25,882,434
Other Sources, Transfers In	3,986,286	741,723	741,723	741,723	746,168	0.6%	4,445
TOTAL SOURCES	467,791,224	485,379,476	485,426,777	478,039,179	503,926,058	5.4%	25,886,879
Expenditures and Other Uses							
Salaries and Wages	186,516,419	207,674,955	206,948,234	205,284,276	220,491,857	7.3%	15,207,582
Employee Benefits	91,328,634	118,919,027	118,490,383	115,590,408	124,052,673	7.1%	8,462,265
Services and Supplies	72,469,888	82,733,328	88,882,680	84,031,841	85,077,389	1.2%	1,045,549
Settlement Payments (One0time)	7,143,256	6,000,000	6,000,000	1,500,000	600,000	-15.0%	(900,000)
Capital Outlay	9,750,820	1,262,402	1,991,727	1,866,227	1,003,657	-43.3%	(862,570)
Debt Service (GASB 87)	3,812,047	-	-	-	-	0.0%	-
Total Expenditures	371,021,065	416,589,712	422,313,025	408,272,752	431,225,577	5.4%	22,952,825
Transfers Out	69,801,854	76,300,878	76,330,378	76,300,878	78,361,487	2.7%	2,060,609
Transfers Out (one-time)	37,996,175	17,734,000	17,734,000	17,734,000	-	-100.0%	(17,734,000)
Contingency	-	5,510,355	3,518,354	5,415,355	12,500,000	130.8%	7,084,645
TOTAL USES	478,819,093	516,134,945	519,895,757	507,722,985	522,087,064	2.8%	14,364,079
Net Change in Fund Balance	(11,027,870)	(30,755,469)	(34,468,979)	(29,683,806)	(18,161,006)		
Beginning Fund Balance	164,600,181	128,716,364	153,572,311	153,572,311	123,888,505		
Ending Fund Balance	153,572,311	97,960,895	119,103,332	123,888,505	105,727,499		
Unassigned Ending Fund Balance \$	138,286,245	86,088,192	86,088,193	113,843,676	96,118,352		
Unassigned Ending Fund Balance %	29.5%	16.9%	16.7%	22.7%	18.9%		

*as % of Expenditures and Transfers less Capital

The Fiscal Year 2025 Final Budget reflects total General Fund sources and uses balanced with an anticipated decrease in fund balance of \$18.2 million. The largest portion of this reduction is due to the contingency budget (\$12.5 million) that is near the maximum statutory allowed based on multiple unknown impacts at the time of budget adoption, including collective bargaining negotiations. The County will continue to prepare and monitor a General Fund five-year forecast to identify possible structural deficits based on the cumulative impact of forecasted revenues and expenditures to ensure long-term fiscal sustainability.

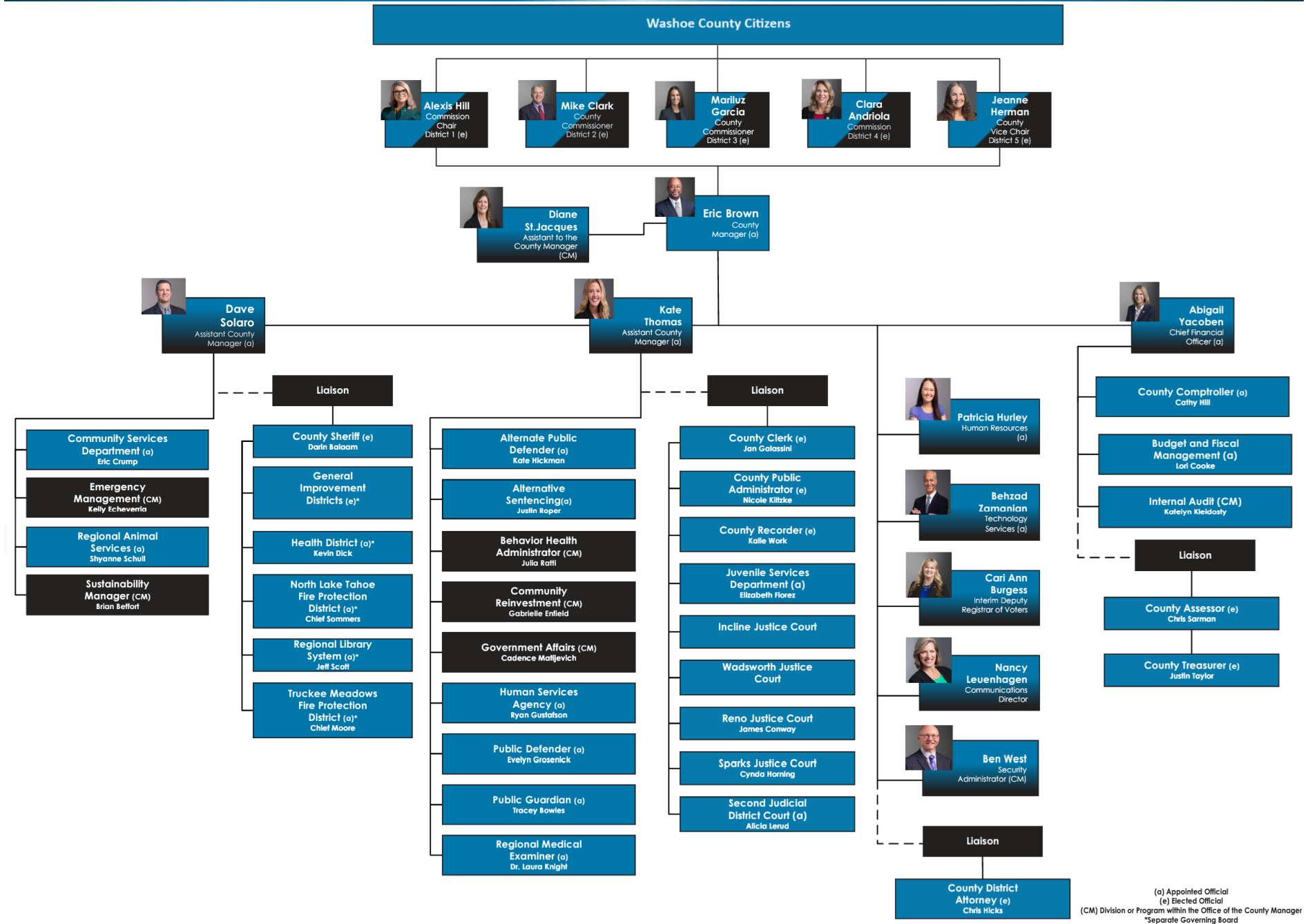
Proprietary Funds

Proprietary funds for Washoe County consist of three enterprise funds (Building and Safety, Golf Course, and the Utilities Fund) and three internal service funds (Equipment Services, Health Benefits and Risk Management). Total budgeted revenues for proprietary funds are \$140.8 million, while expenses and transfers total \$134.8 million. The variance between revenue and expense is mostly due to planned FY 2025 expenses in the Golf Fund with funding received in prior years.

We encourage our citizens, stakeholders and interested parties to review this book for details on revenue and expenditure trends, staffing changes and other budgetary details, including the projected impact of the Fiscal Year 2025 budget on fund balances.



Message From The County Manager



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

GENERAL FUND

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 (BCC)	Human Resources (HR)	Recorder
Centrally Managed Activities	Human Services Agency (HSA)	Registrar of Voters
Community Services (CSD)	Intergovernmental Expenditures	Sheriff
Conflict Counsel	Justice Courts	Technology Services (TS)
County Clerk	Juvenile Services	Treasurer
	Library	

SPECIAL REVENUE FUNDS

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 (HSA)	Regional Animal Services	Truckee River Flood Management
	Regional Communications System (TS)	

CAPITAL PROJECTS FUNDS

Capital Facilities Tax (CSD)	Capital Improvements (Finance, CSD & TS)	Parks Capital Fund (CSD)
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DEBT SERVICE FUNDS

Debt Service (Finance)	Special Assessment Districts (Finance)
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Fund Organization Structure

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

Fund Organization Structure

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>.

Fund Organization Structure

DEPARTMENT MATRIX

	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	Reg. Computer Aided Dispatch/Records Mgt.	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
Department																													
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															
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									
Incline Constable	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	X	X										
Technology Services	X						X									X	X	X											
Treasurer	X													X															



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, 2024 through June 30, 2025, 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 2025 (FY 2025) budget, as well as how the document is organized. The FY 2025 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 2025 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 2025.

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 508,759. 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 2025

Population: 508,759

Per Nevada State Demographer as certified by the Governor

Total Budget: \$1.16 billion

General Fund Budget: \$522.1 million

Special Revenue Funds Budget: \$334.4 million

Debt Service Funds Budget: \$14.3 million

Capital Project Funds Budget: \$152.5 million

Enterprise Funds Budget: \$33.6 million

Internal Service Funds Budget: \$101.0 million

Total Authorized FTEs: 3,157

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: 216,109, 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)



Introduction

Community, Organizational, and Economic Profile

- ♦ 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.

Introduction

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.

Community, Organizational, and Economic Profile



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 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.

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 (73,000 in 2024) 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.

Introduction

Community, Organizational, and Economic Profile

Since Fiscal Year 2014, Washoe County's general economy has experienced improvement. 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 beneficial demographics and advantages that Northern Nevada and Washoe County offer to businesses within and outside Nevada. These advantages continue to be a comparative low tax rate, good transportation networks to the California Bay Area California and the Western region of the United States, and a business-friendly environment.

Reno also ranked #14 in the 2022 SmartAsset "Best Cities for Young Professionals" report. 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/#reports>

According to a Forbes Advisor article, Reno ranked as the ninth most educated city in the U.S. Published August 28, 2024, the article states: *"In spite of its elevated high school dropout rate of 10.75%, 61.39% of Reno adults hold bachelor's degrees and 26.24% have graduate degrees. That's impressive enough to land Reno among the smartest cities."* <https://www.forbes.com/advisor/education/student-resources/most-educated-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	20.5%	21.3%	21.1%
18 - 24	9.3%	8.9%	9.8%
25 - 34	14.3%	13.2%	13.0%
35 - 44	13.1%	13.6%	12.9%
45 - 54	11.4%	12.5%	12.0%
55 - 64	12.4%	12.4%	12.6%
65 - 74	11.2%	10.7%	10.8%
75 and Older	7.8%	7.4%	7.8%

Source: ©Claritas, LLC 2024

* The following table sets forth a projected comparative age distribution profile for Washoe County, the State and the nation on January 1, 2024.



Introduction

Community, Organizational, and Economic Profile

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 2023, 21 companies relocated or expanded their workforce in the Northern Nevada area. These companies will add a combined 1,288 new jobs with a record average hourly wage of \$40.00/hour, or \$83,200/year. <https://www.edawn.org/existing-business-update/northern-nevada-adds-over-1200-jobs-in-2023-with-record-average-wage/>

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.

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.

Largest Employers — Washoe County, Nevada 2023

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 Ctr	1,000 - 4,999	Mailing & Shipping Services
Circus Circus Reno	1,000 - 4,999	Casinos
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

Establishment Based Industrial Employment

Reno MSA, Nevada⁽¹⁾

(Estimates in Thousands)

Calendar Year	2020	2021	2022	2023	2024 ⁽²⁾	% of Total
Construction	17.90	17.80	21.70	23.10	23.10	8.6%
Education and Health Services	27.50	27.60	28.80	30.10	30.30	11.3%
Financial Activities	11.00	11.40	11.80	11.20	11.20	4.2%
Government	29.40	29.10	31.00	33.20	33.30	12.4%
Information	3.00	3.00	3.50	3.70	3.70	1.4%
Leisure and Hospitality (including casinos)	31.80	33.80	37.10	38.90	39.20	14.6%
Manufacturing	26.30	26.30	28.70	29.20	29.10	10.8%
Natural Resources and Mining	0.30	0.50	0.40	0.40	0.40	0.1%
Other Services	5.80	6.30	6.60	7.40	7.40	2.7%
Professional and Business Services	35.50	34.90	33.80	33.60	32.80	12.2%
Trade, Transportation and Utilities	55.50	55.70	58.70	61.70	58.60	21.8%
Total ⁽³⁾	244.00	246.40	262.10	272.50	269.10	100.0%

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

⁽²⁾ Figures for month of May 2024 (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 reflects the annualized COVID impact in calendar year 2020. There were extremely low pre-COVID unemployment rate until 2019. 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 2024, that rate was 5.1%, which is higher than the preceding five years, excluding 2020, but is still lower than the long term average of 5.71% and the Nevada rate of 5.4 percent.

"Nevada's labor market softened in July, as unemployment increased again and employment declined slightly over the month. This decline was concentrated in the leisure and hospitality sector, which fell by 5,000 jobs from June to July, while most other industries grew, leading to an overall decline of 1,500 jobs over the month. It is possible that this estimate was affected by the closure of the Mirage, which closed on July 17, impacting the casino hotel, food services, and casino support industries," said David Schmidt, Chief Economist.



Average Annual Labor Force Summary

Calendar Year	2019	2020	2021	2022	2023	2024 ⁽¹⁾
Labor Force	263,947	254,278	252,681	259,512	263,470	264,622
Unemployed	8,340	19,734	10,885	8,703	10,625	13,60
Unemployment Rate	3.2%	7.8%	4.3%	3.4%	4.0%	5.1%
Total Employment	255,607	234,544	241,796	250,809	252,845	251,002

⁽¹⁾ Averaged figures through July 2024

⁽²⁾ The U.S. unemployment rates for the years 2019 through 2023 are 3.7%, 8.1%, 5.4%, 3.5% and 3.5% respectively, and 4.3% for 2024 averaged through July.

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 12% higher than the US average and 15% higher than the Nevada average in 2024; see below.

Median Household Effective Buying Income Estimates⁽¹⁾

Year ⁽²⁾	Washoe County	State of Nevada	United States
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
2024	75,157	65,092	67,310

⁽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 2024

Looking at Per Capita Personal Income, Washoe County has also shown significant growth. The County was approximately 21% higher than the Nevada average and 12% higher than the US average in 2022, see the following chart.

Per Capita Personal Income

Year	Washoe County	State of Nevada	United States
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
2022	78,078	62,092	65,473

***Last updated November 2023. 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, and low inventory of housing stock 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 \$610,000, a 103% increase compared to 2017 and a 1.7% increase 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 somewhat competitive. Sale-to-List price is 98.9%, 23.8% of home sell above list price, but 30.8% of homes have price drops. For more information, please visit: <https://www.redfin.com/city/15627/NV/Reno/housing-market>

Affordable housing in the region is a challenge. According to a July 27, 2024 nbcnews.com article, even with a six-figure income, residents struggle to afford a house. <https://www.nbcnews.com/politics/2024-election/six-figure-income-struggle-afford-house-nevada-battleground-county-rcna162347>. The article, in part, states:

“In Washoe County, single-family home prices have increased 46% since 2019 to \$580,000, according to [data](#) from the Washoe County Assessor’s Office. That would amount to a \$3,000-a- month mortgage payment, not including taxes and insurance, at current interest rates of around 7% and with a 20% down payment. To afford that home, a household would have to make more than \$100,000 a year, well above the current median household [income](#) of \$80,000.

In 2019, the mortgage payment on a typical home in the area would have been \$1,800 when interest rates were around 4% and the median home sale price was around \$400,000. That payment would have been considered affordable for a household making around \$65,000 a year — below the median household income of \$72,000 in 2019.

For renters, the situation isn’t much better. Among those in the Reno area, more than half were paying over 30% of their income on rent and utilities, according to data compiled by Harvard University’s Joint Center for Housing Studies.”

To further illustrate, data from EKay Economic Consultants shows the Reno MSA Housing



Affordability Index for Q2 2024 (April - June 2024), at a 6.15% decrease versus Q1 2024 (January - March 2024), and a 4.07% affordability decrease versus Q2 of 2023 (April - June 2023). See below.

Reno MSA Housing Affordability Index– Q2 2024

-6.15%

% Change	Median Price of SF Homes	Median Family Income	30-Year Fixed Mortgage Rate	Required Qualifying Income
Quarter to Quarter	3.91%	-0.70%	3.70%	5.81%

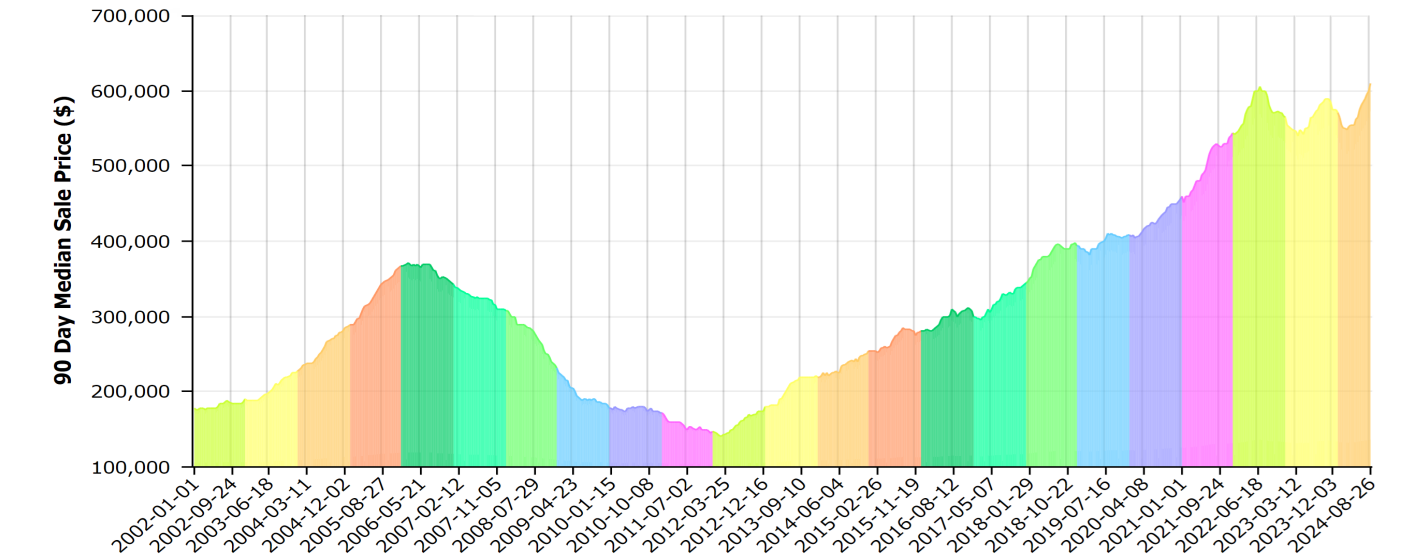
-4.07%

% Change	Median Price of SF Homes	Median Family Income	30-Year Fixed Mortgage Rate	Required Qualifying Income
Year to Year	2.87%	2.49%	7.53%	6.84%

Source: EKey Economic Consultants

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 2024 annual median sales price through August 26, 2024 is \$610,000.

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

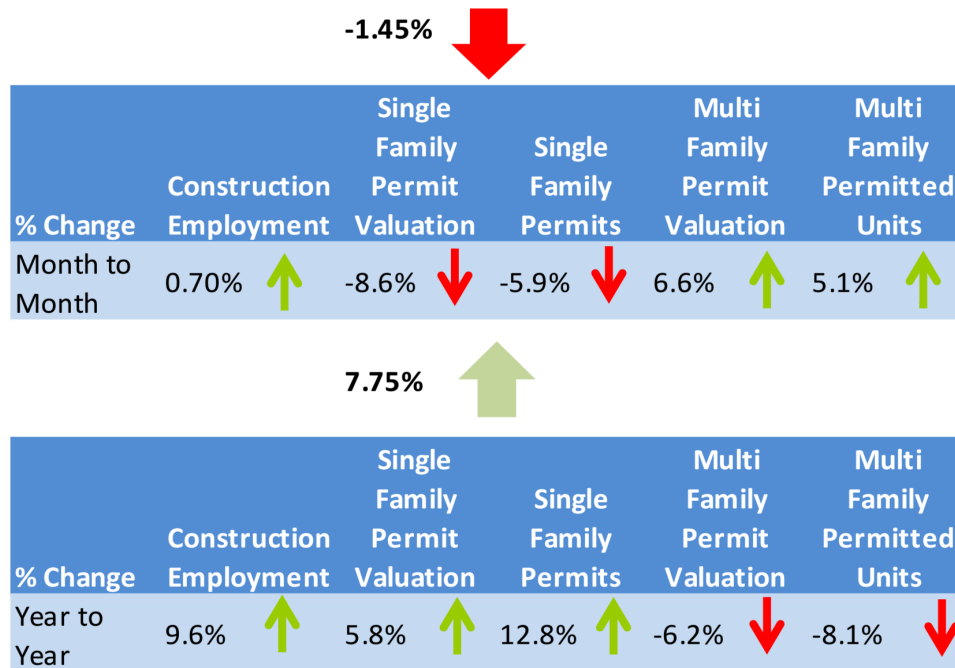
Introduction

Community, Organizational, and Economic Profile

Commensurate with residential sales, there has been an increase of 7.75% compared to the same period last year (June 2023). 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-June 2024

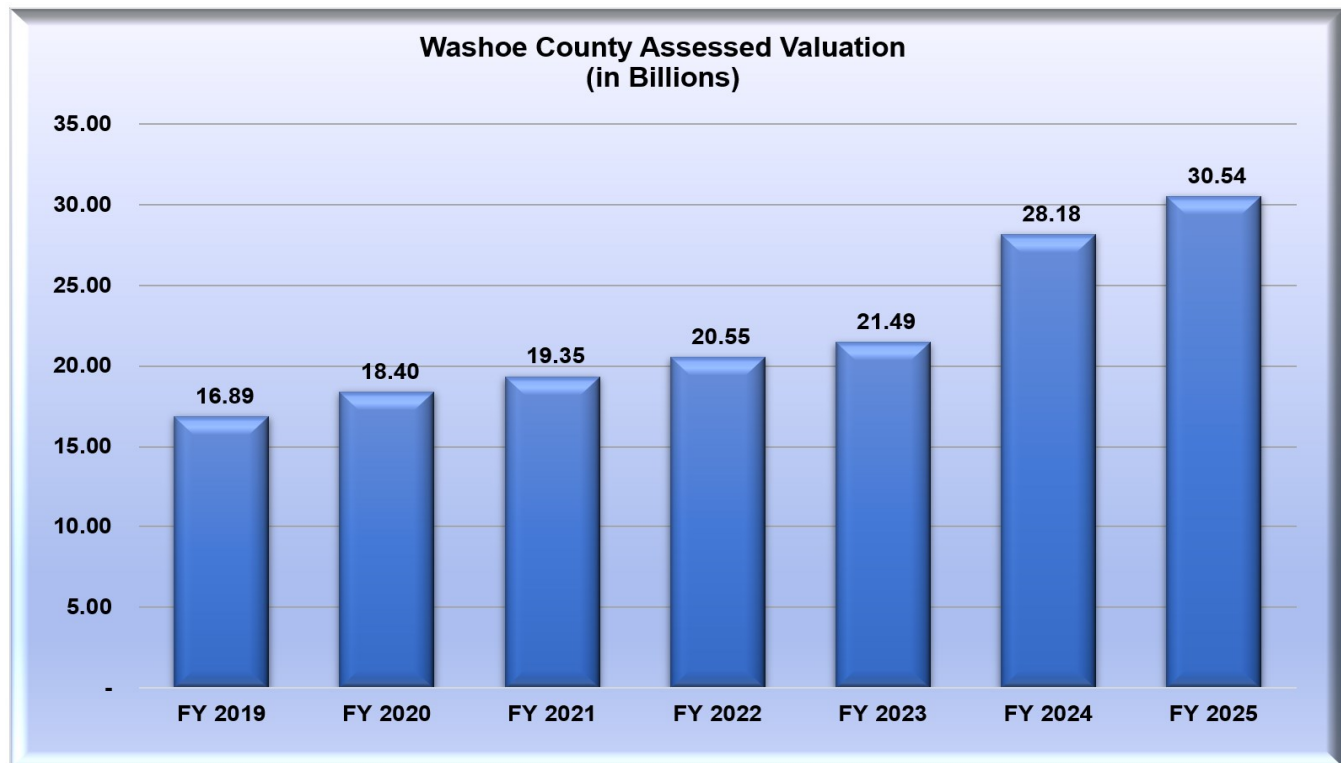
Provides historical and current trends for the construction industry in the Reno MSA region



Source: EKey Economic Consultants

Assessed valuation of homes, another measure of increasing growth and home values, has continued to experience year-over-year increases (see chart on the following page). Assessed valuations, which are not based solely on market values but instead a complex formula in state law, increased an average of 10.7% from Fiscal Year 2020 through Fiscal Year 2025. Assessed valuation for Fiscal Year 2025 is \$30.5 billion, an increase of 8.4% compared to Fiscal Year 2024. 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 2025 estimated property tax revenue increase for all funds is 8.2 percent.

Fiscal Year	Total Assessed Valuation	% Change
2020	18,398,773,380	9.0%
2021	19,346,366,369	5.2%
2022	20,550,253,841	6.2%
2023	21,487,837,028	4.6%
2024 Est	28,178,020,257	31.1%
2025 Budget	30,538,620,281	8.4%



Another indicator of economic stability is taxable sales. Washoe County taxable sales have increased each fiscal year for the past 14 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 and FY 2024.

Washoe County Taxable Sales

Fiscal Year		Washoe County	% Change		State of Nevada	% Change
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		12,383,862,434	0.9%		86,967,168,094	6.3%
2024		12,117,540,409	-2.2%		79,313,918,119	-8.8%

****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.

Introduction

Community, Organizational, and Economic Profile

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.





American Rescue Plan Coronavirus Fiscal Recovery Fund



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.

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 (unassigned 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



Understanding The County's Budget

Outline of the Budget Process

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 Budget Division.

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.

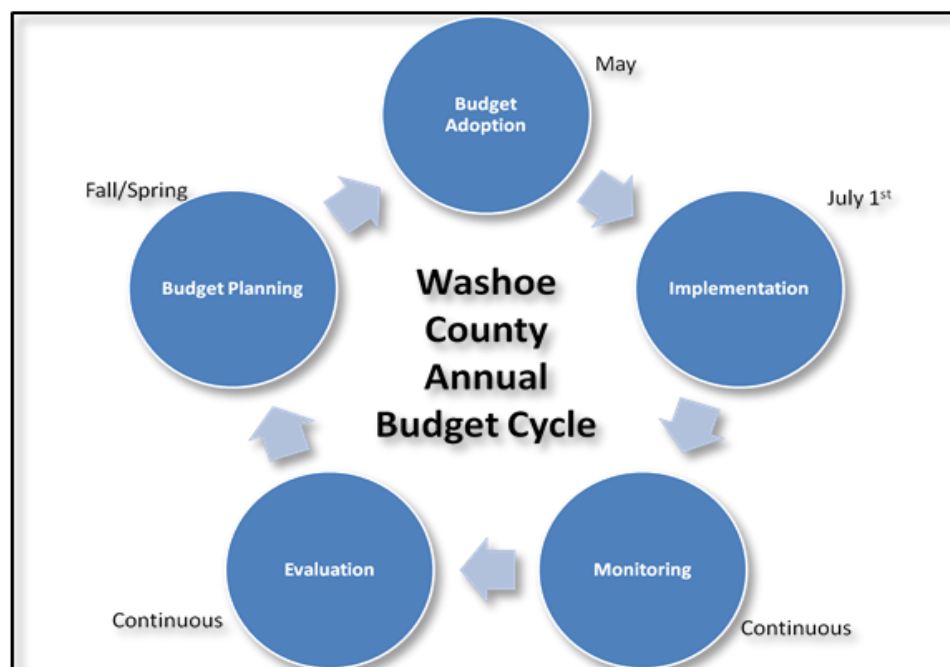
Final Budget

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 85% 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 positions, which is segregated into three components: invested in capital assets, net of related debt; restricted and unrestricted net positions. 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 2021-2025 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 2025 Objectives:

The Washoe County Board of County Commissioners has a clear vision and Strategic Plan with long-term goals and shorter-term initiatives and benchmarks. The Board met in October 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 focus areas:

- Serving Seniors
- Mental Health
- Capital Improvement Projects/Infrastructure

The focus areas above are key priorities in the County's Final budget. Not unexpectedly, with an increase in population and diversification of the local economy, demand for new, enhanced existing, and mandated services continues to grow. The final Fiscal Year 2024-2025 budget reflects a reasonable but conservative approach to balance future needs while continuing to be fiscally responsible.

The FY 2025 Strategic Plan has not been approved or finalized as of the publication of this document. However, a summary of Washoe County's draft FY 2025 Strategic Plan and each Goal Team's information follows. The finalized FY 2025 Strategic Plan will be posted at: https://www.washoecounty.gov/mgrsoff/about/strategic_plan/index.php when available.





Washoe County FY21-25 Strategic Plan

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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 (FY25 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 RISK PORTFOLIO: Complete risk portfolio for grant-funded positions.
	Efficient Delivery of Regional Services	LIBRARY TAX: Engage with the community and Board of County Commissioners for direction of Library Tax. INTERLOCAL AGREEMENT/CAD IMPLEMENTATION: Complete CAD implementation with regional partners. P25 RADIO SYSTEM: Deployment of the P25 Radio system.
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. INCENTIVES: Explore voluntary pathways using incentives to spur the creation of affordable housing.
	Support a Thriving Community	NET ZERO: Implement the Greenhouse Gas Emissions Plan to achieve net-zero greenhouse gas emissions by 2050.
Vulnerable Populations 	Support Vulnerable Populations with a Regional Approach	HOUSING CAPACITY: Expand the capacity for extremely low-income and supportive housing programs in WC. REMOVE PROGRAM BARRIERS: Engage community partners in reducing barriers to accessing non-County bed and housing options to increase regional usage. TENANCY SUPPORT: Support newly housed individuals to keep people stability housed and reduce recidivism. LAND BANKING: Align County-owned parcels with a Land Trust for affordable housing designation.
	Expand Appropriate & Affordable Housing Options Across Community	SENIORS: Provide robust service delivery for Seniors in Washoe County. CRISIS RESPONSE: Provide individuals in Washoe County with a compassionate and effective response to a behavioral health crisis utilizing a best-practice behavioral health crisis system of care. Divert individuals from emergency rooms, first responders, and the justice system. #BehavioralHealth SIM: Improve public safety and prevent and minimize justice system involvement by proactively addressing the needs of individuals with behavioral health challenges. #BehavioralHealth CHILDREN & FAMILIES: Improve behavioral health outcomes for children and families in Washoe County. #BehavioralHealth SERVICE COORDINATION FOR HIGH USERS: Enhance coordination across sectors to improve client outcomes.





ROADMAP TO SUSTAINABILITY

County Objectives	What We Are Doing (Goals)	How We Will Do It (FY25 Initiatives)
Vulnerable Populations 	Enhance Facilities for Vulnerable Populations	WASHOE BEHAVIORIAL HEALTH CENTER: Develop the facility formerly known as West Hills to address gaps in behavioral health services. SENIOR CENTER IMPROVEMENTS: Enhance and update the senior center facilities, including ADA compliance and expanding home-delivered meals (HDM) services. CARES PSH: Develop Permanent Supportive Housing at the Nevada Cares Campus.
	Establish Regional Data Collection Systems	BEHAVIORIAL HEALTH DATA: Produce a Washoe County behavioral health dashboard. REGIONAL DATA SYSTEM: Expand use of HMIS regional information system to collect and manage quality data so that it is easy for service providers and individuals experiencing homelessness to work together.
Innovative Services 	Leverage Technology to Streamline and Automate	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. CITIZEN & EMPLOYEE EXPERIENCE: Accelerate efforts to improve citizen and employee experience. SECURITY AND BUSINESS CONTINUITY: Implement a 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 Human Resources. DATA MANAGEMENT: Ensure data integrity to drive data-driven decision-making.
	Strengthen Our Culture of Service	EMPLOYEE DEVELOPMENT: Expand professional training, including leadership development, conference attendance, and interpersonal skill development. BROADEN UTILIZATION OF COMMUNICATION TOOLS: Educate the department on central communication tools available to build community trust. ENGAGE THROUGH DIVERSE CHANNELS: Develop a diverse communications plan that aligns with language access and digital accessibility. REIMAGINE CABS: Create new pipelines of engaged citizens from diverse backgrounds.
	Promote Experimentation & Innovation	SPACE STANDARDS: Implement Space Standards based on time in the office and needs. #FutureofWork



ROADMAP TO SUSTAINABILITY

County Objectives	What We Are Doing (Goals)	How We Will Do It (FY25 Initiatives)
Innovative Services	Ensure Equitable Access to Services	RESOURCE SHARING: Create a pool of employee resources for cross-departmental use to optimize current staffing levels. TARGETED OUTREACH FOR COUNTY PROGRAMS & SERVICES: Conduct targeted outreach to underserved communities to increase program and service participation, which may include the removal of processes and barriers to participation. TITLE VI COMPLIANCE IMPLEMENTATION & LANGUAGE ACCESS: Implementation and adoption across the County of a Title VI plan and the 3-year language access roadmap approved by BCC.



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Current State of the County

ECONOMIC AND FINANCIAL

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 2023, 21 companies relocated or expanded their workforce in the Northern Nevada area. These companies will add a combined 1,288 new jobs with a record average hourly wage of \$40.00/hour, or \$83,200/year.

While the regional economy is growing, the growth rate has shown signs of slowing. Meanwhile, the County continues to face the same economic pressures from inflationary impacts, including rising interest rates and prices, to labor shortages as seen in many urban regions in the nation. Washoe County's July 2024 unemployment rate was 5.1%, which is higher than the 4.3% U.S. average, but lower than the 5.4% Nevada rate. As a leading economic indicator, the County keeps a close eye on employment/unemployment data. "Nevada's labor market softened in July, as unemployment increased again and employment declined slightly over the month. This decline was concentrated in the leisure and hospitality sector, which fell by 5,000 jobs from June to July, while most other industries grew, leading to an overall decline of 1,500 jobs over the month. It is possible that this estimate was affected by the closure of the Mirage, which closed on July 17, impacting the casino hotel, food services, and casino support industries," said David Schmidt, Chief Economist.

Consolidated Tax (C-Tax) is one of the County's most fluctuating revenues. As it is comprised mainly of sales taxes, C-Tax is the first major source of revenue to show softening as the economy slows. The County's C-Tax receipts have been slowing over the past two years. For the period July 2023 through May 2024, C-Tax distributions are 3.5% higher than the same period last year (July 2022 through May 2023). Over that same period, taxable sales, which comprise approximately 85% of C-Tax distributions, are also up 3.5%. Since it's likely C-Tax receipts will be less than the Fiscal Year 2024 (FY24) adopted budget, the County revised the Fiscal Year 2024 (FY24) year-end and Fiscal Year 2025 (FY25) C-Tax estimates. Growth is still anticipated, but at a slower rate.

Property tax is the County's largest single revenue source. Fortunately, property tax is relatively stable. While Washoe County's housing market has been impacted by rising interest rates and elevated prices, single-family residential home sale values have increased 47% over the past five years, from \$409,000 in August of 2019 to \$600,000 in August 2024. Nevada Revised Statute provides a tax increase cap of 3.0% on residential and 8.0% on non-residential property. Therefore, collections can only increase by the statutory amount, regardless of values and sales price. The County's FY25 Budget includes property tax of \$312 million (all funds), an 8.2% increase over FY24's projection.





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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.



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Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY25 Focus)	FY20	FY25
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 *RISK PORTFOLIO: Complete risk portfolio for grant-funded positions.	Efforts over the past several years have not resulted in new revenue streams, due to complexity of regional agreements and County policies.	Annual structurally balanced budget that adheres to BCC approved financial policies utilizing resources (excluding Fund Balances). Sustainability means the ability to permanently fund operations and long-term investments such as CIP, OPEB, etc.
Efficient Delivery of Regional Services	*LIBRARY TAX: Engage with the community and Board of County Commissioners for direction of Library Tax. *INTERLOCAL AGREEMENT/CAD IMPLEMENTATION: Complete CAD implementation with regional partners. *P25 RADIO SYSTEM: Deployment of the P25 Radio system.	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.



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Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Target	FY25 Target
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%	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%	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	\$4M
STRATEGIC				
Standardization of Call Taking	PSAP	Jen Felter (Commenter Director)	Baseline	



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Additional Metrics

Additional Metrics	Data Source	Data Owner	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 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 \$1.15M 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. 3 of Incline Settlement Payments / other one-time items including election support % cap. improvements	N; Use of FB \$18.2M budgeted deficit mostly to support maximum contingency budget due to outstanding collective bargaining agreements
*Change in fund balance over prior year (Total & Unassigned Balance changes; Benchmark/actuals include Unrealized Gain/Loss)	ACFR County Budget	Comptroller/ Budget	+ \$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	< \$18.2 > Total < \$17.7M > Unassigned
General Fund Unassigned fund balance % (BCC Policy is 10% - 17%)	ACFR County Budget	Comptroller/ Budget	19.7%	19.3%	34.9%	33.0%	23.1%	16.9%	18.9%
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	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	58% \$15.5M of \$26.6M Note: Dept CIP requests were not submitted





Washoe County FY21-25 Strategic Plan

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Additional Metrics

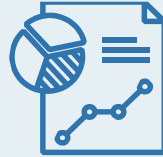
Additional Metrics	Data Source	Data Owner	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Target
Personnel Expenditures as % of Total Expenditures and Transfers Out (Organization-wide and General Fund, excluding Debt Service & Capital Funds)	SAP/ County Budget	Budget	53% Org 71% GF	53% Org 71% GF	50% Org 72% GF	42% Org 60% GF	43% Org 58% GF	44% Org 64% GF	43% Org 68%GF Note: FY25 personnel budget does not include all impacts based on outstanding collective bargaining

**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.*



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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.



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Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY25 Focus)	FY20	FY25
Meet the Needs of a 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. *INCENTIVES: Explore voluntary pathways using incentives to spur creation of affordable housing.	Infrastructure in the North Valleys (roads, fire, schools, stormwater) is perhaps lagging. No revenue model exists to understand which areas bring in revenue and guide future infrastructure/ service decisions.	Services provided are commensurate with revenue to support the service levels expected.
Support a Thriving Community	*NET ZERO: Implement the Greenhouse Gas Emissions Plan to achieve net-zero greenhouse gas emissions by 2050.	Emerging from the health and economic impacts of COVID-19, with current unemployment levels at 19.6%.	Our region attracts high-paying jobs because our community has the programs available and resources necessary to support a thriving economy after COVID-19



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Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Actuals	FY25 Targets
WORKLOAD				
Funding Opportunities: Identified vs. Applied	Community Reinvestment Team	Brian Beffort	41%	Increase
Funding Opportunities: Applied vs. Achieved	Community Reinvestment Team	Brian Beffort	50%	Increase
Number of Certificates of Occupancy Issued	Accela	Permit Services Coord.	281	Increase
Number of ADUs Permitted	Accela	Permit Services Coord.	59	Increase
STRATEGIC				
Energy Use Intensity	Energy Manager	Brian Beffort	Baseline	Decrease
COMMUNITY				
GHG Emissions	Energy Manager NZero	Brian Beffort	Baseline	Decrease



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Additional Metrics

Additional Metrics	Data Source	Data Owner	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Target
Assessed value added due to new construction	Assessor	Assessor	\$580,246,669	\$519,556,662	\$553,235,059	\$743,190,062	\$133,42,017	\$1,414,147,517	Increase
Overall Assessed Value Added	Assessor	Assessor	\$1,323,211,764	\$960,257,356		\$1,691,768,724	\$4,570,766,012	\$2,306,742,193	Increase
Infrastructure Health Score	Asset Essentials	Aaron Smith	--	--	90		--	90	Stable or Increase
CTAX Revenue	SAP Estimates & Targets from County Budget Actuals from CAFR or restated financials	Budget for Estimate s & Targets Comptroller for Actuals	\$116,837,253 % Change 5.3%	\$106,900,000 (Estimated) % Change -3.7%	\$126,016,700 (Estimated)	\$157,325,692 (Estimated) % Change 10.5% over FY21 29.9% over FY20	\$199,98,033	\$139,056,174	Stable or Increase



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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.



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Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *= FY25 Focus)	FY20	FY25
Expand Appropriate & Affordable Housing Options Across the Community	*HOUSING CAPACITY: Expand the capacity for extremely low-income and supportive housing programs in WC. *REMOVE PROGRAM BARRIERS: Engage community partners in reducing barriers to access non-County bed and housing options to increase regional usage. *TENANCY SUPPORT: Support newly housed individuals to keep people stability housed and reduce recidivism. *LAND BANKING: Align County-owned parcels with a Land Trust for affordable housing designation.	Lack of affordable housing for households at and below the area median income. Extremely low income (ELI) households have the largest gap between the units needed and the units available to renters.	The needs assessment for housing for ELI households has been completed and a detailed work plan has been established and endorsed by the appropriate stakeholders.
Support Vulnerable Populations with a Regional Approach	*SENIORS: Provide robust service delivery for Seniors in Washoe County. *CRISIS RESPONSE: Provide individuals in Washoe County with a compassionate and effective response to a behavioral health crisis utilizing a best practice behavioral health crisis system of care. Divert individuals from emergency rooms, first responders, and the justice system. #BehavioralHealth *SIM: Improve public safety and prevent and minimize justice system involvement by proactively addressing the needs of individuals with behavioral health challenges. #BehavioralHealth *CHILDREN & FAMILIES: Improve behavioral health outcomes for children and families in Washoe County #BehavioralHealth *SERVICE COORDINATION FOR HIGH USERS: Enhance coordination across sectors to improve client outcomes.	The Senior Center was unable to offer congregate meals during initial COVID outbreak as Senior Center had to close. Home Delivered Meals increased as a result. Case Management and other services continued with safety precautions in place. Our behavioral health system has meaningful gaps which result in unmet needs for residents of Washoe County.	Seniors can age in place through Senior Center offerings (Nutrition & Case Mgmt) and Senior Services offerings (Homemaker, Medication Mgmt). We are regionally collaborating to build a best practice behavioral health crisis response system, to adopt the SIM model to divert and deflect individuals from the justice system into a behavioral health system, & to strengthen behavioral health supports for children & families.
Enhance Facilities for Vulnerable Populations	*WASHOE BEHAVIORIAL HEALTH CENTER: Develop the facility formerly known as West Hills to address gaps in behavioral health services. *SENIOR CENTER IMPROVEMENTS: Enhance and update the senior center facilities, including ADA compliance, and expand home-delivered meals (HDM) services. *CARES PSH: Develop Permanent Supportive Housing at the Nevada Cares Campus.	Severe shortages of Permanent Supportive Housing (PSH) results in chronically homeless families & individuals remaining homeless, contributing to high systems costs for the emergency response, criminal justice and homeless service delivery.	Permanent Supportive Housing options are available to chronically homeless individuals at the Cares Campus.
Collect Regional Data	*BEHAVIORIAL HEALTH DATA: Produce a Washoe County behavioral health dashboard. *REGIONAL DATA SYSTEM: Expand use of HMIS regional information system to collect and manage quality data so that it is easy for service providers and individuals experiencing homelessness to work together.	Inconsistent homeless services data cause inability to measure timely actively homeless numbers, subpopulation trends and beds available to serve people experiencing homeless.	Regional homeless providers are reporting timely data to partners so that the provider ecosystem can make data-informed decisions on supportive services.





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Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Actual	FY25 Target
PERFORMANCE				
Exits to Permanent Housing from Washoe County Programs (Cares Campus, Crossroads, Our Place, Street Outreach)	HMIS	HHS Coordinator - Regional Data	756	Increase
Recidivism After Exits to Permanent Housing from Washoe County Programs	HMIS	HHS Coordinator – Regional Data	20%	Decrease
Number of individuals transitioned from unsheltered to sheltered through HOPE Team	HOPE Team Database	HOPE Team Sgt.	206	Baseline ----- Increase
STRATEGIC				
Acres Deposited into the "Land Bank"	TBD	HHS Housing and Grants Spec	Established	TBD
COMMUNITY				
Number of Deed-Restricted Affordable Housing Units in Unincorporated Washoe County (Certificate of Occupancy)	TBD	Community Services Department	Establish baseline	Establish baseline ----- Increase



Washoe County FY21-25 Strategic Plan

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Additional Metrics

Additional Metrics	Data Source	Data Owner	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Target
# of Crossroads graduates (male)	Avatar	HSA Crossroads Coordinator	59	80	49	19	37	77	Increase
# of Crossroads graduates (female)	Avatar	HAS Crossroads Coordinator	10	11	24	32	32	51	Increase
# of Drug-Related Deaths in Washoe County	Medical Examiner	Medical Examiner	183	227	180	197	86	172	Decrease
Drug Related Deaths as a % of Total Deaths Reported to the Medical Examiner	Medical Examiner	Medical Examiner	4.1%	4.9%	4.6%	4.4%	6.6%	5.8%	Decrease
By-name List (Actively Homeless Count)	Built for Zero Community Dashboard	HHS Regional Data Coordinator	n/a	1,362 *Source-HMIS	1,657	2,106	2,436	1,942	Decrease



Washoe County FY21-25 Strategic Plan

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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 FY21-25 Strategic Plan

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Long-Term Goals & Annual Initiatives

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY25 Focus)	FY20	FY25
Leverage Technology to Streamline and Automate	*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. *CITIZEN & EMPLOYEE EXPERIENCE: Accelerate efforts to improve citizen and employee experience. *SECURITY AND BUSINESS CONTINUITY: Implement a 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 Human Resources. *DATA MANAGEMENT: Ensure data integrity to drive data-driven decision-making.	20% staff transitioned to working from home to comply with COVID-19 health guidelines. 244 forms converted to digital and web-based. Technology security is fragmented and requires significant manual intervention to respond to incidents. Antiquated and fragmented VOIP system in place.	All high-impact and public-facing forms are available digitally AND easily accessible mobile . Cybersecurity systems are up to date, managed in a unified manner and meet CIS compliance goals. County employees can utilize County technology resources and applications from wherever they are.
Strengthen Our Culture of Service	*EMPLOYEE DEVELOPMENT: Expand professional training, including leadership development, conference attendance, and interpersonal skill development. *BROADEN UTILIZATION OF COMMUNICATION TOOLS: Educate the department on central communication tools available to build community trust. *ENGAGE THROUGH DIVERSE CHANNELS: Develop a diverse communications plan that aligns with language access and digital accessibility. *REIMAGINE CABS: Create new pipelines of engaged citizens from diverse backgrounds.	The foundation has been set for the service and usage is increasing on our centralized service systems. Provide multiple options for information (email/ phone/form).	Citizens understand the work being done by WC staff. Centralized and primary source for information. "Chatbot" for information. Robust after-hours 311 service.
Promote Experimentation & Innovation	*SPACE STANDARDS: Implement Space Standards based on time in the office and needs. #FutureofWork	Services digitized where required to serve during COVID. There is not a uniform process improvement process across the County. The tool is available for continuous process improvement but underutilized.	Reduce overall County "carbon footprint," decrease use of paper, and decrease foot traffic to county facilities by streamlined use of technology. CPI is the culturally accepted method of change.
Ensure Equitable Access to Services	*RESOURCE SHARING: Create a pool of employee resources for cross-departmental use to optimize current staffing levels. *TARGETED OUTREACH FOR COUNTY PROGRAMS & SERVICES: Conduct targeted outreach to underserved communities to increase program and service participation, which may include the removal of processes and barriers to participation. *TITLE VI COMPLIANCE IMPLEMENTATION & LANGUAGE ACCESS: Implementation and adoption across the County of a Title VI plan and the 3-year language access roadmap approved by BCC.	Internal and external equity lacked ownership and focus.	Organization-wide emphasis on equity. All staff know their role in providing equitable services.





Washoe County FY21-25 Strategic Plan

FY25 UPDATE

Key Indicators

Key Indicator	Data Source	Data Owner	FY24 Actual	FY25 Target
WORKLOAD				
Percent Completion of Tech Plan	TS Plan	Behzad Zamanian	35%	100%
Maintain 80/20 rule: Answer 80% of calls within 20 seconds or less.	Washoe 311	Bethany Drysdale	84.5%	80%
Percent of Employees Engaged with Non-Mandatory Training	Bridge	Elizabeth Jourdin & Matthew Ellis	41%	35%
PERFORMANCE				
Percent of Employees Engaged with DEI and EE Articles	SharePoint / Inside Washoe	Elizabeth Jourdin & Kelly McBride	35%	30%
Percent of Employees Who Click on Phishing Emails	Know B4	Behzad Zamanian	Baseline	Decrease
Challenged Ballots	Voter Software	Cari-Ann Burgess	Baseline	Decrease
STRATEGIC				
Square Footage by Employees (Reduce)	Facilities Map	Bill Wardell	Baseline	15% Reduction by 2030
Gender/Age/Race Demographic Comparison of Board/Commission to Washoe County Populations	Commission Support Granicus	Alex Wilson & GIS Team	Baseline	Increase
Wait Time for 311 Call Year-Over-Year (Reduce) Average Satisfaction Rate	Q-Send / Website	Bethany Drysdale	18 seconds	Maintain

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
	2021	2022	2023	2024	
ALTERNATE PUBLIC DEFENDER					
Justice Court - Open Cases	2,218	4,021	2,648	1,873	Ensure all clients have representation
Percentage Change	-	81%	-34%	-29%	
Justice Court - Criminal Cases	2,812	2,180	5,955	2,754	Ensure all clients have representation
Percentage Change	-	-22%	173%	-54%	
Specialty Court - Open Cases	6,643	6,123	3,579	1,150	Ensure all clients have representation
Percentage Change	-	-8%	-42%	-68%	
Specialty Court - Appearances	11,537	11,391	10,144	9,995	Ensure all clients have representation
Percentage Change	-	-1%	-11%	-1%	
Conflicted Cases - from Public Defender	1,211	1,396	1,109	1,024	Ensure all clients have representation
Percentage Change	-	15%	-21%	-8%	
ALTERNATIVE SENTENCING					
Number of Probationers at Month End (Average)	436	754	772	827	Reduce caseload
Percentage Change	-37%	73%	2%	7%	
Number of Pre-Trial Supervisees at Month End (Average)	1,217	668	123	1,270	
Percentage Change	-25%	-45%	-82%	933%	
Number of Cases per Officer (Annual Average)	99	240	331	350	Reduce caseload
Percentage Change	-25%	142%	38%	6%	
Number of Drug Tests Conducted	85,652	146,847	153,805	151,982	
Percentage Change	19%	71%	5%	-1%	
Drug Test Success Rates	87%	84%	80%	79%	100%
Percentage Change	-1%	-3%	-5%	-1%	



Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
CLERK'S OFFICE					
Number of Marriage Licenses Issued	7,389	6,614	5,919	5,705	Maintain Current Service Levels
Percentage Change	31%	-10%	-11%	-4%	
Number of Fictitious Firm Names Filed	3,418	3,649	3,940	4,166	
Percentage Change	14%	7%	8%	6%	
Number of Notary Bonds Filed	974	1,218	1,352	1,009	
Percentage Change	3%	25%	11%	-25%	
Number of Mandated Meetings	56	66	58	50	
Percentage Change	-3%	18%	-12%	-14%	
Number of Minute Pages Generated	920	1,120	1,201	1,280	
Percentage Change	1%	22%	7%	7%	
Average Days for "Submission Ready" Minutes	10	18	15	15	
Percentage Change	-41%	80%	-17%	0%	
COMMUNITY SERVICES DEPARTMENT					
Building permits issued	-	4,793	4,680	5,524	
Percentage Change	-	-	-2%	18%	
Building inspections completed	-	28,302	25,430	29,250	
Percentage Change	-	-	-10%	15%	
DISTRICT COURT					
New Filings	15,591	16,068	17,143	18,124	
Percentage Change	-	3%	7%	6%	
Case Dispositions	13,630	14,148	14,240	14,933	
Percentage Change	-	4%	1%	5%	



Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
FINANCE					
Increased Collections to \$2 for Every \$1 Spent	2.07	2.42	2.65	2.12	2.00
Percentage Change	51%	17%	10%	-20%	
Rebate program: \$ Rebate Received	159,647	194,266	190,097	193,019	Increase rebate
Percentage Change	14%	22%	-2%	2%	
Percentage of Internal Audits Completed	0%	25%	89%	58%	Complete 75% of audits assigned
Percentage Change	0%	-	256%	-35%	
Number of Audit Committee Meetings Held Annually	4	3	5	4	4 meetings per year
Percentage Change	33%	-25%	67%	-20%	
Received Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Achieve Annually
Percentage Change	N/A	N/A	N/A	N/A	
Received GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Achieve Annually
Percentage Change	N/A	N/A	N/A	N/A	
Percentage of Internal Audits Completed	0%	25%	89%	58%	Complete 75% of audits assigned
Percentage Change	0%	0%	256%	-35%	
Number of Audit Committee Meetings Held Annually	4	3	5	4	4 meetings per year
Percentage Change	33%	-25%	67%	-20%	
Number of Special Assignments	1	1	1	3	1 per year
Percentage Change	0%	0%	0%	200%	
Percent Resolved of Fraud Hotline Tips	N/A	N/A	N/A	95%	Resolution of Fraud Hotline Tips is 100% within 30 days
Percentage Change	0%	0%	0%	0%	



Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
HEALTH BENEFITS					
Active/Retiree Members	4,254	4,382	4,560	4,739	
Percentage Change	-	3%	4%	4%	
Dependents	3,170	3,143	3,015	3,052	
Percentage Change	-	-1%	-4%	1%	
Total Covered Lives	7,909	7,703	7,397	7,306	
Percentage Change	-	-3%	-4%	-1%	
HEALTH DISTRICT					
Number of Total Vaccines Given	-	-	21,881	11,616	Maintain based on community need
Percentage Change	-	-	-	-47%	
Number of Birth and Death Certificates Issued	-	-	41,000	40,239	Maintain based on community need
Percentage Change	-	-	-	-2%	
Number of Air Quality Stationary Source Permits to Operate Issued	-	-	1,081	1,336	1122 Stationary source permits to operate
Percentage Change	-	-	-	24%	
Number of Environmental Health Inspections Conducted	-	-	7,000	9,413	Meet mandated requirements
Percentage Change	-	-	-	34%	
Number of Environmental Health New Permits Issued	-	-	600	874	Maintain service levels
Percentage Change	-	-	-	46%	



Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
HUMAN RESOURCES					
Percentage of Employees using the Employee Assistance Program (EAP)	41.1%	48.2%	44.3%	55.91%*	Employees are aware of this benefit
Percentage Change	13%	17%	-8%	26%	
*FY24 - Projected percentage					
Percentage of Employees Engaged with Non-Mandatory Training Content	17%	18%	33%	47%	45%
Percentage Change	-4%	6%	83%	42%	
Number of Job Applicants	8,764	10,199	11,711	13,160	Increase # of applicants
Percentage Change	-2%	16%	15%	12%	
Number of Candidates sent to Departments for Interview	2,470	5,215	5,873	6,304	Increase # of applicants interviewed
Percentage Change	10%	111%	13%	7%	
HUMAN SERVICES AGENCY					
CrossRoads: Men's Total Served (Annual Average)	-	117	117	117	Main annual average. Support client independence
Percentage Change	-	-	0%	0%	
CrossRoads: Women's Total Served (Annual Average)	-	65	65	65	Main annual average. Support client independence
Percentage Change	-	-	0%	0%	
CrossRoads: Women & Children's Total Served (Annual Average)	-	17	17	17	Main annual average. Support client independence
Percentage Change	-	-	0%	0%	
CrossRoads: Off-Campus Total Served (Annual Average)	-	30	30	30	Main annual average. Support client independence
Percentage Change	-	-	0%	0%	



Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
HUMAN SERVICES AGENCY - CHILD PROTECTIVE SERCICES					
Reports & Investigations - Information Only	5,198	5,436	4,540	4,593	Maintain current service levels
Percentage Change	-	5%	-16%	1%	
Reports & Investigations - Investigations	1,863	1,574	1,369	1,278	Maintain current service levels
Percentage Change	-	-16%	-13%	-7%	
Reports & Investigations - Differential Response	222	163	179	158	Maintain current service levels
Percentage Change	-	-27%	10%	-12%	
Children in Foster Care	778	701	629	608	Reduce number of children in care
Percentage Change	-	-10%	-10%	-3%	
Reunifications	255	261	219	162	Maintain current service levels. (Reunifications are subject to overall kids in care, court proceedings etc.)
Percentage Change	-	2%	-16%	-26%	
Adoptions	87	72	87	78	Maintain % of finalized adoptions
Percentage Change	-	-17%	21%	-10%	

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
HUMAN SERVICES AGENCY - HOUSING AND HOMELESS SERVICES*					
*Due to transition of new division under WCHHS, data elements will start FY 2024.					
Our Place, Woman's: Number of Women Served				2,613	Maintain current service levels
Percentage Change				-	
Our Place, Woman's: Number of Bed Night Stays at Our Place Campus				50,941	Maintain current service levels
Percentage Change				-	
Our Place, Woman's: Number of Exits to Permanent Housing				99	Increase % of successful exits to permanent housing.
Percentage Change				-	
Our Place, Woman's: Recidivism (captured every 6 months)				24%	Maintain current service levels.
Percentage Change				-	
Our Place, Family: Number of Household Served				207	Maintain current service levels
Percentage Change				-	
Our Place, Family: Number of Bed Night Stays at Our Place Campus (Individuals)				41,368	Maintain current service levels
Percentage Change				-	
Our Place, Family: Number of Exits to Permanent Housing				54	Increase % of successful exits to permanent housing.
Percentage Change				-	
Our Place, Family: Recidivism (captured every 6 months)				5%	Maintain current service levels.
Percentage Change				-	

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
HUMAN SERVICES AGENCY - HOUSING AND HOMELESS SERVICES* (cont.)					
*Due to transition of new division under WCHHS, data elements will start FY 2024.					
CARES CAMPUS: Number of Unduplicated Clients who Stayed at Campus				2,094	Maintain current service levels
Percentage Change				-	
CARES CAMPUS: Number of Exits to Permanent Housing				361	Increase % of successful exits to permanent housing.
Percentage Change				-	
CARES CAMPUS: Number of Bed Night Stays at Campus				195,035	Maintain current service levels
Percentage Change				-	
CARES CAMPUS: Recidivism (captured every 6 months)				30%	Maintain current service levels.
Percentage Change				-	
SAFE CAMPUS: Number of Unduplicated Clients who Stayed at Campus				131	Maintain current service levels.
Percentage Change				-	
SAFE CAMPUS: Number of Exits to Permanent Housing				26	Increase % of successful exits to permanent housing.
Percentage Change				-	
SAFE CAMPUS: Number of Bed Night Stays at Campus				16,666	Maintain current service levels.
Percentage Change				-	
SAFE CAMPUS: Recidivism (captured every 6 months)				0%	Maintain current service levels.
Percentage Change				-	

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
HUMAN SERVICES AGENCY - SENIOR SERVICES					
Home Delivered Meals - Number of Clients	3,059	2,028	2,707	2,301	Increase % of clients served.
Percentage Change	-	-34%	33%	-15%	
Home Delivered Meals Served	417,055	346,703	351,558	352,030	Increase % of Home Delivered Meals.
Percentage Change	-	-17%	1%	0%	
Congregate Meals - Number of Clients	700	2,001	2,249	2,701	Increase % of clients served.
Percentage Change	-	186%	12%	20%	
Congregate Meals Served	15,602	54,970	61,823	83,286	Increase % of Congregate Meals.
Percentage Change	-	252%	12%	35%	
Homemaker - Number of Clients	181	180	226	358	Maintain current service levels.
Percentage Change	-	-1%	26%	58%	
Representative Payee - Number of Clients	44	47	61	87	Maintain current service levels.
Percentage Change	-	7%	30%	43%	
Information, Assistance and Advocacy - Number of Clients	505	783	886	939	Increase % of clients needing services.
Percentage Change	-	55%	13%	6%	

Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
JUSTICE COURT - RENO					
*Statistics for FY24 are not available at this time as the FY has not closed					
Total Case Filings	27,852	28,601	26,407	*	100%
Percentage Change	-	3%	-8%	N/A	
Total Disposed Cases	27,009	28,106	27,261	*	
Percentage Change	-	4%	-3%	N/A	
Disposed Rates	97.0%	98.3%	103.2%	*	
Percentage Change	-	1%	5%	N/A	
JUSTICE COURT - SPARKS					
*Statistics for FY24 are not available at this time as the FY has not closed					
Number of Criminal Filings	3,105	2,987	2,061	*	* Maintain current service levels
Percentage Change	7%	-4%	-31%	N/A	
Number of Civil Filings	2,954	3,920	4,032	*	* Maintain current service levels
Percentage Change	-25%	33%	3%	N/A	
Total Non-Traffic Filings	6,059	6,907	6,093	*	* Maintain current service levels
Percentage Change	-11%	14%	-12%	N/A	
Total Non-Traffic Dispositions	5,896	3,598	7,799	*	* Maintain current service levels
Percentage Change	-16%	-39%	117%	N/A	
Non-Traffic Clearance Rate	97%	52%	128%	*	* Maintain current service levels
Percentage Change	-6%	-46%	146%	N/A	
Number of Traffic Filings	4,389	3,183	3,411	*	* Maintain current service levels
Percentage Change	-14%	-27%	7%	N/A	
Total Traffic Dispositions	4,620	3,737	3,497	*	* Maintain current service levels
Percentage Change	-15%	-19%	-6%	N/A	
Traffic Clearance Rate	105%	117%	103%	*	* Maintain current service levels
Percentage Change	0%	11%	-13%	N/A	



Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
JUVENILE SERVICES					
Booked at Wittenberg Hall		867	996	1,181	
Percentage Change		-	15%	19%	
Average daily population		22.10	28.46	29.47	
Percentage Change		-	29%	4%	
Average length of stay - Post		33.90	38.80	37.80	
Percentage Change		-	14%	-3%	
Juvenile Services referrals		2,477	2,625	2,882	
Percentage Change		-	6%	10%	
Youth that completed Work		705	1,923	2,134	
Percentage Change		-	173%	11%	
LIBRARY					
Children's Book Circulation			478,946	600,132	Increase from prior year
Percentage Change			-	25%	
Library Circulation			2,200,153	2,225,443	5% increase from prior year
Percentage Change			-	1%	
Bookmobile				20	20 Stops
Percentage Change				-	
Bookmobile Circulation				700	Increase from prior year
Percentage Change				-	



Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
MEDICAL EXAMINER					
Number of Deaths Reported	6,226	6,499	6,046	5,856	
Percentage Change	20%	4%	-7%	-3%	
Percentage of Cases Achieving Required Turnaround Time	97%	97%	98%	99%	90%
Percentage Change	0%	0%	1%	1%	
Number of Actual Tissue Donors	313	112	120	244	Increase number of donors
Percentage Change	98%	-64%	7%	103%	
Number of Actual Ocular Donors (separated from Tissue Donors)	-	231	244	386	Increase number of donors
Percentage Change	-	-	6%	58%	
PUBLIC ADMINISTRATOR					
Number of New Cases	196	337	396	335	Maintain current service levels
Percentage Change	18%	72%	18%	-15%	
Annual Average # of Days to Close a Case	221	111	115	181	Maintain current service levels
Percentage Change	-9%	-50%	4%	57%	

Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
PUBLIC DEFENDER					
Number of Felony & Gross Misdemeanor Cases Set For Trial			137	236	Ensure all clients have representation
Percentage Change			-	72%	
Number of Felony/GM Trials Completed			44	41	Ensure all clients have representation
Percentage Change			-	-7%	
Number of Felony/GM Cases Where Trial Called Off			93	195	Ensure all clients have representation
Percentage Change			-	110%	
Number of Felony/GM Cases Where Trial Called Off After Pretrial Motion/Expert Deadline			39	122	Ensure all clients have representation
Percentage Change			-	213%	
Percent of Cases Where Trial Called Off After Pretrial Motion/Expert Deadline			42%	63%	Ensure all clients have representation
Percentage Change			-	50%	
Total Cases Received & Reopened			12,093	10,936	Ensure all clients have representation
Percentage Change			-	-10%	
Total Cases Conflicted			1,109	1,024	Ensure all clients have representation
Percentage Change			-	-8%	
Total Cases Overflowed			614	15	Ensure all clients have representation
Percentage Change			-	-98%	
Total Cases Closed			8,801	8,611	Ensure all clients have representation
Percentage Change			-	-2%	



Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
PUBLIC GUARDIAN					
Number of Cases (Annual Average)	265	261	273	269	Maintain current service levels
Percentage Change	3%	-1%	4%	-2%	
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.)	30	30	24	24	20
Percentage Change	2%	3%	-20%	-1%	
Number of Homeless Individuals	23	19	17	17	Decrease
Percentage Change	53%	-17%	-11%	0%	
Percent Homeless at Time of Referral	33%	35%	25%	23%	Decrease
Percentage Change	15%	6%	-29%	-8%	
RECORDER'S OFFICE					
Overall Customer Satisfaction Recording Processing Time	95.2%	93.9%	98.7%	97.6%	95% or greater Within 24 hours
Percentage Change	-	-1%	5%	-1%	



Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
REGIONAL ANIMAL SERVICES					
Number of Pets Returned to Owner - from Shelter	3,397	3,417	2,675	2,559	Increase # of pets returned to owner
Percentage Change	15%	1%	-22%	-4%	
Number of Pets Returned to Owner - from Field	1,303	1,274	1,064	1,136	Increase # of pets returned to owner
Percentage Change	-9%	-2%	-16%	7%	
Number of Shelter Intakes (Dogs & Cats)	9,488	11,162	11,303	9,032	Decrease # of shelter intakes
Percentage Change	-7%	18%	1%	-20%	
Percentage of Lost Dogs Returned to Owners	71%	64%	60%	62%	70%
Percentage Change	-	-10%	-6%	4%	
Percentage of Lost Cats Returned to Owners	9%	7%	5%	9%	8%
Percentage Change	-	-24%	-27%	89%	
Number of Microchip Implants	2,322	2,343	1,846	2,693	Increase # of microchip implants
Percentage Change	-1%	1%	-21%	46%	
Number of Licenses Sold	31,569	30,985	30,359	33,278	Increase # of licenses sold
Percentage Change	2%	-2%	-2%	10%	
License Compliance (Annual Average)	29%	28%	27%	27%	29%
Percentage Change	0%	-3%	-4%	1%	
Number of Licenses Sold	8,642	10,053	10,477	8,410	19% Decrease
Percentage Change	-7%	16%	4%	-20%	



Understanding The County's Budget

Strategic Plan and Performance Measures

Department & Measure	Fiscal Year				Target/ Goal
	2021	2022	2023	2024	
REGIONAL PUBLIC SAFETY TRAINING CENTER					
Facility Usage (0600 hrs. to 1800 hrs.)	53,104	61,148	58,658	60,862	Increase Usage
Percentage Change	-	15%	-4%	4%	
Facility Usage (1800 hrs. to 0600 hrs.)	4,361	5,127	5,642	9,923	Increase Usage
Percentage Change	-	18%	10%	76%	
Rental Revenue	73,194	67,712	79,906	90,876	Increase Rental Income
Percentage Change	-	-7%	18%	14%	
REGISTRAR OF VOTERS					
Number of Registered Voters	315,807	312,349	308,158	330,780	Ensure all eligible voters have access to registration
Percentage Change	4%	-1%	-1%	7%	
Number of Voters per Staff	45,115	34,705	34,240	18,377	Decrease
Percentage Change	4%	-23%	-1%	-46%	
TECHNOLOGY SERVICES					
Number of Total Emails	37,604,155	40,297,450	41,448,674	44,929,890	
Percentage Change	24%	7%	3%	8%	
Number of Files Infected & Cleaned (Monthly Average)	282	2	4	2	Increase detection and number of files cleaned
Percentage Change	166%	-99%	100%	-58%	



BUDGET AT A GLANCE

On May 21, 2024, the Board of County Commissioners (BCC) approved the Washoe County Fiscal Year 2025 (FY 2025) 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 2025 budget for all funds are \$1.16 billion. Of this, General Fund expenditures and transfers out total \$522.1 million, or 45 percent of the total budget.

Washoe County Budget

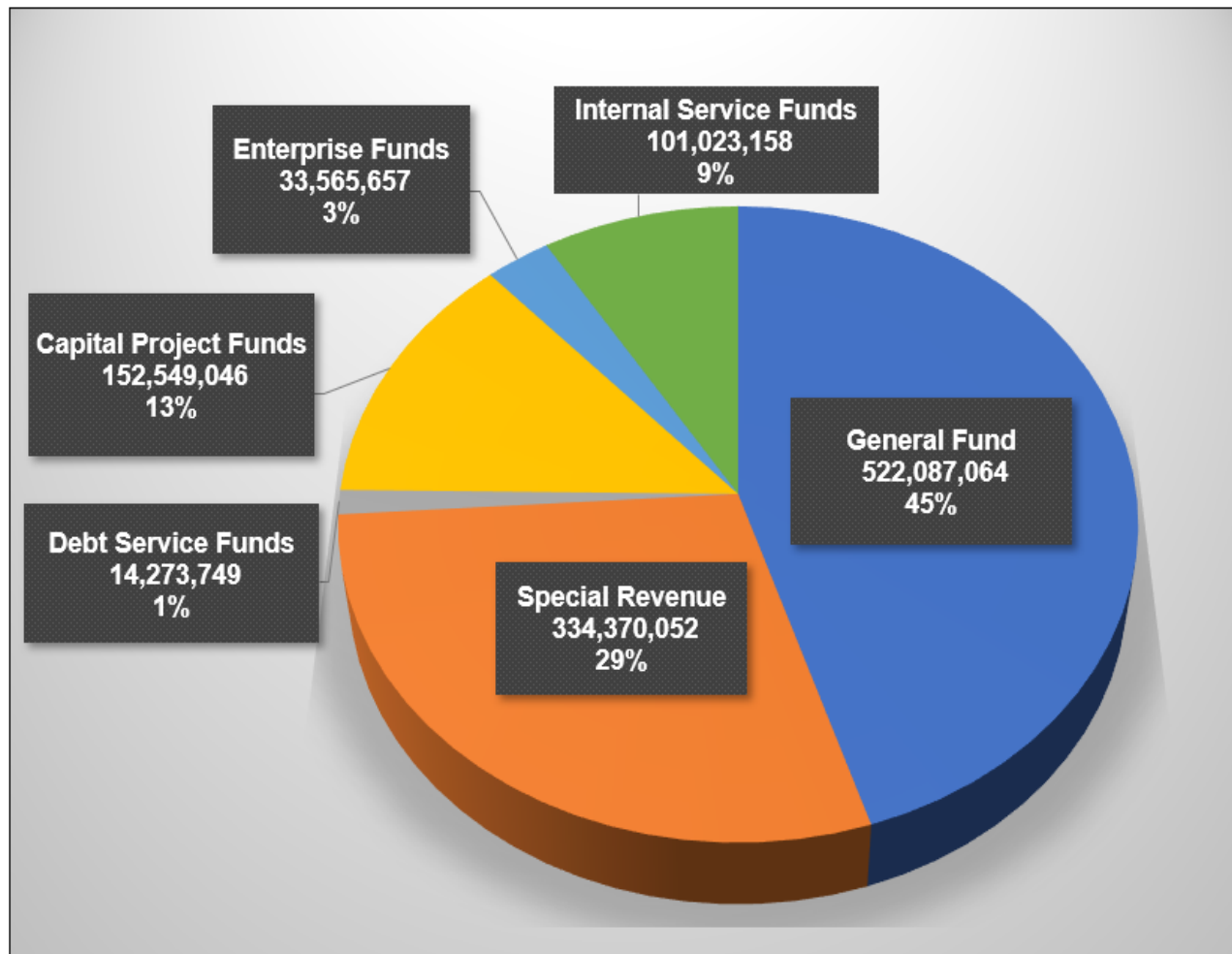
Total Budget Appropriations*	Fiscal Year 2024 Final	Fiscal Year 2025 Final	Change from Prior Year	
			\$	%
Governmental Funds				
General Fund	516,134,945	522,087,064	5,952,119	1.2%
Special Revenue	298,857,548	334,370,052	35,512,504	11.9%
Capital Project Funds	14,169,594	14,273,749	104,155	0.7%
Debt Service Funds	111,322,463	152,549,046	41,226,583	37.0%
Total Governmental Funds	\$ 940,484,550	\$ 1,023,279,911	\$ 82,795,361	8.8%
Proprietary Funds				
Enterprise Funds	31,946,141	33,565,657	1,619,516	5.1%
Internal Service Funds	92,927,196	101,023,158	8,095,962	8.7%
Total Proprietary Funds	\$ 124,873,337	\$ 134,473,494	\$ 9,715,478	7.8%
Total Appropriations - All Funds	\$ 1,065,357,887	\$ 1,157,868,726	\$ 92,510,839	8.7%

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

GOVERNMENTAL FUNDS

The County has 23 governmental funds. Governmental funds include the General Fund but also 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 Northern Nevada Public Health.

The following two tables summarize revenues/other resources and expenditures/other uses for governmental funds. Excluding fund balances, total expenditures, transfers out and contingencies for governmental funds are \$1 billion, a 9% increase compared to FY 2024. The General Fund is almost flat (1% increase), while Special Revenue funds' increase is 12%. Most Special Revenue Funds increases support one-time transfers for capital projects. The Capital Projects Funds increase reflects anticipated projects, including those supported by the Special Revenue 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	123,888,504	160,175,176	259,941,144	1.1617	83,063,570	-	746,168	627,814,564
Health	13,695,576	-	-	-	29,291,715	-	9,516,856	52,504,147
Library Expansion	3,618,752	-	4,511,097	0.0200	15,000	-	-	8,144,849
Animal Services	7,389,087	-	6,766,645	0.0300	665,000	-	-	14,820,732
Marijuana Establishments	786,745	-	-	-	1,200,000	-	-	1,986,745
Regional Communication System	1,665,211	-	-	-	5,280,814	-	27,372	6,973,397
Regional Computer Aided Dispatch/Records Mgt	-	-	-	-	1,930,526	-	-	1,930,526
Regional Permits System	759,428	-	-	-	658,341	-	109,000	1,526,769
Indigent Tax Levy	15,378,978	-	13,533,291	0.0600	7,904,239	-	24,102,463	60,918,971
Homelessness Fund	11,394,552	-	-	-	1,754,641	-	35,989,103	49,138,296
Child Protective Services	15,463,812	-	9,022,194	0.0400	54,115,517	-	12,585,763	91,187,286
Senior Services	5,888,231	-	2,255,548	0.0100	924,450	-	3,757,420	12,825,649
Enhanced 911	2,442,269	-	-	-	7,018,203	-	-	9,460,472
Regional Public Safety	1,271,787	-	-	-	1,036,738	-	-	2,308,525
Central Truckee Meadows Remediation District	3,265,576	-	-	-	1,307,858	-	-	4,573,435
Truckee River Flood Mgt Infrastructure	2,647,293	-	-	-	15,431,112	-	-	18,078,405
Roads Special Revenue Fund	1,682,649	-	-	-	11,928,580	-	6,500,253	20,111,482
Other Restricted Special Revenue	12,673,014	-	2,255,548	0.0100	34,805,890	-	-	49,734,452
Capital Facilities Tax	4,128,426	-	11,277,743	0.0500	30,000	-	-	15,436,169
Parks Construction	12,188,903	-	-	-	2,504,596	-	-	14,693,498
Capital Improvements Fund	99,056,357	-	-	-	14,205,567	-	47,532,436	160,794,360
Washoe County Debt Ad Valorem	2,142,820	-	2,255,548	0.0100	-	-	-	4,398,368
Washoe County Debt Operating	2,123,088	-	-	-	-	-	11,178,197	13,301,285
SAD Debt	2,601,177	-	-	-	759,800	-	-	3,360,977
TOTAL GOVERNMENTAL FUNDS	346,152,235	160,175,176	311,818,758	1.3917	275,832,158	-	152,045,031	1,246,023,359



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	220,491,857	124,052,673	85,677,389	1,003,657	12,500,000	78,361,487	105,727,499	627,814,563
Health	18,115,049	9,563,446	7,510,434	197,444	-	9,463,000	7,654,773	52,504,147
Library Expansion	1,630,411	826,809	2,006,853	-	-	124,628	3,556,148	8,144,849
Animal Services	3,713,171	2,034,538	2,196,654	302,000	-	-	6,574,369	14,820,732
Marijuana Establishments	-	-	113,000	-	-	1,087,000	786,745	1,986,745
Regional Communication System	622,721	297,955	1,285,767	190,000	-	2,889,142	1,687,812	6,973,397
Regional Computer Aided Dispatch/Records Mgt	-	-	-	-	-	1,930,526	-	1,930,526
Regional Permits System	-	-	926,661	-	-	-	600,108	1,526,769
Indigent Tax Levy	1,287,744	705,466	16,216,148	-	-	29,707,991	13,001,623	60,918,971
Homelessness Fund	8,771,434	4,821,306	25,079,522	-	-	-	10,466,035	49,138,296
Child Protective Services	27,634,419	14,997,520	36,651,407	119,200	-	-	11,784,740	91,187,286
Senior Services	3,409,177	1,945,172	2,297,481	-	-	-	5,173,818	12,825,649
Enhanced 911	231,028	124,149	6,184,308	1,000,000	-	1,250,000	670,987	9,460,472
Regional Public Safety	444,412	241,613	480,640	486,000	-	-	655,860	2,308,525
Central Truckee Meadows Remediation District	715,825	379,230	1,913,945	-	-	-	1,564,434	4,573,435
Truckee River Flood Mgt Infrastructure	803,213	416,140	11,722,834	-	-	2,488,925	2,647,293	18,078,405
Roads Special Revenue Fund	4,790,221	2,612,071	7,989,685	4,306,000	-	-	413,506	20,111,482
Other Restricted Special Revenue	10,360,545	5,838,577	8,893,291	458,874	-	19,567,332	4,615,834	49,734,452
Capital Facilities Tax	-	-	8,059,373	-	-	5,175,000	2,201,796	15,436,169
Parks Construction	-	-	1,848,333	7,285,763	-	-	5,559,403	14,693,498
Capital Improvements Fund	97,415	47,247	3,978,190	126,057,726	-	-	30,613,782	160,794,360
Washoe County Debt Ad Valorem	-	-	2,855,835	-	-	-	1,542,533	4,398,368
Washoe County Debt Operating	-	-	11,178,197	-	-	-	2,123,088	13,301,285
SAD Debt	-	-	239,717	-	-	-	3,121,260	3,360,977
TOTAL GOVERNMENTAL FUNDS	303,118,642	168,903,912	245,305,663	141,406,664	12,500,000	152,045,031	222,743,446	1,246,023,357



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 \$134.6 million, reflecting a 7.8% increase when compared to FY 2024. The majority of the increase reflected in the Health Benefits Fund.

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	4,734,192	170,426	2,000	-	-	(1,355,766)
Utilities	24,844,490	24,300,251	10,449,849	823,707	-	-	10,170,381
Golf Course	427,000	3,704,207	46,495	1,300	-	-	(3,232,012)
Health Benefits	78,402,090	79,587,644	508,000	-	-	-	(677,554)
Risk Management	7,693,587	9,089,572	327,200	-	-	-	(1,068,785)
Equipment Services	14,309,385	12,345,941	615,531	-	-	-	2,578,975
TOTAL PROPRIETARY FUNDS	128,886,551	133,761,808	12,117,502	827,007	-	-	6,415,238

The following chart 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 \$284.9 million, followed by General Government at \$188.6 million.

BUDGET SUMMARY FOR WASHOE COUNTY

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2025	TOTAL (MEMO ONLY) COLUMNS 3 + 4
	ACTUAL	ESTIMATED	BUDGET		
	PRIOR YEAR 6/30/2023	CURRENT YEAR 6/30/2024	YEAR 6/30/2025		
	(1)	(2)	(2)	(4)	(5)
REVENUES					
Property Taxes	267,299,044	288,087,979	311,818,758	-	311,818,758
Other Taxes	3,672,298	3,602,277	3,681,820	-	3,681,820
Licenses and Permits	21,192,583	20,108,078	21,759,306	-	21,759,306
Intergovernmental Resources	310,434,649	414,401,134	326,983,181	-	326,983,181
Charges for Services	50,084,751	50,370,889	54,622,242	134,343,422	188,965,664
Fines and Forfeits	9,609,254	10,969,607	10,957,998	-	10,957,998
Miscellaneous	31,612,479	34,646,083	18,002,787	6,460,631	24,463,418
TOTAL REVENUES	693,905,059	822,186,047	747,826,092	140,804,053	888,630,145
EXPENDITURES-EXPENSES					
General Government	78,596,736	110,172,389	87,534,811	101,023,158	188,557,969
Judicial	89,991,326	132,059,553	124,454,945	-	124,454,945
Public Safety	219,049,307	272,804,704	284,898,347	-	284,898,347
Public Works	37,990,300	48,013,737	58,546,637	-	58,546,637
Health	33,549,200	53,403,836	61,249,374	-	61,249,374
Welfare	143,274,299	201,462,325	168,438,846	-	168,438,846
Culture and Recreation	24,163,367	35,963,159	43,468,029	-	43,468,029
Community Support	134,632	503,151	381,383	-	381,383
Intergovernmental Expenditures	14,212,751	14,466,205	15,489,760	-	15,489,760
Contingencies **	-	5,415,355	12,500,000	-	12,500,000
Utilities	-	-	-	24,325,251	24,325,251
Building and Safety	-	-	-	4,736,192	4,736,192
Golf Fund	-	-	-	3,705,507	3,705,507
Debt Service - Principal	10,530,083	10,776,825	11,373,158	-	11,373,158
Interest Costs	3,703,378	3,314,734	2,822,556	798,707	3,621,263
Escrow on Refunding	-	-	-	-	-
Service Fees	47,151	77,035	77,035	-	77,035
Other	-	-	-	-	-
TOTAL EXPENDITURES	655,242,530	888,433,008	871,234,881	134,588,815	1,005,823,696
Excess of Revenues over (under) Expenditures-Expenses	38,662,529	(66,246,961)	(123,408,789)	6,215,238	(117,193,550)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	-	-	-
Sales of General Fixed Assets	1,487,525	-	-	200,000	200,000
Proceeds of Medium-term Financing	-	-	-	-	-
Intangible Right to Use Assets	2,943,711	-	-	-	-
Operating Transfers In	151,567,757	173,088,902	152,045,031	-	152,045,031
Operating Transfers (Out)	(151,567,757)	(173,088,902)	(152,045,031)	-	(152,045,031)
TOTAL OTHER FINANCING SOURCES (USES)	4,431,236	-	-	200,000	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	43,093,765	(66,246,961)	(123,408,789)	6,415,238	
FUND BALANCE JULY 1, BEG. OF YEAR:	369,305,433	412,399,196	346,152,235		
Prior Period Adjustments	-	-	-		
Residual Equity Transfers	-	-	-		
FUND BALANCE JUNE 30, END OF YEAR:	412,399,197	346,152,235	222,743,446		



The total fund balance for Governmental Funds is budgeted at \$222.7 million, 21.8% of total governmental expenditures and contingency (\$817.2 million) and transfers out (\$152.0 million).

HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES

Many priorities were considered in developing the Fiscal Year 2025 Budget. These priorities included funding for existing personnel, existing services and supplies and contracts, maintaining the County's assets and infrastructure needs, and additional operating budget requests such as enhancement of the competency court to divert people with behavioral health needs from incarceration to receiving help. 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 2025 Final Budget reflects a cautious approach to enhance services, including mental health, the senior experience, infrastructure and continuing the multi-year commitments to elections, regionalization of dispatch, fire and EMS services, equity, affordable housing and sustainability.

The Fiscal Year 2025 total County budget includes:

- **Enhanced Services Supporting Strategic Plan Goals**
- **Continued Investment in Capital Improvement Program & Infrastructure Scorecard**
 - Various funding sources
- **Additional 30.2 full time equivalent positions (FTE's)**
 - **14.0 General Fund; 16.2 Other Funds**

Material changes between the FY 2025 Recommended budget presented on April 16, 2024 and the Final FY 2025 Budget adopted on May 21, 2024 are:

- **GENERAL FUND: \$-0-**
 - **Additional Positions – 1.0 Additional FTE (Net \$-0-)**
Community Services – Parks = 1.0 Natural Resource Field Technician
- **SPECIAL REVENUE FUNDS: \$15.7 million**
 - **Additional Positions – 7.20 Additional FTE**
 - ♦ **Assessor – Additional 3.0; Real Property Appraisal = 1.0 Senior Appraiser; 2.0 Appraiser II**
 - ♦ **Truckee River Flood Management (Net 0.0) – 1.0 Hydrologic Technician; offset with delimit of 1.0 Senior Project Manager**
 - ♦ **Health District – 5.0 Additional (Net 4.20) = 1.0 Environmental Health Specialist; 1.0 Statistics and Informatics Supervisor; 2.0 Public Health Investigator II's; 1.0 Public Health Informatics Specialist**
 - **Increased FY25 budget based on FY24 cost estimate true-ups and new projects (including transfers for capital projects)**
- **CAPITAL IMPROVEMENT FUND: Net increase \$19.6 million:**
 - **Increased Capital Project(s) appropriations for:**
 - ♦ **West Hills Rehabilitation - \$13.5 million (assumed \$500k spent in FY24)**
 - ♦ **Juvenile Services New Case Management System - \$1.2 million**
 - ♦ **Increased FY25 budget based on FY24 cost estimate true-ups - \$4.9 million**
 - ⇒ **Often referred to as “carry-over” or “carry-forward” projects**

Notable highlights for the Fiscal Year 2025 Final Budget include:

An additional 30.20 Net Full Time Equivalent (FTE) positions: 14.00 General Fund

Function	Department	Net FTE Change
Culture and Recreation:	Community Services-Regional Parks and Open Space	1.00
	Total Culture and Recreation	1.00
General Government:	Manager's Office	(1.00)
	Total General Government	(1.00)
Judicial:	Alternate Public Defender	2.00
	District Attorney	4.00
	District Court	1.00
	Public Defender	4.00
	Total Judicial	11.00
Public Works:	Community Services – West Hills Facility (net)	1.00
	Community Services – Short Term Rentals	2.00
	Total Public Works	3.00
Total General Fund		14.00

An additional 30.20 Net Full Time Equivalent (FTE) positions: 16.20 Other Funds

Function	Department	Net FTE Change
Enterprise:	Utilities	6.00
	Total Enterprise	6.00
General Government:	Assessor	3.00
	Total General Government	3.00
Health & Sanitation:	Health District	4.20
	Total Health and Sanitation	4.20
Public Safety:	Animal Services	2.00
	Enhanced 911	(1.00)
	Total Public Safety	1.00
Public Works:	Community Services – Capital Projects	1.00
	Total Public Works	1.00
Welfare:	Human Services – Senior Services	1.00
	Total Welfare:	1.00
Total Other Funds		16.20

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 \$78.4 million:

Transfer Out to Fund:	Amount
Capital Improvement	\$ 12,000,000
Indigent Services	\$ 24,102,463
Homelessness Fund	\$ 21,820,409
Health District	\$ 9,516,856
Debt Service	\$ 6,167,624
Senior Services	\$ 3,428,882
Road Maintenance	\$ 1,325,253
Total General Fund	\$ 78,361,487

REVENUE AND EXPENDITURE ASSUMPTIONS

The following assumptions and adjustments have been included in the FY 2025 budget:

Revenues and Other Sources:

- ◆ Total County revenues are budgeted to increase \$63.3 million, or 7.7% when comparing FY 2024 and FY 2025 adopted. This figure does not include any one-time Federal relief funding.
- ◆ The County's property tax rate remains at \$1.3917 for the 20th consecutive year.
- ◆ Based on the State of Nevada, Department of Taxation's formula, the FY 2025 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 \$23.7 million, or 8.2%. General Fund property taxes are likewise projected to increase \$19.8 million, or 8.2%.
- ◆ Consolidated Tax ("C-Tax") revenues are projected to increase by \$3.1 million, or 2.0% compared to FY 2024 estimate to complete, but decrease \$3.0 million compared to FY 2024 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 \$12.6 million, or 7.2%. The General Fund is expected to increase \$1.9 million, or 7.6% in Fiscal Year 2025, mostly due to the net impact of increased overhead fees and Alternative Sentencing fees being reclassified out of miscellaneous.
- ◆ Other Intergovernmental revenue is expected to increase \$26.9 million across all funds, a 21.5% increase, mainly driven by anticipated non-federal relief funding (federal earmark and state funding for various capital projects). The General Fund is anticipated to remain flat.
- ◆ Miscellaneous/Other revenue is expected to increase \$784 thousand, or 3.3% across all funds. The General Fund is anticipated to decrease \$449 thousand, or 10.1%, due to the reclassification of Alternative Sentencing fees.
- ◆ Licenses & Permits revenue is expected to increase \$1.3 million, or 6.5% across all funds, driven by NNPH fees. General Fund is anticipated to remain flat based on the anticipation of slower growth of franchise fees.
- ◆ Fines & Forfeitures across all funds are anticipated to increase \$1 million, a 10.5% increase. General Fund reflects all of that increase, due to recognizing certain legal fee revenue associated with conflict counsel public defense expenditures.

Expenditures and Other Uses:

- ◆ When the FY 2025 budget was adopted, the BCC hadn't approved any of the outstanding collective bargaining agreements (CBAs). The FY 2025 budget included an estimated increase. Subsequent to adopting the FY 2025 budget, the BCC approved multi-year collective bargaining agreements that cover the period of July 1, 2024 through June 30, 2028. Each CBA had slightly different impacts, but generally speaking, Fiscal Year 2025 impacts reflect an approximate 6.9% increase across all employee groups.
- ◆ Retirement rates set by Nevada Public Employee Retirement System (NV PERS) remained at 33.5% and 50.0% for Regular and Police/Fire employees, respectively. The NV PERS Board will determine rates for Fiscal Years 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 2025 Other Post Employment Benefits (OPEB) contribution, based on the latest actuarial valuation decreased from \$18.3 million to \$16.2 million, or 11.2 percent. The General Fund's allocated portion of OPEB is \$11.8 million, a decrease over prior year of \$1.6 million, or 11.9%, and is 73% 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. This change increased the ongoing annual contribution by ~\$1.9 million. The FY 2025 contribution decrease 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 any updated plan provisions. Future years continue to be adjusted accordingly in the General Fund 5-Year forecast.
- ◆ Total personnel (Salaries & Wages and Employee Benefits) increased \$23.4 million, or 5.1% compared to FY 2024. General Fund personnel increased \$17.9 million, or 5.5%, compared to prior year. Increases reflect changes per the implementation of the Korn Ferry classification and compensation study, "regular" increases such as merit, promotions and group insurance, and estimated impacts due to outstanding collective bargaining agreements-but not the full impact as discussed above, as well as an additional net 30.2 Full Time Equivalents (FTEs) (14.0 in the General Fund and 16.2 in other funds).
- ◆ All funds' services & supplies, excluding settlement payments, increased \$13.3 million, or 4.0%. General Fund services and supplies, excluding settlement payments, increased \$2.3 million, or 2.8%, compared to FY 2024. Increases are almost exclusively to support ongoing operations-including inflationary/other increases (i.e., detention services medical and food, psychiatric evaluations, repairs & maintenance, software subscriptions/maintenance, utilities, etc.), but also reflect the net impact per elimination of FY 2024 one-time expenditures.
- ◆ General Fund transfers out decreased from \$94 million to \$78 million, or 16.7%, compared to Fiscal Year 2024. FY 2025 transfers were intended to decline based on purposeful one-time transfers in FY 2024 to support capital projects.

- ◆ Fiscal Year 2025 General Fund Contingency budget is \$12.5 million, an increase of \$7 million and near the statutory maximum. The main driver of the increase is to account for unknown collective bargaining impacts.
- ◆ The Fiscal Year 2025 General Fund budget reflects \$4 million of Stabilization Reserve.
- ◆ Fiscal Year 2024 was the final year of legally required property tax settlement payments. The FY 2025 budget includes \$600 thousand to account for potential timing issues for various refunds and a separate settlement agreement with the Washoe County School District.

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 2024 and FY 2025 budgets.

Below is a high-level overview and comparison of the General Fund requests and approvals for Fiscal Years 2024 and 2025.

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

FY 2025:

General Fund final adopted budget deficit \$18.2 million (one-time use of fund balance per BCC approval reflecting anticipated impacts for collective bargaining)

Above Base Department/Fund Requests = \$28.7 million and 102.2 FTE's

Above Base Requests Approved = \$1.7 million (net) and 14.0 FTE's

A summary of the Washoe County General Fund Fiscal Year 2025 Final Budget in terms of total sources and total uses, with comparisons to prior year follows.

Washoe County FY 2025 General Fund Budget

SOURCES AND USES	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Adjusted Budget	FY 2024 Estimate	FY 2025 Final	FY 25 Final vs FY 24 Est	
						%Var.	\$ Var.
Revenues and Other Sources							
Taxes	223,289,269	240,903,476	240,903,476	240,823,476	260,606,144	8.2%	19,782,668
Licenses and Permits	15,216,885	14,991,179	14,991,179	14,666,179	14,967,049	2.1%	300,870
Consolidated Taxes	155,479,809	163,188,625	163,188,625	157,034,486	160,175,176	2.0%	3,140,690
SCCRT AB104	19,433,184	20,622,188	20,622,188	19,627,515	19,823,791	1.0%	196,276
Other Intergovernmental	9,450,870	8,836,895	8,884,196	9,167,749	9,120,947	-0.5%	(46,802)
Charges for Services	23,853,611	24,541,748	24,541,748	24,479,633	26,343,770	7.6%	1,864,137
Fines and Forfeitures	7,122,474	7,120,382	7,120,382	7,064,382	8,158,708	15.5%	1,094,326
Miscellaneous	9,958,835	4,433,260	4,433,260	4,434,036	3,984,305	-10.1%	(449,730)
Total Revenue	463,804,937	484,637,753	484,685,054	477,297,456	503,179,890	5.4%	25,882,434
Other Sources, Transfers In	3,986,286	741,723	741,723	741,723	746,168	0.6%	4,445
TOTAL SOURCES	467,791,224	485,379,476	485,426,777	478,039,179	503,926,058	5.4%	25,886,879
Expenditures and Other Uses							
Salaries and Wages	186,516,419	207,674,955	206,948,234	205,284,276	220,491,857	7.3%	15,207,582
Employee Benefits	91,328,634	118,919,027	118,490,383	115,590,408	124,052,673	7.1%	8,462,265
Services and Supplies	72,469,888	82,733,328	88,882,680	84,031,841	85,077,389	1.2%	1,045,549
Settlement Payments (One0time)	7,143,256	6,000,000	6,000,000	1,500,000	600,000	-15.0%	(900,000)
Capital Outlay	9,750,820	1,262,402	1,991,727	1,866,227	1,003,657	-43.3%	(862,570)
Debt Service (GASB 87)	3,812,047	-	-	-	-	0.0%	-
Total Expenditures	371,021,065	416,589,712	422,313,025	408,272,752	431,225,577	5.4%	22,952,825
Transfers Out	69,801,854	76,300,878	76,330,378	76,300,878	78,361,487	2.7%	2,060,609
Transfers Out (one-time)	37,996,175	17,734,000	17,734,000	17,734,000	-	-100.0%	(17,734,000)
Contingency	-	5,510,355	3,518,354	5,415,355	12,500,000	130.8%	7,084,645
TOTAL USES	478,819,093	516,134,945	519,895,757	507,722,985	522,087,064	2.8%	14,364,079
Net Change in Fund Balance	(11,027,870)	(30,755,469)	(34,468,979)	(29,683,806)	(18,161,006)		
Beginning Fund Balance	164,600,181	128,716,364	153,572,311	153,572,311	123,888,505		
Ending Fund Balance	153,572,311	97,960,895	119,103,332	123,888,505	105,727,499		
Unassigned Ending Fund Balance \$	138,286,245	86,088,192	86,088,193	113,843,676	96,118,352		
Unassigned Ending Fund Balance %	29.5%	16.9%	16.7%	22.7%	18.9%		

*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 2025 Budget, the estimated unassigned General Fund balance as of June 30, 2025, is \$96.1 million, representing unassigned fund balance of 18.9% based on estimated expenditures and transfers excluding capital outlay. This reflects a reduction in unassigned fund balance of \$17.7 million which results mainly from the contingency increase. More information about the FY 2024 and FY 2025 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.

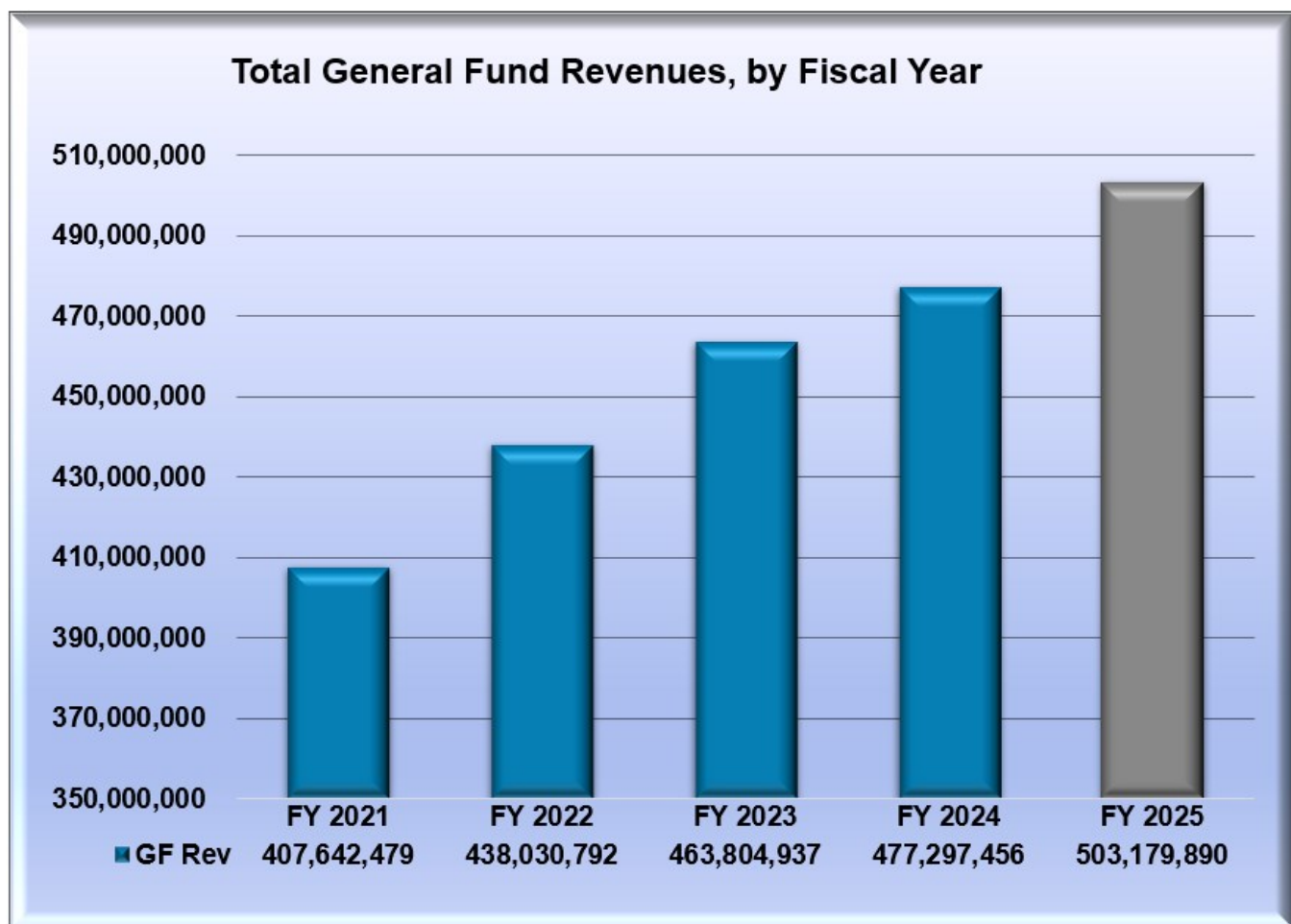


GENERAL FUND REVENUES

Washoe County is budgeted to receive \$888.6 million of revenues (not including transfers in and other financing sources) in FY 2025, a \$63.3 million increase, or 7.7%, compared to FY 2024. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$747.8 million. This represents an increase of \$54.6 million, or 7.3%, compared to Fiscal Year 2024 budgeted revenues of \$693.3 million.

Total FY 2025 General Fund budgeted revenues are \$503.2 million, representing a \$26 million, or 5.4%, increase over FY 2024 estimated revenues of \$477.3 million.

For the period of Fiscal Year 2021 through Fiscal Year 2025, General Fund revenues have increased on average 6.3% per year, as shown in the chart below. Note that FY 2024 and FY 2025 reflect estimated and budgeted revenues, respectively.



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

Understanding The County's Budget

General Fund Revenues

Revenue Type	FY 2023 Actual	FY 2024 Original Budget	FY 2024 Estimated	FY 2025 Final Budget	FY 2024 Est to 2025	
					\$ Change	% Change
TAXES						
Ad valorem						
General	196,202,583	211,890,073	211,890,073	229,344,177	17,454,104	8.2%
Detention Facility	14,950,588	16,129,320	16,129,320	17,457,946	1,328,626	8.2%
Indigent Insurance Program	2,897,418	3,125,837	3,125,837	3,383,323	257,486	8.2%
AB 104	3,492,921	3,741,001	3,741,001	4,049,160	308,159	8.2%
China Springs support	1,371,533	1,271,174	1,271,174	1,375,885	104,711	8.2%
Family Court	3,708,661	4,001,071	4,001,071	4,330,653	329,582	8.2%
NRS 354.59813 Makeup Rev.	-	-	-	-	-	-



Understanding The County's Budget

General Fund Revenues

Revenue Type	FY 2023 Actual	FY 2024 Original Budget	FY 2024 Estimated	FY 2025 Final Budget	FY 2024 Est to 2025	
					\$ Change	% Change
CHARGES FOR SERVICES						
GOVERNMENTAL						
Clerk Fees	117,734	250,750	250,750	250,750	-	0.0%
Recorder Fees	2,082,630	2,100,000	2,103,500	2,103,500	-	0.0%
Map Fees	4,299	1,600	1,600	1,600	-	0.0%
Property Tax (PTax) Commission NRS 361.530	2,920,396	2,368,000	2,368,000	2,368,000	-	0.0%
Building and Zoning Fees	-	-	-	-	-	-
Central Service billings (GL 461101-461766)	7,638,896	8,154,565	8,154,565	9,226,587	1,072,022	13.1%
Other	687,906	530,694	446,194	446,194	-	0.0%
SUBTOTAL	13,451,861	13,405,609	13,324,609	14,396,631	1,072,022	8.0%
JUDICIAL						
Clerk's Court Fees	328,917	350,000	350,000	350,000	-	0.0%
Other	884,208	838,900	838,900	838,900	-	0.0%
SUBTOTAL	1,213,125	1,188,900	1,188,900	1,188,900	-	0.0%
PUBLIC SAFETY						
Police						
Sheriffs Fees	306,329	410,000	410,000	410,000	-	0.0%
Medical Examiner Fees	1,413,998	1,859,343	1,859,343	1,859,343	-	0.0%
Others	5,247,946	5,693,832	5,693,832	6,504,832	811,000	14.2%
Corrections	266	1,500	1,500	1,500	-	0.0%
Protective Services	476,332	380,000	380,000	380,000	-	0.0%
SUBTOTAL	7,444,871	8,344,675	8,344,675	9,155,675	811,000	9.7%
Public Works	551,043	594,489	594,489	594,489	-	0.0%
Welfare	-	-	-	-	-	-
Cultural and Recreation	1,192,711	1,008,075	1,026,960	1,008,075	(18,885)	-1.8%
SUBTOTAL CHARGES FOR SERVICES	23,853,611	24,541,748	24,479,633	26,343,770	1,864,137	7.6%
FINES AND FORFEITURES						
Fines						
Library	8,626	10,000	10,000	10,000	-	0.0%
Court	2,574,271	1,581,850	1,525,850	1,429,850	(96,000)	-6.3%
Penalties	3,719,370	3,881,500	3,881,500	3,881,500	-	0.0%
Legal Services	-	-	-	1,190,326	1,190,326	-
Forfeits/Bail	820,207	1,647,032	1,647,032	1,647,032	-	0.0%
SUBTOTAL FINES AND FORFEITURES	7,122,474	7,120,382	7,064,382	8,158,708	1,094,326	15.5%
MISCELLANEOUS						
Investment Earnings	5,101,812	1,622,030	1,622,030	1,622,030	-	0.0%
Net increase (decrease) in fair value of investments	1,043,087	-	-	-	-	-
Rents and Royalties	63,909	-	-	-	-	-
Contributions and Donations from Private Sources	-	-	-	-	-	-
Other	3,750,027	2,811,230	2,812,006	2,362,275	(449,731)	-16.0%
SUBTOTAL MISCELLANEOUS	9,958,835	4,433,260	4,434,036	3,984,305	(449,731)	-10.1%
TOTAL REVENUE ALL SOURCES	463,804,937	484,637,753	477,297,456	503,179,890	25,882,434	5.4%



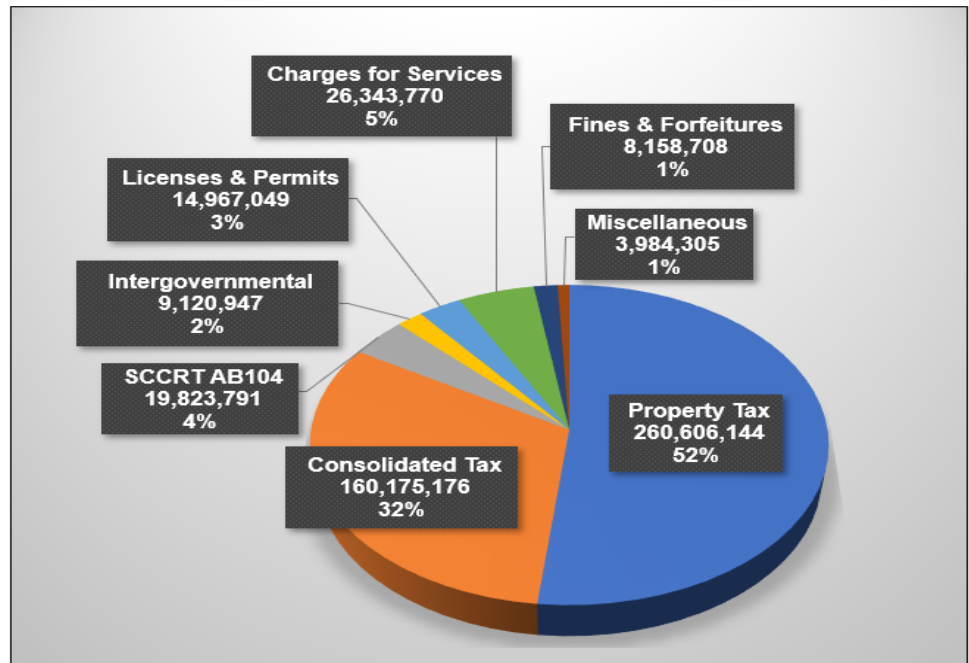
Understanding The County's Budget

General Fund Revenues

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 2025, property taxes represent 35% of total organization revenue, 42% of Governmental Fund revenues, and 52% 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 2025, is \$30.5 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 2025 represents an 8.4% increase compared to Fiscal Year 2024.

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	2021	2022	2023	2024	2025
Average Statewide Rate	\$ 3.2218	\$ 3.1878	\$ 3.1736	\$ 3.1096	\$ 3.1095
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



Understanding The County's Budget

General Fund Revenues

The FY 2025 County's portion of property taxes is \$1.3917 per \$100 of assessed valuation and remains unchanged for the 20th consecutive year. The property taxes are distributed as follows:

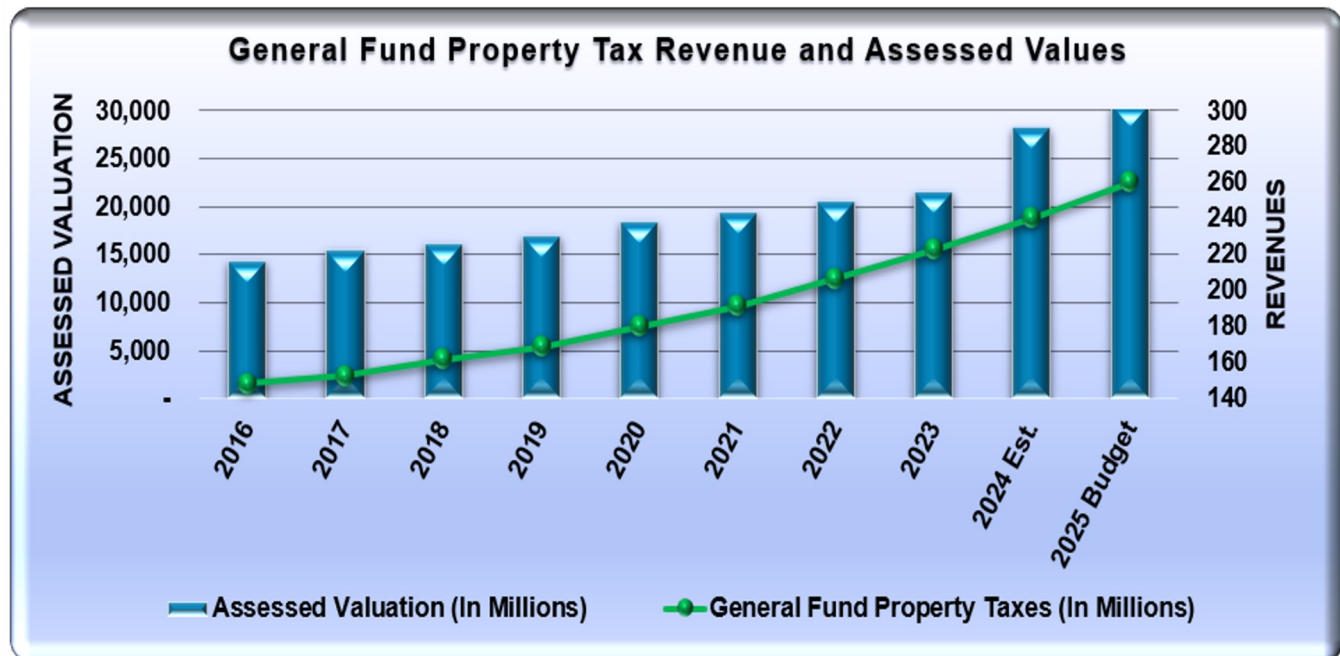
Washoe County Property Tax Rates - Fiscal Year 2025

	By Fund	Operating Rate	Legislative Overrides	Voter Overrides	Debt
General Fund					
Operating	1.0168	1.0168			
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)	0.0061		0.0061		
Family Court (NRS 3.0107)	0.0192		0.0192		
SUBTOTAL	1.1345	1.0168	0.1177	-	-
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					
Debt Service Fund	0.0100				0.0100
SUBTOTAL	0.0100	-	-	-	0.0100
Other (AB104)					
Other (AB104)	0.0272		0.0272		
SUBTOTAL	0.0272	-	0.0272	-	-
TOTAL	1.3917	1.0268	0.2549	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 or two times CPI, 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. 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.).

Fiscal Year 2025 assessed valuation increased 8.4% due to application of the 3% and 8% maximum (capped) increases and new development. In recent years, the value of new development has increased due to a variety of factors including housing supply and inflationary impacts (i.e., cost of labor, cost of goods, interest rates, etc.).

The following table shows the historical assessed valuation changes and indicates the General Fund portion of property taxes by fiscal year. Fiscal Years 2024 and 2025 are estimates.

Fiscal Year	Total Assessed Valuation (In Millions)	% Change	General Fund Property Taxes	% Change
2016	14,343	8.0%	148.38	1.8%
2017	15,432	7.6%	152.75	2.9%
2018	16,137	4.6%	161.89	6.0%
2019	16,887	4.6%	168.84	4.3%
2020	18,399	9.0%	180.07	6.7%
2021	19,347	5.2%	191.20	6.2%
2022	20,550	6.2%	206.66	8.1%
2023	21,488	4.6%	222.62	7.7%
2024 Est	28,178	31.1%	240.16	7.9%
2025 Budget	30,541	8.4%	259.94	8.2%

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 2025 is 3% for residential and 8% for non-residential (the same as Fiscal Years 2023 and 2024). 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 \$259.9 million from \$240.1 million, an increase of \$19.8 million, or 8.2%. 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 2024, combined SCCRT and BCCRT collections were \$133.9 million and accounted for a combined 84.3% 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 2024, the GST totaled \$20.4 million and accounted for 12.8% 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 2024, the RPTT totaled \$3.6 million and accounted for 2.3% of the Consolidated Tax distributed within the County. RPTT distributions in Fiscal Years 2023 (\$3.9 million) and 2024 (\$3.6 million) reflect significant declines when compared to FY 2022 of \$6.1 million. This tax has been negatively impacted by the changes to the local housing market, including increased prices and interest rates.

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 2024, combined Cigarette Tax and the Liquor Tax collections were \$931 thousand 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.

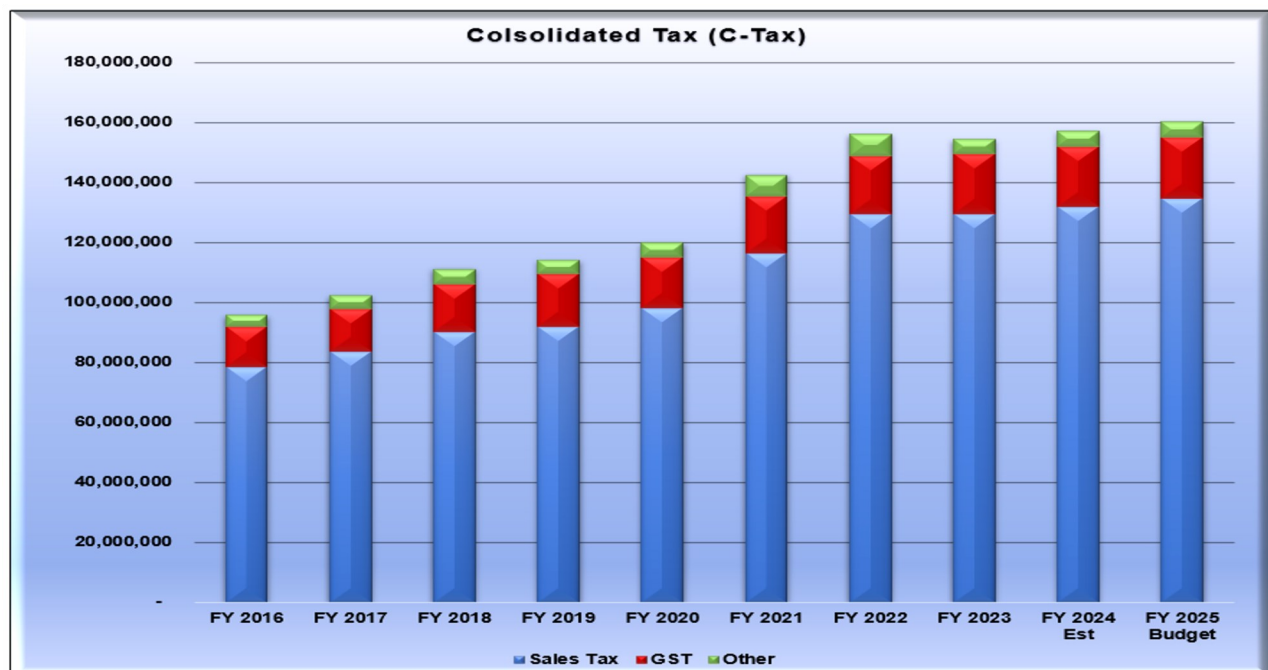
Because the BCCRT and the SCCRT constitute the majority of the Consolidated Tax Revenues, the State's sales tax collection and enforcement procedures are discussed briefly below. Taxation administers all sales taxes within the State, including the BCCRT and the SCCRT. Each licensed retailer is required 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 2024 were due to Taxation no later than May 31, 2024). 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 ten years of Washoe County Consolidated Tax distributions. Note that FY 2024 and FY 2025 reflect estimated and budgeted distributions, respectively.



Understanding The County's Budget

General Fund Revenues

Projections

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 distributions, Fiscal Year 2024 revised estimated and Fiscal Year 2025 budgeted revenues reflect an anticipated flattening of growth based on 2023 and 2024 trend analysis and global and local economic conditions.

Fiscal Year	Consolidated Tax	% Change
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	155,479,809	-0.4%
2024Est	157,034,486	1.0%
2025Budget	160,175,176	2.0%

**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 \$28.9 million in FY 2025. The largest components are discussed below.

Federal Payments in Lieu of Taxes (PILT) - \$4.2 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 - \$19.8 million

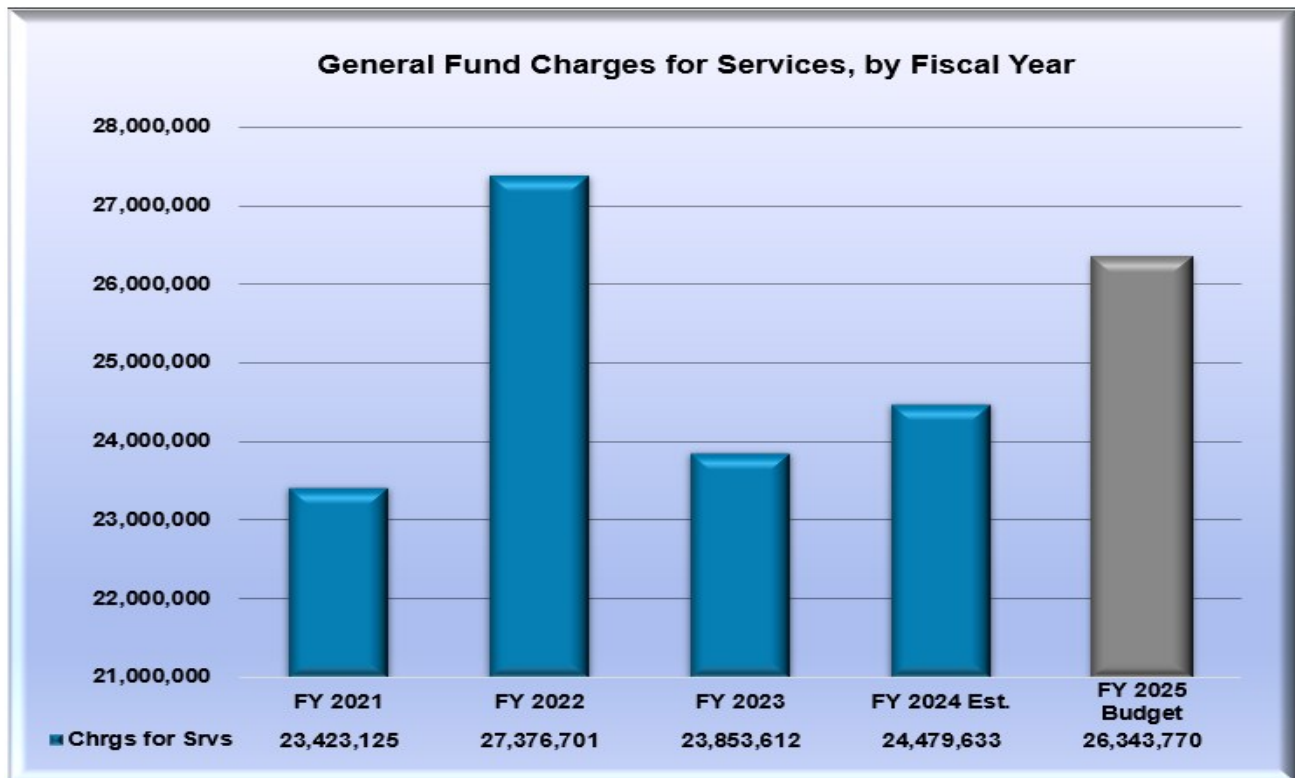
During the 1991 legislative session, the State legislature passed "the fair share" bill, Assembly Bill 104, to address perceived inequities in the distribution of the Supplemental City/County Relief Tax (SCCRT), which was imposed in 1981. The law changed the manner in which SCCRT was distributed to each 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 2025 represents a \$0.8 million decrease from FY 2024 adopted revenue of \$20.6 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 FY 2025 SCCRT AB 104 estimated percentage increase is approximately the same as C-Tax.

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 \$26.3 million for FY 2025. 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 \$9.2 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 (\$9.2 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 \$1.86 million.
- Judicial fees (\$1.2 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.

Understanding The County's Budget

General Fund Revenues

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.

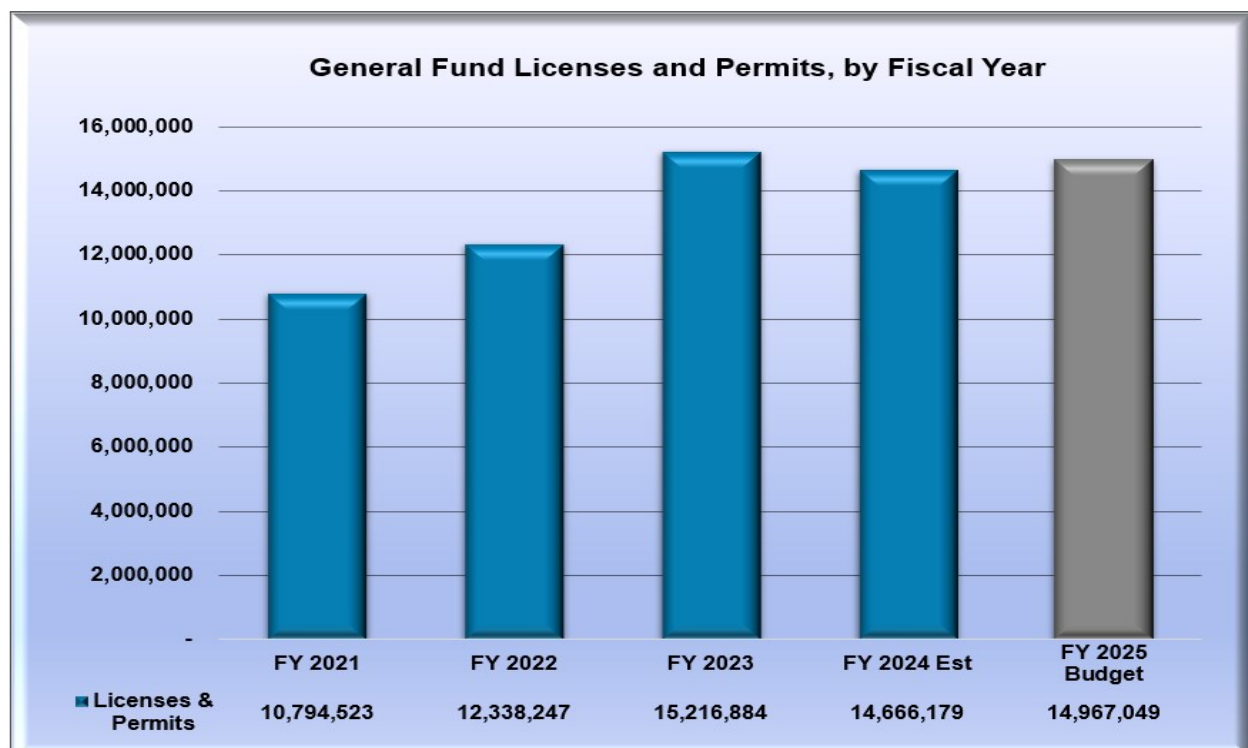
LICENSES AND PERMITS

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$15 million. Revenues in this category are:

Licenses and Permits		FY 2025
Business Licenses	\$	1,000,000
Franchise Fees - Electric		7,938,679
Franchise Fees - Telecom		875,000
Franchise Fees - Gas		280,000
Franchise Fees - Cable TV		1,100,000
Franchise Fees - Sanitation		1,350,000
County Gaming Licenses		845,000
AB 104 - Gaming Licenses		675,000
Other		903,370
TOTAL LICENSES AND PERMITS	\$	\$14,967,049

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.

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

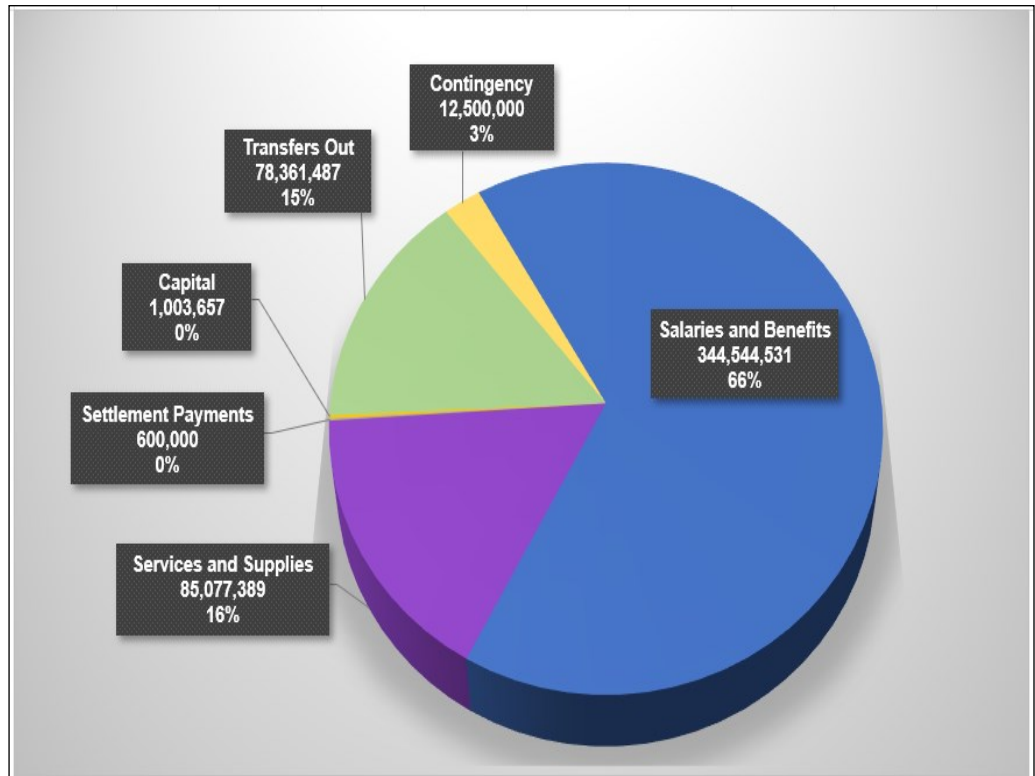


GENERAL FUND EXPENDITURES/USES**TOTAL EXPENDITURES/USES**

The General Fund Fiscal Year 2025 budget reflects total appropriations (expenditures, transfers out and contingency) of \$522 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 2025 make up 66% of total uses and 78% of total expenditures (excluding transfers out).

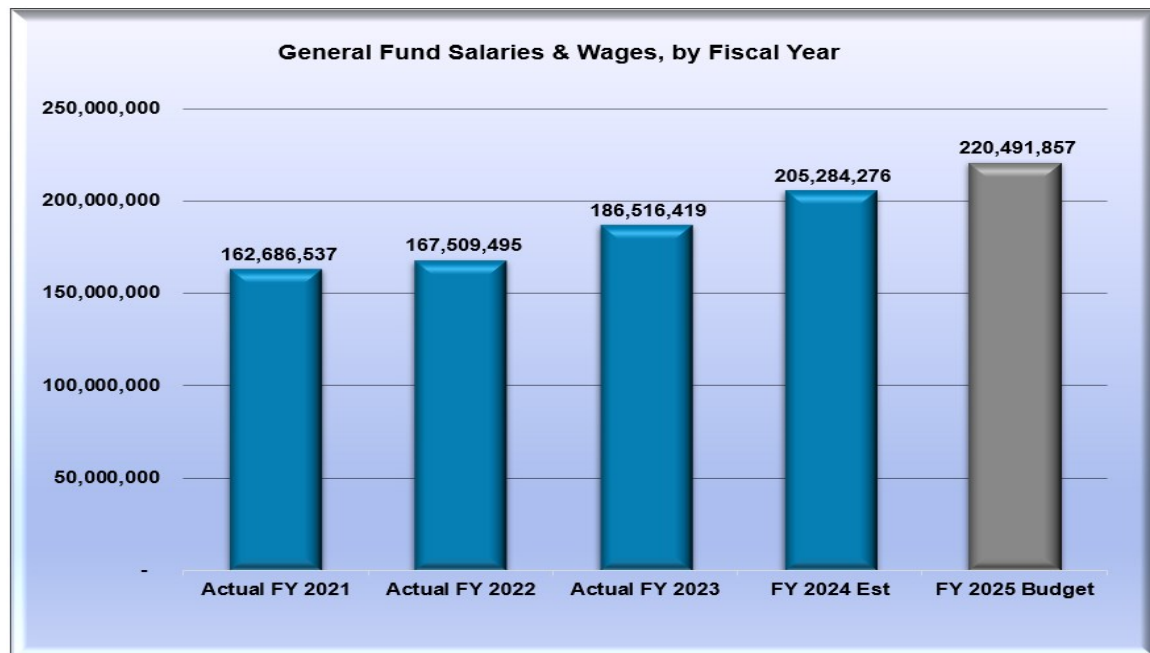


Per Nevada Revised Statute 288, Washoe County recognizes and participates in Collective Bargaining with various employee associations. There are currently 11 labor units representing employees. In addition to employees covered under collective bargaining, Washoe County also has management, confidential, 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:

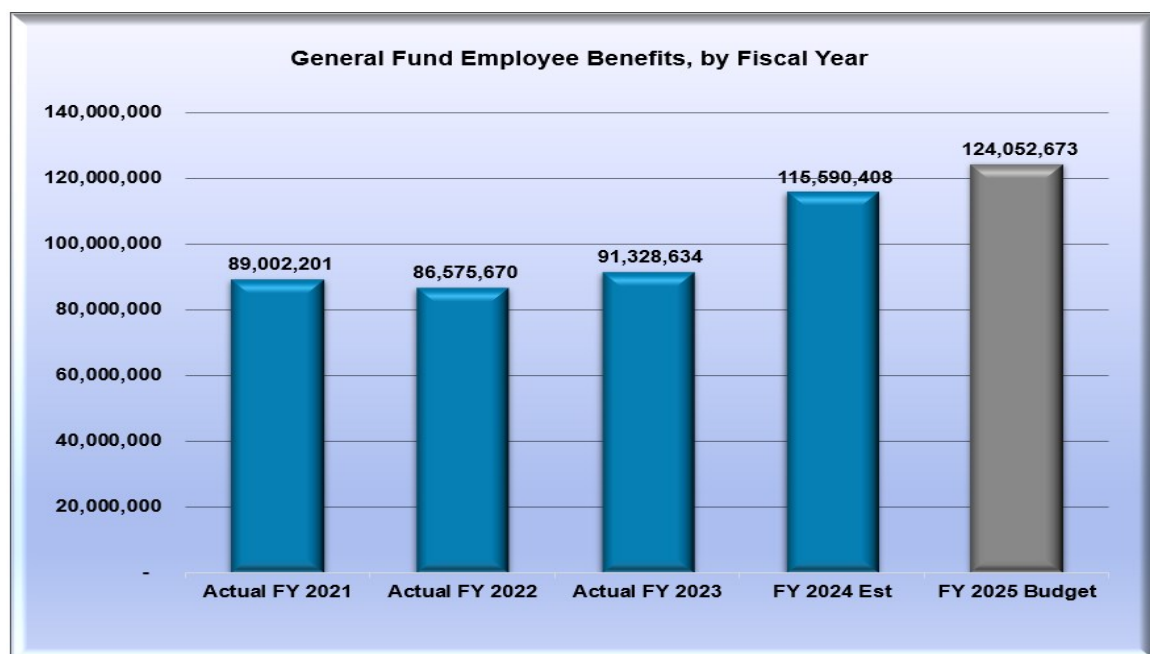
Salaries & Wages consist of base salaries for permanent full and part-time employees, salaries for seasonal/intermittent employees, incentive longevity, overtime, termination payouts for vacation, sick and compensatory time earned, and other special pays. Total General Fund Salaries & Wages is budgeted at \$220.5 million for FY 2025. This is an increase of \$12.8 million, or 6.2% compared to FY 2024 adopted budget.

Projections of this expenditure reflect both estimated changes due to outstanding collective bargaining agreements, the implementation of the Korn Ferry classification and compensation study, "regular" increases such as merit, promotions and group insurance, as well as an additional net 14.0 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 \$124 million for FY 2025. This is an increase of \$5 million, or 4.3% compared to FY 2024 adopted budget. The largest two components are Retirement and Group Insurance. They make up approximately 83% of total employee benefits at 61% and 22%, respectively. FY 2025 changes are discussed earlier in this section of the document.

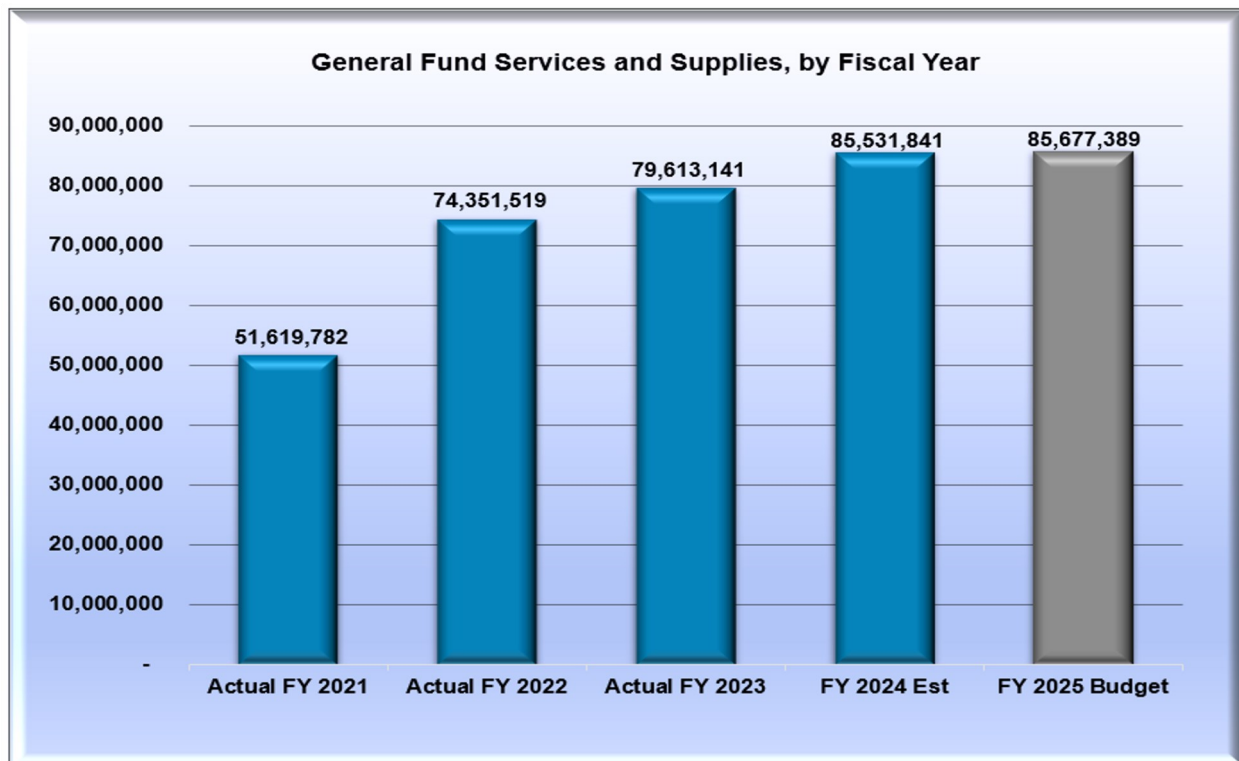


Projections of Employee Benefits mirror Salaries & Wages.

SERVICES & SUPPLIES AND SETTLEMENT PAYMENTS

General Fund services and supplies, excluding settlement payments, increased \$2.3 million, or 2.8%, compared to FY 2024. Increases are almost exclusively to support ongoing operations-including inflationary/other increases (i.e., detention services medical and food, psychiatric evaluations, repairs & maintenance, software subscriptions/maintenance, utilities, etc.), but also reflect the net impact per elimination of FY 2024 one-time expenditures.

Only \$0.6 million is included in the FY 2025 budget for potential outstanding legally required property tax settlement payments. This is a \$5.4 million reduction compared to the FY 2024 adopted budget of \$6 million.

**TRANSFERS OUT**

The next largest category of use in the FY 2025 budget is transfers out. As discussed in various sections of this document, transfers out are budgeted at \$78.4 million, which is a \$15.6 million, or 20%, decrease compared to Fiscal Year 2024 adopted budget. This variance is the net result of reducing \$16.5 million of one-time transfers in FY 2024 to support capital projects, as well as ongoing increases to support indigent services, discussed in various sections of this document.

CONTINGENCY

Fiscal Year 2025 General Fund Contingency budget is \$12.5 million, an increase of \$7 million and near the statutory maximum. The main driver of the increase is to account for unknown collective bargaining impacts.

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 FY 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 beginning with Fiscal Year 2022.

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:

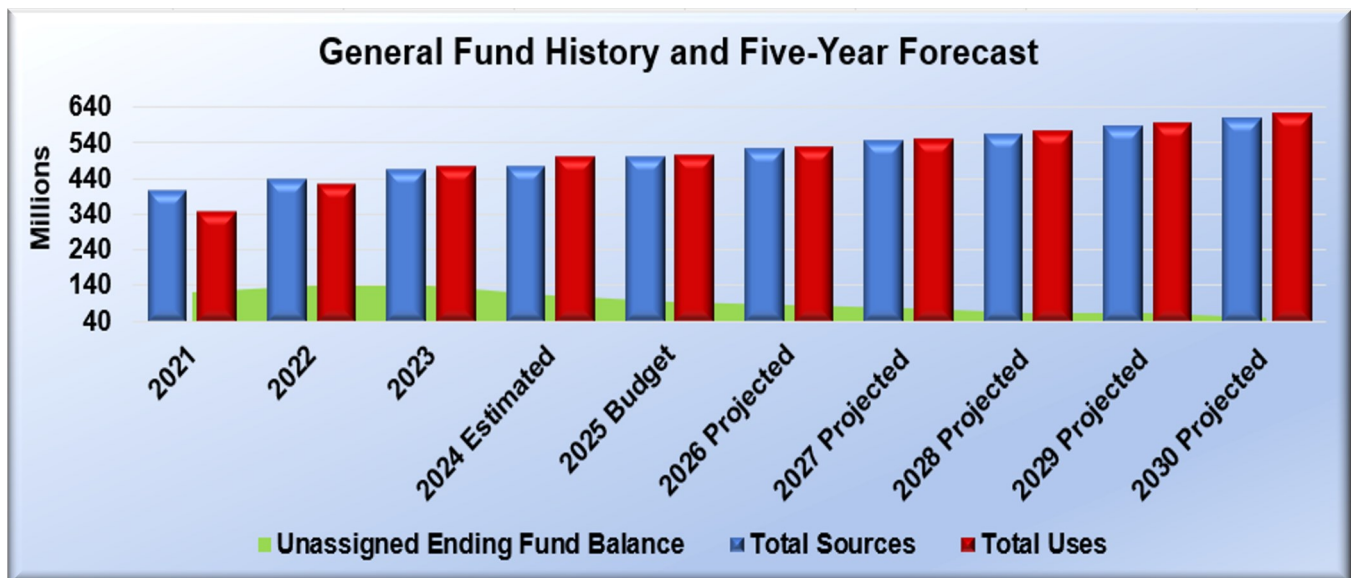
- Inflation is assumed at an annual average of 3.0% in Fiscal Years 2026 through 2030 to reflect anticipated impacts of inflation reduction policies. Although inflation mostly impacts estimated Services and Supplies costs, an element of inflation is also considered when forecasting personnel expenditures.
- Property taxes are expected to trend at an annual average increase of 5.40%, ranging from 8.2% in FY 2025 to 6.0% in Fiscal Years 2026 and 2027, then going down to 5.0% in Fiscal Years 2028 through 2030. Estimates represent the anticipated impact of the 3.0% residential and 2.0% non-residential and/or new development.
- C-Tax revenues are expected to increase approximately 2.0% in FY 2025 compared to FY 2024 estimated, then start to slowly increase, but at lower than historical rates. Fiscal Year 2026 reflects a 2.25% increase, FY 2027 and 2028 reflect 2.5% and FY 2029 and 2030 reflect 2.75%. SCCRT AB104 follows a similar pattern, but reflects slightly higher rates of increase due to not reflecting the 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 2026 - 2030 include anticipated growth of personnel costs, but do not reflect increased staffing.
 - FYs 2026 - 2030 anticipate 1.0% salary savings due to regular turnover offset with the impacts of the Korn Ferry classification and compensation plan implementation.
- Retirement rates charged by NVPERS are assumed to increase 1.0% in Fiscal Years 2026, 2028 and 2030 (i.e., each biennium) for Regular and Police/Fire members.
- Health insurance costs assume a 7.3% increase in Fiscal Year 2025 and a 6.0% annual increase in FYs 2026 through 2030.
- OPEB costs for retiree health benefits is expected to rise an average of 4.4% per year beginning in Fiscal Year 2026.
- 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 \$12 million in Fiscal Year 2025, increasing \$1 million per year to \$17 million in FY 2030 .
- No enhancements (i.e., above base increases) are forecasted in Fiscal Years 2026-2030.



- Transfers out (to restricted funds) are forecast with modest increases. Fiscal Year 2025 transfers are budgeted at \$78.4 million, a \$15.7 million reduction based on elimination of the FY 2024 one-time support. FYs 2026-2030 are forecast to remain relatively stable, with an average annual increase of 4.9% 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 Fiscal Years 2026 through 2030 are below the 3% statutory maximum.

Fiscal Years 2026-2030 revenue increases average 4.0% annually, reflecting moderate economic growth. FY 2025 total uses are estimated to increase 1.2% compared to FY 2024 due a combination of increased expenditures and elimination of one-time uses. Fiscal Years 2026 through 2030 estimated average annual increase is 3.8%-with accelerating increases of uses beginning in FY 2028 compared to decelerating increases of revenue beginning in FY 2028. The forecast illustrates declining fund balances, little contingency and no above base funding. Fiscal Years 2028 through 2030 show larger structural deficits with commensurate declines in fund balance. The General Fund unassigned fund balance gets close to and then falls below the Board's policy level of 10%-17% starting in Fiscal Year 2029. It's anticipated beginning Fiscal Year 2026 that the outer years will need to be addressed with continual monitoring and true-up with strategic and policy direction.

An overview of the General Fund history-including five fiscal years beginning mid-COVID (FY 2021), 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 2024 Estimate	FY 2025 Final	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
BEGINNING FUND BALANCE	153,572,311	123,888,505	105,727,499	94,513,319	84,862,330	73,727,024	73,291,277
Sources by Category							
Room Tax	665,000	665,000	675,796	685,878	696,914	707,441	717,429
Property Tax	240,158,476	259,941,144	276,950,613	293,567,650	308,246,033	323,658,335	339,841,252
Licenses and permits	14,666,179	14,967,049	15,206,522	15,434,620	15,697,009	15,948,161	16,187,383
Consolidated taxes	157,034,486	160,175,176	163,779,117	167,873,595	172,070,435	176,802,372	181,664,437
SCCRT AB104	19,627,515	19,823,791	20,022,029	20,337,080	20,845,507	21,418,759	22,007,775
Other intergovernmental	9,167,749	9,120,947	9,394,576	9,676,413	9,966,705	10,265,707	10,573,678
Charges for services	24,479,633	26,343,770	26,765,270	27,166,749	27,628,584	28,070,641	28,491,701
Fine and forfeitures	7,064,382	8,158,708	8,289,247	8,413,586	8,556,617	8,693,523	8,823,926
Miscellaneous	4,434,036	3,984,305	4,048,054	4,108,775	4,178,624	4,245,482	4,309,164
Transfers In	741,723	746,168	746,168	746,168	746,168	746,168	746,168
TOTAL	478,039,179	503,926,058	525,877,391	548,010,515	568,632,597	590,556,589	613,362,913

2.20%	5.42%	4.36%	4.21%	3.76%	3.86%	3.86%
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Uses by Category							
Salaries and Wages	205,284,276	220,511,251	226,569,229	235,065,576	243,880,535	253,026,056	262,514,532
Employee Benefits	102,342,165	112,210,292	120,795,880	125,954,529	133,992,809	139,724,062	148,563,441
OPEB	13,248,243	11,811,594	12,402,174	12,960,272	13,543,484	14,085,223	14,648,632
Services and Supplies	84,031,841	85,088,782	91,341,446	94,081,689	96,904,140	99,811,264	102,805,602
Settlement Payments	1,500,000	600,000	-	-	-	-	-
Capital outlay	1,866,227	1,003,657	1,033,767	1,064,780	1,096,723	1,096,723	1,129,625
Transfers Out	77,534,878	78,361,487	80,427,650	83,843,390	85,456,035	89,306,880	93,276,580
Transfers Out-One Time	16,500,000	-	-	-	-	-	-
Contingency	5,415,355	12,500,000	4,521,425	4,691,268	4,894,177	5,077,433	5,296,618
TOTAL	507,722,985	522,087,064	537,091,572	557,661,504	579,767,903	602,127,641	628,235,030

1.90%	2.83%	2.87%	3.83%	3.96%	3.86%	4.34%
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TOTAL REVENUES OVER/UNDER USES

Revenues/Transfers In	478,039,179	503,926,058	525,877,391	548,010,515	568,632,597	590,556,589	613,362,913
Expenditures/Transfers Out	502,307,630	509,587,064	532,570,147	552,970,236	574,873,726	597,050,208	622,938,412
Contingency	5,415,355	12,500,000	4,521,425	4,691,268	4,894,177	5,077,433	5,296,618
Structural Budget Balance	(29,683,806)	(18,161,006)	(11,214,180)	(9,650,990)	(11,135,306)	(11,571,053)	(14,872,118)

Intentional 1 Time Use of Fund Balance	Potential Contingency Offset	Continual Monitoring/True-Up
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Available Fund Balance

Total Ending Fund Balance	123,888,505	105,727,499	94,513,319	84,862,330	73,727,024	73,291,277	58,854,906
% of Expend. Transfers Out Less Capital	24.76%	20.79%	17.78%	15.38%	12.85%	12.30%	9.47%
Unassigned Fund Balance	113,843,676	96,118,351	84,758,396	74,957,259	63,667,301	63,231,554	48,635,892
% of Expend. Transfers Out Less Capital	22.75%	18.90%	15.95%	13.58%	11.10%	10.61%	7.82%



Budget Summaries

Summary of Sources, Uses and Changes in Fund Balance

All Funds

Fund Type/Fund	Beginning Fund Balance/ Cash Balance	FY 2025 Budgeted Revenues	FY 2025 Other Financing/ Transfers In	FY 2025 Budgeted Expenditures	FY 2025 Operating Transfer Out	Ending Fund Balance/ Cash Balance
GENERAL FUND	123,888,504	503,179,890	746,168	443,725,577	78,361,487	105,727,498
SPECIAL REVENUE FUNDS						
Central Truckee Meadows Remediation District	3,265,576	1,307,858	-	3,009,000	-	1,564,434
Child Protective Services	15,463,812	63,137,711	12,585,763	79,402,546	-	11,784,740
Enhanced 911	2,442,269	7,018,203	-	7,539,485	1,250,000	670,987
Health	13,695,576	29,291,715	9,516,856	35,386,374	9,463,000	7,654,773
Homelessness	11,394,552	1,754,641	35,989,103	38,672,261	-	10,466,035
Indigent Tax Levy	15,378,978	21,437,530	24,102,463	18,209,357	29,707,991	13,001,623
Library Expansion	3,618,752	4,526,097	-	4,464,073	124,628	3,556,148
Marijuana Establishments	786,745	1,200,000	-	113,000	1,087,000	786,745
Other Restricted Special Revenue	12,673,014	37,061,438	-	25,551,286	19,567,332	4,615,834
Regional Animal Services	7,389,087	7,431,645	-	8,246,362	-	6,574,370
Regional Communication System	1,665,211	5,280,814	27,372	2,396,443	2,889,142	1,687,813
Regional Computer Aided Dispatch/Records Mgt	-	1,930,526	-	-	1,930,526	-
Regional Permits System	759,428	658,341	109,000	926,661	-	600,108
Regional Public Safety Training Center	1,271,787	1,036,738	-	1,652,664	-	655,861
Roads Special Revenue Fund	1,682,649	11,928,580	6,500,253	19,697,977	-	413,505
Senior Services	5,888,231	3,179,998	3,757,420	7,651,830	-	5,173,818
Truckee River Flood Mgt Infrastructure	2,647,293	15,431,112	-	12,942,187	2,488,925	2,647,293
Subtotal	100,022,960	213,612,948	92,588,230	265,861,508	68,508,544	71,854,086
DEBT SERVICE FUNDS						
Washoe County Debt Ad Valorem	2,142,820	2,255,548	-	2,855,835	-	1,542,533
Washoe County Debt Operating	2,123,088	-	11,178,197	11,178,197	-	2,123,088
SAD Debt	2,601,177	759,800	-	239,717	-	3,121,260
Subtotal	6,867,085	3,015,348	11,178,197	14,273,749	-	6,786,881
CAPITAL FUNDS						
Capital Facilities Tax	4,128,426	11,307,743	-	8,059,373	5,175,000	2,201,796
Capital Improvements Fund	99,056,357	14,205,567	47,532,436	130,180,578	-	30,613,782
Parks Capital Fund	12,188,903	2,504,596	-	9,134,095	-	5,559,403
Subtotal	115,373,686	28,017,906	47,532,436	147,374,046	5,175,000	38,374,981
TOTAL - GOVERNMENTAL FUNDS	346,152,235	747,826,092	152,045,031	871,234,880	152,045,031	222,743,446
INTERNAL SERVICE FUNDS						
Equipment Services	2,100,423	14,509,385	-	13,784,804	-	2,825,004
Health Benefit	20,653,783	78,910,090	-	76,752,644	-	22,811,229
Risk Management	42,595,185	8,020,787	-	7,289,572	-	43,326,400
Subtotal	65,349,391	101,440,262	-	97,827,020	-	68,962,633
ENTERPRISE FUNDS						
Building & Safety	7,208,109	3,378,426	-	4,778,892	-	5,807,643
Golf Course	3,892,854	473,495	-	3,711,807	-	654,542
Utilities	121,845,405	43,482,644	-	103,016,930	-	62,311,119
Subtotal	132,946,368	47,334,565	-	111,507,629	-	68,773,304
TOTAL - PROPRIETARY FUNDS	198,295,759	148,774,827	-	209,334,649	-	137,735,937
GRAND TOTAL - ALL FUNDS	544,447,994	896,600,919	152,045,031	1,080,569,529	152,045,031	360,479,384



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:

General Fund: The General Fund is anticipated to have a reduction in fund balance of 14.7% (\$18.2 million). The largest portion of this reduction is due to the contingency budget that is near the maximum statutory allowed based on multiple unknown impacts, including collective bargaining negotiations. 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.

Child Protective Services Fund: The Child Protective Services Fund is anticipated to have a decrease in fund balance of 23.8% (\$3.7 million). Approximately (\$1.3 million) is attributable to the Korn Ferry compensation and classification study implemented in FY24. This estimated impact is one-time in that costs will rise slower over time compared to the FY 2024 increase. Also, this fund does not budget for personnel savings. Over the past three fiscal years, personnel savings have averaged 6.7 percent or \$2.5 million. It’s anticipated that the salary savings trend will continue, but in the interest of conservative budgeting, no savings were budgeted in FY 2025. 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.

Other Restricted Revenue Fund: The Other Restricted Revenue Fund is anticipated to have a decrease in fund balance of 63.6% (\$8.1 million). A large portion of this increase 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 2025 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.

Capital Improvements Fund: The Capital Improvements fund is anticipated to have a decrease in fund balance of 69.1% (\$68.4 million). This is not unusual as this fund account for various types of capital projects that have been planned but not expended in FY 2024. In preparing the annual budget, remaining balances of revenues/resources received in prior years (i.e., reflecting in fund



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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 Improvements Fund. In the aggregate, nonmajor funds are anticipated to decrease by 26.4% (\$25.1 million).

All other special revenue funds, exclusive of the funds discussed separately below, are anticipated to decrease 22.9% (\$16.4 million). A large portion of the decrease is due to a combination of the aforementioned Korn Ferry Salary implementation and collective bargaining negotiations impacts.

The Health Fund (Health District) is anticipated to have a reduction of 44.1% (\$6 million) in fund balance. 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.

The Roads Fund is anticipated to have a reduction of 75.4% (\$1.3 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.). 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 2024. 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. This fund is being closely monitored for sustainability.

The Indigent Tax Levy Fund (Indigent) is anticipated to have a reduction of 15.5% (\$2.4 million) in fund balance and is the result of a one-time transfer of \$2.9 million to the Capital Improvements Fund for Human Services Agency Riverhouse and Our Place Building 2A renovations. As there was a delay in starting these CIP projects, the transfer was re-budgeted in FY25.

The Enhanced 911 Fund is anticipated to have a reduction of 72.5% (\$1.8 million). The primary driver is a one-time transfer of \$1.25 million to the Capital Improvements Fund for the Computer Aided Dispatch project.

The Central Truckee Meadows Remediation District Fund is anticipated to have a reduction of 52.1% (\$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.



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The Parks Capital Fund is anticipated to have a reduction of 54.4% (\$6.6 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 2024. Therefore, the funding for these projects reflect in FY 2025 beginning fund balance. When these projects are re-budgeted for FY 2025, they appear as a reduction to fund balance since there isn't an associated revenue offset.

The fund balance variances identified for major or nonmajor funds are not necessarily cause for 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.

Budget Summaries

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

General Fund

Washoe County FY 2025 Final General Fund Budget

Sources and Uses	FY 2023 Actual	FY 2024 Estimated	FY 2025 Budget
Revenues and Other Sources:			
Taxes	223,289,269	240,823,476	260,606,144
Licenses and Permits	15,216,884	14,666,179	14,967,049
Consolidated Taxes	155,479,689	157,034,486	160,175,176
Other Intergovernmental	28,884,174	28,795,264	28,944,738
Charges for Services	23,853,612	24,479,633	26,343,770
Fines and Forfeitures	7,122,474	7,064,382	8,158,708
Miscellaneous	9,958,835	4,434,036	3,984,305
Total Revenues	463,804,937	477,297,456	503,179,890
Other Financial Sources	3,986,286	741,723	746,168
TOTAL SOURCES	467,791,223	478,039,179	503,926,058
Expenditures and Other Uses:			
Salaries and Wages	186,516,419	205,284,276	220,491,857
Employee Benefits	91,328,634	115,590,408	124,052,673
Services and Supplies	72,469,888	84,031,841	85,077,389
Settlement Payments (one-time)	7,143,256	1,500,000	600,000
Capital Outlay	9,750,820	1,866,227	1,003,657
Contingency	-	5,415,355	12,500,000
Debt Service (GASB 87)	3,812,047	-	-
Transfers Out	107,798,029	94,034,878	78,361,487
TOTAL USES	478,819,093	507,722,985	522,087,064
Net Change in Fund Balance		(29,683,806)	
Beginning Fund Balance	164,600,181	153,572,312	123,888,506
Ending Fund Balance	153,572,312	123,888,506	105,727,500
Unassigned Ending Fund Balance	138,286,245	113,843,676	96,118,352
Unassigned Ending Fund Balance %	29.5%	22.7%	18.9%
<i>*as % of Expense & Transfers less Capital</i>			



Budget Summaries

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

Child Protective Services

Washoe County FY 2025 Final Child Protective Services Budget

Sources and Uses	FY 2023 Actual	FY 2024 Estimated	FY 2025 Budget
Revenues and Other Sources:			
Taxes	7,726,394	8,335,565	9,022,194
Licenses and Permits	21,420	22,164	45,000
Other Intergovernmental	44,705,955	45,067,385	47,363,315
Charges for Services	6,522,337	6,471,741	6,261,631
Miscellaneous	474,552	994,193	445,571
Total Revenues	59,450,658	60,891,048	63,137,711
Other Financial Sources, Transfers In	10,109,953	10,845,943	12,585,763
TOTAL SOURCES	69,560,611	71,736,991	75,723,474
Expenditures and Other Uses:			
Salaries and Wages	23,669,827	26,165,209	27,634,419
Employee & Wages	11,436,310	14,537,210	14,997,520
Services and Supplies	32,247,895	32,546,941	36,651,407
Capital Outlay	12,897	174,644	119,200
Contingency	-	-	-
Transfers Out	109,454	-	-
TOTAL USES	67,476,382	73,424,003	79,402,546
Net Change in Fund Balance	2,084,229	(1,687,012)	(3,679,072)
Beginning Fund Balance	15,066,595	17,150,824	15,463,812
Ending Fund Balance	17,150,824	15,463,812	11,784,740
Fund Balance %	25.4%	21.1%	14.9%
<i>*as % of Expense & Transfers less Capital</i>			



[Budget Summaries](#)
MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGESOther Restricted Revenue Fund**Washoe County FY 2025 Final Other Restricted Fund Budget**

Sources and Uses	FY 2023 Actual	FY 2024 Estimated	FY 2025 Budget
Revenues and Other Sources:			
Taxes	4,061,876	4,041,169	4,306,368
Licenses and Permits	50,664	-	-
Other Intergovernmental	33,043,766	115,262,133	21,797,614
Charges for Services	3,994,889	3,989,689	4,427,684
Fines and Forfeitures	2,465,280	3,905,225	2,799,290
Miscellaneous	6,717,866	13,515,260	3,730,483
Total Revenues	50,334,341	140,713,476	37,061,438
Other Financial Sources	1,479,579	-	-
TOTAL SOURCES	51,813,920	140,713,476	37,061,438
Expenditures and Other Uses:			
Salaries and Wages	9,490,633	14,188,793	10,360,545
Employee & Wages	4,500,747	6,605,282	5,838,577
Services and Supplies	17,852,352	94,828,267	8,893,291
Capital Outlay	1,023,677	1,162,413	458,874
Contingency	-	-	-
Transfers Out	13,722,709	46,289,729	19,567,332
TOTAL USES	46,590,117	163,074,484	45,118,618
Net Change in Fund Balance	5,223,803	(22,361,008)	(8,057,180)
Beginning Fund Balance	29,810,218	35,034,022	12,673,014
Ending Fund Balance	35,034,021	12,673,014	4,615,834
Fund Balance %	76.9%	7.8%	10.3%
<i>*as % of Expense & Transfers less Capital</i>			



[Budget Summaries](#)
MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGESCapital Improvement Fund**Washoe County FY 2025 Final Capital Improvement Fund Budget**

Sources and Uses	FY 2023 Actual	FY 2024 Estimated	FY 2025 Budget
Revenues and Other Sources:			
Taxes	-	-	-
Licenses and Permits	-	-	-
Other Intergovernmental	440,931	14,683,077	14,043,067
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Miscellaneous	3,641,464	5,372,185	162,500
Total Revenues	4,082,395	20,055,262	14,205,567
Other Financial Sources	59,068,284	74,488,188	47,532,436
TOTAL SOURCES	63,150,680	94,543,450	61,738,003
Expenditures and Other Uses:			
Salaries and Wages	-	-	97,415
Employee & Wages	-	-	47,247
Services and Supplies	8,010,001	2,607,922	3,978,190
Capital Outlay	22,470,349	88,223,677	126,057,726
Contingency	-	-	-
Transfers Out	-	-	-
TOTAL USES	30,480,350	90,831,598	130,180,578
Net Change in Fund Balance	32,670,330	3,711,852	(68,442,575)
Beginning Fund Balance	62,674,176	95,344,506	99,056,357
Ending Fund Balance	95,344,506	99,056,358	30,613,782
Fund Balance %	1190.3%	3798.3%	742.5%
<i>*as % of Expense & Transfers less Capital</i>			



Budget Summaries

Summary of Sources by Fund All Funds

(Includes Revenues, Transfers In and Other Financing Sources)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Adopted
REVENUES					
GOVERNMENTAL FUNDS					
General Fund	408,727,344	438,814,256	467,791,223	478,039,179	503,926,058
Health Fund	39,496,500	34,183,496	32,398,258	35,913,738	38,808,571
Library Expansion Fund	3,376,264	3,485,369	3,956,701	4,182,783	4,526,097
Animal Services Fund	5,893,525	6,072,067	6,826,003	6,995,452	7,431,645
Marijuana Establishments Fund	1,265,447	1,326,505	1,260,049	1,200,000	1,200,000
Enhanced 911 Fund	5,834,699	5,535,683	6,248,708	5,896,801	7,018,203
Regional Public Safety Training Center Fund	1,008,546	970,564	1,028,712	1,036,738	1,036,738
Regional Communications System Fund	2,390,760	2,262,431	2,814,192	2,581,487	5,308,186
Truckee River Flood Management Fund	14,111,002	15,792,162	15,777,030	15,431,112	15,431,112
Regional Computer Aided Dispatch/Records Mgt	-	-	-	-	1,930,526
Roads Fund	14,026,229	15,705,099	14,996,377	15,944,835	18,428,833
Indigent Tax Levy Fund	39,323,539	42,945,036	41,950,471	43,914,187	45,539,993
Homelessness Fund	-	24,215,311	33,716,799	39,741,136	37,743,744
Senior Services Fund	5,992,590	6,347,900	10,337,878	9,548,309	6,937,418
Child Protective Services Fund	64,573,888	68,143,842	69,560,611	71,736,991	75,723,474
Regional Permits System Fund	614,810	638,818	678,633	753,328	767,341
Central Truckee Meadows Remediation Fund	1,273,158	1,088,927	1,351,700	1,307,858	1,307,858
Other Restricted Fund	41,536,369	38,982,869	51,813,920	140,713,476	37,061,438
Debt Service Fund	22,943,552	55,744,001	13,047,875	13,159,008	13,433,745
Special Assessment Debt Fund	1,019,868	1,119,143	490,577	759,800	759,800
Capital Improvement Fund	18,727,237	60,948,536	63,150,680	94,543,450	61,738,003
Parks Capital Projects Fund	1,307,006	939,192	961,832	1,425,824	2,504,596
Regional Permits Capital Fund	467	1,090	-	-	-
Capital Facilities Projects Fund	8,443,720	8,937,646	9,745,825	10,449,457	11,307,743
TOTAL GOVERNMENTAL FUNDS	701,886,518	834,199,943	849,904,054	995,274,949	899,871,123
Governmental Funds Recap					
General Fund	408,727,344	438,814,256	467,791,223	478,039,179	503,926,058
Special Revenue Funds	240,717,324	267,696,079	294,716,043	396,898,231	306,201,178
Debt Service	23,963,420	56,863,144	13,538,452	13,918,808	14,193,545
Capital Project Funds	28,478,430	70,826,465	73,858,336	106,418,732	75,550,342
TOTAL GOVERNMENTAL FUNDS	701,886,518	834,199,943	849,904,054	995,274,949	899,871,123
PROPRIETARY FUNDS					
Golf Course Fund	367,551	380,432	301,463	437,000	427,000
Building and Safety Fund	4,391,725	4,323,837	3,357,006	3,210,000	3,210,000
Utilities Fund	19,392,628	20,914,853	22,151,035	23,899,376	24,844,490
Health Benefits Fund	57,203,075	60,168,138	65,519,023	73,517,118	78,402,090
Risk Management Fund	7,706,319	7,974,951	8,267,607	7,693,587	7,693,587
Equipment Services Fund	8,864,952	10,116,025	11,816,275	12,930,797	14,309,385
TOTAL PROPRIETARY FUNDS	97,926,248	103,878,235	111,412,410	121,687,878	128,886,551
Internal Service & Enterprise Funds Recap					
Internal Service Funds	73,774,345	78,259,114	85,602,905	94,141,502	100,405,062
Enterprise Funds	24,151,903	25,619,121	25,809,504	27,546,376	28,481,490
TOTAL INTERNAL SERVICE & ENTERPRISE FUNDS	97,926,248	103,878,235	111,412,410	121,687,878	128,886,551
Total All Funds Including Internal Charges	799,812,766	938,078,178	961,316,463	1,116,962,827	1,028,757,674
Less Internal Service Fund Internal Charges	(70,101,818)	(75,211,663)	(79,949,136)	(91,341,218)	(97,235,933)
TOTAL ALL FUNDS SOURCES	729,710,948	862,866,515	881,367,327	1,025,621,610	931,521,741



Budget Summaries

Summary of Uses by Fund All Funds

(Includes Expenditures, Transfers Out and Contingencies)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Adopted
OPERATIONS					
GOVERNMENTAL FUNDS					
General Fund	350,505,799	426,703,429	478,819,093	507,722,985	522,087,064
Health Fund	32,281,911	31,295,303	31,687,533	41,093,761	44,849,374
Library Expansion Fund	2,470,164	3,862,820	3,680,784	4,407,891	4,588,701
Animal Services Fund	6,196,952	5,756,855	6,157,416	7,283,317	8,246,362
Marijuana Establishments Fund	925,502	1,147,433	1,087,181	1,200,000	1,200,000
Enhanced 911 Fund	5,094,156	5,070,494	7,440,169	9,335,019	8,789,485
Regional Public Safety Training Center Fund	681,168	940,672	1,032,069	1,318,194	1,652,664
Regional Communications System Fund	2,242,978	2,755,907	2,622,014	2,464,191	5,285,585
Truckee River Flood Management Fund	13,631,337	15,635,961	15,832,772	15,431,112	15,431,112
Regional Computer Aided Dispatch/Records Mgt	-	-	-	-	1,930,526
Roads Fund	14,319,320	15,474,610	17,599,061	21,658,261	19,697,977
Indigent Tax Levy Fund	42,054,156	37,242,026	37,510,237	42,797,785	47,917,348
Homelessness Fund	-	19,585,352	26,238,056	40,455,287	38,672,261
Senior Services Fund	5,524,247	5,779,945	6,742,884	9,593,584	7,651,830
Child Protective Services Fund	61,029,108	63,530,537	67,476,382	73,424,003	79,402,546
Regional Permits System Fund	466,570	567,853	627,060	837,594	926,661
Central Truckee Meadows Remediation Fund	1,405,056	1,121,119	1,003,820	3,125,633	3,009,000
Other Restricted Fund	40,827,263	37,503,154	46,590,117	163,074,484	45,118,618
Debt Service Fund	22,571,060	55,819,039	13,852,664	13,916,701	14,034,032
Special Assessment Debt Fund	793,724	1,135,427	428,431	252,893	239,717
Capital Improvements Fund	10,189,813	22,480,691	30,480,350	90,831,598	130,180,578
Parks Capital Projects Fund	1,504,077	1,207,596	454,356	1,871,579	9,134,095
Regional Permits Capital Fund	140	244,444	-	-	-
Capital Facilities Projects Fund	7,939,953	8,125,600	9,447,844	9,426,038	13,234,373
TOTAL GOVERNMENTAL FUNDS	622,654,452	762,986,267	806,810,292	1,061,521,910	1,023,279,911
Governmental Funds Recap					
General Fund	303,636,020	329,986,420	371,021,065	408,272,752	431,225,577
Special Revenue Funds	211,929,820	219,060,060	231,507,825	360,396,092	265,861,508
Debt Service	23,364,783	56,954,466	14,281,095	14,169,594	14,273,749
Capital Project Funds	17,683,983	29,855,880	38,432,550	100,179,215	147,374,046
Contingency	-	-	-	5,415,355	12,500,000
Transfers to Other Funds	66,039,845	127,129,442	151,567,758	173,088,902	152,045,031
TOTAL GOVERNMENTAL FUNDS	622,654,452	762,986,267	806,810,292	1,061,521,910	1,023,279,911
PROPRIETARY FUNDS					
Golf Course Fund	373,557	368,761	249,028	801,035	3,704,207
Building and Safety Fund	2,933,369	2,629,210	3,579,495	4,020,910	4,734,192
Utilities Fund	11,737,999	12,775,150	15,303,792	18,562,739	24,300,251
Health Benefits Fund	56,728,827	61,610,285	63,427,068	72,390,486	79,587,644
Risk Management Fund	5,084,050	3,724,380	8,743,189	8,955,653	9,089,572
Equipment Services Fund	7,696,196	8,976,780	9,833,426	11,373,442	12,345,941
TOTAL OPERATING EXPENSES	84,553,997	90,084,565	101,135,997	116,104,265	133,761,808
Proprietary Funds Recap					
Salaries Wages & Benefits	7,651,178	7,075,568	9,218,020	10,724,867	13,061,726
Services and Supplies	70,847,994	76,239,534	84,007,868	96,534,547	110,632,791
Depreciation	6,054,825	6,769,463	7,910,109	8,844,852	10,067,291
Total Operating Expenses	84,553,997	90,084,565	101,135,997	116,104,265	133,761,808
Transfers To Other Funds	-	-	-	-	-
TOTAL PROPRIETARY FUNDS	84,553,997	90,084,565	101,135,997	116,104,265	133,761,808
Total All Funds Including Internal Charges	707,208,449	853,070,832	907,946,290	1,177,626,176	1,157,041,719
Less Internal Service Fund Internal Charges	(70,101,818)	(75,211,663)	(79,949,136)	(91,341,218)	(97,235,933)
TOTAL ALL FUNDS	637,106,631	777,859,169	827,997,154	1,086,284,958	1,059,805,787



Budget Summaries

Summary of Sources by Department

General Fund

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Adopted
GENERAL FUND					
Board of County Commissioners	-	-	1,340	-	-
Public Defender	149,860	150,512	221,842	173,000	173,000
Alternate Public Defender	-	-	54	-	-
Conflict Council	4,200	3,740	-	-	1,190,326
County Manager	4,046,718	6,111,994	1,947,045	1,965,491	1,965,990
Registrar of Voters	95,070	25,428	120,619	40,440	40,440
Assessor	-	-	-	-	-
Finance	193,277	276,177	250,448	173,054	173,054
Treasurer	5,795,800	(3,598,850)	12,972,028	6,998,000	6,998,000
County Clerk	323,121	291,631	283,746	464,350	464,350
Technology Services	67,438	20,013	18,808	36,000	36,000
Human Resources	-	-	-	-	-
County Recorder	4,379,841	3,484,302	2,273,230	2,286,600	2,286,600
Accrued Benefits-OPEB	-	-	-	-	-
Sheriff	21,075,843	25,587,835	25,062,280	26,511,509	28,058,103
Medical Examiner	1,548,884	1,604,404	1,696,811	1,859,343	1,859,343
Fire Suppression	-	-	-	-	-
Juvenile Services	187,552	209,035	206,032	235,950	235,950
Alternative Sentencing	844,457	1,168,831	1,257,015	1,192,000	1,192,000
Public Guardian	180,559	274,028	249,509	150,000	150,000
Public Administrator	187,653	151,063	226,822	230,000	230,000
Community Services	9,180,940	11,105,637	13,772,309	13,165,278	13,447,263
District Attorney	369,615	380,696	380,170	382,000	382,000
District Court	3,932,373	4,555,409	4,446,632	4,737,171	5,066,753
Incline Justice Court	464,561	211,438	174,802	224,200	224,200
Reno Justice Court	1,871,665	1,799,567	1,791,845	2,407,332	2,407,332
Sparks Justice Court	694,019	643,010	607,722	724,000	724,000
Wadsworth Justice Court	225,663	202,482	217,363	187,650	187,650
Incline Constable	560	332	-	-	-
Library	5,503	34,101	35,211	51,950	51,950
Human Services	-	-	-	-	-
Intergovernmental Expenditures	3,726,160	4,026,743	4,268,951	4,397,011	4,759,208
Community Support	-	-	-	-	-
Undesignated Revenue	348,091,147	379,311,237	391,322,303	408,705,127	430,876,378
TOTAL REVENUES	407,642,479	438,030,792	463,804,937	477,297,456	503,179,890
General Fund Recap					
Taxes	193,797,302	207,308,560	223,289,269	240,823,476	260,606,144
Licenses and Permits	10,794,523	12,338,247	15,216,884	14,666,179	14,967,049
Intergovernmental	170,111,827	188,903,885	184,363,863	185,829,750	189,119,914
Charges for Services	23,423,125	27,376,701	23,853,612	24,479,633	26,343,770
Fines and Forfeitures	6,754,416	6,672,513	7,122,474	7,064,382	8,158,708
Miscellaneous	2,761,286	(4,569,114)	9,958,835	4,434,036	3,984,305
Subtotal Departments	407,642,479	438,030,792	463,804,937	477,297,456	503,179,890
Other Financing Sources	-	25,061	2,957,058	-	-
Transfers In	1,084,865	758,404	1,029,229	741,723	746,168
TOTAL REVENUES/SOURCES	408,727,344	438,814,257	467,791,223	478,039,179	503,926,058



Budget Summaries

Summary of Uses by Department General Fund

(Includes Expenditures, Transfers Out and Contingencies)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Adopted
OPERATING EXPENDITURES					
GENERAL FUND					
Board of County Commissioners	783,280	1,095,414	1,142,294	1,227,520	1,247,157
Public Defender	10,305,712	10,717,250	11,193,163	13,593,322	15,155,237
Alternate Public Defender	2,941,326	2,798,095	3,505,141	4,741,844	5,388,717
Conflict Council	959,811	1,295,048	2,370,939	2,421,975	4,518,234
County Manager	6,038,212	8,629,997	9,993,537	10,897,809	10,159,418
Registrar of Voters	2,435,207	2,902,051	3,776,827	5,570,639	5,682,534
Assessor	7,560,680	7,796,225	8,057,187	9,083,938	9,596,263
Finance	3,194,592	3,197,055	4,761,382	6,240,882	6,520,530
Treasurer	2,666,727	2,567,401	2,911,507	3,422,109	3,374,501
County Clerk	1,561,207	1,550,771	1,708,215	2,037,122	2,175,508
Technology Services	14,426,278	15,397,149	17,094,649	20,601,535	22,029,066
Human Resources	2,227,409	2,463,023	3,039,546	3,712,703	4,131,688
County Recorder	2,147,921	2,035,028	2,224,449	2,672,701	2,834,576
Accrued Benefits-OPEB	2,853,930	3,185,485	2,886,135	3,000,000	3,000,000
Sheriff	124,401,439	129,012,817	140,745,050	155,546,497	156,074,052
Medical Examiner	4,509,349	4,739,033	5,293,518	6,171,338	6,569,757
Fire Suppression	934,688	798,144	1,276,229	1,366,360	1,307,870
Juvenile Services	15,279,857	15,248,051	16,343,012	18,208,121	19,873,176
Alternative Sentencing	2,407,713	3,168,290	3,847,618	3,868,922	4,028,950
Public Guardian	1,945,689	2,055,536	2,652,561	2,964,738	3,088,440
Public Administrator	1,322,575	1,246,504	1,418,956	1,567,689	1,630,873
Community Services	19,569,406	21,505,214	25,127,652	28,573,966	28,969,201
District Attorney	22,898,682	23,378,871	26,103,460	31,342,453	34,180,543
District Court	23,495,794	23,599,141	25,421,732	29,248,763	30,385,990
Incline Justice Court	682,354	705,303	756,015	878,463	831,233
Reno Justice Court	6,633,821	6,803,036	7,509,521	8,724,462	9,582,919
Sparks Justice Court	3,836,988	3,909,145	4,448,041	5,100,192	5,492,953
Wadsworth Justice Court	343,181	343,730	357,786	416,287	427,609
Incline Constable	191,955	198,932	109,027	-	-
Library	9,395,226	10,041,613	10,544,100	11,958,691	12,573,606
Human Services	1,861,613	1,678,677	1,784,832	1,784,586	2,146,808
Intergovernmental Expenditures	4,043,576	4,237,785	4,755,321	4,906,275	5,174,839
Community Support	107,892	345,293	134,632	503,151	381,383
Undesignated Revenue	(328,072)	11,341,298	17,727,027	5,917,699	12,691,945
TOTAL EXPENSES	303,636,020	329,986,403	371,021,065	408,272,752	431,225,577
General Fund Recap					
Salaries Wages & Benefits	251,688,738	254,085,165	277,845,053	320,874,684	344,544,531
Services and Supplies	51,619,782	74,351,503	79,613,144	85,531,841	85,677,389
Capital Outlay	327,500	1,549,736	9,750,820	1,866,227	1,003,657
Debt Service	-	-	3,812,047	-	-
Subtotal Departments	303,636,020	329,986,403	371,021,065	408,272,752	431,225,577
Contingency	-	-	-	5,415,355	12,500,000
Transfers to Other Funds	46,869,779	96,717,009	107,798,029	94,034,878	78,361,487
TOTAL EXPENSES/USES	350,505,799	426,703,412	478,819,093	507,722,985	522,087,064



Budget Summaries

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

DEPARTMENT/PROGRAM	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FTE's 2025 Budget
General Fund General Government:					
Assessor's Office	62.00	62.00	63.00	63.00	66.00
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00
Clerk's Office	15.00	15.00	16.00	16.00	17.00
County Manager	30.00	31.00	35.00	37.00	34.53
Finance Office	27.00	27.00	37.00	39.00	35.62
Human Resources Department	17.00	18.00	19.00	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	10.00	24.00	29.62
Technology Services Department	85.00	85.00	87.00	93.00	87.63
Treasurer's Office	22.00	22.00	23.00	23.00	23.00
Total General Government Function	295.00	297.00	319.00	343.00	338.78
General Fund Judicial:					
Alternate Public Defenders Office	18.00	18.00	19.00	25.00	27.00
Constable - Incline	3.00	3.00	3.00	-	0.00
District Attorney's Office	194.00	195.00	219.00	230.00	225.47
District Court	180.00	179.00	185.00	198.00	184.55
Justice Court - Incline	6.00	6.00	6.00	6.00	5.04
Justice Court - Reno	56.00	56.00	60.00	57.00	56.02
Justice Court - Sparks	31.00	31.00	35.00	33.00	31.11
Justice Court - Wadsworth	3.00	3.00	3.00	3.00	2.80
Public Defender's Office	62.00	63.00	69.00	74.00	78.00
Total Judicial Function	553.00	554.00	599.00	626.00	609.99
General Fund Public Safety:					
Alternative Sentencing Department	16.00	16.00	21.00	25.00	30.40
County Manager - Emergency Management	6.00	6.00	2.00	2.00	2.00
Juvenile Services Department	127.00	127.00	130.00	132.00	128.32
Medical Examiner/Coroner's Office	23.00	25.00	28.00	29.00	28.08
Public Administrator's Office	11.00	11.00	12.00	12.00	12.00
Public Guardian Department	17.00	17.00	20.00	20.00	20.00
Sheriff's Office	753.00	767.00	814.00	828.00	843.60
Total Public Safety Function	953.00	969.00	1,027.00	1,048.00	1,064.40
General Fund Public Works:					
Community Services	87.00	90.00	91.00	90.00	88.43
Total Public Works Function	87.00	90.00	91.00	90.00	88.43
General Fund Health and Welfare:					
Human Services Agency	44.00	44.00	30.00	36.00	18.00
Total Health and Welfare Function	44.00	44.00	30.00	36.00	18.00
General Fund Culture and Recreation:					
Library	117.00	125.00	125.00	121.00	101.49
Regional Parks & Open Space	53.00	52.00	54.00	55.00	57.66
Total Culture and Recreation Function	170.00	177.00	179.00	176.00	159.15
General Fund Grand Total	2,102.00	2,131.00	2,245.00	2,319.00	2,278.74

Non General Fund positions on following page.



Budget Summaries

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

DEPARTMENT/PROGRAM	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FTE's 2025 Budget
Other Funds:					
Regional Animal Services	42.00	42.00	43.00	45.00	46.50
Building & Safety Department	24.00	24.00	26.00	26.00	26.14
Child Protective Services	264.00	266.00	289.00	293.00	296.22
Health District	169.00	174.00	193.00	201.00	205.28
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	32.00	31.00	49.00
Homelessness Fund	-	9.00	39.00	40.00	46.00
Library Expansion	21.00	28.00	28.00	28.00	23.04
May Operations (Other Restricted Fund)	4.00	4.00	4.00	6.00	5.97
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	-
Risk Management	3.00	3.00	3.00	4.00	5.20
Roads	60.00	60.00	60.00	61.00	62.17
Senior Services	27.00	27.00	35.00	46.00	44.60
Truckee River Flood Management	6.00	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	29.00	36.96
Other Funds Grand Total	717.00	739.00	823.00	855.00	889.66
Total All Funds	2,819.00	2,870.00	3,068.00	3,174.00	3,168.39

**Note: FY's 2021 through 2024 reflect total position count. FY 2025 reflects total FTE's. FY 2025 total position count = 3,169 – or an decrease of 5 positions compared to FY 2024.*

FY 2024 FTE's = 3,116.73; FY 2025 FTE's = 3,168.39, or an increase of 51.66. The variance between the 51.66 increase and the 30.20 new FY 2025 FTE's is 21.46 FTE's and results from FY 2024 mid-year position changes.



Budget Summaries

The Fiscal Year 2025 Final Budget includes funding for an additional 30.20 Net Full Time Equivalent (FTE) positions: 14.00 General Fund.

Function	Department	Net FTE Change
Culture and Recreation:	Community Services-Regional Parks and Open Space	1.00
	Total Culture and Recreation	1.00
General Government:	Manager's Office	(1.00)
	Total General Government	(1.00)
Judicial:	Alternate Public Defender	2.00
	District Attorney	4.00
	District Court	1.00
	Public Defender	4.00
	Total Judicial	11.00
Public Works:	Community Services – West Hills Facility (net)	1.00
	Community Services – Short Term Rentals	2.00
	Total Public Works	3.00
Total General Fund		14.00

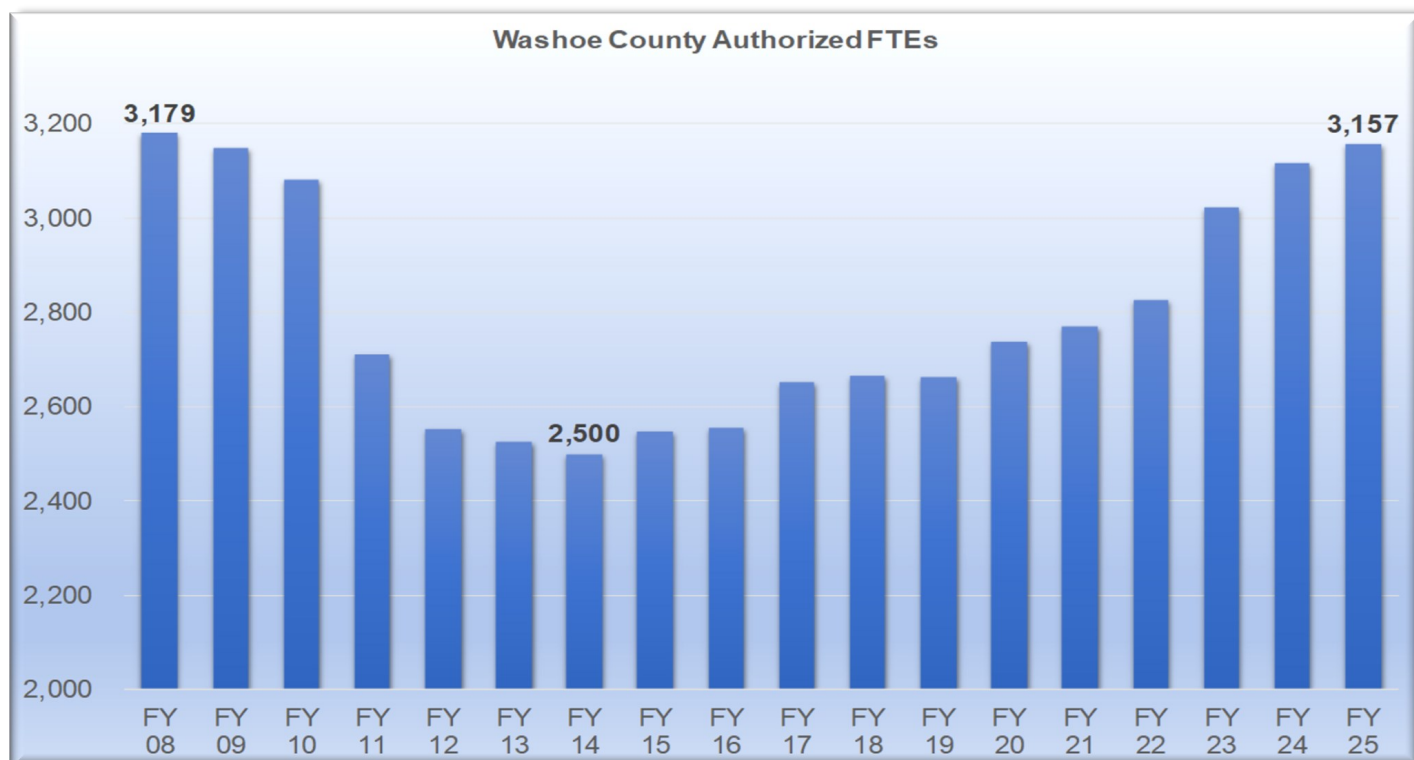
The Fiscal Year 2025 Final Budget includes funding for an additional 30.20 Net Full Time Equivalent (FTE) positions: 16.20 Other Funds

Function	Department	Net FTE Change
Enterprise:	Utilities	6.00
	Total Enterprise	6.00
General Government:	Assessor	3.00
	Total General Government	3.00
Health & Sanitation:	Health District	4.20
	Total Health and Sanitation	4.20
Public Safety:	Animal Services	2.00
	Enhanced 911	(1.00)
	Total Public Safety	1.00
Public Works:	Community Services – Capital Projects	1.00
	Total Public Works	1.00
Welfare:	Human Services – Senior Services	1.00
	Total Welfare:	1.00
Total Other Funds		16.20



Budget Summaries

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



**3,157 were total positions in the Board adopted budget; 11 ARPA funded positions were added after adoption.*

	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
<i>*per State Doc</i>									
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	FY 25
Population	441,946	448,316	451,923	460,237	469,801	473,606	485,113	501,635	508,759
<i>*per State Doc</i>									
FTE's per 1,000 pop.	6.0	5.9	5.9	6.0	5.9	6.0	6.2	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	161.16

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 2025 Adopted Budget.

GENERAL FUND - POSITION CHANGES

Department	Title	Program	FTE's
Alternate Public Defender	Deputy Public Defender III	Competency Court	1.00
Alternate Public Defender	Family Court Investigative Specialist II	Competency Court	1.00
Community Services	Planning Technician	Short Term Rentals	2.00
Community Services	Facility Technician	West Hills	1.00
Community Services	Building System Controls Specialist	West Hills/CSD	1.00
Community Services	Natural Resource Field Technician	Parks - Trail Program	1.00
District Attorney	Deputy District Attorney III	Competency Court	1.00
District Attorney	Deputy District Attorney IV	Competency Court	1.00
District Attorney	DA Investigator II (ER)	Competency Court	1.00
District Attorney	Legal Assistant	Competency Court	1.00
District Court	District Court Clerk	Competency Court	1.00
Public Defender	Deputy Public Defender III	Competency Court	2.00
Public Defender	Family Court Investigative Specialist II	Competency Court	1.00
Public Defender	Legal Assistant	Competency Court	1.00
General Fund		Total New Position FTE's	16.00

GENERAL FUND - POSITIONS TO BE DELIMITED

Department	Title	Program	FTE's
Community Services	Office Specialist	Central Service Contracts	-1.00
County Manager	Assistant County Manager	Administration	-1.00
General Fund		Total Delimited Position FTE's	-2.00
General Fund		Total Net New FTE's	14.00

OTHER FUNDS - POSITION CHANGES

Department	Title	Program	FTE's
Assessor	Senior Appraiser	Real Property - Appraisal	1.00
Assessor	Appraiser II	Real Property - Appraisal	2.00
Community Services	Project Manager	Capital Improvement Projects	1.00
Human Services - Senior Services	Eligibility Certification Specialist II	Home Delivered Meals	1.00
Regional Animal Services	Animal Services Assistant	Shelter Operations	1.00
Regional Animal Services	Animal Services Dispatcher	Shelter Operations	1.00
Truckee River Flood Mgt	Hydrologic Technician	Administration	1.00
Utilities	Wastewater Plant Operator I	Sewer/Water	3.00
Utilities	Wastewater Plant Operator II	Sewer/Water	2.00
Utilities	Wastewater Plant Operator III	Sewer/Water	1.00
Other Funds		Total New Position FTE's	14.00

OTHER FUNDS - POSITIONS TO BE DELIMITED

Department	Title	Program	FTE's
Emergency 911	Technology Systems Admin II	Computer Aided Dispatch	-1.00
Truckee River Flood Mgt	Senior Project Mgr. - TRFMA	Administration	-1.00
Other Funds		Total Delimited Position FTE's	-2.00
Other Funds		Total Net New FTE's	12.00



Budget Summaries

The FY 2025 Final Budget also includes Position Reclassifications as follows:

General Fund Position Reclassifications

Function	Department	# of Incumbents/ Positions
Culture & Recreation:	Community Services - Parks & Open Space	3.00
	Total Culture & Recreation:	3.00
Judicial:	Alternate Public Defender	2.00
	District Attorney	1.00
	District Court	4.00
	Justice Courts	54.00
	Total Judicial	61.00
General Government:	County Manager	2.00
	Human Resources	3.00
	Registrar of Voters	1.00
	Technology Services	9.00
	<i>(includes other department positions)</i>	
	Treasurer	6.00
	Total General Government	14.00
Public Safety:	Alternative Sentencing	2.00
	Juvenile Services	1.00
	Medical Examiner	2.00
	Sheriff	4.00
	Total Public Safety	9.00
Public Works:	Community Services - Planning & Administration	5.00
	Total Public Works	5.00
Welfare:	Human Services Agency	1.00
	Total Welfare	1.00
Total General Fund		97.00

Other Fund Position Reclassifications

Function	Department	Net FTE Change
Public Safety:	Regional Animal Services	15.00
	Truckee River Flood Management	1.00
	Total Public Safety	16.00
Utilities:	Utilities	1.00
	Total Utilities	1.00
Welfare:	Human Services Agency - CPS	4.00
	Human Services Agency - Indigent/Homelessness	1.00
	Human Services Agency - Homelessness	1.00
	Human Services Agency - Senior Services	1.00
	Total Welfare:	7.00
Total Other Funds		24.00

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 2025 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of \$54.3 million, other financing sources totaling \$742 thousand, and Contingency of \$12.5 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 2025 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

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	5,388,717	-	5,388,717
Alternative Sentencing	4,028,950	1,615,000	2,413,950
Assessor	9,596,263	-	9,596,263
Board of County Commissioners	1,247,157	-	1,247,157
Community Services	28,969,201	13,447,263	15,521,938
Community Support (w/CMO)	381,383	-	381,383
Conflict Council	4,518,234	1,190,326	3,327,908
County Clerk	2,175,508	464,350	1,711,158
County Manager	10,327,418	1,965,990	8,361,428
County Recorder	2,834,576	2,286,600	547,976
District Attorney	34,180,543	546,000	33,634,543
District Court	30,385,990	5,156,753	25,229,237
Finance	6,520,530	173,054	6,347,476
Fire Suppression (w/CMO)	1,307,870	-	1,307,870
Human Resources	4,131,688	24,000	4,107,688
Human Services	26,249,271	-	26,249,271
Intergovernmental Expenditures	5,174,839	4,759,208	415,631
Justice Court - Incline	831,233	224,200	607,033
Justice Court - Reno	9,582,919	2,407,332	7,175,587
Justice Court - Sparks	5,492,953	724,000	4,768,953
Justice Court - Wadsworth	427,609	187,650	239,959
Juvenile Services	19,873,176	235,950	19,637,226
Library	12,573,606	51,950	12,521,656
Medical Examiner	6,569,757	1,859,343	4,710,414
Public Administrator	1,630,873	230,000	1,400,873
Public Defender	15,155,237	173,000	14,982,237
Public Guardian	3,088,440	150,000	2,938,440
Registrar of Voters	5,682,534	40,440	5,642,094
Sheriff	156,074,052	28,217,271	127,856,781
Technology Services	22,029,066	36,000	21,993,066
Treasurer	3,374,501	7,052,000	(3,677,499)
Undesignated Revenue	12,691,945	430,876,378	(418,184,433)
Fund Transfers	54,259,024	-	54,259,024
Contingency	12,500,000	-	12,500,000
TOTAL GENERAL FUND	522,255,064	504,094,058	18,161,006



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 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

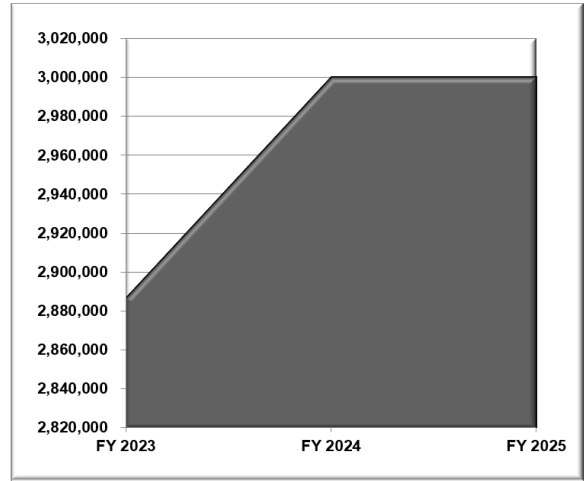
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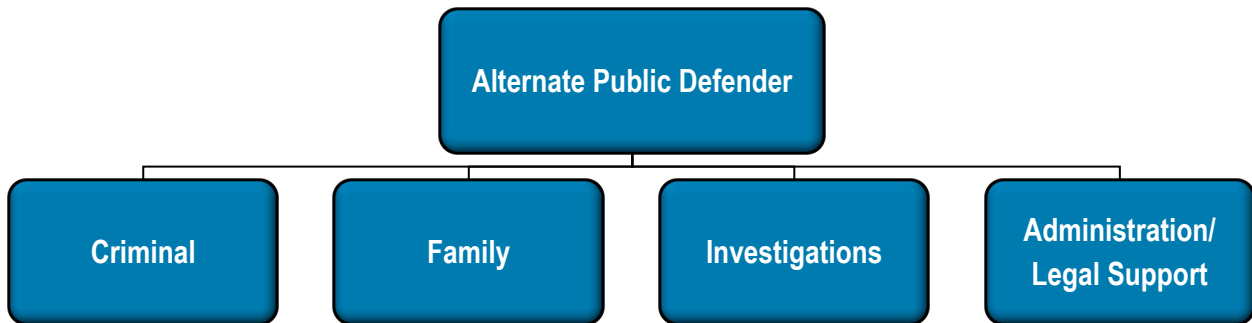
Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Accrued Benefits	C182010	2,886,135	3,000,000	3,000,000	3,000,000	-	0.0%
Total		2,886,135	3,000,000	3,000,000	3,000,000	-	0.0%

SOURCES AND USES							
Sources							
NONE		-	-	-	-	-	-
Total Sources		-	-	-	-	-	-
Uses							
Salaries & Wages		2,838,363	2,950,000	2,950,000	2,950,000	-	0.0%
Employee Benefits		47,772	50,000	50,000	50,000	-	0.0%
Services & Supplies		-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		-	-	-	-	-	-
Total Uses		2,886,135	3,000,000	3,000,000	3,000,000	-	0.0%
Net General Fund Cost		2,886,135	3,000,000	3,000,000	3,000,000	-	0.0%
FTE Summary		-	-	-	-	-	-

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

Objective: Vulnerable Populations

FY 2025 Budget Enhancements/Changes**Personnel**

- Additional 1.0 Deputy Public Defender III - \$202,289
- Additional 1.0 Family Court Investigative Specialist – 114,937
- Reclassification 1.0 Investigator to Chief Investigator
absorbed in the FY25 adopted budget
- Reclassification 1.0 Administrative Assistant I to Administrative Assistant II
absorbed in the FY25 adopted budget

Non-Personnel

- Increase in Computers Non-Capital - \$3,612

General Fund

Alternate Public Defender

- Increase in Software - \$652
- Increase in Dues - \$450
- Increase in Software Maintenance/Subscription \$200
- Increase in Cell Phone - \$1,200

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Alternate Public Defender	128-0	3,505,140	4,756,844	4,741,844	5,388,717	631,873	13.3%
Total		3,505,140	4,756,844	4,741,844	5,388,717	631,873	13.3%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	54	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		54	-	-	-	-	-

Uses

Salaries & Wages	2,272,350	3,038,691	3,064,136	3,491,754	453,063	14.9%
Employee Benefits	969,125	1,505,100	1,499,655	1,711,867	206,766	13.7%
Services & Supplies	263,665	213,052	178,052	185,096	(27,956)	-13.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	3,505,140	4,756,844	4,741,844	5,388,717	631,873	13.3%

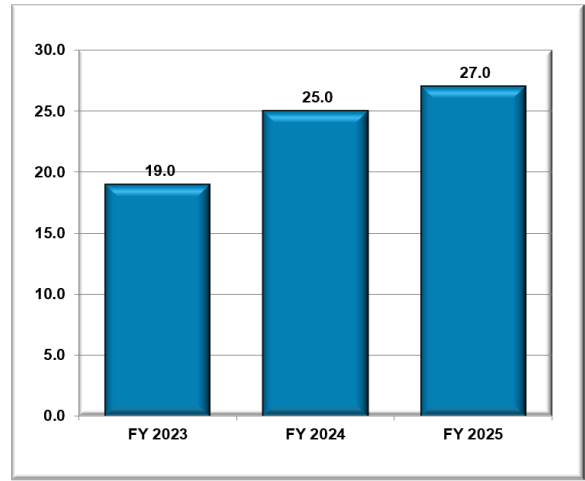
Carry-forward Funding	-	-	-	-	-	-
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Net General Fund Cost	3,505,086	4,756,844	4,741,844	5,388,717	631,873	13.3%
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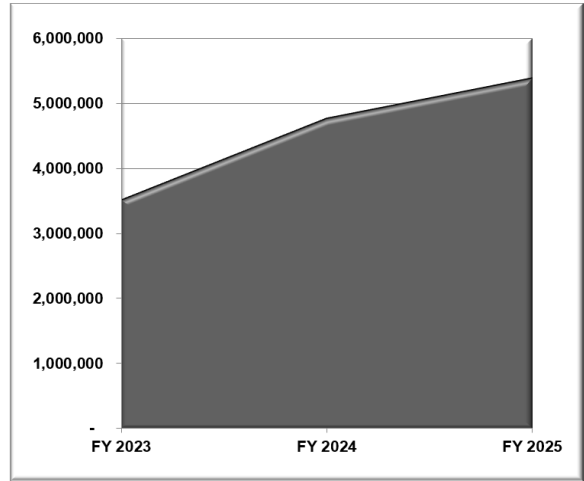
FTE Summary	19.0	25.0	25.0	27.0	8.0%
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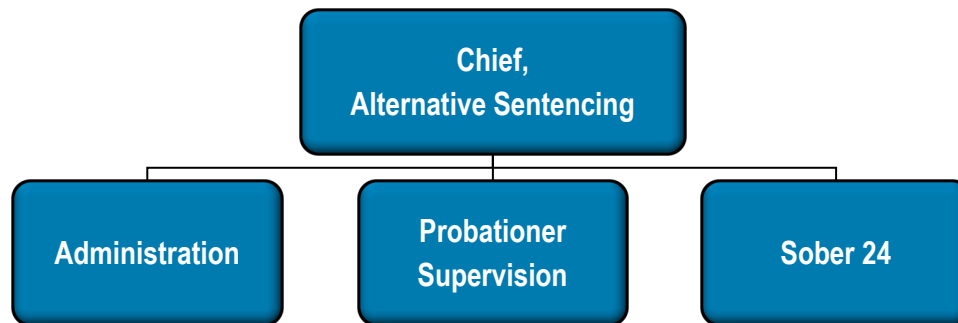


Staffing Trend



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 2025 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 DAS Case Manager to Supervising DAS Case Manager
absorbed in the FY25 adopted budget
- Reclassification 1.0 Administrative Assistant II to DAS Program Manager
absorbed in the FY25 adopted budget

Non-Personnel

- Increase in Custodial Contract - \$4,590
- Increase in Heart/Lung Exams - \$5,100
funded through net-zero reallocation from another department
- Increase in Software Subscription - \$10,000
funded through net-zero reallocation from another department

General Fund

Alternative Sentencing

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Operations	154-1	2,593,189	2,693,788	2,321,788	2,657,990	(35,799)	-1.3%
Central Testing	154-2	1,254,429	1,547,134	1,547,134	1,370,960	(176,174)	-11.4%
STAR Program	—	433,174	2,144,372	2,144,372	545,662	(1,598,710)	-74.6%
Kiosk Project	IN19153	-	67,000	67,000	-	(67,000)	-100.0%
Total		4,713,965	8,596,666	8,224,666	5,120,273	(3,476,393)	-40.4%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	398,806	381,000	381,000	1,192,000	811,000	212.9%	
Fines and Forfeitures	74,323	96,000	96,000	-	(96,000)	-100.0%	
Miscellaneous	783,886	715,000	715,000	-	(715,000)	-100.0%	
Other Financial Sources	423,000	423,000	423,000	423,000	-	0.0%	
Total General Fund		1,680,015	1,615,000	1,615,000	1,615,000	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	431,470	2,211,372	2,211,372	545,662	(1,665,710)	-75.3%	
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		431,470	2,211,372	2,211,372	545,662	(1,665,710)	-75.3%

Total Sources		2,111,485	3,826,372	3,826,372	2,160,662	(1,665,710)	-43.5%
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Uses

Salaries & Wages	2,102,090	2,819,737	2,639,736	2,339,849	(479,888)	-17.0%	
Employee Benefits	796,210	1,268,747	1,299,171	1,110,400	(158,347)	-12.5%	
Services & Supplies	1,239,717	2,363,810	2,141,387	1,124,363	(1,239,447)	-52.4%	
Capital Outlay	142,775	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		4,280,792	6,452,294	6,080,294	4,574,611	(1,877,682)	-29.1%

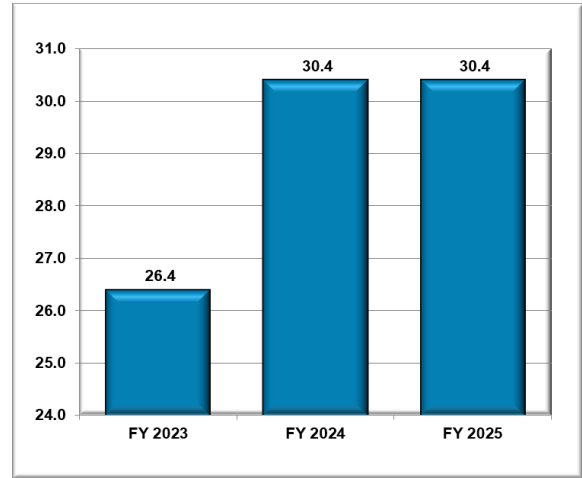
Carry-forward Funding	1,704	-	-	-	-	-	-
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Net General Fund Cost		2,167,603	2,625,922	2,253,922	2,413,950	(211,972)	-8.1%
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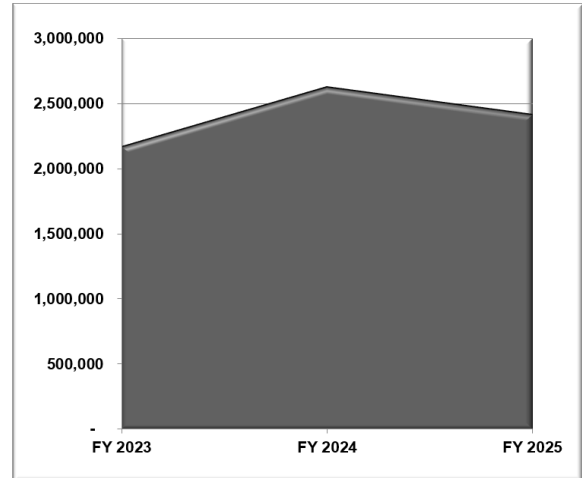
FTE Summary		26.4	30.4	30.4	30.4		0.0%
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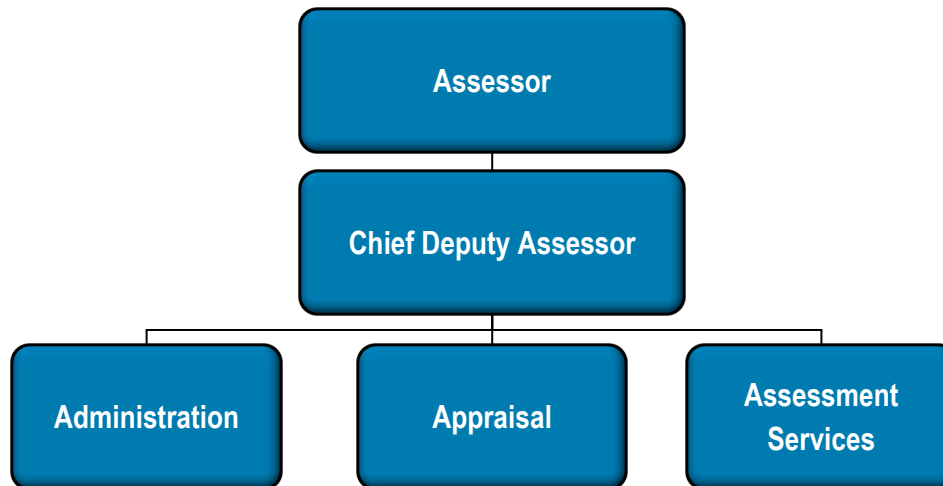


Staffing Trend



Net General Fund Cost



ASSESSOR

Mission: The mission of the Washoe County Assessor's Office is to efficiently produce and manage 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). Valuations produced, create the secured and unsecured assessment rolls which serve as the primary contributing basis for revenues serving the general fund through ad valorem tax.

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 2025 Budget Enhancements/Changes**Personnel**

- Additional 1.0 Senior Appraiser
- Additional 2.0 Appraiser I/II

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Assessor's Office	102-0	8,057,187	9,083,938	9,083,938	9,596,263	512,325	5.6%
Assessor Tech Fund	IN20280	786,208	3,153,922	3,153,922	923,275	(2,230,647)	-70.7%
Total		8,843,396	12,237,860	12,237,860	10,519,538	(1,718,322)	-14.0%

SOURCES AND USES**Sources**Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	973,747	525,000	525,000	923,275	398,275	75.9%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	973,747	525,000	525,000	923,275	398,275	75.9%

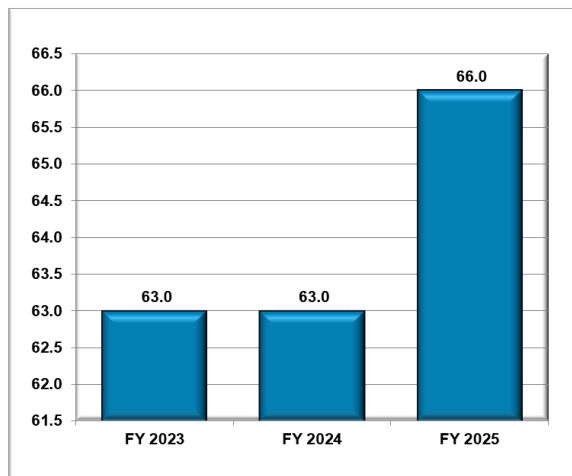
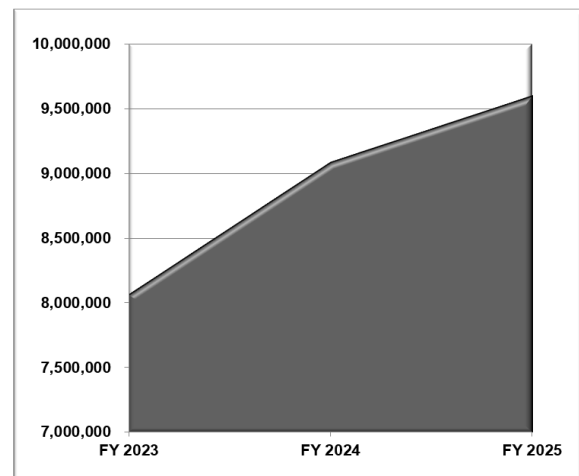
Uses

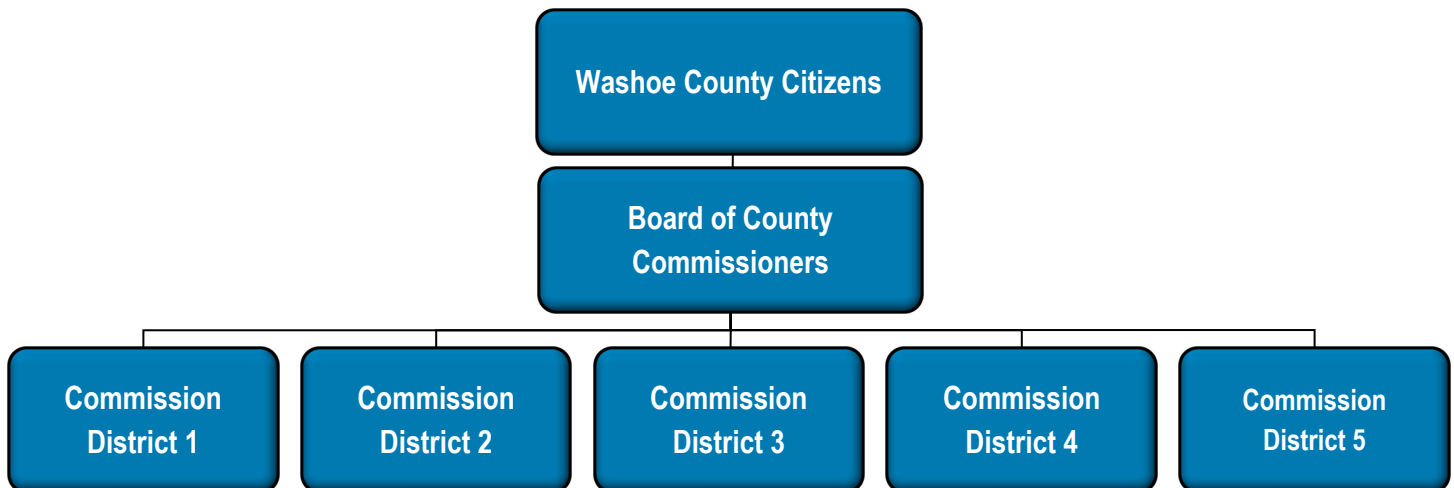
Salaries & Wages	4,921,245	5,242,972	5,280,878	5,883,781	640,809	12.2%
Employee Benefits	2,411,595	2,986,066	2,948,160	3,234,357	248,291	8.3%
Services & Supplies	1,510,556	3,858,822	3,858,822	1,251,400	(2,607,422)	-67.6%
Capital Outlay	-	150,000	150,000	150,000	-	0.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	8,843,396	12,237,860	12,237,860	10,519,538	(1,718,322)	-14.0%

Carry-forward Funding	(187,539)	2,628,922	2,628,922	-	(2,628,922)	-100.0%
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Net General Fund Cost		8,057,188	9,083,938	9,083,938	9,596,263	512,325	5.6%
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FTE Summary		63.0	63.0	63.0	66.0		4.8%
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Staffing Trend**Net General Fund Cost**

BOARD OF COUNTY COMMISSIONERS

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

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 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Board of County Commissioners	100-0	1,165,694	1,263,806	1,227,520	1,247,157	(16,649)	-1.3%
Total		1,165,694	1,263,806	1,227,520	1,247,157	(16,649)	1.3%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	1,340	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		1,340	-	-	-	-	-

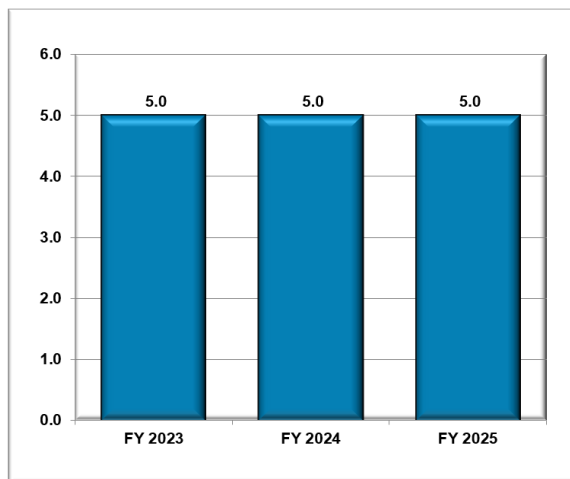
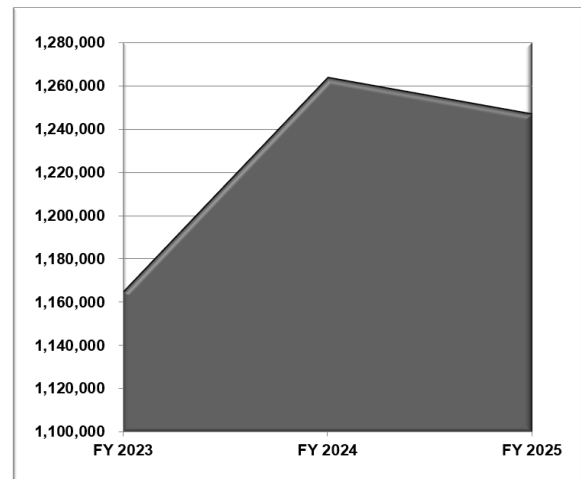
Uses

Salaries & Wages	363,575	388,662	358,620	367,764	(20,897)	-5.4%
Employee Benefits	175,546	213,787	207,543	218,318	4,531	2.1%
Services & Supplies	603,174	601,857	661,357	661,074	59,217	9.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	23,400	59,500	-	-	(59,500)	100.0%
Total Uses	1,165,694	1,263,806	1,227,520	1,247,157	(16,649)	-1.3%

Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost		1,164,354	1,263,806	1,227,520	1,247,157	(16,649)	-1.3%
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FTE Summary		5.0	5.0	5.0	5.0	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 2025 Budget Enhancements/Changes

Six hundred thousand dollars in anticipated Property Tax Settlement Payments are included in the FY 2025 adopted budget, and are reflected in "Undesignated Revenue" Services and Supplies. The FY 2025 adopted budget in Centrally Managed Activities also includes estimated Salary & Wages and Employee Benefits budget by function due to outstanding collective bargaining agreements that were not approved by the Board of County Commissioner at the time the budget was adopted. The Centrally Managed FY 2025 adopted budget also includes \$3,000,000 for pending impacts of the County's Request for Proposal for the medical services contract which supports medical services for persons incarcerated at the Regional Detention Facility.

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Salaries/(Salary Savings)	199-0	-	1,790,833	-	5,516,880	3,726,047	208.1%
Benefits/(Benefit Savings)	199-0	1,671	551,672	-	2,402,541	1,850,869	335.5%
(Operating Savings)	199-0	-	-	-	-	-	-
Undesignated Revenue	199-0	17,725,356	12,448,165	5,917,699	4,772,524	(7,675,641)	-61.7%
Total		17,727,027	14,790,670	5,917,699	12,691,945	(2,098,725)	-14.2%

SOURCES AND USES**Sources**General Fund

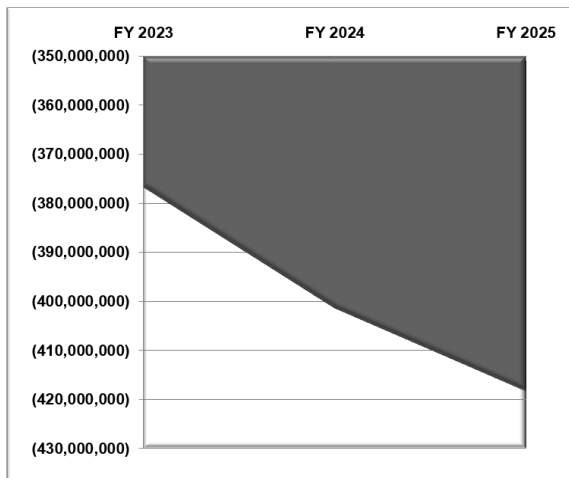
Taxes	200,361,069	216,376,074	216,296,074	234,058,337	17,682,263	8.2%
Licenses and Permits	2,585,873	2,175,200	1,775,200	1,775,200	(400,000)	-18.4%
Intergovernmental	180,366,478	189,150,115	182,280,058	185,617,024	(3,533,091)	-1.9%
Charges for Services	7,638,896	8,154,565	8,154,565	9,226,587	1,072,022	13.1%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	369,986	199,230	199,230	199,230	-	0.0%
Other Financial Sources	2,943,711	-	-	-	-	-
Total Sources	394,266,014	416,055,184	408,705,127	430,876,378	14,821,194	3.6%

Uses

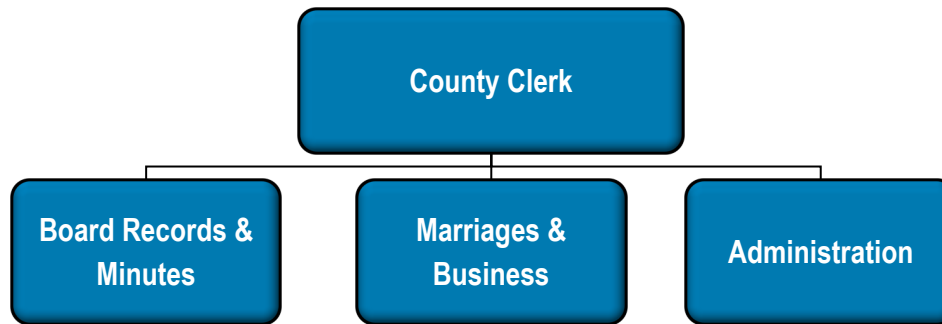
Salaries & Wages	-	1,790,833	-	5,516,880	3,726,047	208.1%
Employee Benefits	1,671	551,672	-	2,402,541	1,850,869	335.5%
Services & Supplies	5,896,403	12,448,165	5,577,699	4,772,524	(7,675,641)	-61.7%
Capital Outlay	8,016,906	-	340,000	-	-	-
Other Financing Uses	3,812,047	-	-	-	-	-
Total Uses	17,727,027	14,790,670	5,917,699	12,691,945	(2,098,725)	-14.2%

Net General Fund Cost	(376,538,987)	(401,264,514)	(402,787,428)	(418,184,433)	(16,919,919)	4.2%
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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, and accounts for the revenues of the Clerk's Office. On July 1, 2023 the Clerk's Office began 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 2025 Budget Enhancements/Changes**Personnel**

- None

One new positions were created midcycle in FY24:

- Additional 1.0 FTE Deputy Clerk—Boards and Records and Minutes

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	C104100	577,938	646,984	642,838	661,326	14,342	2.2%
Marriage & Business Division	C104300	663,374	786,881	797,124	857,311	70,430	9.0%
Marriage Commissioners	C104400	150	350	350	350	-	0.0%
Board Records & Minutes	C104700	429,581	476,475	501,988	563,044	86,569	18.2%
Clerk Technology	IN20293	27	128,848	128,848	6,050	(122,798)	-95.3%
Intra Agency Redaction Project	IN60579	37,173	94,823	94,823	93,478	(1,345)	-1.4%
Total		1,708,243	2,134,360	2,165,970	2,181,558	47,199	2.2%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	122,892	150,000	150,000	150,000	-	0.0%
Intergovernmental	-	-	-	-	-	-
Charges for Services	160,854	314,350	314,350	314,350	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	283,746	464,350	464,350	464,350	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	28,180	6,000	6,000	6,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	2,362	50	50	50	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	30,542	6,050	6,050	6,050	-	0.0%

Total Sources	314,288	470,400	470,400	470,400	-	0.0%
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Uses

Salaries & Wages	1,050,788	1,142,910	1,170,263	1,258,553	115,644	10.1%
Employee Benefits	512,046	648,490	652,746	707,218	58,728	9.1%
Services & Supplies	145,410	342,960	342,960	215,787	(127,174)	-37.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,708,243	2,134,360	2,165,970	2,181,558	47,199	2.2%

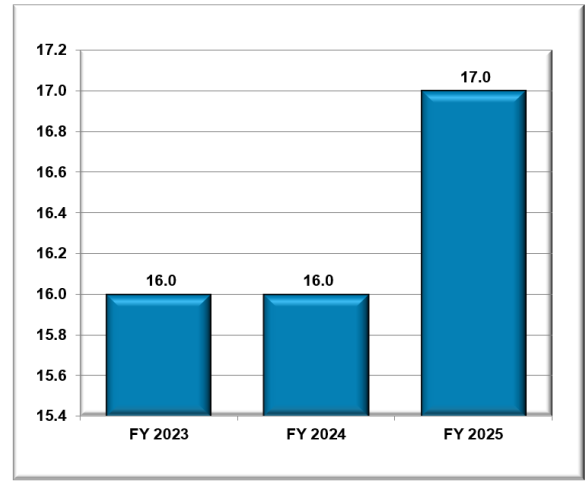
Carry-forward Funding	(30,515)	122,798	122,798	-	(122,798)	-100.0%
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Net General Fund Cost	1,424,469	1,541,162	1,572,772	1,711,158	169,996	11.0%
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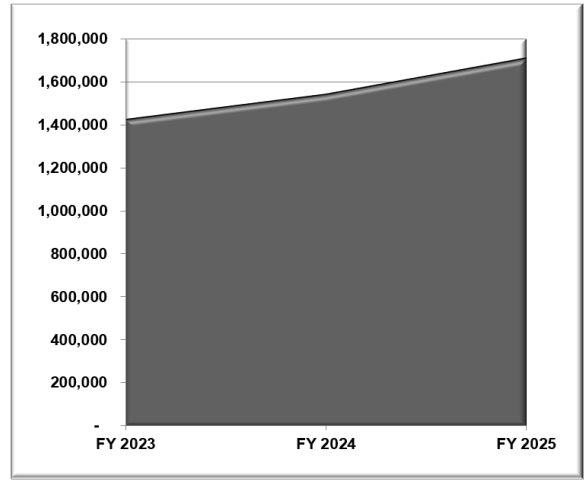
FTE Summary	16.0	16.0	16.0	17.0	6.3%
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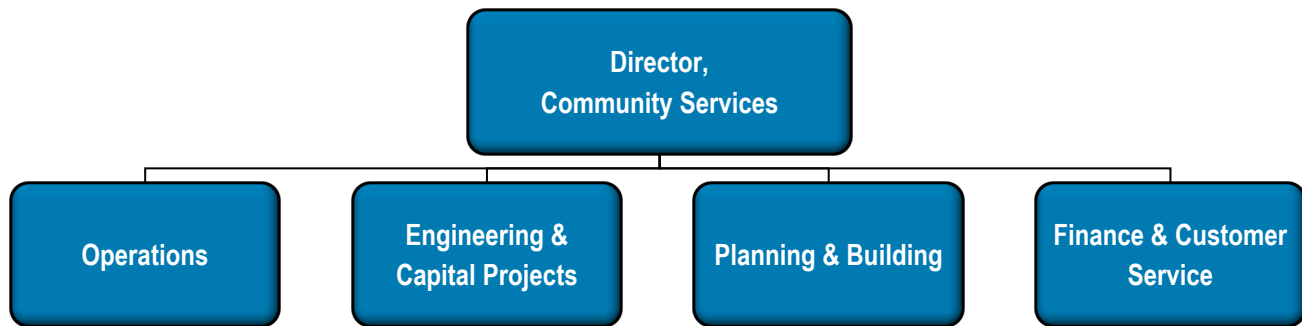


Staffing Trend



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); NRS278 – Planning and Zoning.

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

Strategic

Objective: Economic Impacts, Innovative Services

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

FY 2025 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 Account Clerk II to Senior Office Specialist
absorbed in the FY25 adopted budget

Capital Improvement Projects (CIP)

- Additional 1.0 Project Manager - \$144,662
offset with transfer into F402



Facilities

- Additional 1.0 Facilities Technician - \$106,924
fully offset with reallocation; position funded effective 7/1/24
- Additional 1.0 Building Systems Control Specialist - \$115,036
fully offset with reallocation/abolishment
- Abolish 1.0 Office Specialist - <\$88,048>
offset for additional facilities positions

Parks

- Additional 1.0 Natural Resource Field Technician - \$81,393
fully offset with reallocation
- Reclassification 1.0 Range Safety Officer to Recreation Coordinator
absorbed in the FY25 adopted budget
- Reclassification 1.0 Rangemaster to Park Ranger
absorbed in the FY25 adopted budget
- Reclassification 1.0 Volunteer Coordinator to Program Coordinator
absorbed in the FY25 adopted budget

Planning

- Reclassification 1.0 Principal Account Clerk to Office Supervisor
absorbed in the FY25 adopted budget

STR

- Additional 2.0 Planning Technicians - \$187,520
fully offset with STR revenue

Non-Personnel

- Increase in Service Contract - \$49,483
- Increase in Custodial Contracts - \$178,845
- Increase in Landscaping Contracts - \$46,082
- Increase in Clean Tahoe Contract - \$30,000
fully offset with STR revenue
- Increase in NNPH Permit Fee (UST) - \$2,796
- Increase for TMRPA Contribution - \$11,079

Capital Improvement Projects

- Increase for Ancillary for 1.0 Project Manager \$6,410

Code Enforcement

- Additional 1.0 Vehicle for Code Enforcement Officer - \$30,000

Facilities

- Increase for Ancillary for 1.0 Facility Technician - \$11,076
- Increase for Ancillary for 1.0 Building Systems Control Specialist - \$6,400



General FundCommunity Services Department

- Additional 1.0 Vehicle for Building Systems Control Specialist - \$62,000

Parks

- Additional 1.0 Vehicle for Recreation Coordinator - \$30,000
- Increase for Ancillary for 1.0 Natural Resource Field Technician \$216

STR

- Increase for Ancillary for 2.0 Planning Technicians - \$13,264

General Fund

Community Services Department

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	105-1	682,319	971,731	821,042	1,925,858	954,127	98.2%
Operations	105-3	18,828,073	21,620,523	21,477,536	21,603,588	(16,935)	-0.1%
Planning & Development	105-4	2,769,553	3,417,652	3,379,141	3,639,613	221,961	6.5%
Engineering & Capital Projects	105-5	3,093,853	3,714,767	3,702,894	3,477,996	(236,771)	-6.4%
Finance & Administrative	105-6	857,466	1,054,484	1,119,485	84,627	(969,857)	-92.0%
Total		26,231,264	30,779,157	30,500,099	30,731,683	(47,474)	-0.2%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	11,354,287	11,315,979	11,390,979	11,691,849	375,870	3.3%
Intergovernmental	2,107	-	-	-	-	-
Charges for Services	1,743,754	1,602,564	1,621,449	1,602,564	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	672,161	152,850	152,850	152,850	-	0.0%
Other Financial Sources	13,347	30,000	30,922	-	(30,000)	-100.0%
Total General Fund	13,785,655	13,101,393	13,196,200	13,447,263	345,870	2.6%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	896,897	882,200	882,220	909,320	27,120	3.1%
Charges for Services	116,355	110,695	110,695	110,695	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	29,742	30,520	16,277	(1,500)	(32,020)	-104.9%
Other Financial Sources	5,400	-	-	-	-	-
Total Other Restricted Funds	1,048,394	1,023,415	1,009,193	1,018,516	(4,900)	-0.5%

Total Sources	14,834,049	14,124,808	14,205,392	14,465,779	340,970	2.4%
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Uses

Salaries & Wages	10,119,398	11,169,246	11,206,015	11,773,063	603,817	5.4%
Employee Benefits	4,770,407	5,960,805	5,882,671	6,249,764	288,959	4.8%
Services & Supplies	11,113,395	12,890,462	12,778,269	12,107,850	(782,612)	-6.1%
Capital Outlay	228,064	758,645	633,145	601,007	(157,638)	-20.8%
Other Financing Uses	-	-	-	-	-	-
Total Uses	26,231,264	30,779,157	30,500,099	30,731,683	(47,474)	-0.2%

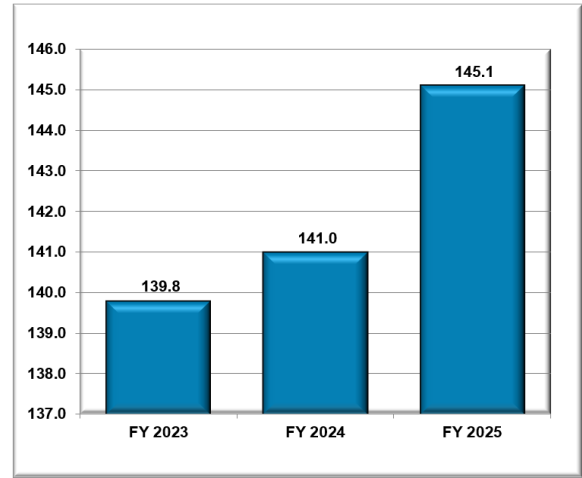
Carry-forward Funding	55,218	916,396	916,940	743,967	(172,430)	-18.8%
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Net General Fund Cost	11,341,997	15,737,953	15,377,766	15,521,938	(216,015)	-1.4%
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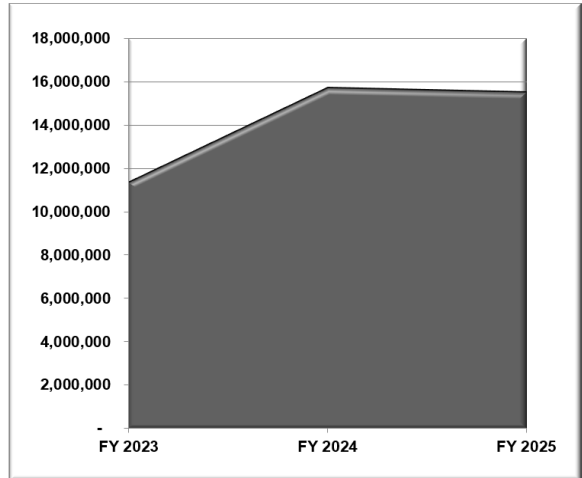
FTE Summary	139.8	141.0	141.0	145.1	2.9%
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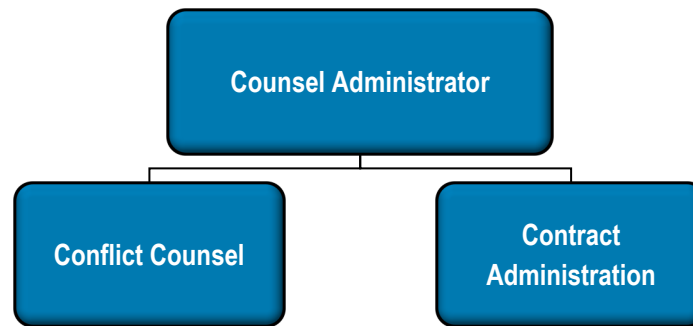


Staffing Trend



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 2025 Budget Enhancements/Changes**Personnel**

- Reclassifications (as approved by the JEC)

Non-Personnel

- Increase in Legal Fees for Northern Nevada Legal Services - \$1,449,986
- Increase in Legal Services NRS 247 revenue - \$1,190,326
- Increase in Court Appointed Attorney's - \$1,240,340

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Conflict Counsel	129-0	2,370,939	3,560,476	2,421,975	4,518,234	957,758	26.9%
Total		2,370,939	3,560,476	2,421,975	4,518,234	957,758	26.9%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	1,190,326	1,190,326	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		-	-	-	1,190,326	1,190,326	-

Uses

Salaries & Wages	-	57,881	56,794	58,243	362	0.6%
Employee Benefits	-	32,330	33,416	37,900	5,570	17.2%
Services & Supplies	2,370,939	3,470,265	2,331,765	4,422,091	951,826	27.4%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	2,370,939	3,560,476	2,421,975	4,518,234	957,758	26.9%

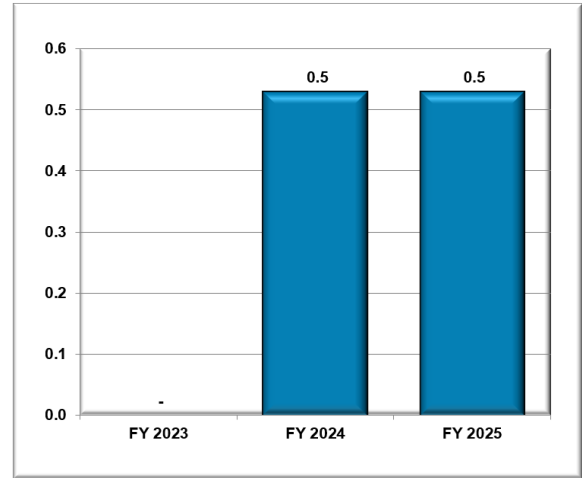
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost		2,370,939	3,560,476	2,421,975	3,327,908	(232,568)	-6.5%
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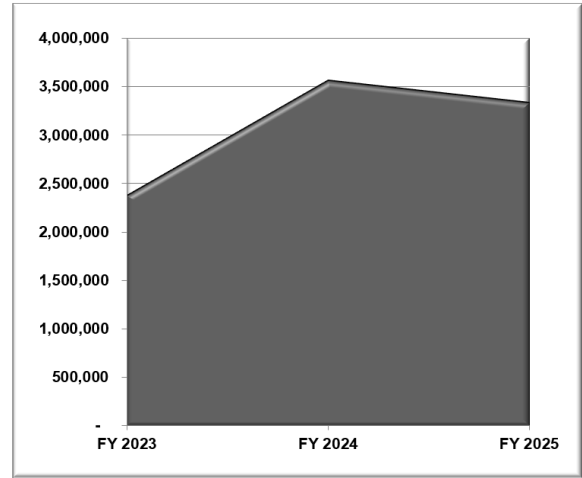
FTE Summary		-	0.5	0.5	0.5	0.0%
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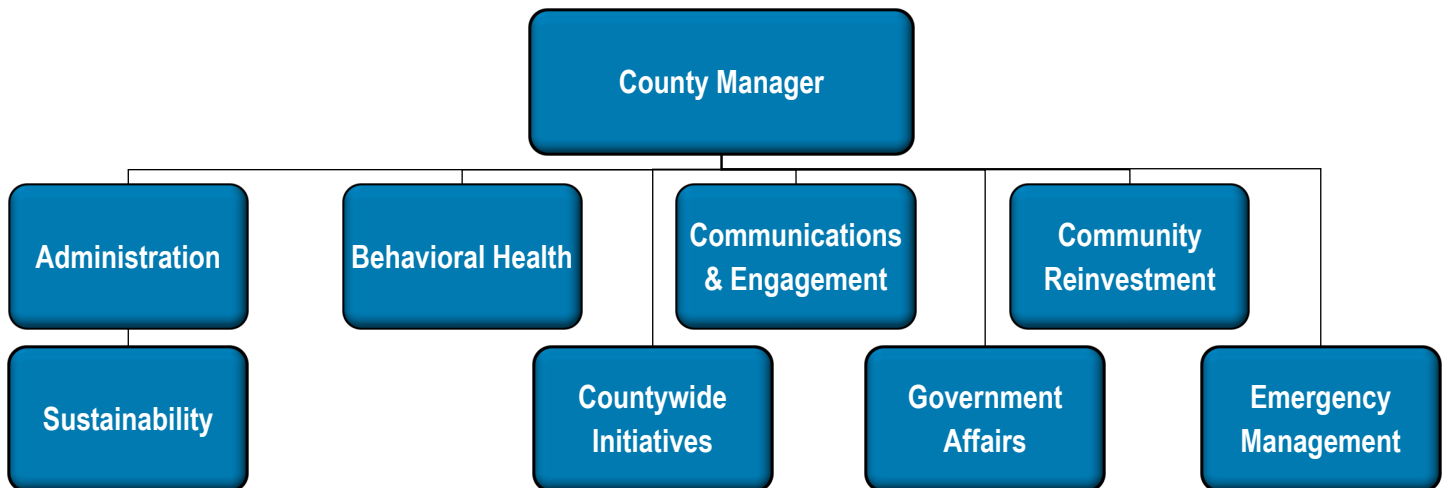
Staffing Trend



Net General Fund Cost



COUNTY MANAGER'S OFFICE



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

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 facilitates employee and resident outreach through a multitude of platforms including Washoe311, website, social media, media partners, commission support, internal communications, marketing and branding and video production. The team drives strategic communications, crisis communications and jurisdictional messaging.
- *Community Reinvestment:* The Community Reinvestment Division administers the American Rescue Plan Act, Coronaviruses State and Local Fiscal Recovery Funds, the Opioid Settlement funds, and develops and submits requests for Congressionally Funded Projects (appropriations). The Grants Administration Program provides leadership and coordination for grants by providing technical assistance and training to county departments to ensure compliance with grant requirements and provides training and capacity building for nonprofit and other public partners to increase grant funding in Washoe County. Community

Reinvestment is responsible for identifying and addressing community needs by convening partners and aligning new and existing resources to create transformative change.

- *Grants Administration:* 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 coordinates training, exercises, and equipment to test emergency plans and support disaster preparedness, mitigation, response and recovery. Additional duties include coordination of the Washoe Crisis Action Team (CAT), emergency alerts and warnings, administrative support to the Local Emergency Planning Committee (LEPC), administration of State/Federal Emergency Management/Homeland Security Grants, and management of 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.
- *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.
- *Sustainability:* The Washoe County Commission has set a goal of net zero Greenhouse Gas emissions for Washoe County by 2050 across all sectors – buildings and other facilities, fleets, lands and other operations. The Sustainability Manager works across all departments to implement actions to meet the goal set by the Commission. The Sustainability Program also amplifies community initiatives to provide long-term benefits to the people, economy and environment of Washoe County

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 2025 Budget Enhancements/Changes**Personnel**Administration

- Reclassification 1.0 Administrative Assistant I to Office Specialist
absorbed in the FY25 adopted budget-results in net savings
Note: this reclassification has a retroactive effective date of 4/8/2024
- Abolish Assistant County Manager as offset for Behavioral Health Administrator
- Ongoing North Valleys Flood Project - <\$895,000>
The ongoing funding was permanently reduced to \$200,000; remainder of reduction used to fund above base items in other departments including HR, CSD, Tech Services & Alternative Sentencing

Communications

- Reclassification 1.0 Community Outreach Coordinator to Media & Communications Program Manager
absorbed in the FY25 adopted budget

Non-PersonnelAdministration

- TRPA Annual Allocation Increase - \$5,422

Communications

- Public Records Request Contract - \$12,500
- Social Media Storytelling Contract (DEI) - \$45,000

Emergency Management

- Standby Pay - \$28,000

Grants Administration

- Software Subscription Increase for eCivis - \$9,353

Government Affairs

- Perkins Contract - \$75,000
contract to be split 50%/50% with Human Services

Security Administration

- Increase for Workplace Violence Prevention & Intervention Training - \$50,000
- Increase for Employee Emergency Notification Software - \$22,000



Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	101-1	4,515,899	3,817,574	4,075,088	2,936,106	(881,468)	-23.1%
Countywide Initiatives	101-11	1,965,470	2,701,382	2,702,994	2,739,742	38,361	1.4%
Marijuana Establishment	101-12	145,038	229,671	229,671	220,000	(9,671)	-4.2%
Special Projects	101-14	142,955	315,325	165,542	43,057	(272,268)	-86.3%
Community Reinvestment	101-15	206,103	21,711,975	19,219,188	2,755,406	(18,956,569)	-87.3%
Grants	101-3	353,973	193,820	191,807	262,001	68,181	35.2%
Emergency Management	101-5	890,982	1,846,224	1,610,010	658,206	(1,188,018)	-64.3%
Communications	101-6	2,348,573	2,491,932	2,441,522	2,622,720	130,788	5.2%
Management Services	101-8	336,648	476,510	476,510	524,926	48,416	10.2%
Fire Support	101-500	138,123	154,391	154,391	154,890	499	0.3%
Fire Suppression	187-0	1,276,229	1,385,732	1,385,608	1,307,870	(77,862)	-5.6%
Total		12,319,992	35,324,536	32,652,331	14,224,926	(21,099,610)	-59.7%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	1,153,833	1,350,000	1,350,000	1,350,000	-	0.0%
Intergovernmental	142,671	149,593	154,391	154,890	5,297	3.5%
Charges for Services	328,356	215,600	134,600	134,600	(81,000)	-37.6%
Fines and Forfeitures	101,822	106,500	106,500	106,500	-	0.0%
Miscellaneous	220,363	220,000	220,000	220,000	-	0.0%
Other Financial Sources	56,807	-	-	-	-	-
Total General Fund	2,003,852	2,041,693	1,965,491	1,965,990	(75,703)	-3.7%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	50,664	-	-	-	-	-
Intergovernmental	1,065,624	22,933,794	20,206,282	2,589,638	(20,344,156)	-88.7%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	624,637	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	1,740,925	22,933,794	20,206,282	2,589,638	(20,344,156)	-88.7%

Total Sources	3,744,777	24,975,487	22,171,773	4,555,628	(20,419,859)	-81.8%
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Uses

Salaries & Wages	2,834,048	3,499,275	3,521,885	3,796,577	297,302	8.5%
Employee Benefits	1,216,374	1,835,899	1,763,768	1,954,557	118,658	6.5%
Services & Supplies	7,376,868	17,632,230	17,502,333	5,745,505	(11,886,725)	-67.4%
Capital Outlay	701,895	213,132	213,132	67,500	(145,632)	-68.3%
Other Financing Uses	190,807	12,144,000	9,651,213	2,660,787	(9,483,213)	-78.1%
Total Uses	12,319,992	35,324,536	32,652,331	14,224,926	(21,099,610)	-59.7%

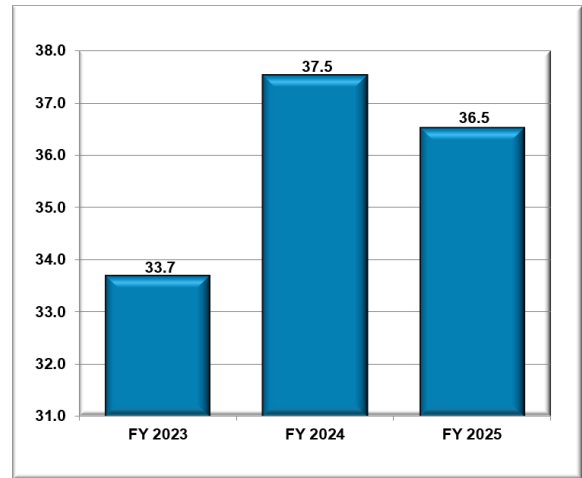
Carry-forward Funding	(824,699)	37,879	37,879	-	(37,879)	-100.0%
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Net General Fund Cost	9,399,914	10,311,170	10,442,679	9,669,298	(641,872)	-6.2%
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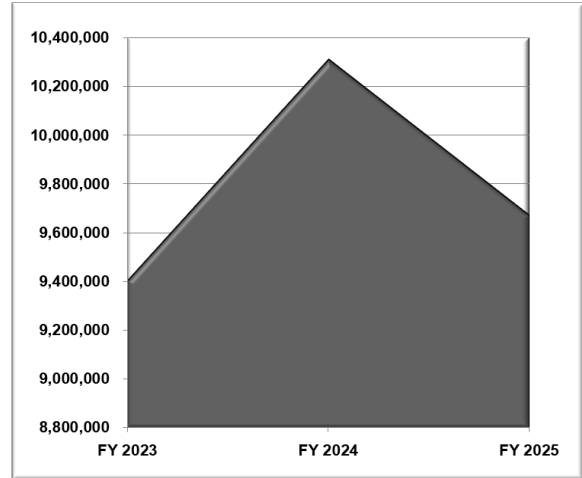
FTE Summary	33.7	37.5	37.5	36.5	-2.7%
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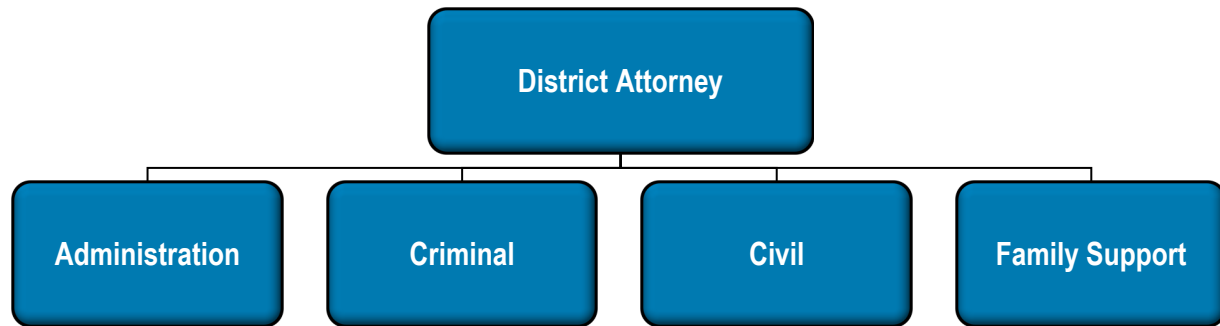


Staffing Trend



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 2025 Budget Enhancements/Changes**Personnel**

- Additional 1.0 Deputy District Attorney IV - \$235,635
- Additional 1.0 Deputy District Attorney III - \$202,289
- Additional 1.0 DA Investigator II - \$129,026
- Additional 1.0 Legal Assistant - \$93,660
- Reclassification of 1.0 Legal Assistant to Legal Assistant Supervisor
absorbed in the FY25 adopted budget

Non-Personnel

- Increase in Non-Capital Equipment - \$7,224
- Increase in Dues - \$900
- Increase in Software Subscription/Maintenance \$1,704

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Criminal	106-1	18,764,623	22,277,479	21,970,351	24,182,373	1,904,894	8.6%
CARES/SART Division	106-2	1,142,105	1,858,746	1,927,651	1,652,552	(206,194)	-11.1%
Family Support Division	106-3	4,031,976	6,053,629	6,039,132	5,255,371	(798,258)	-13.2%
Grants Division	106-5	1,182,156	2,363,732	2,227,225	1,174,802	(1,188,930)	-50.3%
Civil Division	106-7	4,778,478	5,901,166	6,130,128	6,585,028	683,862	11.6%
Drug Forfeitures	106-9	177,817	207,004	205,762	164,996	(42,009)	-20.3%
Total		30,077,156	38,661,757	38,500,250	39,015,122	353,365	0.9%

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	30,170	32,000	32,000	32,000	-	0.0%
Other Financial Sources	164,000	164,000	164,000	164,000	-	0.0%
Total General Fund	544,170	546,000	546,000	546,000	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	3,823,187	6,690,313	6,553,806	4,754,579	(1,935,734)	-28.9%
Charges for Services	107,904	30,000	30,000	30,000	-	0.0%
Fines and Forfeitures	67,971	50,000	50,000	50,000	-	0.0%
Miscellaneous	51,716	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	4,050,778	6,770,313	6,633,806	4,834,579	(1,935,734)	-28.6%

Total Sources	4,594,949	7,316,313	7,179,806	5,380,579	(1,935,734)	-26.5%
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Uses

Salaries & Wages	18,951,594	22,351,580	22,407,783	24,167,295	1,815,714	8.1%
Employee Benefits	8,789,243	12,040,994	11,875,275	12,871,705	830,711	6.9%
Services & Supplies	2,335,572	4,269,183	4,217,192	1,976,122	(2,293,060)	-53.7%
Capital Outlay	746	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	30,077,156	38,661,757	38,500,250	39,015,122	353,365	0.9%

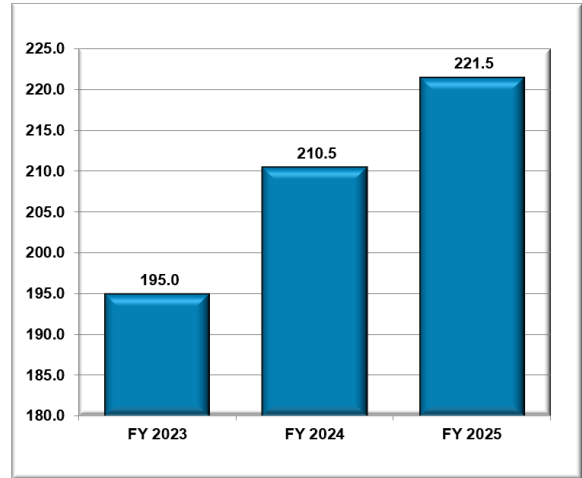
Carry-forward Funding	(77,083)	523,991	523,991	-	(523,991)	-100.0%
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Net General Fund Cost	25,559,290	30,821,453	30,796,453	33,634,543	2,813,090	9.1%
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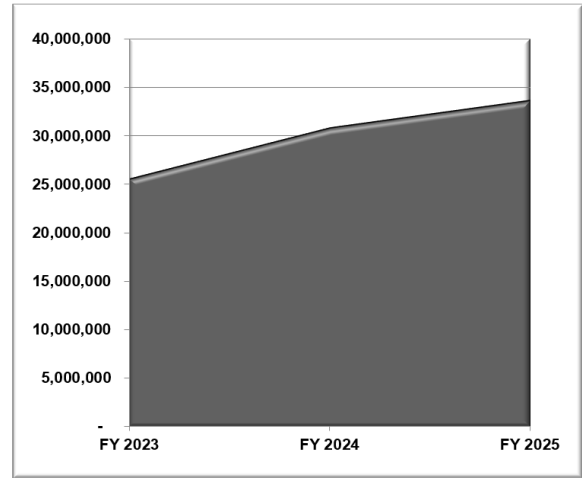
FTE Summary	195.0	210.5	210.5	221.5	5.2%
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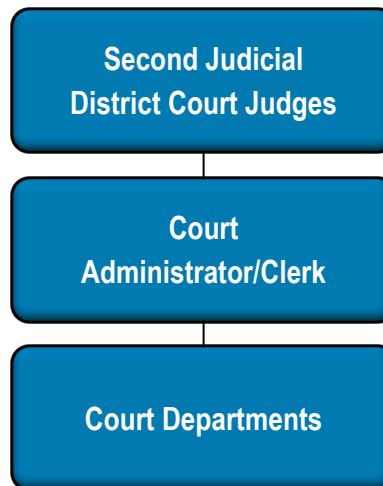


Staffing Trend



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

**SECOND JUDICIAL DISTRICT COURT
STATE OF NEVADA
WASHOE COUNTY**

FY 2025 Budget Enhancements/Changes**Personnel**

- Additional 1.0 District Court Clerk - \$115,438
- Reclassification 1.0 Court Technology Systems Developer to Court Technology Senior Developer Analyst
absorbed in the FY25 adopted budget
- Reclassification/update pay grade for Pretrial Services Officer III's from K170 to K175-or TBD
absorbed in the FY25 adopted budget

Non-Personnel

- Increase in Jury Trial Increases - \$189,394
- Increase in Software Increases - \$51,642
- Increase in Contractual Increases - \$23,629
- Increase in Postage/Credit Card Fees/Other Increases - \$18,748
- Increase in Non-Capital Equipment - \$6,000

Note: \$156,534 in FY24 funding was identified to help fund the FY25 request of \$184,946 for the Physical/Digital Evidence Management System. These funds must be encumbered or spent by the FY24 year-end deadlines (i.e., there is no FY25 funding identified)

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration Division	120-1	4,424,343	4,903,280	4,853,124	5,182,532	279,252	5.7%
General Jurisdiction Division	120-2	9,687,466	19,173,921	18,961,591	12,324,429	(6,849,493)	-35.7%
Family Court Division	120-3	7,843,795	9,883,712	9,411,353	9,372,650	(511,062)	-5.2%
Pre Trial Services Division	120-4	2,586,444	3,079,792	3,144,224	3,361,026	281,234	9.1%
Specialty Courts Division	120-5	2,208,213	5,962,012	6,085,994	2,947,337	(3,014,675)	-50.6%
Law Library	120-6	911,922	1,226,310	1,196,639	1,179,309	(47,000)	-3.8%
Total		27,662,183	44,229,027	43,652,925	34,367,283	(9,861,744)	-22.3%

SOURCES AND USES**Sources**General Fund

Taxes	3,708,661	4,001,071	4,001,071	4,330,653	329,582	8.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	635,952	659,000	659,000	659,000	-	0.0%
Fines and Forfeitures	81,336	56,600	56,600	56,600	-	0.0%
Miscellaneous	20,684	20,500	20,500	20,500	-	0.0%
Other Financial Sources	90,000	90,000	90,000	90,000	-	0.0%
Total General Fund	4,536,632	4,827,171	4,827,171	5,156,753	329,582	6.8%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	535,069	3,022,033	2,624,515	1,311,935	(1,710,097)	-56.6%
Charges for Services	808,548	1,236,500	1,236,500	1,236,500	-	0.0%
Fines and Forfeitures	1,367,903	2,508,794	2,507,244	1,432,858	(1,075,936)	-42.9%
Miscellaneous	102,850	53,563	33,063	-	(53,563)	-100.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	2,814,370	6,820,890	6,401,322	3,981,293	(2,839,597)	-41.6%

Total Sources	7,351,003	11,648,061	11,228,493	9,138,046	(2,510,015)	-21.5%
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Uses

Salaries & Wages	15,199,932	17,354,251	17,542,695	17,828,461	474,210	2.7%
Employee Benefits	6,990,697	9,303,943	9,057,348	9,510,637	206,694	2.2%
Services & Supplies	5,445,298	16,818,617	16,624,391	6,395,587	(10,423,030)	-62.0%
Capital Outlay	26,256	402,216	402,216	308,874	(93,342)	-23.2%
Other Financing Uses	-	350,000	26,275	323,725	(26,275)	-7.5%
Total Uses	27,662,183	44,229,027	43,652,925	34,367,283	(9,861,744)	-22.3%

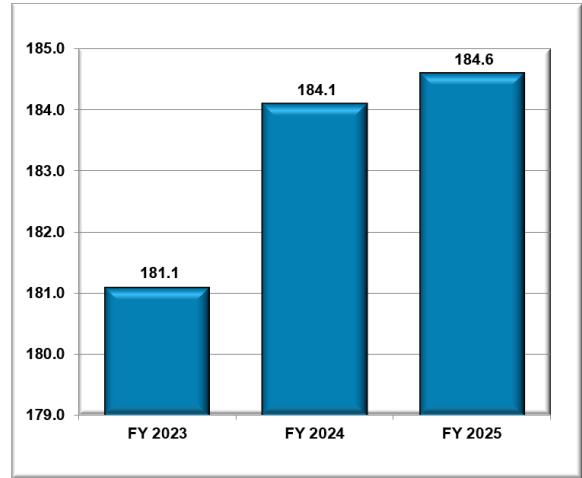
Carry-forward Funding	(573,919)	8,002,840	8,002,840	-	(8,002,840)	-100.0%
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Net General Fund Cost	20,885,099	24,578,126	24,421,592	25,229,237	651,111	2.6%
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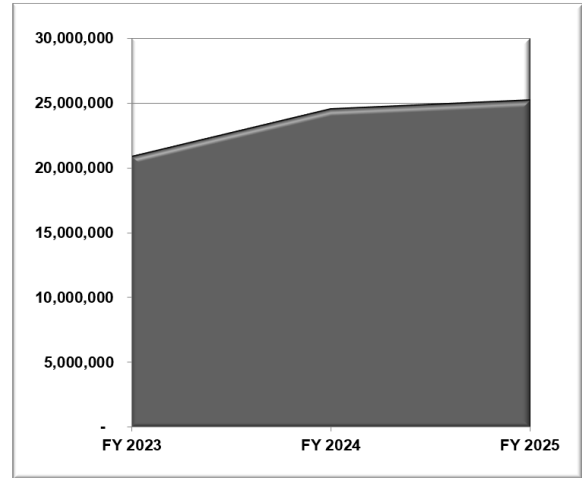
FTE Summary	181.1	184.1	184.1	184.6	0.3%
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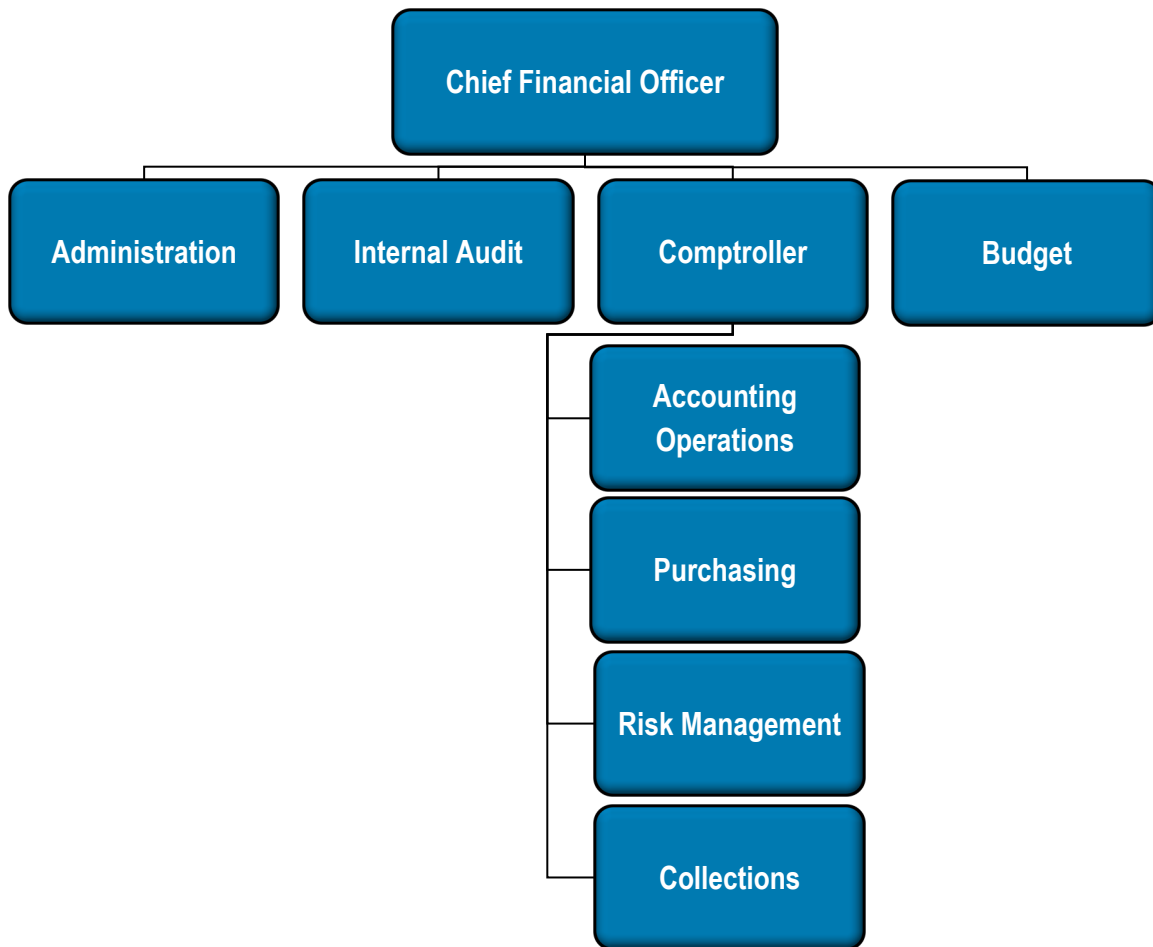
Staffing Trend



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 Budget Division* provides information related to the financial implications of policy choices. Particular attention is placed on analyzing the financial risks and rewards of different policy options. The division supplies information about the budget and financial administration requirements related to decisions that impact the budget. This service provides checks and balances as well

as oversight. Further, this service helps ensure actions taken are prudent and consistent with applicable requirements such as federal regulations, state law, county code, or Board policy.

The division advises and partners with departments to plan current and future resource needs. Concurrently, the division develops countywide budget information and analysis for County Management and the Board to support making strategic resource allocation and financial planning decisions consistent with financial administration requirements. Once the budget is adopted, the division collaborates with various stakeholders to assist with budget management in a manner that responds to changing conditions and needs while still maintaining consistency with the sound use of resources and legal requirements

- *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.

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 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

Comptroller

- Increase in Contractual Auditor – Eide Bailly - \$22,378
offset with reallocation from other department

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	103-1	193,961	312,664	335,010	353,299	40,635	13.0%
Internal Audit Division	103-2	297,262	346,380	345,746	360,590	14,211	4.1%
Comptroller Division	103-3	2,757,703	3,547,944	3,565,896	3,802,833	254,889	7.2%
County Grants Administration Division	103-4	169,604	101,281	109,086	-	(101,281)	-100.0%
Budget Division	103-5	913,543	1,328,852	1,293,390	1,386,879	58,027	4.4%
Purchasing	103-6	429,310	589,299	591,754	616,930	27,631	4.7%
Total		4,761,382	6,226,419	6,240,882	6,520,530	294,111	4.7%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	24,388	63,054	63,054	63,054	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	226,060	110,000	110,000	110,000	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	250,448	173,054	173,054	173,054	-	0.0%

Uses

Salaries & Wages	2,987,895	3,493,771	3,528,951	3,789,542	295,771	8.5%
Employee Benefits	1,376,830	1,881,224	1,858,495	1,977,111	95,887	5.1%
Services & Supplies	396,657	851,424	853,437	753,877	(97,547)	-11.5%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	4,761,382	6,226,419	6,240,882	6,520,530	294,111	4.7%

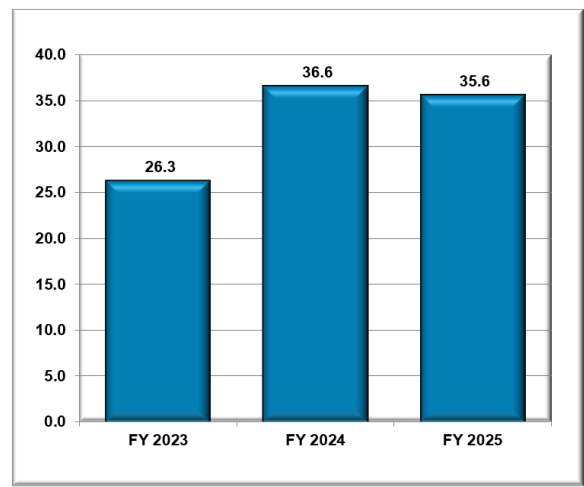
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	4,510,934	6,053,365	6,067,828	6,347,476	294,111	4.9%
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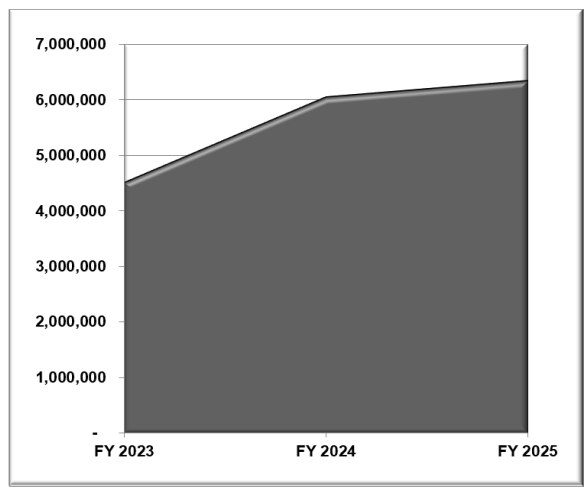
FTE Summary	26.3	36.6	36.6	35.6	-2.7%
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Note: Effective 7/1/22 the Internal Audit Division, County Grants Administration Division and Budget Division merged with the Comptroller to form the Finance Department.

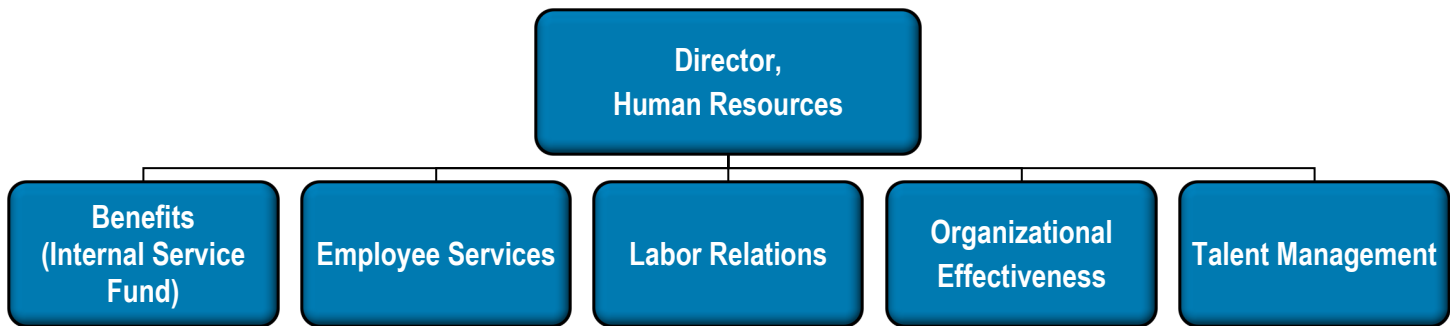
Staffing Trend



Net General Fund Cost



HUMAN RESOURCES



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

Description: The Human Resources 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; including organizational equity practices, and operates the County's self-insured health plan and other contractual health insurance plans, and administers all benefits programs. Human Resources operates through five divisions:

- *Benefits* strives to provide access to comprehensive health care services in an efficient and cost-effective manner and helps employees better understand the medical, health and wellness, and financial benefits available to them.
- *Employee Services* is a service-oriented team dedicated to providing exceptional customer service to our county workforce. Areas of expertise include the interpretation, guidance, equitable administration, and maintenance of labor contracts, Personnel Handbook, policy administration, classification and compensation plans, and employee personnel payroll services.
- *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 challenges.
- *Organizational Effectiveness* is responsible for employee development and training, organizational culture, recognition and engagement initiatives, diversity,

equity and inclusion initiatives and compliance, and creating a sense of belonging for all Washoe County employees.

- Talent Management Washoe County recruitments and testing processes, provides Strategic Workforce Planning, Individual Development Plans, and related training.

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 2025 Budget Enhancements/Changes

Personnel

- Reclassification 2.0 Human Resources Analyst II to Senior Human Resource Analyst *absorbed in the FY25 adopted budget*
- Reclassification 1.0 Program Assistant to Human Resources Program Analyst *absorbed in the FY25 adopted budget*

Non-Personnel

- Increase in Language Access - \$321,750
- Increase for Calm Subscription - \$24,000
funded with ongoing transfer from GF Marijuana funding
- Increase for NeoGov - \$3,000
- Increase for Gallup - \$1,500

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	109-1	3,039,546	3,712,702	3,712,703	4,107,688	394,986	10.6%
Total		3,039,546	3,712,702	3,712,703	4,107,688	394,986	10.6%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	24,000	24,000	-	-
Total Sources		-	-	-	24,000	24,000	-

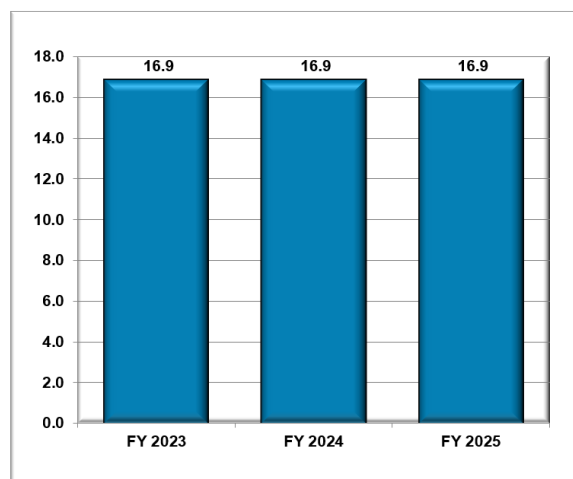
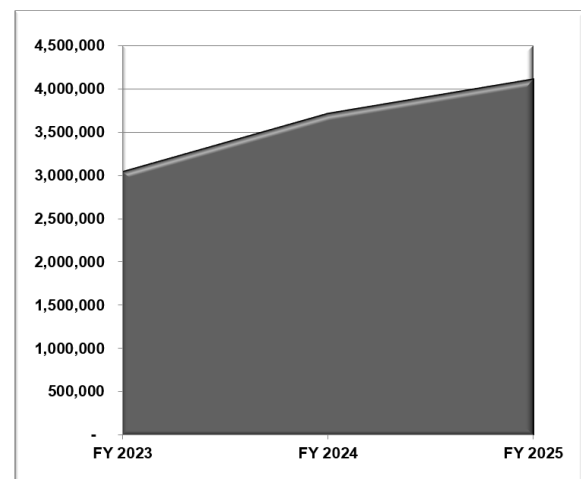
Uses

Salaries & Wages	1,553,390	1,751,601	1,751,600	1,866,043	114,443	6.5%
Employee Benefits	691,635	871,877	871,878	913,223	41,345	4.7%
Services & Supplies	794,521	1,089,224	1,089,224	1,352,422	263,198	24.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	3,039,546	3,712,702	3,712,703	4,131,688	418,986	11.3%

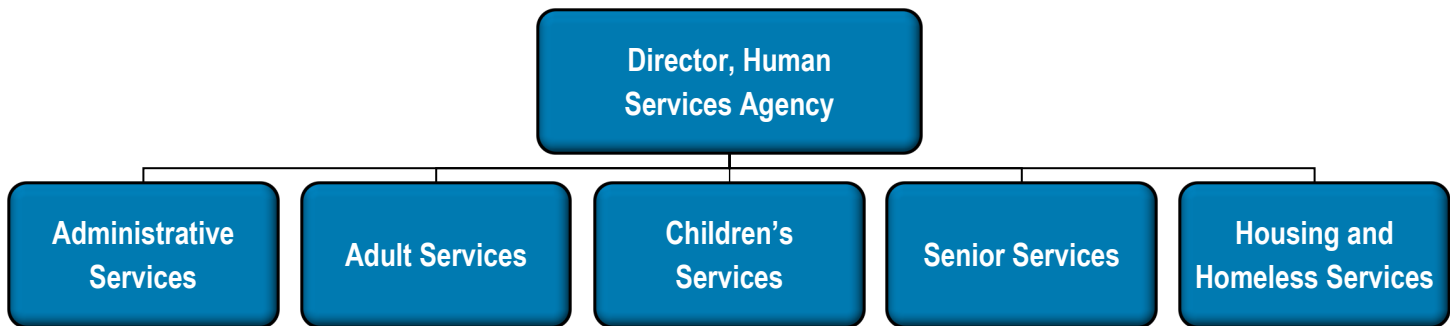
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	3,039,546	3,712,702	3,712,703	4,107,688	394,986	10.6%
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FTE Summary	16.9	16.9	16.9	16.9	0.0%
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Staffing Trend**Net General Fund Cost**

HUMAN SERVICES AGENCY



Mission: The mission of the Washoe County Human Services Agency (HSA) is to promote the health, safety and well-being of children, adults and seniors, and those experiencing homelessness who are vulnerable to abuse, neglect and exploitation.

HSA provides 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, as we strive to have a strengthened, safe, and thriving community.

Description: The Human Services Agency expenditure budget for FY 2025 totals in excess of \$175 million, comprising services provided under the Washoe County General Fund (shown here) which includes Administration, Child Welfare, Community Assistance, Housing and Homeless Services, 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, and other human services assistance-based programs such as benefit application assistance, referral assistance and other support. Various other programs, including the Nevada Cares Campus and Our Place women and family shelter, provides critical resources and services to men, women, and families in our region.
- 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 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 ten 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.
- Housing and Homeless Services is responsible for building a system that is capable of housing people experiencing homelessness, so that it's rare, brief, and non-reoccurring. This is accomplished through a regional coordinated effort and using a Housing First approach for shelters/programs to serve roughly 3,500 individuals and families each year. Housing First is an approach to connect people experiencing homelessness to housing without preconditions and barriers to entry, such as sobriety, treatment, or service participation requirements. The model depends upon robust wraparound services to maximize housing stability and prevent returns to homelessness.

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



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	Special Revenue Fund

**FY 2025 Budget Enhancements/Changes****Personnel**

- Reclassification 1.0 Fiscal Manager to Human Services Coordinator - \$18,900
Offset with decrease in transfer out to Homelessness Fund – (\$18,900)

Non-Personnel

- Increase in Training - \$15,000
- Increase in Travel - \$15,000
- Increase in Undesignated - \$236,625
Non-position approvals offset with decrease in Transfer Out to Homelessness Fund – \$266,625

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Human Services	179-1	2,070,357	2,091,989	2,015,111	2,091,808	(180)	0.0%
Homeless Services	179-2	-	55,000	55,000	55,000	-	0.0%
Housing	179-3	-	-	-	-	-	-
Indigent Services	179-4	22,071,347	23,064,558	23,064,558	24,102,463	1,037,905	4.5%
Behavior Health Program	179-5	-	-	-	-	-	-
Total		24,141,704	25,211,547	25,134,669	26,249,271	1,037,725	4.1%

SOURCES AND USES**Sources**

NONE	-	-	-	-	-	-	-
Total Sources	-	-	-	-	-	-	-

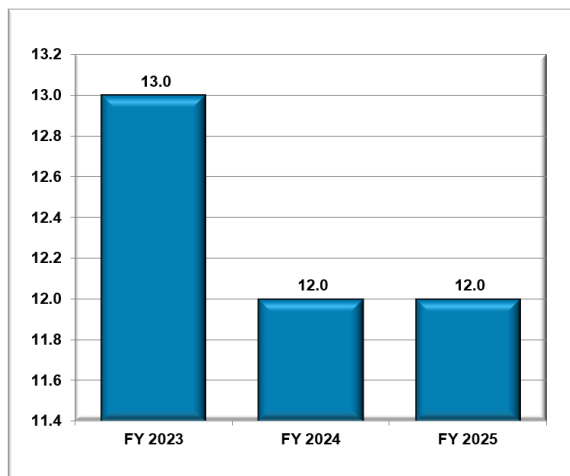
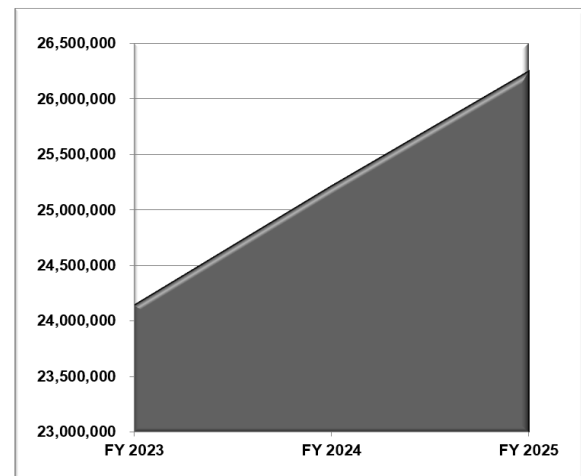
Uses

Salaries & Wages	990,738	981,771	927,898	1,011,191	29,419	3.0%
Employee Benefits	465,779	538,143	515,139	542,814	4,671	0.9%
Services & Supplies	328,315	341,550	341,550	592,804	251,254	73.6%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	22,356,872	23,350,083	23,350,083	24,102,463	752,380	3.2%
Total Uses	24,141,704	25,211,547	25,134,669	26,249,271	1,037,725	4.1%

Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	24,141,704	25,211,547	25,134,669	26,249,271	1,037,725	4.1%
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FTE Summary	13.0	12.0	12.0	12.0	0.0%
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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 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

General Fund

Intergovernmental Expenditures

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Indigent NRS 428-185	C180210	2,936,061	3,125,837	3,125,837	3,383,323	257,486	8.2%
China Spring Support	C180240	1,486,196	1,445,008	1,445,008	1,445,008	-	0.0%
Ethics Commission AB551	C180270	22,859	27,707	27,707	27,707	-	0.0%
Truckee Meadows Regional Planning	C180280	310,205	307,723	307,723	318,801	11,078	3.6%
Groundwater Basin	C180290	-	-	-	-	-	-
Total		4,755,321	4,906,275	4,906,275	5,174,839	268,564	5.5%

SOURCES AND USES**Sources**General Fund

Taxes	4,268,951	4,397,011	4,397,011	4,759,208	362,197	8.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	4,268,951	4,397,011	4,397,011	4,759,208	362,197	8.2%

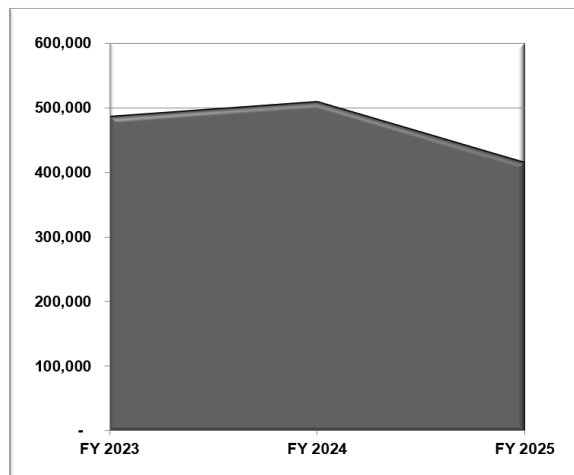
Uses

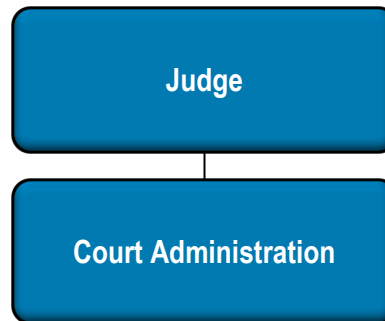
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	4,755,321	4,906,275	4,906,275	5,174,839	268,564	5.5%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	4,755,321	4,906,275	4,906,275	5,174,839	268,564	5.5%

Carry-forward Funding	-	-	-	-	-	-
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Net General Fund Cost	486,370	509,264	509,264	415,631	(93,633)	-18.4%
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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, and harassment protection orders all in person and remotely, when appropriate. In addition the Court works with Pretrial Services, Department of Alternative Sentencing on pre and post-trial compliance matters.

Statutory

Authority: NRS 4 – Justice Courts

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

Strategic

Objective: Vulnerable Populations

FY 2025 Budget Enhancements/Changes**Personnel**

- Update Deputy Clerk I/II/III positions to be flexibly staffed *absorbed in the FY25 adopted budget*
- Judges' 5.0% Base Salary Increase - \$11,882

Non-Personnel

- Increase in Intermittent Employee - \$1,206

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Incline Justice Court	125-1	758,105	919,569	905,512	841,233	(78,336)	-8.5%
Total		758,105	919,569	905,512	841,233	(78,336)	-8.5%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	193,926	225,000	224,200	224,200	(800)	-0.4%	
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		193,926	225,000	224,200	224,200	(800)	-0.4%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	4,101	10,000	10,000	10,000	-	0.0%	
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		4,101	10,000	10,000	10,000	-	0.0%

Total Sources		198,028	235,000	234,200	234,200	(800)	-0.3%
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Uses

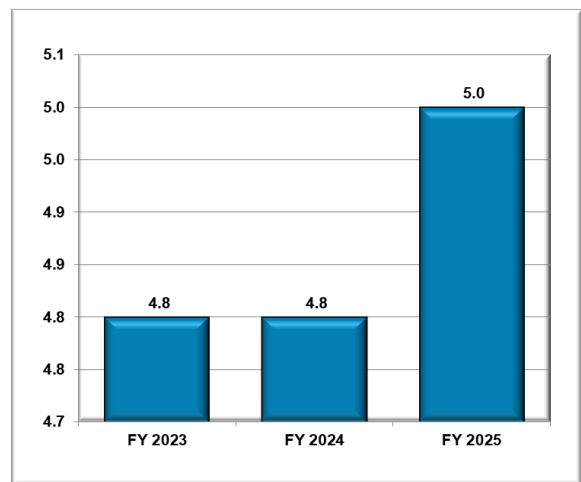
Salaries & Wages	424,846	489,757	489,220	515,023	25,265	5.2%	
Employee Benefits	203,292	255,254	241,735	263,079	7,825	3.1%	
Services & Supplies	129,967	174,558	174,558	63,131	(111,426)	-63.8%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses		758,105	919,569	905,512	841,233	(78,336)	-8.5%

Carry-forward Funding	(2,011)	17,049	17,049	-	(17,049)	-100.0%	
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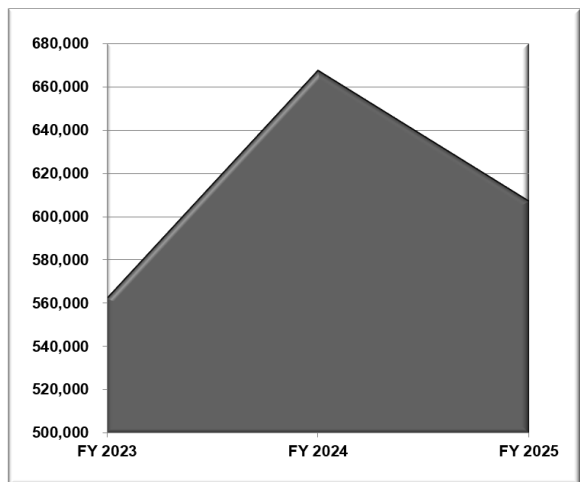
Net General Fund Cost		562,089	667,519	654,263	607,033	(60,487)	-9.1%
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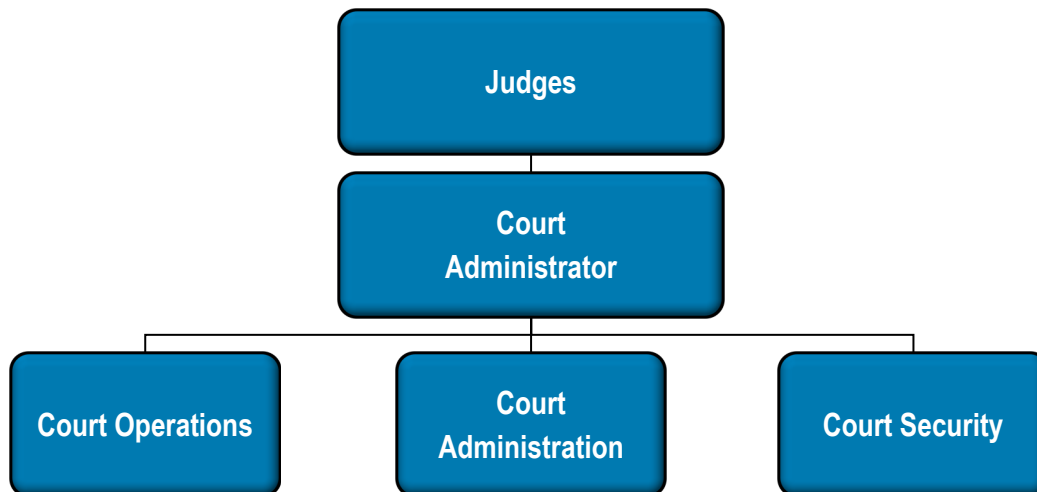
FTE Summary		4.8	4.8	4.8	5.0		4.2%
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Staffing Trend



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 2025 Budget Enhancements/Changes**Personnel**

- Judges' 5.0% Base Salary Increase - \$78,560
- Judges' Holiday/Weekend Pay - \$88,563
- Update Pay Grade for 5.0 Deputy Clerk IIs
absorbed in the FY25 adopted budget
- Update Pay Grade for 5.0 Deputy Clerk IIIs
absorbed in the FY25 adopted budget
- Update Pay Grade for 12.0 Court Clerks
absorbed in the FY25 adopted budget
- Update Pay Grade for 2.0 Court Clerk Leads from
absorbed in the FY25 adopted budget
- Update Pay Grade for 1.0 Court Sr. Technology Support Technician from
absorbed in the FY25 adopted budget
- Update Pay Grade for 2.0 Court Tech. Senior Business Systems Analysts from
absorbed in the FY25 adopted budget
- Update Pay Grade for 1.0 Specialty Court Coordinator from
absorbed in the FY25 adopted budget

Non-Personnel

- Increase in Odyssey Software Maintenance - \$7,000
- Increase in Copy Machine Lease - \$6,000
- Increase in Copy Machine Copy Charges - \$3,000
- Increase in Interpreters - \$6,000

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Reno Justice Court	125-3	7,810,241	9,839,230	9,312,958	9,925,217	85,986	0.9%
Total		7,810,241	9,839,230	9,312,958	9,925,217	85,986	0.9%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	400	400	400	-	0.0%
Fines and Forfeitures	1,789,908	2,433,532	2,403,432	2,403,432	(30,100)	-1.2%
Miscellaneous	1,937	3,500	3,500	3,500	-	0.0%
Other Financial Sources	4,767	-	-	-	-	-
Total General Fund	1,796,612	2,437,432	2,407,332	2,407,332	(30,100)	-1.2%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	204,922	586,525	379,044	220,298	(366,227)	-62.4%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	19,892	122,000	122,000	122,000	-	0.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	224,814	708,525	501,044	342,298	(366,227)	-51.7%

Total Sources		2,021,426	3,145,957	2,908,376	2,749,630	(396,327)	-12.6%
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Uses

Salaries & Wages	4,893,990	5,639,726	5,474,095	6,093,509	453,784	8.0%
Employee Benefits	2,204,927	2,917,842	2,766,106	2,982,770	64,929	2.2%
Services & Supplies	711,323	1,281,663	1,072,758	848,937	(432,726)	-33.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	7,810,241	9,839,230	9,312,958	9,925,217	85,986	0.9%

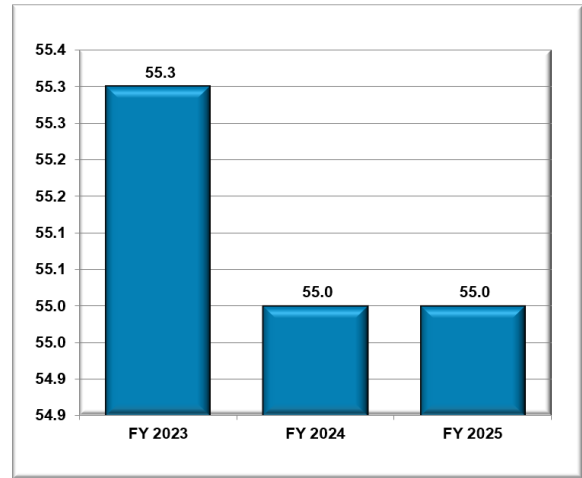
Carry-forward Funding	75,906	87,453	87,453	-	(87,453)	-100.0%
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Net General Fund Cost		5,712,909	6,605,821	6,317,130	7,175,587	569,766	8.6%
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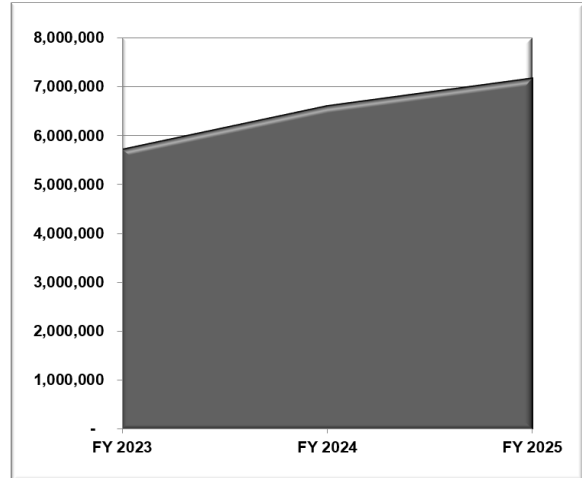
FTE Summary		55.3	55.0	55.0	55.0	0.0%
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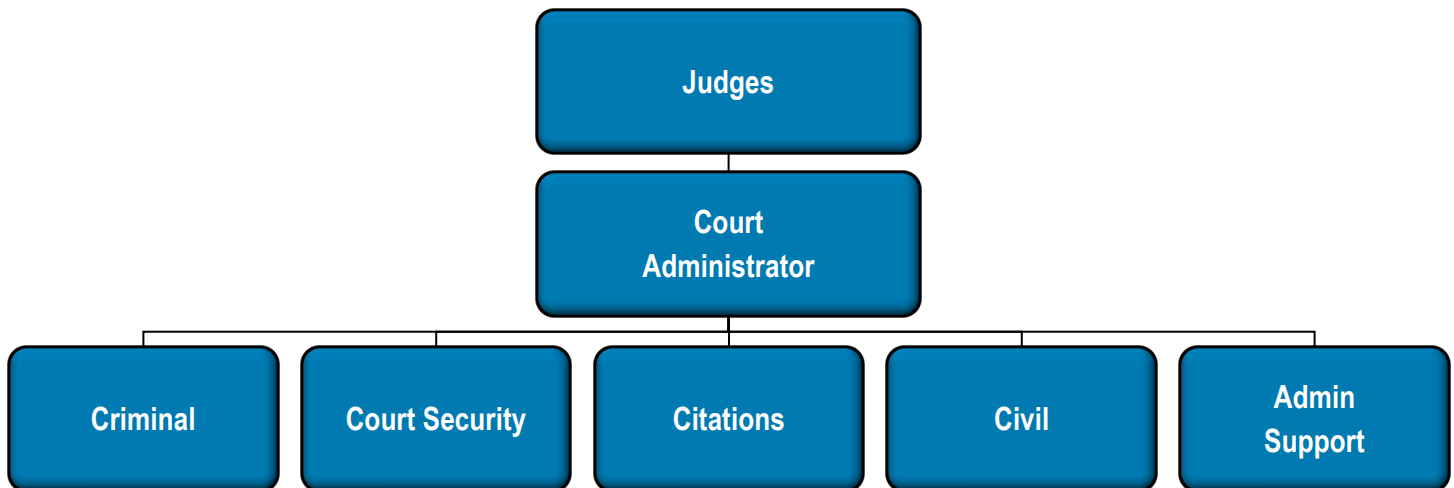


Staffing Trend



Net General Fund Cost



JUSTICE COURT — SPARKS

Mission: It is the mission of the Sparks Justice Court to provide fair, efficient, and timely access to justice. The Court implements sustainable and innovative practices to achieve the highest level of public trust and confidence.

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

Additional Objectives:

1. Simplify and improve public access to the Court while continuing to ensure that all parties are treated fairly.
2. Support sustainable and user-focused court innovations to improve the delivery of court services

FY 2025 Budget Enhancements/Changes**Personnel**

- Judges' 5.0% Base Salary Increase - \$52,810
- Update Deputy Clerk I/II/III positions to be flexibly staffed - *absorbed in the FY25 adopted budget*

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Sparks Justice Court	125-4	4,478,775	5,284,361	5,195,341	5,517,953	233,592	4.4%
Total		4,478,775	5,284,361	5,195,341	5,517,953	233,592	4.4%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	605,681	749,000	724,000	724,000	(25,000)	-3.3%	
Miscellaneous	2,040	-	-	-	-	-	-
Other Financial Sources	19,528	-	-	-	-	-	-
Total General Fund		627,250	749,000	724,000	724,000	(25,000)	-3.3%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	3,910	-	-	-	-	-	-
Fines and Forfeitures	38,195	56,550	56,550	25,000	(31,550)	-55.8%	
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		42,105	56,550	56,550	25,000	(31,550)	-55.8%

Total Sources		669,355	805,550	780,550	749,000	(56,550)	-7.0%
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Uses

Salaries & Wages	2,688,610	3,077,590	3,020,947	3,305,232	227,642	7.4%	
Employee Benefits	1,301,293	1,671,376	1,639,000	1,746,924	75,547	4.5%	
Services & Supplies	488,872	535,394	535,394	465,797	(69,597)	-13.0%	
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	4,478,775	5,284,361	5,195,341	5,517,953	233,592	4.4%	

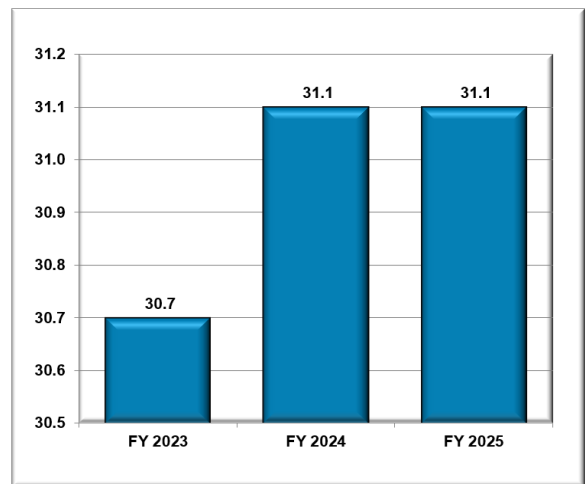
Carry-forward Funding	(11,371)	38,599	38,599	-	(38,599)	-100.0%	
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Net General Fund Cost		3,820,791	4,440,212	4,376,192	4,768,953	328,741	7.4%
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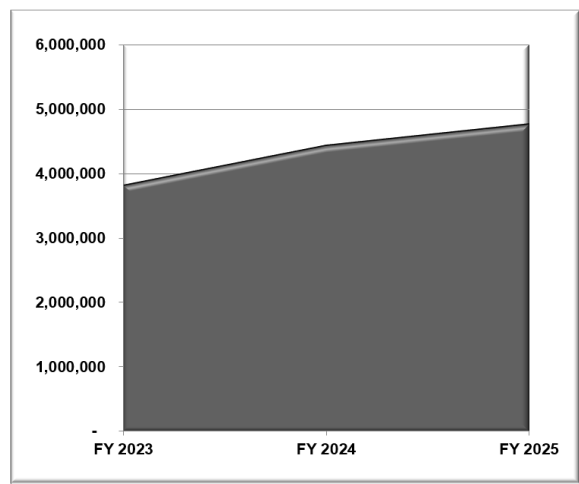
FTE Summary		30.7	31.1	31.1	31.1	0.0%	
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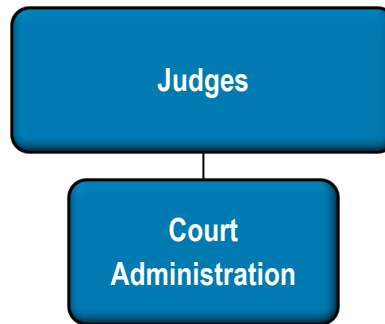


Staffing Trend



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 2025 Budget Enhancements/Changes**Personnel**

- Judges' 5.0% Base Salary Increase - \$6,932
- Update Deputy Clerk I/II/III positions to be flexibly staffed
absorbed in the FY25 adopted budget

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Wadsworth Justice Court	125-7	360,468	502,077	489,841	442,509	(59,568)	-11.9%
Total		360,468	502,077	489,841	442,509	(59,568)	-11.9%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,332	6,500	6,500	6,500	-	0.0%
Fines and Forfeitures	212,032	181,250	181,150	181,150	(100)	-0.1%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	20,940	-	-	-	-	-
Total General Fund	238,304	187,750	187,650	187,650	(100)	-0.1%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	8,639	14,900	14,900	14,900	-	0.0%
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	8,639	14,900	14,900	14,900	-	0.0%

Total Sources		246,943	202,650	202,550	202,550	(100)	0.0%
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Uses

Salaries & Wages	228,978	272,818	264,488	272,598	(219)	-0.1%
Employee Benefits	110,353	139,428	135,522	139,258	(170)	-0.1%
Services & Supplies	21,136	89,831	89,831	30,653	(59,178)	-65.9%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	360,468	502,077	489,841	442,509	(59,568)	-11.9%

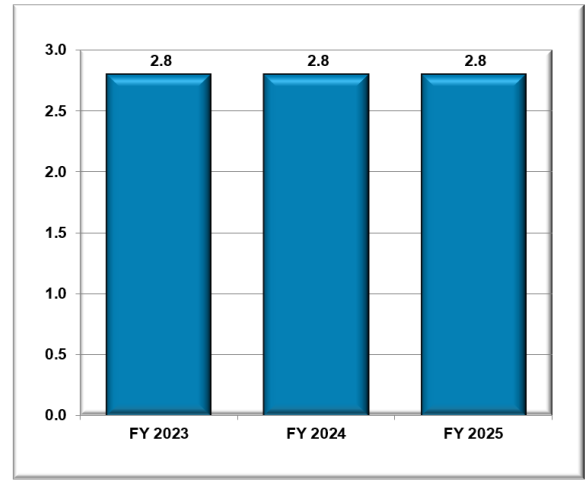
Carry-forward Funding	(5,957)	58,653	58,653	-	(58,653)	-100.0%
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Net General Fund Cost		119,482	240,773	228,637	239,959	(815)	-0.3%
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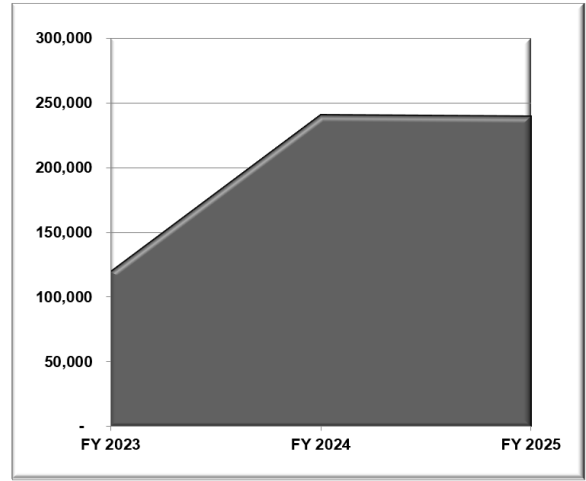
FTE Summary		2.8	2.8	2.8	2.8		0.0%
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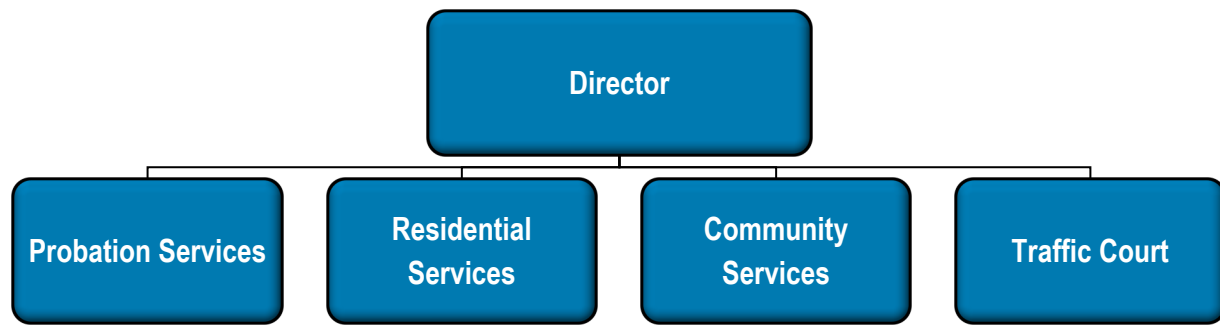
Staffing Trend



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*, lead by the executive team, is responsible for the planning and guidance which supports the operations of the Washoe County Department of Juvenile Services.
- *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. A Juvenile Probation Officer serves as a Traffic Master to oversee juvenile traffic hearings, providing accountability and traffic safety education to juveniles that commit traffic violations.
- *The Detention Division* operates and manages Wittenberg Hall, the secure detention facility in Washoe County, which provides temporary secure holding for youth who have committed a delinquent offense.
- *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.

It is the goal of Juvenile Services to provide high-quality supervision and intervention to youth referred to this agency by law enforcement personnel, some of whom may be detained in Wittenberg Hall. All referrals are managed with available budgetary resources.

We strive to maintain the safety and security of the facility and community we serve by utilizing a variety of available resources. These resources include the General Fund (GF), grant funding, and Medicaid - Targeted Case Management (TCM) funds. These resources have been, and continue to be, used to maintain the building, ensuring it remains in a state of good repair:

- Additional security cameras - GF
- Gym mats for conducting defensive tactics training - GF
- Body scanner for intake processing - GF
- MST Pilot Program - ARPA
- Replacement of carpet - TCM
- Upgraded workstations - GF & TCM
- Upgraded kitchen equipment - Grant
- Replacement of recreation yard artificial turf - TCM
- Concrete sealing - TCM
- Security window tinting - TCM

By efficiently utilizing these funds, we can continue to provide a safe and secure environment for the youth in our care, as well as for our staff and the broader community.

Statutory

Authority: NRS Chapter 62 – Juvenile Justice

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

Strategic

Objective: Vulnerable Populations

FY 2025 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Business Technologist I to Management Analyst (Title Change Only)
absorbed in the FY25 adopted budget

Non-Personnel

- Increase to Holiday Work - \$21,000
- Increase to Overtime - \$50,000



Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	127-1	2,665,828	3,269,805	3,166,403	3,374,512	104,707	3.2%
Probation Services	127-2	5,290,779	5,913,478	5,659,030	6,118,150	204,672	3.5%
Juvenile Grants	127-3	1,003,408	5,540,934	5,335,934	2,193,213	(3,347,721)	-60.4%
Early Intervention Services	127-4	1,439,587	1,690,983	1,737,057	1,759,803	68,820	4.1%
Wittenberg Hall	127-5	6,947,655	8,068,852	7,664,042	8,620,711	551,859	6.8%
Total		17,347,257	24,484,051	23,562,466	22,066,389	(2,417,662)	-9.9%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,117	27,000	27,000	27,000	-	0.0%
Fines and Forfeitures	173,049	179,500	179,500	179,500	-	0.0%
Miscellaneous	27,866	29,450	29,450	29,450	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total General Fund	206,032	235,950	235,950	235,950	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	422,846	751,612	546,612	285,000	(466,612)	-62.1%
Charges for Services	886,934	913,213	913,213	913,213	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	2,884	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	1,312,664	1,664,825	1,459,825	1,198,213	(466,612)	-28.0%

Total Sources		1,518,696	1,900,775	1,695,775	1,434,163	(466,612)	-24.5%
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Uses

Salaries & Wages	9,546,001	11,139,466	10,676,906	11,804,889	665,423	6.0%
Employee Benefits	5,473,662	6,824,693	6,527,085	7,078,633	253,939	3.7%
Services & Supplies	2,166,512	6,014,891	6,058,476	1,982,867	(4,032,024)	-67.0%
Capital Outlay	161,082	-	-	-	-	-
Other Financing Uses	-	505,000	300,000	1,200,000	695,000	137.6%
Total Uses	17,347,257	24,484,051	23,562,466	22,066,389	(2,417,662)	-9.9%

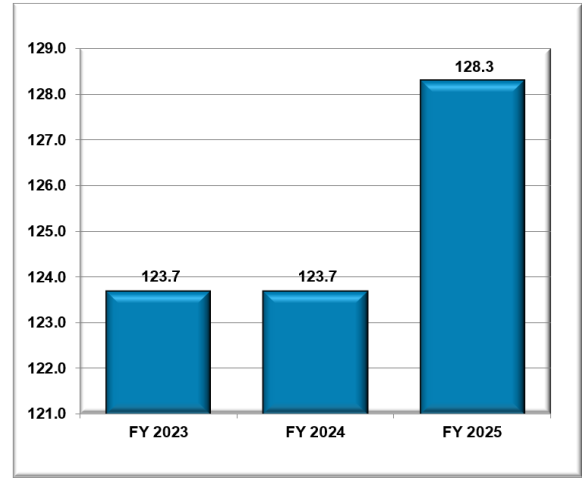
Carry-forward Funding	(308,420)	3,894,520	3,894,520	995,000	(2,899,520)	-74.5%
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Net General Fund Cost		16,136,980	18,688,755	17,972,171	19,637,226	948,470	5.1%
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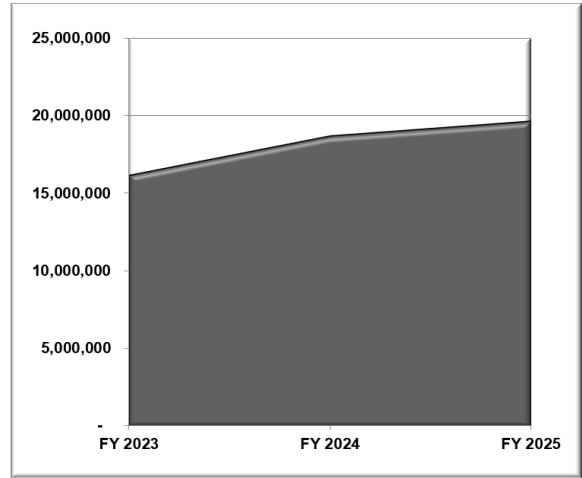
FTE Summary		123.7	123.7	123.7	128.3		3.7%
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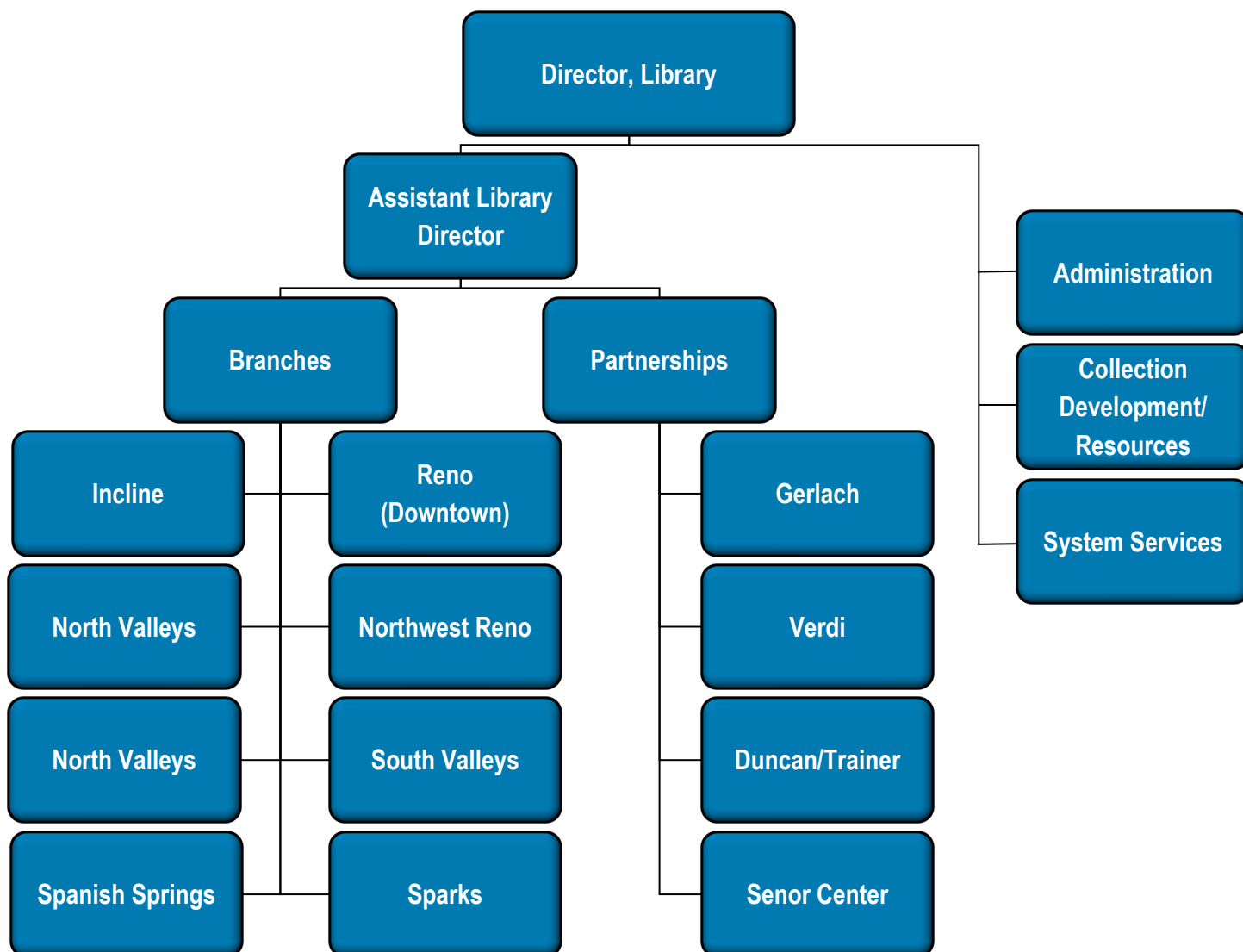
Staffing Trend



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:

- Children's Book Check-out increased by 20% in the past year.

- Bookmobile services are activated and serve rural, senior, and underserved communities, making over 20 monthly stops.
- Library Book circulation is fully COVID-19 recovered, exceeding book checkout rates by 18% from before the pandemic.
- Hosted the Smithsonian Institute Exhibition The Bias Inside Us
- Completed High-Speed Fiber Internet to the Gerlach Library

Statutory

Authority: NRS Chapter 379 – Public Libraries

Website: <https://washoeountylibrary.us>

**Additional
Goals/Performance**

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

Strategic

Objective: Vulnerable Populations, Innovative Services



**Bookmobile*



**Ribbon Cutting for Community Fiber Infrastructure*

FY 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase to Library Leases - \$18,541

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	130-1	10,544,100	12,350,906	11,958,691	12,573,606	222,700	1.8%
Grants	130-5	229,760	175,559	175,559	-	(175,559)	-100.0%
Total		10,773,860	12,526,465	12,134,250	12,573,606	47,141	0.4%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	8,626	10,000	10,000	10,000	10,000	-	0.0%
Miscellaneous	26,585	41,950	41,950	41,950	41,950	-	0.0%
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		35,211	51,950	51,950	51,950	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	228,421	175,559	175,559	-	(175,559)	-100.0%	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	1,339	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		229,760	175,559	175,559	-	(175,559)	-100.0%

Total Sources		264,971	227,509	227,509	51,950	(175,559)	-77.2%
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Uses

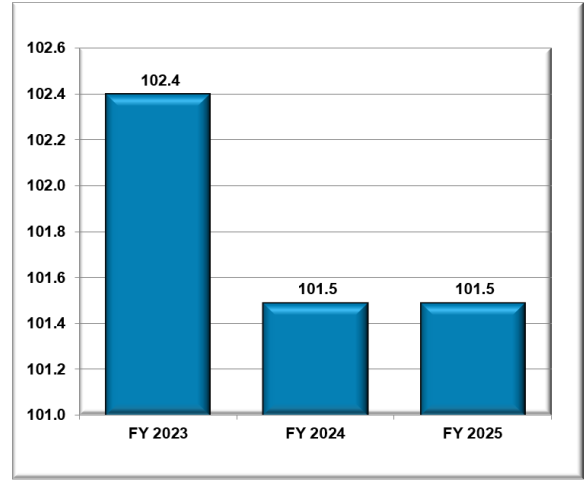
Salaries & Wages	6,523,322	7,223,234	6,993,479	7,528,905	305,671	4.2%
Employee Benefits	3,123,663	3,967,239	3,804,778	4,060,709	93,470	2.4%
Services & Supplies	1,023,425	1,335,992	1,335,992	983,992	(352,000)	-26.3%
Capital Outlay	103,450	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	10,773,860	12,526,465	12,134,250	12,573,606	47,141	0.4%

Carry-forward Funding	-	-	-	-	-	-
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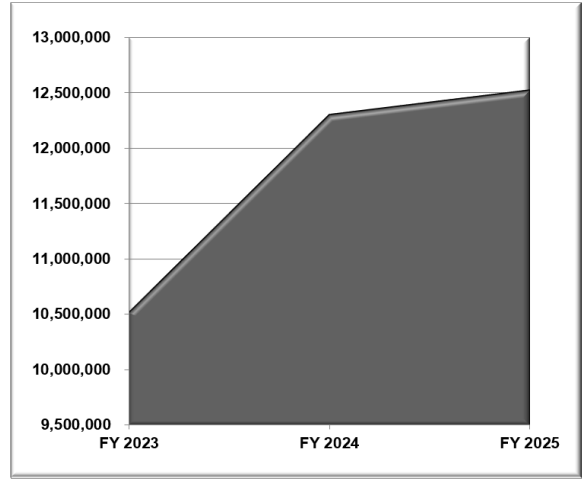
Net General Fund Cost		10,508,888	12,298,956	11,906,741	12,521,656	222,700	1.8%
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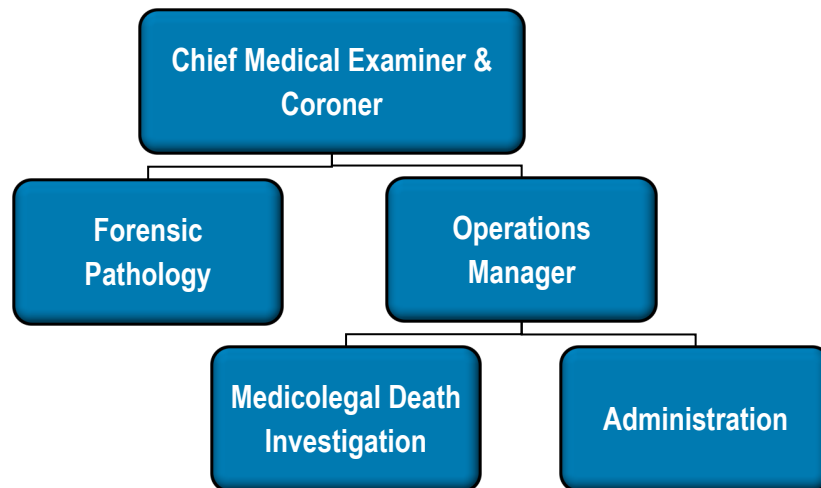
FTE Summary		102.4	101.5	101.5	101.5	0.0%
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Staffing Trend



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 2025 Budget Enhancements/Changes

Personnel

- Reclassification 2.0 Medicolegal Death Investigator Technologists to Medicolegal Death Investigator Technologist Leads
absorbed in the FY25 adopted budget

Non-Personnel

- Increase in Overtime - \$100,000
- Increase in Shift Differential - \$3,000
- Increase in Pooled Positions - \$29,000



Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Medical Examiner	153-0	5,469,961	7,162,368	6,932,570	6,828,747	(333,622)	-4.7%
Total		5,469,961	7,162,368	6,932,570	6,828,747	(333,622)	-4.7%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,650,722	1,859,343	1,859,343	1,859,343	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	46,089	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	1,696,811	1,859,343	1,859,343	1,859,343	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	166,296	244,004	207,702	132,290	(111,714)	-45.8%
Charges for Services	113,228	125,000	125,000	125,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	8,334	1,700	1,700	1,700	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	287,858	370,704	334,402	258,990	(111,714)	-30.1%

Total Sources		1,984,669	2,230,047	2,193,745	2,118,333	(111,714)	-5.0%
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Uses

Salaries & Wages	2,994,590	3,698,333	3,681,077	3,965,444	267,111	7.2%
Employee Benefits	1,073,630	1,763,059	1,553,883	1,698,013	(65,046)	-3.7%
Services & Supplies	1,369,270	1,700,977	1,697,609	1,165,290	(535,687)	-31.5%
Capital Outlay	32,471	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	5,469,961	7,162,368	6,932,570	6,828,747	(333,622)	-4.7%

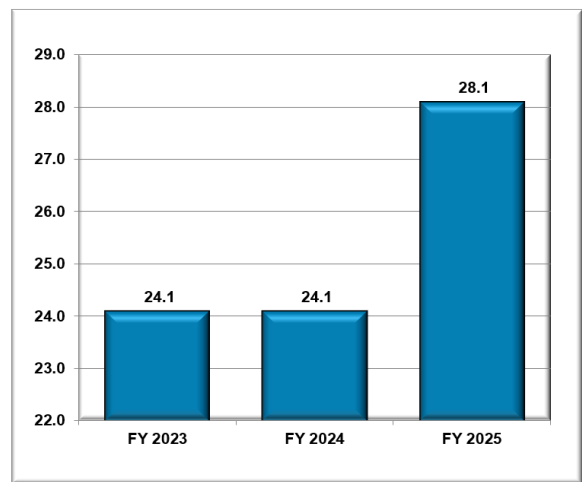
Carry-forward Funding	(111,415)	426,830	426,830	-	(426,830)	-100.0%
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Net General Fund Cost		3,596,707	4,505,492	4,311,995	4,710,414	204,922	4.5%
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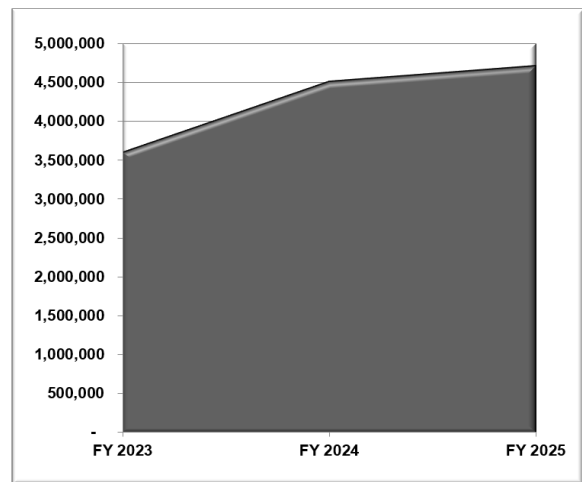
FTE Summary		24.1	24.1	24.1	28.1	16.6%
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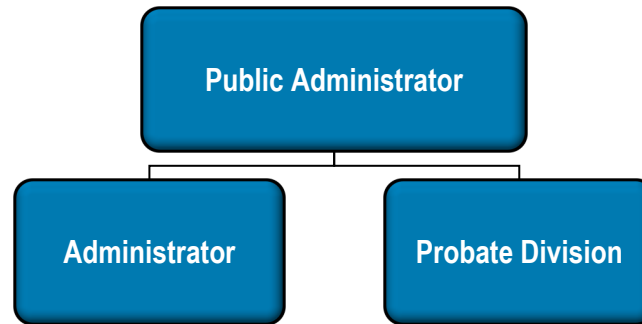


Staffing Trend



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 Public Administrator secures the property of decedents and seeks 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. The Medical Examiner relies on the assistance of the Public Administrator for extensive heir research 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.

Statutory

Authority: NRS Chapter 253 – Public Administrators and Guardians

Website: www.washoecounty.gov/pubadmin

Strategic

Objective: Vulnerable Populations

FY 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Public Administrator	159-0	1,418,956	1,611,850	1,567,689	1,630,873	19,024	1.2%
Total		1,418,956	1,611,850	1,567,689	1,630,873	19,024	1.2%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	226,822	230,000	230,000	230,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	226,822	230,000	230,000	230,000	-	0.0%

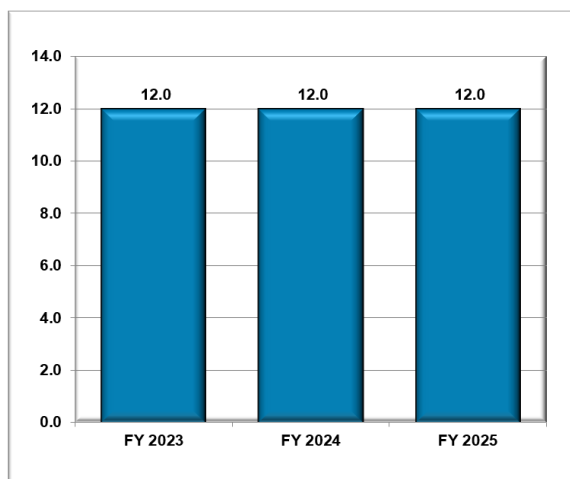
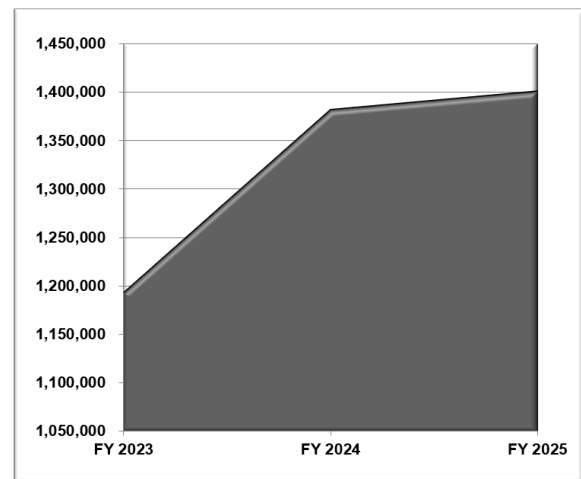
Uses

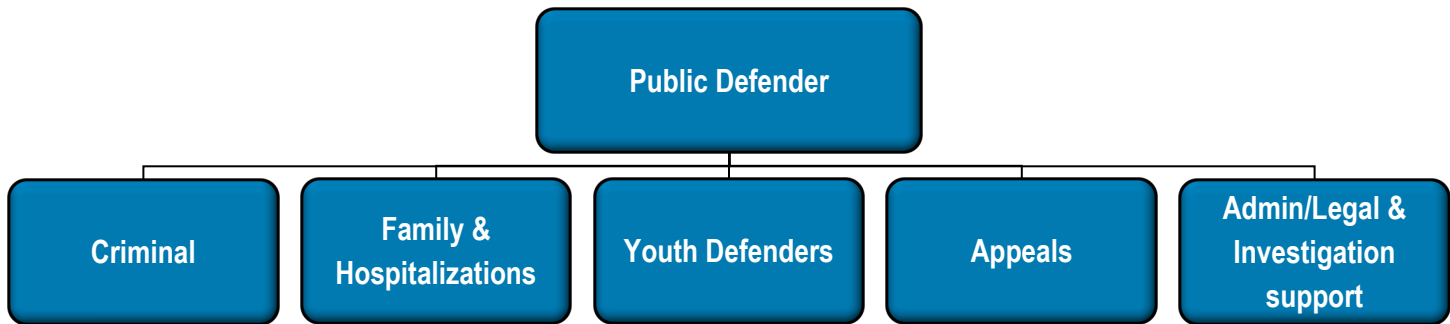
Salaries & Wages	909,150	972,406	935,185	975,521	3,115	0.3%
Employee Benefits	461,040	554,962	548,023	568,154	13,192	2.4%
Services & Supplies	48,767	84,481	84,481	87,198	2,717	3.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,418,956	1,611,850	1,567,689	1,630,873	19,024	1.2%

Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost		1,192,134	1,381,850	1,337,689	1,400,873	19,024	1.4%
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FTE Summary		12.0	12.0	12.0	12.0		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 represent youth alleged to have committed delinquent acts." (The legislature removed the protection order defense obligation). 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 2025 Budget Enhancements/Changes**Personnel**

- Additional 2.0 Deputy Public Defender III - \$404,578
- Additional 1.0 Family Court Investigative Specialist – \$114,937
- Additional 1.0 Legal Assistant - \$93,660

Non-Personnel

- Increase in Interpreter Contract - \$6,355
- Increase in Computers Non-Capital - \$7,224
- Increase in Software - \$1,304
- Increase in Dues - \$900
- Increase in Software Maintenance/Subscription \$400
- Increase in Cell Phone - \$1,800

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Public Defender	124-0	11,193,163	13,639,822	13,593,322	15,155,237	1,515,415	11.1%
Total		11,193,163	13,639,822	13,593,322	15,155,237	1,515,415	11.1%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	221,842	173,000	173,000	173,000	-	0.0%	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		221,842	173,000	173,000	173,000	-	0.0%

Uses

Salaries & Wages	7,374,028	8,572,103	8,618,584	9,672,104	1,100,001	12.8%	-
Employee Benefits	3,203,213	4,358,640	4,312,159	4,793,640	435,000	10.0%	-
Services & Supplies	615,922	709,079	662,579	689,493	(19,586)	-2.8%	-
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-
Total Uses	11,193,163	13,639,822	13,593,322	15,155,237	1,515,415	11.1%	

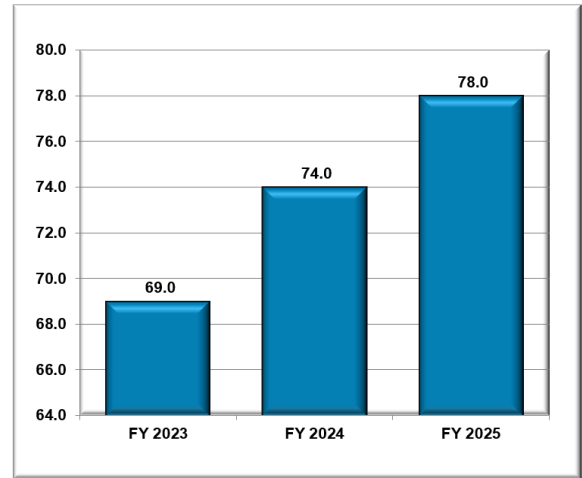
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	10,971,322	13,466,822	13,420,322	14,982,237	1,515,415	11.3%	
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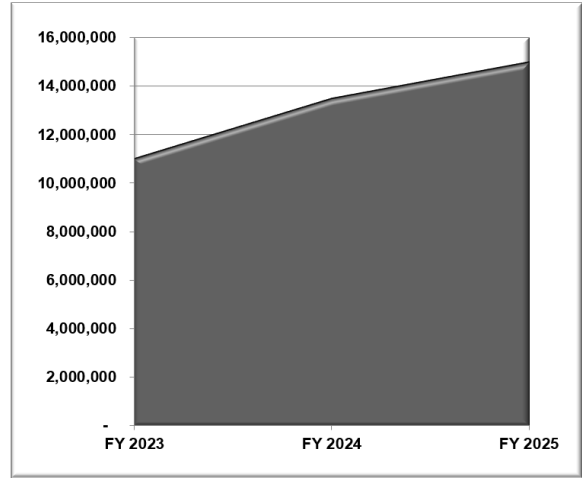
FTE Summary	69.0	74.0	74.0	78.0		5.4%	
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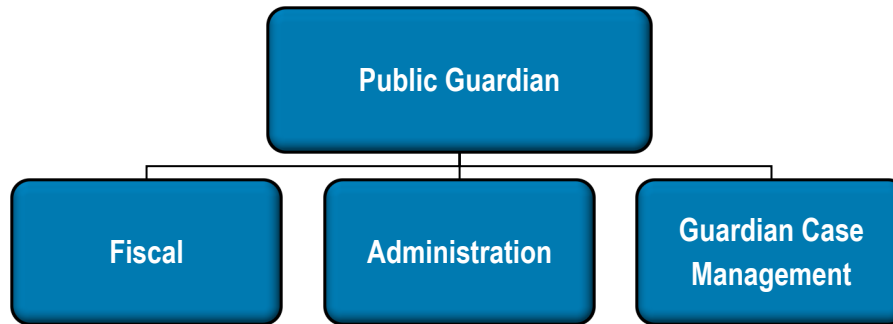
Staffing Trend



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 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Public Guardian	157-0	2,652,561	2,964,738	2,964,738	3,088,440	123,702	4.2%
Total		2,652,561	2,964,738	2,964,738	3,088,440	123,702	4.2%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	249,509	150,000	150,000	150,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Sources	249,509	150,000	150,000	150,000	-	0.0%

Uses

Salaries & Wages	1,698,193	1,827,575	1,827,574	1,918,594	91,020	5.0%
Employee Benefits	824,981	1,003,867	1,003,866	1,033,213	29,347	2.9%
Services & Supplies	107,074	133,297	133,297	136,633	3,336	2.5%
Capital Outlay	22,313	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	2,652,561	2,964,738	2,964,738	3,088,440	123,702	4.2%

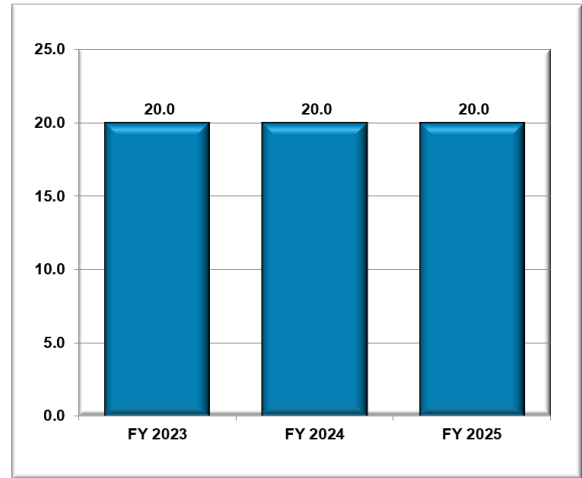
Carry-forward Funding	-	-	-	-	-	-
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Net General Fund Cost	2,403,052	2,814,738	2,814,738	2,938,440	123,702	4.4%
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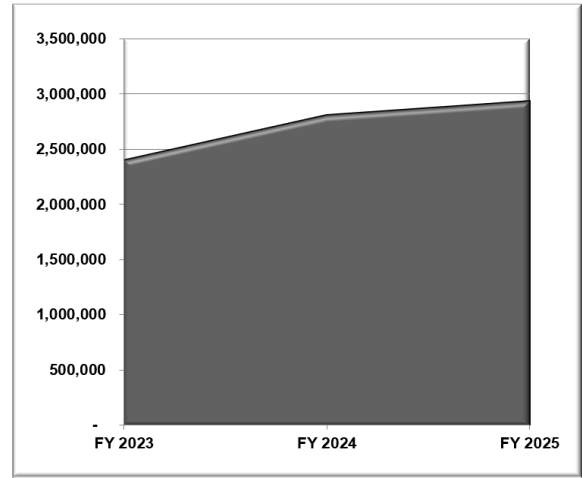
FTE Summary	20.0	20.0	20.0	20.0	0.0%
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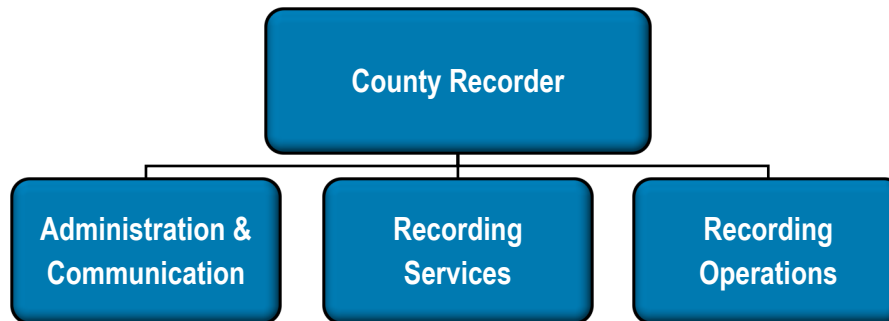


Staffing Trend



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 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	111100	458,243	549,366	548,537	555,058	5,692	1.0%
Real Estate	111200	1,485,639	1,789,775	1,792,203	1,918,847	129,072	7.2%
Marriage & Copy Center	111300	9,554	28,531	28,531	24,480	(4,051)	-14.2%
Maps	111400	271,014	305,030	303,430	336,191	31,161	10.2%
Tech Fund	IN20014	302,303	3,970,475	3,970,475	437,000	(3,533,475)	-89.0%
Total		2,526,752	6,643,176	6,643,176	3,271,576	(3,371,600)	-50.8%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,089,712	2,103,600	2,103,600	2,103,600	-	0.0%
Fines and Forfeitures	183,501	183,000	183,000	183,000	-	0.0%
Miscellaneous	17	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total General Fund	2,273,230	2,286,600	2,286,600	2,286,600	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	317,620	402,000	402,000	402,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	68,625	35,000	35,000	35,000	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	386,245	437,000	437,000	437,000	-	0.0%

Total Sources	2,659,476	2,723,600	2,723,600	2,723,600	-	0.0%
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Uses

Salaries & Wages	1,504,533	1,682,576	1,691,752	1,799,882	117,306	7.0%
Employee Benefits	757,768	955,849	951,517	1,017,886	62,037	6.5%
Services & Supplies	264,451	4,004,752	3,999,906	453,809	(3,550,943)	-88.7%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	2,526,752	6,643,176	6,643,176	3,271,576	(3,371,600)	-50.8%

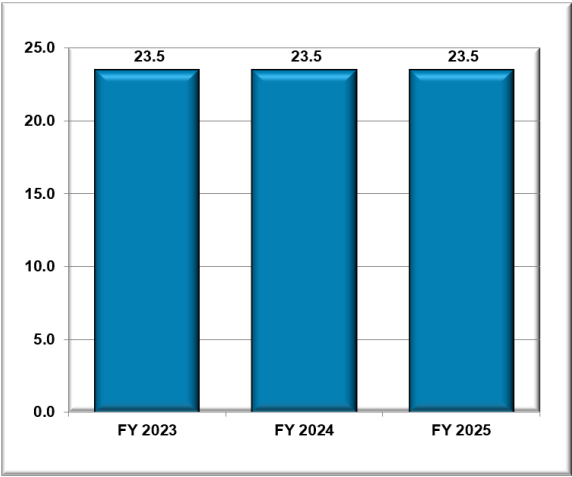
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	(132,724)	3,919,576	3,919,575	547,976	(3,371,600)	-86.0%
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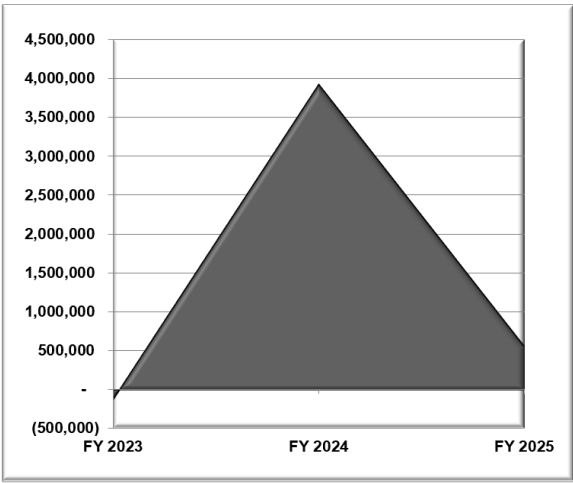
FTE Summary	23.5	23.5	23.5	23.5	0.0%
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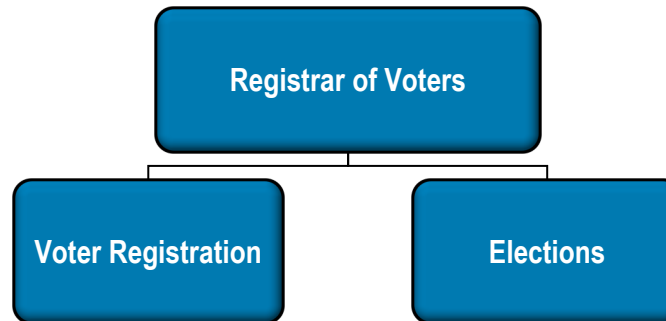


Staffing Trend



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.

General Fund**Registrar of Voters**

§ 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 2025 Budget Enhancements/Changes**Personnel**

- Reclassification 1.0 Elections Specialist to Voters Warehouse Specialist (Title change only)

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	112-1	1,569,656	2,645,026	2,110,332	2,248,914	(396,112)	-15.0%
Elections	112-2	3,063,477	4,510,503	3,702,906	3,433,620	(1,076,883)	-23.9%
Total		4,633,133	7,155,529	5,813,238	5,682,534	(1,472,995)	-20.6%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	104,881	40,440	40,440	40,440	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	15,738	-	-	-	-	-
Other Financial Sources	321,062	-	-	-	-	-
Total General Fund	441,681	40,440	40,440	40,440	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	856,306	1,163,136	242,599	-	(1,163,136)	-100.0%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-
Total Other Restricted Funds	856,306	1,163,136	242,599	-	(1,163,136)	-100.0%

Total Sources		1,297,986	1,203,576	283,039	40,440	(1,163,136)	-96.6%
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Uses

Salaries & Wages	1,133,277	2,347,433	2,241,997	2,423,375	75,941	3.2%
Employee Benefits	270,600	720,024	623,707	761,922	41,898	5.8%
Services & Supplies	2,891,036	3,416,250	2,831,510	2,452,237	(964,012)	-28.2%
Capital Outlay	17,157	671,822	85,745	45,000	(626,822)	-93.3%
Other Financing Uses	321,062	-	30,281	-	-	-
Total Uses	4,633,133	7,155,529	5,813,238	5,682,534	(1,472,995)	-20.6%

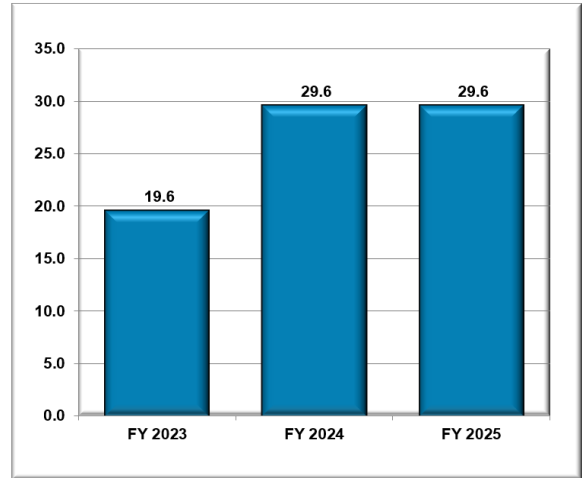
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost		3,335,147	5,951,953	5,530,199	5,642,094	(309,859)	-5.2%
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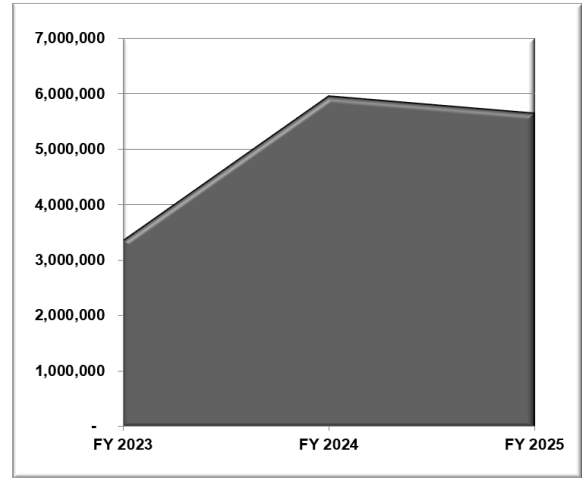
FTE Summary		19.6	29.6	29.6	29.6	0.0%
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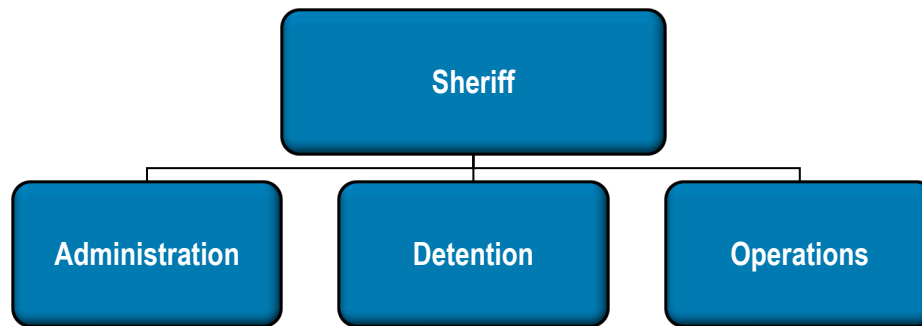


Staffing Trend



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 1156 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. In 2024, in partnership with the State of Nevada, a jail-based competency unit within the Washoe County Detention Facility was started. This unit strives to address the growing need for mental health services and prepare inmates for restoration to competency. In 2024, the Washoe County Detention Facility achieved the National Commission on Correctional Health Care (NCCHC) Pinnacle Recognition – the highest honor in correctional health care – for having attained NCCHC accreditation in three separate areas: health services, mental health, and opioid treatment. The WCSO is only the third agency in the country to receive Pinnacle recognition.

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 2025 Budget Enhancements/Changes

Personnel

- Reclassification 1.0 Business Technologist I to Business Technologist II
absorbed in the FY25 adopted budget
- Reclassification 1.0 Administrative Assistant I to Fiscal Compliance officer
absorbed in the FY25 adopted budget
- Reclassification 1.0 Inmate Classification Specialist to Mental Health Counselor II
absorbed in the FY25 adopted budget

Non-Personnel

- Increase in Detention Operating Supplies - \$317,200
- Increase in Detention Food - \$120,000
- Increase in Other various operational increases - \$280,856
- Increase in SAR Lease - \$792
- Increase in Naph Care separate earmark (not included in the 150-0 Sheriff's Budget) – Not to exceed \$3,000,000

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Sheriff Administration	150-1	11,880,773	14,729,139	16,379,683	14,424,102	(305,037)	-2.1%
Grants Division	150-2	7,415,596	31,632,885	24,517,391	5,656,266	(25,976,619)	-82.1%
Sheriff Admin Operations	150-4	11,192,326	11,004,000	11,755,339	11,206,573	202,574	1.8%
Detective Division	150-6	11,415,701	11,969,798	12,590,106	12,521,741	551,943	4.6%
Patrol Division	150-8	33,765,911	39,511,286	37,570,650	37,332,051	(2,179,235)	-5.5%
Detention Division	150-9	72,006,362	79,641,568	77,799,235	80,001,540	359,972	0.5%
Total		147,676,669	188,488,675	180,612,404	161,142,273	(27,346,403)	-14.5%

SOURCES AND USES**Sources**General Fund

Taxes		14,950,588	16,129,320	16,129,320	17,457,946	1,328,626	8.2%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		3,852,608	3,395,301	3,395,301	3,348,000	(47,301)	-1.4%
Charges for Services		4,913,894	5,697,332	5,697,332	5,697,332	-	0.0%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		1,345,190	1,288,780	1,289,556	1,554,825	266,045	20.6%
Other Financial Sources		-	154,723	154,723	159,168	4,445	2.9%
Total General Fund		25,062,280	26,665,456	26,666,232	28,217,271	1,551,815	5.8%

Other Restricted Funds

Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		3,692,904	14,406,425	7,713,259	1,366,456	(13,039,969)	-90.5%
Charges for Services		141,629	90,000	90,000	90,000	-	0.0%
Fines and Forfeitures		365,975	396,532	396,532	396,532	-	0.0%
Miscellaneous		3,089,990	13,352,253	12,929,149	3,215,233	(10,137,020)	-75.9%
Other Financial Sources		1,474,179	-	-	-	-	-
Total Other Restricted Funds		8,764,676	28,245,209	21,128,939	5,068,220	(23,176,989)	-82.1%

Total Sources		33,826,956	54,910,665	47,795,171	33,285,492	(21,625,174)	-39.4%
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Uses

Salaries & Wages		78,952,097	86,584,015	85,655,463	82,285,095	(4,298,920)	-5.0%
Employee Benefits		42,394,513	55,970,678	53,395,663	53,801,872	(2,168,805)	-3.9%
Services & Supplies		25,007,904	44,443,436	40,410,732	24,765,155	(19,678,281)	-44.3%
Capital Outlay		894,488	1,490,546	1,150,546	290,150	(1,200,396)	-80.5%
Other Financing Uses		427,667	-	-	-	-	-
Total Uses		147,676,669	188,488,675	180,612,404	161,142,273	(27,346,403)	-14.5%

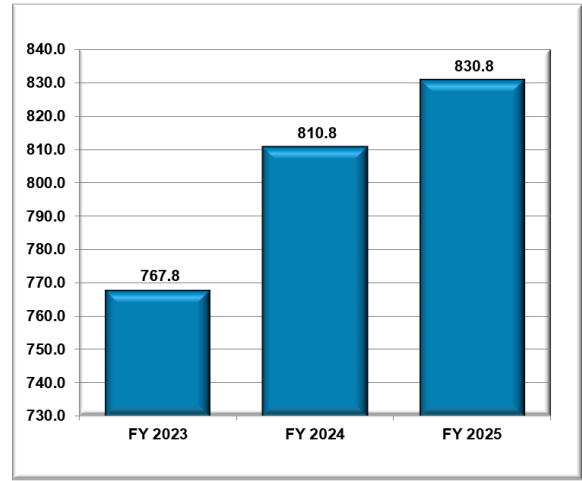
Carry-forward Funding		(1,833,057)	3,936,968	3,936,968	-	(3,936,968)	-100.0%
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Net General Fund Cost		115,682,770	129,641,042	128,880,265	127,856,781	(1,784,261)	-1.4%
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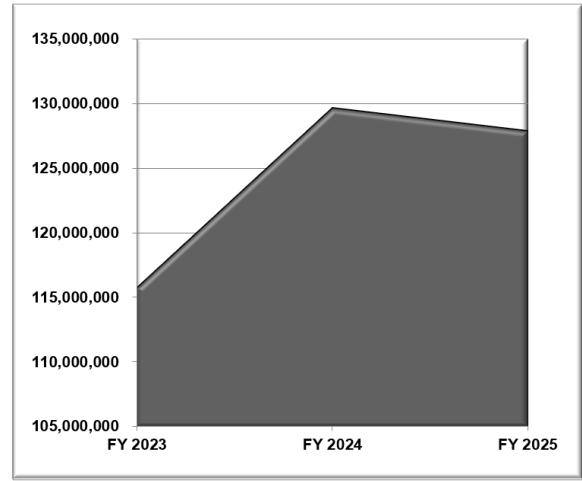
FTE Summary		767.8	810.8	810.8	830.8		2.5%
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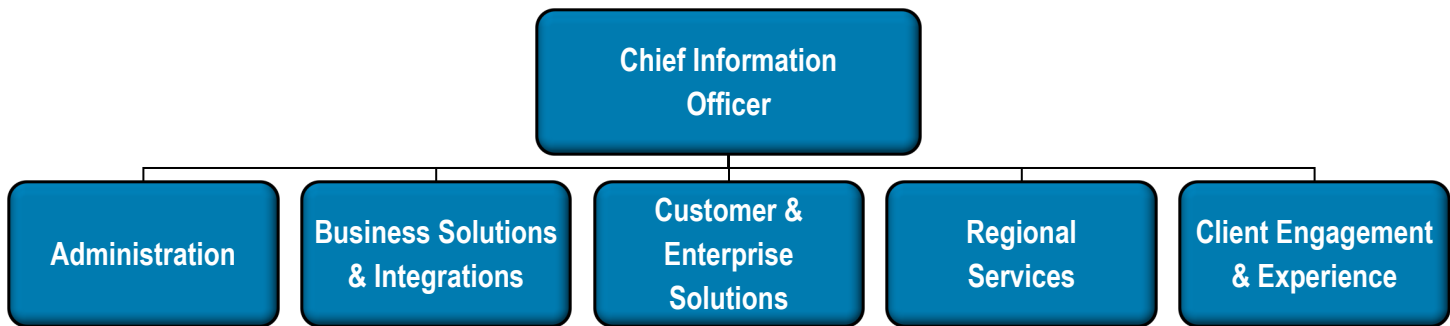
Staffing Trend



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

Non-General Fund Technology Services Funds are:

<u>Fund</u>	<u>Fund Type</u>
Computer Aided Dispatch/ Records Management System Fund	Special Revenue Fund
Enhanced 911 Fund	Special Revenue Fund
Regional Communications Fund	Special Revenue Fund
Regional Permits System Operating Fund	Special Revenue Fund

FY 2025 Budget Enhancements/Changes**Personnel**

- Enterprise Infrastructure - Reclassification 1.0 Technology Network Engineer II to Senior Technology Network Engineer
absorbed in the FY25 adopted budget
- Customer & Enterprise Solutions - Reclassification 1.0 Imaging & Records Technician II to Business Technologist II
absorbed in the FY25 adopted budget
- Abolish Frozen Technology Systems Administrator in E-911

Non-Personnel

- Increase in Maintenance Contracts - \$11,136
- Increase in Regional Communication System Contribution - \$114,580
- Increase in TS Business Systems Contract Subscription - \$3,300
- Increase in Office 365 & Mimecast - \$187,496
- Increase in File Server Upgrade - \$48,025
- Increase in Office 365 – AI Co-Pilot - \$55,000

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Tech Services Operations	108-1	15,152,824	18,498,907	18,393,054	19,681,925	1,183,018	6.4%
GIS Basemap	108-7	152,474	216,280	216,280	96,000	(120,280)	-55.6%
Tech Services Infrastructure	108-8	1,941,825	2,208,481	2,208,481	2,347,141	138,660	6.3%
Total		17,247,123	20,923,668	20,817,815	22,125,066	1,201,398	5.7%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	16,332	36,000	36,000	36,000	36,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	2,476	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total General Fund		18,808	36,000	36,000	36,000	-	0.0%

Other Restricted Funds

Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	81,495	96,000	96,000	96,000	96,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Other Restricted Funds		81,495	96,000	96,000	96,000	-	0.0%

Total Sources		100,303	132,000	132,000	132,000	-	0.0%
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Uses

Salaries & Wages	6,556,974	7,690,891	7,693,035	8,486,259	795,368	10.3%
Employee Benefits	3,119,442	4,232,711	4,124,713	4,516,851	284,141	6.7%
Services & Supplies	7,472,472	9,000,067	9,000,067	9,121,956	121,889	1.4%
Capital Outlay	98,236	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	17,247,123	20,923,668	20,817,815	22,125,066	1,201,398	5.7%

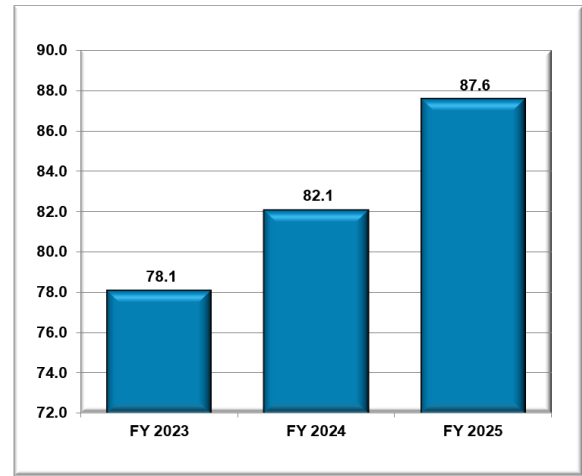
Carry-forward Funding	70,979	120,280	120,280	-	(120,280)	-100.0%
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Net General Fund Cost		17,075,841	20,671,388	20,565,535	21,993,066	1,321,678	6.4%
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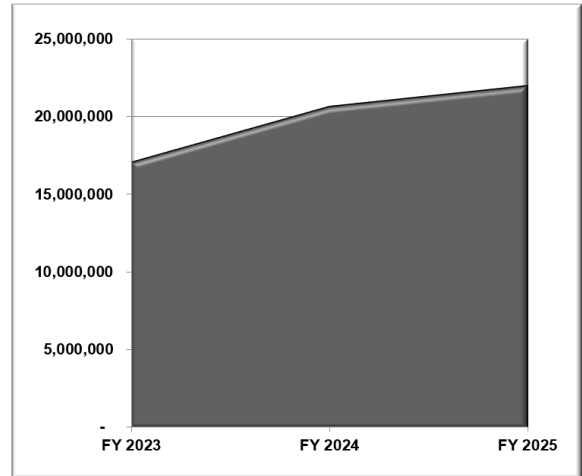
FTE Summary		78.1	82.1	82.1	87.6		6.7%
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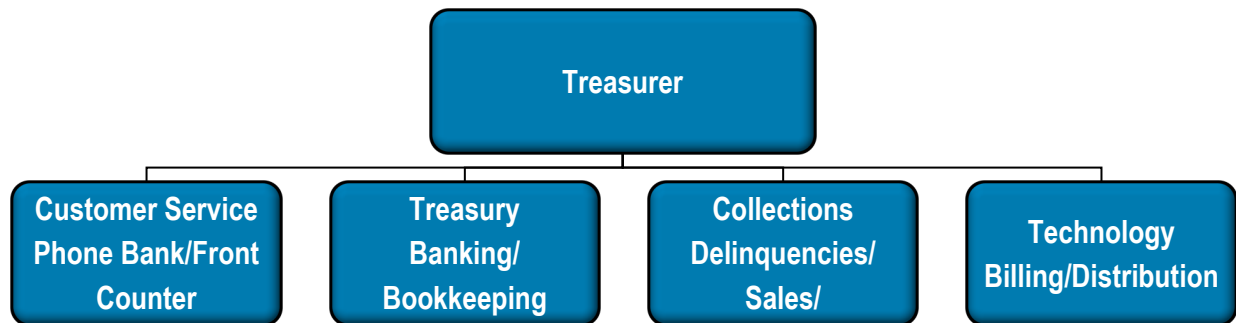


Staffing Trend



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 2025 Budget Enhancements/Changes**Personnel**

- Reclassification of 6.0 Account Clerks to Office Assistant (Title Change Only)

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Treasurer	113-0	2,911,507	3,550,063	3,422,109	3,374,501	(175,562)	-4.9%
Total		2,911,507	3,550,063	3,422,109	3,374,501	(175,562)	-4.9%

SOURCES AND USES**Sources**General Fund

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,088,442	2,478,000	2,478,000	2,478,000	-	0.0%
Fines and Forfeitures	3,717,395	2,900,000	2,900,000	2,900,000	-	0.0%
Miscellaneous	6,166,192	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	13,026,028	7,052,000	7,052,000	7,052,000	-	0.0%

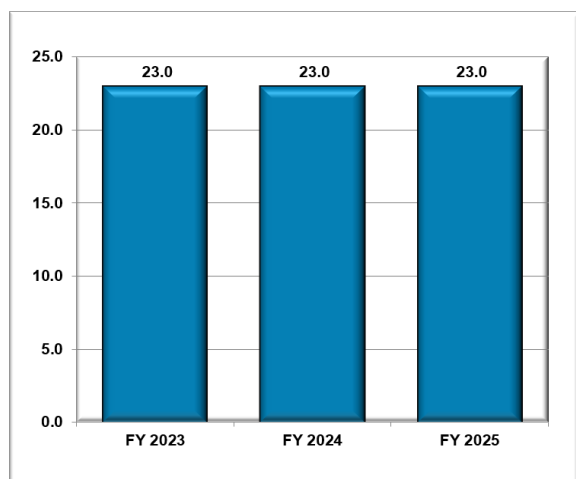
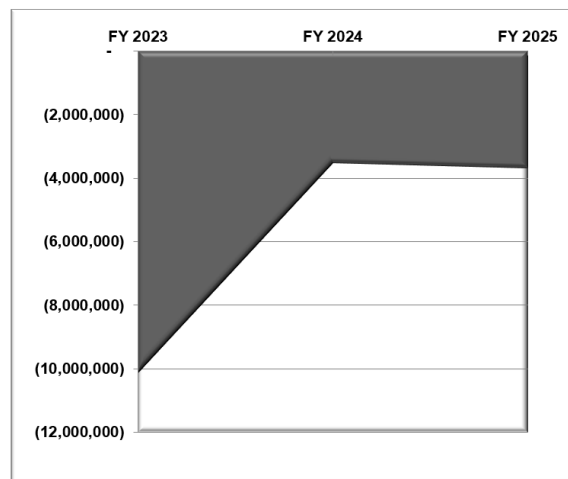
Uses

Salaries & Wages	1,500,225	1,665,771	1,600,402	1,717,353	51,582	3.1%
Employee Benefits	767,504	979,285	916,699	988,599	9,314	1.0%
Services & Supplies	643,778	905,008	905,008	668,549	(236,459)	-26.1%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	2,911,507	3,550,063	3,422,109	3,374,501	(175,562)	-4.9%

Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost		(10,114,521)	(3,501,937)	(3,629,891)	(3,677,499)	(175,562)	5.0%
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FTE Summary		23.0	23.0	23.0	23.0		0.0%
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Staffing Trend**Net General Fund Cost**

Special Revenue Funds

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 2025 Budgeted Revenues	FY2025 Other Financing/ Transfers In	FY2025 Budgeted Expenditures	FY2025 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Central Truckee Meadows Remediation District Fund	3,265,576	1,307,858	-	3,009,000	-	1,564,434
Child Protective Services Fund	15,463,812	63,137,711	12,585,763	79,402,546	-	11,784,740
Computer Aided Dispatch/Records Management System	-	1,930,526	-	-	1,930,526	-
Enhanced 911 Fund	2,442,269	7,018,203	-	7,539,485	1,250,000	670,987
Health Fund	13,695,576	29,291,715	9,516,856	35,386,374	9,463,000	7,654,773
Homelessness Fund	11,394,552	1,754,641	35,989,103	38,672,261	-	10,466,035
Indigent Tax Levy Fund	15,378,978	21,437,530	24,102,463	18,209,357	29,707,991	13,001,623
Library Expansion Fund	3,618,752	4,526,097	-	4,464,073	124,628	3,556,148
Marijuana Establishments Fund	786,745	1,200,000	-	113,000	1,087,000	786,745
Other Restricted Revenue Fund	4,198,713	8,416,804	-	6,479,198	2,050,820	4,085,499
Regional Animal Services Fund	7,389,087	7,431,645	-	8,246,362	-	6,574,370
Regional Communications System Fund	1,665,211	5,280,814	27,372	2,396,443	2,889,142	1,687,813
Regional Permits System Operating Fund	759,428	658,341	109,000	926,661	-	600,108
Regional Public Safety Training Center Fund	1,271,787	1,036,738	-	1,652,664	-	655,861
Roads Fund	1,682,649	11,928,580	6,500,253	19,697,977	-	413,505
Senior Services Fund	5,888,231	3,179,998	3,757,420	7,651,830	-	5,173,818
Truckee River Flood Management Fund	2,647,293	15,431,112	-	12,942,187	2,488,925	2,647,293
Total	88,283,083	184,968,314	92,588,230	246,789,419	50,992,032	68,058,175

**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



Special Revenue Funds

Central Truckee Meadows Remediation District Fund

FY 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Clean Water Activities	266-1	37,901	728,073	393,751	796,690	68,617	9.4%
Source Management	266-2	201,445	668,192	351,145	299,040	(369,152)	-55.2%
GW Investigation & Modeling	266-3	332,131	873,875	459,762	271,375	(602,500)	-68.9%
Implementation & Admin	266-4	199,441	1,128,301	823,844	439,177	(689,124)	-61.1%
Support Activities	266-5	746	18,109	834	-	(18,109)	-100.0%
Outreach	266-6	7,448	38,338	176,067	14,050	(24,288)	-63.4%
CTMRD General	C206000	224,708	402,513	920,231	1,188,668	786,155	195.3%
Total		1,003,820	3,857,402	3,125,633	3,009,000	(848,401)	-22.0%

SOURCES AND USES**Sources**

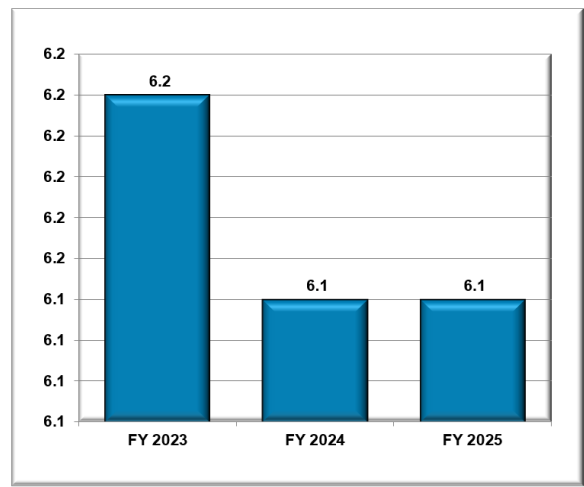
Beginning Fund Balance	4,735,471	5,083,351	5,083,351	3,265,576	(1,817,775)	-35.8%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,248,515	1,250,000	1,250,000	1,250,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	103,185	57,858	57,858	57,858	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	6,087,171	6,391,209	6,391,209	4,573,435	(1,817,775)	-28.4%

Uses

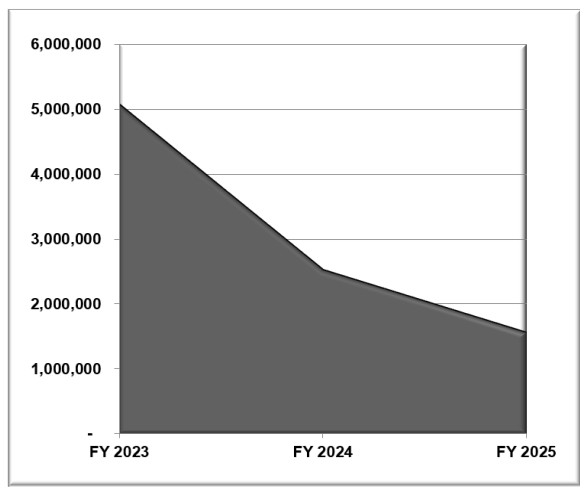
Salaries & Wages	436,566	686,227	554,180	715,825	29,598	4.3%
Employee Benefits	207,545	364,215	301,833	379,230	15,016	4.1%
Services & Supplies	359,710	2,806,959	2,269,620	1,913,945	(893,015)	-31.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,003,820	3,857,402	3,125,633	3,009,000	(848,401)	-22.0%
Ending Fund Balance	5,083,351	2,533,808	3,265,576	1,564,434	(969,373)	-38.3%
FTE Summary	6.2	6.1	6.1	6.1		0.0%



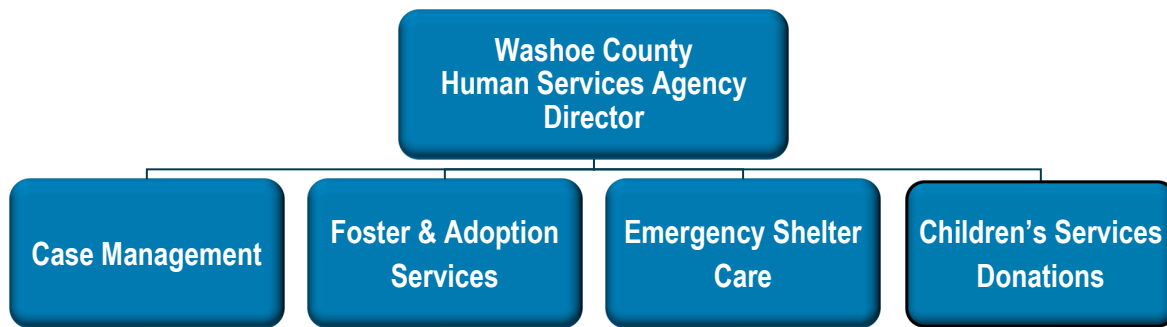
Staffing Trend



Budgeted Fund Balance



CHILD PROTECTIVE SERVICES FUND HUMAN SERVICES AGENCY



Mission: The mission of the Washoe County Human Services Agency is to assess the needs of children 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 (Special Revenue Fund) 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. 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/hsa/childrens_services/child_protective_services/index.php

Strategic Objective: Vulnerable Populations

FY 2025 Budget Enhancements/Changes**Personnel**

- Reclassification of 4.0 Human Services Case Worker III to Senior Human Services Case Worker III - \$52,960
Partial offset with increase in federal Title IV-E revenue
Partial offset with increase in Transfer In from Indigent Fund
- Shift 50% of Human Services Supervisor off Childcare grant
Offset with increase in federal Title IV-E revenue - \$87,155
- Shift 100% of Human Services Caseworker III off Childcare Block grant - \$151,697
- Shift 100% of Human Services Caseworker III off Childcare Block grant - \$129,904
Decrease in federal grant revenue
Decrease in federal grant revenue
Partial offset with increase in federal Title IV-E revenue
Partial offset with increase in Transfer In from Indigent Fund
- Shift 100% of Mental Health Counselor II off VOCA grant - \$126,077
- Shift 100% of Human Services Support Specialist II off VOCA grant - \$120,580
- Shift OPEB charges off VOCA grant - \$9,014
Decrease in federal grant revenue – (\$255,671)
Offset with increase in Transfer In from Indigent Fund - \$255,671
- Move Human Services Coordinator from Homelessness Fund to CPS
Offset with increase in Transfer In from Indigent Fund - \$213,776

Note: The shifting of grant-funded positions needs to be monitored closely. Grant funds are inherently unstable, and the continual request to shift positions off grants may not always be possible (i.e., there might not be sufficient permanent offsets in the future).

Non-Personnel

- Increase in Emergency Shelter Care: Call to Compassion contract – \$31,820
- Increase in Emergency Shelter Care: 3 Angels Care contract - \$44,230
- Increase in Emergency Shelter Care: Kids Kottage contract - \$250,152
- Increase in State Block Grant Revenue - \$915,045
- Increase in State Block Grant Expenditures - \$915,045
- Increase in Professional Services (Kids Kottage plus 2 others) - \$1,085,000
- Increase in Transfer In from Indigent Fund - \$1,085,800

Special Revenue Funds

Child Protective Services Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Children's Services Case Mgt	228-1	13,096,964	16,612,887	15,499,478	17,469,587	856,700	5.2%
Child Care Services Division	228-2	1,021,379	2,066,505	1,241,677	(437,459)	(2,503,964)	-121.2%
Children's Services Residential	228-3	22,400,200	27,809,939	23,304,816	29,358,524	1,548,585	5.6%
Children's Services Donations	228-4	359,712	486,135	476,585	-	(486,135)	-100.0%
Administrative Services	228-6	12,464,400	15,418,359	13,497,731	13,181,486	(2,236,873)	-14.5%
Child Welfare	228-7	14,343,598	16,199,682	16,260,509	18,752,499	2,552,817	15.8%
Child Welfare Revenue	228-8	3,790,129	3,614,509	3,143,207	1,077,908	(2,536,601)	-70.2%
Total		67,476,382	82,208,016	73,424,003	79,402,546	(2,805,470)	-3.4%

SOURCES AND USES**Sources**

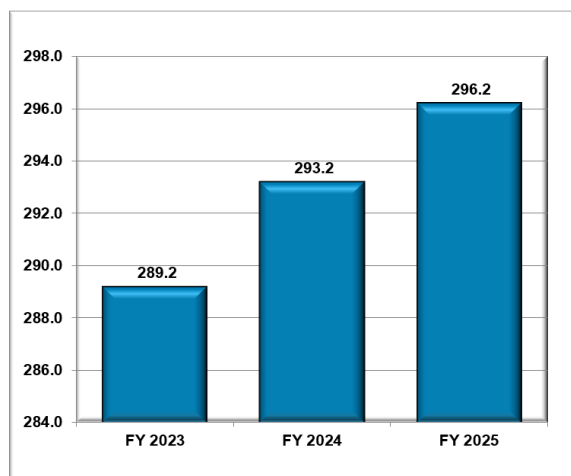
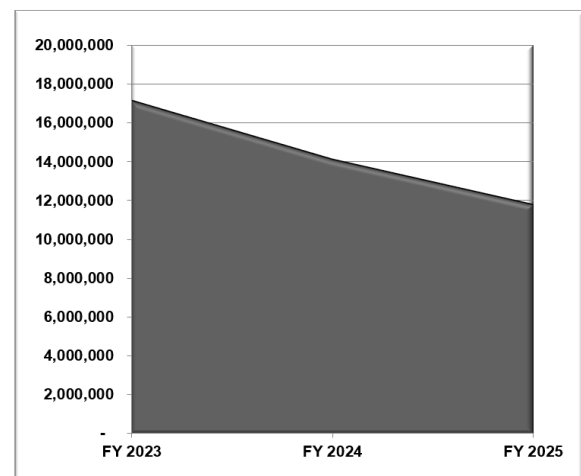
Beginning Fund Balance		15,066,595	17,150,824	17,150,824	15,463,812	(1,687,011)	-9.8%
Taxes		7,726,394	8,335,565	8,335,565	9,022,194	686,629	8.2%
Licenses and Permits		21,420	22,500	22,164	45,000	22,500	100.0%
Intergovernmental		44,705,955	52,717,083	45,067,385	47,363,315	(5,353,768)	-10.2%
Charges for Services		6,522,337	6,261,631	6,471,741	6,261,631	-	0.0%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		474,552	997,028	994,193	445,571	(551,457)	-55.3%
Other Financial Sources		10,109,953	10,845,943	10,845,943	12,585,763	1,739,820	16.0%
Total Sources		84,627,206	96,330,574	88,887,815	91,187,286	(5,143,287)	-5.3%

Uses

Salaries & Wages		23,669,827	27,875,224	26,165,209	27,634,419	(240,805)	-0.9%
Employee Benefits		11,436,310	15,148,255	14,537,210	14,997,520	(150,735)	-1.0%
Services & Supplies		32,247,895	39,065,337	32,546,941	36,651,407	(2,413,930)	-6.2%
Capital Outlay		12,897	119,200	174,644	119,200	-	0.0%
Other Financing Uses		109,454	-	-	-	-	-
Total Uses		67,476,382	82,208,016	73,424,003	79,402,546	(2,805,470)	-3.4%

Ending Fund Balance		17,150,824	14,122,557	15,463,811	11,784,740	(2,337,817)	-16.6%
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FTE Summary		289.2	293.2	293.2	296.2		0.0%
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Staffing Trend**Budgeted Fund Balance**

COMPUTER AIDED DISPATCH/RECORDS MANAGEMENT SYSTEM TECHNOLOGY SERVICES DEPARTMENT

Description: The Computer Aided Dispatch/Records Management System (CAD/RMS) Fund was established in November 2023 to provide accounting for regional CAD and RMS resources and disbursements. Washoe County and other Regional Agencies that entered into an agreement to share the responsibility for costs and management of a regional CAD and law enforcement RMS. The agreement establishes three committees including the Managers Committee, Executive Committee, and Change Advisory Committee to provide structure that enables the administrative, fiscal and technical review of the implementation, operations, and maintenance of the regional CAD and RMS by the participating agencies.

Statutory

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

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

Strategic

Objective: Fiscal Sustainability

Funding

Source: Contributions from partner agencies

FY 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase to Transfer to Public Works - \$1,930,526
Fully offset by revenue collected by partner agencies



Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
CAD and RMS	212-0	-	-	-	1,930,526	1,930,526	-
Total		-	-	-	1,930,526	1,930,526	-

SOURCES AND USES**Sources**

Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,930,526	1,930,526	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financial Sources	-	-	-	-	-	-	-
Total Sources		-	-	-	1,930,526	1,930,526	-

Uses

Salaries & Wages	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Services & Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	1,930,526	1,930,526	-	-
Total Uses		-	-	-	1,930,526	1,930,526	-

Ending Fund Balance	-	-	-	-	-	-	-
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FTE Summary	-	-	-	-	-	-	-
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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.

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

Strategic

Objective: Vulnerable Populations, Innovative Services

Funding

Source: Surcharge on telephone bills

FY 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Enhanced 911	208-0	7,440,169	9,564,419	9,335,019	8,789,485	(774,934)	-8.1%
Total		7,440,169	9,564,419	9,335,019	8,789,485	(774,934)	-8.1%

SOURCES AND USES**Sources**

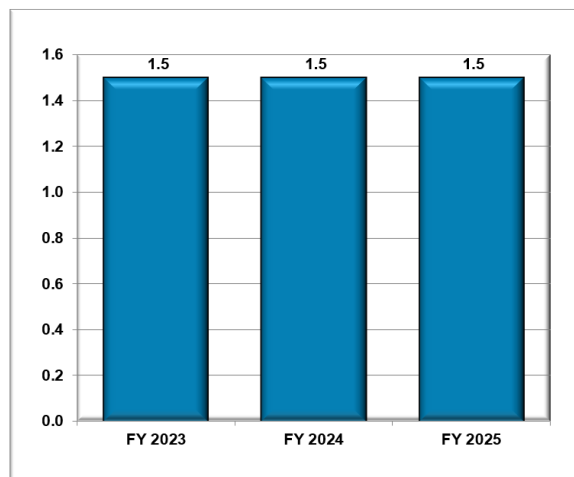
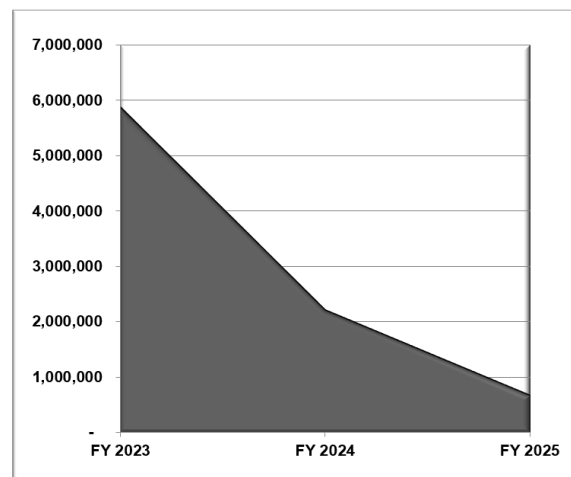
Beginning Fund Balance		7,071,948	5,880,487	5,880,487	2,442,269	(3,438,218)	-58.5%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-
Charges for Services		6,096,638	5,889,201	5,889,201	7,010,603	1,121,402	19.0%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		152,069	7,600	7,600	7,600	-	0.0%
Other Financial Sources		-	-	-	-	-	-
Total Sources		13,320,656	11,777,288	11,777,288	9,460,472	(2,316,816)	-19.7%

Uses

Salaries & Wages		145,183	320,456	165,925	231,028	(89,428)	-27.9%
Employee Benefits		63,951	165,794	90,925	124,149	(41,645)	-25.1%
Services & Supplies		5,231,034	7,828,169	7,828,169	6,184,308	(1,643,861)	-21.0%
Capital Outlay		-	-	-	1,000,000	1,000,000	-
Other Financing Uses		2,000,000	1,250,000	1,250,000	1,250,000	-	0.0%
Total Uses		7,440,169	9,564,419	9,335,019	8,789,485	(774,934)	-8.1%

Ending Fund Balance		5,880,487	2,212,869	2,442,269	670,987	(1,541,882)	-69.7%
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FTE Summary		1.5	1.5	1.5	1.5	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 2025 Budget Enhancements/Changes**Personnel**

- Reclassification Administrative Assistant II to Senior Office Specialist – (\$17,151)
savings absorbed within the Health Fund
- Additional 1.0 Environmental Health Specialist - \$122,469
- Additional 1.0 Statistics and Informatics Supervisor - \$147,365
- Additional 2.0 Public Health Investigator II - \$234,138
- Additional 1.0 Public Health Informatics Specialist - \$121,569
- Shift positions off numerous CCHS grants - \$222,179
permanent offsets not identified
 - Shift 8% of Health Educator Coordinator off Tobacco grant - \$12,688
 - Shift 2% of Health Educator II off Tobacco grant - \$2,444
 - Shift 10% of Health Educator II off Tobacco grant - \$13,012
 - Shift 8% of Public Health Investigator II off HIV grant - \$11,634
 - Shift 17% of Public Health Investigator II off HIV grant - \$22,219
 - Shift 26% of Epidemiologist off STD grant - \$37,226
 - Shift 31% of Office Specialist off STD grant - \$30,353
 - Shift 17% of Public Health Investigator II off STD grant - \$20,228
 - Shift 2% of Public Health Investigator II off STD grant - \$2,198
 - Shift 15% of Sr. Public Health Nurse off TB grant - \$23,395
 - Shift 10% of Clinic Assistant off Family Planning, SB 460 grant - \$10,333
 - Shift 8% of Human Services Support Specialist II off WIC grant - \$10,444
 - Shift 7% of Human Services Support Specialist II off WIC grant - \$7,126
 - Shift 5% of Office Specialist off WIC grant - \$5,639
 - Shift 6% of Office Specialist off WIC grant - \$6,614
 - Shift 6% of Office Specialist off WIC grant - \$6,626
- Shift positions off EPHP grant - \$119,796; Net \$38,053
 - Shift 100% of Business Technologist II off ELC grant - \$119,796
 - Abolish 1.0 Office Assistant in AHS as offset - \$81,743
- Shift positions off EHS grant - \$51,771
permanent offsets not identified
 - Shift 8% of Environmental Health Specialist off UST grant - \$10,213
 - Shift 35% of Environmental Health Specialist off UST grant - \$41,558
- Increase Government Affairs Liaison from .60 FTE to .80 FTE - \$33,096

Non-Personnel

- None

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Office of District Health Officer	202-1	2,962,863	14,928,046	5,311,399	12,510,232	(2,417,815)	-16.2%
Health Administration	202-2	1,361,706	2,663,014	1,716,330	4,237,976	1,574,962	59.1%
Air Quality	202-3	3,066,293	5,221,055	4,484,418	4,280,607	(940,448)	-18.0%
Community & Clinical Health	202-4	10,033,846	17,380,330	12,993,582	10,807,006	(6,573,324)	-37.8%
Environmental Health	202-5	7,062,782	9,228,432	8,027,074	8,781,575	(446,857)	-4.8%
Epidemiological Public Health	202-6	7,200,044	12,773,229	8,560,958	4,231,979	(8,541,250)	-66.9%
Undesignated	202-9	-	-	-	-	-	-
Total		31,687,533	62,194,105	41,093,761	44,849,374	(17,344,731)	-27.9%

SOURCES AND USES**Sources**

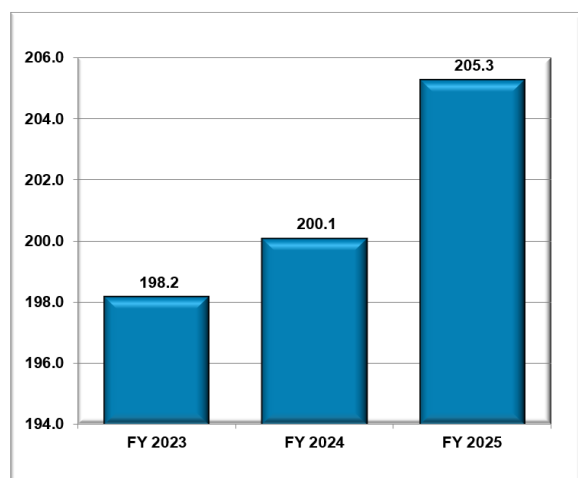
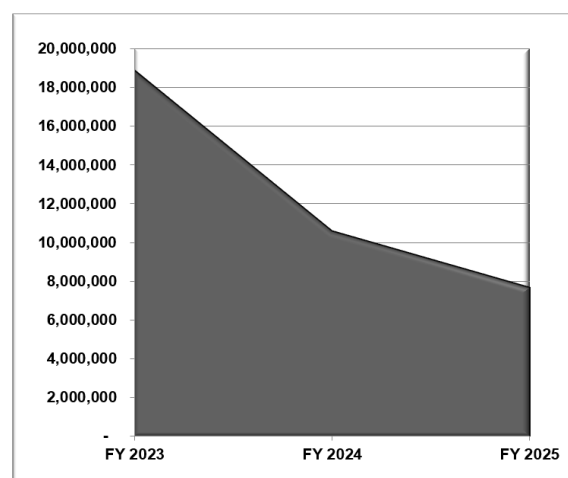
Beginning Fund Balance	18,164,874	18,875,599	18,875,599	13,695,576	(5,180,023)	-27.4%
Taxes	-	-	-	-	-	-
Licenses and Permits	4,317,826	3,927,735	3,927,735	5,255,257	1,327,522	33.8%
Intergovernmental	14,449,416	36,288,897	18,314,177	19,115,643	(17,173,254)	-47.3%
Charges for Services	3,824,883	3,820,113	3,961,936	4,733,666	913,553	23.9%
Fines and Forfeitures	21,500	-	-	-	-	-
Miscellaneous	267,777	343,258	193,034	187,148	(156,110)	-45.5%
Other Financial Sources	9,516,856	9,516,856	9,516,856	9,516,856	-	0.0%
Total Sources	50,563,132	72,772,458	54,789,336	52,504,146	(20,268,311)	-27.9%

Uses

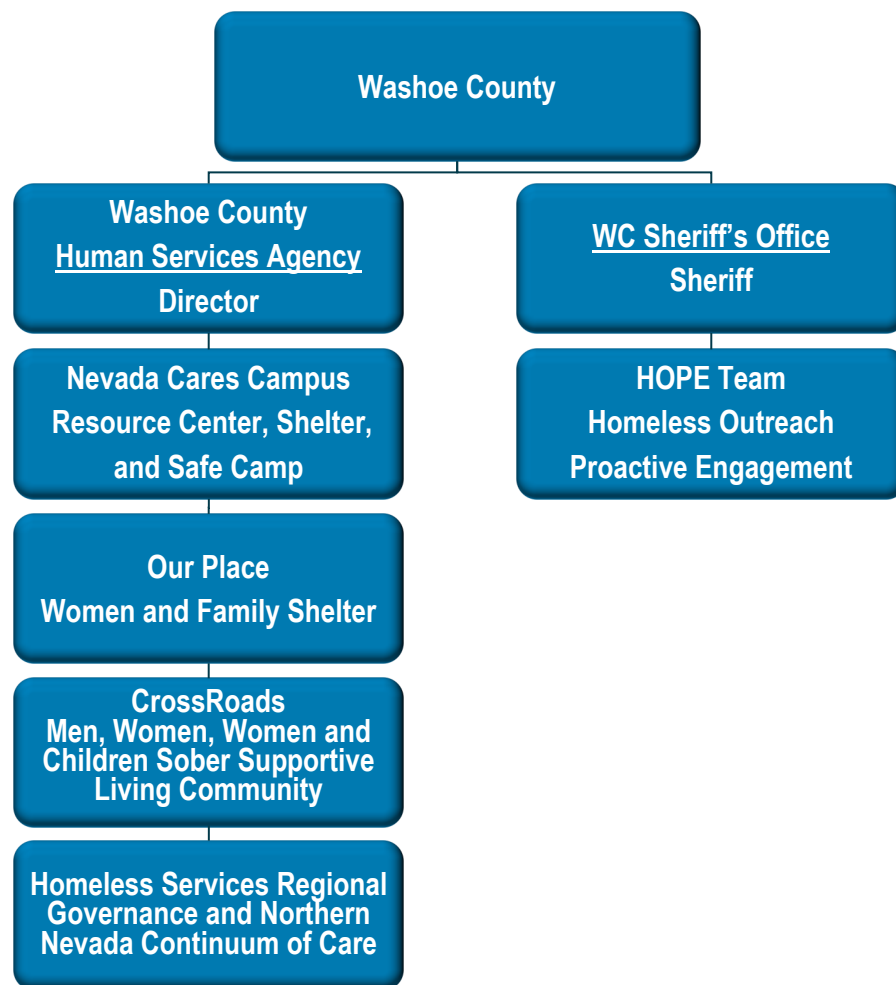
Salaries & Wages	14,778,909	20,637,693	16,753,035	18,115,049	(2,522,644)	-12.2%
Employee Benefits	6,647,366	10,717,138	8,724,151	9,563,446	(1,153,692)	-10.8%
Services & Supplies	9,736,793	18,381,580	12,798,912	7,510,434	(10,871,146)	-59.1%
Capital Outlay	429,620	1,766,693	1,451,663	197,444	(1,569,249)	-88.8%
Other Financing Uses	94,845	10,691,000	1,366,000	9,463,000	(1,228,000)	-11.5%
Total Uses	31,687,534	62,194,105	41,093,761	44,849,374	(17,344,731)	-27.9%

Ending Fund Balance	18,875,599	10,578,352	13,695,576	7,654,772	(2,923,580)	-27.6%
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FTE Summary	198.2	200.1	200.1	205.3	2.6%
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Staffing Trend**Budgeted Fund Balance**

HOMELESSNESS FUND 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 Homeless Services Regional Governance and Northern Nevada Continuum of Care, Our Place – the Women, and Family Shelter; Nevada Cares Campus- Resource Center, Shelter, and Safe Camp; 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.

Special Revenue Funds

Homelessness Fund

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.

Statutory

Authority: NRS428 – Indigent Persons

Website:

<https://www.washoecounty.gov/homeless/index.php>
https://www.washoecounty.gov/hsa/adult_services/index.php
<https://www.washoesheriff.com>

Strategic

Objective: Vulnerable Populations

FY 2025 Budget Enhancements/Changes

Personnel

- Reclassification 1.0 Medical Billing Specialist to Senior Office Specialist - \$0
- Reclassification 1.0 Human Services Case Worker III to Human Services Supervisor - \$13,240
Offset with increased Transfer In from Indigent Fund - \$13,240
- Move Human Services Coordinator from Homelessness Fund to CPS Fund – \$213,776
- Move Homeless Services Program Assistant and Homeless Services Case Manager from Other Restricted Fund to Homelessness – net \$0

Non-Personnel

- Increase Professional Services (VOA contract) - \$590,615
- Increase Professional Services (Karma Box contract) - \$1,264,449
- Increase Professional Services (RISE-Our Place) - \$337,033
- Increase Professional Services (Wellcare contract) - \$144,200
- Increase Software Subscriptions (HMIS) - \$73,340



Special Revenue Funds

Homelessness Fund

- Increase Security (CARES-cold weather overflow) - \$131,511
- Increase Security (Our Place/JOY/Crossroads) - \$306,760 (223200-710204)
Partial offset in Increase Transfer In from Indigent Fund (source) - \$1,329,564
- Decrease Transfer In from General Fund – (\$285,525)
Offset in Increase Transfer In from Indigent Fund (source) - \$285,525
- Increase Medicaid Admin Claiming revenue - \$200,000
- Increase Medicaid Admin Claiming revenue - \$600,000

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Homelessness	223-1	1,463,140	2,075,169	2,012,500	2,097,496	22,327	1.1%
HSA Homelessness	223-2	9,740,596	15,326,380	15,036,975	13,942,335	(1,384,046)	-9.0%
Crossroads	223-3	2,392,260	1,356,214	1,400,502	485,826	(870,388)	-64.2%
Homelessness Services	223-4	11,282,281	22,633,314	19,773,345	21,457,319	(1,175,995)	-5.2%
Homelessness Services - CoC	223-5	297,347	501,586	502,757	299,747	(201,838)	-40.2%
Housing	223-6	1,062,432	1,754,988	1,729,207	389,537	(1,365,451)	-77.8%
Total		26,238,056	43,647,652	40,455,287	38,672,261	(4,975,391)	-11.4%

SOURCES AND USES**Sources**

Beginning Fund Balance	4,629,960	12,108,703	12,108,703	11,394,552	(714,151)	-5.9%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	1,646,338	3,999,909	3,820,327	248,939	(3,750,970)	-93.8%
Charges for Services	736,049	465,702	1,073,527	1,315,702	850,000	182.5%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	448,886	284,300	401,824	190,000	(94,300)	-33.2%
Other Financial Sources	30,885,526	34,452,959	34,445,459	35,989,103	1,536,144	4.5%
Total Sources	38,346,759	51,311,573	51,849,839	49,138,296	(2,173,277)	-4.2%

Uses

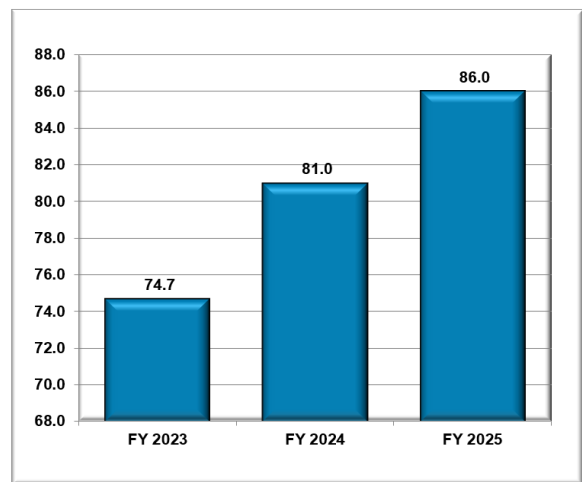
Salaries & Wages	4,932,681	8,706,109	7,977,400	8,771,434	65,325	0.8%
Employee Benefits	2,486,966	4,871,306	4,481,884	4,821,306	(50,000)	-1.0%
Services & Supplies	18,434,714	29,624,873	27,285,379	25,079,522	(4,545,352)	-15.3%
Capital Outlay	383,694	445,364	710,624	-	(445,364)	-100.0%
Other Financing Uses	-	-	-	-	-	-
Total Uses	26,238,056	43,647,652	40,455,287	38,672,261	(4,975,391)	-11.4%

Ending Fund Balance	12,108,703	7,663,921	11,394,552	10,466,035	2,802,114	36.6%
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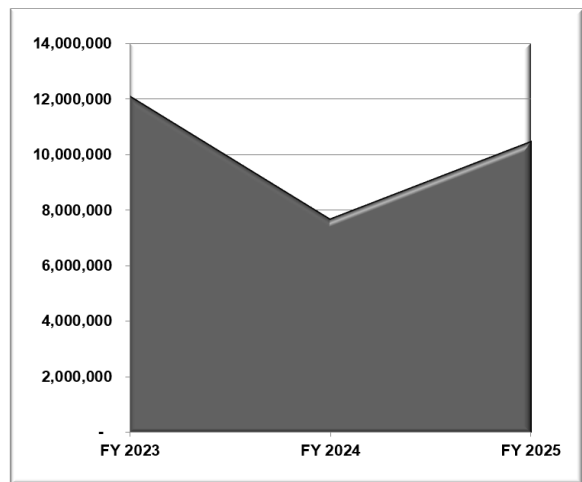
FTE Summary	74.7	81.0	81.0	86.0	6.2%
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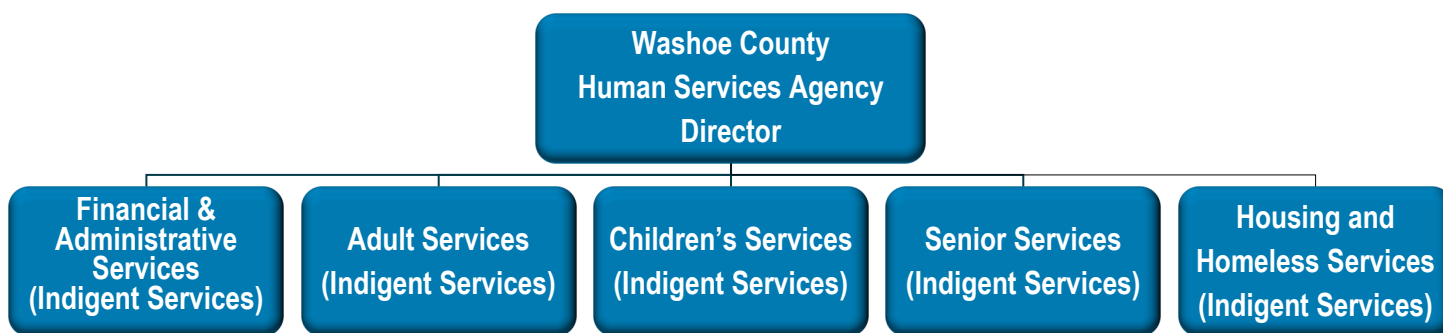
Staffing Trend



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 and those experiencing homelessness 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

FY 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in General Fund Transfer - \$1,037,905
- Decrease Undesignated Budget - \$1,210,639
- Increase Transfer Out to General Fund - \$4,445.07
- Increase Transfer Out to Homelessness Fund - \$1,329,564
- Increase Transfer Out to Homelessness Fund - \$285,525
- Decrease Transfer Out to Senior Services Fund – \$600,000
- Increase Transfer Out to Child Protective Services Fund - \$1,739,820

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Indigent Assistance	221-0	37,510,237	47,174,876	42,797,785	47,917,348	742,472	1.6%
Total		37,510,237	47,174,876	42,797,785	47,917,348	742,472	1.6%

SOURCES AND USES**Sources**

Beginning Fund Balance		9,822,340	14,262,575	14,262,575	15,378,978	1,116,403	7.8%
Taxes		11,590,188	12,503,348	12,503,348	13,533,291	1,029,943	8.2%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		230,914	200,213	214,432	175,502	(24,711)	-12.3%
Charges for Services		784,278	551,737	577,698	551,737	-	0.0%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		7,273,744	7,177,000	7,554,151	7,177,000	-	0.0%
Other Financial Sources		22,071,347	23,064,558	23,064,558	24,102,463	1,037,905	4.5%
Total Sources		51,772,811	57,759,431	58,176,763	60,918,971	3,159,540	5.5%

Uses

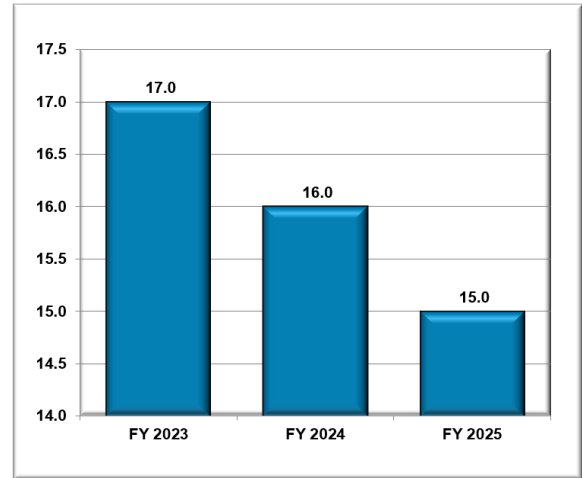
Salaries & Wages		1,245,532	1,391,922	1,323,466	1,287,744	(104,179)	-7.5%
Employee Benefits		580,553	752,109	698,833	705,466	(46,643)	-6.2%
Services & Supplies		14,702,354	18,248,036	16,778,313	16,216,148	(2,031,888)	-11.1%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		20,981,797	26,782,809	23,997,173	29,707,991	2,925,182	10.9%
Total Uses		37,510,237	47,174,876	42,797,785	47,917,348	742,472	1.6%

Ending Fund Balance		14,262,574	10,584,555	15,378,978	13,001,623	2,417,068	22.8%
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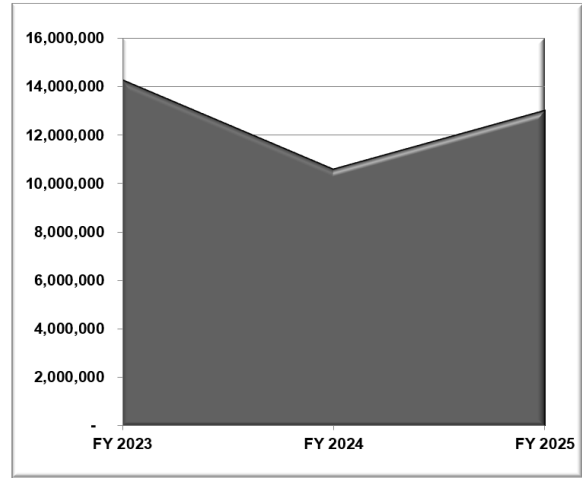
FTE Summary		17.0	16.0	16.0	15.0		-6.3%
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Staffing Trend



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

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase Network & Data Lines \$30,000

Special Revenue Funds

Library Expansion Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Library Expansion	204-0	3,680,784	4,724,843	4,407,891	4,588,701	(136,142)	-2.9%
Total		3,680,784	4,724,843	4,407,891	4,588,701	(136,142)	-2.9%

SOURCES AND USES**Sources**

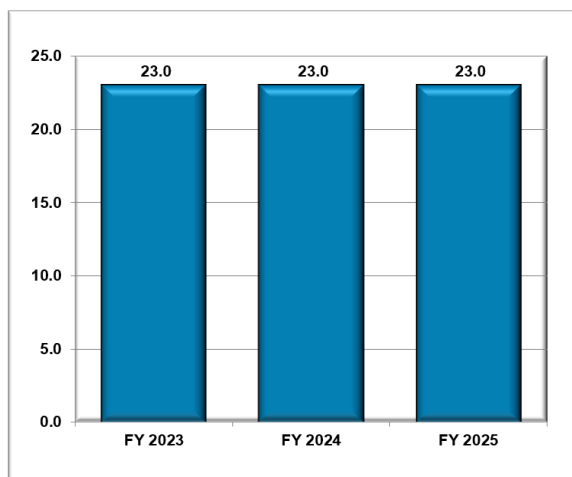
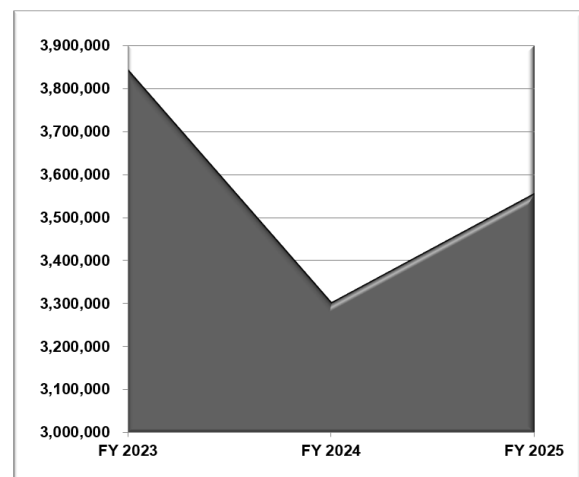
Beginning Fund Balance		3,567,944	3,843,860	3,843,860	3,618,753	(225,108)	-5.9%
Taxes		3,863,211	4,167,783	4,167,783	4,511,097	343,314	8.2%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		93,490	15,000	15,000	15,000	-	0.0%
Other Financial Sources		-	-	-	-	-	-
Total Sources		7,524,645	8,026,643	8,026,643	8,144,850	118,206	1.5%

Uses

Salaries & Wages		1,411,872	1,597,628	1,524,032	1,630,411	32,783	2.1%
Employee Benefits		599,807	801,489	770,098	826,809	25,321	3.2%
Services & Supplies		1,423,083	1,988,389	1,988,389	2,006,853	18,464	0.9%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		246,022	337,338	125,372	124,628	(212,710)	-63.1%
Total Uses		3,680,784	4,724,843	4,407,891	4,588,701	(136,142)	-2.9%

Ending Fund Balance		3,843,860	3,301,800	3,618,753	3,556,148	254,348	7.7%
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FTE Summary		23.0	23.0	23.0	23.0	0.0%
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Staffing Trend**Budgeted Fund Balance**

MARIJUANA ESTABLISHMENTS FUND COUNTY MANAGER'S OFFICE

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 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Special Revenue Funds

Marijuana Establishments Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Marijuana Establishments 3% Fee	207-0	1,087,181	1,200,000	1,200,000	1,200,000	-	0.0%
Total		1,087,181	1,200,000	1,200,000	1,200,000	-	0.0%

SOURCES AND USES**Sources**

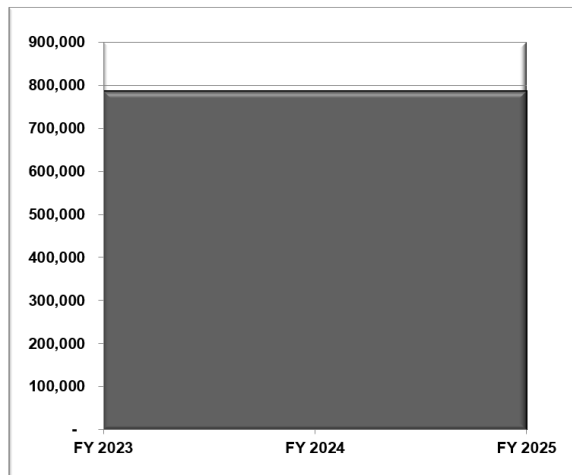
Beginning Fund Balance		613,877	786,745	786,745	786,745	-	0.0%
Taxes		-	-	-	-	-	-
Licenses and Permits		1,245,889	1,200,000	1,200,000	1,200,000	-	0.0%
Intergovernmental		-	-	-	-	-	-
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		14,161	-	-	-	-	-
Other Financial Sources		-	-	-	-	-	-
Total Sources		1,873,926	1,986,745	1,986,745	1,986,745	-	0.0%

Uses

Salaries & Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Services & Supplies		181	113,000	113,000	113,000	-	0.0%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		1,087,000	1,087,000	1,087,000	1,087,000	-	0.0%
Total Uses		1,087,181	1,200,000	1,200,000	1,200,000	-	0.0%

Ending Fund Balance		786,745	786,745	786,745	786,745	-	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.

Special Revenue Funds

Other Restricted Revenue Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Baseball Stadium	270-2	1,889,200	1,957,277	1,957,277	2,050,820	93,543	4.8%
Cooperative Extension	270-3	1,959,586	2,083,892	2,083,892	2,255,548	171,656	8.2%
May Center	270-6	611,548	1,146,725	1,129,534	893,214	(253,512)	-22.1%
Administrative Assessments	270-7	473,045	4,744,167	4,769,167	898,000	(3,846,167)	-81.1%
SLFRF COVID Recovery	270-8	22,213,969	63,480,657	63,480,657	2,432,436	(61,048,222)	-96.2%
Opioid Settlements	270-9	-	2,856,916	2,856,916	-	(2,856,916)	-100.0%
Total		27,147,348	76,269,635	76,277,443	8,530,018	(67,739,617)	-88.8%

SOURCES AND USES**Sources**

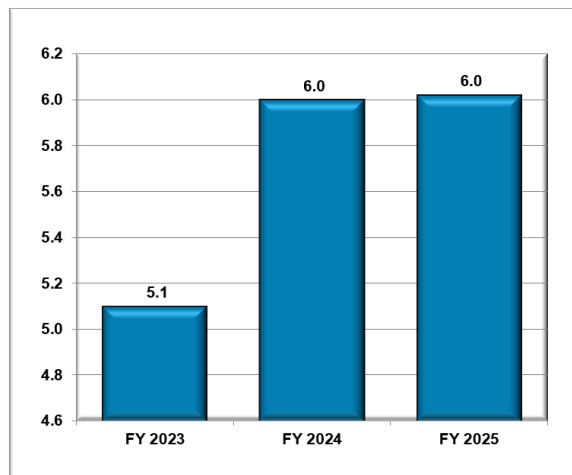
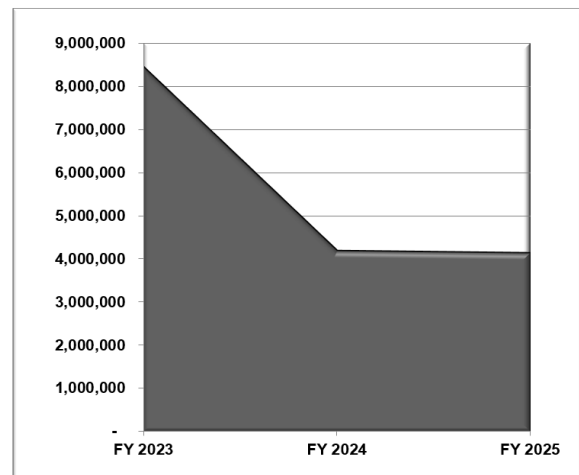
Beginning Fund Balance		7,084,843	8,462,524	8,462,524	4,198,713	(4,263,811)	-50.4%
Taxes		4,061,876	4,041,169	4,041,169	4,306,368	265,199	6.6%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		20,719,824	66,269,163	66,269,163	2,432,436	(63,836,727)	-96.3%
Charges for Services		415,338	430,280	455,280	495,000	64,720	15.0%
Fines and Forfeitures		592,604	748,000	748,000	748,000	-	0.0%
Miscellaneous		2,735,387	513,375	500,021	480,000	(33,375)	-6.5%
Other Financial Sources		-	-	-	-	-	-
Total Sources		35,609,872	80,464,510	80,476,156	12,660,517	(67,803,993)	-84.3%

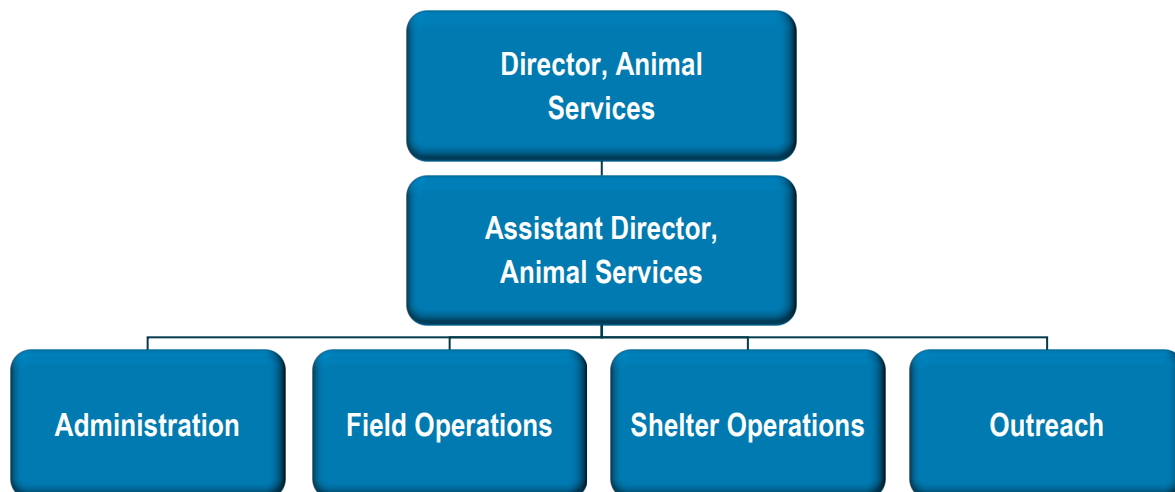
Uses

Salaries & Wages		2,828,839	4,387,334	2,201,611	1,989,624	(2,397,709)	-54.7%
Employee Benefits		1,291,103	2,154,097	1,135,971	947,315	(1,206,782)	-56.0%
Services & Supplies		9,781,576	36,681,130	36,960,045	3,542,258	(33,138,872)	-90.3%
Capital Outlay		328,658	232,642	53,856	-	(232,642)	-100.0%
Other Financing Uses		12,917,172	32,814,432	35,925,960	2,050,820	(30,763,612)	-93.8%
Total Uses		27,147,348	76,269,635	76,277,443	8,530,018	(67,739,617)	-88.8%

Ending Fund Balance		8,462,524	4,194,876	4,198,713	4,130,499	(64,376)	-1.5%
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FTE Summary		5.1	6.0	6.0	6.0		0.3%
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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 2025 Budget Enhancements/Changes**Personnel**

- Additional 1.0 Animal Services Assistant - \$81,393
- Additional 1.0 Animal Services Dispatcher - \$81,393

Non-Personnel

- Increase in Medical Services (rabies vacc/titer tests) - \$4,000
- Increase in Medical Services (rabies vacc/titer tests) - \$4,000
- Increase in Safety Expense for ballistic vests - \$8,000
- Increase in Safety Expense for pepper ball launchers/supplies - \$5,000
- Increase in Safety Expense for front door/parking lot camera - \$5,000
- Increase in Vehicles-Capital for 2 SUVs - \$120,000
- Increase in Computers noncapital for computer equipment for trucks - \$20,000
- Increase in Equipment noncapital for K9 inserts - \$12,000
- Increase in Repairs and Maintenance for classroom - \$6,000
- Increase in Building Improvement noncapital for classroom acoustical - \$23,000
- Increase in Equipment Noncapital for classroom closet remodel - \$4,000
- Increase in Equipment Noncapital for breakroom furniture - \$10,000
- Increase in Equipment Capital for industrial hose reels with hoses - \$40,000
- Increase in Equipment Capital for commercial laundry machine - \$17,000
- Increase in Equipment Capital for commercial dryer - \$12,000
- Increase in Equipment Noncapital for new cabinetry - \$12,000
- Increase in Professional Services for planning/permitting exercise yard - \$75,000
- Increase in Equipment Capital for Chemistry Analyzer - \$15,000
- Increase in Equipment Capital for CBC Analyzer - \$18,000
- Increase in Equipment Capital for Digital X-Ray Machine - \$50,000
- Increase in Equipment Capital for X-Ray table - \$30,000
- Increase in Safety Expense for X-Ray supplies - \$2,500
- Increase in Equipment Noncapital for Misc equipment - \$5,000

Special Revenue Funds

Regional Animal Services Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Animal Services	205-0	6,157,416	7,542,494	7,283,317	8,246,362	703,868	9.3%
Total		6,157,416	7,542,494	7,283,317	8,246,362	703,868	9.3%

SOURCES AND USES**Sources**

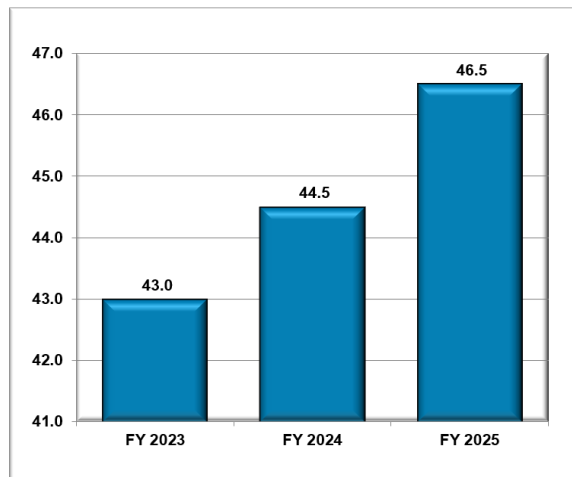
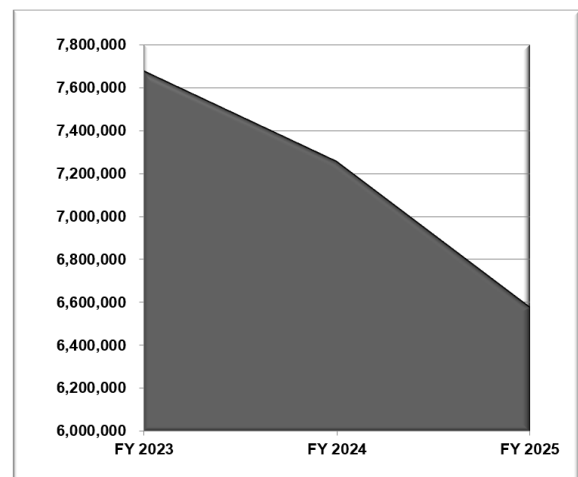
Beginning Fund Balance		7,008,365	7,676,952	7,676,952	7,389,087	(287,865)	-3.7%
Taxes		5,974,126	6,251,674	6,251,674	6,766,645	514,971	8.2%
Licenses and Permits		339,898	292,000	292,000	292,000	-	0.0%
Intergovernmental		-	-	-	-	-	-
Charges for Services		186,984	218,000	218,000	218,000	-	0.0%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		324,995	360,310	233,778	155,000	(205,310)	-57.0%
Other Financial Sources		-	-	-	-	-	-
Total Sources		13,834,368	14,798,936	14,672,404	14,820,732	21,795	0.1%

Uses

Salaries & Wages		2,749,200	3,379,430	3,300,032	3,713,171	333,741	9.9%
Employee Benefits		1,363,006	1,905,871	1,830,992	2,034,538	128,666	6.8%
Services & Supplies		2,014,216	2,257,193	2,152,294	2,196,654	(60,539)	-2.7%
Capital Outlay		30,993	-	-	302,000	302,000	-
Other Financing Uses		-	-	-	-	-	-
Total Uses		6,157,416	7,542,494	7,283,317	8,246,362	703,868	9.3%

Ending Fund Balance		7,676,952	7,256,442	7,389,087	6,574,369	(682,072)	-9.4%
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FTE Summary		43.0	44.5	44.5	46.5	4.5%
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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

FY 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Special Revenue Funds

Regional Communications System Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
RCS Operations	210-1	2,516,977	2,425,430	2,464,191	2,693,943	268,513	11.1%
RCS Expansion	210-2	(45,634)	-	-	-	-	-
RCS Infrastructure	210-3	150,671	2,391,642	-	2,591,642	200,000	8.4%
Total		2,622,014	4,817,072	2,464,191	5,285,585	468,513	9.7%

SOURCES AND USES**Sources**

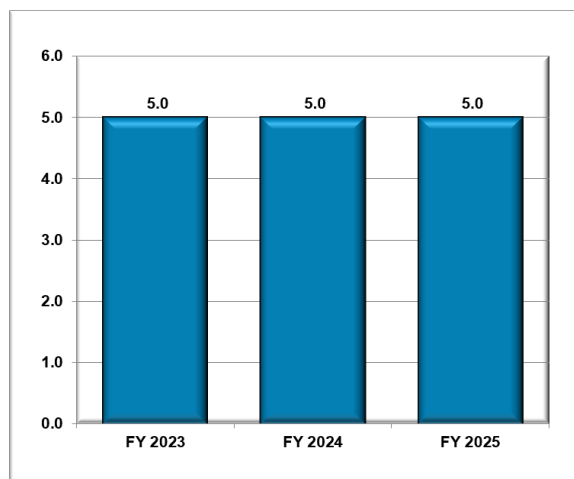
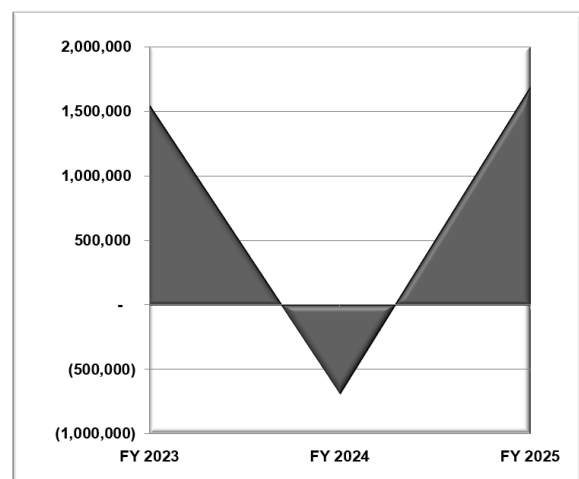
Beginning Fund Balance		1,355,738	1,547,916	1,547,916	1,665,212	117,296	7.6%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		2,687,860	2,542,115	2,542,115	5,268,814	2,726,699	107.3%
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		98,581	12,000	12,000	12,000	-	0.0%
Other Financial Sources		27,751	27,372	27,372	27,372	-	0.0%
Total Sources		4,169,930	4,129,403	4,129,403	6,973,398	2,843,995	68.9%

Uses

Salaries & Wages		503,020	553,976	569,546	622,721	68,745	12.4%
Employee Benefits		214,739	268,603	291,094	297,955	29,352	10.9%
Services & Supplies		886,854	944,153	944,153	1,285,767	341,614	36.2%
Capital Outlay		105,753	161,197	161,197	190,000	28,803	17.9%
Other Financing Uses		911,646	2,889,142	498,200	2,889,142	-	0.0%
Total Uses		2,622,014	4,817,072	2,464,191	5,285,585	468,513	9.7%

Ending Fund Balance		1,547,916	(687,669)	1,665,212	1,687,813	2,375,482	-345.4%
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FTE Summary		5.0	5.0	5.0	5.0	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.

Special Revenue Funds**Regional Permits System Fund**

- 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

FY 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Regional Permits System	230-0	627,060	837,594	837,594	926,661	89,067	10.6%
Total		627,060	837,594	837,594	926,661	89,067	10.6%

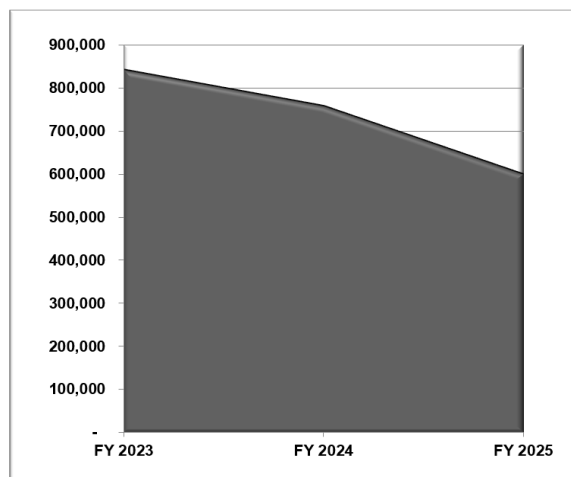
SOURCES AND USES**Sources**

Beginning Fund Balance		792,121	843,695	843,695	759,429	(84,266)	-10.0%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		386,969	437,000	437,000	447,000	10,000	2.3%
Charges for Services		191,604	213,628	213,628	208,641	(4,987)	-2.3%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		5,215	2,700	2,700	2,700	-	0.0%
Other Financial Sources		94,845	100,000	100,000	109,000	9,000	9.0%
Total Sources		1,470,754	1,597,023	1,597,023	1,526,770	(70,253)	-4.4%

Uses

Salaries & Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Services & Supplies		627,060	837,594	837,594	926,661	89,067	10.6%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		-	-	-	-	-	-
Total Uses		627,060	837,594	837,594	926,661	89,067	10.6%
Ending Fund Balance		843,695	759,429	759,429	600,109	(159,320)	-21.0%

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



Special Revenue Funds

Regional Public Safety Training Center Fund

FY 2025 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Capital Equipment - \$120,000 (one-time use of fund balance)
- Non-Capital Equipment - \$100,000 (one-time use of fund balance)

Funding identified for: repair of asphalt streets, replacing defensive tactics classroom flooring (Mat Room), building carpeting, build a fire roof prop, update shooting range surfaces and Emergency Vehicle Operations course. Funding Partner Agencies have approved these changes/increases to the FY25 Budget

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Regional Public Safety Training	209-0	1,032,069	1,380,195	1,318,194	1,652,664	272,470	19.7%
Total		1,032,069	1,380,195	1,318,194	1,652,664	272,470	19.7%

SOURCES AND USES**Sources**

Beginning Fund Balance	1,556,599	1,553,243	1,553,243	1,271,786	(281,456)	-18.1%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	925,274	989,738	989,738	989,738	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	103,438	47,000	47,000	47,000	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	2,585,311	2,589,981	2,589,981	2,308,524	(281,456)	-10.9%

Uses

Salaries & Wages	323,221	430,289	390,537	444,412	14,123	3.3%
Employee Benefits	162,451	234,673	212,424	241,613	6,940	3.0%
Services & Supplies	400,794	349,234	349,234	480,640	131,406	37.6%
Capital Outlay	145,602	366,000	366,000	486,000	120,000	32.8%
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,032,069	1,380,195	1,318,194	1,652,664	272,470	19.7%

Ending Fund Balance	1,553,243	1,209,786	1,271,786	655,860	(553,926)	-45.8%
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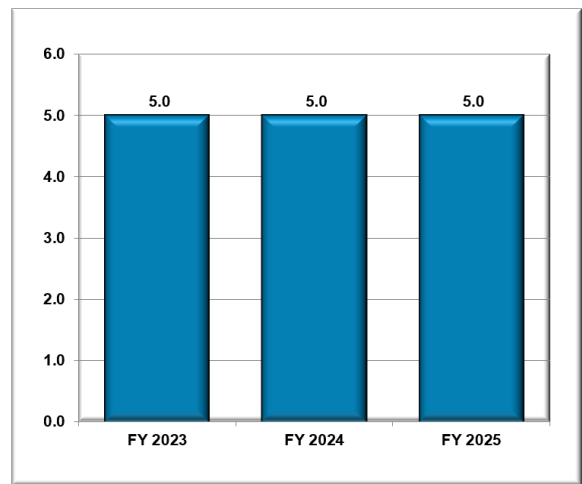
FTE Summary	5.0	5.0	5.0	5.0	0.0%
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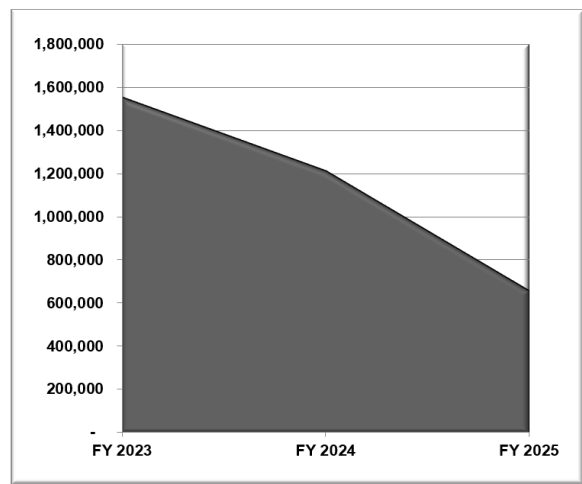
Special Revenue Funds

Regional Public Safety Training Center Fund

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

FY 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase transfer from F489-Capital Fac. Tax \$3,225,000
Note: this transfer results in a FY25 Ending Fund Balance of \$413,506 with no additional budget authority in Fund 216

Special Revenue Funds

Roads Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Roads Administration	216-1	17,253,065	21,733,795	21,529,418	19,697,977	(2,035,818)	-9.4%
Roads Grants Donations	216-2	345,996	147,004	128,842	-	(147,004)	-100.0%
Roads Flood Projects	216-3	-	-	-	-	-	-
Total		17,599,061	21,880,799	21,658,261	19,697,977	(2,182,822)	-10.0%

SOURCES AND USES**Sources**

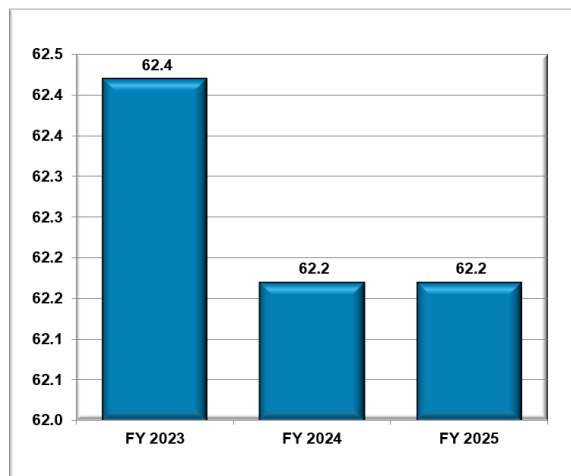
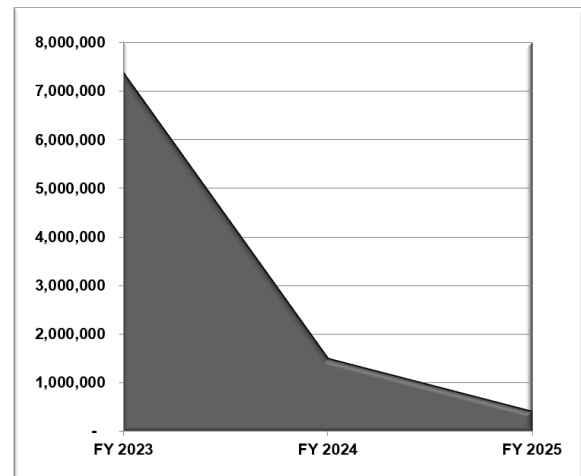
Beginning Fund Balance		9,998,760	7,396,074	7,396,074	1,682,649	(5,713,426)	-77.2%
		-	-	-	-	-	-
Taxes		10,653,884	10,814,988	10,814,988	11,040,000	225,012	2.1%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		503,423	18,161	-	-	(18,161)	-100.0%
Charges for Services		489,389	550,000	550,000	700,000	150,000	27.3%
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		191,483	153,580	153,580	188,580	35,000	22.8%
Other Financial Sources		3,158,197	4,446,267	4,426,267	6,500,253	2,053,986	46.2%
Total Sources		24,995,137	23,379,071	23,340,909	20,111,482	(3,267,589)	-14.0%

Uses

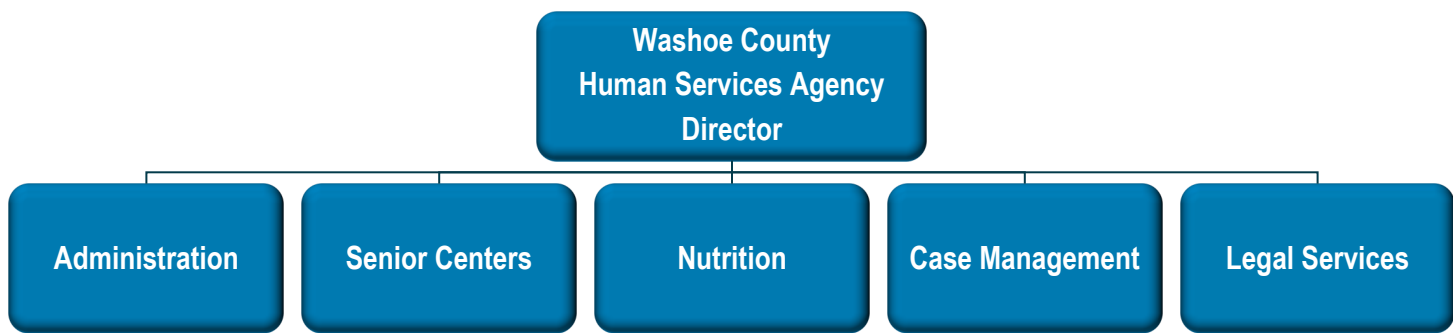
Salaries & Wages		4,262,918	4,727,638	4,590,714	4,790,221	62,582	1.3%
Employee Benefits		2,015,802	2,572,392	2,524,939	2,612,071	39,679	1.5%
Services & Supplies		6,826,699	8,134,536	8,114,536	7,989,685	(144,852)	-1.8%
Capital Outlay		4,493,643	6,446,232	6,428,071	4,306,000	(2,140,232)	-33.2%
Other Financing Uses		-	-	-	-	-	-
Total Uses		17,599,062	21,880,799	21,658,261	19,697,977	(2,182,822)	-10.0%

Ending Fund Balance		7,396,075	1,498,272	1,682,649	413,505	(1,084,767)	-72.4%
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FTE Summary		62.4	62.2	62.2	62.2	0.0%
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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 2025 Budget Enhancements/Changes

Personnel

- Reclassification 1.0 Grants Coordinator to Fiscal Cost Allocation Officer - \$12,185
absorbed within the FY25 adopted budget
- Additional 1.0 Eligibility Certification Specialist II - Home Delivered Meals - \$93,660
Partial offset with decrease in undesignated budget – \$49,330



Special Revenue Funds

Senior Services Fund

Partial offset with increase in Medicaid Admin Claiming revenue - \$46,830

- Shift 24% of Public Health Nurse II off ADSD grant - \$39,862.33
- Shift 8% of Public Health Nurse Supervisor off ADSD grant - \$14,016.31

Decrease in federal grant revenue – \$53,878.64

Decrease in undesignated budget – \$24,379.14

Decrease in undesignated budget – \$29,499.50

Note: The shifting of grant-funded positions needs to be monitored closely. Grant funds are inherently unstable, and the continual request to shift positions off grants may not always be possible (i.e., there might not be sufficient permanent offsets in the future).

Non-Personnel

- Ancillary equipment for new position - \$2,500
- Decrease Transfer In from Indigent Fund – \$600,000

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Sr. Services Admin.	225-1	1,254,650	2,067,139	1,705,065	2,107,699	40,559	2.0%
Sparks Admin.	225-2	88,172	18,608	71,257	15,200	(3,408)	-18.3%
Social Services	225-3	1,796,364	3,588,492	3,455,847	3,314,093	(274,400)	-7.6%
Legal Division	225-4	120,265	115,000	125,000	125,000	10,000	8.7%
Nutrition	225-5	2,826,197	4,081,083	3,459,073	1,583,139	(2,497,945)	-61.2%
Adult Day Care	225-6	657,234	1,141,754	777,342	506,701	(635,054)	-55.6%
Total		6,742,883	11,012,078	9,593,584	7,651,830	(3,360,247)	-30.5%

SOURCES AND USES**Sources**

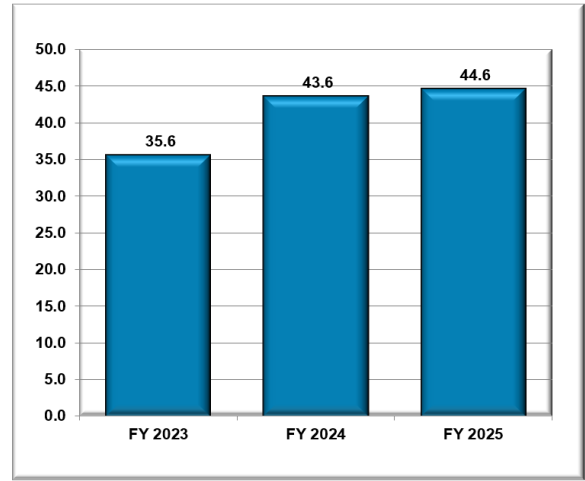
Beginning Fund Balance	2,338,511	5,933,506	5,933,506	5,888,231	(45,275)	-0.8%
Taxes	1,931,618	2,083,892	2,083,892	2,255,548	171,656	8.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	2,565,498	2,997,394	2,328,178	243,930	(2,753,464)	-91.9%
Charges for Services	1,230,301	954,829	706,099	611,070	(343,759)	-36.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	57,835	82,439	72,719	69,450	(12,989)	-15.8%
Other Financial Sources	4,552,625	4,359,420	4,357,420	3,757,420	(602,000)	-13.8%
Total Sources	12,676,389	16,411,481	15,481,815	12,825,649	(3,585,831)	-21.8%

Uses

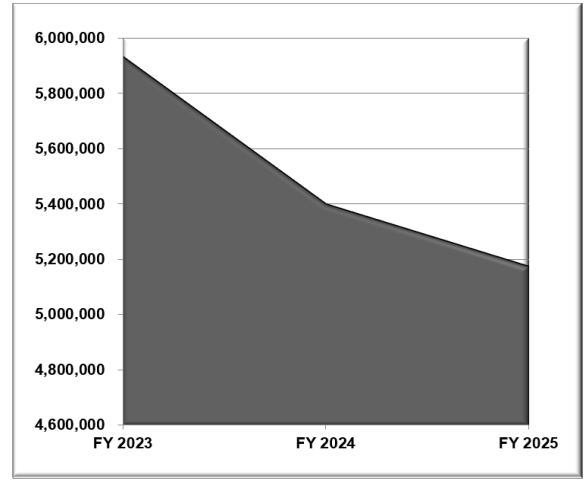
Salaries & Wages	2,270,126	3,467,089	3,073,649	3,409,177	(57,912)	-1.7%
Employee Benefits	1,080,375	1,873,711	1,668,808	1,945,172	71,461	3.8%
Services & Supplies	3,141,340	5,114,587	4,255,685	2,297,481	(2,817,106)	-55.1%
Capital Outlay	113,466	556,691	595,442	-	(556,691)	-100.0%
Other Financing Uses	137,576	-	-	-	-	-
Total Uses	6,742,883	11,012,078	9,593,584	7,651,830	(3,360,247)	-30.5%
Ending Fund Balance	5,933,506	5,399,403	5,888,231	5,173,819	(225,584)	-4.2%
FTE Summary	35.6	43.6	43.6	44.6		2.3%



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 2025 Budget Enhancements/Changes

Personnel

- Change to pay grade for Senior Financial Analyst - TRFMA
absorbed in the FY25 adopted budget
- Additional 1.0 Hydrology Technician
- Abolish 1.0 Senior Project Manager TRFMA

Note: all position changes are expected to be net neutral and/or reflect savings

Non-Personnel

- None



Special Revenue Funds

Truckee River Flood Management Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Operations	211-1	3,670,208	3,870,831	3,707,264	3,836,862	(33,969)	-0.9%
Settlement	211-2	12,155,428	11,560,281	11,723,848	11,594,250	33,969	0.3%
Elevation Project	—	7,137	-	-	-	-	-
Total		15,832,773	15,431,112	15,431,112	15,431,112	0	0.0%

SOURCES AND USES**Sources**

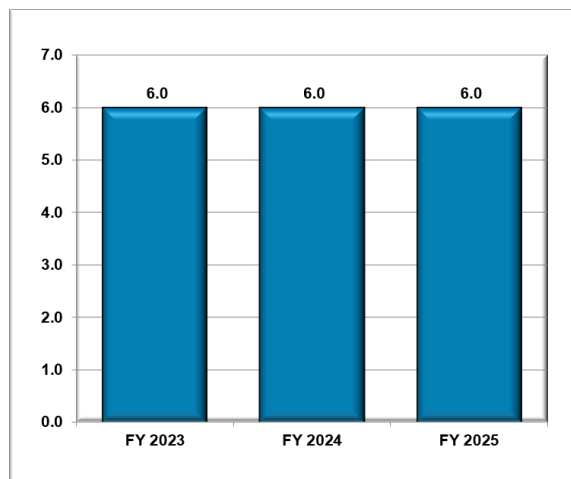
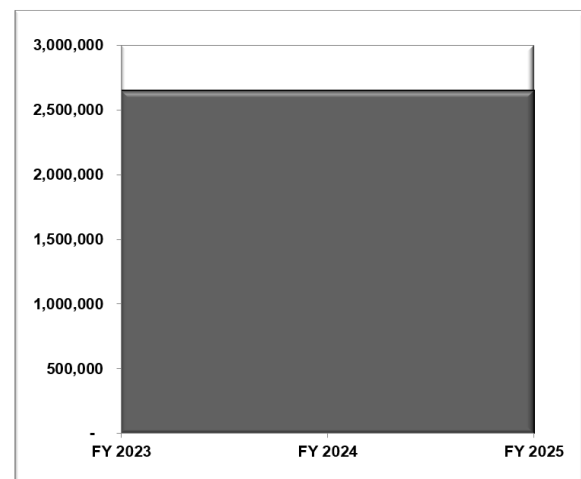
Beginning Fund Balance		2,703,036	2,647,293	2,647,293	2,647,293	-	0.0%
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		14,624,292	14,340,952	14,340,952	14,340,952	-	0.0%
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		1,152,738	1,090,160	1,090,160	1,090,160	-	0.0%
Other Financial Sources		-	-	-	-	-	-
Total Sources		18,480,066	18,078,405	18,078,405	18,078,405	-	0.0%

Uses

Salaries & Wages		733,115	837,410	724,771	803,213	(34,197)	-4.1%
Employee Benefits		323,105	430,127	379,200	416,140	(13,987)	-3.3%
Services & Supplies		12,247,874	11,673,025	11,836,591	11,722,834	49,809	0.4%
Capital Outlay		-	-	-	-	-	-
Other Financing Uses		2,528,679	2,490,550	2,490,550	2,488,925	(1,625)	-0.1%
Total Uses		15,832,772	15,431,112	15,431,112	15,431,112	-	0.0%

Ending Fund Balance		2,647,293	2,647,293	2,647,293	2,647,293	-	0.0%
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FTE Summary		6.0	6.0	6.0	6.0	0.0%
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Staffing Trend**Budgeted Fund Balance**

Debt Service Funds

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 2025 Budgeted Revenues	FY2025 Other Financing/ Transfers In	FY 2025 Budgeted Expenditures	FY 2025 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	2,142,820	2,255,548	-	2,855,835	-	1,542,533
Washoe County Debt Operating	2,123,088	-	11,178,197	11,178,197	-	2,123,088
SAD Debt	2,601,177	759,800	-	239,717	-	3,121,260
Total	6,867,085	3,015,348	11,178,197	14,273,749	-	6,786,881

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 2024 assessed valuation of \$29,208,579,047, the County's debt limit for general obligations is \$2,920,857,905. As of July 1, 2024, the County has \$105,545,891 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				
	2020	2021	2022	2023	2024
General Obligation Bonds	21,136,000 \$	18,757,000 \$	14,130,000 \$	12,070,000 \$	9,855,000
G.O. Revenue Bonds	96,432,708	98,040,753	110,556,566	103,253,140	95,690,891
Total	\$ 117,568,708	\$ 116,797,753	\$ 124,686,566	\$ 115,323,140	\$ 105,545,891

In addition to outstanding County general obligation debt, there is \$55,610,000 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 \$2.75 billion below its legal debt limit for general obligation bonds.



Debt Service Funds

STATUTORY DEBT LIMITATION ^{1/}

Washoe County, Nevada

As of June 30, 2024

Statutory Debt Limitation ^{1/}	\$	2,920,857,905
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Outstanding General Obligation Indebtedness

Paid from Ad Valorem Taxes	9,855,000
Paid from Consolidated Tax Revenues	35,526,000
Paid from Utilities Systems Revenues	50,059,891
Paid from Sales Tax Revenues	10,105,000
Paid from RSCVA Revenues ^{2/}	55,610,000
Total Outstanding General Obligation Indebtedness	\$ 161,155,891

Additional Statutory Debt Limitation	\$	2,759,702,014
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^{1/} Based upon the assessed valuation for fiscal year 2024 (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 2025 budgeted C-Tax revenue of \$160,175,176, the County's C-Tax pledged revenue limit is \$24,026,276. As of July 1, 2024, the County has \$6,635,032 in existing debt service, leaving just over \$17 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	2020 (Actual)	2021 (Actual)	2022 (Actual)	2023 (Actual)	2024 (Estimated)	2025 (Budgeted)
Consolidated Tax	\$ 121,149,884	\$ 142,376,192	\$ 156,086,681	\$ 155,479,809	\$ 157,034,486	\$ 160,175,176
Pledged Revenue Limitation (15%)	\$ 18,172,483	\$ 21,356,429	\$ 23,413,002	\$ 23,321,971	\$ 23,555,173	\$ 24,026,276
Existing Debt Service	\$ 5,097,054	\$ 6,088,776	\$ 6,457,067	\$ 6,623,214	\$ 6,623,868	\$ 6,635,032
Coverage (times-x)	3.57	3.51	3.63	3.52	3.56	3.62

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 evaluating 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



Debt Service Funds

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>

Debt Service Funds

OUTSTANDING GENERAL OBLIGATION AND OTHER INDEBTEDNESS ^{1/ 2/ 3/}

Washoe County, Nevada As of June 30, 2024

	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	9,855,000
Total General Obligation Bonds				9,855,000
GENERAL OBLIGATION REVENUE BONDS ^{5/}				
Sewer Refunding Bonds (SRF), Series 2015	08/18/15	07/01/26	17,386,176	1,650,704
Medical Examiner Building Bonds, Series 2015	08/27/15	03/01/35	12,000,000	7,840,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	9,800,000	7,485,000
Sewer Bonds (SRF), Series 2020	05/27/20	01/01/50	27,000,000	25,409,188
Nevada Shared Radio System Bonds, Series 2020	09/16/20	08/01/35	9,135,000	7,765,000
Refunding Bonds, Series 2020B	10/29/20	11/01/29	9,695,000	6,831,000
Flood Control Refunding Bonds, Series 2021	07/20/21	12/01/35	11,500,000	10,105,000
Sewer Bonds (SRF), Series 2022 ^{6/}	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	5,605,000
Total General Obligation Revenue Bonds				95,690,892
TOTAL GENERAL OBLIGATION BONDS				105,545,892
OTHER OBLIGATIONS				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 ^{6/}	02/26/08	12/07/27	18,500,000	6,984,000
Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 ^{6/ 9/}	02/26/08	12/01/51	9,999,845	8,357,786
Sales Tax Revenue Refunding Bonds, Series 2016A ^{7/}	03/30/16	12/01/28	11,305,000	6,295,000
TOTAL OTHER OBLIGATIONS				21,636,786
GRAND TOTAL GENERAL OBLIGATION BONDS AND OTHER OBLIGATIONS				127,182,678

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 RenoSparks 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".

3/ Does not include debt issued by the County for Special Assessment Districts.

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, 2024, 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, 2025				
List and Subtotal By Fund		*	TERM	ORIGINAL	ISSUE	FINAL	INTEREST	BEGINNING	INTEREST	PRINCIPAL	TOTAL
				AMOUNT	DATE	PAYMENT		OUTSTANDING			
				OF ISSUE	DATE	DATE	RATE	BALANCE			
				07/01/24							
FUND: Debt Service											
Various Purpose Refunding Series 2022A		1	8	14,130,000	1/2022	3/2030	0.997	9,855,000	492,750	2,340,000	2,832,750
TOTAL ALL DEBT SERVICE				14,130,000				9,855,000	492,750	2,340,000	2,832,750

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.



Debt Service Funds

Debt Service Fund

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 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, 2025		
List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/24	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Debt Service										
Medical Examiner Building 2015	2	20	12,000,000	8/2015	3/2035	3.85	7,840,000	263,308	600,000	863,308
2016B Public Safety Refunding 2016	2	20	9,800,000	3/2016	3/2036	3.08	7,485,000	216,506	540,000	756,506
2020B Bldg/Park Refunding of 2019A/2011A/2006	2	10	9,695,000	10/2020	11/2029	1.35	6,831,000	84,868	1,089,000	1,173,868
2020 Nevada Shared Radio System Infrastructure	2	15	9,135,000	9/2020	8/2035	1.38	7,765,000	266,100	500,000	766,100
2022B Refunding of 2012B;2002A;2004;Lib2004;P K2006	2	5	10,735,000	1/2022	3/2027	0.750	5,605,000	280,250	2,795,000	3,075,250
2016A Sales Tax Refunding	4	13	11,305,000	3/2016	12/2028	2.46	6,295,000	286,250	1,140,000	1,426,250
2021B Flood Control Refunding	4	15	11,500,000	7/2021	12/2035	1.46	10,105,000	426,975	635,000	1,061,975
Baseball Stadium Sr Bonds Series 2008	4	20	18,500,000	2/2008	12/2027	5.30	6,984,000	330,344	1,502,200	1,832,544
Baseball Stadium Subordinate Bonds Series 2008	4	50	9,999,845	2/2008	12/2057	7.0	8,357,786	129,368	65,278	194,646
TOTAL ALL DEBT SERVICE			102,669,845				67,267,786	2,283,969	8,866,478	11,150,447

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).



Debt Service Funds

Debt Service Fund

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.



Debt Service Funds

Debt Service Fund

Utility Fee Funded Bonds

ALL EXISTING OR PROPOSED			* Type				6 Medium-term Financing Lease Purchase			
GENERAL OBLIGATION BONDS,			1 General Obligation Bonds				7 Capital Leases			
REVENUE BONDS, MEDIUM-TERM			2 General Obligation Revenue Supported Bonds				8 Special Assessment Bonds			
FINANCING,			3 General Obligation Special Assessment Bonds				9 Mortgages			
CAPITAL LEASES AND SPECIAL			4 Revenue Bonds				10 Other (Specify Type)			
ASSESSMENT BONDS			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, 2025		
			ORIGINAL	ISSUE	FINAL	INTEREST	BEGINNING			
List and Subtotal By Fund			AMOUNT	DATE	PAYMENT	RATE	OUTSTANDING	INTEREST	PRINCIPAL	TOTAL
			OF ISSUE		DATE		BALANCE	PAYABLE	PAYABLE	
							07/01/24			
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	1,650,704	34,497	710,011	744,508
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	25,409,188	426,110	785,605	1,211,715
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	23,000,000	338,100	340,851	678,951
TOTAL ALL DEBT SERVICE			67,386,176				50,059,892	798,707	1,836,467	2,635,174

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
2025	2,832,750	6,635,032	2,635,174	2,488,225	2,027,189	\$ 16,618,370
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	\$ 14,193,523
2028	1,424,250	3,489,565	2,231,516	2,486,600	2,337,813	\$ 11,969,744
2029	1,427,750	3,492,738	2,231,517	2,481,100	1,989,921	\$ 11,623,026
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	\$ 7,796,097
2032	-	2,388,413	2,231,516	1,061,100	2,184,520	\$ 7,865,549
2033	-	2,385,325	2,231,517	1,059,975	2,254,240	\$ 7,931,057
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	\$ 7,293,681
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	\$ 4,956,054
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	\$ 5,315,034
2044	-	-	2,231,517	-	3,179,145	\$ 5,410,662
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	\$ 5,719,646
2048	-	-	2,231,515	-	3,598,330	\$ 5,829,845
2049	-	-	2,231,516	-	3,709,300	\$ 5,940,816
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
2055	-	-	-	-	-	\$ -
TOTAL	\$ 11,371,250	\$ 40,923,465	\$ 61,423,663	\$ 19,846,300	\$ 82,925,071	\$ 216,489,749

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Ad Valorem General Obligation Bonds	301-1	2,848,970	2,841,585	2,841,585	2,855,835	14,250	0.5%
Medium-Term Bonds	301-21	-	-	-	-	-	-
GO-Revenue Bonds	301-22	7,689,359	7,690,614	7,690,614	7,700,777	10,163	0.1%
Non-GO Revenue Bonds	301-3	3,314,335	3,384,502	3,384,502	3,477,420	92,918	2.7%
Total		13,852,664	13,916,701	13,916,701	14,034,032	117,331	0.8%

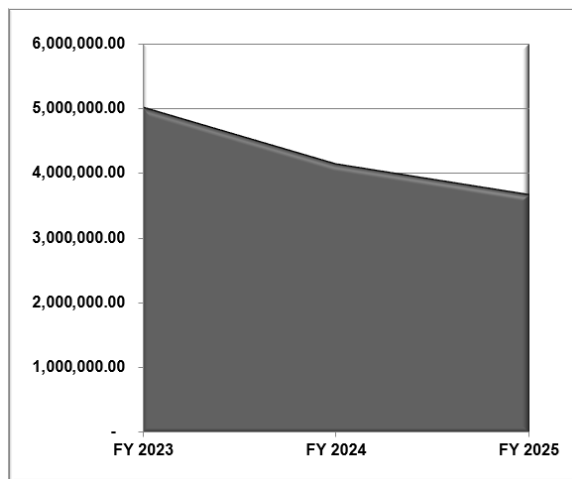
SOURCES AND USES**Sources**

Beginning Fund Balance		5,828,390	4,894,721	5,023,601	4,265,908	(628,813)	-12.8%
Property Taxes		2,000,127	2,083,892	2,083,892	2,255,548	171,656	8.2%
Miscellaneous		3	-	-	-	-	-
Transfer In - Consolidated Tax		6,133,569	6,129,089	6,129,089	6,140,252	11,163	0.2%
Transfer In - Regional Communications		496,296	498,200	498,200	498,200	-	0.0%
Transfer In - Truckee River Flood Management		2,528,679	2,490,550	2,490,550	2,488,925	(1,625)	-0.1%
Transfer In - Other Restricted Fund		1,889,200	1,957,277	1,957,277	2,050,820	93,543	4.8%
Total Sources		18,876,265	18,053,729	18,182,609	17,699,653	(354,076)	-2.0%

Uses

Services & Supplies		10,970	12,735	12,735	12,735	-	0.0%
Bond Issuance Costs		-	-	-	-	-	-
Principal		10,192,287	10,607,554	10,607,554	11,206,478	598,924	5.6%
Interest		3,636,557	3,258,312	3,258,312	2,776,719	(481,593)	-14.8%
Debt Service Fees		12,850	38,100	38,100	38,100	-	0.0%
Total Uses		13,852,664	13,916,701	13,916,701	14,034,032	117,331	0.8%

Ending Fund Balance		5,023,601	4,137,028	4,265,908	3,665,621	(471,407)	-11.4%
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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

Debt Service Funds

Special Assessment Districts Fund

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, 2025			
List and Subtotal By Fund			* TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/24	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Special Assessment District											
S.A.D.#32Spanish Springs Valley Ranches Rd		8	20	8,592,787	12/2011	11/2031	3.48	1,251,996	42,251	150,593	192,844
S.A.D. #37Spanish Springs Sewer Phase 1a		8	20	728,813	5/2007	5/2027	4.35	27,653	1,203	8,734	9,937
S.A.D. #39Lightning W Water Supply		8	20	999,268	6/2009	5/2029	7.18	34,725	2,383	7,353	9,736
TOTAL ALL DEBT SERVICE				10,320,868				1,314,374	45,837	166,680	212,517

Debt Service Fund Special Assessment Districts F340

Fiscal Year	SAD 32	SAD 37	SAD 39	Total SAD Debt Service
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
2034	-	-	-	-
TOTAL	\$ 1,555,328	\$ 40,900	\$ 47,862	\$ 1,644,089



Debt Service Funds

Special Assessment Districts Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
SAD 29 Mt Rose Sewer Phase 1	700290	4,145	100	100	100	-	0.0%
SAD 32 Spanish Springs Valley Roads	700320	358,373	221,657	221,657	208,444	(13,213)	-6.0%
SAD 37 Spanish Springs Sewer 1A	700370	33,147	19,949	19,949	16,037	(3,912)	-19.6%
SAD 39 Lightning W Water Supply	700390	32,607	10,987	10,987	14,936	3,949	35.9%
SAD Surplus & Deficiency	700921	159	200	200	200	-	0.0%
Total		428,431	252,893	252,893	239,717	(13,176)	-5.2%

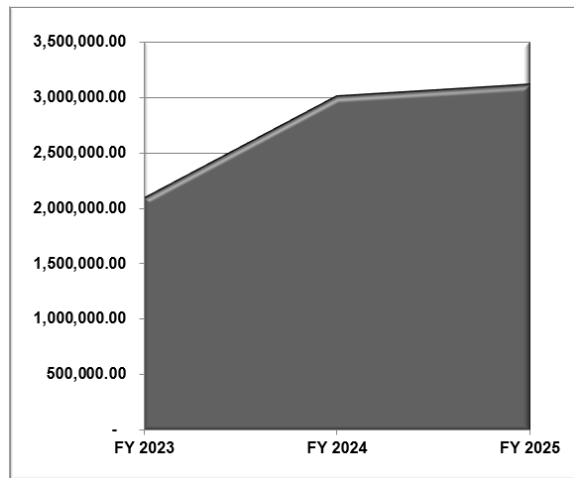
SOURCES AND USES**Sources**

Beginning Fund Balance	2,032,124	2,507,811	2,094,270	2,601,177	93,366	3.7%
Special Assessment Taxes	339,817	490,000	490,000	490,000	-	0.0%
Miscellaneous	150,760	269,800	269,800	269,800	-	0.0%
Total Sources	2,522,701	3,267,611	2,854,070	3,360,977	93,366	2.9%

Uses

Services & Supplies	483	1,000	1,000	1,000	-	0.0%
Principal	337,796	169,271	169,271	166,680	(2,591)	-1.5%
Interest	66,821	56,422	56,422	45,837	(10,585)	-18.8%
Debt Service Fees	23,331	26,100	26,100	26,100	-	0.0%
Other Fiscal Charges	-	100	100	100	-	0.0%
Total Uses	428,431	252,893	252,893	239,717	(13,176)	-5.2%

Ending Fund Balance	2,094,270	3,014,718	2,601,177	3,121,260	106,542	3.5%
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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 2025 Budgeted Revenues	FY2025 Other Financing/ Transfers In	FY 2025 Budgeted Expenditures	FY 2025 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety Fund	7,470,455	3,380,426	-	4,736,192	-	6,114,689
Golf Course Fund	3,892,854	473,495	-	3,705,507	-	660,842
Utilities Fund	121,845,405	27,073,218	-	25,178,837	-	123,739,786
Total	133,208,714	30,927,139	-	33,620,536	-	130,515,317

**Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net Position*

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

FY 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase for TS Refresh - \$23,170

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Administration	560-1	2,081,307	2,059,924	2,201,420	2,490,543	430,619	20.9%
Incline Village	560-2	4,943	-	-	-	-	-
Permit Services	560-3	436,956	522,319	535,766	603,270	80,951	15.5%
Building Inspection Services	560-4	23,439	1,126,505	109,971	51,328	(1,075,177)	-95.4%
Plans Examination	560-5	1,032,850	743,332	1,173,754	1,589,051	845,719	113.8%
Total		3,579,495	4,452,080	4,020,910	4,734,192	282,112	6.3%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	3,337,527	3,210,000	3,210,000	3,210,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	19,479	-	-	-	-	-
Total Operating Revenue	3,357,006	3,210,000	3,210,000	3,210,000	-	0.0%

Operating Expenses

Salaries & Wages	1,742,909	2,203,245	1,927,325	2,302,842	99,597	4.5%
Employee Benefits	927,854	1,223,488	1,068,239	1,251,703	28,215	2.3%
Services & Supplies	888,674	1,003,547	1,003,547	1,157,847	154,300	15.4%
Depreciation	20,058	21,800	21,800	21,800	-	0.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	3,579,495	4,452,080	4,020,910	4,734,192	282,112	6.3%

Operating Income/(Loss)	(222,489)	(1,242,080)	(810,910)	(1,524,192)	(282,112)	22.7%
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Nonoperating Revenue	157,675	75,438	75,438	170,426	94,989	125.9%
Nonoperating Expenses	2,021	2,000	2,000	2,000	-	0.0%
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-

Net Income/(Loss)	(66,834)	(1,168,643)	(737,473)	(1,355,766)	(187,123)	16.0%
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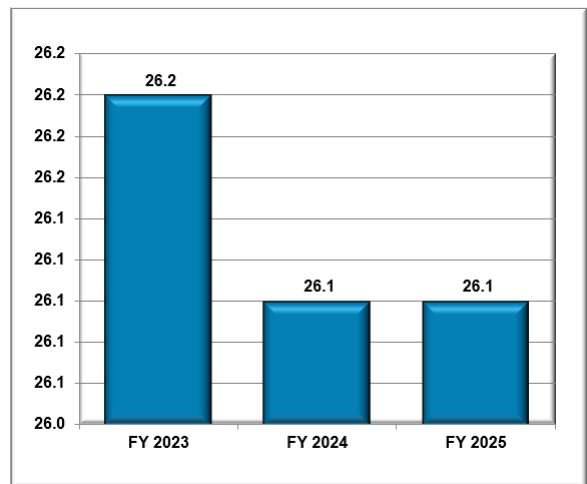
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	898,528	(1,216,780)	(436,278)	(1,216,780)	-	0.0%
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	-	0.0%
Cash & Cash Equiv. at July 1	7,269,296	7,470,455	7,903,295	7,470,455	-	0.0%
Cash & Cash Equiv. at June 30	7,903,295	6,257,113	7,470,455	6,257,113	-	0.0%

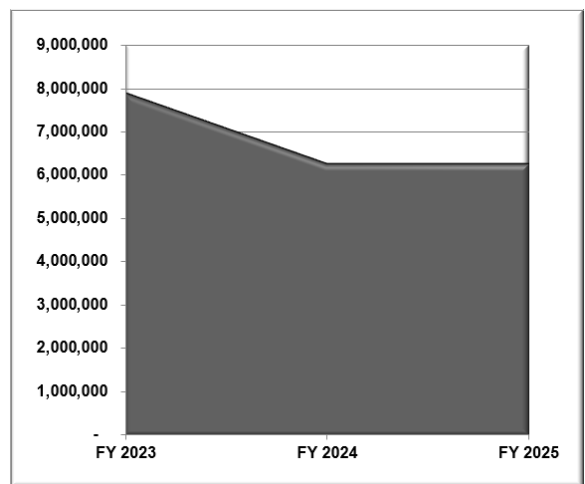
FTE Summary	26.2	26.1	26.1	26.1	-
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Staffing Trend



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

FY 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summery

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Golf Operations	520-1	249,028	3,743,028	684,035	3,587,207	(155,821)	-4.2%
Golf Equipment	520-2	-	-	-	-	-	-
Golf Construction	520-3	-	117,000	117,000	117,000	-	0.0%
Total		249,028	3,860,028	801,035	3,704,207	(155,821)	-4.0%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	195,089	267,000	267,000	277,000	10,000	3.7%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	106,374	170,000	170,000	150,000	(20,000)	-11.8%
Total Operating Revenue	301,463	437,000	437,000	427,000	(10,000)	-2.3%

Operating Expenses

Salaries & Wages	2,642	-	14	-	-	-100.0%
Employee Benefits	905	179	173	-	(179)	-100.0%
Services & Supplies	189,494	3,651,449	592,449	3,635,507	(15,942)	-0.4%
Depreciation	55,987	208,400	208,400	68,700	(139,700)	-67.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	249,028	3,860,028	801,035	3,704,207	(155,821)	-4.0%

Operating Income/(Loss)	52,435	(3,423,028)	(364,035)	(3,277,207)	145,821	-4.3%
Nonoperating Revenue	79,522	38,008	38,008	46,495	8,487	22.3%
Nonoperating Expenses	139,376	1,300	1,300	1,300	-	0.0%
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-
Net Income/(Loss)	(7,419)	(3,386,320)	(327,327)	(3,232,012)	154,308	-4.6%

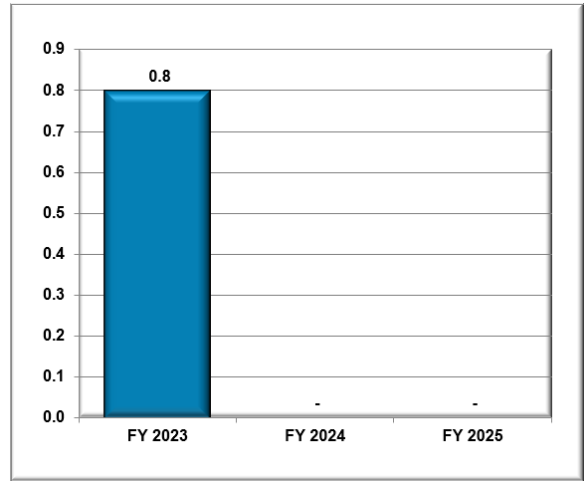
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	136,460	(3,214,628)	(155,635)	(3,208,507)	6,121	-0.2%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	(64,599)	(76,300)	(76,300)	(76,300)	-	0.0%
Net Cash Provided (Used) by Investing Activities	74,443	38,008	38,008	46,495	8,487	22.3%
Cash & Cash Equiv. at July 1	3,940,477	3,719,110	4,086,781	3,892,854	173,744	4.7%
Cash & Cash Equiv. at June 30	4,086,781	466,190	3,892,854	654,542	188,352	40.4%

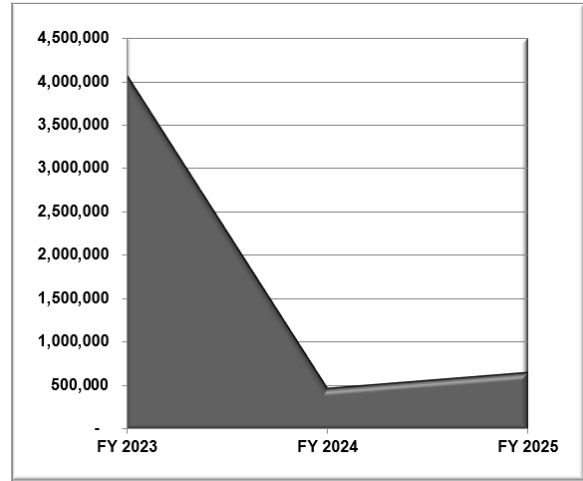
FTE Summary	0.8	-	-	-	-	-
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Staffing Trend



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

FY 2025 Budget Enhancements/Changes**Personnel**

- Additional 3.0 Plant Operator I
fully offset with reallocation
- Additional 2.0 Plant Operator II
fully offset with reallocation
- Additional 1.0 Plant Operator III
fully offset with reallocation
- Reclassification of 1.0 Accountant II to Principal Account Clerk

Non-Personnel

- Increase for Ancillary for 6.0 Plant Operators \$12,792
- Increase in Training/Seminars for personnel \$30,000
- Increase for TS Refresh – \$28,881

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Utilities - Planning	566-01	404	1,200	1,200	1,200	-	0.0%
Utilities - Water	566-10	214,178	171,520	54,187	105,956	(65,564)	-38.2%
Utilities - Reclaimed	566-11	1,946,991	2,153,377	1,783,598	2,502,410	349,033	16.2%
Utilities - Sewer	566-12	12,418,574	19,856,715	16,263,468	21,105,092	1,248,377	6.3%
Utilities - Stormwater	566-13	723,645	591,187	460,285	585,593	(5,594)	-0.9%
Total		15,303,792	22,773,999	18,562,739	24,300,251	1,526,252	6.7%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	22,150,507	23,783,628	23,898,421	24,843,535	1,059,906	4.5%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	528	955	955	955	-	0.0%
Total Operating Revenue	22,151,035	23,784,583	23,899,376	24,844,490	1,059,906	4.5%

Operating Expenses

Salaries & Wages	2,000,838	2,958,801	2,433,621	3,335,976	377,175	12.7%
Employee Benefits	994,058	1,543,477	1,293,901	1,778,316	234,839	15.2%
Services & Supplies	7,534,967	12,551,705	9,732,180	13,134,464	582,759	4.6%
Depreciation	4,773,929	5,720,015	5,103,037	6,051,495	331,480	5.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	15,303,792	22,773,999	18,562,739	24,300,251	1,526,252	6.7%

Operating Income/(Loss)

	6,847,243	1,010,585	5,336,637	544,239	(466,346)	-46.1%
Nonoperating Revenue	2,834,970	1,671,499	2,563,035	2,228,728	557,229	33.3%
Nonoperating Expenses	635,636	911,611	925,436	878,586	(33,025)	-3.6%
Capital Contributions	9,464,200	5,228,206	5,228,206	8,276,000	3,047,794	58.3%
Net Operating Transfers	-	-	-	-	-	-
Net Income/(Loss)	18,510,776	6,998,678	12,202,443	10,170,381	3,171,702	45.3%

Statement of Cash Flows

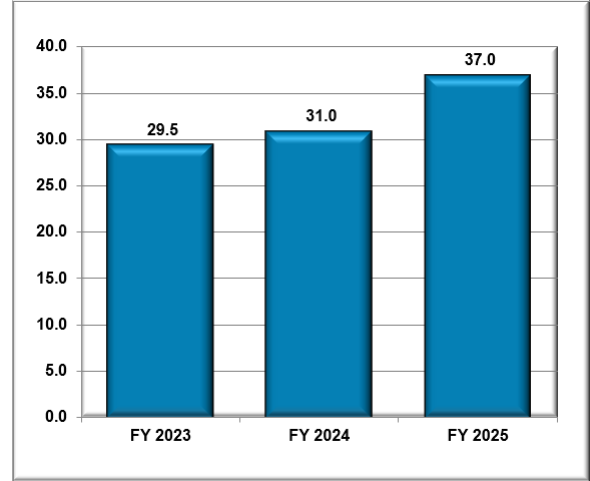
Net Cash Provided (Used) by Operating Activities	10,971,790	6,687,099	10,416,174	6,552,034	(135,065)	-2.0%
Net Cash Provided (Used) by Nonoperating Activities	24,672	-	-	-	-	-
Net Cash Provided (Used) by Capital	(3,462,528)	(54,074,749)	(32,677,981)	(68,258,869)	(14,184,120)	26.2%
Net Cash Provided (Used) by Investing Activities	2,736,364	1,615,120	2,506,656	2,172,549	557,429	34.5%
Cash & Cash Equiv. at July 1	131,330,258	131,512,427	141,600,556	121,845,405	(9,667,022)	-7.4%
Cash & Cash Equiv. at June 30	141,600,556	85,739,897	121,845,405	62,311,119	(23,428,778)	-27.3%

FTE Summary

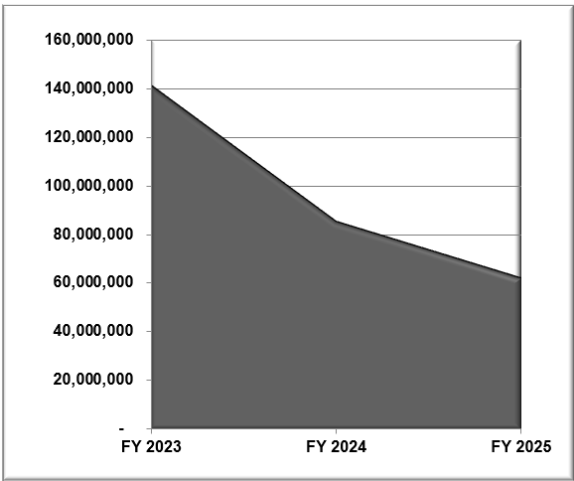
	29.5	31.0	31.0	37.0	19.4%
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Staffing Trend



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 2025 Budgeted Revenues	FY2025 Other Financing/ Transfers In	FY 2025 Budgeted Expenditures	FY 2025 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Equipment Services Fund	2,100,423	14,824,916	-	12,545,941	-	4,379,398
Health Benefits Fund	20,653,783	78,517,090	-	79,594,644	-	19,576,229
Risk Management Fund	42,595,185	8,043,587	-	9,112,372	-	41,526,400
Total	65,349,391	101,385,593	-	101,252,958	-	65,482,026

**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

FY 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Internal Service Funds

Equipment Services Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Replacement	669-1	3,060,158	3,730,701	3,730,366	4,144,047	413,346	11.1%
Administration	669-2	3,254,921	3,603,108	3,564,846	3,834,628	231,520	6.4%
Maintenance	669-3	3,518,346	4,171,418	4,078,230	4,367,267	195,849	4.7%
Total		9,833,426	11,505,226	11,373,442	12,345,941	840,715	7.3%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	11,675,560	12,880,797	12,880,797	14,259,385	1,378,588	10.7%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	140,715	2,411,009	50,000	50,000	(2,361,009)	-97.9%
Total Operating Revenue	11,816,275	15,291,806	12,930,797	14,309,385	(982,421)	-6.4%

Operating Expenses

Salaries & Wages	1,445,718	1,669,244	1,526,546	1,671,513	2,269	0.1%
Employee Benefits	776,410	1,027,034	952,192	1,036,415	9,381	0.9%
Services & Supplies	4,551,163	5,297,333	5,383,089	5,712,717	415,384	7.8%
Depreciation	3,060,135	3,511,615	3,511,615	3,925,296	413,681	11.8%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	9,833,426	11,505,226	11,373,442	12,345,941	840,715	7.3%

Operating Income/(Loss)	1,982,850	3,786,579	1,557,355	1,963,443	(1,823,136)	-48.1%
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Nonoperating Revenue	132,631	115,531	115,531	115,531	-	0.0%
Nonoperating Expense	(177,793)	(200,000)	(200,000)	(200,000)	-	0.0%
Capital Contributions	1,307,898	300,000	300,000	300,000	-	0.0%
Net Operating Transfers	-	-	-	-	-	-

Net Income/(Loss)	3,601,172	4,402,111	2,172,886	2,578,975	(1,823,136)	-41.4%
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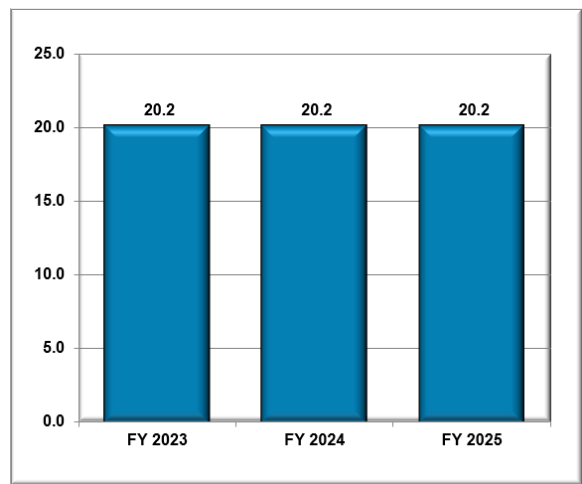
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	4,877,551	4,563,368	5,184,501	6,004,271	1,440,903	31.6%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	(6,864,480)	(6,171,000)	(6,171,100)	(5,279,690)	891,310	-14.4%
Net Cash Provided (Used) by Investing Activities	-	-	-	-	-	-
Cash & Cash Equiv. at July 1	5,073,951	6,485,405	3,087,022	2,100,423	(4,384,982)	-67.6%
Cash & Cash Equiv. at June 30	3,087,022	4,877,773	2,100,423	2,825,004	(2,052,769)	-42.1%

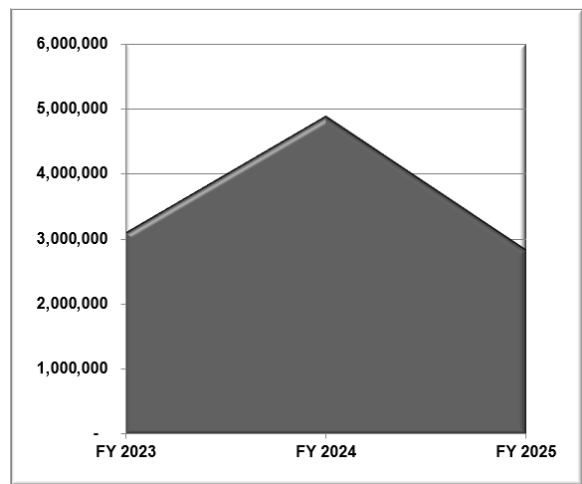
FTE Summary	20.2	20.2	20.2	20.2	-
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Staffing Trend



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 2025 fiscal year are:

Self-Funded Preferred Provider Organization (PPO)
Self-Funded High Deductible Health Plan (HDHP)
Fully-Insured Preferred Provider Organization (Surest)
Fully-Insured Medicare Advantage Plan (Senior Care Plus)

The above mentioned plans are currently available to approximately 1,932 retirees, 2,807 active employees, and their 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 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Internal Service Funds

Health Benefits Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Health Benefits Admin.	618-1	1,411,941	1,359,570	1,392,142	2,070,443	710,873	52.3%
Self Funded Plan	618-2	45,314,732	54,042,093	54,042,093	59,698,351	5,656,258	10.5%
HMO Plan	618-3	11,195,929	11,896,000	11,896,000	12,289,700	393,700	3.3%
PERS Subsidies	618-4	246,266	260,000	260,000	232,000	(28,000)	-10.8%
Ancillary Plans	618-5	5,258,200	4,800,250	4,800,250	5,297,150	496,900	10.4%
Total		63,427,068	72,357,913	72,390,486	79,587,644	7,229,731	10.0%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	60,080,816	70,816,834	70,816,834	75,332,961	4,516,127	6.4%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	5,438,206	2,700,284	2,700,284	3,069,129	368,845	13.7%
Total Operating Revenue	65,519,023	73,517,118	73,517,118	78,402,090	4,884,972	6.6%

Operating Expenses

Salaries & Wages	469,108	492,006	513,214	540,497	48,491	9.9%
Employee Benefits	210,906	257,669	269,034	285,123	27,454	10.7%
Services & Supplies	62,747,053	71,608,238	71,608,238	78,762,024	7,153,786	10.0%
Depreciation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	63,427,068	72,357,913	72,390,486	79,587,644	7,229,731	10.0%

Operating Income/(Loss)	2,091,955	1,159,205	1,126,632	(1,185,554)	(2,344,759)	-202.3%
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Net Nonoperating Income	256,827	108,000	108,000	108,000	-	0.0%
Net Increase/(Decrease) Investments	49,241	-	-	-	-	-
Federal Grants	523,799	300,000	300,000	400,000	100,000	33.3%
Other Nonoperating Revenue/(Expense)	118,026	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-

Net Income/(Loss)	3,039,848	1,567,205	1,534,632	(677,554)	(2,244,759)	-143.2%
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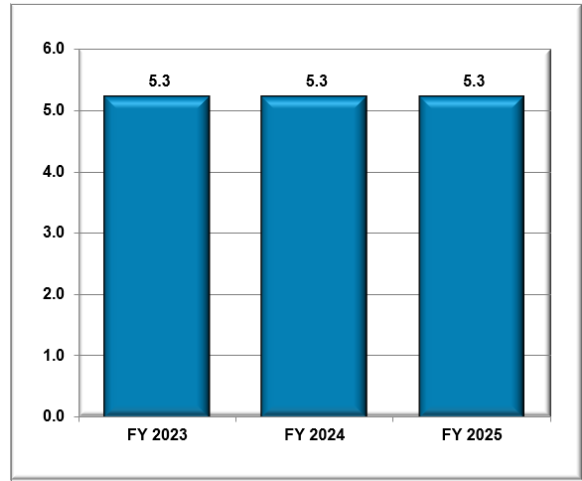
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	2,496,899	3,066,910	3,034,337	1,649,446	(1,417,464)	-46.2%
Net Cash Provided (Used) by Nonoperating Activities	523,799	300,000	300,000	400,000	100,000	33.3%
Net Cash Provided (Used) by Capital	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	282,932	108,000	108,000	108,000	-	0.0%
Cash & Cash Equiv. at July 1	13,907,816	18,930,633	17,211,446	20,653,783	1,723,150	9.1%
Cash & Cash Equiv. at June 30	17,211,446	22,405,543	20,653,783	22,811,229	405,686	1.8%

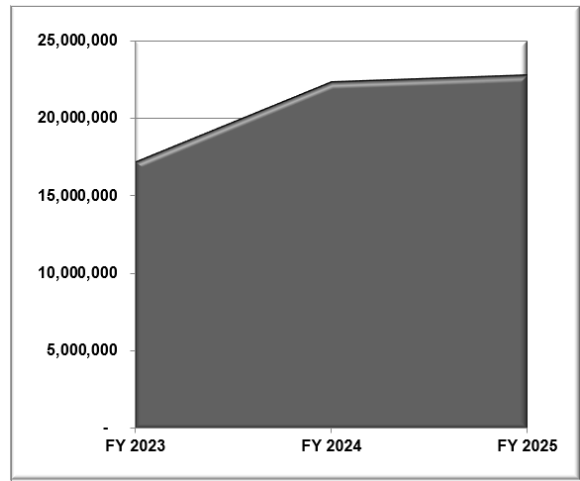
FTE Summary	5.3	5.3	5.3	5.3	-
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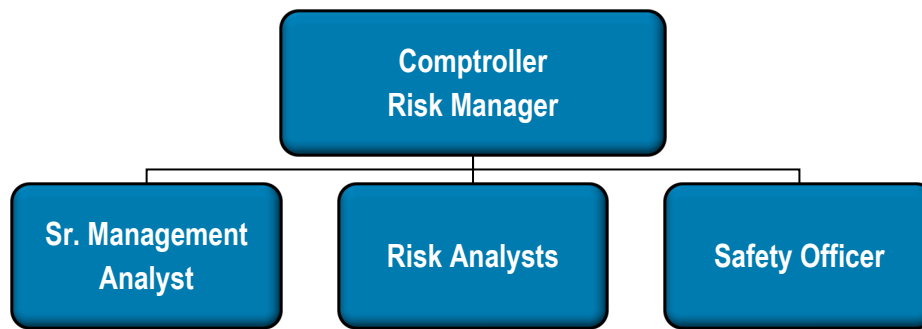
Staffing Trend



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 2025 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Internal Service Funds

Risk Management Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
Risk Management. Administration	195051	328,249	396,666	408,994	431,677	35,012	8.8%
Safety Division	195052	98,256	134,653	142,791	205,328	70,675	52.5%
Property & Liability	195053	3,328,447	3,517,593	3,416,049	3,445,943	(71,649)	-2.0%
Workers Compensation	195054	4,878,268	5,340,409	4,813,084	4,831,888	(508,521)	-9.5%
Unemployment Compensation	195055	109,969	174,736	174,736	174,736	-	0.0%
Total		8,743,189	9,564,057	8,955,653	9,089,572	(474,484)	-5.0%

Revenue, Expenses and Net Income**Operating Revenue**

Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,192,760	7,643,587	7,643,587	7,643,587	-	0.0%
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financial Sources	74,847	50,000	50,000	50,000	-	0.0%
Total Operating Revenue	8,267,607	7,693,587	7,693,587	7,693,587	-	0.0%

Operating Expenses

Salaries & Wages	447,747	564,010	494,171	573,332	9,322	1.7%
Employee Benefits	198,925	285,003	246,439	286,008	1,005	0.4%
Services & Supplies	8,096,516	8,715,043	8,215,043	8,230,232	(484,811)	-5.6%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Operating Expenses	8,743,189	9,564,057	8,955,653	9,089,572	(474,484)	-5.0%

Operating Income/(Loss)	(475,582)	(1,870,470)	(1,262,066)	(1,395,985)	474,484	-25.4%
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Nonoperating Revenue	821,614	350,000	350,000	350,000	-	0.0%
Nonoperating Expense	9,526	22,800	22,800	22,800	-	0.0%
Capital Contributions	-	-	-	-	-	-
Net Operating Transfers	-	-	-	-	-	-

Net Income/(Loss)	336,506	(1,543,270)	(934,866)	(1,068,785)	474,484	-30.7%
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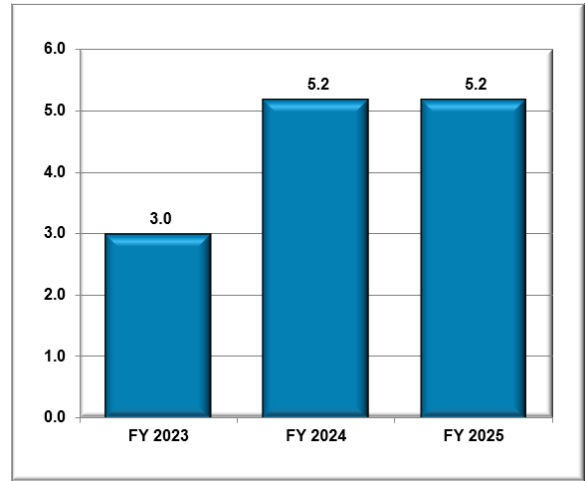
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	524,547	537,934	537,934	404,015	(133,919)	-24.9%
Net Cash Provided (Used) by Nonoperating Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	48,085	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	724,915	327,200	327,200	327,200	-	0.0%
Cash & Cash Equiv. at July 1	40,432,504	41,730,051	41,730,051	42,595,185	865,134	2.1%
Cash & Cash Equiv. at June 30	41,730,051	42,595,185	42,595,185	43,326,400	731,215	1.7%

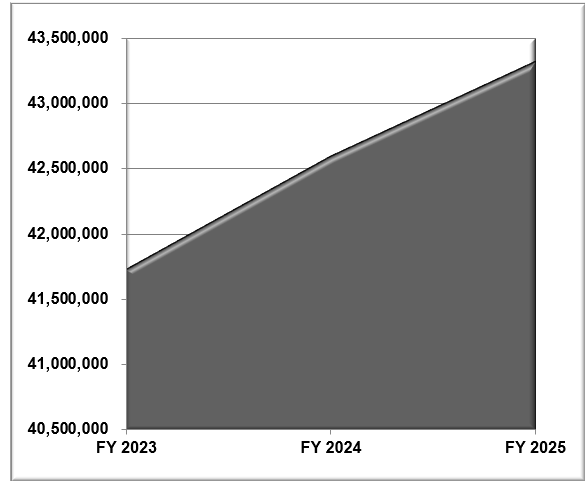
FTE Summary	3.0	5.2	5.2	5.2	-
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Staffing Trend



Cash & Cash Equivalents



Capital Funds

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 2025 Budgeted Revenues	FY2025 Other Financing/ Transfers In	FY 2025 Budgeted Expenditures	FY 2025 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	4,128,426	11,307,743	-	8,059,373	5,175,000	2,201,796
Capital Improvements Fund	99,056,357	14,205,567	47,532,436	130,180,578	-	30,613,782
Parks Capital Projects Fund	12,188,903	2,504,596	-	9,134,095	-	5,559,403
Total	115,373,686	28,017,906	47,532,436	147,374,046	5,175,000	38,374,981



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 2025 PROJECT LIST	
Projects	
Projects:	-
Projects Total	-
Other Expenditure/Uses:	
Services and Supplies	52,175
Payments to Other Agencies	1,240,552
Payments to State Highway Fund	6,766,646
Settlement Payments	-
Transfers to Roads Special Revenue Fund	5,175,000
Other Expenditure/Uses Total	13,234,373
Total Expenditures/Uses	13,234,373

Capital Funds

Capital Facilities Tax Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
General Government	220	1,123	1,000	1,000	1,000	-	0.0%
Judicial	230	-	-	-	-	-	-
Public Safety	240	-	-	-	-	-	-
Public Works	250	-	51,175	51,175	51,175	-	0.0%
Welfare	270	-	-	-	-	-	-
Culture and Recreation	280	-	-	-	-	-	-
Intergovernmental	300	7,496,721	7,423,863	7,423,863	8,007,198	583,335	7.9%
Debt Service	370	-	-	-	-	-	-
Transfers Out	950	1,950,000	1,950,000	1,950,000	5,175,000	3,225,000	165.4%
Total		9,447,844	9,426,038	9,426,038	13,234,373	3,808,335	40.4%

SOURCES AND USES**Sources**

Beginning Fund Balance	2,807,026	3,105,007	3,105,007	4,128,426	1,023,419	33.0%
Taxes	9,658,057	10,419,457	10,419,457	11,277,743	858,286	8.2%
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	87,767	30,000	30,000	30,000	-	0.0%
Other Financial Sources	-	-	-	-	-	-
Total Sources	12,552,851	13,554,464	13,554,464	15,436,169	1,881,705	13.9%

Uses

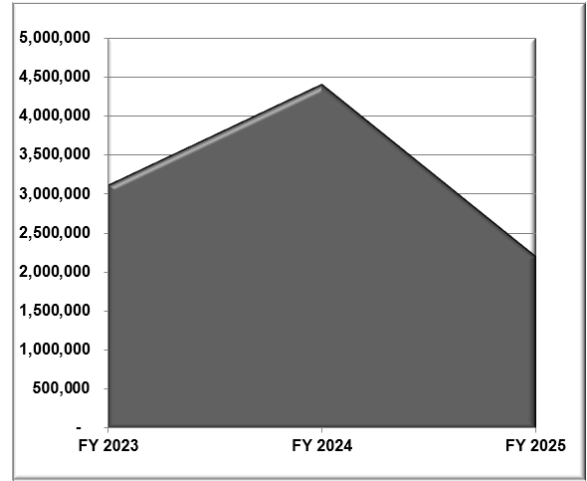
Payments for Share of Taxes	7,496,721	7,475,038	7,475,038	8,058,373	583,335	7.8%
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	1,123	1,000	1,000	1,000	-	0.0%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	1,950,000	1,950,000	1,950,000	5,175,000	3,225,000	165.4%
Total Uses	9,447,844	9,426,038	9,426,038	13,234,373	3,808,335	40.4%

Ending Fund Balance	3,105,007	4,128,426	4,128,426	2,201,796	(1,926,630)	-46.7%
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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 2025 PROJECT LIST	
Projects	
Public Works - Construction Projects	
WC Workplace of the Future - Pilot (carry-over)	907,739
Budget Software (carry-over)	200,000
Voter's New Software/Server/Ballot Equip (carry-over)	2,600,000
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)	299,820
1 So. Sierra-Mills Lane Chiller Replacement (carry-over)	700,000
75 Court St. Historic Elevator Upgrade (carry-over)	915,000
District Court Case Management System (carry-over)	1,623,725
WCSCO Isolation Rooms (carry-over)	113,226
911 Parr Steel Doors HU1, 3 & 6 (carry-over)	170,545
WCSCO Jail Security and Communication System (carry-over)	4,410,689
Juvenile Services Door Security Replacement (carry-over)	1,750,048
911 Parr HU6 Roof Replacement (carry-over)	272,510
RPSTC HVAC Replacement (carry-over)	580,917
911 Parr Parking Lot Rehabilitation (carry-over)	595,724
911 Parr Elevator Controls (carry-over)	957,710
911 Parr HU9 HVAC and Roof Replacement (carry-over)	1,561,412
WCSCO Infirmary Design (carry-over)	2,335,000
911 Parr AC4 and Roof Replacement (carry-over)	2,290,000
911 Parr Wastewater Lift Station Grinder "Muffin Monster" (carry-over)	137,500
EOC Chiller Replacement (carry-over)	630,000
WCSCO CBRE Bomb Detection Robot (carry-over)	280,000
WCSCO SOD Armored Vehicle (carry-over)	233,059
Jan Evans Fire System (carry-over)	104,828



CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2025 PROJECT LIST	
911 Parr Parking Lot Rehabilitation Phase II	12,000,000
Juvenile Services Case Management System	1,200,000
Major Maintenance Replacement	4,652,500
CIP Grant Match	3,000,000
North Valley's Mitigation Strategy (carry-over)	702,384
Pedestrian Safety Improvements (carry-over)	987,985
Lower Wood Creek Ph II WQIP (carry-over)	45,907
County Complex Building B Roof Restoration (carry-over)	12,474
350 S Center Mechanical Room Roof Replacement (carry-over)	5,509
Jan Evans Parking Lot Drainage Rehabilitation (carry-over)	221,400
350 S Center 2nd Floor VAV Replacement (carry-over)	279,195
Lemmon Valley Flood and Stormwater Adv Assist (carry-over)	600,000
220 S Center Str Parking Security Enhancements (carry-over)	174,291
220 S Center Parking Garage Elevator Replacement (carry-over)	18,439
Parks Public Water System - Ops Plan Improvements (carry-over)	351,852
350 S. Center LED Retrofit (carry-over)	880,000
9 St. Building A, B, C & D Window Replacement (carry-over)	2,750,000
Replace Handling and Air Volume Controllers (1. So. Sierra North Tower; Law Library; Jan Evans) (carry-over)	825,000
WC Flooring Replacement (Various Facilities) (carry-over)	550,000
Upper Third Rosewood Creek WQIP (Various Facilities) (carry-over)	800,000
Lakeside Drive Culvert Replacement (carry-over)	447,828
TB Clinic (carry-over)	9,354,000
West Hills Rehabilitation	13,500,000
Senior Center Building Renovations (carry-over)	1,237,628
Kids Kottage 2 Roof Replacement (carry-over)	372,824
Our Place - Riverhouse (carry-over)	2,470,192
Our Place - 2A Renovations (carry-over)	495,636
Nevada Cares Campus (City of Reno/Sparks Contributions) (carry-over)	4,743,632
Nevada Cares Campus-HUD (carry-over)	2,492,787
Kids Kottage 1 Window Replacement (carry-over)	275,000
NV Cares Campus Supportive Housing (carry-over)	9,900,000
Reno Downtown Library Elevator Replacement (carry-over)	433,308
Lemmon Valley Park Restroom/Ballfield Improvements (carry-over)	677,365
Melio Gaspari Water Park Safety Improvements (carry-over)	437,000
Ranch House Settling Mitigation (carry-over)	134,083
Virginia Foothills Playground Replacement (carry-over)	397,751
Golden Valley Park Playground Replacement (carry-over)	466,782
Senior Center Library Renovations (carry-over)	100,000
Fitness Courts - Renown (carry-over)	56,707



CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2025 PROJECT LIST	
Downtown Library ADA Bathroom (carry-over)	124,628
Downtown Library Fire Alarm Monitoring System (carry-over)	577,500
NW Library HVAC Replacement (carry-over)	1,870,000
Washoe Golf Course HVAC Replacement (carry-over)	305,000
Public Works - Construction Projects Total	105,592,147
Technology Services Projects	
Major Technology Replacement	5,000,000
Application Infrastructure (carry-over)	33,306
Door Access Control System Replacement (carry-over)	343,570
Security Camera System Replacement (carry-over)	759,593
In-Building P25 BDA Upgrade (carry-over)	1,102,500
Broadband - Gerlach Fiber (carry-over)	1,776,000
Disaster Infrastructure Growth (Net Motion; Duo and F5; Cascade) (carry-over)	200,000
ITMS (Requests/Project Tracking; Asset Management) (carry-over)	122,400
9th Street Data Center Upgrade	464,200
NSRS Debt 2020 (carry-over)	4,779,035
WCSO CAD System (carry-over)	2,500,000
WCSO Records Management System (carry-over)	3,092,276
WCSO Jail Management System (carry-over)	1,123,880
ITMS (Requests/Project Tracking; Asset Management)	300,000
Technology Services Projects Total	21,596,760
Other "Restricted Projects"	
District Court Expansion	400,000
Other "Restricted Projects "Total	400,000
Other Expenditures/Uses:	
Undesignated Projects	2,333,600
Salaries and Wages	97,415
Employee Benefits	47,247
Services and Supplies	106,410
Investment Pool Allocation	7,000
Other Expenditures/Uses Total	2,591,672
Total Expenditures	130,180,578

Capital Funds

Capital Improvements Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
General Government	220	1,794,799	28,495,752	14,933,913	14,235,688	(14,260,065)	-50.0%
Judicial	230	655,234	7,459,667	3,181,822	4,875,345	(2,584,322)	-34.6%
Public Safety	240	8,898,225	35,613,487	10,423,819	42,073,459	6,459,972	18.1%
Public Works	250	1,617,163	19,823,413	5,538,935	17,623,111	(2,200,302)	-11.1%
Health and Sanitation	260	382,631	30,122,925	7,118,867	22,854,000	(7,268,925)	-24.1%
Welfare	270	16,510,596	67,372,206	45,384,507	22,319,199	(45,053,007)	-66.9%
Culture and Recreation	280	621,701	10,269,051	4,249,737	6,199,777	(4,069,275)	-39.6%
Debt Service	370	-	-	-	-	-	-
Transfers Out	950	-	-	-	-	-	-
Total		30,480,350	199,156,501	90,831,598	130,180,578	(68,975,923)	-34.6%

SOURCES AND USES**Sources**

Beginning Fund Balance	62,674,176	95,344,506	95,344,506	99,056,357	3,711,852	3.9%
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	440,931	29,078,714	14,683,077	14,043,067	(15,035,647)	-51.7%
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	3,641,464	3,683,685	5,372,185	162,500	(3,521,185)	-95.6%
Other Financial Sources	-	-	-	-	-	-
Transfer In - General Fund	44,996,175	27,500,000	27,500,000	12,000,000	(15,500,000)	-56.4%
Transfer In - Health	-	10,591,000	1,266,000	9,354,000	(1,237,000)	-11.7%
Transfer In - Library Expansion	246,022	337,338	125,372	124,628	(212,710)	-63.1%
Transfer In - Indigent	19,808	2,800,000	14,364	2,965,828	165,828	5.9%
Transfer In - CPS	-	-	-	-	-	-
Transfer In - E911	2,000,000	1,250,000	1,250,000	1,250,000	-	0.0%
Transfer In - Animal Services	-	-	-	-	-	-
Transfer in - CAD/RMS	-	-	-	1,930,526	1,930,526	-
Transfer In - Reg Permit Capital	-	-	-	-	-	-
Transfer In - Reg Comm Systems	415,000	2,390,942	-	2,390,942	-	0.0%
Transfer In - Roads	-	-	-	-	-	-
Transfer In - Other Restricted Fund	11,391,280	60,823,683	44,332,452	17,516,512	(43,307,171)	-71.2%
Total Sources	125,824,856	233,799,868	189,887,956	160,794,360	(73,005,508)	-31.2%

Uses

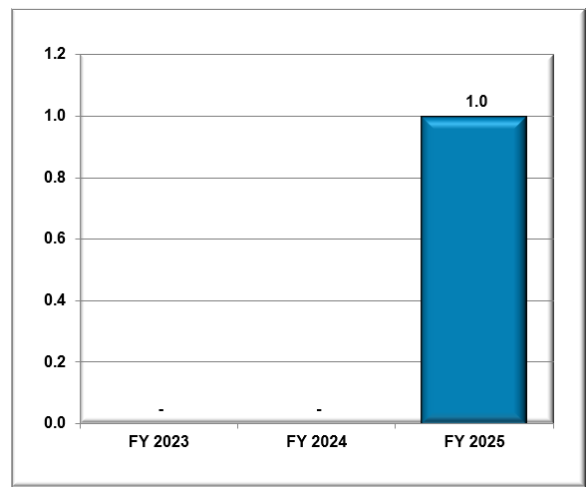
Salaries & Wages	-	-	-	97,415	97,415	-
Employee Benefits	-	-	-	47,247	47,247	-
Services & Supplies	8,010,001	4,047,018	2,607,922	3,978,190	(68,828)	-1.7%
Capital Outlay	22,470,349	195,109,483	88,223,677	126,057,726	(69,051,757)	-35.4%
Debt Service	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses	30,480,350	199,156,501	90,831,598	130,180,578	(68,975,923)	-34.6%

Ending Fund Balance	95,344,506	34,643,367	99,056,357	30,613,782	(4,029,585)	-11.6%
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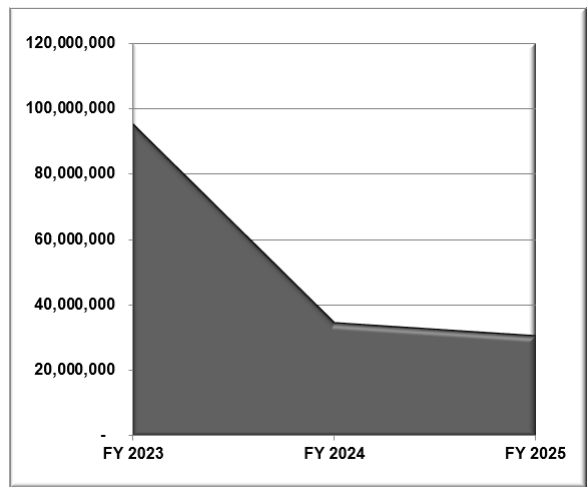
FTE Summary	-	-	-	1.0	100%
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Staff Trend:



Budgeted Fund Balance



**PARKS CAPITAL PROJECTS FUND
COMMUNITY SERVICES DEPARTMENT**

Description: Principal resources are derived from residential construction taxes and related investment earnings on these funds, which are legally restricted to the improvement, expansion, and acquisition of new and existing parks.

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 2025 PROJECT LIST	
Projects	
Galena Schoolhouse-Interior Renovations (carry-over)	446,563
South Valleys Regional Park Master Plan Implementation	759,500
Galena School House Reno CCCHP (carry-over)	147,086
Lazy 5 Drainage Improvements	150,000
Sun Valley Regional Park - Bike Park (carry-over)	150,000
Ballardini Loop Trails WC-1 (carry-over)	272,468
Carcione-Canepa Master Plan Implementation (carry-over)	252,810
Undesignated-Trails Admin	14,569
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	285,000
Undesignated-Parks Projects	377,661
Rancho San Rafael Playground (carry-over)	708,573
Bowers Mansion Seismic Retrofit Ph III (carry-over)	410,727
WC-1 Riverbend Trails Phase 2 (carry-over)	195,967
Truckee Riverbend Trail LWCF (carry-over)	121,745
Rancho San Rafael Playground LWCF (carry-over)	428,183
Ballardini Water Rights WC-1 (carry-over)	58,742
Parks Construction Donations (IO)	52,568
Arboretum Visitor Center (IO)	78,453
Rancho Wetlands/UNR (carry-over)	287,887
Sierra Front Trail Planning (carry-over)	11,019
Bikeway Crystal Bay Incline TRPA (carry-over)	1,139,932
Public Works - Construction Projects Total	6,349,451

PARKS CAPITAL FUND FISCAL YEAR 2025 PROJECT LIST	
Undesignated Budget	2,784,644
Debt Service	-
Total Expenditures	9,134,095



Capital Funds

Parks Capital Projects Fund

Budget Summary

Programs	Fund Ctr/ Cost Obj	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	\$ Change	% Change
District One	404A	50,803	1,299,961	706,312	1,420,201	120,240	9.2%
District Two	404B	180,254	987,564	112,984	1,283,178	295,614	29.9%
District Three	404C	87	172	172	172	-	0.0%
District Four	404D	315	1,222,262	1,148	1,222,262	-	0.0%
Bond Projects	404E	91,367	3,221,725	223,360	3,204,646	(17,079)	-0.5%
Special Projects	404F	131,529	2,523,305	827,603	2,003,637	(519,668)	-20.6%
Total		454,356	9,254,988	1,871,579	9,134,095	(120,892)	-1.3%

SOURCES AND USES**Sources**

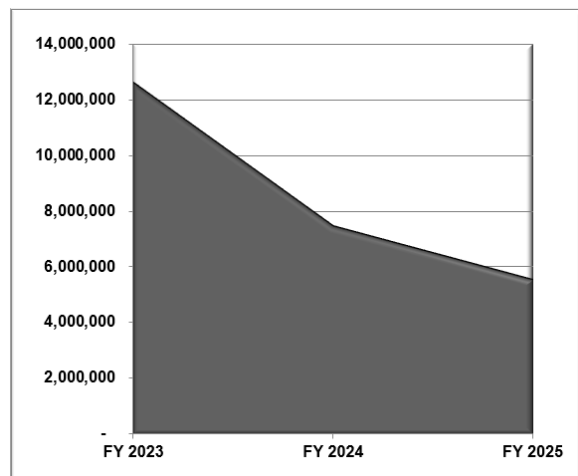
Beginning Fund Balance		12,127,181	12,634,657	12,634,657	12,188,903	(445,754)	-3.5%
Taxes		536,659	490,000	490,000	476,000	(14,000)	-2.9%
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		131,540	3,040,195	746,620	1,847,965	(1,192,231)	-39.2%
Charges for Services		-	-	-	-	-	-
Fines and Forfeitures		-	-	-	-	-	-
Miscellaneous		293,633	589,205	189,205	180,631	(408,574)	-69.3%
Other Financial Sources		-	-	-	-	-	-
Total Sources		13,089,013	16,754,057	14,060,481	14,693,498	(2,060,558)	-12.3%

Uses

Salaries & Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Services & Supplies		437,084	1,721,431	296,195	1,848,333	126,902	7.4%
Capital Outlay		17,272	7,533,557	1,575,384	7,285,763	(247,794)	-3.3%
Other Financing Uses		-	-	-	-	-	-
Total Uses		454,356	9,254,988	1,871,579	9,134,095	(120,892)	-1.3%

Ending Fund Balance		12,634,657	7,499,069	12,188,903	5,559,403	(1,939,666)	-25.9%
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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 \$422 million in capital expenditures, while the planned expenditures for FY 2025 total \$235.1 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 2025 budget submittal, as outlined in the Nevada Revised Statute 354.5945.

BACKGROUND

In FY 2015 the level of General Fund support for the CIP in was established at \$5 million. In addition to this increased funding from the Great Recession, 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 2020 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 2020 and \$0 in FY 2021. FY 2022 through FY 2024 included increases from the General Fund along with one-time transfers of \$34.7 million (FY22), \$38 million (FY23), and \$16.5 million (FY24). For FY 2025, \$12 million is budgeted from the General Fund. 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.

The County has a CIP Committee that is comprised of the two Assistant County Managers, Chief Financial Officer, Chief Information Officer, Comptroller, Budget Manager, and Director of Community Services. Departments submit project requests through a CIP submittal form that includes the description/scope, justification, alignment to the strategic plan, capital and operating cost estimates, 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:

- Assessment of Need
- Strategic Plan Goal
- Project Life Cycle
- Implications of Project Deferral (Risk Assessment)



Capital Improvement Plan

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.

For the FY 2025 Budget, departmental CIP requests were not submitted but facilities and technology service projects were reviewed. The decision was made for a variety of reasons, including the large volume of current projects, projects with expiring funding and various funding streams, ongoing future of the workplace planning, etc. CIP projects are being funded in FY 2025, whether new or continuing from prior years with General Fund support of \$12 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 \$422 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 2025, capital plan funding totals \$235.1 million. This includes more than \$82 million for utilities projects, \$44 million for public safety projects, \$23 million for health and sanitation projects, \$22.4 million for welfare projects, \$22.2 million for public works projects, \$21.3 million for general government projects, \$15 million for culture and recreation projects, and \$4.9 million for judicial projects. New projects for FY 2025 include:

Infrastructure/Maintenance Projects

West Hills Rehabilitation

Public Safety Projects

Juvenile Services Case Management System

Technology Projects

9th Street Data Center Upgrade

Sheriff's Facility Maintenance

911 Parr Parking Lot Rehabilitation Phase II



Parks Projects

Lazy 5 Drainage Improvements

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 2025 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
Operations & Maintenance	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

Capital Improvement Plan

FY 2023 Actual

	Capacity	Condition	Funding	Future Need	O&M	Public Safety	Resilience	Innovation	Overall Grade
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

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 2025 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 and FY 2025 operating budget.

The next several pages summarize highlights from FY 2024 completed projects, the adopted 5-year Capital Improvement Plan for FY 2025-2029, and FY 2025 new project summaries.

Highlights for FY 2024 Completed Projects



ELLEN'S PARK PLAYGROUND

Rehabilitation of the park including replacing equipment, rubberized surfacing, ADA sidewalk, and new shade structure.

INCLINE VILLAGE JUSTICE COURT RENOVATIONS PROJECT

Renovations to the Incline Village Community Center to accommodate a courtroom, security screening area, office space, and exterior signage. Project was funded through American Rescue Plan Act through the Coronavirus State and Local Fiscal Recovery Fund.

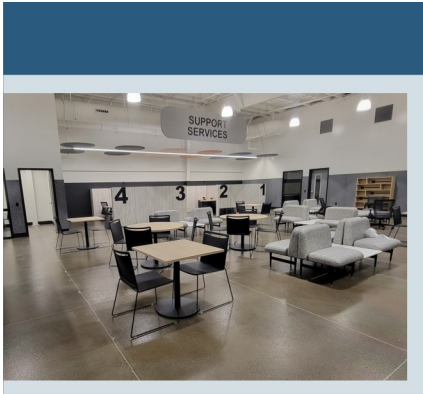


Highlights for FY 2024 Completed Projects



JUVENILE SERVICES RECREATION YARD TURF REPLACEMENT

Replacement of recreation yard artificial turf for housed juveniles in Wittenberg Hall.
Funding for this project was provided by Targeted Case Management.



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. Project includes various funding sources.

Highlights for FY 2024 Completed Projects

REGIONAL ARCHERY FACILITY IMPROVEMENTS

Construction of a parking lot, road improvements, erosion control, trail stabilization, and permanent target installation. Partially funded by a Nevada Department of Wildlife Shooting Range grant.



SPARKS JUSTICE COURT SOCIALLY DISTANCED COURTROOM



Design and construction for compliance to Nevada Assembly Bill 42 to safely socially distance 14 jurors and conduct virtual hearings. Project was funded through American Rescue Plan Act through the Coronavirus State and Local Fiscal Recovery Fund.

Highlights for FY 2024 Completed Projects



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.

Capital Improvements Plan

WASHOE COUNTY CAPITAL IMPROVEMENTS PLAN FISCAL YEAR 2025 - 2029

FUND SUMMARY

CAPITAL FUNDS SUMMARY	Year 1 FY 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Fund						
Capital Improvements Fund	130,180,578	28,465,545	11,658,284	27,521,245	8,069,312	205,894,965
Parks Capital Fund	9,134,095	11,500,000	1,450,000	6,190,000	4,650,000	32,924,095
Capital Facilities Tax Fund	-	-	-	-	-	-
Roads Fund	4,306,000	4,383,680	4,515,190	4,650,646	4,790,165	22,645,682
Other Funds	3,902,175	-	-	-	-	3,902,175
Utilities Fund	82,088,000	8,700,000	16,472,000	14,857,000	3,250,000	125,367,000
Equipment Services Fund	5,479,690	4,453,944	4,494,179	7,826,652	9,219,584	31,474,049
Total Funding Sources and Uses	\$ 235,090,538	\$ 57,503,169	\$ 38,589,654	\$ 61,045,543	\$ 29,979,062	\$ 422,207,966

FUNCTIONAL SUMMARY

Functional Summary	Year 1 FY 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Function						
General Government	21,284,909	8,577,608	7,585,701	18,249,728	12,462,202	68,160,148
Judicial	4,875,345	2,486,569	596,569	334,069	1,347,319	9,639,871
Public Safety	44,049,459	6,378,220	513,364	2,359,050	1,889,575	55,189,667
Public Works	22,175,963	4,770,180	4,765,190	4,900,646	5,040,165	41,652,145
Health and Sanitation	23,051,444	-	-	-	-	23,051,444
Welfare	22,438,399	724,072	7,206,829	1,082,550	787,500	32,239,350
Culture and Recreation	14,982,019	25,866,520	1,450,000	19,262,500	5,202,300	66,763,340
Utilities	82,088,000	8,700,000	16,472,000	14,857,000	3,250,000	125,367,000
Golf	75,000	-	-	-	-	75,000
Building and Safety	70,000	-	-	-	-	70,000
Total Funding Sources and Uses	\$ 235,090,538	\$ 57,503,169	\$ 38,589,654	\$ 61,045,543	\$ 29,979,062	\$ 422,207,966

*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 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Resources							
Beginning Fund Balance		\$ 99,056,357	\$ 30,613,782	\$ 19,784,872	\$ 22,270,770	\$ 9,999,125	\$ 99,056,357
Restricted Funds (Included in Beginning Fund Balance)							
District Court		1,736,276	1,336,276	1,002,207	668,138	334,069	
Water Rights Sale (Committed for Flood Projects)		1,247,984	-	-	-	-	
NSRS Debt		850,593	-	-	-	-	
Revenues							
Taxes		-	-	-	-	-	-
Grants		14,043,067	4,400,000	-	-	-	18,443,067
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		47,532,436	13,199,135	14,106,682	15,212,100	16,380,038	106,430,390
Total Resources		\$ 160,794,360	\$ 48,250,417	\$ 33,929,054	\$ 37,520,370	\$ 26,416,662	\$ 224,242,314



Capital Improvements Plan

CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years	
Expenditures								
Public Works - Construction Projects								
WC Workplace of the Future - Pilot (carry-over)	06/30/2025	907,739	-	-	-	-	907,739	
Budget Software (carry-over)	06/30/2025	200,000	-	-	-	-	200,000	
Voter's New Software/Server/Ballot Equip (carry-over)	06/30/2025	2,600,000	-	-	-	-	2,600,000	
Tax Collection System (carry-over)	06/30/2025	276,008	-	-	-	-	276,008	
75 Court Street Historic Exterior Renovation (carry-over)	06/30/2025	720,100	-	-	-	-	720,100	
DA Office Expansion - Mills B. Lane (carry-over)	06/30/2025	299,820	-	-	-	-	299,820	
1 So. Sierra-Mills Lane Chiller Replacement (carry-over)	06/30/2025	700,000	-	-	-	-	700,000	
75 Court St. Historic Elevator Upgrade (carry-over)	06/30/2025	915,000	-	-	-	-	915,000	
District Court Case Management System (carry-over)	06/30/2025	1,623,725	-	-	-	-	1,623,725	
WCSO Isolation Rooms (carry-over)	06/30/2025	113,226	-	-	-	-	113,226	
911 Parr Steel Doors HU1, 3 & 6 (carry-over)	06/30/2025	170,545	-	-	-	-	170,545	
WCSO Jail Security and Communication System (carry-over)	06/30/2025	4,410,689	-	-	-	-	4,410,689	
Juvenile Services Door Security Replacement (carry-over)	06/30/2025	1,750,048	-	-	-	-	1,750,048	
911 Parr HU6 Roof Replacement (carry-over)	06/30/2025	272,510	-	-	-	-	272,510	
RPSTC HVAC Replacement (carry-over)	06/30/2025	580,917	-	-	-	-	580,917	
911 Parr Parking Lot Rehabilitation (carry-over)	06/30/2025	595,724	-	-	-	-	595,724	
911 Parr Elevator Controls (carry-over)	06/30/2025	957,710	-	-	-	-	957,710	
911 Parr HU9 HVAC and Roof Replacement (carry-over)	06/30/2025	1,561,412	-	-	-	-	1,561,412	
WCSO Infirmary Design (carry-over)	06/30/2025	2,335,000	-	-	-	-	2,335,000	
911 Parr AC4 and Roof Replacement (carry-over)	06/30/2025	2,290,000	-	-	-	-	2,290,000	
911 Parr Wastewater Lift Station Grinder "Muffin Monster" (carry-over)	06/30/2025	137,500	-	-	-	-	137,500	
EOC Chiller Replacement (carry-over)	06/30/2025	630,000	-	-	-	-	630,000	
WCSO CBRE Bomb Detection Robot (carry-over)	06/30/2025	280,000	-	-	-	-	280,000	
WCSO SOD Armored Vehicle (carry-over)	06/30/2025	233,059	-	-	-	-	233,059	
Jan Evans Fire System(carry-over)	06/30/2025	104,828	-	-	-	-	104,828	
911 Parr Parking Lot Rehabilitation Phase II	06/30/2025	12,000,000	-	-	-	-	12,000,000	
Juvenile Services Case Mngmnt System	06/30/2025	1,200,000	-	-	-	-	1,200,000	
Major Maintenance Replacement	06/30/2025	4,652,500	-	-	-	-	4,652,500	
CIP Grant Match	06/30/2025	3,000,000	-	-	-	-	3,000,000	
North Valley's Mitigation Strategy (carry-over)	06/30/2025	702,384	-	-	-	-	702,384	
Pedestrian Safety Improvements (carry-over)	06/30/2025	987,985	-	-	-	-	987,985	
Lower Wood Creek Ph II WQIP (carry-over)	06/30/2025	45,907	-	-	-	-	45,907	



Capital Improvements Plan

CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Expenditures							
County Complex Building B Roof Restoration (carry-over)	06/30/2025	12,474	-	-	-	-	12,474
350 S Center Mechanical Room Roof Replacement (carry-over)	06/30/2025	5,509	-	-	-	-	5,509
Jan Evans Parking Lot Drainage Rehabilitation (carry-over)	06/30/2025	221,400	-	-	-	-	221,400
350 S Center 2nd Floor VAV Replacement (carry-over)	06/30/2025	279,195	-	-	-	-	279,195
Lemmon Valley Flood and Stormwater Adv Assist (carry-over)	06/30/2025	600,000	-	-	-	-	600,000
220 S Center Str Parking Security Enhancements (carry-over)	06/30/2025	174,291	-	-	-	-	174,291
220 S Center Parking Garage Elevator Replacement (carry-over)	06/30/2025	18,439	-	-	-	-	18,439
Parks Public Water System - Ops Plan Improvements (carry-over)	06/30/2025	351,852	-	-	-	-	351,852
350 S. Center LED Retrofit (carry-over)	06/30/2025	880,000	-	-	-	-	880,000
9 St. Building A, B, C & D Window Replacement (carry-over)	06/30/2025	2,750,000	-	-	-	-	2,750,000
Replace Handling and Air Volume Controllers (1. So. Sierra North Tower; Law Library; Jan Evans) (carry-over)	06/30/2025	825,000	-	-	-	-	825,000
WC Flooring Replacement (Various Facilities) (carry-over)	06/30/2025	550,000	-	-	-	-	550,000
Upper Third Rosewood Creek WQIP (Various Facilities) (carry-over)	06/30/2025	800,000	-	-	-	-	800,000
Lakeside Drive Culvert Replacement (carry-over)	06/30/2025	447,828	-	-	-	-	447,828
TB Clinic (carry-over)	06/30/2025	9,354,000	-	-	-	-	9,354,000
West Hills Rehabilitation	06/30/2025	13,500,000	-	-	-	-	13,500,000
Senior Center Building Renovations (carry-over)	06/30/2025	1,237,628	-	-	-	-	1,237,628
Kids Kottage 2 Roof Replacement (carry-over)	06/30/2025	372,824	-	-	-	-	372,824
Our Place - Riverhouse (carry-over)	06/30/2025	2,470,192	-	-	-	-	2,470,192
Our Place - 2A Renovations (carry-over)	06/30/2025	495,636	-	-	-	-	495,636
Nevada Cares Campus (City of Reno/Sparks Contributions) (carry-over)	06/30/2025	4,743,632	-	-	-	-	4,743,632
Nevada Cares Campus-HUD (carry-over)	06/30/2025	2,492,787	-	-	-	-	2,492,787
Kids Kottage 1 Window Replacement (carry-over)	06/30/2025	275,000	-	-	-	-	275,000
NV Cares Campus Supportive Housing (carry-over)	06/30/2025	9,900,000	-	-	-	-	9,900,000
Reno Downtown Library Elevator Replacement (carry-over)	06/30/2025	433,308	-	-	-	-	433,308
Lemmon Valley Park Restroom/Ballfield Improvements (carry-over)	06/30/2025	677,365	-	-	-	-	677,365
Melio Gaspari Water Park Safety Improvements (carry-over)	06/30/2025	437,000	-	-	-	-	437,000
Ranch House Settling Mitigation (carry-over)	06/30/2025	134,083	-	-	-	-	134,083
Virginia Foothills Playground Replacement (carry-over)	06/30/2025	397,751	-	-	-	-	397,751
Golden Valley Park Playground Replacement (carry-over)	06/30/2025	466,782	-	-	-	-	466,782
Senior Center Library Renovations (carry-over)	06/30/2025	100,000	-	-	-	-	100,000
Fitness Courts - Renown (carry-over)	06/30/2025	56,707	-	-	-	-	56,707
Downtown Library ADA Bathroom (carry-over)	06/30/2025	124,628	-	-	-	-	124,628



Capital Improvements Plan

CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Expenditures							
Downtown Library Fire Alarm Monitoring System (carry-over)	06/30/2025	577,500	-	-	-	-	577,500
NW Library HVAC Replacement (carry-over)	06/30/2025	1,870,000	-	-	-	-	1,870,000
Washoe Golf Course HVAC Replacement (carry-over)	06/30/2025	305,000	-	-	-	-	305,000
224 Edison HVAC Replacement	06/30/2026	-	451,500	-	-	-	451,500
Washoe County Facility Flooring Replacement	06/30/2026	-	250,000	250,000	250,000	250,000	1,000,000
1 South Sierra North & South Towers LED Retrofit	06/30/2026	-	1,890,000	-	-	-	1,890,000
75 Court Street Fire Alarm System Design for Modernization	06/30/2026	-	262,500	-	-	-	262,500
911 Parr AC4 and CPC Rooftop Package and Controller Replacement	06/30/2026	-	867,300	-	-	-	867,300
911 Parr AC4 Kitchen Upgrade	06/30/2026	-	349,650	-	-	-	349,650
911 Parr Detention Fire Alarm System Design for Modernization	06/30/2026	-	420,000	-	-	-	420,000
911 Parr House 3 Roof Replacement	06/30/2026	-	472,500	-	-	-	472,500
911 Parr Porcelain Toilet Replacement	06/30/2026	-	236,250	-	-	-	236,250
Jan Evans Lighting Panel Replacements	06/30/2026	-	262,500	-	-	-	262,500
WCSO FSD Capital Equipment Replacement	06/30/2026	-	398,270	213,364	424,200	760,075	1,795,909
Washoe County Parking Lot Repairs and Maintenance (Various Locations)	06/30/2026	-	250,000	250,000	250,000	250,000	1,000,000
Vya Bunkhouse and Out Buildings Roof Replacement	06/30/2026	-	136,500	-	-	-	136,500
Cold Springs Community Center Parking Lot Reconstruction	06/30/2026	-	724,072	-	-	-	724,072
Bowers Mansion Regional Park Parking Lot Entrance Reconstruction	06/30/2026	-	316,095	-	-	-	316,095
Sparks Library So. HVAC replacement	06/30/2026	-	1,177,050	-	-	-	1,177,050
Parks Security Cameras Upgrade	06/30/2026	-	231,000	-	-	-	231,000
Arboretum Irrigation Improvements	06/30/2026	-	1,155,000	-	-	-	1,155,000
Bowers Mansion Irrigation Renovation	06/30/2026	-	1,572,375	-	-	-	1,572,375
Arboretum Cactus Succulent Gardens	06/30/2026	-	4,700,000	-	-	-	4,700,000
Hidden Valley Regional Park Master Plan Implementation	06/30/2026	-	4,900,000	-	-	-	4,900,000
Virginia Foothills Park Drainage Improvements	06/30/2026	-	315,000	-	-	-	315,000
9th Street Air Control Replacement	06/30/2027	-	-	673,050	-	-	673,050
Mills Lane; 1 South Sierra Fire Alarm System Design for Modernization	06/30/2027	-	-	262,500	-	-	262,500
Senior Center Chiller Replacement	06/30/2027	-	-	522,375	-	-	522,375
Incline Village Library Roof Replacement	06/30/2027	-	-	1,456,350	-	-	1,456,350
May Museum HVAC Replacement	06/30/2027	-	-	525,000	-	-	525,000
North Valley Regional Park Pavement Reconstruction	06/30/2027	-	-	3,600,604	-	-	3,600,604
Northwest Library Roof Coating	06/30/2027	-	-	420,000	-	-	420,000



Capital Improvements Plan

CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2025 — 2029 PROJECT LIST

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Resources & Projects	Est. Date of Completion	Year 1 FY 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years	
Expenditures								
Rancho San Rafael Highland Ditch Improvements	06/30/2027	-	-	315,000	-	-	315,000	
NFF Playground Replacement	06/30/2027	-	-	367,500	-	-	367,500	
911 Parr Boiler Replacement	06/30/2028	-	-	-	1,260,000	-	1,260,000	
Jan Evans Controller Replacement	06/30/2028	-	-	-	374,850	-	374,850	
350 S Center Fire Alarm System Design for Modernization	06/30/2028	-	-	-	262,500	-	262,500	
350 S Center - Replace Air Controls	06/30/2028	-	-	-	317,100	-	317,100	
Senior Center Roof Coating	06/30/2028	-	-	-	502,950	-	502,950	
Davis Creek Park Campground Water System Renovation	06/30/2028	-	-	-	3,255,000	-	3,255,000	
Rancho San Rafael Log Flume Removal	06/30/2028	-	-	-	210,000	-	210,000	
Rancho San Rafael Master Plan Development	06/30/2028	-	-	-	5,407,500	-	5,407,500	
Lazy 5 Phase III Implementation	06/30/2028	-	-	-	4,200,000	-	4,200,000	
Incline Service Center Roof Replacement	06/30/2029	-	-	-	-	814,800	814,800	
75 Court St. ADA Ramp Improvements	06/30/2029	-	-	-	-	315,000	315,000	
75 Court St. Historic Front Step Repair	06/30/2029	-	-	-	-	525,000	525,000	
75 Court St. Window Replacement	06/30/2029	-	-	-	-	173,250	173,250	
911 Parr HU10 HVAC Replacement	06/30/2029	-	-	-	-	252,000	252,000	
911 Parr Motorpool HVAC Installation	06/30/2029	-	-	-	-	577,500	577,500	
350 S. Center Window Replacement	06/30/2029	-	-	-	-	315,000	315,000	
Senior Center HVAC Replacement	06/30/2029	-	-	-	-	472,500	472,500	
Downtown Library Air Control Replacement	06/30/2029	-	-	-	-	132,300	132,300	
South Valleys Library Roof Top Unit Replacements	06/30/2029	-	-	-	-	420,000	420,000	
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		\$ 105,592,147	\$ 21,337,562	\$ 8,855,743	\$ 16,714,100	\$ 5,257,425	\$ 157,756,977	



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Expenditures							
Technology Services Projects							
Major Technology Replacement	06/30/2025	5,000,000	-	-	-	-	5,000,000
Application Infrastructure (carry-over)	06/30/2025	33,306	-	-	-	-	33,306
Door Access Control System Replacement (carry-over)	06/30/2025	343,570	-	-	-	-	343,570
Security Camera System Replacement (carry-over)	06/30/2025	759,593	-	-	-	-	759,593
In-Building P25 BDA Upgrade (carry-over)	06/30/2025	1,102,500	-	-	-	-	1,102,500
Broadband - Gerlach Fiber (carry-over)	06/30/2025	1,776,000	-	-	-	-	1,776,000
Disaster Infrastructure Growth (Net Motion; Duo and F5; Cascade) (carry-over)	06/30/2025	200,000	-	-	-	-	200,000
ITMS (Requests/Project Tracking; Asset Management) (carry-over)	06/30/2025	122,400	-	-	-	-	122,400
9th Street Data Center Upgrade	06/30/2025	464,200	-	-	-	-	464,200
NSRS Debt 2020 (carry-over)	06/30/2025	4,779,035	-	-	-	-	4,779,035
WCSO CAD System (carry-over)	06/30/2025	2,500,000	-	-	-	-	2,500,000
WCSO Records Management System (carry-over)	06/30/2025	3,092,276	-	-	-	-	3,092,276
WCSO Jail Management System (carry-over)	06/30/2025	1,123,880	-	-	-	-	1,123,880
P25 Radios (on-going)	06/30/2029	300,000	300,000	300,000	300,000	300,000	1,500,000
BCC Chambers Upgrade	06/30/2026	-	636,143	-	-	-	636,143
Tech Infrastructure Assessment (Implementation)	06/30/2026	-	315,000	-	-	-	315,000
MDF-IDF Closet Upgrade	06/30/2026	-	307,020	-	-	-	307,020
Radio Shop Test Kits	06/30/2026	-	126,000	-	-	-	126,000
P25 Ash Field Site Construction	06/30/2026	-	2,945,750	-	-	-	2,945,750
Enterprise Resource Planning (ERP) Replacement for SAP**	06/30/2028	-	-	-	8,000,000	-	8,000,000
Technology Services Projects Total		\$ 21,596,760	\$ 4,629,912	\$ 300,000	\$ 8,300,000	\$ 300,000	\$ 35,126,672



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2025 — 2029 PROJECT LIST

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Resources & Projects	Est. Date of Completion	Year 1 FY 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Expenditures							
Other "Restricted Projects"							
District Court Expansion	06/30/2029	400,000	334,069	334,069	334,069	334,069	1,736,276
Other "Restricted Projects" Total;		\$ 400,000	\$ 334,069	\$ 334,069	\$ 334,069	\$ 334,069	\$ 1,736,276
Other Expenditures/Uses:							
Undesignated Projects		2,333,600	2,000,000	2,000,000	2,000,000	2,000,000	10,333,600
Salaries and Wages		97,415	100,337	103,348	106,448	109,641	517,189
Employee Benefits		47,247	48,664	50,124	51,628	53,177	250,841
Services and Supplies		106,410	-	-	-	-	106,410
Investment Pool Allocation		7,000	15,000	15,000	15,000	15,000	67,000
Other Expenditures/Uses Total		\$ 2,591,672	\$ 2,164,002	\$ 2,168,472	\$ 2,173,076	\$ 2,177,818	\$ 11,275,040
Total Expenditures		\$ 130,180,578	\$ 28,465,545	\$ 11,658,284	\$ 27,521,245	\$ 8,069,312	\$ 205,894,965
Ending Fund Balance		\$ 30,613,782	\$ 19,784,872	\$ 22,270,770	\$ 9,999,125	\$ 18,347,350	\$ 124,579,249

*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 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Resources							
Beginning Fund Balance		12,188,903 \$	5,559,403 \$	4,294,192 \$	4,006,035 \$	2,269,712 \$	12,188,903
Revenues							
Governmental Grants		1,847,965	9,600,000	500,000	3,740,000	4,325,000	20,012,965
Construction Tax		476,000	523,600	575,960	633,556	696,912	2,906,028
Local Governmental-Cap Cost		-	-	-	-	-	-
Non-Governmental Grants		-	-	-	-	-	-
Donations/Contributions		-	-	-	-	-	-
Investment Earnings		180,631	111,188	85,884	80,121	45,394	503,218
Total Resources		14,693,499 \$	15,794,192 \$	5,456,035 \$	8,459,712 \$	7,337,018 \$	35,611,113



PARKS CAPITAL FUND

FISCAL YEAR 2025 — 2029 PROJECT LIST

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Resources & Projects	Est. Date of Completion	Year 1 FY 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	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		65,079	-	-	-	-	65,079
Galena Schoolhouse-Interior Renovations (carry-over)	06/30/2025	446,563	-	-	-	-	446,563
South Valleys Regional Park Master Plan Implementation	06/30/2025	759,500	-	-	-	-	759,500
Galena School House Reno CCCHP (carry-over)	06/30/2025	147,086	-	-	-	-	147,086
Carcione-Canepa Ranch Master Plan and Development	06/30/2026	-	2,000,000	-	-	-	2,000,000
Carcione Railroad Crossing	06/30/2026	-	2,500,000	-	-	-	2,500,000
Whites Creek Trailhead	06/30/2026	-	1,500,000	-	-	-	1,500,000
Carcione Canepa Mothballing Avansino House	06/30/2026	-	400,000	-	-	-	400,000
Stone & O'Brien Property Plan and Development Trailhead	06/30/2028	-	-	-	500,000	-	500,000
Stone & O'Brien Property Trail Connections Galena Canyon	06/30/2028	-	-	-	250,000	-	250,000
Callahan Park Construction Phase II	06/30/2028	-	-	-	1,200,000	-	1,200,000
District 1 Projects Total		\$ 1,420,201	\$ 6,400,000	\$ -	\$ 1,950,000	\$ -	\$ 9,770,201



PARKS CAPITAL FUND

FISCAL YEAR 2025 — 2029 PROJECT LIST

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Resources & Projects	Est. Date of Completion	Year 1 FY 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Projects							
District 2 Projects							
Undesignated Expense-District 2A		400,622	-	-	-	-	400,622
Undesignated Expense-District 2B		272	-	-	-	-	272
Undesignated Expense-District 2C		148,414	-	-	-	-	148,414
Undesignated Expense-District 2D		433,870	-	-	-	-	433,870
Lazy 5 Drainage Improvements	06/30/2025	150,000	-	-	-	-	150,000
Sun Valley Regional Park - Bike Park (carry-over)	06/30/2025	150,000	-	-	-	-	150,000
Red Hill Open Space Master Plan Phase I Implementation	06/30/2026	-	500,000	-	-	-	500,000
Golden Valley Master Plan and Phased Buildout	06/30/2026	-	500,000	-	-	-	500,000
Lazy 5 Regional Park- Repair Replace West Playground	06/30/2026	-	500,000	-	-	-	500,000
Regional Shooting Facility - Berm and Safety Improvements	06/30/2026	-	1,600,000	-	-	-	1,600,000
Swan Lake Nature Study Area - Drainage Improvements	06/30/2026	-	2,000,000	-	-	-	2,000,000
North Valleys Dog Park	06/30/2027	-	-	300,000	-	-	300,000
Gator Swamp Development with Additional Parking Lot and Flat Filed	06/30/2027	-	-	650,000	-	-	650,000
Regional Shooting Facility - Expansion of Public Shooting Range	06/30/2027	-	-	500,000	-	-	500,000
Cold Springs Park Community Center Playground Replacement	06/30/2028	-	-	-	500,000	-	500,000
Regional Archery Facility Master Plan Development	06/30/2028	-	-	-	3,740,000	-	3,740,000
North Valleys Regional Park Master Plan Implementation - Hard Surface Courts	06/30/2029	-	-	-	-	650,000	650,000
Palomino/East Spanish Springs Park Design and Construction	06/30/2029	-	-	-	-	4,000,000	4,000,000
District 2 Projects Total		\$ 1,283,178	\$ 5,100,000	\$ 1,450,000	\$ 4,240,000	\$ 4,650,000	\$ 16,723,178



PARKS CAPITAL FUND

FISCAL YEAR 2025 — 2029 PROJECT LIST

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Resources & Projects	Est. Date of Completion	Year 1 FY 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	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		78,203	-	-	-	-	78,203	
Ballardini Loop Trails WC-1 (carry-over)	06/30/2025	272,468	-	-	-	-	272,468	
Carcione-Canepa Master Plan Implementation (carry-over)	06/30/2025	252,810	-	-	-	-	252,810	
Undesignated-Trails Admin	06/30/2025	14,569	-	-	-	-	14,569	
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	06/30/2025	285,000	-	-	-	-	285,000	
Undesignated-Parks Projects	06/30/2025	377,661	-	-	-	-	377,661	
Rancho San Rafael Playground (carry-over)	06/30/2025	708,573	-	-	-	-	708,573	
Bowers Mansion Seismic Retrofit Ph III (carry-over)	06/30/2025	410,727	-	-	-	-	410,727	
WC-1 Riverbend Trails Phase 2 (carry-over)	06/30/2025	195,967	-	-	-	-	195,967	
Truckee Riverbend Trail LWCF (carry-over)	06/30/2025	121,745	-	-	-	-	121,745	
Rancho San Rafael Playground LWCF (carry-over)	06/30/2025	428,183	-	-	-	-	428,183	
Ballardini Water Rights WC-1 (carry-over)	06/30/2025	58,742	-	-	-	-	58,742	
Bonds Projects Total		\$ 3,204,646	\$ -	\$ -	\$ -	-	\$ 3,204,646	



Capital Improvements Plan

PARKS CAPITAL FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Projects							
Special Projects:							
Parks Special Projects Undesignated		433,778	-	-	-	-	433,778
Parks Construction Donations (IO)		52,568	-	-	-	-	52,568
Arboretum Visitor Center (IO)		78,453	-	-	-	-	78,453
Rancho Wetlands/UNR (carry-over)	06/30/2025	287,887	-	-	-	-	287,887
Sierra Front Trail Planning (carry-over)	06/30/2025	11,019	-	-	-	-	11,019
Bikeway Crystal Bay Incline TRPA (carry-over)	06/30/2025	1,139,932	-	-	-	-	1,139,932
May Arboretum - Visitor/Education Center	TBD	-	-	-	-	TBD	-
Special Projects Total		\$ 2,003,637	\$ -	\$ -	\$ -	\$ -	\$ 2,003,637
Other Expenditures/Uses:							
Debt Service		-	-	-	-	-	-
Transfers Out		-	-	-	-	-	-
Other Expenditures/Uses Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures							
		\$ 9,134,095	\$ 11,500,000	\$ 1,450,000	\$ 6,190,000	\$ 4,650,000	\$ 32,924,095
Ending Fund Balance							
		\$ 5,559,403	\$ 4,294,192	\$ 4,006,035	\$ 2,269,712	\$ 2,687,018	\$ 2,687,018



CAPITAL FACILITIES TAX FUND

FUND SUMMARY

CAPITAL FUNDS SUMMARY	Year 1 FY 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Resources						
Beginning Fund Balance	4,128,426 \$	2,201,796 \$	3,181,205 \$	4,177,431 \$	5,098,191 \$	4,128,426 \$
Revenues						
Ad Valorem	11,277,743	11,954,408	12,671,672	13,305,256	13,970,518	63,179,597
Investment Earnings	30,000	43,235	99,653	112,343	124,347	409,578
Debt Financing	-	-	-	-	-	-
Total Resources	15,436,169 \$	14,199,439 \$	15,952,530 \$	17,595,030 \$	19,193,056 \$	67,717,601 \$
Projects						
Projects:						
NONE	-	-	-	-	-	-
Projects Total	- \$	- \$	- \$	- \$	- \$	- \$
Other Expenditures/Uses:						
Services and Supplies	52,175	53,219	54,283	55,369	56,476	271,521
Payments to Other Agencies	1,240,552	1,344,871	1,425,563	1,496,841	1,571,683	7,079,511
Payments to State Highway Fund	6,766,646	7,172,645	7,603,003	7,983,153	8,382,311	37,907,758
Settlement Payments	-	-	-	-	-	-
Transfers to Roads Special Revenue Fund	5,175,000	2,447,500	2,692,250	2,961,475	3,257,623	16,533,848
Other Expenditures/Uses Total	13,234,373 \$	11,018,234 \$	11,775,099 \$	12,496,838 \$	13,268,093 \$	61,792,637 \$
Total Expenditures/Uses	13,234,373 \$	11,018,234 \$	11,775,099 \$	12,496,838 \$	13,268,093 \$	61,792,637 \$
Ending Fund Balance	2,201,796 \$	3,181,205 \$	4,177,431 \$	5,098,191 \$	5,924,964 \$	5,924,964 \$



Capital Improvements Plan

ROADS FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Resources							
Beginning Fund Balance		\$ 1,682,649	\$ 413,506	\$ -	\$ -	\$ -	1,682,649
Revenues							
Taxes		-	-	-	-	-	-
Licenses and Permits		-	-	-	-	-	-
Intergovernmental		11,040,000	11,371,200	11,712,336	12,063,706	12,425,617	58,612,859
Charges for Services		700,000	721,000	742,630	764,909	787,856	3,716,395
Fines and Forfeitures		188,580	194,237	200,065	206,066	212,248	1,001,197
Miscellaneous		-	-	-	-	-	-
Other Financial Sources		6,500,253	3,812,511	4,098,211	4,409,615	4,749,206	23,569,796
Total Resources		\$ 20,111,482	\$ 16,512,454	\$ 16,753,241	\$ 17,444,296	\$ 18,174,928	\$ 88,582,896
Expenditures							
Roads Special Revenue Fund Projects:							
Roads Capital	06/30/2024	4,306,000	4,383,680	4,515,190	4,650,646	4,790,165	22,645,682
Roads Maintenance (Operating)		15,391,977	12,128,774	12,238,051	12,793,650	13,384,763	65,937,215
Transfers To Public Works		-	-	-	-	-	-
Total Expenditures		\$ 19,697,977	\$ 16,512,454	\$ 16,753,241	\$ 17,444,296	\$ 18,174,928	\$ 88,582,896
Ending Fund Balance		\$ 413,506	\$ -	\$ -	\$ -	\$ -	-



OTHER FUNDS CAPITAL

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Expenditures							
General Fund Projects	06/30/2025	1,003,657	-	-	-	-	1,003,657
Health Fund	06/30/2025	197,444	-	-	-	-	197,444
Library Expansion Fund	06/30/2025	-	-	-	-	-	-
Animal Services Fund	06/30/2025	302,000	-	-	-	-	302,000
Enhanced 911 Fund	06/30/2025	1,000,000	-	-	-	-	1,000,000
Regional Public Safety Training Center	06/30/2025	486,000	-	-	-	-	486,000
Regional Communication System	06/30/2025	190,000	-	-	-	-	190,000
Indigent Tax Levy	06/30/2025	-	-	-	-	-	-
Homelessness	06/30/2025	-	-	-	-	-	-
Child Protective Services	06/30/2025	119,200	-	-	-	-	119,200
Senior Services	06/30/2025	-	-	-	-	-	-
Golf Course Fund	06/30/2025	75,000	-	-	-	-	75,000
Building & Safety Fund	06/30/2025	70,000	-	-	-	-	70,000
Other Restricted Revenue Fund	06/30/2025	458,874	-	-	-	-	458,874
Total Expenditures		\$ 3,902,175	\$ -	\$ -	\$ -	\$ -	\$ 3,902,175



UTILITIES FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years					
Net Resources Available From:												
Projects Funded by Rate Payers		5,456,400	500,000	15,722,000	6,292,000	130,000	28,100,400					
Projects Funded by Developers		76,631,600	8,200,000	750,000	8,565,000	3,120,000	97,266,600					
Projects Funded by Grants		-	-	-	-	-	-					
Total Net Available Resources	\$	82,088,000	\$	8,700,000	\$	16,472,000	\$	14,857,000	\$	3,250,000	\$	125,367,000



Capital Improvements Plan

UTILITIES FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	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			06/30/2025	3,800,000	-	-	-	-	3,800,000
Dump Truck			06/30/2025	350,000	-	-	-	-	350,000
STMWRF Projects			06/30/2028	250,000	500,000	5,250,000	4,000,000	-	10,000,000
Cold Springs WRF Projects			06/30/2025	1,046,400	-	-	-	-	1,046,400
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning			06/30/2029	10,000	-	10,472,000	2,292,000	130,000	12,904,000
Reclaimed Water (Connection Fees)									
None				-	-	-	-	-	-
General Sewer (Connection Fees)									
LVWRF-RSWRF Upgrade, Lift Station, Effluent Pipeline, Decommissioning			06/30/2029	240,000	-	-	5,315,000	3,120,000	8,675,000
South Truckee Meadows Sewer (Connection Fees)									
Pleasant Valley Interceptor - Reach 3 Conveyance Project			06/30/2025	16,131,000	-	-	-	-	16,131,000
Steamboat Lift Station Replacement and 2nd Force Main			06/30/2025	15,200,000	-	-	-	-	15,200,000
STMWRF 2020 Expansion			06/30/2025	30,963,000	-	-	-	-	30,963,000
Effluent Distribution Expansion - Programmatic			06/30/2026	13,400,000	7,900,000	-	-	-	21,300,000
Spanish Springs Stormwater (Connection Fees)									
None				-	-	-	-	-	-



UTILITIES FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Projects							
Cold Springs Sewer (Connection Fees)							
Cold Springs WRF Projects	06/30/2028	697,600	300,000	750,000	3,250,000	-	4,997,600
							-
Total Project Costs		\$ 82,088,000	\$ 8,700,000	\$ 16,472,000	\$ 14,857,000	\$ 3,250,000	\$ 125,367,000



EQUIPMENT SERVICES FUND

FISCAL YEAR 2025 — 2029 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 2025	Year 2 FY 2026	Year 3 FY 2027	Year 4 FY 2028	Year 5 FY 2029	Total 5 Years
Net Resources Available From:							
Equipment Services Internal Service Fund Capital Resources		5,479,690	4,453,944	4,494,179	7,826,652	9,219,584	31,474,049
Total Net Available Resources		\$ 5,479,690	\$ 4,453,944	\$ 4,494,179	\$ 7,826,652	\$ 9,219,584	\$ 31,474,049
Projects							
Equipment Services Projects							
Heavy Equipment Replacement	06/30/2025	2,843,791	2,037,000	1,474,537	2,634,076	6,195,279	15,184,683
Light Equipment Replacement	06/30/2025	2,635,899	2,416,944	3,019,642	5,192,576	3,024,305	16,289,366
Equipment Services Projects Total		\$ 5,479,690	\$ 4,453,944	\$ 4,494,179	\$ 7,826,652	\$ 9,219,584	\$ 31,474,049
Total Project Costs		\$ 5,479,690	\$ 4,453,944	\$ 4,494,179	\$ 7,826,652	\$ 9,219,584	\$ 31,474,049



Capital Improvement Plan

FY 2025 New Capital Projects

No additional ongoing operational costs identified for projects.

Capital Project Title: 911 Parr Parking Lot Rehabilitation Phase II	
Project Budget: \$12,000,000	
Estimated Completion Date:: 6/30/2025	
Capital Project Description/Scope: Pavement reconstruction of the parking lot at 911 Parr	
Capital Project Objective: Land maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$12,000,000.00
Total	\$12,000,000.00
Estimated Project Costs:	
Design	\$1,200,000.00
Construction/Land Improvements	\$9,709,091.00
Contingency	\$1,090,909.00
Total	\$12,000,000.00

Capital Project Title: Juvenile Services Case Management System	
Project Budget: \$1,200,000	
Estimated Completion Date: 6/30/2025	
Capital Project Description/Scope: Replace case management software that is at end of life and convert to a web-based application	
Capital Project Objective: Implement a new case management software for Juvenile Services	
Funding Sources:	
Grant and Targeted Case Management	\$1,200,000.00
Total	\$1,200,000.00
Estimated Project Costs:	
Technology Software Licensing/ Subscription	\$1,200,000.00
Total	\$1,200,000.00



Capital Improvement Plan

FY 2025 New Capital Projects

Capital Project Title: West Hills Rehabilitation	
Project Budget: \$13,500,000	
Estimated Completion Date: 6/30/2025	
Capital Project Description/Scope: Design and complete renovation of existing building for acute mental health beds	
Capital Project Objective: Provide the County with psychiatric residential treatment for youth with developmental and behavioral health needs	
Funding Sources:	
State and Local Fiscal Recovery Funds	\$13,500,000.00
Total	\$13,500,000.00
Estimated Project Costs:	
Design	\$1,350,000.00
Construction/Building Improvements	\$10,922,727.00
Contingency	\$1,227,273.00
Total	\$13,500,000.00

Capital Project Title: 9th Street Data Center Upgrade	
Project Budget: \$464,200	
Estimated Completion Date: 6/30/2025	
Capital Project Description/Scope: Upgrade UPS and adding an additional HVAC	
Capital Project Objective: Infrastructure upgrades to technology hardware to preserve and maintain Washoe County capital technology assets	
Funding Sources:	
General Fund	\$464,200.00
Total	\$464,200.00
Estimated Project Costs:	
Design	\$46,420.00
Construction/Building Improvements	\$375,580.00
Contingency	\$42,200.00
Total	\$464,200.00



FY 2025 New Capital Projects

Capital Project Title: Lazy 5 Drainage Improvements		
Project Budget: \$150,000		
Estimated Completion Date: 6/30/2025		
Capital Project Description/Scope: Drainage improvements to the north side including a new drainage ditch, detention basin/ponding area, and landscaping		
Capital Project Objective: Park maintenance to preserve and maintain Washoe County parks capital assets		
Funding Sources:		
Parks Capital		\$150,000
Total		\$150,000
Estimated Project Costs:		
Design		\$15,000
Construction/Building Improvements		\$121,364
Contingency		\$13,636
Total		\$150,000

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 every odd numbered year for 120 calendar days beginning on the first Monday of February. If legislation is passed pertaining to local government fiscal matters, affected local governments have an opportunity to amend their budgets to incorporate the impact of the legislation. The last Regular Session of the Nevada Legislature occurred in 2023 and the next will occur in 2025. Special Sessions of the Nevada Legislature may also be called under extraordinary circumstances. While a Special Session does not always include matters pertaining to local government budgets, they sometimes do. In such an instance, local governments would have an opportunity to amend their budgets accordingly.

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 governing County operations are as follows:



Financial Policies

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 using 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 regarding 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 the State of



Financial Policies

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:



Financial Policies

- 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



Financial Policies

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 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



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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



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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 must 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 to ensure 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 to determine how the County budget should be prepared



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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.
- 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. Unassigned Fund Balance for the purpose of sustainability of working capital with a balance of between 10-17% of budgeted appropriations.
- 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



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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 expenses.

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 NRS 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 restrictive 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 its compliance with bond covenants and ensure compliance with federal arbitrage regulations.

14.8 The County shall maintain communication with bond rating agencies regarding its



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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 routinely 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 all applicable laws have been complied with, fully discloses the County's financial position and the results of all of the County's funds and account groups and would achieve an unmodified auditor's opinion on each annual financial statement audit. The specific applicable policies 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 the County's programs utilize best management practices, and 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 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.



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- 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.

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.

Component Unit - Legally separate organizations for which the County is financially accountable. The County currently has one discretely presented component unit, Truckee Meadows Fire Protection District (TMFPD).

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.



Glossary of Terms

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

Crossroads Program - A public-private partnership with Washoe County Human Services Agency that focuses on providing housing and supportive services for men and women transitioning out of substance abuse and homelessness.

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.



Glossary of Terms

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 - In governmental fund financial statements, fund balances are classified based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources in the funds. Per GASB 54, fund balance is broken into several categories:

- ◇ *Not Spendable* - Consist of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.
- ◇ *Restricted* - Consist of amounts with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other *governments*; or (b) law through constitutional provisions or enabling legislation.
- ◇ *Committed* - Consist of resource balances with constraints imposed by formal action of the BCC through ordinance, resolution or public meeting item approval that specifically state the revenue source and purpose of the commitment
- ◇ *Assigned* - Consist of resource balances intended to be used for specific purposes by authorized County management that do not meet the criteria to be classified as restricted or committed. For governmental funds, excluding the General Fund, BCC approved resolutions authorizing the creation of the fund establish the specific purposes for which fund balances are assigned. In the General Fund, the assigned fund balance includes encumbrances approved by authorized County management that have been approved by the BCC for re-appropriation in the subsequent year.



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- ◊ **Unassigned** - Consist of all resource balances in the General Fund not contained in other classifications. For other governmental funds, the unassigned classification is used only to report a deficit balance resulting from specific purposes for which amounts had been restricted, committed or assigned.

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, 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



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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).

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.



Glossary of Terms

- 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 Measures** - 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.

Glossary of Terms

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.

STAR Program - A program within Department of Alternative Sentencing that provides wrap-around, community-based treatment services and community supervision for individuals struggling with an Opioid Use Disorder (OUD).

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.



Glossary of Terms

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.

Working Capital - the difference between current assets and current liabilities.

GLOSSARY OF ACRONYMS

AB 104 - [AB = Assembly Bill] Nevada 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 266 - [AB = Assembly Bill] Nevada Legislation passed in 2003; requiring the governing body of certain counties and cities to ensure that public notices are issued in certain languages; requiring each such county and city to develop a language access plan; requiring the Office for New Americans created in the Office of the Governor to employ a person to perform certain duties related to language access; requiring the Director of the Office for New Americans to submit a biannual report to the Legislature relating to language access plans of state agencies and local governments; making an appropriation; and providing other matters properly relating thereto.

AB 489 - [AB = Assembly Bill] Nevada Legislation passed in 2005; Abatement formula approved 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.



Glossary of Acronyms

BDA - Bi-Directional Amplifier

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.

CAD - Computer Aided Dispatch

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.

CCCHP - Commission for Cultural Centers and Historic Preservation

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.

CMO - County Manager's Office

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



Glossary of Acronyms

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.

CTMRD - Central Truckee Meadows Remediation District

DA - District Attorney.

DAS - Department of Alternative Sentencing

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).

EAP - Employee Assistance Program

EDAWN - Economic Development Authority of Western Nevada

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

ESF - Equipment Services Fund

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



Glossary of Acronyms

GAAP - Generally Accepted Accounting Principles as adopted by accounting standards boards.

GASB - Governmental Accounting Standards Board.

GASB 87 - Government Accounting Standards Board Statement No. 87, Leases

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.

GO/GO-Rev/Non GO-Rev - General Obligation, General Obligation-Revenue, Non General Obligation Revenue - different categories of bonds

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.



Glossary of Acronyms

ICMA - International City/County Management Association.

ITMS - Information Technology Management System

JEC - Job Evaluation Committee

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.

LVWRF-RSWRF - Lemmon Valley Water Reclamation Facility -Reno/Stead Water Reclamation Facility

LWCF - Land and Water Conservation Fund

MDF-IDF - Main Distribution Frame-Intermediate Distribution Frame

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



Glossary of Acronyms

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.

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.

NFF - Nevada Farms and Families

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.

NRS - Nevada Revised Statutes.

NSRS - Nevada Shared Radio System; sometimes referred to as P25.

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.

PERS/NVPERS - Public Employees' Retirement System of Nevada

PILT - Payment in Lieu of Taxes.

PPO - Preferred Provider Organization.

PTax - Property Tax

(WC)RCS - Washoe County Regional Communication System

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.

RHA - Reno Housing Authority



Glossary of Acronyms

RMS - Records Management System

ROV - Registrar of Voters

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.

RPSTC - Regional Public Safety Training Center

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



Glossary of Acronyms

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.

SLFRF - State and Local Fiscal Recovery Funds.

SOD - Special Operations Division

STMWRF - South Truckee Meadows Water Reclamation Facility

STR - Short Term Rentals

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.

UNR - University of Nevada, Reno



Glossary of Acronyms

- WC** - Washoe County.
- WCC** - Washoe County Code.
- WCRAS** - Washoe County Regional Animal Services
- WCSO** - Washoe County Sheriff's Office
- WRF** - Water Reclamation Facility

