



WASHOE COUNTY



Photo Credit: Joshua Andreasen

Location: University Ridge Park

Annual Budget
Fiscal Year 2021
July 1, 2020 - June 30, 2021



WASHOE COUNTY
NEVADA

ANNUAL BUDGET

For the Fiscal Year
Ending June 30, 2021

BOB LUCEY

Chair, Washoe County Commission

MARSHA BERKBIGLER

District 1

VAUGHN HARTUNG

District 4

KITTY JUNG

District 3

JEANNE HERMAN

District 5

County Manager
Eric P. Brown





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Washoe
Nevada**

For the Fiscal Year Beginning

July 1, 2019

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, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

**WASHOE COUNTY, NEVADA
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

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WASHOE COUNTY NEVADA

COUNTY OFFICIALS

July 1, 2020

ELECTED OFFICIALS

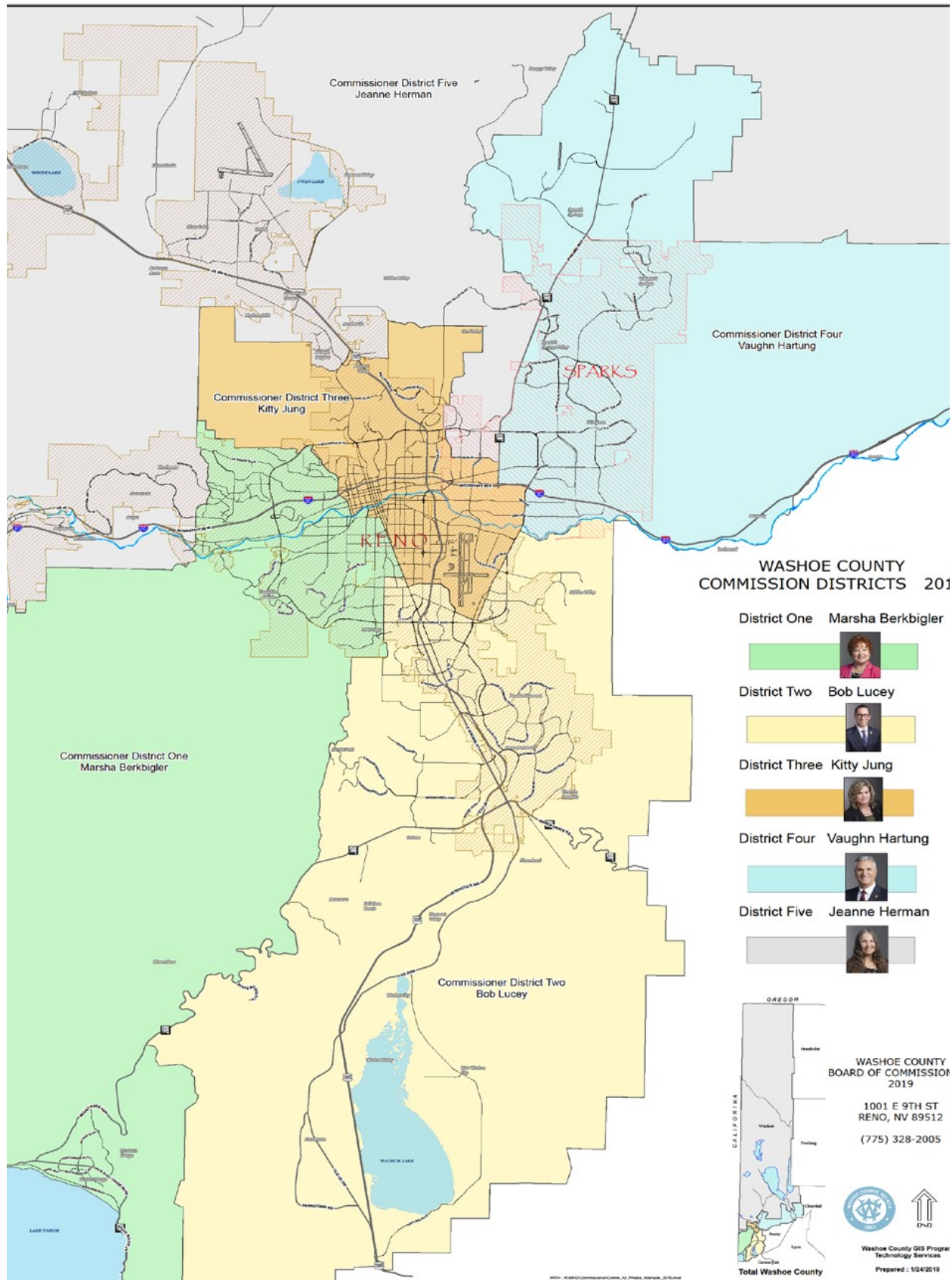
Chair, Board of County Commissioners, District 2
Vice-Chair, Commissioner, District 1
Commissioner, District 3
Commissioner, District 4
Commissioner, District 5
County Assessor
County Clerk
County Recorder
County Treasurer
District Attorney
Incline Constable
Public Administrator
Sheriff

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

APPOINTED OFFICIALS

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

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





To Our Washoe County Citizens and Visitors:

I am pleased to present Washoe County's Fiscal Year 2021 (FY 2021) budget. This budget reflects the values and strategic vision of the Board of County Commissioners (BCC) and our commitment to providing superior services to all Washoe County residents and visitors, responsible stewardship of public funds, response to emerging issues, and positioning ourselves to support the economic growth of our region.

The COVID-19 pandemic, caused by the Coronavirus SARS-CoV-2, has significantly impacted the world, nation, and state; including, Northern Nevada and Washoe County. This unprecedented event closed all non-essential businesses in Nevada; including, schools, business offices, restaurants and Casino-Hotels. Nevada's economy, though becoming more diversified, continues to benefit greatly from tourism and gaming. As such, fiscal impacts due to the closures of this sector are anticipated to be significant. The good news is that here in Northern Nevada, we have worked hard to diversify our

local economy in recent years which, according to early indicators, is helping mitigate the negative financial impacts more than the rest of the State.

The FY 2021 Final Budget, adopted by the BCC on May 19, 2020, includes estimated COVID-19 financial impacts based on the most current national, state and local economic trends during an uncertain time as the pandemic was just beginning to unfold.

The FY 2021 Final Budget reflects a financial balance based on the BCC-approved goals for the year to:

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

For many years, Washoe County has stressed a fiscally conservative approach in its budgeting practices, with a focus on prudent management of long-term debt and disciplined financial management of all resources. With the growth in Washoe County's population, the County continues to experience increasing costs to provide services to the communities it serves. Prior to the COVID-19 pandemic, "normal" revenue growth was anticipated to cover existing budget needs, but were not anticipated to be sufficient to sustain all projected cost increases (not including COVID-19), or capital improvement needs. Accordingly, departments were asked to prioritize and reallocate resources from existing fund levels, wherever possible. This level of fiscal scrutiny and coordination implemented by County department and leadership has helped make possible the level of fiscal General Fund reserves the County has established, and will need, to deal with the impacts of the COVID-19 pandemic.

The continued emphasis on fiscal sustainability is critical. The County doesn't just recognize fiscal sustainability as a strategic priority, the County's Fiscal Year 2021-2023 Strategic Plan includes the Strategic Goal: "Restore Fiscal Stability from Impacts of COVID-19 Pandemic." This fiscally conservative approach that Washoe County has used for many years, and again in this year's budget process, is reflected in many quantifiable ways. As an example, Washoe County's debt rating remains one of the highest in Northern Nevada at AA/Aa2; credit rating as indicated in the [Debt Service Funds](#) section of this document.

As detailed in the [Community, Organizational, and Economic Profile](#) and [Budget at a Glance](#) sections of this document, significant impacts related to COVID-19 were anticipated in Q3 and Q4 of Fiscal

Year 2020 (April-May 2020), as well as the first half of FY 2021 (July-December 2020). Over the 15-month period, the estimated General Fund fiscal impact was \$65 million, consisting of \$52.4 million in revenue loss (mostly sales-tax related) and \$12.6 million in COVID-19 response and ongoing costs.

The Fiscal Year 2020 (FY 2020) budget process focused on fiscal sustainability per “normal” conditions. The FY 2021 budget process had to quickly shift focus and consider not only long-term sustainability, but the ability to fund and react to shorter-term COVID-19 impacts, while adhering to the BCC’s goals. More specific information is included in the “Budget at a Glance” and “General Fund” sections of this document. A high-level comparison is provided below.

Budget Comparison	Fiscal Year 2020	Fiscal Year 2021
Budget Message	Message: "Uncertainty"	Message: "Unprecedented"
Focus Areas	Fiscally Responsible Budget Cover Costs of Known Impacts Address Some Unknown Impacts Assist Departments with funding Critical Needs, including Reallocation/Realignment	health) Keep Employees Working Use Reserves Wisely Assist Departments with funding Critical Needs, including Reallocation/Realignment
Staffing Changes	Net 27.62 General Fund FTEs Net 26 FTEs in other funds	Net 10.63 General Fund FTEs-100% cost offset Net 3.26 FTEs in other funds
General Fund Budget	\$363.2 million	\$355.5 million
General Fund -Fund Balance	Unrestricted reserves budgeted at \$53.1 million, or 14.6%	Unrestricted reserves budgeted at \$48.1 million, or 13.6%

As the largest Washoe County fund, and the fund that has the revenue and expense budget appropriations associated with the COVID-19 impacts, the General Fund saw the most changes. Below please find comparisons between FY 2020 Adopted budget and the FY 2020 Estimate and between the FY 2021 Tentative and FY 2021 Final budgets. Also provided below is a comparison of FY 2020 and FY 2021.

Washoe County FY 2021 Final General Fund Budget						
	FY 2019	FY 2020	FY 2020 Year-	FY 2021	FY 2021 Final	FY21 vs. FY20
Sources and Uses	Actual	Adopted Budget	End Estimate	Tentative Budget	Budget	% Var.
Revenues and Other Sources:						
Taxes	169,338,997	178,698,442	178,657,442	191,626,430	191,401,430	7.1%
Licenses and permits	10,215,816	9,742,200	9,400,977	9,742,200	9,740,793	0.0%
Consolidated taxes	116,837,253	120,926,919	106,900,000	120,926,919	89,964,685	-25.6%
Other intergovernmental	24,162,442	23,646,849	22,019,306	23,540,065	17,899,379	-24.3%
Charges for services	20,410,992	19,697,694	19,965,461	20,308,279	21,228,680	7.8%
Fine and forfeitures	6,986,424	6,756,650	6,930,150	6,247,182	4,417,282	-34.6%
Miscellaneous	6,910,676	3,767,435	4,662,576	3,771,535	4,048,685	7.5%
Total revenues	354,862,599	363,236,189	348,535,912	376,162,610	338,700,934	-6.8%
Other sources, transfers in	95,699	583,400	4,283,400	583,400	1,088,400	86.6%
TOTAL SOURCES	354,958,299	363,819,589	352,819,312	376,746,010	339,789,334	-6.6%
Expenditures and Other Uses:						
Salaries and wages	151,911,215	163,202,474	161,222,558	167,862,467	163,189,833	0.0%
Employee benefits	70,424,563	77,922,374	75,652,851	80,104,664	78,911,277	1.3%
OPEB contributions	16,869,328	14,795,251	14,795,251	14,865,870	12,365,870	-16.4%
Services and supplies	53,787,157	56,813,033	67,703,021	60,122,819	60,696,379	6.8%
Capital outlay	335,046	521,548	639,390	501,548	675,548	29.5%
Total expenditures	293,327,309	313,254,680	320,013,072	323,457,368	315,838,907	0.8%
Transfers out	45,674,844	44,267,446	42,118,606	45,260,760	38,960,760	-12.0%
Stabilization	-	-	-	-	-	-
Contingency	-	5,750,000	-	5,750,000	750,000	-87.0%
TOTAL USES	339,002,154	363,272,126	362,131,678	374,468,128	355,549,667	-2.1%
Net Change in Fund Balance	15,956,145	547,462	(9,312,366)	2,277,882	(15,760,333)	

Beginning Fund Balance	\$ 57,943,657	\$ 59,045,951	73,899,802	74,656,206	64,587,436
Ending Fund Balance	\$ 73,899,802	\$ 59,593,413	64,587,436	76,934,088	48,827,104

Unrestricted Ending Fund Balance	\$ 70,149,802	\$ 53,099,229	\$ 63,837,436	\$ 73,184,088	\$ 48,077,104
Unrestricted Fund Balance %	20.7%	14.6%	17.7%	19.6%	13.6%

*as % of Expense & Transfers less Capital

At this writing there are some signs of economic stabilization in our region based on the re-opening of Nevada and Washoe County. The General Fund Five-Year Forecast in the "Budget at a Glance" section of this document provides updated fiscal estimates. The revised estimates are based on events that occurred or became known after the FY 2021 budget was adopted including recent sales tax receipts/ trends-which show better than anticipated results for April-June 2020, unbudgeted federal funds for COVID-19 response costs-including up to \$20 million of federal CARES Act, Coronavirus Relief Funding (CRF), through the State of Nevada, and a BCC-approved legal settlement agreement with the Incline League to Save Incline Assets, Inc-which includes \$24 million in estimated costs to the County beginning in Fiscal Year 2022 through Fiscal Year 2024.

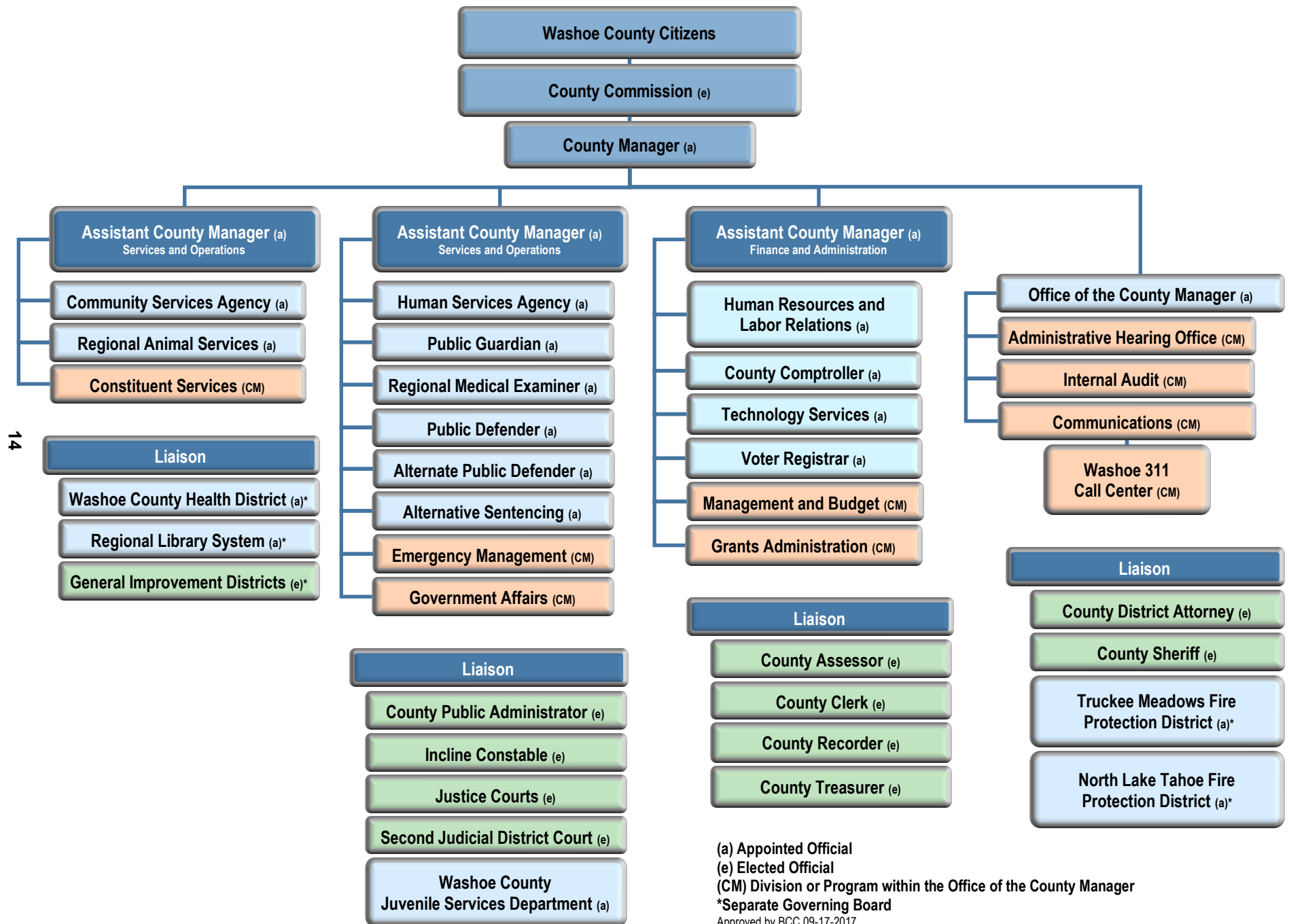
Despite the challenges of the COVID-19 pandemic, restricted revenue growth, and other resource constraints, the Board of County Commissioners, County management, and County staff remain committed to meeting the needs of this amazing community in which we live. I want to extend my sincere appreciation to the Board of County Commissioners, County management and employees for their tireless efforts to make Washoe County an environment of excellence and to provide high quality services and facilities to our community.

Sincerely,

A handwritten signature in black ink, appearing to read "Eric P. Brown", with a long horizontal flourish extending to the right.

Eric P. Brown
Washoe County Manager

Washoe County Organization Chart



WASHOE COUNTY, NEVADA

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

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

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 Funds account for activities that operate as a business and 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 Comprehensive Annual Financial Report (CAFR). The County has one component unit: Truckee Meadows Fire Protection District. The Fire District is a legally separate entity, governed by a Board of Fire Commissioners. The members of the Washoe Board of County Commissioners serve as members of this board. There is no financial benefit or burden relationship between the County and the Fire District.

Fiduciary Funds account for resources held for the benefit of parties outside of the County. Fiduciary funds appropriations are not included in the County's adopted budget, nor are they included in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. However, fiduciary funds are included in the Comprehensive Annual Financial Report (CAFR) 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 CAFR archives and Interim Financial Reports, please visit: <https://www.washoecounty.us/comptroller/Divisions/Accounting/index.php>

Introduction

USER'S GUIDE TO THE BUDGET

A local government budget is a plan that matches existing resources with the needs of the community. As such, it represents both a policy document that expresses the Board of County Commissioner's policy priorities and a financial plan for the County's fiscal year from July 1, 2020 through June 30, 2021, 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 2021 (FY 2021) budget, as well as how the document is organized. The FY 2021 budget is organized into 10 sections with separate glossaries of terms and acronyms.

Introduction

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

Understanding The Budget

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

Budget Summaries

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

General Fund

The General Fund is the primary operating fund of Washoe County and comprises over half of the County's total budget. This section provides an overview of each General Fund department, including each department's mission statement, organization chart, operating budget, program changes made for the FY 2021 budget, and staffing.

Special Revenue Funds

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

Debt Service Funds

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

Enterprise Funds

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

Internal Service Funds

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

Capital Projects Funds

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

Capital Improvement Program

The Capital Improvement Program (CIP) represents expenditures for major construction and infrastructure projects such as repairs and renovation of County facilities, parks, wastewater projects, County roads and other infrastructure. A summary of the five-year CIP is provided, along with details on new projects approved for FY 2021.

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 469,801. 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 and moderate cost of living. The climate is mild, with low humidity and rainfall, and residents enjoy the full range of all four seasons.

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

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

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)

BUDGET SNAPSHOT**FISCAL YEAR 2021**

Population: 469,801

Total Budget: \$714.6 million

General Fund Budget: \$355.5 million

Special Revenue Funds Budget: \$201 million

Debt Service Funds Budget: \$13.7 million

Capital Project Funds Budget: \$45 million

Enterprise Funds Budget: \$23.3 million

Internal Service Funds Budget: \$72.5 million

Total Authorized FTEs: 2,770

Washoe County Property Tax Rate: \$1.3917/
\$100 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: 204,756, per
NevadaTomorrow.org

- 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)
- Child protection and placement (Child Protective Services Division, Human Services)
- Safeguarding the assets of deceased citizens (Public Administrator)
- Guardianship for vulnerable persons unable to manage personal and financial affairs (Public Guardian)

Regional Facilities and Programs

- Housing and medical care for an average daily population of 980 inmates booked into the County jail from over thirty local state and federal law enforcement agencies (Sheriff Detention)
- Crime and forensic lab services provided to 13 Nevada Counties (Sheriff Crime Lab)
- Shelter operation and enforcement of animal control regulations (Regional Animal Services)
- Classrooms, burn tower and road courses for police and fire personnel (Regional Public Safety Training Center)
- Twelve (12) branch libraries offering materials in print, audio-visual and electronic formats; reference; periodicals and programs for children, youth and adults (Library)
- Development, maintenance and preservation of park lands and facilities (Regional Parks and Open Space)
- Social, legal and health services for seniors (Senior Services Division, Human Services)
- Training and exercises to test emergency plans and coordinate with local agencies (Regional Emergency Operations Center)

Community Services

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

Administrative & Internal Services

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

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

A BRIEF HISTORY OF WASHOE COUNTY

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

The North was eager to acquire the state's silver reserves. As the Comstock silver played out in the latter part of the decade, the transcontinental railroad was built from Sacramento through Northern Nevada by the Central Pacific Railroad. Myron Lake sold his land north of the Truckee River to Charles



Crocker of the Central Pacific and that land was surveyed and sold in 1868, becoming the town of Reno. Reno was designated the County seat for Washoe County in 1871, taking over from Washoe City to the south. When the Comstock finally played out in the 1880's Reno surpassed Virginia City as the pre-eminent city in Nevada. Reno's rise was further boosted by the move of the University of Nevada from Elko to Reno in 1885.

In the 1880s changes were made to county offices. The State of Nevada wanted to reduce governmental expenditures and also wanted counties to keep track of public money more efficiently. A County Board of Examiners was created, the Treasurer became ex-officio Assessor and the County Clerk became ex-officio County Superintendent of Schools.

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

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

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

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

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

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

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

In 1976 Washoe County issued its first economic revenue bonds for ten million dollars to finance water

facilities to be used by Sierra Pacific Power Company to provide water to the public. Later in the 1970's the MGM Grand – at that time the world's largest hotel-casino - was opened near the Reno-Tahoe Airport.

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



On August 1st, 1986 the first Hot August Nights took place at the Reno-Sparks Convention Center, something that would grow to become over a weeklong annual event bringing more tourists to the area than any other. Additional events were created in the following years including the Balloon Races, the Rib Cook-off and most recently a Blues Festival. These events join one of the oldest special event in the area, the Reno Air Races (est. 1964). Washoe County also sees a large influx of Burning Man participants (78,820 in 2019) that fly into the Reno-Tahoe International Airport, visit local businesses, and travel through the County.

WASHOE COUNTY ECONOMIC PROFILE — PRE COVID-19

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

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

Prior to the Great Recession, Washoe County enjoyed a period of almost seven years of program expansions and major capital project construction, including full integration of State child welfare activities, construction and opening of Regional Public Safety facilities, and multiple Parks, Library and Open Space projects. Like the rest of the nation and Nevada, the County suffered greatly during the Great Recession that began in 2007.

Beginning in Fiscal Year 2008, all the broad measures of the economy in Northern Nevada and Washoe County including taxable sales, housing prices, the unemployment rate, and the foreclosure rate showed deterioration of the economy. Unfortunately, Nevada was in many ways one of the most severely impacted states and perhaps the last state to emerge from the economic slowdown. It was not until 2012 that the state, and Northern Nevada more specifically, began to see a reversal of the economic decline that began in 2007.

Fortunately, since Fiscal Year 2014, Washoe County's general economy has experienced improvement as shown in the charts and information on the following pages. Average housing prices surpassed the pre-recession peak and according to 24/7 Wall St., through May 2019, Reno, Nevada had seen the third largest employment growth in the nation.

3. Reno, NV

- **5 yr. employment increase:** 23.9% (+49,382 jobs)
- **Highest growth industry:** Manufacturing (+13,800 jobs)
- **May 2019 unemployment:** 3.0%
- **Median household income:** \$61,360

Reno, Nevada, has one of the fastest growing working populations in the country. In the last five years, the metro area's labor force grew by 18.1%, more than in all but four other U.S. cities. Over the same period, job growth in the metro area more than kept pace. Total employment climbed by 23.9% in Reno between May 2014 and May 2019, more than triple the national employment growth of 7.3% over that time.

Manufacturing was the fastest growing industry in Reno over the last five years, with total employment more than doubling.

Source: <https://www.usatoday.com/story/money/2019/07/30/jobs-these-cities-adding-most-jobs-employment-growth/39806157/>

America's #1 Small City. The 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. Reno's information can be viewed at: <https://www.edawn.org/wp-content/uploads/2020/08/Resonance-2020-Americas-Best-Small-Cities-Report-Part-1.pdf>

The pre-COVID economic rebound is largely due to favorable demo-graphics and advantages that Northern Nevada and Washoe County offer to businesses both within and outside Nevada. These advantages continue to be relatively affordable and plentiful land, relatively low costs of labor, a low tax rate, good transportation networks to the Bay Area in California and the Western region of the United States, well-rated schools, and a safe and business-friendly environment. The 2020 America's Best Cities report ranks Reno as

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, Zulily, Rackspace and other major companies to locate significant plants and business operations in Northern Nevada. Recent major new developments in Northern Nevada include:

- ◆ In June 2020 the Economic Development Authority of Western Nevada (EDAWN) announced three new companies to the Northern Nevada region:
 - PlusPlus, a software platform, is expanding to Reno. The company plans to hire 100 employees over the next five years with an average annual base salary of \$70,000.
 - YOGO, a company that offers eco-friendly, compact yoga mats, has moved both operations and the corporate office to Sparks, Nevada. The company plans to hire up to 40 employees.
 - Affinity Development Group (ADG), which specializes in developing affinity and Customer Relationship Management programs for many high-profile clients. ADG plans to hire up to 200 employees and is actively recruiting for the new South Reno office.
- ◆ In September 2019, BlocWatch, a blockchain monitoring and management platform, announced establishing its co-headquarters in Reno.
- ◆ In April 2019, MOBE, an innovative health solutions company, announced establishing its co-headquarters in downtown Reno
- ◆ In July 2019, Google's Northern Nevada facility began construction on a 1,210 acre site
- ◆ Apple, Inc.'s new cloud computing data center located in the County in the Reno Technology Park, which opened in 2013, is continuing to grow. In February 2019, Apple completed construction of two facilities in the Reno-Sparks area and unveiled two additional projects that would bring its total footprint to 1.2 million square feet.

- ◆ In September 2018, Deantronics, an international leader in surgical and diagnostic medical devices, announced plans to build a medical device technology campus in Greater Reno-Sparks slated to open in 2020
- ◆ Tesla Motors' announcement in 2014 of its plans to build a 10 million square foot "Gigafactory" in the Tahoe Reno Industrial Center, located in Storey County along its border with Washoe County. The name "Gigafactory" comes from the factory's planned annual battery production capacity of 35 gigawatt-hours (GWh). The Governor's Office of Economic Development has estimated that at full build-out, this factory could produce 6,500 direct jobs and, based on an assumed employment multiplier of 2.61, a total of approximately 16,965 jobs to the region. As of mid-2018, Panasonic's battery production at the Gigafactory made the highest-volume battery plant in the world.
- ◆ The announcement by the Las Vegas-based company Switch in January 2015 that it plans to build a \$1 billion data center in the Tahoe Reno Industrial Center, located in Storey County along its border with Washoe County. Switch has stated that the facility will be approximately 3 million square feet in size. The first data center on the campus, TAHOE RENO 1, opened in February 2017.

The companies' decisions to establish operations in Northern Nevada, including Washoe County, after in many cases, fierce competitions by other states to attract these plants to their states, is helping to transform Northern Nevada's image and highlight the area's advantages to businesses and residents of other areas. At the same time, leaders have also been focused on developing and nurturing home-grown businesses, which is exemplified in a growing high-tech sector in the City of Reno.

Although the pre-COVID local economy continued to strengthen, it is always important to track leading economic indicators. Per the below chart, year-over-year trends as of February 2020 show mostly positive indicators, but a couple of indicators warrant continued monitoring.

Reno MSA Leading Economic Index-February 2020

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

0.15% 								
% Change	Taxable Sales	Taxable Gaming Revenue	# of SF Homes Sold	Airport Passengers	Airport Cargo	Initial Claims for Unemploy.	S&P 500 Index	M2 Money Supply
Month to Month	0.15% 	1.78% 	1.54% 	0.79% 	-0.89% 	0.07% 	-1.16% 	0.35% 
3.24% 								
% Change	Taxable Sales	Taxable Gaming Revenue	# of SF Homes Sold	Airport Passengers	Airport Cargo	Initial Claims for Unemploy.	S&P 500 Index	M2 Money Supply
Year to Year	3.22% 	-0.04% 	4.35% 	5.90% 	-3.00% 	-3.31% 	14.65% 	4.96% 

Source: EKay Economic Consultants

Even in times of strong economic growth, efficient and effective support of new growth with limited resources continues to challenge local governments in the region. Access to affordable housing continues to be a regional challenge.

Labor Market

The chart below tracks long-term job growth and the pre-COVID decline in the unemployment rate from 2015 through 2019. Year to date averaged figures through May 31, 2020 reflect COVID impacts. Washoe County's unemployment rate peaked near 14% in 2010. As of February 2020, Washoe County's unemployment rate was 3.2%, compared to Nevada's rate of 4.2% and the U.S. unemployment rate of 3.5%.

Average Annual Labor Force Summary

Calendar Year	2015	2016	2017	2018	2019	2020 ⁽¹⁾
TOTAL LABOR FORCE	224,888	229,320	238,443	250,005	263,947	244,074
Unemployment	14,029	11,536	9,986	9,064	8,340	22,400
Unemployment Rate ⁽²⁾	6.20%	5.00%	4.20%	3.60%	3.20%	9.20%
Total Employment	210,859	217,784	228,457	240,941	255,607	221,674

(1) Averaged figures through May 31, 2020

(2) The U.S. unemployment rates for the years 2015 through 2019 are 5.3%, 4.9%, 4.4%, 3.9% and 3.7%, respectively; and 11.1% for the month of June, 2020

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

Major employers in Washoe County continue to diversify, but predominantly consist of educational institutions, hospitals, and gaming. Institutional employers and small business growth less dependent on gaming/tourism may serve as an economic anchor, providing stability in the labor market but may experience less growth in employment than other sectors.

Largest Employers — Washoe County, Nevada2nd Half — 2019

<u>Employer</u>	<u>Employees</u>	<u>Industry</u>
Washoe County School District	5,000-9,999	Public education
Renown Regional Medical Center	5,000-9,999	Hospital
Washoe County	1,000-4,999	Local government
Peppermill Hotel Casino – Reno	1,000-4,999	Casino
Nugget Casino Resort	1,000-4,999	Casino
Grand Sierra Resort and Casino	1,000-4,999	Casino
Harrah's Reno Casino	1,000-4,999	Casino
St. Mary's Regional Medical Center	1,000-4,999	Hospital
Eldorado Resort Casino	1,000-4,999	Hotels & motels
Silver Legacy Resort Casino	1,000-4,999	Casino
Nevada System of Higher Education	1,000-4,999	Universities & colleges
International Game Technology	1,000-4,999	Manufacturing
Amerco	1,000-4,999	Truck renting & leasing
US Veterans Medical Center	1,000-4,999	Hospital
Circus Circus Reno	1,000-4,999	Casino

Source: Research and Analysis Bureau, Nevada Dep't. of Employment, Training and Rehabilitation

Washoe County's economy continues to diversify. The chart below compares employment by major economic sectors. Diversification is evidenced as no one sector accounts for more than 15% of the overall Reno MSA.

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

Calendar Year	2015	2016	2017	2018	2019	2020 ⁽²⁾
Natural Resources and Mining	0.2	0.2	0.3	0.3	0.3	0.3
Construction	13.0	14.6	16.9	18	19.7	16.9
Manufacturing	13.0	14.0	17.2	23.3	26.7	25.3
Trade (Wholesale and Retail)	31.8	32.2	33.2	34.2	35.5	34.7
Transportation, Warehousing and Utilities	15.8	17.7	18.8	19.2	20.0	19.4
Information	2.4	2.5	2.6	2.9	2.9	3.0
Financial Activities	10.0	10.4	10.6	10.9	11.2	10.9
Professional and Business Services	28.6	30.1	30.9	32.8	37.3	34.3
Education and Health Services	24.3	25.4	26.1	27.2	28.1	28.0
Leisure and Hospitality (casinos excluded)	21.6	22.6	23.6	24.6	24.8	24.1
Casino Hotels	14.5	14.4	14.3	13.9	14.0	13.6
Other Services	5.9	6.0	6.3	6.5	6.5	6.3
Government	<u>29.3</u>	<u>29.9</u>	<u>30.4</u>	<u>30.1</u>	<u>30.3</u>	<u>29.6</u>
Total ⁽³⁾	<u>210.4</u>	<u>220.1</u>	<u>231.3</u>	<u>244.0</u>	<u>257.4</u>	<u>246.4</u>

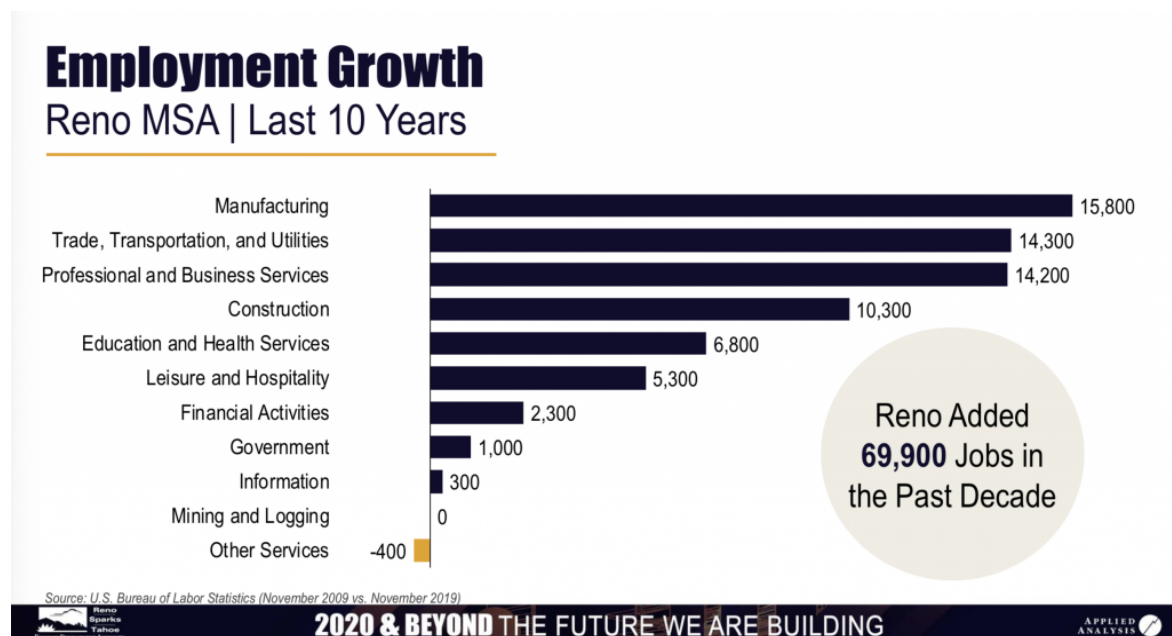
(1) Reno, NV Metropolitan Statistical Area consists of two counties: Storey and Washoe.

(2) Averaged figures through May 31, 2020.

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

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

As further evidence of the local job growth and diversification, Chase International Real Estate reports the Reno Metropolitan Service Area, Reno MSA, has seen an additional 69,900 jobs in the past decade, with 57,200 added in the last five years. The chart below, courtesy of the Economic Development Authority of Western Nevada (EDAWN), illustrates the diversification of job industry growth.



Housing Market

Due to continuing employment and population growth, a low inventory of housing stock, and record-low mortgage rates, housing prices in Washoe County have continued to increase since 2012. According to Zillow records, median home prices in Reno have appreciated by roughly 143% between 2012 and April 2020. Chase International Real Estate reports that over the past three years, ending December 2019, Reno-Sparks prices have increased 29.5% and tight inventory is likely throughout 2020. In July 2020, the Reno/Sparks Association of Realtors reported that the Reno/Sparks market had less than one months' supply of inventory.

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

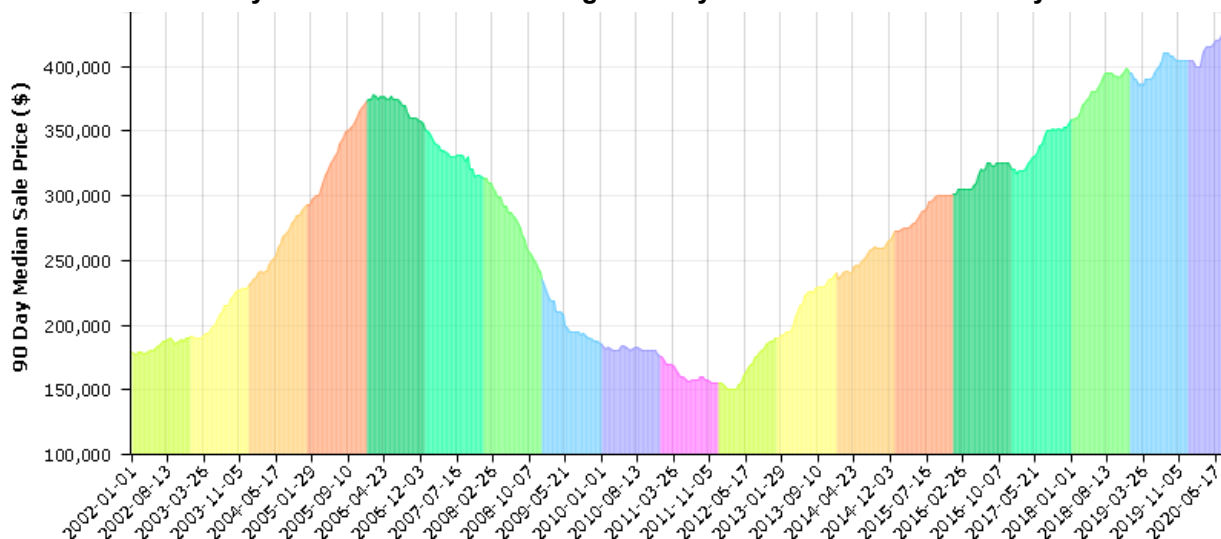
Locally there is some good news, though. Based on data from EKey Economic Consultants, the Reno MSA Housing Affordability Index for Q2 2020 (April — June 2020), shows a 0.9% affordability increase versus Q1 2020 (January — March 2020), and a 6.25% affordability increase versus 2019 (see chart to right).

The chart below 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 \$159,900 in 2011, the 90-day median sale price is now \$424,950. The 2020 annual median sales price through August 6, 2020 is \$419,000 and exceeds the 2019 median price of \$400,000 and is a record high.

0.90% ↑				
% Change	Median Price of SF Homes	Median Family Income	30-Year Fixed Mortgage Rate	Required Qualifying Income
Quarter to Quarter	2.07% ↑	0.36% ↑	-7.95% ↓	-0.54% ↓
6.25% ↑				
% Change	Median Price of SF Homes	Median Family Income	30-Year Fixed Mortgage Rate	Required Qualifying Income
Year to Year	5.51% ↑	4.46% ↑	-19.22% ↓	-1.69% ↓

Source: EKey Economic Consultants

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

Although most sellers have returned to a positive equity position, a key factor in generating home sales, year-over-year residential building permits have declined, as indicated in the chart below. Even prior to COVID, there was a decrease in number of residential and commercial building permits. The result is fewer housing options across the region, which tends to create a “sellers’ market, with higher asking and selling prices.

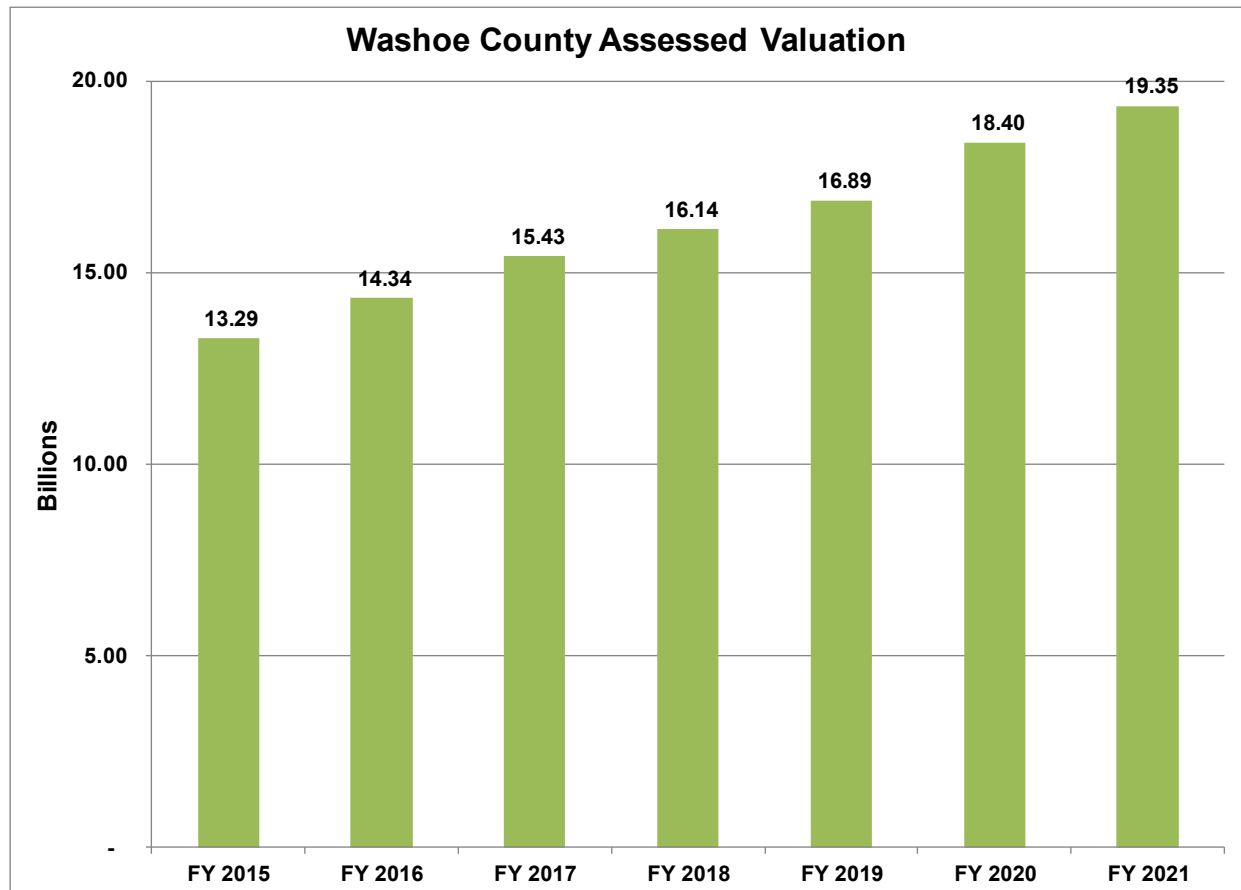
Reno MSA Construction Index-July 2020

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

5.37% 					
	Commercial	Commercial	Residential	Residential	
	Building	Building	Building	Building	
	Permit	Permit	Permit	Permit	
% Change	Construction	Permit	Commercial	Residential	Residential
	Employment	Valuation	Building	Building	Building
			Permits	Valuation	Permit
Month to	-3.6% 	17.6% 	15.9% 	4.6% 	3.7% 
Month					
-8.06% 					
	Commercial	Commercial	Residential	Residential	
	Building	Building	Building	Building	
	Permit	Permit	Permit	Permit	
% Change	Construction	Permit	Commercial	Residential	Residential
	Employment	Valuation	Building	Building	Building
			Permits	Valuation	Permit
Year to	-4.0% 	21.0% 	-24.7% 	-19.9% 	-28.6% 
Year					

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 more than 7.5% each year from Fiscal Year 2015 through Fiscal Year 2017. In Fiscal Years 2018 and 2019, however, the assessed valuation of properties in Washoe County only increased 4.6%, while Fiscal Year 2020 had a 9.0% increase. Assessed valuation for Fiscal Year 2021 is an increase of 5.2%, to 19.3 billion. This surpasses the previous all-time peak of assessed valuation, which was \$17.2 billion in Fiscal Year 2009. As previously mentioned, the assessed valuation increase of 5.2% does not equate to a 5.2% increase in property tax revenue. Based on abatement of existing properties and new development, which isn't eligible for abatement in the first year, the Fiscal Year 2021 estimated property tax increase for all funds is 6.9%.



Personal Income and Spending

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

Median Household Effective Buying Income Estimates⁽¹⁾

Year	Washoe County	Nevada	United States
2016	\$48,459	\$46,230	\$46,738
2017	48,320	47,914	48,043
2018	54,436	50,009	50,620
2019	55,290	51,985	52,468
2020	60,839	55,709	54,686

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

Sources: © The Nielsen Company, *SiteReports*, 2016-2017; and Claritas, ©2018-2020 Environics Analytics (EA).

Another indicator that incomes are increasing is taxable sales. Washoe County taxable sales have increased in each of the last eight fiscal years. In Fiscal Years 2013 through 2016, and in Fiscal Year 2018, taxable sales increases in Washoe County exceeded that of the state. Note that Washoe County reported taxable sales in Fiscal Years 2019 and 2020 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, taxable sales in Fiscal Years 2019 and 2020 reflect this impact. Adjusting for the negative taxable sales, the FY 2019 and FY 2020 increase of Washoe County taxable sales is approximately 6.6% and 4.9%, respectively. See the following chart.

Taxable Sales in Washoe County

Fiscal Year	Washoe County	% Change	State of Nevada	% Change
2010	\$5,176,981,699		\$37,772,066,777	
2011	5,282,935,192	2.0%	39,935,010,577	5.7%
2012	5,522,605,351	4.5%	42,954,750,131	7.6%
2013	5,824,726,136	5.5%	45,203,408,413	5.2%
2014	6,370,684,534	9.4%	47,440,345,167	4.9%
2015	6,817,588,648	7.0%	50,347,535,591	6.1%
2016	7,550,466,734	10.7%	52,788,295,421	4.8%
2017	7,989,009,111	5.8%	56,547,741,530	7.1%
2018	8,531,252,745	6.8%	58,947,823,520	4.2%
2019	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%

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 variety of reasons. Moreover, due to the caps on the increase of existing developments’ property taxes set by state law in 2005 and the tax structure in Nevada, revenues to Washoe County and other local governments in the County will not track to the growth rate in the broader economy. Therefore, governmental revenues are expected to keep growing more modestly during upturns in the economic cycle.

WASHOE COUNTY ECONOMIC PROFILE — COVID-19 IMPACTS

The spread of the novel strain of coronavirus and the disease it causes, now commonly known as “COVID-19”, are having impacts throughout the world, including within the State of Nevada and Washoe County. The United States, State of Nevada and Washoe County have all formally issued emergency declarations. The County has taken, and continues to take, steps to protect the health of citizens, employees, maintain continuity of critical and essential business functions and avoid widespread impacts to the workforce. Additional information can be found at: <https://covid19washoe.com/>.

The Washoe County Regional Operations Center was activated February 27, 2020, and a unified incident command structure was formed with the Cities of Reno and Sparks to respond to the COVID-19 crisis. The three entities also entered into a cost-sharing agreement for the portion of emergency response costs not eligible for reimbursement from the Federal Emergency Management Agency (FEMA). Washoe County paid for all emergency response costs up-front prior to receiving an allocation of Coronavirus Relief Funds (CARES/CRF) from the State of Nevada.

A portion of the County's economy is dependent on tourism. The impacts of COVID-19 and its continued adverse effect on the level of tourism and commercial activity within the County are anticipated to significantly impact the County's financial operations-particularly due to the mandate to close all non-essential businesses in Nevada, including Casino Hotels. The full extent of the impact is unknown.

The degree of total financial impact, from COVID-19, including revenue and expense, is difficult to predict due to the evolving nature of the disease transmission, including uncertainties relating to (1.) the duration of the outbreak, (2.) the severity of the outbreak, and (3) the ultimate geographic spread of the outbreak, as well as with regard to what additional actions may be taken by governmental authorities to contain or mitigate its impact.

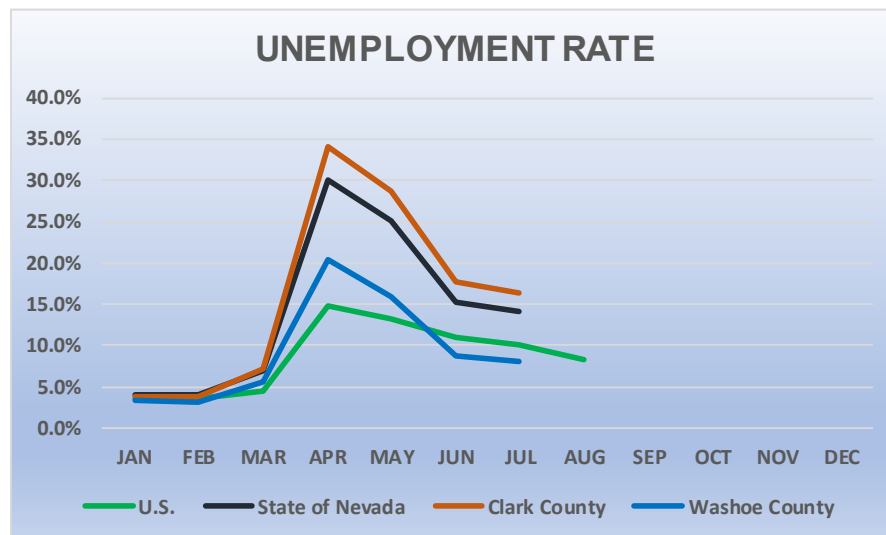
The Governor's Finance Office has awarded the County federal assistance in the amount of \$20,254,818 from CARES/CRF. An initial payment of \$10,127,409 for reimbursement of expenses already incurred in connection with the COVID-19 pandemic was received in August 2020. The remaining \$10,127,409 will be available on a reimbursement basis. The County is also pursuing over two-million dollars of FEMA reimbursement for separate expenses.

Fortunately, prior to COVID-19, Washoe County's economy had rebounded from the recession that began in Fiscal Year 2008. As previously discussed, the County experienced both economic growth and diversification. Further, Washoe County's General Fund financial performance over the five-year period from Fiscal Years 2015 through 2019 has been steady. This positive financial trend continued into Fiscal Year 2020 until the onset of COVID-19.

Due to its pre-COVID fiscal position, the County has been able to respond to the pandemic while adhering to the Washoe Board of County Commissioner directives to::

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

To provide a visual representation of selected economic indicators discussed, please see below:



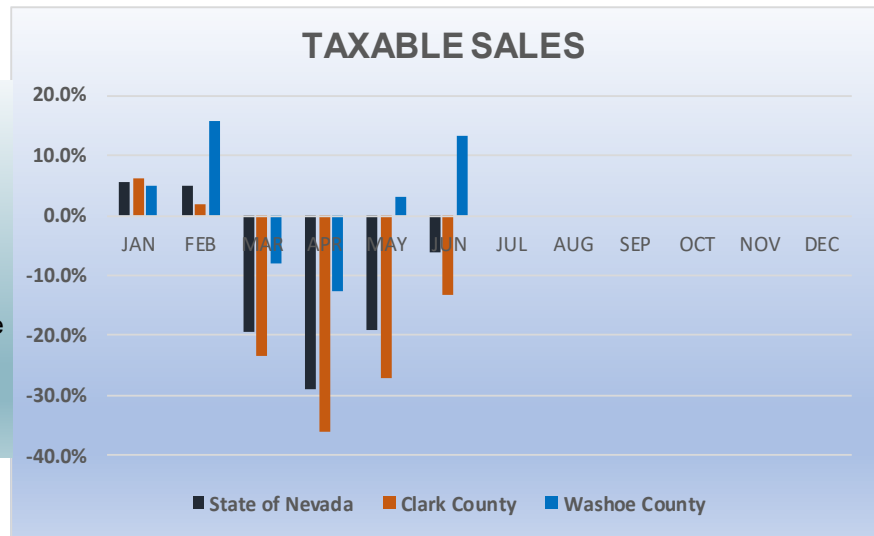
Unemployment rates spiked in April 2020.

Washoe County unemployment rate is below that of the U.S., State of Nevada, and Clark County for calendar year 2020.

Washoe County comparative rates reflect economic diversification.

March and April's 2020 decline in taxable sales versus 2019 were expected, but came in slightly better than anticipated.

May and June's 2020 increases in taxable sales were not anticipated, but certainly welcome. Whether the trend continues is unknown.



Reno MSA Leading Economic Index-July 2020

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

						3.34%			
% Change	Taxable Sales	Taxable Gaming Revenue	# of SF Homes Sold	Airport Passengers	Airport Cargo	Initial Claims for Unemploy.	S&P 500 Index	M2 Money Supply	
Month to Month	-4.4% ↓	2.7% ↑	38.5% ↑	36.6% ↑	5.5% ↑	41.5% ↑	3.7% ↑	0.4% ↑	
									4.75%
% Change	Taxable Sales	Taxable Gaming Revenue	# of SF Homes Sold	Airport Passengers	Airport Cargo	Initial Claims for Unemploy.	S&P 500 Index	M2 Money Supply	
Year to Year	5.5% ↑	-10.8% ↓	31.8% ↑	-65.4% ↓	12.2% ↑	589.7% ↑	6.9% ↑	22.1% ↑	

Source: EKay Economic Consultants

July 2020 data is encouraging. The month-to-month negative impact of Initial Unemployment Claims was likely caused by the closing of non-food serving bars. Washoe County bars have a green light to reopen, with restrictions, on September 16, 2020.

Although one month's data does not indicate a trend, positive news is appreciated.

Conclusion

Washoe County was experiencing relatively strong multi-year economic growth prior to the unprecedented COVID-19 pandemic. Fortunately, historically prudent fiscal management allowed Washoe County to organize and fund a regional response.

Multiple mitigation measures were implemented in Fiscal Year 2020, and most continue into Fiscal Year 2021, discussed later. Although the measures impacted capital projects, created purchasing and hiring delays/cancellations, and used a portion of the County's General Fund savings, it's notable that to-date, neither workforce nor service reductions have been required due to financial impacts.

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 County Manager's Office may approve budget adjustments within a function. The County Manager's Office, with Board notification, may approve budget adjustments between functions within a fund. Adjustments between funds or from contingency require Board approval (NRS 354.598005). In addition, statute dictates the County's fiscal year, which is July 1 through June 30 (NRS 354.526).

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

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

FINANCIAL POLICIES

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

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

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

- 6.4 The County shall finance the replacement of utility infrastructure through Utility Enterprise Fund. The County shall finance the replacement of public buildings and parks through the general fund. Streets, sidewalks and storm drains are financed through the Roads Fund (created July 1, 2011) and the Capital Improvement Program.
 - 6.5 The County shall continue to utilize all gasoline tax revenues for road maintenance and repair and provide such additional support as required to maintain an average Pavement Condition Index of not less than 73.
- 7. CAPITAL IMPROVEMENT PROGRAM MANAGEMENT:** The goal of the County's policies regarding capital improvement program management is to systematically plan, schedule, and finance capital projects to ensure their cost-effectiveness. The capital improvement program will strive to balance between new capital needs, capital repair and replacement projects and available resources. The specific policies for capital improvement program management are presented below:
- 7.1 Every capital improvement program project shall have a project manager/coordinator, who will manage the project scope, ensure that required phases are completed according to schedule, authorize all project expenditures, ensure that all regulations and laws are observed and report project status to the Board of County Commissioners through the Manager's Office.
 - 7.2 A capital improvement program coordinating committee will review project proposals, determine project phasing, review and evaluate the draft capital improvement program document, and monitor capital improvement project progress on an ongoing basis.
 - 7.3 Construction projects and capital purchases which cost \$100,000 or more will be included within the capital improvement program except for Infrastructure Preservation Projects which will be managed by the respective Divisions (Engineering and Operations). Capital outlay items less than \$100,000 will be included within the requesting or managing departments operating budget and will also require management by the appropriate division.
 - 7.4 The County shall base the planning and design of capital improvements on standards which minimize construction costs, while assuring acceptable useful life and reducing maintenance costs.
 - 7.5 The County shall design and construct reclaimed water, sewer, and storm drain improvements to the size required to serve the County's future capacity needs, to the extent allowable without impairing operations, so that substantial redesign and reconstruction of these facilities is not required as the service demand and workload increases. Such facilities should be sized to serve the planned land use adopted in the Washoe County Comprehensive Plan-Area Plan, and if appropriate the City of Reno and City of Sparks Master Plan.
 - 7.6 The County shall consider the following life cycle cost accounting components in the design and construction of facility improvements wherever possible: energy efficiency; maintenance efficiency; efficient physical relationships for those County staff working in the facility; capacity adequate to meet the requirements for the next five to ten years; ability to accommodate future expansion with minimum remodeling costs; connectivity to computer and communications networks.
- 8. CAPITAL IMPROVEMENT FUNDING:** Revenue resources for each proposed capital improvement project shall be identified either in the annual operating budget or the five-year capital improvement program. Alternative financing methods shall be analyzed for capital projects, including but not limited to, bond financing, leases, lease purchase, design build, developer build and lease backs, as well as grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County strategic goals and priorities.
- 8.1 The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.

- 8.2 The first year of the five-year capital improvements plan will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for which expenditures have not been made or projects not completed will be reevaluated and incorporated into appropriations for the new fiscal year.

9. GRANT PROGRAM FUNDING: Due to the lack of stability inherent in grant funding, and to reduce reliance on grant assistance, the County shall discourage the use of grant assistance for mandated functions with the exception outlined below. Grants will be encouraged for special projects which strengthen a program, have a definable starting and ending date, and do not expand the service in such a way as to require the substitution of local funds to continue part or all of the service once grant assistance ends.

- 9.1 The County shall use grant assistance to establish or expand a mandated or other program in those instances where local funds would otherwise be utilized to provide the same service if the grant were not available and/or the elimination of the program at the end of the grant funding period is viable.
- 9.2 An officer or employee of a department or agency of the County shall not submit an application for a grant, an amendment or supplement of a grant, a request for contribution of money or property, without approval from an Assistant County Manager or the County Manager and, if applicable, the governing/managing board of the department or agency.
- 9.3 The County shall utilize a uniform grants application process to ensure consistent and complete information is available for consideration of grants not included in the budget process. The officer or employee making the application shall advise the County Grants Administrator of the application on a form prescribed by the grants administrator.
- 9.4 The Board of County Commissioners has the sole authority to accept grants and donations from private and public sources or other financial assistance from the Federal government and to comply with such conditions as may be necessary. All grant awards (except those of District Court) must be accepted by the BCC, or other authoritative Board e.g. District Board of Health. District Court grant awards are not approved by the BCC; rather grant awards are submitted to the BCC to acknowledge receipt of the revenue and approval of the budget amendments.
- 9.5 Upon award of a grant, the officer or employee shall communicate the fact to the County Manager's Office and the Board of County Commissioners and shall forward to the County Comptroller all pertinent grant details so that the accounting records of the County can clearly reflect grant activity.
- 9.6 An officer or employee of a department or agency of the County may accept personal property for the use and benefit of the County where the value singly or in the aggregate is less than \$3,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the board in writing of the acceptance.
- 9.7 Except as otherwise provided herein, all donations must be reported to the board and expenditure authorization obtained. This requirement does not apply to: (a) An officer or employee of a department or agency of the County that has included within the budget expenditure authority for anticipated donations may accept donations of less than \$3,000 from a contributor in a fiscal year and expend money from such sources in accordance with the approved department or agency budget. In such event, the officer or employee will notify the board in writing of the acceptance of the 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 Comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the Comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance.
- 9.9 The County Comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review. The Comprehensive Annual Financial Report shall include a schedule of federal awards and provide details of all federal grant activity in the County for the fiscal year reported.
- 9.10 Details concerning state grants, deferred revenues and private contributions shall be maintained in the financial records for review upon request.
- 10. PERFORMANCE BUDGET SYSTEM:** The performance budget system is to link day-to-day operations with long-term financial planning, to eliminate the guesswork of where the County is going and how it plans to get there, and to provide a linkage between the strategic goals of the Board of County Commissioners, the allocation of moneys within the annual operating budget, and assignments to staff. The specific policies of the County as it regards the performance budget system are presented below.
- 10.1 All County departments shall assure that all expenses attributable to an existing or proposed program show full cost and are accurately reflected in program budget requests.
- 10.2 The Budget Division shall strive to ensure an optimal allocation of human and fiscal resources to fund approved services and programs.
- 10.3 All County Department Heads are given flexibility of resource use within each program in order to adjust to changing conditions to meet service objectives in the most cost-effective manner that is consistent with public policy and law.
- 10.4 The Government Finance Officers Association Distinguished Budget Presentation Award should be pursued annually.
- 11. ANNUAL OPERATING BUDGET:** The annual operating budget serves several purposes since it is the financial plan for the year as well as a policy document and an operations guide. The specific policies of the County regarding the annual operating budget are:
- 11.1 The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures.
- 11.2 The County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses).
- 11.3 Operating and capital expenditures by departments shall not exceed their total authorized departmental budget. Departments may exceed the authorized budget for line item accounts as long as the department does not exceed its total authorized budget. Departments cannot exceed their specific travel or food budget.
- 11.4 Any increases in total fund appropriations and revenue augmentations must be recommended by the Budget Division or Departments with Budget Division approval and approved by the Board of County Commissioners.
- 11.5 Upon approval by the County Manager's Office, budgeted amounts within a function in the same fund may be transferred by the Budget Division, if amounts do not exceed the original budget. The County Manager's Office, with Board notification, may approve budget adjustments between functions within a fund. Adjustments between funds or from contingency require Board approval.

- 11.6 Increases in appropriations and revenue augmentations (including new grants and loans) will be reviewed by the Budget Division and the Budget Division will provide a recommendation to the Board of County Commissioners.
 - 11.7 The Comptroller is to be sent copies of all transactions or grants, loans or appropriation changes. No action that affects accounting controls will be completed without first informing the Comptroller so that an accurate and complete accounting control is maintained, in a format prescribed by the Comptroller.
 - 11.8 Functions included in the County budget in funds other than in the General Fund or Health Fund that are fully funded with dedicated resources will carryover 100% of their fund balance. Funds other than the General Fund or Health fund that are partially supported with General Fund resources will receive an augmentation of 100% of their undesignated fund balance limited to the amount of their unencumbered appropriation authority. Undesignated fund balance in excess of the unencumbered appropriation authority is subject to the augmentation process.
 - 11.9 Each department's base budget will be calculated as follows: Services and Supply categories will be funded at the base level plus adjustments. Each budget unit will be adjusted for merit and cost of living changes and retirement or health benefits cost increases.
 - 11.10 Strategic planning workshops will be held with the Board, prior to formal budget hearings, to facilitate issue identification, prioritization and action planning. The Board will be asked to prioritize the issues at the conclusion of the workshops. Guidance will be sought from the Board as to how the County budget should be prepared with respect to new debt, tax rates and related matters.
 - 11.11 Budget division staff will work with the departments regarding base budget adjustments and will prepare a base budget. Departments will be given the opportunity to request funding above the base level for review and possible inclusion to the recommended budget. The recommended budget will provide departments with the information to determine if an appeal is needed. The departments may appeal the recommended budget to the County Manager; after consideration and recommendation from the County Manager, the department may further appeal to the Board of County Commissioners.
 - 11.12 Based on Board guidance and direction from the County Manager, the Budget division will prepare a budget for the formal budget hearing with the Commissioners, as per state statute.
 - 11.13 At the conclusion of this hearing, the Budget division will prepare a final budget to be sent to the state. There may be an additional iteration due to Legislative action.
 - 11.14 Budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or Supplemental City/County Relief taxes. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All unencumbered appropriations lapse at the end of the fiscal year and fall to fund balance. Valid outstanding encumbrances and contracts at the end of the fiscal year are approved as budget re-appropriations for the following year when the Board of County Commissioners accepts and approves the annual audit report.
- 12. FINANCIAL RESERVES:** The County's goal regarding financial reserves is to provide a prudent level of reserves for future unexpected expenses and revenue declines, to accumulate funds in support of future planned capital improvements, and to "level" high and low expenditure years in the five year financial plan. The specific policies of the County in regards to financial reserves are presented below:
- 12.1 The County shall maintain a fund balance in the debt service fund not to exceed one year principal and interest in accordance with debt policy, bond requirements and Nevada Department of Taxation Guidelines.
 - 12.2 The County's General Fund shall maintain a fund balance equal to \$3,000,000 for stabilization (Board of County Commissioners adopted April 28, 2015), and for the purpose of sustainability of a working capital (unrestricted fund balance) between 10-17% of appropriations (Board of County Commissioners adopted May 17, 2016).

- 12.3 The County shall maintain an actuarially sound reserve in the Risk Management Fund to protect the County's risk and insurance management program.
 - 12.4 When a surplus exists which exceeds these financial reserve policies, the County shall accelerate capital improvements from later years within the five year capital improvement program to the extent (1) they are required earlier, and (2) County staff can effectively undertake the improvement at an earlier date.
 - 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statute shall be budgeted. The contingency reserve shall be used to provide for unanticipated or unforeseen needs that arise during the year. Funds shall be authorized from the contingency account in accordance with Nevada Revised Statute.
 - 12.6 An enterprise fund or an internal service fund will not exceed its overall appropriation authority in a manner that would jeopardize the financial integrity of the fund.
- 13. ENTERPRISE FUNDS:** The enterprise funds are to operate in a business-like manner in accordance with NRS and are to fully account for all resources and expenditures.
- 13.1 Any enterprise fund that is supporting debt will prepare or have prepared a periodic rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.
 - 13.2 Any enterprise fund will reimburse the General Fund for overhead services annually. The method of reimbursement will be based on the most current indirect cost allocation method for the County.
- 14. DEBT:** The 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 can sell debt directly to a bank via a 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 offered for future redemptions or refundings. The County shall evaluate alternative financing methods and pay-as-you-go versus financing of capital improvements with the assistance of its Bond Counsel and Municipal Financial Advisors.
 - 14.2 Bonds may be sold using a competitive or negotiated sale following the provisions set forth in NRS 350.105 to 350.195.
 - 14.3 The term of debt financing for the acquisition of County assets shall not exceed the useful life of the assets. When multiple assets are acquired or constructed with a single bond issue, those assets with shorter lives will be deemed to be paid first or will be issued as a separate series of the bond issue.
 - 14.4 Debt issued by the County should be structured to provide for either level principal or level debt service. Ascending debt service should generally be avoided.
 - 14.5 The County shall monitor all forms of County debt annually coincident with the preparation of the County's financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.
 - 14.6 The County will generally consider the refunding of an outstanding bond issue if one or more of the following conditions exist: (1) present value savings are at least 3% of the par amount of the refunding bonds, (2) the bonds to be refunded have restricted or outdated covenants, (3) restructuring debt is deemed desirable to align debt service obligations with revenues available for repayment.
 - 14.7 The County shall diligently monitor the County's compliance with bond covenants and ensure the County's compliance with federal arbitrage regulations.
 - 14.8 The County shall maintain good communication with bond rating agencies regarding the County's financial condition.

- 14.9 The County will provide full disclosure on every financial report and bond prospectus and shall maintain procedures for bond disclosure and continuing disclosure in connection with outstanding bonds in compliance with the Security and Exchange Commission (SEC) Rule 15c2-12.
 - 14.10 The County will consider any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners .
 - 14.11 The Treasurer's Office will be kept informed as to cash flows related to capital projects, and for the investment of bond proceeds. The accounting and record keeping associated with the bond issues and other financing mechanisms will be performed by the Comptroller's Office.
- 15. ACCOUNTING SYSTEM:** The goal of County accounting policies are to maintain a system of accounting which makes it possible to show that all applicable laws have been complied with, that fully discloses the County's financial position and the results of all of the County's funds and account groups, and that would achieve an unqualified auditor's opinion on each fiscal audit. The specific policies as it regards this goal are presented below:
- 15.1 The County Comptroller shall maintain the County's accounting system in such a way as to conform to Generally Accepted Accounting Principles (GAAP) established by the National Committee on Governmental Accounting, and so as to result in an unqualified opinion by the County's independent auditor. The Government Finance Officer's Certificate for Achievement for Excellence in Financial Reporting should be pursued annually.
 - 15.2 The County Comptroller shall maintain an integrated accounting system so that costs for each program can be identified and evaluated.
 - 15.3 The County Comptroller shall prepare and provide the Board of County Commissioners with a Comprehensive Annual Financial Report (CAFR), by fund, comparing actual revenues and expenditures with budgeted amounts.
 - 15.4 The County Manager's Office shall conduct periodic financial and performance audits to assure that, the County's programs utilize best management practices, and that County fiscal resources are utilized effectively and efficiently.
 - 15.5 The County shall maintain an internal audit program as a management tool.
 - 15.6 The Comptroller's Office and Budget Division shall coordinate any proposed changes, additions, or deletions of funds, organizations or divisions that are to be incorporated into the Chart of Accounts.
- 16. CASH MANAGEMENT:** The goal of the County's investment policies is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. The following factors will be considered in priority order in determining investments: (1) safety; (2) liquidity; and (3) yield. Investment and cash management are the responsibility of the Treasurer, as the delegated Chief Investment Official. The specific investment policies of the County are presented below.
- 16.1 The Treasurer shall strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidation's and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.
 - 16.2 The Treasurer shall take care to maintain a prudent balance of investment types and maturities as the market and the County's investment strategy dictates.
 - 16.3 The Treasurer shall maintain current financial analysis and evaluation for each institution in which cash is invested. Significant changes in the financial status of an institution shall be reported to the Investment Committee by the Treasurer as soon as is necessary to responsibly protect assets.

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

INVESTMENT POLICY

The County utilizes an Investment Committee, comprised of the County Manager, Assistant County Manager of Finance and Administration, Comptroller, Treasurer, Chairman of the Board of County Commissioners and another Commissioner appointed by the County Commission Chair, to guide investment activities of the County. The committee shall establish types of investments considered proper for the County, within the framework of the statutes of the State of Nevada regarding investment media acceptable for counties, and recognizing the conflicting desires for maximum safety and maximum yield. The committee meets quarterly and in accordance with Open Meeting Law per Nevada Revised Statute. More information about the Washoe County Investment Committee can be found at: https://www.washoecounty.us/treas/Washoe_County_Investment_Committee/index.php.

BUDGET AT A GLANCE

On May 19, 2020, the Board of County Commissioners (BCC) approved the Washoe County Fiscal Year 2021 (FY 2021) 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 and transfers out) authorized by the FY 2021 budget for all funds are \$714,615,519. Of this, General Fund expenditures and transfers out total \$355,549,667, or 50 percent of the total budget.

REVENUE AND EXPENDITURE ASSUMPTIONS

The following assumptions and adjustments have been included in the FY 2021 budget:

Revenues and Other Sources:

- Based on the State Department of Taxation's calculations, this year's residential property tax cap is 3.0% for Washoe County. The "general cap", which is applied to non-residential property, is 5.0%.
- Overall, property taxes for all funds are projected to increase \$14.8 million, or 6.9%. General Fund property taxes are projected to increase \$12.7 million, or 7.1%.
- The County's property tax rate remains at \$1.3917 for the 16th consecutive year.
- Consolidated Tax ("C-Tax") revenues are projected to decline by \$31 million, or 25.6% compared to FY 2020 budget. This reflects the anticipated COVID-19 revenue impact.
- Charges for Services, or user fees, in the General Fund are expected to increase approximately \$1.5 million from \$19.7 million in the current year to \$21.2 million in Fiscal Year 2021. Approximately half of this increase is related to overhead charges to special revenue and proprietary funds to recover the County's central services costs. The other half is due to anticipated Sheriff's Office Crime Lab revenue increases for current contracts and anticipated new agency revenues.
- Other Governmental revenue in the General Fund is anticipated to decrease over \$5.7 million, or 24.3%. The estimated decrease is mostly due to both Federal Incarceration and SCCRT AB104 decreases. Anticipated decreases are due to both COVID-19 and non-COVID-19 impacts.
- Fines and Forfeitures are estimated to decrease over \$2.3 million, or 34.6%. The majority of the anticipated decline is mostly due to Court activity, both historical declines as well as anticipated COVID-19 impacts.
- Licenses and Permits and Miscellaneous revenues are anticipated to remain stable.
- Increase of \$505k, or 86%, in transfers from the Marijuana Fund to the General Fund to support Homelessness Initiative expenditures beginning in FY 2021.

Expenditures and Other Uses:

- Each collective bargaining agreement has been approved by the BCC and cover the period of July 1, 2019 through June 30, 2022. For FY 2021, a 2.5% salary increase is effective July 1, 2020.
 - Due to the unprecedented COVID-19 pandemic, the FY 2021 General Fund budget was adopted with \$5 million of personnel cost savings. These cost savings represent the approximate fiscal impact of the 2.5% salary adjustment effective July 1, 2020. After adoption of the budget, the Board and County Management was informed that the largest Collective Bargaining Associations did not agree to forego the 2.5% increase.

The Board did not suspend the Collective Bargaining Agreements. This will require frequent and ongoing monitoring and reporting of both revenue and expense to determine if other personnel cost saving measures (i.e., furloughs, layoffs, etc.) are necessary.

- Retirement rates set by NVPERS remain unchanged at 29.25% and 42.5% for Regular and Police/Fire employees, respectively. The NVPERS Board will determine rates for FY's 2022 and 2023 in November 2020.
- The County's OPEB contribution payment will decrease from \$20.3 million to \$17 million in Fiscal Year 2021, based on the latest actuarial report representing "pay-as-you-go" only. The County is not paying the pre-funding portion in FY 2021 as a one-time measure to offset COVID-19 impacts. The General Fund's allocated portion of OPEB is \$12.4 million, a reduction over prior year of \$2.4 million, and is 73% of total OPEB.
- Increase of 4.5%, or \$869k, of General Fund transfer out for mandatory transfer to the Indigent Fund.
- The General Fund contribution to the CIP Fund was reduced by \$6.3 million, or to zero (\$-0-), in FY 2021. This is another one-time measure to address COVID-19 impacts. FY 2021 projects normally funded with General Fund transfers are instead being covered by existing fund balance.
- The Fiscal Year 2018, 2019 and 2020 budgets contained various items in response to natural disasters, particularly, the two Federally-declared flooding events of January and February 2017 and the March 2020 COVID-19 pandemic. As ongoing response is necessary, the Fiscal Year 2021 General Fund budget reflects:
 - Ongoing flood cost budget of \$1.2 million
 - Anticipated COVID-19 expenses of \$3.0 million (non-CARES eligible)
- Budgeted Contingency for FY 2021 decreased from \$5.75 million to \$750k. This reduction reflects a one-time reallocation due to COVID-19 impacts.
- The Fiscal Year 2021 General Fund budget reflects zero (\$-0-) in Stabilization Reserve. The entire \$3.0 million of Stabilization Reserve was allocated in FY 2020 in response to COVID-19 impacts. Prior to FY 2020, the entire \$3.0 million of Stabilization Reserve was utilized in FY 2018 for costs associated with the 2017 flooding events, but was replenished June 30, 2019 based on favorable financial results.
- In addition to \$5 million of personnel cost savings, net savings of \$1.89 million, representing "natural/historical" salary and purchasing savings.

HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES

The County recognized early that the impacts of the COVID-19 pandemic would be significant. Given the unprecedented nature of the pandemic from both the perspective of public health and the associated economic impacts, County Management recommended, and the BCC approved on April 14, 2020, various mitigation measures to support the following goals:

Maintain Services

- Focus on priorities to support public health
- May need to reduce service levels in some areas
- Keep communication going at all levels

Keep Employees Working

- Look across departments, redeploy employees who cannot work remotely to other areas of need
- Requires a unified approach—BCC, management, labor and community

Use Reserves Wisely

- Early action is needed to also reduce expenditures—may need reserves to last for several years

The COVID-19 pandemic has significantly impacted the entire world, nation and state including northern Nevada and Washoe County. This is an unprecedented event, causing a recession caused due to public health not economic factors. From travel and special events to layoffs and redirected manufacturing, every U.S. community has been impacted.

Even prior to COVID-19, departments were again asked to hold the line on existing budgets, and to prioritize and reallocate resources from existing budgets, where possible. Any increases previously contemplated for Fiscal Year 2021 needed to be sustainable going forward to ensure a structurally balanced budget over the long-term. Therefore, the Fiscal Year 2021 budget appropriations were examined and only fully offset enhancements were recommended and approved.

The information below is a high-level outline of the General Fund requests and approvals for Fiscal Years 2020 and 2021.

FY 2020:

General Fund final adopted budget was structurally balanced
 Above Base Department/Fund Requests = \$9.6 million and 47.8 FTE's
 Above Base Requests Approved (included in structural balance) = \$3.0 million (net) and 27.62 FTE's

FY 2021:

General Fund preliminary budget deficit \$65.1 million; \$25 million in FY 2020 and \$40 million FY 2021
 General Fund final adopted budget deficit \$15.7 million (one-time use of fund balance per BCC approval)
 Above Base Department/Fund Requests = \$7.82 million and 49.88 FTE's
 Above Base Requests Approved (included in deficit) = \$0 (net) and 10.36 FTE's

More specifically, the Fiscal Year 2020 and 2021 measures taken to address the anticipated COVID-19 fiscal impact while adhering to the Board's directive are identified below.

Fiscal Year 2020, short term measures (March-June 2020) include:

- Hiring and purchasing freezes
- Reallocating all remaining contingency to COVID-19 expenses
- Accessing available Stabilization Reserves replenished in FY 2019
- Immediate deferral of not-started CIP Projects
- Transfers from other funds to the General Fund
- Reallocation of budget authority for non-critical activity
- Use of fund balance

Fiscal Year 2021 measures include:

- Hiring and purchasing freezes, including recognizing historical "average" savings
- Reducing \$6.3 million transfer to CIP fund and deferral of over \$8 million in CIP projects
- Reallocation of \$5 million of contingency
- Reduction of pre-funded OPEB contribution; contribute Actuarially Determined amount
- Use of Marijuana Fund revenue
- Other personnel cost savings
- Use of fund balance

Washoe County's Fiscal Year 2021 Final Budget reflects total sources and uses for the General Fund balanced with a budgeted reduction to fund balance of \$15,760,333. This estimate is based on significant anticipated impacts due to COVID-19.

Although there are challenges associated with the COVID-19 fiscal impacts, the FY 2021 budget still

includes a number of significant accomplishments and progress towards the County's strategic and financial goals. Although the fiscal situation may change the plan, these accomplishments are summarized on the following page.

- Total available General Fund unrestricted reserves are budgeted at \$48.1 million, or 13.6% of budgeted expenses and transfers out less capital. This budgeted level of reserves is one of the highest among local governments in the region .
- Both the General Fund and Other Funds were able to add an additional 13.62 net Full-Time Equivalents (FTEs) to support mission critical programs with full cost offsets. Some highlights include:
 - General Fund
 - ◆ Alternative Sentencing = 1.0 FTE to support the nationally recognized Sober24 program
 - ◆ Community Services = 1.0 FTE to support Code Enforcement activity related to Short Term Rentals
 - ◆ District Court = 1.0 FTE to support the additional District Court Judge
 - ◆ Sheriff's Office = 3.0 FTEs to support the County's Homelessness Initiative
 - Other Funds
 - ◆ Health District = 4.0 FTEs to support Clinical and Community Health and Epidemiology and Public Health Preparedness
- No workforce reductions
- No departmental budget reductions
- Funding almost \$5 million of deferred and new capital improvement projects and \$11 million of prior years' projects with current Capital Improvement Program (CIP) fund balance. Because the General Fund transfer to CIP was eliminated (reduced to \$0), the CIP Committee went through the FY 2020 deferred projects and the FY 2021 submitted projects and prioritized based on safety/health/risk impacts. The total FY 2021 CIP budget is slightly over \$149 million.

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, Human Resources, Human Services, Incline Constable, Justice Courts, Juvenile Services, Library, Medical Examiner, Public Administrator, Public Guardian, Recorder, Registrar of Voters, Sheriff, and Treasurer. The summary of Sources and Uses compares resources and uses for the FY 2020 budget to the FY 2021 budget.

As identified on the next page, the estimated ending unrestricted fund balance in FY 2021 is \$48.1 million. This represents 13.6% of all expenditures less capital outlay plus contingency and transfers out. This is in compliance with the Board's target fund balance policy for the General Fund, which was approved on May 17, 2016 and sets the unrestricted ending fund balance at 10% to 17%.

When comparing the FY 2020 and FY 2021 adopted budgets, the General Fund unrestricted ending fund balance shows a decrease of 9.5%. However, the General Fund FY 2020 estimated unrestricted fund balance, which is the figure used for the FY 2021 adopted budget, is \$63.8 million. The difference between FY 2020 estimated ending fund balance and FY 2021 budgeted ending fund balance represents a 24% decrease. More information about the FY 2020 and FY 2021 General Fund estimates are discussed in the "General Fund Five-Year Forecast" section.

Washoe County General Fund Sources and Uses				
Sources and Uses	FY 2020 Original Budget	FY 2021 Adopted Budget	\$ Chg from FY 2020 Budget	% Chg from FY 2020 Budget
Beginning Fund Balance	59,045,951	64,587,437	5,541,486	9.4%
Revenues and Other Sources:				
Taxes	178,698,442	191,401,430	12,702,988	7.1%
Licenses and permits	9,742,200	9,740,793	(1,407)	0.0%
Consolidated taxes	120,926,919	89,964,685	(30,962,234)	-25.6%
Other intergovernmental	23,646,849	17,899,379	(5,747,470)	-24.3%
Charges for services	19,697,694	21,228,680	1,530,986	7.8%
Fine and forfeitures	6,756,650	4,417,282	(2,339,368)	-34.6%
Miscellaneous	3,767,435	4,048,685	281,250	7.5%
Total revenues	363,236,189	338,700,934	(24,535,255)	-6.8%
Other sources, transfers in	583,400	1,088,400	505,000	86.6%
TOTAL SOURCES	422,865,540	404,376,771	(18,488,769)	-4.4%
Expenditures and Other Uses:				
Salaries and wages	163,202,474	163,189,833	(12,641)	0.0%
Employee benefits	77,922,374	78,911,277	988,903	1.3%
OPEB contributions	14,795,251	12,365,870	(2,429,381)	-16.4%
Services and supplies	56,813,033	60,696,379	3,883,346	6.8%
Capital outlay	521,548	675,548	154,000	29.5%
Total expenditures	313,254,680	315,838,907	2,584,227	0.8%
Transfers out	44,267,446	38,960,760	(5,306,686)	-12.0%
Stabilization	-	-	-	-
Contingency	5,750,000	750,000	(5,000,000)	-87.0%
TOTAL USES	363,272,126	355,549,667	(7,722,459)	-2.1%
Ending Fund Balance				
Restricted/Committed/Assigned				
Baseball Stadium	750,000	750,000	-	0.0%
Stabilization Account	3,000,000	-	(3,000,000)	-100.0%
OPEB Arrangement	2,744,185	-	(2,744,185)	-100.0%
Unrestricted Fund Balance	53,099,229	48,077,105	(5,022,124)	-9.5%
TOTAL ENDING FUND BALANCE	59,593,413	48,827,105	(10,766,308)	-18.1%
Unrestricted Ending Fund Bal. as % of Expense & Transfers less Capital	14.6%	13.6%		

GOVERNMENTAL FUNDS

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

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

The following two tables summarize revenues and other sources and expenditures and other uses for this category of funds. Excluding Ending Fund Balances, total expenditures, transfers out and contingencies for governmental funds are \$615,558,008, which represents a decrease of .93% from FY2020.

ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS								
GOVERNMENTAL FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
General	64,587,437	89,964,685	191,201,430	1.1547	57,534,819	5,000	1,083,400	404,376,771
Health	7,609,015	-	-	0.0000	14,541,987	-	9,516,856	31,667,858
Library Expansion	2,710,329	-	3,338,443	0.0200	15,000	-	-	6,063,772
Animal Services	5,742,597	-	5,007,667	0.0300	665,000	-	-	11,415,264
Marijuana Establishments	19,327	-	-	0.0000	1,000,000	-	-	1,019,327
Regional Communication System	1,083,331	-	-	0.0000	1,782,543	-	-	2,865,873
Regional Permits System	510,516	-	-	0.0000	521,660	-	69,489	1,101,665
Indigent Tax Levy	5,045,028	-	10,015,330	0.0600	6,787,512	-	20,211,393	42,059,263
Child Protective Services	6,200,011	-	6,676,888	0.0400	52,412,929	-	7,945,659	73,235,488
Senior Services	753,170	-	1,669,221	0.0100	1,689,927	-	1,406,782	5,519,100
Enhanced 911	5,091,905	-	-	0.0000	5,622,069	-	-	10,713,974
Regional Public Safety	836,128	-	-	0.0000	1,036,738	-	-	1,872,866
Central Truckee Meadows Remediation District	3,715,160	-	-	0.0000	1,349,097	-	-	5,064,257
Truckee River Flood Mgt Infrastructure	1,941,622	-	-	0.0000	9,260,039	-	-	11,201,661
Roads Special Revenue Fund	7,404,374	-	-	0.0000	10,467,894	-	3,013,620	20,885,888
Other Restricted Special Revenue	2,484,981	-	1,669,221	0.0100	14,253,544	-	-	18,407,746
Capital Facilities Tax	1,399,903	-	8,346,111	0.0500	30,000	-	-	9,776,014
Parks Construction	10,788,085	-	-	0.0000	1,649,339	-	-	12,437,425
Capital Improvements Fund	15,111,113	-	-	-	2,224,208	15,000,000	911,170	33,246,492
Regional Permits Capital	205,707	-	-	-	13,500	-	-	219,207
Washoe County Debt Ad Valorem	3,705,720	-	2,837,681	0.0170	-	-	-	6,543,401
Washoe County Debt Operating	1,683,188	-	-	-	-	-	10,205,398	11,888,586
SAD Debt	1,989,136	-	-	-	759,800	-	-	2,748,936
TOTAL GOVERNMENTAL FUNDS	150,617,784	89,964,685	230,761,992	1.3917	183,617,606	15,005,000	54,363,767	724,330,833

ESTIMATED EXPENDITURES AND OTHER FINANCING USES GOVERNMENTAL FUNDS								
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
General	163,189,833	91,277,147	60,696,379	675,548	750,000	38,960,760	48,827,105	404,376,771
Health	12,992,073	6,728,138	5,734,681	100,000	-	69,489	6,043,477	31,667,858
Library Expansion	1,000,572	477,195	1,450,376	-	-	358,000	2,777,629	6,063,772
Animal Services	2,737,399	1,505,002	1,692,304	339,600	-	553,170	4,587,789	11,415,264
Marijuana Establishments	-	-	1,000	-	-	999,000	19,327	1,019,327
Regional Communication System	458,540	226,412	969,659	60,000	-	-	1,151,262	2,865,873
Regional Permits System	-	-	532,848	-	-	-	568,817	1,101,665
Indigent Tax Levy	5,503,552	3,136,328	22,246,039	54,131	-	7,498,422	3,620,792	42,059,263
Child Protective Services	20,542,285	11,325,442	34,643,752	154,200	-	-	6,569,809	73,235,488
Senior Services	1,623,702	889,408	2,278,576	27,000	-	-	700,415	5,519,100
Enhanced 911	125,612	64,255	3,392,275	2,071,765	-	-	5,060,067	10,713,974
Regional Public Safety	380,187	180,778	297,553	145,000	-	-	869,347	1,872,866
Central Truckee Meadows Remediation District	596,454	310,723	1,615,538	-	-	-	2,541,542	5,064,257
Truckee River Flood Mgt Infrastructure	714,545	356,976	5,856,962	-	-	2,331,556	1,941,622	11,201,661
Roads Special Revenue Fund	4,127,523	2,228,433	6,308,505	3,906,000	-	-	4,315,427	20,885,888
Other Restricted Special Revenue	4,542,785	2,257,384	8,314,053	607,974	-	1,643,370	1,042,179	18,407,746
Capital Facilities Tax	-	-	5,988,807	-	-	1,950,000	1,837,207	9,776,014
Parks Construction	-	-	1,050,568	4,584,688	-	-	6,802,169	12,437,425
Capital Improvements Fund	-	-	1,162,069	30,283,555	-	-	1,800,868	33,246,492
Regional Permits Capital	-	-	27,000	-	-	-	192,207	219,207
Washoe County Debt Ad Valorem	-	-	3,030,954	-	-	-	3,512,447	6,543,401
Washoe County Debt Operating	-	-	10,205,398	-	-	-	1,683,188	11,888,586
SAD Debt	-	-	440,800	-	-	-	2,308,136	2,748,936
TOTAL GOVERNMENTAL FUNDS	218,535,063	120,963,621	177,936,097	43,009,461	750,000	54,363,767	108,772,825	724,330,833

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 \$99,057,511.

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS							
FUND NAME	OPERATING REVENUES	OPERATING EXPENSES**	NON- OPERATING REVENUES	NON- OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
	(1)	(2)	(3)	(4)	IN (5)	OUT (6)	
Building & Safety	3,210,000	3,829,721	32,000	2,000	-	-	(589,721)
Water Resources	17,939,518	18,112,535	11,853,817	235,949	-	-	11,444,851
Golf Course	339,000	553,477	16,500	1,300	-	-	(199,277)
Health Benefit	57,675,850	59,320,339	355,000	-	-	-	(1,289,489)
Risk Management	7,226,002	8,406,127	327,200	-	-	-	(852,925)
Equipment Services	9,790,026	8,596,064	615,531	-	-	-	1,809,493
TOTAL	96,180,396	98,818,263	13,200,048	239,249	-	-	10,322,933

The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are \$714.62 million. Public Safety is the single largest expenditure requirement at \$200.65 million, followed by General Government at \$126.38 million.

BUDGET SUMMARY FOR WASHOE COUNTY					
	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 6/30/2019	ESTIMATED CURRENT YEAR 6/30/2020	BUDGET YEAR 6/30/2021	BUDGET YEAR 6/30/2021	(MEMO ONLY) COLUMNS 3+4
REVENUES					
Property Taxes	204,774,281	215,913,133	230,761,992	-	230,761,992
Other Taxes	3,179,082	2,832,259	2,693,970	-	2,693,970
Licenses and Permits	14,885,717	14,191,257	14,696,604	-	14,696,604
Intergovernmental Resources	224,963,938	217,081,860	190,685,664	-	190,685,664
Charges for Services	42,090,747	43,609,423	45,488,674	104,708,196	150,196,870
Fines and Forfeits	10,052,779	9,986,109	7,291,927	-	7,291,927
Miscellaneous	18,742,748	13,101,873	12,725,453	4,472,248	17,197,701
TOTAL REVENUES	518,689,292	516,715,914	504,344,282	109,180,444	613,524,726
EXPENDITURES-EXPENSES					
General Government	49,345,043	57,130,781	50,061,011	76,322,529	126,383,540
Judicial	76,515,487	94,068,604	83,180,427	-	83,180,427
Public Safety	170,576,133	198,816,310	200,656,740	-	200,656,740
Public Works	31,014,626	31,878,622	38,600,919	-	38,600,919
Health	24,090,794	27,479,479	28,077,607	-	28,077,607
Welfare	92,196,802	109,996,483	106,447,933	-	106,447,933
Culture and Recreation	21,160,466	23,334,531	27,811,788	-	27,811,788
Community Support	176,513	311,127	219,761	-	219,761
Intergovernmental Expenditures	10,483,383	11,054,084	11,710,503	-	11,710,503
Contingencies **	-	-	750,000	-	750,000
Utilities	-	-	-	18,137,535	18,137,535
Building and Safety	-	-	-	3,831,721	3,831,721
Golf Fund	-	-	-	554,777	554,777
Debt Service - Principal	16,358,010	20,273,154	9,934,406	-	9,934,406
Interest Costs	4,311,446	3,811,706	3,658,501	210,949	3,869,450
Escrow on Refunding	-	-	-	-	-
Service Fees	130,573	151,473	84,645	-	84,645
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	496,359,276	578,306,355	561,194,241	99,057,512	660,251,752
Excess of Revenues over (under) Expenditures-Expenses	22,330,016	(61,590,441)	(56,849,959)	10,122,933	(46,727,026)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	8,359,000	-	-	-	-
Sales of General Fixed Assets	12,182	5,000	5,000	200,000	205,000
Proceeds of Medium-term Financing	-	10,694,000	15,000,000	-	15,000,000
Operating Transfers In	60,298,991	64,923,788	54,363,767	-	54,363,767
Operating Transfers (Out)	(60,298,990)	(61,914,054)	(54,363,767)	-	(54,363,767)
TOTAL OTHER FINANCING SOURCES (USES)	8,371,183	13,708,734	15,005,000	200,000	15,205,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	30,701,199	(47,881,707)	(41,844,959)	10,322,933	
FUND BALANCE JULY 1, BEGINNING OF YEAR	167,798,292	198,499,491	150,617,784		
Prior Period Adjustments Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR:	198,499,491	150,617,784	108,772,825		

The total fund balance for Governmental Funds is budgeted at \$108.77 million, 15.2% of total expenditures (\$660.3 million) and transfers out (\$54.4 million).

GENERAL FUND FIVE-YEAR FORECAST

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

Because of these concerns, the Budget Division prepares a five-year General Fund forecast using an in-house projection model. A number of assumptions are modeled, including population growth, inflation, and retirement contribution rates for Police/Fire and 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.

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

The Budget Division delayed the FY 2021 five-year forecast due to COVID-19 impacts. Waiting until more information was available in September 2020 provided a better picture of FY 2020 results as well as updated forecasts. FY 2022 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 recovery, inflation in line with current trends, and moderate growth of housing stock (i.e., new development). Major assumptions, which may not reflect in the FY 2021 adopted budget, are summarized below:

- Inflation is assumed to be 2% throughout the forecast, mostly impacting Services/Supplies costs.
- Property taxes are expected to trend at an annual average increase of 4.25% beginning FY 2022. Increases represents 3.0% residential cap and 1.25% non-residential and/or new development.
- C-Tax revenues are expected to decline approximately 17% in FY 2021 compared to FY 2020, then increase 10% in FY 2022 with 4.5% annual increases thereafter. Estimates reflect an anticipated moderate COVID-19 economic recovery.
- Employee salaries and wages are assumed to increase commensurate with employees moving through the salary ranges (i.e., merit increases).
 - FY 2022 reflects a contractual 2.5% COLA and historical percentage of salary savings
 - FYs 2023-2026 do not include COLA increases or salary savings, just merit increases.
- Retirement rates charged by NVPERS are assumed to increase 1% per biennium for both Police/Fire and Regular members.
- Health insurance costs are assumed to increase 6% annually, beginning in Calendar Year 2021.
- OPEB costs for retiree health benefits is expected to rise 3.75% per year beginning in FY 2022.
- Debt service reflects the County's existing General Fund-financed debt including debt for the infrastructure portion of the Nevada Shared Radio System (NSRS) project in FY 2021.

- General Fund support to the Capital Improvement Program (CIP) is forecasted to increase from \$0 to \$7.3 million in FY 2022 and increase \$1 million annually through FY 2026.
- No above-base increases are forecasted in FYs 2022-2026.
- Transfers out (to a restricted fund) are forecast to increase by \$23.8 million in FY 2021 for the Incline Village Settlement.
- Transfers in (from the restricted fund) are forecast to increase by \$15 million in FY 2022 and \$9 million in FY 2023, with a commensurate expense increase, for the Incline Village Settlement payments.
- Forecasts do not include impacts due to a "second-wave" of COVID-19.

Fiscal Year 2021 total revenues are projected to decline by 3.7% compared to FY 2020. FYs 2022-2026 revenue increases average 3.9% annually, reflecting a moderate economic recovery from COVID-19. During this timeframe, total uses are estimated to increase 3.6% annually. Thus, the total General Fund ending fund balance is expected to decline in FYs 2021-2023, the increase each fiscal year through 2026. Utilizing fund balance to address anticipated COVID-19 revenue impacts as well as known expenditure increases is in alignment with the aforementioned BCC-approved goals. The FY 2022 and 2023 deficits are relatively small and are anticipated to be manageable. Likewise, although decreasing through FY 2023, the General Fund unassigned fund balance remains within the Board's policy level of 10%-17%. Note that FY 2021 estimated figures will not reconcile to the FY 2021 adopted budget. Results of the General Fund baseline five-year forecast are shown below:

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

	FY 2020 Unaudited	FY 2021 Estimated	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast	FY 2025 Forecast	FY 2026 Forecast
BEGINNING FUND BALANCE	\$73,899,803	\$96,166,756	\$76,671,812	\$68,207,254	\$62,651,515	\$69,889,952	\$83,293,000
Sources by Category							
Room Tax	458,570	343,928	378,320	395,344	413,134	431,725	451,153
Property Tax	180,065,759	191,057,502	199,177,446	207,642,487	216,467,293	225,667,153	235,258,007
Licenses and permits	9,771,369	9,740,793	9,740,793	9,740,793	9,740,793	9,740,793	9,740,793
Consolidated taxes	121,149,882	100,813,357	110,894,693	115,884,954	121,099,777	126,549,267	132,243,984
Other intergovernmental	23,965,681	27,828,211	24,564,823	25,178,944	25,808,418	26,453,628	27,114,969
Charges for services	22,961,514	21,228,680	21,228,680	21,228,680	21,228,680	21,228,680	21,228,680
Fine and forfeitures	6,110,868	4,417,282	4,417,282	4,417,282	4,417,282	4,417,282	4,417,282
Miscellaneous	8,784,236	4,048,685	4,048,685	4,048,685	4,048,685	4,048,685	4,048,685
Transfers In	4,354,527	1,083,400	16,083,400	10,083,400	1,083,400	1,083,400	1,083,400
Total	377,622,407	360,561,838	390,534,122	398,620,569	404,307,462	419,620,613	435,586,953
Uses by Category							
Salaries and Wages	158,783,029	163,192,833	172,249,236	177,181,402	179,798,622	182,455,101	185,151,428
Employee Benefits	90,202,732	91,277,147	97,353,141	100,202,300	104,999,638	108,118,779	113,254,179
Services and Supplies	63,560,749	61,400,495	76,696,379	71,930,306	55,188,912	56,292,690	57,418,544
Capital outlay	558,525	675,548	525,548	525,548	525,548	525,548	525,548
Transfers Out	42,171,914	62,760,760	47,174,376	49,336,751	51,556,305	53,825,447	54,943,810
Contingency	-	750,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total	355,276,949	380,056,783	398,998,680	404,176,308	397,069,025	406,217,565	416,293,509
TOTAL REVENUES OVER/UNDER USES							
Revenues/Transfers In	377,622,407	360,561,838	390,534,122	398,620,569	404,307,462	419,620,613	435,586,953
Expenditures/Transfers Out	355,276,949	379,306,783	393,998,680	399,176,308	392,069,025	401,217,565	411,293,509
Contingency	-	750,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Structural Budget Balance	22,345,459	(19,494,945)	(8,464,558)	(5,555,739)	7,238,437	13,403,048	19,293,444
Available Fund Balance							
Total Ending Fund Balance	96,166,756	76,671,812	68,207,254	62,651,515	69,889,952	83,293,000	102,586,443
% of Expend. Transfers Out							
Less Capital	27.1%	20.2%	17.1%	15.5%	17.6%	20.5%	24.7%
Unassigned Fund Balance	70,217,736	71,244,118	62,619,085	57,047,365	64,335,235	77,701,822	96,947,790
% of Expend. Transfers Out							
Less Capital	19.8%	18.8%	15.9%	14.3%	16.4%	19.4%	23.6%



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

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

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

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

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

Capital Improvement Program (CIP)

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

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

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

Initial Funding Level (Base Budget)

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

Budget Hearings and Development of Recommendation

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

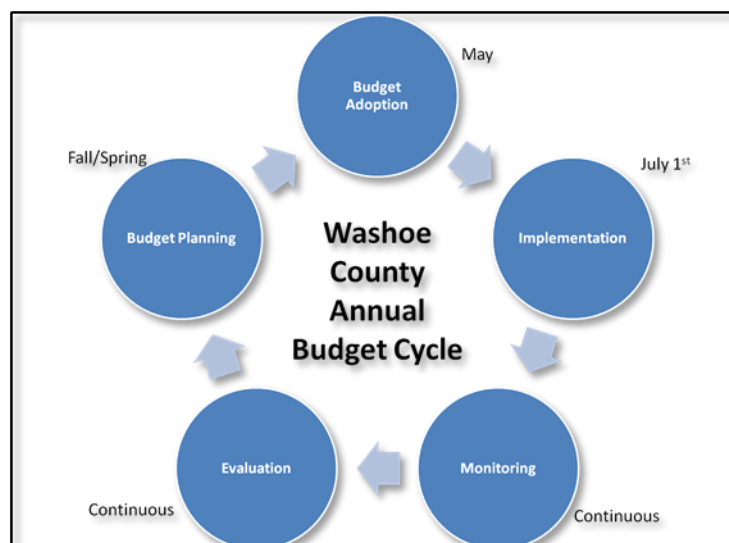
After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the County Manager and/or the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health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

Final Budget

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

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

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



Budget Adjustments

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

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

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

- ◇ Amendments to increase budget appropriations for new/supplemental grants/gifts-in-aid/donations must be approved by the BCC according to the criteria outlined in NRS 354.5989005(3).
- ◇ Appropriation Transfers that reallocate budget authority across functions or funds, but do not increase total budget appropriations (i.e., net zero appropriation transfers), must be approved by the Budget Manager and/or the BCC per the criteria outlined in NRS 354.5989005(5)(a) through (c).

Budgetary Controls

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

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

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

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

Basis of Accounting

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

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

Budgetary Basis of Accounting

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

Fund Descriptions

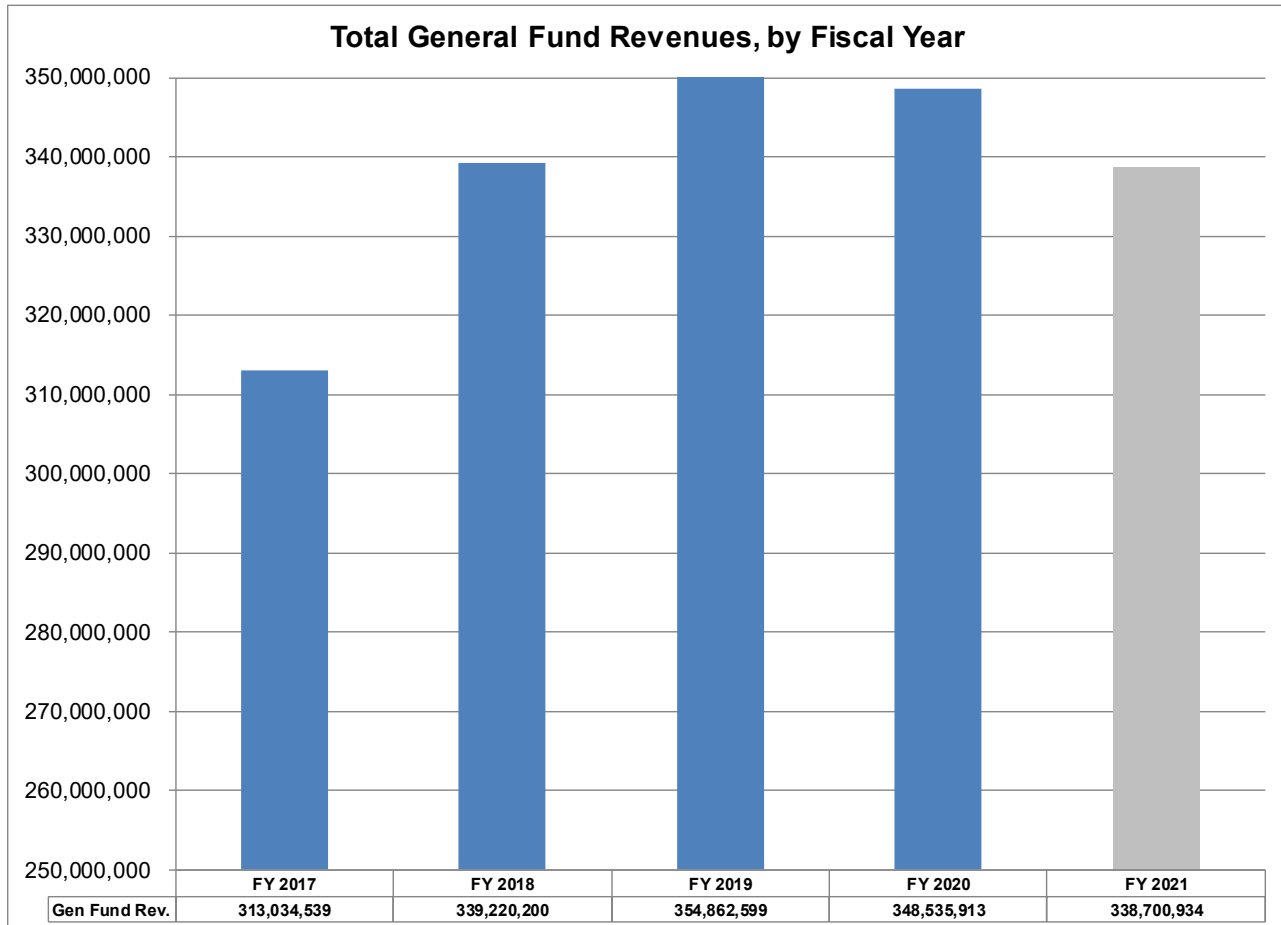
The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a self-balancing set of accounts. Funds are established to segregate specific activities or objectives of a government in accordance with specific regulations,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

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

GENERAL FUND REVENUES

Washoe County is budgeted to receive \$654.9 million of revenues in FY 2021, not including transfers in and other financing sources. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$504.3 million. This represents a 2.4% decrease compared to Fiscal Year 2020 estimated revenues of \$516.7 million. Total FY 2021 General Fund budgeted revenues are \$338.7 million, representing a 2.8% decrease over FY 2020 estimated revenues of \$348.5 million.

For the period of Fiscal Year 2017 through Fiscal Year 2021, General Fund revenues have increased on average 2.0% per year, as shown in the chart below. Note that FY 2020 and FY 2021 reflect estimated and budgeted revenues, respectively.



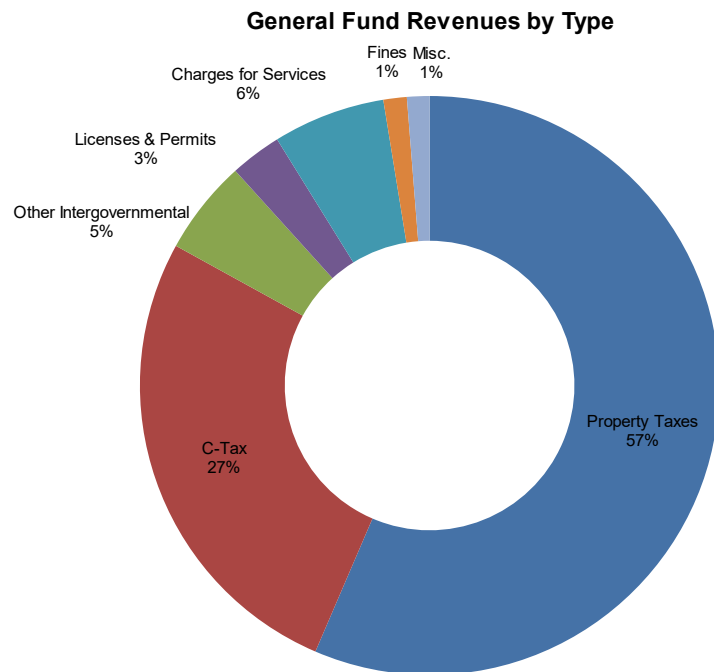
General Fund revenues are summarized on the next page:

Revenue Type	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Estimated	FY 2021 Final Budget	\$ Chg FY 20 Est to 21	% Chg. FY 20 Est to 21
TAXES						
Ad valorem						
General	149,238,958	156,930,950	156,930,950	168,391,167	11,460,217	7.3%
Detention Facility	11,499,451	12,088,429	12,088,429	12,919,780	831,351	6.9%
Indigent Insurance Program	2,228,577	2,342,722	2,342,722	2,503,837	161,115	6.9%
AB 104	1,915,752	2,803,766	2,803,766	2,996,589	192,823	6.9%
China Springs support	1,099,705	1,108,892	1,108,892	1,185,149	76,257	6.9%
Family Court	2,852,560	2,998,683	2,998,683	3,204,908	206,225	6.9%
NRS 354.59813 Makeup Rev.	135	-	-	-	-	-
SUBTOTAL AD VALOREM	168,835,138	178,273,442	178,273,442	191,201,430	12,927,988	7.3%
Room Tax	503,859	425,000	384,000	200,000	(184,000)	-47.9%
SUBTOTAL TAXES	169,338,997	178,698,442	178,657,442	191,401,430	12,743,988	7.1%
LICENSES AND PERMITS						
Business Licenses and Permits						
Business Licenses	954,294	840,000	840,000	1,015,293	175,293	20.9%
Business Licenses/Elec and Telcom	5,208,651	4,715,000	4,800,000	4,800,000	-	0.0%
Franchise Fees-Gas	146,257	245,000	245,000	245,000	-	0.0%
Liquor Licenses	283,353	254,600	260,000	260,000	-	0.0%
Local Gaming Licenses	-	-	-	-	-	-
Franchise Fees-Sanitation	694,176	650,000	690,000	650,000	(40,000)	-5.8%
Franchise Fees-Cable Television	1,148,151	1,100,000	1,100,000	1,100,000	-	0.0%
County Gaming Licenses	815,254	912,100	845,000	845,000	-	0.0%
AB 104 - Gaming Licenses	820,843	850,000	470,477	675,000	204,523	43.5%
Nonbusiness Licenses and Permits		-	-	-	-	-
Marriage Affidavits	143,577	175,000	150,000	150,000	-	0.0%
Mobile Home Permits	110	200	200	200	-	-
Other	1,150	300	300	300	-	0.0%
SUBTOTAL LICENSES AND PERMITS	10,215,816	9,742,200	9,400,977	9,740,793	339,816	3.6%
INTERGOVERNMENTAL REVENUE						
Federal Grants	720,292	140,000	1,140,000	140,000	(1,000,000)	-87.7%
Federal Payments in Lieu of Taxes	3,682,568	3,627,832	3,627,832	3,627,832	-	0.0%
Federal Incarceration Charges	3,797,960	4,020,000	3,020,000	3,020,000	-	0.0%
State Grants	-	-	-	-	-	-
State Shared Revenues	-	-	-	-	-	-
State Gaming Licenses - NRS 463.380 & 463.320	132,461	146,986	130,000	130,000	-	0.0%
RPTT- AB104	867,544	810,405	1,189,752	810,405	(379,347)	-31.9%
SCCRT - AB104 Makeup	14,681,801	14,619,776	12,719,205	9,996,076	(2,723,129)	-21.4%
Consolidated Taxes	116,837,252	120,926,919	106,900,000	89,964,685	(16,935,315)	-15.8%
State Extraditions	39,093	48,000	48,000	48,000	-	0.0%
Local Contributions:	240,723	233,850	144,517	127,066	(17,451)	-12.1%
Miscellaneous Other Government Receipts	-	-	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	140,999,694	144,573,768	128,919,306	107,864,064	(21,055,242)	-16.3%
CHARGES FOR SERVICES						
General Government						
Clerk Fees	119,616	100,000	100,000	100,000	-	0.0%
Recorder Fees	2,624,870	2,253,500	2,642,362	2,303,500	(338,862)	-12.8%
Map Fees	1,407	1,600	1,600	1,600	-	0.0%
PTx Commission NRS 361.530	2,035,234	1,700,000	1,700,000	1,700,000	-	0.0%
Building and Zoning Fees	-	-	-	-	-	-
Central Service billings (gl 461101-461766)	6,057,447	6,645,646	6,176,440	6,931,281	754,841	12.2%
Other	132,245	-	594,183	469,206	(124,977)	-21.0%
SUBTOTAL	10,970,819	10,700,746	11,214,585	11,505,587	291,002	2.6%
Judicial						
Clerk's Court Fees	342,233	450,000	350,000	350,000	-	0.0%
Other	801,927	889,900	797,900	789,400	(8,500)	-1.1%
SUBTOTAL	1,144,160	1,339,900	1,147,900	1,139,400	(8,500)	-0.7%

Revenue Type	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Estimated	FY 2021 Final Budget	\$ Chg FY 20 Est to 21	% Chg. FY 20 Est to 21
Public Safety						
Police						
Sheriffs Fees	342,081	410,000	410,000	410,000	-	0.0%
Others	5,994,930	5,340,987	5,340,987	6,524,650	1,183,663	22.2%
Corrections	21,883	15,000	15,000	9,000	(6,000)	-40.0%
Protective Services	315,383	380,000	380,000	380,000	-	0.0%
SUBTOTAL	6,674,277	6,145,987	6,145,987	7,323,650	1,177,663	19.2%
Public Works	321,961	464,489	598,489	464,489	(134,000)	-22.4%
Welfare	-	2,500	2,500	2,500	-	0.0%
Cultural and Recreation	1,109,452	1,044,072	856,000	793,054	(62,946)	-7.4%
SUBTOTAL CHARGES FOR SERVICES	20,220,669	19,697,694	19,965,461	21,228,680	1,263,219	6.3%
FINES AND FORFEITURES						
Fines						
Library	66,962	90,000	70,000	70,000	-	0.0%
Court	2,454,281	1,578,150	1,729,650	1,530,750	(198,900)	-11.5%
Penalties	2,270,100	2,984,500	3,026,500	1,169,500	(1,857,000)	-61.4%
Forfeits/Bail	2,195,081	2,104,000	2,104,000	1,647,032	(456,968)	-21.7%
SUBTOTAL FINES AND FORFEITS	6,986,424	6,756,650	6,930,150	4,417,282	(2,512,868)	-36.3%
MISCELLANEOUS						
Investment Earnings	2,777,020	1,822,030	2,333,980	1,622,030	(711,950)	-30.5%
Net increase (decrease) in fair value of investments	2,371,649	-	-	-	-	-
Rents and Royalties	31,876	34,375	34,375	34,375	-	0.0%
Contributions and Donations from Private Sources	-	-	-	-	-	-
Other	1,920,454	1,911,030	2,294,221	2,392,280	98,059	4.3%
SUBTOTAL MISCELLANEOUS	7,100,999	3,767,435	4,662,576	4,048,685	(613,891)	-13.2%
TOTAL REVENUE ALL SOURCES	354,862,599	363,236,189	348,535,913	338,700,934	(9,834,979)	-2.8%

Although the General Fund receives revenues from many different sources, the County's revenues continue to be very concentrated with the two main revenue sources, Property Tax and Consolidated Tax, comprising over 84% of General Fund revenues, as shown in the adjacent chart.

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



PROPERTY TAXES

Property taxes represent the single largest component of both Washoe County's General Fund revenues and total revenues. Property taxes comprise nearly half of the County's General Fund revenues in Fiscal Year 2021. 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 2021, is \$19.3 billion (excluding the assessed valuation attributable to the Reno Redevelopment Agencies and the Sparks Redevelopment Agency). The assessed valuation for Fiscal Year 2021 represents an increase of 5.2% from the assessed valuation for Fiscal Year 2020.

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

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

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

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

The following table sets forth a history of statewide average tax rates and a representative overlapping tax rate for taxing entities located in Washoe County. The overlapping rates for incorporated and unincorporated areas within the County vary depending on the rates imposed by applicable taxing jurisdictions. The highest overlapping tax rate in the County currently is \$3.6600 in Reno, Sparks and in a portion of the Palomino Valley General Improvement District.

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

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

(1) Per \$100 of assessed valuation

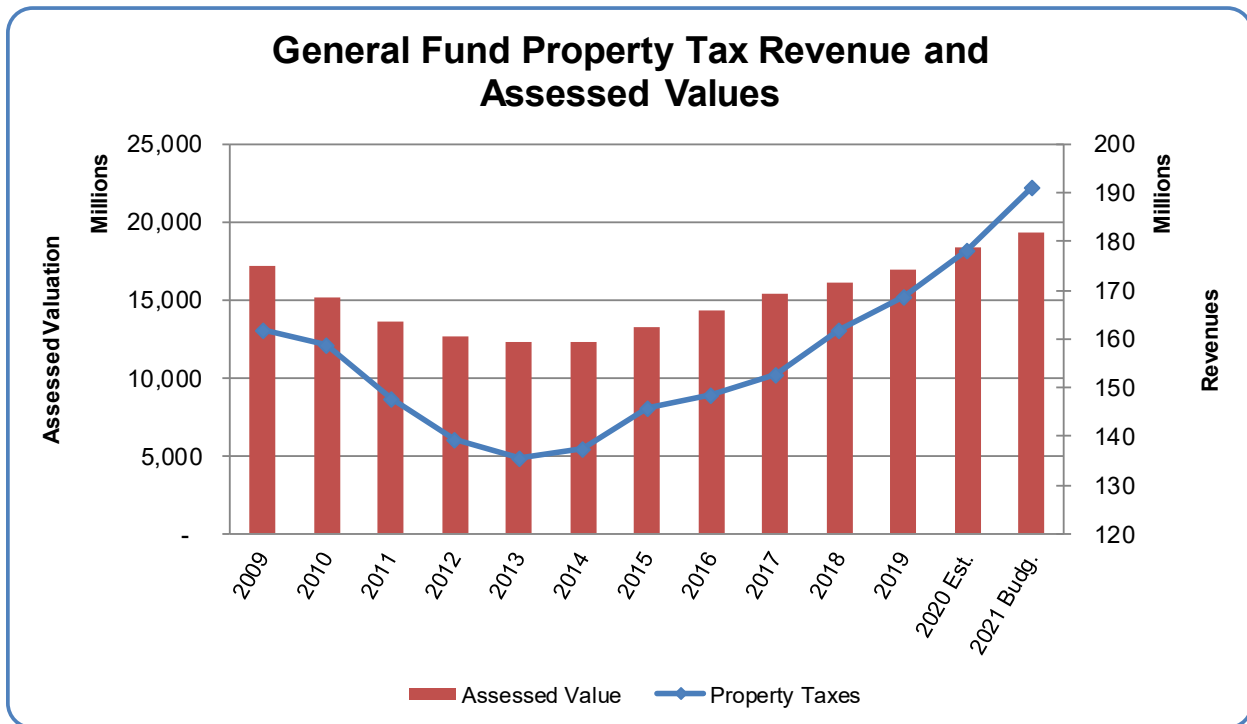
(2) \$0.0200 of the State rate is exempt from the \$3.64 cap. See "Property Tax Limitations" above.

The County's portion of property taxes, \$1.3917 per \$100 of assessed valuation, for FY 2021 is distributed as follows:

Washoe County Property Tax Rates - FY 2021					
	<u>By Fund</u>	<u>Operating Rate</u>	<u>Legislative Overrides</u>	<u>Voter Overrides</u>	<u>Debt</u>
General Fund					
Operating	1.0088	1.0088			
SCCRT Makeup (NRS 354.59813)	-		-		
Detention Center (AB 395-1993 Session)	0.0774		0.0774		
Indigent Insurance Program (NRS 428.185)	0.0150		0.0150		
Youth Facilities (NRS 62B.150)	0.0071		0.0071		
Family Court (NRS 3.0107)	0.0192		0.0192		
Subtotal	<u>1.1275</u>				
Special Revenue Funds					
Library Expansion	0.0200			0.0200	
Animal Services	0.0300			0.0300	
Indigent Tax Levy Fund	0.0600		0.0600		
Child Protective Services Fund	0.0400			0.0400	
Cooperative Extension Fund (NRS 549.020)	0.0100	0.0100			
Senior Services Fund	0.0100			0.0100	
Subtotal	<u>0.1700</u>				
Capital Projects Funds					
Capital Facilities Fund	0.0500		0.0500		
Subtotal	<u>0.0500</u>				
Debt Service Fund	0.0170				0.0170
Other (AB104)	0.0272		0.0272		
Total	<u>1.3917</u>	<u>1.0188</u>	<u>0.2559</u>	<u>0.1000</u>	<u>0.0170</u>

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

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



After four consecutive years of decreases in the assessed valuation of properties in the County from Fiscal Year 2010 through Fiscal Year 2013 due to the Great Recession, assessed valuations increased more than 7.5% annually from Fiscal Year 2015 through Fiscal Year 2017. In Fiscal Years 2018 and 2019, the assessed value of properties in the County only increased 4.6%, but Fiscal Year 2020 reflects a 9.0% increase, and Fiscal Year 2021 reflects a 5.2% increase.

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

Fiscal Year	Total Assessed Valuation	% Chg	General Fund Property Taxes	% Chg
2009	17,207,010,574	13.9%	162,019,835	
2010	15,099,475,662	-12.2%	158,950,899	-1.9%
2011	13,658,850,921	-9.5%	147,763,248	-7.0%
2012	12,675,374,294	-7.2%	139,293,828	-5.7%
2013	12,290,109,448	-3.0%	135,501,848	-2.7%
2014	12,317,952,550	0.2%	137,631,345	1.6%
2015	13,286,283,600	7.9%	145,752,618	5.9%
2016	14,342,710,925	8.0%	148,383,116	1.8%
2017	15,432,327,199	7.6%	152,751,357	2.9%
2018	16,136,670,732	4.6%	161,885,403	6.0%
2019	16,886,587,798	4.6%	168,605,246	4.2%
2020 Est.	18,398,773,380	9.0%	178,273,442	5.7%
2021 Budg.	19,346,366,369	5.2%	191,401,430	7.4%

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

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

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

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

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 2021 is 3% for residential and 5.0% for non-residential. The cap is based on the general cap which is the maximum of either: (a) two times the increase in the Consumer Price Index (CPI) for the preceding calendar year or (b) the average of the percent change in assessed valuation for the coming year and the percentage change of the preceding nine years.

As new development is estimated to generate an additional 1.5% to 2% of property tax revenues, General Fund property taxes are projected by the State Department of Taxation to increase to \$191.4 million from \$178.3 million, an increase of 7.4%. 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 2019, combined SCCRT and BCCRT collections were \$92 million and accounted for a combined 80.7% 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 2019, the GST totaled \$17.4 million and accounted for 15.3% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax: The Real Property Transfer Tax ("RPTT") is paid by the buyer and seller, who are jointly and severally liable for the payment of the taxes. Per NRS 375.020 and 375.023 and Washoe County Code 21.1630, the rate of taxation on transfers of real property in Washoe County is \$2.05 per \$500 of value of the transferred real property as declared pursuant to NRS 375.060. Of the \$0.65 per \$500 of value per NRS 375.020, 55 cents is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the remaining 10 cents is retained by the state for various purposes. In Fiscal Year 2019, the RPTT totaled \$3.5 million and accounted for 3.1% of the Consolidated Tax distributed within the County.

Cigarette and Liquor Tax: The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of 9 cents per cigarette, which equates to \$1.80 per pack. Of that amount, 5 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The remaining 85 cents per pack is distributed to the Nevada State General Fund. The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax. Of the \$3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, 50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments. Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In Fiscal Year 2019, combined Cigarette Tax and the Liquor Tax collections were \$1.04 million and accounted for 0.9% of the Consolidated Tax distributed within the County.

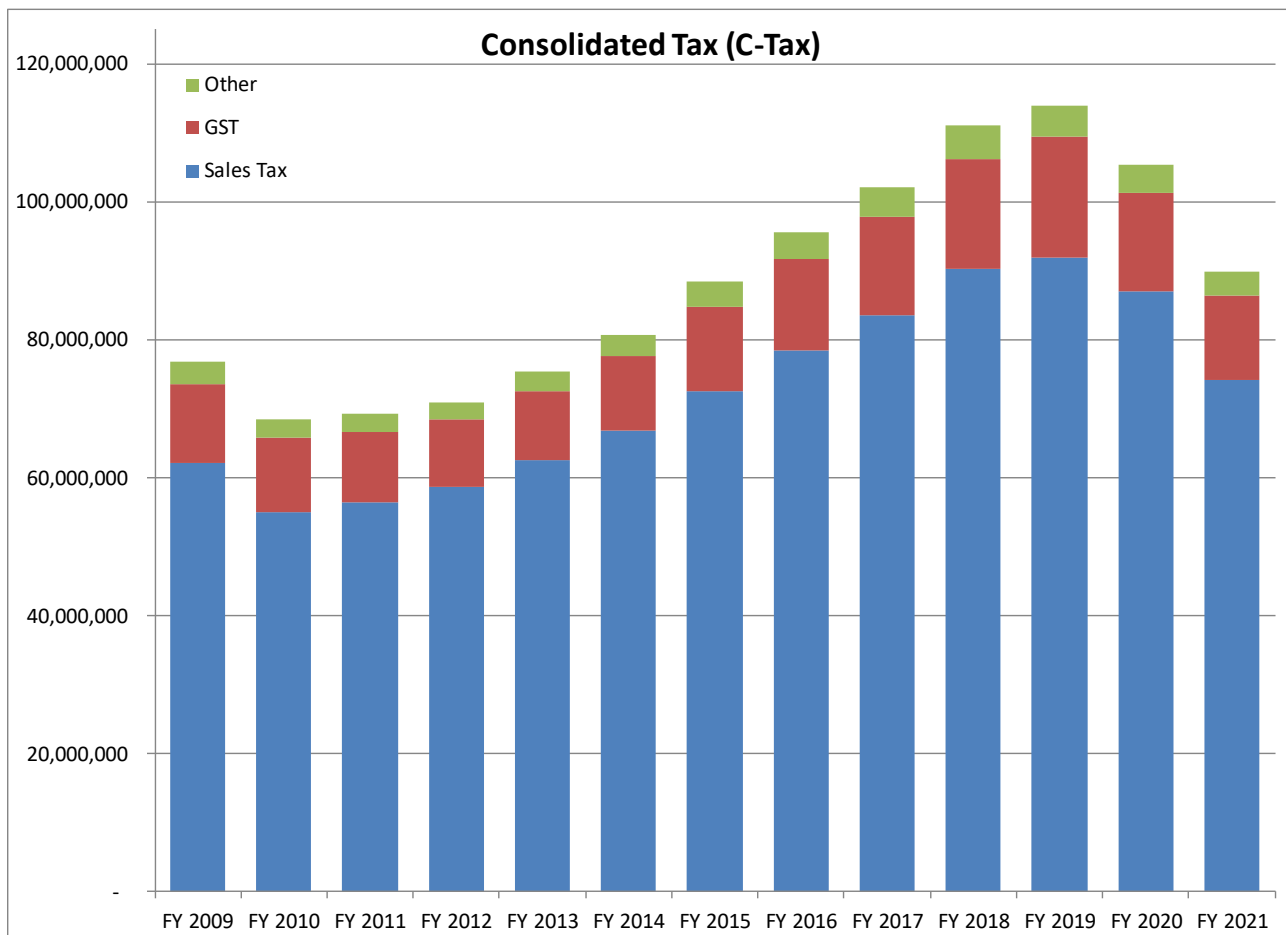
Collection and Enforcement of Consolidated Tax Revenues: The State Department of Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly. Taxation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

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

Sales taxes are due and payable to Taxation monthly on or before the last day of the month next succeeding the month in which such taxes are collected (i.e., sales taxes collected by retailers in April 2020 were due to Taxation no later than May 31, 2020). Retailers are allowed to deduct 0.25% of the amount due to reimburse themselves for the cost of collecting the tax. Sales tax remittances to Taxation must be accompanied by a return form prescribed by Taxation. Taxation may require returns and payments for periods other than calendar months. Interest on deficient sales tax payments, exclusive of penalties, accrues at rates established by State law. A penalty of 10% of the amount of the deficiency also may be added.

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

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



Projections

Beginning in FY 2013, Consolidated Tax (C-Tax) revenues have shown positive increases due to Washoe County's economic recovery. The Budget Division tracks C-Tax revenues on a monthly basis by each of the five components of this revenue as well as total taxable sales in the County. Because of the sensitivity of sales tax to the overall economy of the County, this revenue is quicker to follow economic trends – good or bad – than property tax. The Budget Division uses various analytical methods to project future C-Tax revenues and also compares these projections to statewide estimates of the five components of this revenue prepared by the State's Economic Forum. Since midway through FY 2017, C-Tax growth began to temper. Based on this trend and uncertainties regarding the US economy and other factors, the Budget Division forecasted a substantial slowdown due to impacts from COVID-19 resulting in a 7.5% decrease in FY 2020 (estimate) and a 14.7% decrease for FY 2021. The forecast for FY 2021 is \$89.9 million, reflecting a 21% decrease compared to FY 2019 distributions. The previously discussed repayment of C-Tax is reflected as an expense, not a reduction to revenue.

Fiscal Year	Consolidated	
	Tax	% Chg.
FY 2007	99,372,745	-3.5%
FY 2008	91,174,372	-8.3%
FY 2009	76,787,162	-15.8%
FY 2010	68,512,745	-10.8%
FY 2011	69,145,904	0.9%
FY 2012	70,985,428	2.7%
FY 2013	75,489,072	6.3%
FY 2014	80,808,838	7.0%
FY 2015	88,434,949	9.4%
FY 2016	95,605,303	8.1%
FY 2017	102,195,009	6.9%
FY 2018	111,000,071	8.6%
FY 2019	114,016,013	2.7%
FY 2020 (est)	105,480,945	-7.5%
FY 2021 (budget)	89,964,685	-14.7%

*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. Other Intergovernmental Revenues total \$17,899,379 in FY 2021.

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

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

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

Federal Incarceration - \$3,020,000

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

SCCRT AB 104 - \$9,996,076

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.

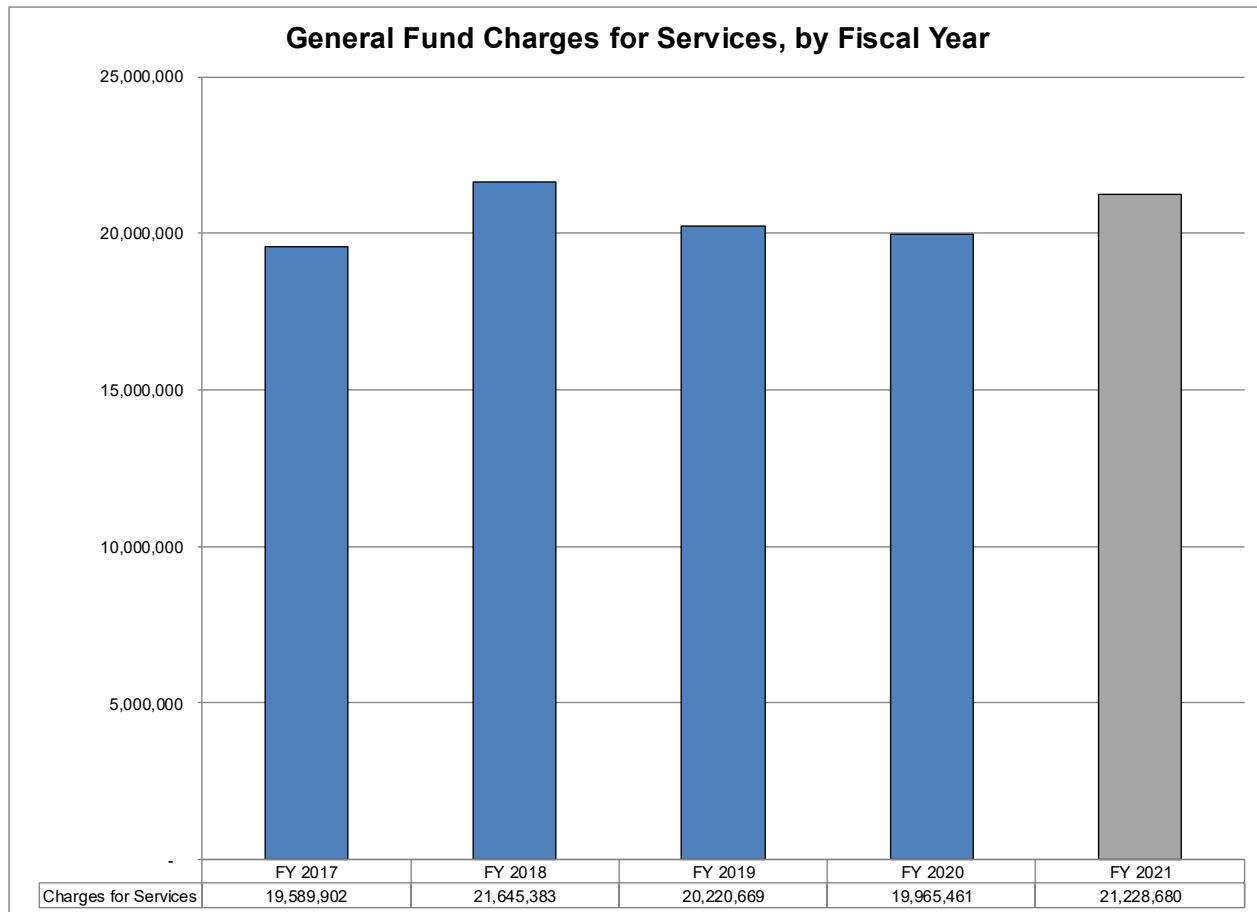
AB 104 also required that one or more taxes be reduced once the \$6.7 million "payment" to Clark County was completed. After the payback was completed in Fiscal Year 1993-94, the Board of County Commissioners reduced the AB 104 property tax from a rate of \$0.0822 to \$0.0272. The SCCRT AB 104 tax was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

The estimate for FY 2021 represents a \$4.6 million decrease from FY 2019 revenue of \$14.6 million and reflects the anticipated impact of COVID-19. SCCRT AB 104 revenue is 100% impacted by taxable sales. Since C-Tax has other components that can smooth impacts due to taxable sales, the estimated FY 2021 SCCRT AB 104 is a higher percentage than the C-Tax estimate.

CHARGES FOR SERVICES

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

The largest single source of fees the General Fund collects are overhead charges for indirect services provided to other funds based on the County's cost allocation plan, which is calculated annually in accordance with Title 2 Part 200 Code of Federal Regulations (2 CFR) guidelines. Total budgeted indirect services fees for Fiscal Year 2021 are \$6,931,281. In 2016, Other Post-Employment Benefits (OPEB) costs were removed from the calculation of indirect services charged to other funds, and has since been directly allocated to departments' budgets. This reduces the amount for OPEB expense budgeted in the General Fund but also results in a reduction of indirect services revenues.



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

- Recorder fees (\$2,303,500) – these are fees charged primarily on real estate recordings.
- Public safety fees (\$7,323,650) – the largest source of public safety revenues consist of dispatch fees charged to other public agencies and forensic services and toxicology fees charged to other law enforcement agencies in the area. Also included in this category are fees charged by the Medical Examiner's Office to public agencies outside Washoe County, which are estimated to be \$1.4 million.

- Judicial fees (\$1,139,400) – 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. Further, these revenues are anticipated to have impacts due to COVID-19 on court operations.
- Property Tax Commissions (\$1,700,000) – State law authorizes the County Treasurer to deduct an 8% commission from personal property tax collections prior to distribution of those taxes. Of the 8% collected, 2% is remitted to the Assessor Technology Fund and 6% is remitted to the General Fund.

Projections of this revenue source are based on trend analysis and when there have been changes to fee schedules for County services, an estimate of increased revenues based on estimated volumes. Total Charges for Services are budgeted to increase from \$19.96 million estimated for Fiscal Year 2020 to \$21.23 million in Fiscal Year 2021.

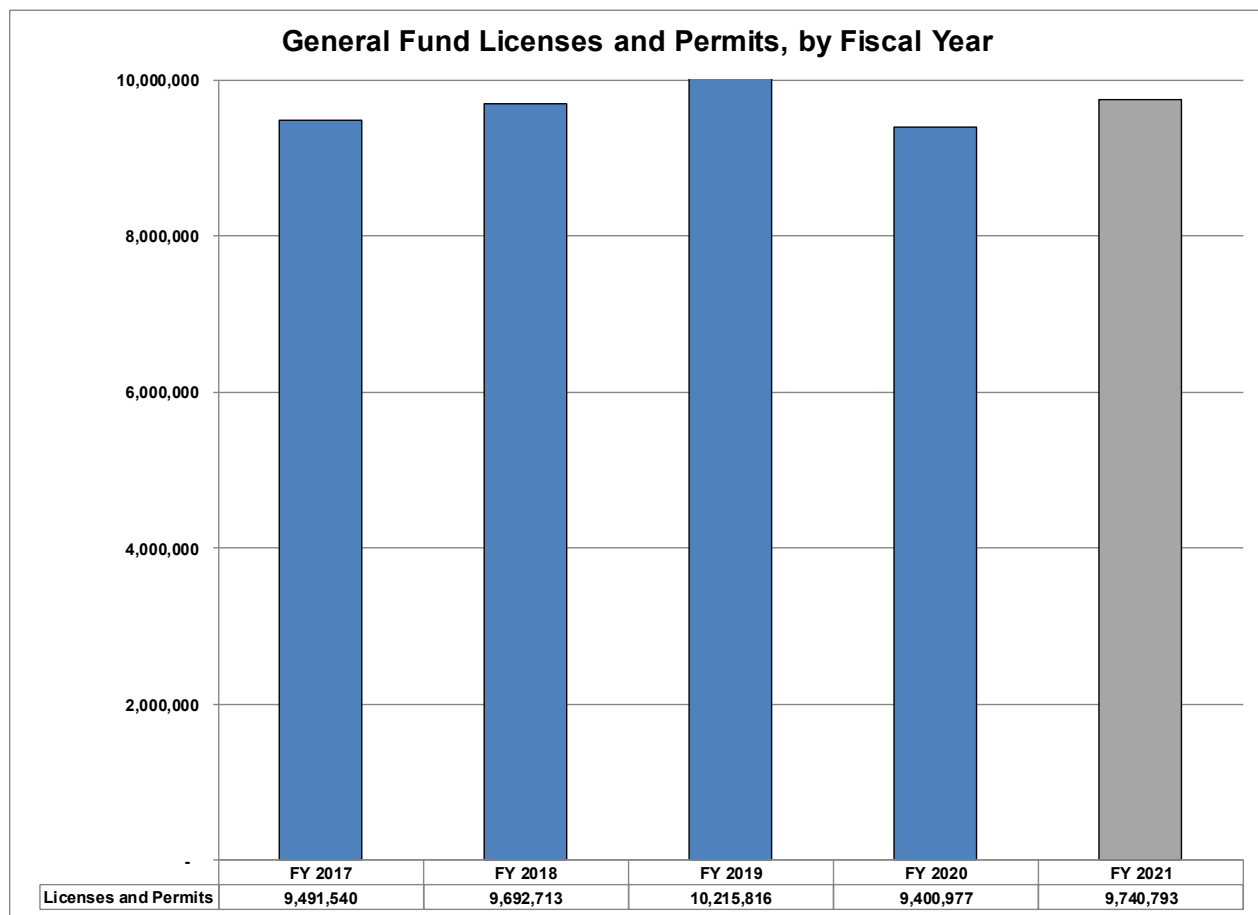
LICENSES AND PERMITS

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$9,740,793. Major revenues in this category are:

Business Licenses	1,015,293
Franchise Fees - Electric	3,900,000
Franchise Fees - Telecom	900,000
Franchise Fees - Cable TV	1,100,000
Franchise Fees - Sanitation	650,000
County Gaming Licenses	845,000
AB104 - Gaming Licenses	675,000

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

Both County Gaming Licenses and AB 104 Gaming Licenses are estimated to decline \$242,100, or 13.7%, in FY 2021 compared to FY 2019 revenues. While not a "large" decrease in terms of the General Fund, the estimated revenue reductions are due to the COVID-19 impacts on Washoe County gaming operators and it's unclear how long, or if, all operators will recover from the mandatory closures and reduced re-opening requirements.



STRATEGIC PLAN

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

Key Findings from the most recent 2018 Washoe County Citizen Survey are listed below. The results reflect a scientific sample of 1,500 households. 314 citizens returned surveys, representing a 22% response rate. The margin of error is +/- 6%. A comprehensive Citizen Survey summary was provided to the Board of County Commissioners on January 22, 2019 and can be viewed at: https://www.washoecounty.us/bcc/board_committees/2019/additional/2019-01-22/AgendaItem09.pdf (starting on pg. 54 of the .pdf).

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

The FY 2021-2023 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 initiatives with key performance indicators versus department-level tasks. A recent enhancement to the strategic plan is the addition of guiding principles. While 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 2021 Goals:
Fiscal Sustainability
Economic Impact
Vulnerable Populations
Innovative Services

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

The following pages include the specifics related to Washoe County's Fiscal Year 2021- 2023 Strategic Plan Goals. A summary of Washoe County's current Strategic Plan and each Goal Team's information follows. The full plan including detailed action plans for each goal can be found at:

https://www.washoecounty.us/mgrsoff/Special-Projects/strategic_plan/files/FY21-23.WashoeCounty.StrategicPlan.Final.8.15.20.pdf

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.



WASHOE COUNTY STRATEGIC PLAN FY21 SUMMARY

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.



ROADMAP TO SUSTAINABILITY

County Objectives	What We Are Doing (Goals)	How We Will Do It (FY21 Initiatives)
Fiscal Sustainability 	RESTORE FISCAL STABILITY FROM IMPACTS OF COVID-19 PANDEMIC	FISCAL IMPACT REVIEW: Continue the Review Committee to evaluate positions & purchases. #ReviewComm HIRING FREEZE: Implement hard hiring freeze. #ReviewComm & Depts COST REIMBURSEMENT: Secure reimbursement from available funds. #ReviewComm & Depts
	LONG-TERM SUSTAINABILITY	LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans. #GoalTeam LEGISLATIVE ACTION: Support legislative action that promotes fiscal sustainability. #GovAffairs COST CONTAINMENT: Look to cost containment strategies like centralizing contracts across County, specifically software. #Purchasing & Depts
	EFFICIENT DELIVERY OF REGIONAL SERVICES	P25 RADIO SYSTEM: Deployment of the P25 Radio system. #TechServices & Finance REGIONAL COLLABORATION: Work with City of Reno and Sparks specifically in high leverage areas such as Public Safety, Human Services and Public Health to find opportunities to streamline service delivery. #GoalTeam, CountyManager, Sheriff
Economic Impacts 	MEET THE NEEDS OF OUR GROWING COMMUNITY	SERVICE LEVELS: Co-create the Washoe County Master Plan update to grow our tax base and quality of life with Service Levels aligned with County Fiscal Solvency. Use Strong Towns as a guide. #GoalTeam
	SUPPORT A THRIVING COMMUNITY	COMMUNITY PUBLIC HEALTH & RECOVERY: Continue to reopen our community and manage COVID-19 economic impacts to ensure our citizens have confidence in the overall safety of our community. #EmergMgmt & Health
	PLAN FOR EXPANDED WASTEWATER & STORM WATER	EFFLUENT MANAGEMENT SYSTEM PLAN: Complete effluent management and water balance plan to identify demands and water quality solutions over 10-year planning horizon. #CSD LAKE TAHOE CLARITY: Improve lake clarity through establishing a stormwater utility. #CSD STORMWATER MODEL: Develop a fiscally sustainable model to manage all stormwater Countywide. #CSD NORTH VALLEYS SEWER: Explore sewer delivery in the North Valleys and possibly merging with City of Reno's sewer utilities. #CSD
Vulnerable Populations 	ADDRESS HOMELESSNESS WITH A REGIONAL APPROACH	SERVICE INVENTORY: Complete an inventory of services and major approaches currently being pursued regionally. #BuiltForZero REGIONAL DATA SYSTEM: Establish a regional system to collect and manage quality data so it is easy for service providers and individuals experiencing homelessness to work together. #BuiltForZero
	EXPAND APPROPRIATE HOUSING OPTIONS ACROSS COMMUNITY	HOUSING CAPACITY: Analyze the capacity for housing program needs in Washoe County. #BuiltForZero COUNTY'S ROLE: Determine the model and the County's role in addressing affordable housing. #LeadershipTeam
	COORDINATION BETWEEN AGENCIES & COMMUNICATION OF PROGRAMS	OUTREACH EFFORTS: Develop a coordinated and proactive structure for outreach services across the community. #BuiltForZero STRENGTHEN PARTNERSHIPS: Continue to strengthen partnerships between agencies to support those in need. #GoalTeam
Innovative Services 	LEVERAGE TECHNOLOGY TO STREAMLINE AND AUTOMATE	LONG-RANGE TECH PLAN: Develop/update the long-range technology/system replacements & upgrades plan to 2025. #TechServices
	STRENGTHEN OUR CULTURE OF SERVICE	WASHOE311: Expand Washoe311 by using more technology and increasing outreach #GoalTeam COUNTYWIDE TEAMS/TEAMWORK: Create a mechanism to capture, document and share the "stories" for Countywide teams deployed for specific needs or efforts such as elections – to include celebrations, sense of County community, challenges, and lessons learned. #GoalTeam COMMUNITY ENGAGEMENT: Continue to engage citizens across the community through diverse channels such as CABs, special public meetings, social, etc. #Comms EMPLOYEE DEVELOPMENT: Expand professional training and emphasize leadership development. #Depts & HR
	PROMOTE EXPERIMENTATION & INNOVATION	DIGITAL DELIVERY OF SERVICES: Make the county website the one-stop shop for everything citizens need from our organization with online forms for all services, apps where appropriate, payment, paying attention to those that are underserved. #Depts CPI: Extend Continuous Process Improvement program to employees so they know where to go to implement improvement processes w/in their departments. Define the program - where does it live, etc.? #GoalTeam

Washoe County

FY2021-FY2023 STRATEGIC PLAN



FISCAL SUSTAINABILITY

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

Commissioner Sponsors: Commissioner Hartung and Commissioner Herman

Executive Champion: Christine Vuletich

Project Lead: Lori Cooke

OVERVIEW OR RATIONALE

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

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

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY21 Focus)	FY20	FY23
Restore Fiscal Stability from Impacts of Covid-19 Pandemic	*FISCAL IMPACT REVIEW: Continue the Fiscal Impact Review to evaluate positions and purchases. #Depts *HIRING FREEZE: Implement hard Hiring Freeze. #Depts *COST REIMBURSEMENT: Secure reimbursement from available funding sources. #ReviewComm & Depts	As of June 30, 2020, the estimated fiscal impact from COVID-19 is \$65 million.	Revenue and expense impacts are expected for up to 2 years, possibly longer.
Long-Term Sustainability	*LONG-TERM FINANCIAL PLANNING: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans. #Finance INCLINE VILLAGE SETTLEMENT AGREEMENT: Plan for implementation of the Incline Village Settlement Agreement (FY 2021 – FY 2023) *LEGISLATIVE ACTION: Support legislative action that promotes fiscal sustainability. #Depts FACILITIES PLANNING: Review and analyze costs related to the revised the Facilities Master Plan based on shifts from COVID, including looking at a North Valleys Complex. #CSD & Finance COST CONTAINMENT: Look to cost containment strategies such as centralizing contracts across the County, specifically software. #Purchasing & Depts	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	*P25 RADIO SYSTEM: Deployment of the P25 Radio system. #TechServices & Finance *REGIONAL COLLABORATION: Work with City of Reno and Sparks specifically in high leverage areas such as Public Safety, Human Services and Public Health to find opportunities to streamline service delivery. #GoalTeam, CountyManager, Sheriff *DISPATCH & CRIME LAB: Determine direction related to Dispatch and Forensic Crime Lab Services. *RAVEN HANGER: Determine direction related to Raven Hanger in Stead. *SHARED RMS & CMS: Moving forward with the same Records Management and Corrections Management Systems as other law enforcement agencies in the region. SERVICES REFINEMENT: Explore how to become more of a regional entity instead of a neighborhood entity. #GoalTeam	Initial catalog of regional services and service agreements is in place.	All regional services are provided equitably.... accelerating our move to services provided to other agencies at cost.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



KEY INDICATORS

Key Indicator	Data Source	Data Owner	FY16 Actual	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Target
*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	+2.39% over	<1.09%> under	+1.95% over	+2.74% over	<4.39%> Under (Per FY21 Budget)	0% - 5%
*Variance of General Fund Expenses-Actual vs. Budget (not including transfers out/contingency) (Green = within 5%, Yellow = 5.1% to 10%; Red =10.1% or more)	SAP/ County Budget	Budget	<4.06%> under	<1.92%> under	<1.68%> under	<4.08%> under	<1.88%> under (Per FY21 Budget)	0% - 5%
**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 \$13.5M budgeted deficit	N; Use of FB \$1.58M budgeted deficit	Y; Use of FB \$0M budgeted increase/deficit	N; Use of FB \$1.15M budgeted deficit	Y; Increase of FB +\$547K budgeted increase	N; Use of FB \$15.8M budgeted deficit
**Change in fund balance over prior year (Total & Unrestricted Balance changes; Benchmark/actuals include Unrealized Gain/Loss)	CAFR/ County Budget	Comptroller /Budget	+\$2.1M Total +\$2.0M Unrestricted	<\$2.9M> Total <\$2.6M> Unrestricted	+\$6.5M Total +\$3.8M Unrestricted	+\$16.8M Total +\$16.6M Unrestricted	<\$9.3M> Total <\$6.3M> Unrestricted	<\$15.8M> Total <\$15.8M> Unrestricted
**General Fund Unrestricted fund balance % (BCC Policy is 10% - 17%)	CAFR/ County Budget	Comptroller /Budget	14.7%	14.2%	15.6%	19.7%	17.7%	13.6%
**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	33.6% \$5M of \$14.9M	42.4% \$5M of \$11.8M	53.5% \$7.7M of \$14.4M	36.7% \$5.3M of \$14.5M	44.4% \$6.4M of \$14.4M Budgeted Adjusted to \$30.1% \$4.3M due to COVID	0% \$0M of \$15.6M
**Stabilization Reserve (BCC Policy is Minimum of \$3M)	County Budget/ CAFR	Budget/ Comptroller	\$3M	\$3M	\$0 \$3M transferred in 1 st Quarter FY18 for Lemmon Valley Flood expenses	\$3M	\$0M \$3M transferred in 4 th Quarter FY20 for COVID-19 expenses	\$0M Replenish as soon as financially able
Personnel Expenditures as % of Total Expenditures and Transfers Out (Organization-wide and General Fund, excluding Debt Service & Capital Funds)	SAP/ County Budget	Budget	52% Org 72% GF	53% Org 71% GF	53% Org 71% GF	53% Org 71% GF	53% Org 71% GF	50% Org 72% GF
External Funds as \$ and % of Total Revenue (Grants, Donations, etc.)	SAP/ County Budget	Budget	10% \$53.7M of \$543M	10% \$53.8M of \$556M	10% \$63.4M of \$605M	10% \$64M of \$627M	10% \$67M of \$663M	10% \$64M of \$615M

*Note: Key Indicators reflect re-stated financials, as applicable (i.e., restated Fund Balance)

Estimate and Target Amounts are based on the most recently adopted budget.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



ECONOMIC IMPACTS

Be responsive and proactive to economic impacts.

Commissioner Sponsors: Commissioner Hartung and Commissioner Lucey

Executive Champion: Dave Solaro

Project Lead: Mojra Hauenstein

OVERVIEW OR RATIONALE

Washoe County has the opportunity to play a leadership role and a duty to support the development of our community with consideration to our unique physical and cultural environment and demands on County services expected as a result. Proactively plan for growth areas for all regional services and align infrastructure development with revenue sources.

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

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY21 Focus)	FY20	FY23
Proactively Plan County Infrastructure & Services	*SERVICE LEVELS: Co-create the Washoe County Master Plan update to grow our tax base and quality of life with Service Levels aligned with County Fiscal Solvency. Use Strong Towns as a guide. #GoalTeam	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	*COMMUNITY PUBLIC HEALTH & RECOVERY: Continue to reopen our community and manage COVID-19 economic impacts to ensure our citizens have confidence in the overall safety of our community. #GoalTeam ANIMAL ORDINANCES: Revamp Animal Ordinances. ABANDONED VEHICLES: Continue to remove abandoned vehicles by getting to the root cause through educating the community about disposal. SUPPORT THE ARTS & EVENTS: Embrace arts at all different forms including exploring creation of an Arts Commission.	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.
Plan for Expanded Wastewater & Storm Water	*EFFLUENT MANAGEMENT SYSTEM PLAN: Complete effluent management and water balance plan to identify demands and water quality solutions over 10-year planning horizon. #CSD *LAKE TAHOE CLARITY: Improve lake clarity through establishing a stormwater utility. #CSD *STORMWATER MODEL: Develop a fiscally sustainable model to manage all stormwater Countywide. #CSD *NORTH VALLEYS SEWER: Explore sewer delivery in the North Valleys and possibly merging with City of Reno's sewer utilities. #CSD	Demands for stormwater and flood mitigation in previously developed and historically problematic areas. County code only conditions new development and no sustainable funding source for stormwater and flood infrastructure is available	A stormwater and flood mitigation funding source is in place and policies are in place to address historically problem areas where there is inadequate storm water and flood mitigation infrastructure.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



KEY INDICATORS

Key Indicator	Data Source	Data Owner	FY16 Actual	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Assessed value added due to new construction	Assessor	Assessor	—	—	\$444,343,315	\$580,246,669	\$519,556,662	555,582,687
Overall Assessed Value Added	Assessor	Assessor	—	—	\$418,860,250	\$1,323,211,764	\$960,257,356	\$960,257,356
Costs of Services balanced against expectations	Will be defined during FY21	—	—	—	—	—	—	Will be defined during FY21
% of new development that has a positive or neutral impact - residential & commercial	Will be defined during FY21	—	—	—	—	—	—	Will be defined during FY21
Infrastructure Health Score	Asset Essentials	Aaron Smith	—	—	—	—	—	Will be defined during FY21
CTAX Revenue	SAP	Budget for Estimates & Targets	\$95,605,303	\$100,335,898	\$111,301,067	\$116,837,253	\$106,900,000 (Estimated)	\$89,964,685 (Budget)
	Estimates & Targets from County Budget	Comptroller for Actuals	% Change 8.1%	% Change 6.9%	% Change 8.6%	% Change 5.3%	% Change -3.7%	% Change -15.8%
	Actuals from CAFR or restated financials							

Washoe County

FY2021-FY2023 STRATEGIC PLAN



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.

Commissioner Sponsors: Commissioner Jung and Commissioner Lucey

Executive Champion: Kate Thomas

Project Lead: Dana Searcy

OVERVIEW OR RATIONALE

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

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

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *= FY21 Focus)	FY20	FY23
Implement a Regional Homelessness Strategy	*SERVICE INVENTORY: Complete an inventory of services and major approaches currently being pursued regionally. #BuiltForZero *REGIONAL DATA SYSTEM: Establish a regional system to collect and manage quality data so it is easy for service providers and individuals experiencing homelessness to work together. #BuiltForZero CASE MGMT LEVELS: Ensure case management levels are within established standard caseload guidelines. #HSA HOUSING FIRST: Adopt a "Housing First" mentality and practice across the continuum. #BuiltForZero SUBSTANCE ABUSE: Coordinated Substance Abuse and Mental Health Strategy #SubstanceAbuseTaskforce	Opened sheltering and providing service to 27 families housed and a Daycare. Additionally, 114 women will be housed starting in August, moving all women out of REC to overflow shelter Crossroads added 6 new sites in the last 3 years. We, as a region, have committed to the Built For Zero initiative.	A regional plan has been developed and implemented; all jurisdictions are invested in implementing the plan. The number of people experiencing homelessness, both sheltered and unsheltered has substantially decreased.
Expand Appropriate Housing Options Across the Community	*HOUSING CAPACITY: Analyze the capacity for housing program needs in Washoe County. #BuiltForZero *COUNTY'S ROLE: Determine the model and the County's role in addressing affordable housing. #LeadershipTeam	Partnering with community efforts who are working in this area... There is a need for more affordable and transitional housing and there is not a plan to address the concern.	We have a plan and are taking steps towards all residents having access to housing that is affordable.
Strengthen Coordination Between Agencies and the Communication of the Available Programs to Those in Need	*OUTREACH EFFORTS: Develop a coordinated and proactive structure for outreach services across the community. #BuiltForZero *STRENGTHEN PARTNERSHIPS: Continue to strengthen partnerships between agencies to support those in need. #GoalTeam - Put together a single resource that outlines all the resources departments are providing to those in need. Examples include: - Regional Animal Services and Our Place to provide ability to keep pets. - Library is a convener and provides space for free WIFI, Reno Municipal Court-Community Court, UNR Podcast, etc. - Misdemeanor Probation and Crossroads	Many clients have no idea what is out there or how to access the programs. Where do you go if you need XYZ?	A central clearinghouse where residents can go to find out what programs are available and who is eligible for them.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



KEY INDICATORS

Key Indicator	Data Source	Data Owner	FY16 Actual	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
# of Crossroads graduates (male)	Avatar	Catrina Peters	31	41	49	59	80	48 Average stay is 20 months. FY21 target lowered due to Covid related limitations. We are at capacity.
# of Crossroads graduates (female)	Avatar	Catrina Peters	10	10	4	10	11	6 Average stay is 20 months. FY21 target lowered due to Covid related limitations. We are at capacity.
# of drug related deaths in Washoe County	Medical Examiner	Medical Examiner	--	--	185	183	227 *preliminary	5% Reduction
Drug related deaths as a % of total deaths reported to the Medical Examiner	Medical Examiner	Medical Examiner	--	--	4.2%	4.1%	4.9% *preliminary	5% Reduction
Sober 24 - % of failed tests	Sober24 Case Management System	Justin Roper	10%	6%	5%	11%	12%	**Figures given for calendar year
Sober 24 number of tests conducted	Sober24 Case Management System	Justin Roper	11,748	33,250	39,622	60,422	42,018 YTD as of 8/2020	**Figures given for calendar year —Demand for this service has increased dramatically over the last several years
Number of people on our community by-name list (people actively homeless)	Built For Zero Community Dashboard	Catrina Peters	n/a	n/a	n/a	n/a	1,362 *Source - HMIS	Team anticipates an increase as the list is developed, then a reduction as we work to get people housed who are experiencing homelessness
TADS (Temp Asst for Displaced Seniors)	Program Data	Catrina Peters				49 Served 32 placed from TADS into permanent housing (65%)		Increase % placed into permanent housing to 70%
Functional Zero... (Built For Zero KPIs)	Built For Zero Community Dashboard	Catrina Peters	n/a	n/a	n/a	n/a	To be defined in FY21.	To be defined in FY21.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



INNOVATIVE SERVICES

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

Commissioner Sponsors: Commissioner Berkgigler

Executive Champion: County Manager Eric Brown

Project Leads: Nancy Leuenhagen and Quinn Korbolic

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

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY21 Focus)	FY20	FY23
Modernize the Workplace	*LONG-RANGE TECH PLAN: Develop/update the long-range technology/system replacement plan to 2025. #TechServices *AGING INFRASTRUCTURE & APPLICATIONS: Replace major aging systems (e.g. the Financial System) and prioritize County-wide advancements (e.g. contract management system). *DIGITAL OFFICE: Continue to transition away from "brick & mortar" to online services, specifically starting with traditional phones to VOIP. *DATA MANAGEMENT & ANALYSIS: How do we use the data to improve decision making? Use the data and tech that we have. Data resilience *NETWORK: Upgrade the network by converting to a mesh network, which will XYZ. *CYBERSECURITY: Increase safety and security for employees and citizens by shifting to 24/7/365 from 9-5 today through outsourcing our SOC.	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 using a mobile device. 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, including voice communications and internal business applications.
Service-Oriented Culture	*WASHOE311: Expand Washoe311 by using more technology and increasing outreach. #GoalTeam *COUNTYWIDE TEAMS/TEAMWORK: Create a mechanism to capture, document and share the "stories" for Countywide teams deployed for specific needs or efforts such as elections – to include celebrations, sense of County community, challenges, and lessons learned. #GoalTeam *COMMUNITY ENGAGEMENT: Continue to engage citizens across the community through diverse channels such as CABs, special public meetings, social, etc. #Comms *EMPLOYEE DEVELOPMENT: Expand professional training and emphasize leadership development. #Dept & HR	The foundation has been set for the service and usage is increasing on our centralized service systems Provide multiple option for information (email/phone/form)	Citizens understand the work being done by WC staff Centralized and primary source for information Providing a "Chatbot" for information As 311 expands, look at robust after-hours service
Accelerating Transformational Change	*DIGITAL DELIVERY OF SERVICES: Make the county website the one-stop shop for everything citizens need from our organization with online forms for all services, apps where appropriate, payment and possibly voting, paying attention to those that are underserved. #Depts ENVIRONMENTAL SUSTAINABILITY: Expand regional environmental sustainability efforts by enhancing the County's efforts as well as working with regional partners. #GoalTeam WASTE REDUCTION/RECYCLING: Eliminate waste where we can, starting with paper. #GoalTeam *CPI: Extend Continuous Process Improvement program to employees so they know where to go to implement improvement processes within their departments. Define the program - where does it live, etc.? #GoalTeam	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. Continuous process improvement is the culturally accepted method of change.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



KEY INDICATORS

Key Indicator	Data Source	Data Owner	FY16 Actual	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Best Places to Work Overall Engagement Score	Best Places to Work	Samantha Pierce	—	—	—	77.67%	76.2%	Survey to be conducted in FY22. Qualify for Best Places to Work - 80%
Employee survey results: "My opinions seem to count at work"	Best Places to Work	Samantha Pierce	—	—	—	4.3	4.3	Survey to be conducted in FY22. Scale= 1-6, Goal=4.8
Number of 311 Requests	QScend	Maria Alvarado	—	7,020	8,456	11,860	27,205	To be developed during FY21
First Call Resolution (FCR) - % of 311 requests resolved during the initial contact	QScend	Maria Alvarado	—	—	—	—	To be developed during FY21	To be developed during FY21
# of Public Records Requests Countywide (tracked thru 311)	QScend	Maria Alvarado	0	0	0	410	539	10% Increase
Cost Savings to Departments because of 311	QScend	Maria Alvarado	—	—	—	—	Not Available	To be developed during FY21
Percentage of staff that are utilizing remote work tools (VPN, Office 365, Virtual App Access)	Logging	Tech Services	—	—	—	—	Not Available	To be developed during FY21
Number of Digital & Web-Based Forms (Public & Internal)	Seamless Docs, Adobe	TS - DEPTS	n/a	n/a	n/a	n/a	64	3% Growth
Use of Digital & Web-Based Forms (Public & Internal)	Seamless Docs, Adobe	TS - DEPTS	n/a	n/a	n/a	n/a	7,103	3% Growth

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

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 2021 Budgeted Revenues	FY 2021 Other Financing/ Transfers In	FY 2021 Budgeted Expenditures	FY 2021 Operating Transfers Out	Ending Fund Balance/ Cash Balance
GENERAL FUND	64,587,437	338,700,934	1,088,400	316,588,907	38,960,760	48,827,105
SPECIAL REVENUE FUNDS						
Health	7,609,015	14,541,987	9,516,856	25,554,893	69,489	6,043,477
Library Expansion	2,710,329	3,353,443	-	2,928,143	358,000	2,777,629
Animal Services	5,742,597	5,672,667	-	6,274,306	553,170	4,587,789
Marijuana Establishments	19,327	1,000,000	-	1,000	999,000	19,327
Regional Communication System	1,083,331	1,782,543	-	1,714,612	-	1,151,262
Regional Permits System	510,516	521,660	69,489	532,848	-	568,817
Indigent Tax Levy	5,045,028	16,802,842	20,211,393	30,940,049	7,498,422	3,620,792
Child Protective Services	6,200,011	59,089,817	7,945,659	66,665,679	-	6,569,809
Senior Services	753,170	3,359,148	1,406,782	4,818,686	-	700,415
Enhanced 911	5,091,905	5,622,069	-	5,653,907	-	5,060,067
Regional Public Safety	836,128	1,036,738	-	1,003,519	-	869,347
Central Truckee Meadows Remediation District	3,715,160	1,349,097	-	2,522,715	-	2,541,542
Truckee River Flood Mgt Infrastructure	1,941,622	9,260,039	-	6,928,483	2,331,556	1,941,622
Roads Special Revenue Fund	7,404,374	10,467,894	3,013,620	16,570,460	-	4,315,427
Other Restricted Special Revenue	2,484,981	15,922,765	-	15,722,197	1,643,370	1,042,179
Subtotal	51,147,494	149,782,709	42,163,799	187,831,497	13,453,007	41,809,501
DEBT SERVICE FUNDS						
Washoe County Debt Ad Valorem	3,705,720	2,837,681	-	3,030,954	-	3,512,447
Washoe County Debt Operating	1,683,188	-	10,205,398	10,205,398	-	1,683,188
SAD Debt	1,989,136	759,800	-	440,800	-	2,308,136
Subtotal	7,378,044	3,597,481	10,205,398	13,677,152	-	7,503,771
CAPITAL PROJECTS FUNDS						
Capital Facilities Tax	1,399,903	8,376,111	-	5,988,807	1,950,000	1,837,207
Parks Construction	10,788,085	1,649,339	-	5,635,256	-	6,802,169
Capital Improvements Fund	15,111,113	2,224,208	15,911,170	31,445,624	-	1,800,868
Regional Permits Capital	205,707	13,500	-	27,000	-	192,207
Subtotal	27,504,808	12,263,158	15,911,170	43,096,687	1,950,000	10,632,451
TOTAL - GOVERNMENTAL FUNDS	150,617,783	504,344,282	69,368,767	561,194,243	54,363,767	108,772,828
INTERNAL SERVICE FUNDS						
Health Benefit	12,582,849	58,030,850	-	57,896,139	-	12,717,560
Risk Management	32,446,079	7,553,202	-	6,604,126	-	33,395,155
Equipment Services	2,409,664	9,990,026	-	9,967,224	-	2,432,466
Subtotal	47,438,592	75,574,078	-	74,467,489	-	48,545,181
ENTERPRISE FUNDS						
Building & Safety	4,824,538	3,240,000	-	3,874,421	-	4,190,117
Utilities	113,924,246	45,743,336	-	58,067,826	-	101,599,756
Golf Course	3,163,714	355,500	-	2,677,877	-	841,337
Subtotal	121,912,498	49,338,836	-	64,620,124	-	106,631,210
TOTAL - PROPRIETARY FUNDS	169,351,090	124,912,914	-	139,087,613	-	155,176,391
GRAND TOTAL - ALL FUNDS	319,968,873	629,257,196	69,368,767	700,281,856	54,363,767	263,949,219

DISCUSSION OF MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

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

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

Major Funds:

The General Fund is anticipated to have a reduction in fund balance of 24%. Fund balance is being identified to assist with the anticipated fiscal impacts of the COVID-19 pandemic. The General Fund and associated changes, assumptions, etc. are discussed in depth in the “Budget at a Glance”, “General Fund Revenue”, “General Fund Five-Year Forecast”, and General Fund sections of this document.

The Indigent Tax Levy Fund (Indigent) is anticipated to have a reduction in fund balance of 28% (\$1.4M). Resources are being utilized to help fund the unexpected increase of necessary operating expenditures related to Our Place (formerly referred to as the NNAMHS Campus Capital Project). It is anticipated that this will be a one-time reduction for this purpose. The one-time use of fund balance for a one-time project is in alignment with Washoe County’s Financial Policies, will provide a critical resource for Washoe County citizens, and addresses a key FY2021 Washoe County Strategic Initiative: “Expand programming for vulnerable populations at the NNAMHS campus in partnership with the State of Nevada”.

The Other Restricted Revenue Fund is anticipated to have a decrease in fund balance of 58% (\$1.4M). This is not unusual as this fund accounts for various types of restricted revenue, including grants and donations. In preparing the annual budget, remaining balances of restricted revenues received in prior years (i.e., reflecting in fund balance), but not spent, are budgeted in future fiscal years (i.e., reflecting as reduction to fund balance). This results in a decreased budgeted fund balance.

Nonmajor Funds (Aggregate):

Washoe County nonmajor funds are comprised of all CIP funds, debt funds other than SAD, and all other special revenue funds other than the Other Restricted Revenue Fund. In the aggregate, nonmajor funds are anticipated to decrease by 34% (\$23.9M).

The largest source of variance is due to budgeting for CIP funds. In aggregate, all CIP funds are anticipated to decrease by 61% (\$16.9M). This change in fund balance is not unusual as there are various projects, that have been planned but not expended in FY 2020. Therefore, the funding for these projects reflect in FY 2021 beginning fund balance. When these projects are re-budgeted for FY 2021, they appear as a reduction to fund balance since there isn’t an associated revenue offset.

All other special revenue funds are anticipated to decrease 18.3% (\$6.8M). The majority of this decrease is particular to the Roads Fund and Central Truckee Meadows Remediation District Fund. Much like capital funds, both of these funds have projects budgeted in FY 2021 that reflect as reductions to fund balance. Some of the variance is based on project timing (i.e., re-budgeting projects like the CIP funds), and some are based on one-time projects that utilize fund balance.

The Special Assessment District (SAD) Debt Fund is anticipated to have an increase of 16% (319K). Because SAD debt calls are not known until May, the SAD Fund budget is always a best estimate. Based on the existing debt schedule and anticipated revenue at the time of budget adoption, the result is an anticipated increase to fund balance.

None of the fund balance variances identified for major or nonmajor funds are a concern. Fund balance analysis, including future year projections, is part of the budget process. Please see the following page for a three-year overview of categorical change in fund balance information for Major Funds discussed above. Each appropriated fund has a categorical/organizational breakdown in this document as well.

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

General Fund

Washoe County FY 2021 Final General Fund Budget			
Sources and Uses	FY 2019 Actual	FY 2020 Estimated	FY 2021 Budget
Revenues and Other Sources:			
Taxes	169,338,997	178,657,442	191,401,430
Licenses and permits	10,215,816	9,400,977	9,740,793
Consolidated taxes	116,837,252	106,900,000	89,964,685
Other intergovernmental	24,162,442	22,019,306	17,899,379
Charges for services	20,220,669	19,965,461	21,228,680
Fine and forfeitures	6,986,424	6,930,150	4,417,282
Miscellaneous	7,100,999	4,662,576	4,048,685
Total revenues	354,862,599	348,535,912	338,700,934
Other sources, transfers in	95,699	4,283,400	1,088,400
TOTAL SOURCES	354,958,298	352,819,312	339,789,334
Expenditures and Other Uses:			
Salaries & Wages	151,911,215	161,222,558	163,189,833
Employee Benefits	87,293,891	90,448,102	91,277,147
Services & Supplies	53,787,157	67,703,021	60,696,379
Capital Outlay	335,046	639,390	675,548
Contingency	-	-	750,000
Transfers Out	45,674,844	42,118,606	38,960,760
TOTAL USES	339,002,153	362,131,678	355,549,667
Net Change in Fund Balance	15,956,145	(9,312,366)	(15,760,333)

Beginning Fund Balance	57,943,657	73,899,802	64,587,436
Unrestricted Ending Fund Balance	73,899,802	64,587,436	48,077,104
Fund Balance %	21.8%	17.9%	13.5%

*as % of Expense & Transfers less Capital

Indigent Tax Levy Fund

Washoe County FY 2021 Final Indigent Tax Levy Fund Budget			
Sources and Uses	FY 2019 Actual	FY 2020 Estimated	FY 2021 Budget
Revenues and Other Sources:			
Taxes	8,914,463	9,370,876	10,015,330
Other intergovernmental	123,269	1,468,791	1,267,767
Charges for services	690,572	958,226	1,062,745
Fine and forfeitures	-	-	-
Miscellaneous	4,746,869	4,358,301	4,457,000
Total revenues	14,475,173	16,156,194	16,802,842
Other sources, transfers in	18,513,178	19,341,046	20,211,393
TOTAL SOURCES	32,988,351	35,497,240	37,014,235
Expenditures and Other Uses:			
Salaries & Wages	3,393,458	4,443,232	5,503,552
Employee Benefits	1,886,897	2,374,724	3,136,328
Services & Supplies	18,452,305	20,049,591	22,246,039
Capital Outlay	88,609	112,000	54,131
Contingency	-	-	-
Transfers Out	7,406,894	10,842,568	7,498,422
TOTAL USES	31,228,163	37,822,115	38,438,472
Net Change in Fund Balance	1,760,188	(2,324,875)	(1,424,237)

Beginning Fund Balance	5,609,715	7,369,904	5,045,029
Ending Fund Balance	7,369,904	5,045,029	3,620,792
Fund Balance %	23.7%	13.4%	9.4%

*as % of Expense & Transfers less Capital



MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

Other Restricted Revenue Fund

Washoe County FY 2021 Final Other Restricted Revenue Fund Budget			
Sources and Uses	FY 2019 Actual	FY 2020 Estimated	FY 2021 Budget
Revenues and Other Sources:			
Taxes	3,099,820	3,030,439	3,228,191
Licenses and permits	37	-	-
Other intergovernmental	9,817,718	12,486,301	5,469,014
Charges for services	3,960,175	3,773,409	3,915,817
Fine and forfeitures	3,066,255	3,055,959	2,874,645
Miscellaneous	1,025,325	553,079	435,099
Total revenues	20,969,330	22,899,186	15,922,766
Other sources, transfers in	-	-	-
TOTAL SOURCES	20,969,330	22,899,186	15,922,766
Expenditures and Other Uses:			
Salaries & Wages	4,979,262	5,857,889	4,542,785
Employee Benefits	2,540,487	2,319,330	2,257,384
Services & Supplies	9,729,614	31,926,778	8,314,053
Capital Outlay	377,200	1,666,288	607,974
Contingency	-	-	-
Transfers Out	2,496,465	1,811,786	1,643,370
TOTAL USES	20,123,027	43,582,072	17,365,567
Net Change in Fund Balance	846,303	(20,682,885)	(1,442,801)

Beginning Fund Balance

22,321,563

23,167,866

2,484,980

Ending Fund Balance

23,167,866

2,484,980

1,042,179

Fund Balance %

117.3%

5.9%

6.2%

*as % of Expense & Transfers less Capital

Summary of Sources by Fund

All Funds

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	Actual FY2017	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
GOVERNMENTAL FUNDS					
General Fund	313,321,767	339,335,784	354,958,299	352,819,313	339,789,334
Health Fund	22,370,420	24,061,302	24,063,371	23,959,715	24,058,843
Library Expansion Fund	2,712,163	2,826,520	3,065,429	3,138,629	3,353,443
Animal Services Fund	4,697,362	4,913,593	5,489,389	5,358,905	5,672,667
Marijuana Establishments Fund	-	814	718,513	1,000,000	1,000,000
Enhanced 911 Fund	1,598,460	2,010,956	5,523,536	5,689,134	5,622,069
Regional Public Safety Training Center Fund	938,402	1,031,886	1,114,677	1,036,738	1,036,738
Regional Communications System Fund	1,556,545	1,689,386	1,781,243	1,756,625	1,782,543
Truckee River Flood Management Fund	10,676,404	11,495,185	11,702,924	12,032,699	9,260,039
Roads Fund	13,989,791	17,694,106	14,521,121	12,700,879	13,481,514
Indigent Tax Levy Fund	28,334,686	30,116,874	32,988,353	35,497,240	37,014,235
Senior Services Fund	5,154,127	4,925,060	5,810,533	5,675,619	4,765,930
Child Protective Services Fund	58,093,162	59,661,597	58,803,092	56,924,623	67,035,476
Regional Permits System Fund	208,878	377,472	514,205	484,362	591,149
Central Truckee Meadows Remediation Fund	1,161,068	1,264,333	1,473,899	1,383,570	1,349,097
Other Restricted Fund	17,061,478	20,741,615	20,969,330	22,899,186	15,922,765
Debt Service Fund	13,618,439	10,532,494	20,666,382	24,003,494	13,043,079
Special Assessment Debt Fund	970,001	917,516	856,703	923,058	759,800
Capital Improvement Fund	11,651,328	11,279,045	12,523,080	16,222,768	18,135,379
Parks Capital Projects Fund	1,016,720	3,654,658	2,298,484	937,308	1,649,339
Regional Permits Capital Fund	63,434	10,572	36,452	13,500	13,500
Capital Facilities Projects Fund	6,878,750	7,084,731	7,480,457	7,881,336	8,376,111
TOTAL GOVERNMENTAL FUNDS REVENUE	516,073,384	555,625,500	587,359,470	592,338,702	573,713,051
Governmental Funds Recap	Actual FY2017	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
General Fund	313,321,767	339,335,784	354,958,299	352,819,313	339,789,334
Special Revenue Funds	168,552,945	182,810,699	188,539,615	189,537,925	191,946,508
Debt Service	14,588,440	11,450,010	21,523,084	24,926,552	13,802,879
Capital Project Funds	19,610,232	22,029,006	22,338,472	25,054,912	28,174,329
TOTAL GOVERNMENTAL FUNDS REVENUE	516,073,384	555,625,499	587,359,470	592,338,702	573,713,051
REVENUE	Actual FY2017	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
TOTAL PROPRIETARY FUNDS					
Golf Course Fund	(913,723)	184,559	184,269	579,000	339,000
Building and Safety Fund	3,023,869	3,604,575	3,695,875	3,411,000	3,210,000
Utilities Fund	15,007,845	15,678,774	17,450,145	17,659,684	17,988,702
Health Benefits Fund	53,347,934	54,884,179	53,935,781	57,150,500	57,675,850
Risk Management Fund	6,958,726	7,167,760	7,491,127	7,211,002	7,226,002
Equipment Services Fund	8,248,007	8,830,478	8,536,972	8,848,900	9,790,026
TOTAL PROPRIETARY FUNDS REVENUE	85,672,659	90,350,324	91,294,169	94,860,086	96,229,580
Internal Service & Enterprise Funds Recap	Actual FY2017	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Enterprise Funds	17,117,992	19,467,907	21,330,289	21,649,684	21,537,702
Internal Service Funds	68,554,667	70,882,417	69,963,880	73,210,402	74,691,878
INTERNAL SERVICE & ENTERPRISE FUNDS REVENUE	85,672,659	90,350,324	91,294,169	94,860,086	96,229,580
Total All Funds Including Internal Charges	601,746,043	645,975,823	678,653,639	687,198,788	669,942,631
Less Internal Service Fund Internal Charges	(66,541,873)	(67,139,431)	(67,179,191)	(70,926,602)	(72,714,678)
TOTAL ALL FUNDS SOURCES	535,204,170	578,836,392	611,474,448	616,272,186	597,227,953



**Summary of Uses by Fund
All Funds**

(Includes Expenditures, Transfers Out and Contingencies)

OPERATIONS	Actual	Actual	Actual	Estimated	Adopted
GOVERNMENTAL FUNDS	FY2017	FY 2018	FY 2019	FY 2020	FY 2021
General Fund	318,827,675	332,850,539	339,002,154	362,131,678	355,549,667
Health Fund	21,157,367	21,905,797	22,558,237	24,192,236	25,624,382
Library Expansion Fund	2,533,063	2,649,047	2,717,479	2,844,016	3,286,143
Animal Services Fund	4,660,125	5,054,796	5,406,172	6,221,995	6,827,476
Marijuana Establishments Fund	-	-	500,000	1,200,000	1,000,000
Enhanced 911 Fund	1,669,713	1,747,059	3,155,016	3,764,621	5,653,907
Regional Public Safety Training Center Fund	776,807	859,068	1,038,971	1,084,478	1,003,519
Regional Communications System Fund	1,684,086	1,487,446	1,319,040	2,415,347	1,714,612
Truckee River Flood Management Fund	11,029,465	11,371,029	11,687,981	12,032,699	9,260,039
Roads Fund	15,403,885	14,497,010	14,725,681	15,905,898	16,570,460
Indigent Tax Levy Fund	30,952,498	30,106,551	31,228,163	37,822,116	38,438,471
Senior Services Fund	4,883,606	5,107,426	5,464,650	6,027,255	4,818,686
Child Protective Services Fund	54,480,136	57,688,509	59,900,767	62,313,925	66,665,679
Regional Permits System Fund	152	365,556	418,951	445,963	532,848
Central Truckee Meadows Remediation Fund	1,469,272	1,352,861	1,583,770	3,341,603	2,522,715
Other Restricted Fund	15,230,797	19,639,577	20,123,027	43,582,072	17,365,567
Debt Service Fund	13,471,817	11,424,391	20,042,727	23,751,427	13,236,352
Special Assessment Debt Fund	794,146	1,309,654	758,361	484,407	440,800
Capital Improvement Fund	6,712,908	12,742,300	6,036,993	19,143,714	31,445,624
Parks Capital Projects Fund	4,837,096	8,298,150	1,765,173	3,031,773	5,635,256
Regional Permits Capital Fund	35,061	145,338	45,131	927,000	27,000
Capital Facilities Projects Fund	15,828,107	7,053,649	7,179,819	7,556,187	7,938,807
	-	-	-	-	-
TOTAL GOVERNMENTAL FUNDS	526,437,781	547,655,753	556,658,266	640,220,409	615,558,008
	Actual	Actual	Actual	Estimated	Adopted
Governmental Funds Recap	FY2017	FY 2018	FY 2019	FY 2020	FY 2021
General Fund	290,649,316	290,408,907	293,327,309	320,013,072	315,838,907
Special Revenue Funds	161,534,753	168,292,864	169,153,760	206,248,776	187,831,496
Debt Service	14,265,962	12,734,044	20,801,088	24,235,833	13,677,152
Capital Project Funds	25,329,098	26,217,987	13,077,117	27,808,674	43,096,687
Contingency	-	-	-	-	750,000
Transfers to Other Funds	50,001,950	54,661,733	60,298,991	61,914,054	54,363,767
TOTAL GOVERNMENTAL FUNDS	541,781,079	552,315,537	556,658,266	640,220,409	615,558,008
	Actual	Actual	Actual	Estimated	Adopted
OPERATING EXPENSES	FY2017	FY 2018	FY 2019	FY 2020	FY 2021
PROPRIETARY FUNDS					
Golf Course Fund	568,507	353,435	362,443	1,240,812	553,477
Building and Safety Fund	2,588,458	2,734,425	3,042,420	3,336,617	3,829,721
Utilities Fund	11,744,030	12,547,094	19,067,923	13,298,180	18,112,536
Health Benefits Fund	49,743,918	53,934,409	51,775,616	58,938,336	59,320,339
Risk Management Fund	7,781,015	6,019,527	6,689,217	11,381,159	8,406,127
Equipment Services Fund	7,301,042	8,370,814	8,216,820	8,329,066	8,596,064
TOTAL OPERATING EXPENSES	79,726,970	83,959,705	89,154,440	96,524,169	98,818,263
	Actual	Actual	Actual	Estimated	Adopted
Proprietary Funds Recap	FY2017	FY 2018	FY 2019	FY 2020	FY 2021
Salaries Wages & Benefits	7,262,762	8,143,109	8,334,564	8,673,457	10,194,140
Services and Supplies	67,117,302	70,244,000	75,216,536	78,878,087	82,453,610
Depreciation	5,346,906	5,572,595	5,552,823	5,972,624	6,170,512
Total Operating Expenses	79,726,970	83,959,705	89,103,924	93,524,169	98,818,263
Transfers To Other Funds	-	-	50,515	3,000,000	-
TOTAL PROPRIETARY FUNDS	79,726,970	83,959,705	89,154,440	96,524,169	98,818,263
Total All Funds Including Internal Charges	621,508,049	636,275,241	645,812,705	736,744,578	714,376,271
Less Internal Service Fund Internal Charges	(66,541,873)	(67,139,431)	(67,179,191)	(70,926,602)	(72,714,678)
TOTAL ALL FUNDS	554,966,177	569,135,810	578,633,514	665,817,976	641,661,593



Summary of Sources by Department General Fund

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	Actual	Actual	Actual	Estimated	Adopted
GENERAL FUND	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Board of County Commissioners	-	-	-	-	-
Public Defender	168,855	172,407	131,323	123,000	123,000
Alternate Public Defender	-	-	-	-	-
Conflict Council	-	-	-	-	-
County Manager	716,778	1,111,851	1,883,316	2,292,539	1,187,166
Registrar of Voters	175,460	25,950	88,689	40,440	40,440
Assessor	25	-	-	-	-
Comptroller	179,927	161,049	175,687	173,054	173,054
Treasurer	3,994,702	5,037,915	9,172,434	5,987,000	3,430,000
County Clerk	312,723	309,689	380,487	437,589	360,612
Technology Services	26,177	59,126	40,583	36,000	36,000
Human Resources	-	-	3,232	-	-
County Recorder	2,180,412	2,758,006	2,788,689	2,792,462	2,453,600
Accrued Benefits-OPEB	353,600	325,324	-	-	-
Sheriff	19,842,222	20,719,804	21,117,383	20,486,469	21,544,646
Medical Examiner	954,336	1,228,301	1,268,762	1,355,847	1,422,291
Fire Suppression	-	-	-	-	-
Juvenile Services	279,782	285,847	275,510	268,000	248,200
Alternative Sentencing	162,425	352,017	318,341	558,000	959,633
Public Guardian	138,538	116,285	143,396	150,000	150,000
Public Administrator	211,553	314,204	171,987	230,000	230,000
Community Services	8,123,976	9,047,421	9,099,781	8,622,514	8,590,861
District Attorney	385,107	399,994	388,938	382,000	382,000
District Court	3,585,348	3,603,293	3,660,389	3,841,583	4,023,508
Incline Justice Court	184,675	283,534	254,960	228,000	225,000
Reno Justice Court	2,647,421	2,943,345	2,708,223	2,856,300	2,432,432
Sparks Justice Court	1,049,120	1,103,131	924,604	1,113,500	903,500
Wadsworth Justice Court	381,894	300,540	283,683	211,250	217,750
Incline Constable	868	718	666	500	500
Library	122,384	121,164	109,599	111,950	111,950
Human Services	-	-	-	2,500	2,500
Intergovernmental Expenditures	3,048,137	3,174,134	3,328,282	3,451,614	3,688,986
Community Support	-	-	-	-	-
Undesignated Revenue	263,808,097	285,265,152	296,143,654	292,783,802	285,763,305
TOTAL REVENUES	313,034,539	339,220,200	354,862,599	348,535,913	338,700,934
General Fund Recap	Actual	Actual	Actual	Estimated	Adopted
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Taxes	153,207,221	162,349,504	169,338,997	178,657,442	191,401,430
Licenses and Permits	9,491,540	9,692,713	10,215,816	9,400,977	9,740,793
Intergovernmental	121,659,206	134,083,005	140,999,695	128,919,306	107,864,064
Charges for Services	19,589,902	21,645,383	20,410,992	19,965,461	21,228,680
Fines and Forfeitures	6,955,456	7,746,113	6,986,424	6,930,150	4,417,282
Miscellaneous	2,131,215	3,703,483	6,910,676	4,662,576	4,048,685
Subtotal Departments	313,034,539	339,220,200	354,862,599	348,535,913	338,700,934
Other Financing Sources	3,617	24,069	11,295	5,000	5,000
Transfers In	283,611	91,515	84,404	4,278,400	1,083,400
TOTAL REVENUES/SOURCES	313,321,767	339,335,784	354,958,299	352,819,313	339,789,334



Summary of Uses by Department General Fund

(Includes Expenditures, Transfers Out and Contingencies)

OPERATING EXPENDITURES GENERAL FUND	Actual FY 2017	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Board of County Commissioners	699,105	750,331	745,839	824,246	841,313
Public Defender	9,242,898	9,464,319	9,778,292	10,537,508	10,452,766
Alternate Public Defender	2,620,494	2,729,331	2,849,429	2,879,172	2,998,451
Conflict Council	1,164,359	1,404,726	1,261,795	1,208,836	1,208,836
County Manager	6,909,310	5,518,459	8,381,329	18,832,184	12,066,043
Registrar of Voters	1,866,028	1,551,679	2,243,447	2,421,320	2,449,125
Assessor	6,672,389	7,048,319	7,160,216	7,486,272	8,435,868
Comptroller	2,934,157	2,885,672	3,034,376	3,236,913	3,373,480
Treasurer	2,210,165	2,247,985	2,442,519	2,532,889	2,644,696
County Clerk	1,399,455	1,429,608	1,459,516	1,607,874	1,801,415
Technology Services	13,127,020	13,408,725	13,362,960	14,424,610	15,492,561
Human Resources	2,276,105	2,223,484	2,277,300	2,346,048	2,421,795
County Recorder	2,055,995	2,115,995	2,251,760	2,321,066	2,438,693
Accrued Benefits-OPEB	2,519,443	3,012,179	2,571,479	2,750,000	2,750,000
Sheriff	112,074,782	115,646,641	116,966,832	123,923,914	126,761,251
Medical Examiner	2,980,710	3,479,563	3,795,760	4,314,403	4,499,832
Fire Suppression	1,092,348	951,980	970,365	955,530	969,501
Juvenile Services	14,709,268	15,330,832	15,467,682	16,034,298	16,958,872
Alternative Sentencing	1,189,307	1,481,258	1,466,554	2,224,878	2,661,326
Public Guardian	1,843,918	1,827,882	1,826,359	1,989,965	2,109,223
Public Administrator	1,256,560	1,188,577	1,270,254	1,364,552	1,399,148
Community Services	18,898,663	20,175,495	20,027,486	21,652,489	22,216,784
District Attorney	20,864,489	21,721,382	21,966,352	23,692,220	24,493,766
District Court	19,595,584	20,732,687	21,532,273	22,929,027	23,841,608
Incline Justice Court	632,799	657,945	685,738	704,137	748,299
Reno Justice Court	6,013,949	6,279,295	6,662,137	6,780,156	7,142,328
Sparks Justice Court	3,107,598	3,420,631	3,577,600	3,834,834	3,974,690
Wadsworth Justice Court	342,431	345,632	341,762	348,143	360,165
Incline Constable	160,013	161,013	165,037	201,147	203,672
Library	9,231,296	9,486,785	9,517,261	9,859,806	10,264,365
Human Services	1,346,783	1,233,556	1,252,751	2,125,154	2,035,946
Intergovernmental Expenditures	3,429,402	3,630,159	3,768,721	3,891,682	4,053,475
Community Support	326,690	251,976	176,513	311,127	219,761
Undesignated Revenue	1,592,532	1,570,145	2,069,615	(533,325)	(8,450,147)
TOTAL EXPENSES	276,386,043	285,364,245	293,327,309	320,013,072	315,838,907
General Fund Recap	Actual FY 2017	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Salaries Wages & Benefits	225,221,110	234,881,071	239,205,106	251,670,660	254,466,980
Services and Supplies	50,287,500	50,000,308	53,787,157	67,703,021	60,696,379
Capital Outlay	877,433	482,865	335,046	639,390	675,548
Subtotal Departments	276,386,043	285,364,245	293,327,309	320,013,072	315,838,907
Contingency	-	-	-	-	750,000
Transfers to Other Funds	42,441,631	47,486,294	45,674,844	42,118,606	38,960,760
TOTAL EXPENSES/USES	318,827,675	332,850,539	339,002,154	362,131,678	355,549,667



Summary of Authorized Positions and Full-Time Equivalents (FTE's)					
Authorized Positions					FTE'S 2021 Budget
Department/Program	2017 Actual	2018 Actual	2019 Actual	2020 Estimates	
General Fund General Government:					
Assessor's Office	60	60	60	62	62.00
Board of County Commissioners	5	5	5	5	5.00
Clerk's Office	14	14	14	15	15.00
County Manager	60	61	33	35	32.44
Comptroller's Office	27	27	27	27	26.32
Human Resources Department	16	16	16	18	15.93
Community Services Department	-	-	-	-	-
Recorder's Office	22	23	23	24	23.52
Registrar of Voters	7	7	7	8	16.04
Technology Services Department	83	84	84	86	84.64
Treasurer's Office	20	20	21	22	22.00
Total General Government Function	314	317	290	302	302.89
General Fund Judicial:					
Alternate Public Defenders Office	17	17	17	18	18.00
Constable - Incline	2	2	2	3	1.86
District Attorney's Office	180	180	180	189	187.96
District Court	176	178	177	179	174.43
Justice Court - Incline	6	7	7	7	4.87
Justice Court - Reno	55	57	57	57	52.39
Justice Court - Sparks	30	30	31	31	28.76
Justice Court - Wadsworth	3	3	3	3	2.80
Public Defender's Office	61	61	61	62	62.00
Total Judicial Function	530	535	535	549	533.07
General Fund Public Safety:					
Alternative Sentencing Department	10	12	12	15	23.95
County Manager - Emergency Management	2	1	1	1	2.00
Juvenile Services Department	125	125	128	128	124.99
Medical Examiner/Coroner's Office	17	22	22	23	22.14
Public Administrator's Office	11	11	11	11	11.00
Public Guardian Department	16	16	16	17	17.00
Sheriff's Office	734	741	732	738	751.30
Total Public Safety Function	915	928	922	933	952.37
General Fund Public Works:					
Community Services	80	83	85	87	82.86
Total Public Works Function	80	83	85	87	82.86
General Fund Health and Welfare:					
Human Services Agency	48	51	18	40	22.00
Total Health and Welfare Function	48	51	18	40	22.00
General Fund Culture and Recreation:					
Library	119	119	119	118	94.23
Regional Parks & Open Space	48	51	52	53	51.25
Total Culture and Recreation Function	167	170	171	171	145.48
General Fund Grand Total	2,054	2,084	2,021	2,082	2,038.66

Summary of Authorized Positions and Full-Time Equivalents (FTE's)					
Authorized Positions					FTE'S 2021 Budget
Department/Program	2017 Actual	2018 Actual	2019 Actual	2020 Estimates	
Regional Animal Services	42	42	42	42	42.00
Building & Safety Department	26	24	24	24	22.71
Child Protective Services	249	251	260	265	264.23
Health District	149	151	155	157	164.06
Equipment Services	20	20	20	20	20.25
Golf Course	5	1	1	1	1.08
Health Benefits	3	4	4	5	5.00
Indigent Tax Levy	-	-	32	31	52.00
Library Expansion	21	21	21	21	16.04
May Operations (Other Restricted Fund)	4	4	4	4	5.30
Regional Public Safety Training Center	5	5	5	5	5.01
Reno Justice Court (Other Restricted Fund)	-	-	-	1	0.43
Risk Management	4	4	4	3	3.00
Roads	61	60	60	60	62.68
Senior Services	27	27	27	27	25.63
Truckee River Flood Management	7	7	7	7	6.00
Utilities - Remediation District	8	8	7	7	6.19
Utilities	26	27	27	26	29.27
Total	657	656	700	706	730.87
Total All Funds	2,711	2,740	2,721	2,788	2,769.53

The information below identifies the net position changes associated with the FY 2021 Adopted Budget

GENERAL FUND POSITION CHANGES

Department	Title	FTE's	Note: FY 2021 Adopted FTE total includes personnel changes processed mid-year FY 2020 (i.e., increase/decrease grant-funded positions, FTE authorized based on funding levels, etc.).
Alternative Sentencing-Sober 24	Laboratory Technician	1.00	
Community Services-Planning (STR)	Code Enforcement Officer II	1.00	
District Court-Family Court	Law Clerk	1.00	
District Court-Family Court	Judge's Administrative Assistant	1.00	
Library	Library Assistant III	1.00	
Manager's/Sheriff's Office-Homelessness Initiative	Deputy Sheriff	2.00	
Manager's/Sheriff's Office-Homelessness Initiative	Sergeant	1.00	
Sheriff's Office-Dispatch	Call Taker	6.00	
Sheriff's Office-Dispatch	Communications Center Manager	1.00	
Total New Position FTE's		15.00	
**Note: Dispatch Positions contingent based on Board direction re: Interlocal with City of Reno			
Department	Title	FTE's	
District Court	Court Master	-1.00	
Library	Office Assistant II	-1.00	
Library	Library Assistant II	-0.38	
Manager's Office	TMFPD Funded Program Assistant	-1.00	
Technology Services-CES	IT Manager	-1.00	
Total Delimited Position FTE's		-4.38	
Department	Title	FTE's	
District Court-Court IT	Court Sr. Technology Support	0.00	
Community Svcs-Operations	Business Intelligence Program Manager	-0.26	
Total Position Change FTE's		-0.26	
General Fund		Total Net New FTE's	10.36

OTHER FUND POSITION CHANGES

Department	Title	FTE's
Health District	Health Educator Coordinator	1.00
Health District	Public Health Nurse Supervisor	1.00
Health District	Health Educator II	1.00
Health District	Epidemiologist	1.00
Total New Positions		4.00
Truckee River Flood Mgmt Authority	Deputy Director	-1.00
Total Delimited Position FTE's		-1.00
Other Funds	Total Net New FTE's	3.26
Grand Total - All Funds	Total Net New FTE's	13.62



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 2021 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of \$38.96 million, other financing sources totaling \$84,400, and Contingency of \$750,000, that are not specific to a department.

GENERAL FUND DEPARTMENT	Budgeted Expenditures/ Uses	Budgeted Revenues/ Other Sources	Net General Fund Cost
Accrued Benefits & OPEB	2,750,000	-	2,750,000
Alternate Public Defender	2,998,451	-	2,998,451
Alternative Sentencing	2,661,326	1,289,633	1,371,693
Assessor	8,435,868	-	8,435,868
Board of County Commissioners	841,313	-	841,313
Community Services	22,216,784	8,595,861	13,620,923
Community Support (w /County Manager pg.)	219,761	-	219,761
Comptroller	3,373,480	173,054	3,200,426
Conflict Council	1,208,836	-	1,208,836
County Clerk	1,801,415	360,612	1,440,803
County Manager	12,066,043	1,043,166	11,022,877
County Recorder	2,438,693	2,453,600	(14,907)
District Attorney	24,493,766	546,000	23,947,766
District Court	23,841,608	4,113,508	19,728,100
Fire Suppression (w /County Manager pg.)	969,501	-	969,501
Human Resources	2,421,795	-	2,421,795
Human Services	2,035,946	2,500	2,033,446
Incline Constable	203,672	500	203,172
Intergovernmental Expenditures	4,053,475	3,688,986	364,489
Justice Court - Incline	748,299	225,000	523,299
Justice Court - Reno	7,142,328	2,432,432	4,709,896
Justice Court - Sparks	3,974,690	903,500	3,071,190
Justice Court - Wadsworth	360,165	217,750	142,415
Juvenile Services	16,958,872	248,200	16,710,672
Library	10,264,365	111,950	10,152,415
Medical Examiner	4,499,832	1,422,291	3,077,541
Public Administrator	1,399,148	230,000	1,169,148
Public Defender	10,452,766	123,000	10,329,766
Public Guardian	2,109,223	150,000	1,959,223
Registrar of Voters	2,449,125	40,440	2,408,685
Sheriff	126,761,251	21,544,646	105,216,605
Technology Services	15,492,561	36,000	15,456,561
Treasurer	2,644,696	3,484,000	(839,304)
Undesignated Revenue	(8,450,147)	286,268,305	(294,718,452)
Fund Transfers	38,960,760	84,400	38,876,360
Contingency	750,000	-	750,000
TOTAL GENERAL FUND	355,549,667	339,789,334	15,760,333



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.
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FY 2021 Budget Enhancements/Changes

Personnel	None
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Non-Personnel	None
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Budget Summary

		FY 2019	FY 2020	FY 2020	FY 2021	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Accrued Benefits	C182010	2,571,479	2,750,000	2,750,000	2,750,000	-	0.0%
Total		2,571,479	2,750,000	2,750,000	2,750,000	-	0.0%

Sources and Uses

Total Sources	-	-	-	-	-
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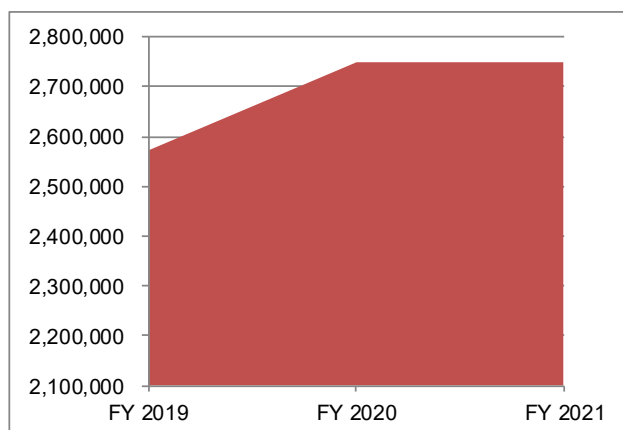
Uses

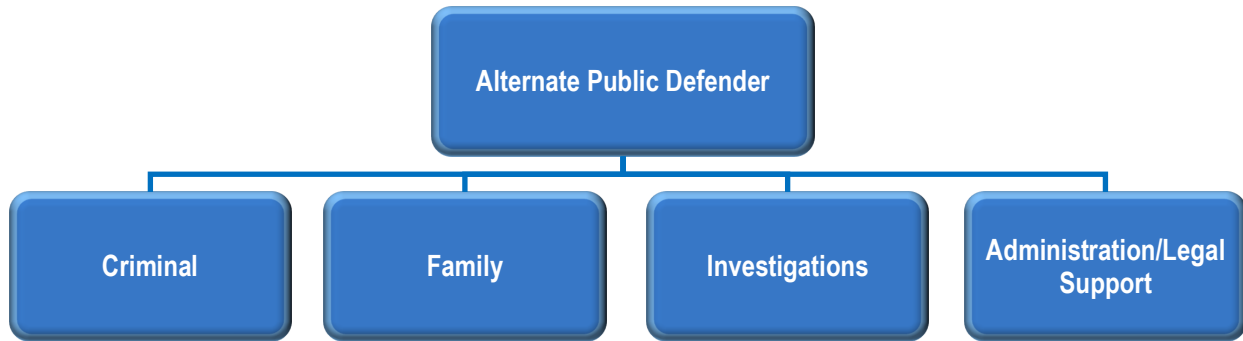
Salaries & Wages	2,532,154	2,700,000	2,700,000	2,700,000	-	0.0%
Employee Benefits	<u>39,325</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Total Uses	2,571,479	2,750,000	2,750,000	2,750,000	-	0.0%

Net General Fund Cost	2,571,479	2,750,000	2,750,000	2,750,000	-	0.0%
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FTE Summary	-	-	-	-	-
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Net General Fund Cost:



ALTERNATE PUBLIC DEFENDER

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

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

Statutory Authority: NRS Chapter 260 – County Public Defenders

Website: <https://www.washoecounty.us/apd/index.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Alternate Public Defender	128-0	2,849,429	2,941,515	2,879,172	2,998,451	56,936	1.9%
Total		2,849,429	2,941,515	2,879,172	2,998,451	56,936	1.9%

Sources and UsesSources

General Fund

Miscellaneous

Total General Fund

-	-	-	-	-
-	-	-	-	-

Total Sources

- - - - -

Uses

Salaries & Wages

Employee Benefits

Services & Supplies

Other Financing Uses

Total Uses

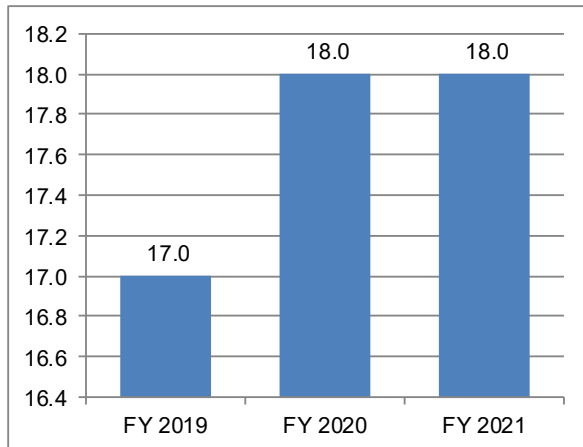
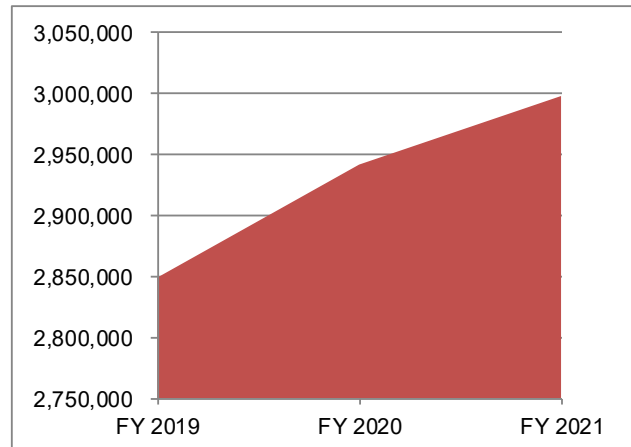
1,738,175	1,804,818	1,766,582	1,863,105	58,287	3.2%
935,483	948,953	924,846	955,985	7,032	0.7%
175,771	187,744	187,744	179,361	(8,383)	-4.5%
-	-	-	-	-	
2,849,429	2,941,515	2,879,172	2,998,451	56,936	1.9%

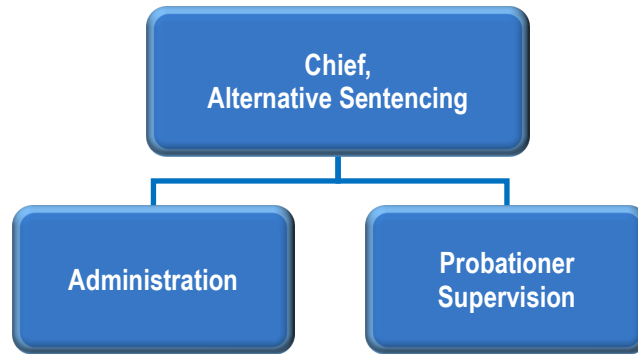
Net General Fund Cost

2,849,429 2,941,515 2,879,172 2,998,451 56,936 1.9%

FTE Summary

17.0 18.0 18.0 18.0 0.0%

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

ALTERNATIVE SENTENCING

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

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

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

Website: <https://www.washoecounty.us/altsent/index.php>

FY 2021 Budget Enhancements/Changes**Personnel**

- Addition of 1.0 full-time Laboratory Assistant position - \$95,133

Costs offset with increase in drug testing revenue

Non-Personnel

- Sober 24-Increase of \$224,600 in Drug Testing Supplies
- Sober 24-Increase of \$290,000 in Pooled Positions
- Sober 24-Increase of \$4,240 in Professional Services
- Sober 24-Increase of 40,000 in Software Maintenance
- Sober 24-Increase of \$18,500 in Lab Testing
- Sober 24-Increase of \$18,600 in Contracted/Temp Services
- Sober 24-Increase of \$10,500 in Special Department Expense

Costs offset with increase in drug testing revenue

****Note: If revenue increases are not realized, commensurate expenditure reductions will be required.**

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Operations	154-1	1,240,025	1,369,867	1,436,632	1,406,797	36,931	2.7%
Central Testing	154-2	251,666	855,011	788,246	1,254,529	399,518	46.7%
Total		1,491,691	2,224,878	2,224,878	2,661,326	436,448	19.6%

Sources and UsesSources

General Fund

Charges for Services	156,876	132,000	132,000	333,633	201,633	152.8%
Fines	12,914	25,000	25,000	25,000	-	0.0%
Miscellaneous	148,551	401,000	401,000	601,000	200,000	49.9%
Other Financing Sources	-	330,000	330,000	330,000	-	0.0%
Total General Fund	318,341	888,000	888,000	1,289,633	401,633	45.2%

Other Restricted Funds

Intergovernmental	-	-	-	-	-	
Charges for Services	7,722	-	-	-	-	
Total - Other Funds	7,722	-	-	-	-	

Total Sources 326,062 888,000 888,000 1,289,633 401,633 45.2%

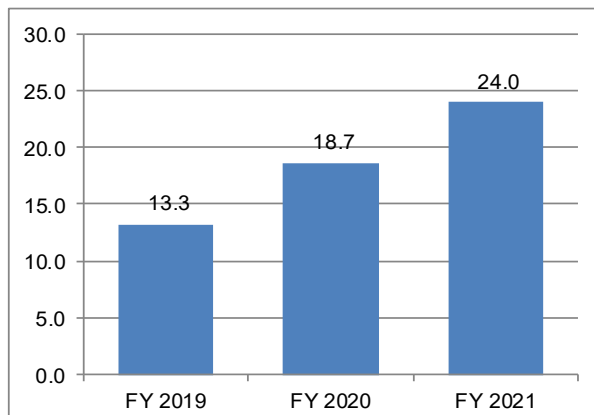
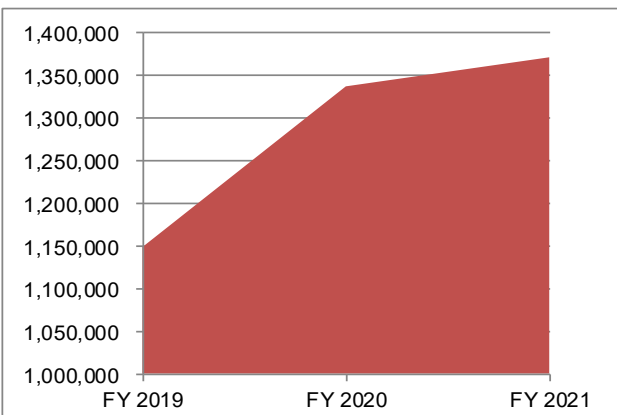
Uses

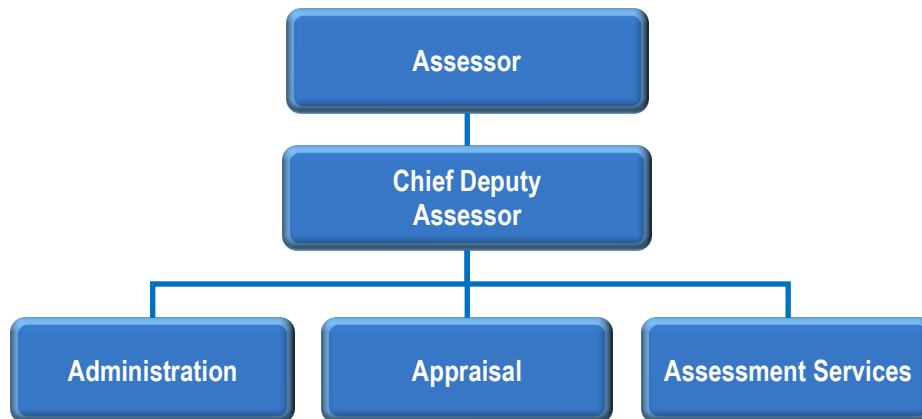
Salaries & Wages	856,829	1,099,033	1,290,705	1,447,805	348,772	31.7%
Employee Benefits	416,368	493,699	480,635	553,102	59,403	12.0%
Services & Supplies	218,493	632,146	453,538	660,420	28,273	4.5%
Capital Outlay	-	-	-	-	-	
Total Uses	1,491,691	2,224,878	2,224,878	2,661,326	436,448	19.6%

Carry-forward Funding 17,416 - - - -

Net General Fund Cost 1,148,213 1,336,878 1,336,878 1,371,693 34,815 2.6%

FTE Summary 13.3 18.7 18.7 24.0 28.3%

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

ASSESSOR

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

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

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

Statutory Authority:

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

Website: <https://www.washoecounty.us/assessor/index.php>

FY 2021 Budget Enhancements/Changes**Personnel** None**Non-Personnel** None**Budget Summary**

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Assessor's Office	102-0	7,160,216	7,694,421	7,486,272	8,435,868	741,448	9.6%
Assessor Tech Fund	IN20280	620,258	2,160,240	2,160,240	525,000	(1,635,240)	-75.7%
Total		7,780,474	9,854,660	9,646,512	8,960,868	(893,792)	-9.1%

Sources and UsesSources

General Fund

Charges for Services	-	-	-	-	-	-	-
Total General Fund	-	-	-	-	-	-	-

Other Restricted Funds

Pers Prop Tax Commission	679,258	525,000	525,000	525,000	-	0.0%
Total - Other Funds	679,258	525,000	525,000	525,000	-	0.0%

Total Sources	679,258	525,000	525,000	525,000	-	0.0%
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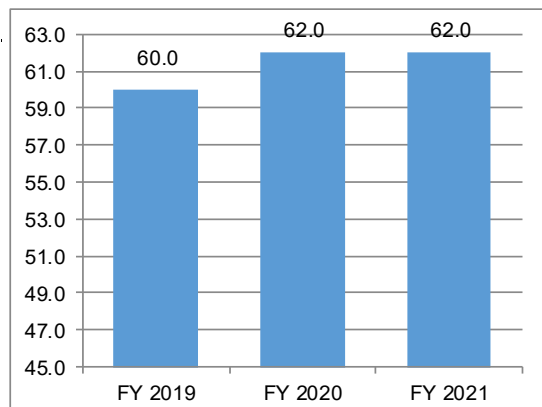
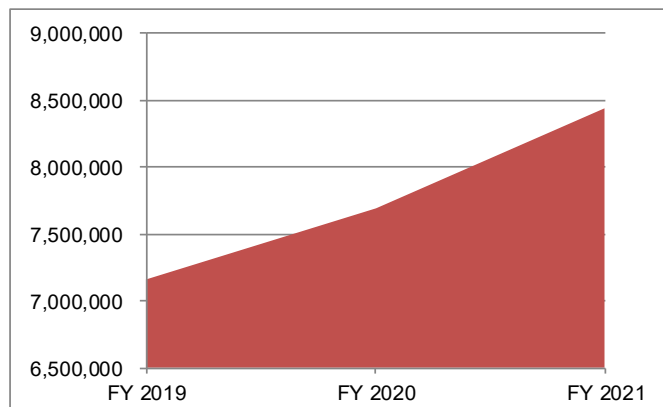
Uses

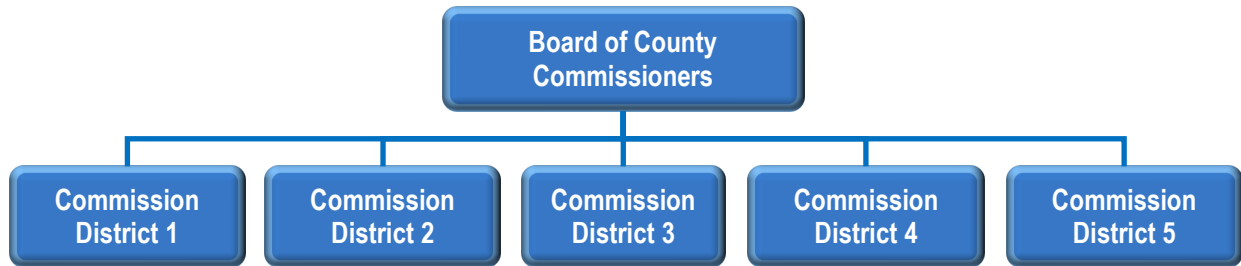
Salaries & Wages	4,266,041	4,592,445	4,456,548	4,651,427	58,983	1.3%
Employee Benefits	2,471,283	2,592,232	2,519,981	2,616,249	24,017	0.9%
Services & Supplies	836,750	2,519,983	2,519,983	1,543,192	(976,791)	-38.8%
Capital Outlay	206,400	150,000	150,000	150,000	-	0.0%
Transfers Out	-	-	-	-	-	-
Total Uses	7,780,474	9,854,660	9,646,512	8,960,868	(893,792)	-9.1%

Carry-forward Funding	(59,001)	1,635,240	1,635,240	-	(1,635,240)	-100.0%
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Net General Fund Cost	7,160,216	7,694,421	7,486,272	8,435,868	(893,792)	9.6%
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FTE Summary	60.0	62.0	62.0	62.0	0.0%
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Staffing Trend:**Net General Fund Cost:**

BOARD OF COUNTY COMMISSIONERS

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

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

Statutory Authority: NRS Chapter 244 – Counties: Government

Website: <https://www.washoecounty.us/bcc/index.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
County Commissioners	100-0	745,839	818,246	824,246	841,313	23,067	2.8%
Total		745,839	818,246	824,246	841,313	23,067	2.8%

Sources and Uses

Sources

General Fund

Miscellaneous

_____ -	_____ -	_____ -	_____ -	_____ -
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Total General Fund

_____ -	_____ -	_____ -	_____ -	_____ -
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Other Restricted Funds

Miscellaneous

_____ -	_____ -	_____ -	_____ -	_____ -
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Total - Other Funds

_____ -	_____ -	_____ -	_____ -	_____ -
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Total Sources

_____ -	_____ -	_____ -	_____ -	_____ -
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Uses

Salaries & Wages

359,187	378,779	379,334	379,454	675	0.2%
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Employee Benefits

200,399	208,090	209,810	213,381	5,292	2.5%
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Services & Supplies

186,253	231,378	235,102	248,477	17,100	7.4%
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Other Financing Uses

48,323	14,800	8,800	-	(14,800)	-100.0%
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Total Uses

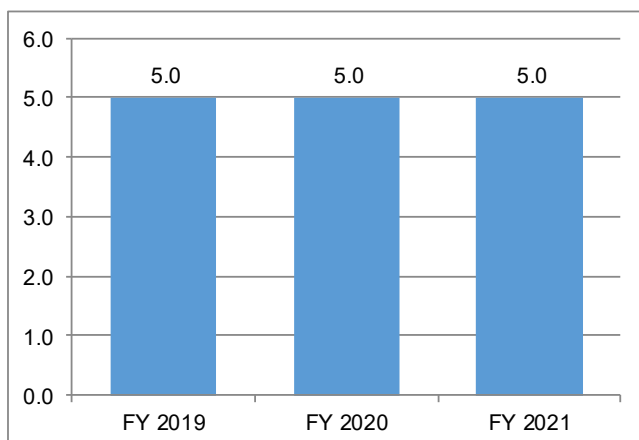
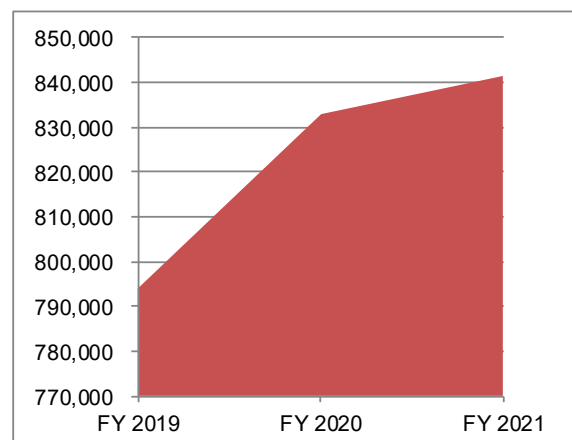
794,162	833,046	833,046	841,313	8,267	1.0%
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Net General Fund Cost

794,162	833,046	833,046	841,313	8,267	1.0%
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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.) expense or savings not attributed to a particular department (i.e., Salary Savings, Purchasing Savings, New Initiative expenses dependent on Board approval, etc.).

FY 2021 Budget Enhancements/Changes

In FY2017, the County began budgeting for expected General Fund salary and operating cost savings on a Countywide, non-departmental basis. This continued in FY2018. However, beginning in FY2019, operating cost savings were no longer budgeted mainly due to departments' success in reallocating operating resources to fund needs. For FY2020, salary savings were not budgeted due to expiration of all employee association Collective Bargaining Agreements. However, due to the unprecedented impacts of COVID-19, both Salary Savings and other Purchasing Savings are included in the FY2021 Centrally Managed Activities budget. The savings represent a combination of overall personnel cost reductions as well as an estimated amount of "natural" savings based on trend analysis. Further, as an offset to new initiatives expenses related to Emergency Dispatch and Homelessness, charges for services and transfers in from the Marijuana Fund are included in the adopted budget and represent full cost offsets for these initiatives.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Salaries/(Salary Savings)	199-0	-	-	-	(4,800,014)	(4,800,014)	
Benefits/(Benefit Savings)	199-0	-	-	-	(3,750,345)		
(Operating Savings)	199-0	-	-	-	(49,788)	(49,788)	
Undesignated Revenue	199-0	4,940,797	2,266,675	2,354,009	150,000	(2,116,675)	-93.4%
Total		4,940,797	2,266,675	2,354,009	(8,450,147)	(6,966,477)	-472.8%

Sources and UsesSources

Taxes	151,658,705	160,159,716	151,464,191	171,587,756	11,428,040	7.1%
Licenses and Permits	1,944,156	1,950,200	1,900,200	1,775,200	(175,000)	-9.0%
Intergovernmental	136,352,622	140,271,918	134,765,073	104,668,998	(35,602,920)	-25.4%
Charges for Services	6,057,447	6,176,440	5,911,574	7,532,121	1,355,681	21.9%
Other Financing Sources	11,295	-	-	505,000	505,000	
Miscellaneous	130,725	199,230	199,230	199,230	-	0.0%
Total Sources	296,154,950	308,757,504	294,240,268	286,268,305	(22,489,199)	-7.3%

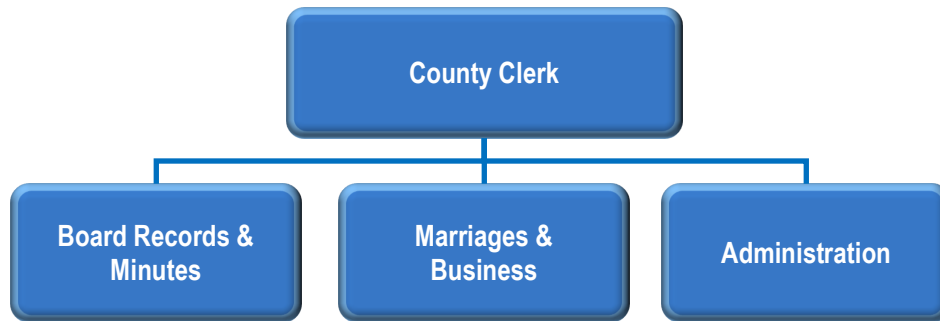
Uses

Services and Supplies/Capital	2,069,615	2,266,675	2,354,009	150,000	(2,116,675)	-93.4%
Salary/(Salary Savings)/						
(Operating Savings)	-	-	-	(8,600,147)	(8,600,147)	
Transfers Out/(In)	2,871,182	-	-	(505,000)	(505,000)	
Total Uses	4,940,797	2,266,675	2,354,009	(8,955,147)	(11,221,822)	-495.1%

Net General Fund Cost	(291,214,152)	(306,490,829)	(291,886,259)	(294,718,452)	15,522,722	-3.8%
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FTE Summary	-	-	-	-	-	
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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 clerk of the Board of County Commissioners, Board of Equalization and Debt Management Commission. The Clerk's office is comprised of three divisions:

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

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

Website: <https://www.washoecounty.us/clerks/index.php>

FY 2021 Budget Enhancements/Changes**Personnel** None**Budget Summary**

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Administration	C104100	479,073	495,892	497,432	505,797	9,905	2.0%
Board Records & Minutes	C104700	257,120	369,161	362,043	390,342	21,181	5.7%
Marriage & Business	C104300	723,323	739,637	726,195	754,052	14,415	1.9%
Clerk Technology Fund	IN20293	10,640	48,417	48,417	6,050	(42,367)	-87.5%
Intra Agency Redaction Proj	IN60579	-	151,224	22,203	151,224	-	0.0%
Total		1,470,156	1,804,331	1,656,291	1,807,465	3,134	0.2%

Sources and Uses**Sources**

General Fund

Licenses and Permits	143,577	175,000	150,000	150,000	(25,000)	-14.3%
Charges for Services	236,910	210,612	287,589	210,612	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total General Fund	380,487	385,612	437,589	360,612	(25,000)	-6.5%

Other Restricted Funds

Charges for Services	5,140	6,000	6,000	6,000	-	0.0%
Miscellaneous	1,647	50	50	50	-	0.0%
Total - Other Funds	6,787	6,050	6,050	6,050	-	0.0%

Total Sources	387,274	391,662	443,639	366,662	(25,000)	-6.4%
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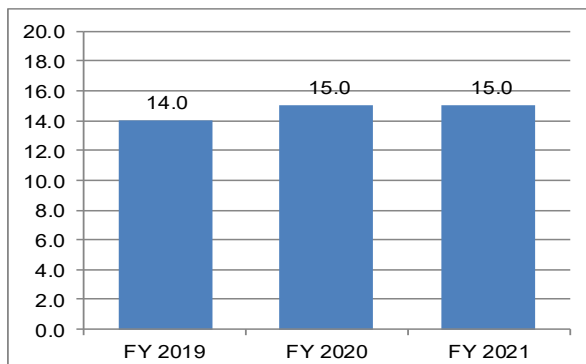
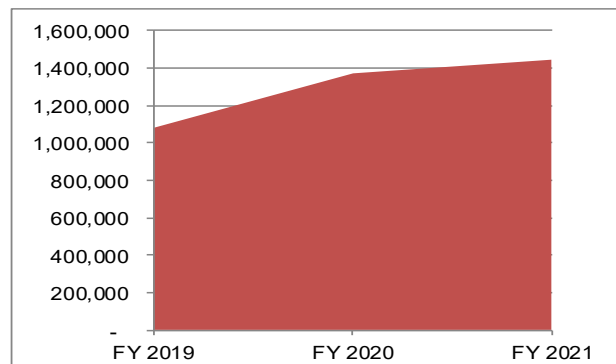
Uses

Salaries & Wages	873,856	975,827	966,263	1,006,838	31,011	3.2%
Employee Benefits	508,691	536,333	526,877	552,519	16,186	3.0%
Services & Supplies	87,609	292,171	163,150	248,108	(44,063)	-15.1%
Total Uses	1,470,156	1,804,331	1,656,291	1,807,465	3,134	0.2%

Carry-forward Funding	3,853	42,367	42,367	-	(42,367)	-100.0%
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Net General Fund Cost	1,079,029	1,370,302	1,170,284	1,440,803	70,501	5.1%
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FTE Summary	14.0	15.0	15.0	15.0	0.0%
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Staffing Trend:**Net General Fund Cost:**

COMMUNITY SERVICES DEPARTMENT



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

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

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

Statutory Authority:

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

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

FY 2021 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Asset Systems Coordinator to Business Intelligence Program Manager position and Reallocation of 0.26 FTE to Utilities Fund - (\$25,234)
- Reclassification of 1.0 Building Operations Project Manager to Project Manager position- \$5,410
- Addition of 1.0 Code Enforcement Officer II - \$95,128

Cost of Code Enforcement Officer II position offset with Short Term Rental (STR) Revenues

Non-Personnel

- Increase of \$60,000 in Software Subscription
- Increase of \$10,273 in Various Services/Supplies
- Increase of \$24,000 in Vehicles Capital

Non-General Fund Community Services Departments are:**Fund**

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

Fund Type

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

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Administration	105-1	753,760	721,035	690,399	726,326	5,291	0.7%
Operations	105-3	14,895,984	17,131,592	15,683,744	16,407,967	(723,625)	-4.2%
Planning & Development	105-4	2,574,066	2,977,694	2,773,477	3,214,522	236,828	8.0%
Engineering & Capital Projects	105-5	2,477,796	3,246,809	3,054,034	2,830,097	(416,712)	-12.8%
Finance & Administrative	105-6	704,245	775,826	693,756	792,264	16,438	2.1%
Total		21,405,852	24,852,957	22,895,410	23,971,177	(881,780)	-3.5%

Sources and UsesSourcesGeneral Fund

Licenses and Permits	7,408,959	6,967,000	6,990,300	7,165,593	198,593	2.9%
Intergovernmental	2,107	-	-	-	-	
Charges for Services	1,431,413	1,508,561	1,454,489	1,257,543	(251,018)	-16.6%
Miscellaneous	257,303	167,725	177,725	167,725	-	0.0%
Other Financing Sources	-	5,000	5,000	5,000	-	0.0%
Total General Fund	9,099,781	8,648,286	8,627,514	8,595,861	(52,425)	-0.6%

Other Restricted Funds

Intergovernmental	654,908	711,588	711,588	692,963	(18,625)	-2.6%
Charges for Services	143,836	110,695	110,695	110,695	-	0.0%
Miscellaneous	60,592	139,638	39,129	54,049	(85,590)	-61.3%
Total - Other Funds	859,336	961,922	861,413	857,707	(104,215)	-10.8%

Total Sources	9,959,118	9,610,208	9,488,927	9,453,568	(156,640)	-1.6%
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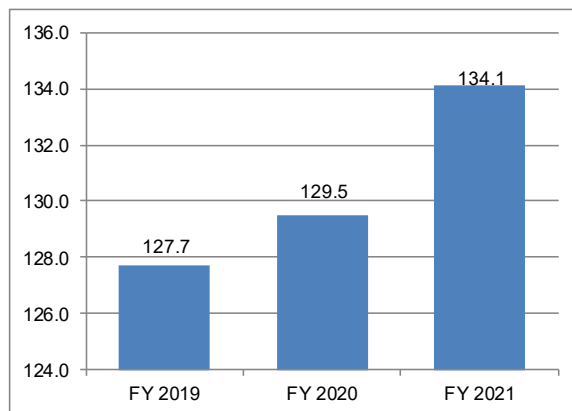
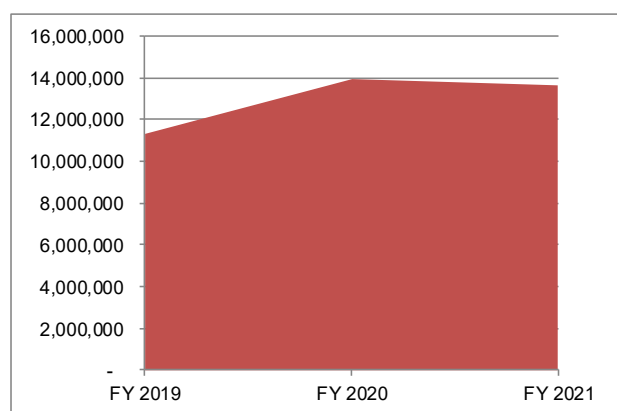
Uses

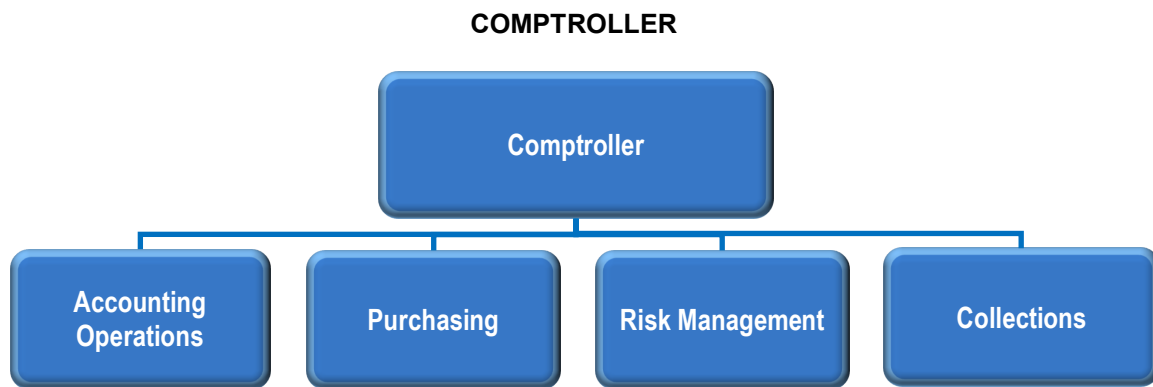
Salaries & Wages	8,095,069	9,075,474	8,651,163	9,359,703	284,230	3.1%
Employee Benefits	4,580,150	5,005,445	4,751,596	5,125,684	120,239	2.4%
Services & Supplies	8,177,617	10,143,411	8,917,233	9,005,242	(1,138,169)	-11.2%
Capital Outlay	135,016	506,709	463,099	480,548	(26,161)	-5.2%
Other Financing Uses	418,000	121,918	112,318	-	(121,918)	-100.0%
Total Uses	21,405,852	24,852,957	22,895,410	23,971,177	(881,780)	-3.5%

Carry-forward Funding	101,029	1,319,975	269,190	896,686	(423,289)	-32.1%
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Net General Fund Cost	11,345,705	13,922,774	13,137,293	13,620,923	(301,851)	-2.2%
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FTE Summary	127.7	129.5	129.5	134.1	3.6%
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Staffing Trend:**Net General Fund Cost:**



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

Description: 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 Comprehensive Annual Financial Report (CAFR) and the Public Annual Financial Report (PAFR), as well as a variety of other financial reports and required disclosures. This division maintains the 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.us/comptroller/index.php>

FY 2021 Budget Enhancements/Changes**Personnel** None**Non-Personnel** None**Budget Summary**

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Comptroller Division	103-3	2,624,457	2,802,765	2,732,627	2,881,612	78,847	2.8%
Purchasing	103-6	409,919	502,352	504,286	535,394	33,042	6.6%
Total		3,034,376	3,305,116	3,236,913	3,417,006	111,889	3.4%

Sources and Uses**Sources****General Fund**

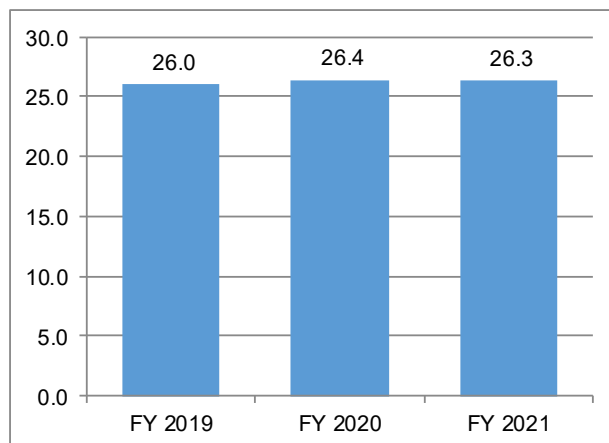
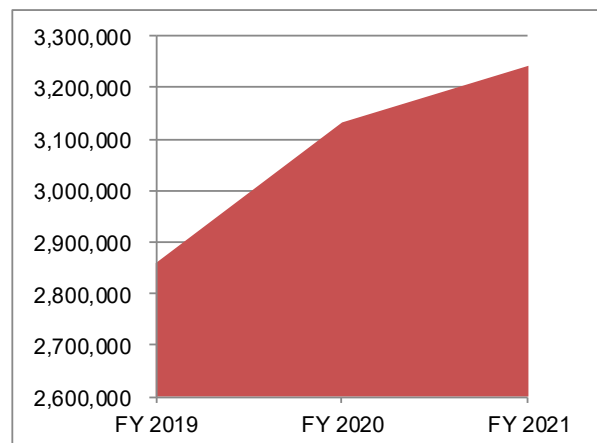
Licenses and Permits	24,947	-	-	-	-	0.0%
Charges for Services	34,263	63,054	63,054	63,054	-	0.0%
Miscellaneous	116,477	110,000	110,000	110,000	-	0.0%
Total Sources	175,687	173,054	173,054	173,054	-	0.0%

Uses

Salaries & Wages	1,792,105	1,933,370	1,879,711	2,000,143	66,773	3.5%
Employee Benefits	1,005,234	1,048,746	1,034,201	1,088,207	39,461	3.8%
Services & Supplies	237,036	323,001	323,001	328,656	5,656	1.8%
Capital Outlay	-	-	-	-	-	-
Total Uses	3,034,376	3,305,116	3,236,913	3,417,006	111,889	3.4%

Net General Fund Cost	2,858,688	3,132,062	3,063,859	3,243,952	111,889	3.6%
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FTE Summary	26.0	26.4	26.4	26.3	-0.3%
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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 has contracted with an attorney to serve as the Appointed Counsel Administrator to provide administrative services and administer the assignment of a group of private attorneys in case of conflicts of interest with both the Washoe County Public Defender's and the Washoe County Alternate Public Defender's Office. To qualify for participation in this process, all attorneys must qualify under an approval process administered by an independent selection committee of attorneys from both the public and private sectors. Attorneys are then assigned cases on a rotating basis under contract with the County.

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

Statutory Authority: See above

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Conflict Counsel	129-0	1,261,795	1,208,836	1,208,836	1,208,836	-	0.0%
Total		1,261,795	1,208,836	1,208,836	1,208,836	-	0.0%

Sources and UsesSources

General Fund

Miscellaneous

Total General Fund

-	-	-	-	-
-	-	-	-	-

Total Sources

- - - - -

Uses

Salaries & Wages

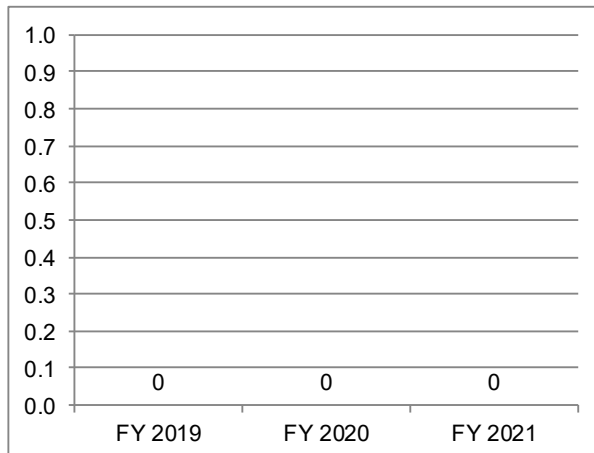
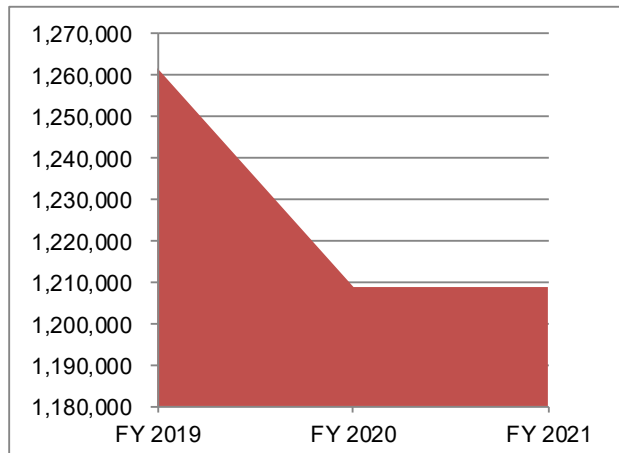
Employee Benefits

Services & Supplies

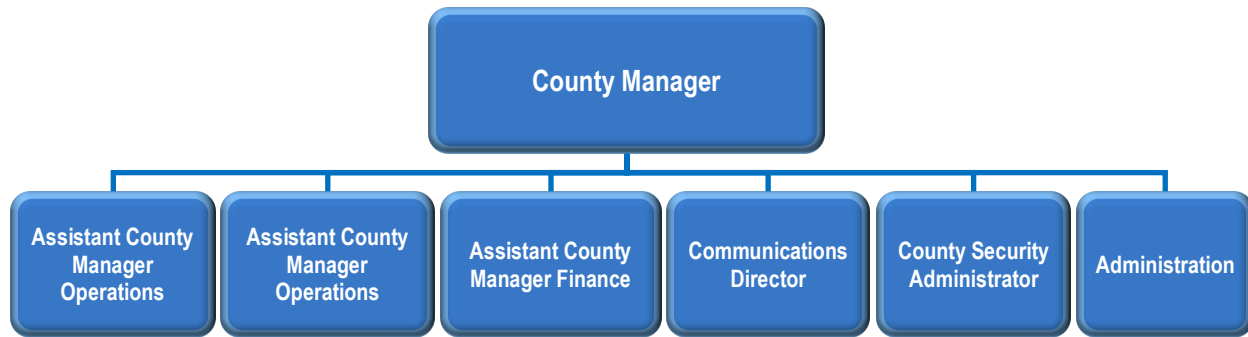
Other Financing Uses

Total Uses

-	-	-	-	-	-
-	-	-	-	-	-
1,261,795	1,208,836	1,208,836	1,208,836	-	0.0%
-	-	-	-	-	-
1,261,795	1,208,836	1,208,836	1,208,836	-	0.0%

Net General Fund Cost**1,261,795 1,208,836 1,208,836 1,208,836 - 0.0%****FTE Summary****0.0 0.0 0.0 0.0****Staffing Trend:****Net General Fund Cost:**

COUNTY MANAGER'S OFFICE



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

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

- The *Administrative Division* facilitates the presentation of issues to the Board of County Commissioners (BCC) for their consideration and ensures effective implementation of direction given by the BCC. The Administration program also supports planning, strategy, financial management and human resources personnel support to the Office of the County Manager and the Commission.
- The *Communications Division* develops strategic communications for internal and external stakeholders in Washoe County encouraging participation in county government and facilitates issue management to the benefit of the community and the county. In keeping with transparency the Communications Division provides a number of ways to stay connected via Washoe311, social media, website, media partners, WCTV County news production and Charter channel 193.
- The *Internal Audit Division* conducts performance audits to assess departmental functions and processes to 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 *Special Projects* program coordinates strategic planning for the organization and provides leadership, strategic development and implementation of organization wide programs, services and initiatives on behalf of the County Manager as well as manages the Administrative Hearing Office which facilitates hearings for various code violations. The Special Projects team works in partnership with the community, elected officials and senior staff to develop solutions to emerging issues and county needs.
- 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.

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

Statutory

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

Website: <https://www.washoecounty.us/mgrsoff/index.php>

FY 2021 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Media Communications Specialist to “TBD” - \$11,414
- Addition of 2.0 Sheriff Deputies for Homelessness Initiative - \$218,400
- Addition of 1.0 Sergeant for Homelessness Initiative - \$223,800
- Reallocation for FY21 Support of Grant-Funded Emergency Management Program Assistant

Costs offset with decreases to Leadership Program Budgets and Marijuana Fund Transfer.

Non-Personnel

- Increase of \$150,000 in Capital Vehicles for Homelessness Initiative

Costs offset with Marijuana Fund Transfer.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Administration	101-1	3,686,293	2,860,318	3,010,432	2,712,328	(147,990)	-5.2%
Countywide Initiatives	101-11	1,330,983	11,840,336	11,740,336	2,301,563	(9,538,773)	-80.6%
Marijuana Establishment	101-12	241	665,730	145,651	685,730	20,000	100.0%
Special Projects Division	101-14	268,716	610,368	548,020	559,183		
Grants	101-3	253,698	377,682	379,327	208,030	(169,652)	-44.9%
Emergency Management	101-5	1,046,894	1,197,934	1,034,844	569,865	(628,069)	-52.4%
Comm & Engagement	101-6	1,239,248	1,448,232	1,448,232	1,484,643	36,411	2.5%
Management Services	101-8	1,153,697	1,168,149	1,168,149	1,287,110	118,961	10.2%
Internal Audit	101-9	145,587	152,821	152,821	162,928	10,107	6.6%
Community Support	181-0	176,513	311,127	311,127	219,761	(91,366)	-29.4%
Fire Suppression	187-0	990,493	979,758	979,758	969,505	(10,253)	-1.0%
Total		10,292,364	21,612,455	20,918,698	11,160,646	(10,400,624)	-48.4%

Sources and UsesSources

General Fund

Licenses and Permits	694,176	650,000	690,000	650,000	-	0.0%
Intergovernmental	807,913	1,233,850	1,144,517	127,066	(1,106,784)	-89.7%
Charges for Services	3,958	110,600	158,600	110,600	-	0.0%
Fines and Forfeitures	104,402	74,500	74,500	74,500	-	0.0%
Miscellaneous	272,866	225,000	224,921	225,000	-	100.0%
Other Sources	-	150,000	150,000	-	(150,000)	0.0%
Total General Fund	1,883,316	2,443,950	2,442,539	1,187,166	(1,256,784)	-51.4%

Other Restricted Funds

Licenses and Permits	-	-	-	-	-	
Intergovernmental	645,621	815,878	769,558	81,302	(734,577)	-90.0%
Charges for Services	-	-	-	-	-	
Miscellaneous	13,694	25,500	22,500	-	(25,500)	-100.0%
Other Sources	-	-	-	-	-	
Total - Other Funds	659,315	841,378	792,058	81,302	(760,077)	-90.3%

Total Sources

2,542,631	3,285,328	3,234,597	1,268,468	(2,016,860)	-61.4%
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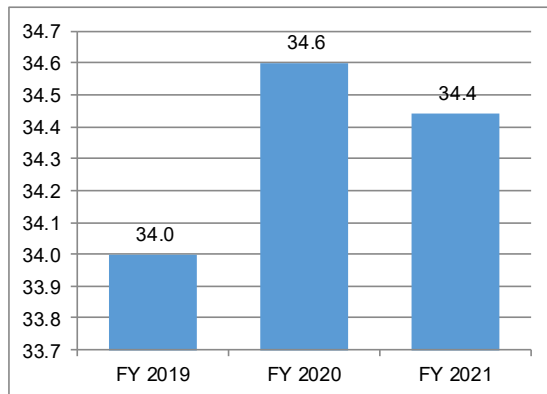
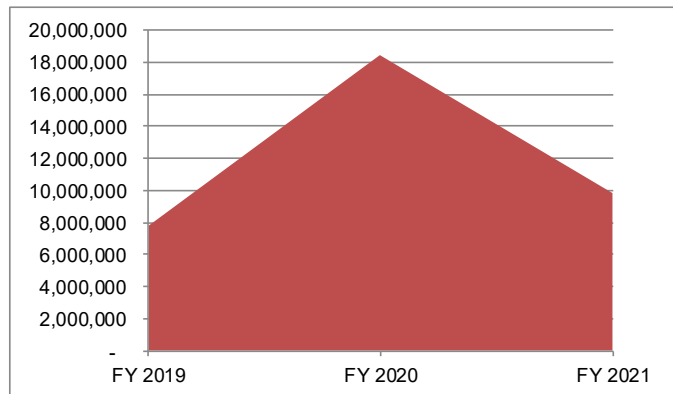
Uses

Salaries & Wages	2,993,142	3,203,296	3,223,191	3,192,126	(11,171)	-0.3%
Employee Benefits	1,617,157	1,687,791	1,611,357	1,670,499	(17,292)	-1.0%
Services & Supplies	5,554,747	16,741,168	16,098,949	6,154,021	(10,587,147)	-63.2%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	127,320	130,200	135,200	144,000	13,800	-100.0%
Total Uses	10,292,366	21,762,455	21,068,698	11,160,646	(10,601,809)	-48.7%

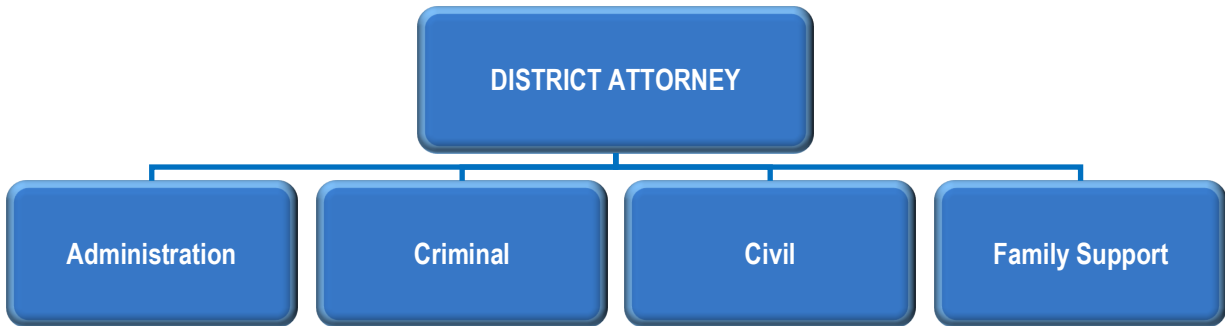
Carry-forward Funding	(22,475)	67,036	42,599	97,811	30,775	45.9%
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Net General Fund Cost	7,772,211	18,410,091	17,791,502	9,794,367	(8,615,724)	-46.8%
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FTE Summary	62.0	33.0	33.0	34.6	4.7%
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Staffing 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.us/da/index.php>

FY 2021 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Legal Secretary to Paralegal position- Criminal Division - \$10,557
Costs to be absorbed in adopted budget
- Reallocation of 2.0 positions funded by the Indigent Fund - \$366,419
No offsets required for the reallocation. This leaves zero District Attorney positions funded by the Indigent Fund.

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Criminal	106-1	16,004,799	17,261,267	17,318,936	17,487,946	226,678	1.3%
CARES/SART Division	106-2	522,739	895,961	831,834	945,383	49,422	5.5%
Family Support Division	106-3	4,231,307	4,814,111	4,759,895	4,554,397	(259,714)	-5.4%
Grants Division	106-5	480,817	1,390,001	1,002,927	501,092	(888,909)	-64.0%
Civil Division	106-7	4,095,431	4,332,817	4,239,303	4,512,862	180,045	4.2%
Drug Forfeitures	106-9	124,937	251,844	249,138	165,086	(86,758)	-34.4%
Total		25,460,031	28,946,001	28,402,031	28,166,766	(779,236)	-2.7%

Sources and UsesSources

General Fund

Charges for Services	350,500	350,000	350,000	350,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	0.0%
Miscellaneous	38,438	32,000	32,000	32,000	-	0.0%
Total General Fund	388,938	382,000	382,000	382,000	-	0.0%

Other Restricted Funds

Intergovernmental	3,344,788	4,885,149	4,341,179	3,506,958	(1,378,190)	-28.2%
Charges for Services	37,875	30,000	30,000	30,000	-	0.0%
Fines and Forfeitures	11,294	50,000	50,000	50,000	-	0.0%
Miscellaneous	1,414	-	-	-	-	-
Total - Other Funds	3,395,371	4,965,149	4,421,179	3,586,958	(1,378,190)	-27.8%

Total Sources	3,784,310	5,347,149	4,803,179	3,968,958	(1,378,190)	-25.8%
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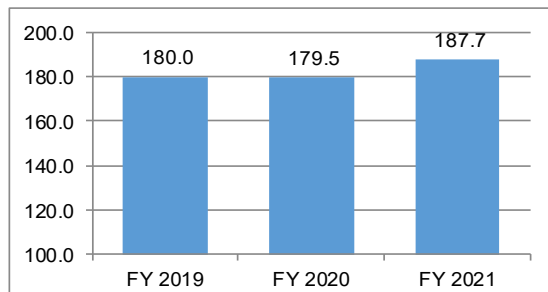
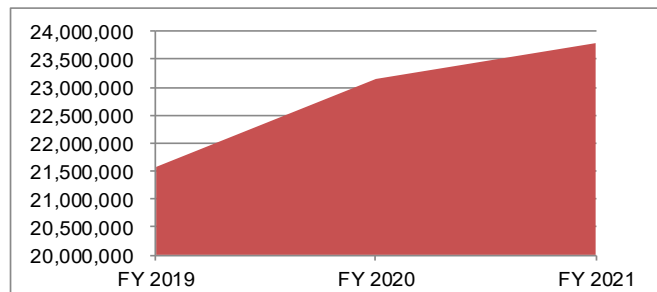
Uses

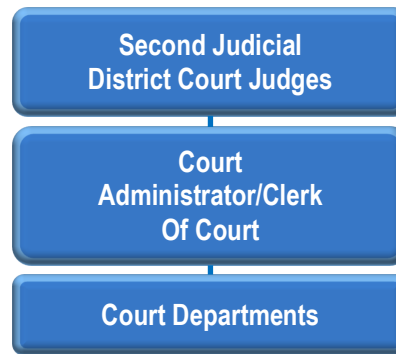
Salaries & Wages	14,979,833	16,864,995	16,948,771	16,970,769	105,774	0.6%
Employee Benefits	8,455,194	9,121,663	8,762,024	9,189,957	68,294	0.7%
Services & Supplies	2,025,004	2,959,343	2,691,236	2,006,039	(953,304)	-32.2%
Capital Outlay	-	-	-	-	-	-
Other Financing Uses	-	(164,000)	(164,000)	(164,000)	-	0.0%
Total Uses	25,460,031	28,782,001	28,238,031	28,002,766	(779,236)	-2.7%

Carry-forward Funding	98,308	288,633	288,633	237,546	(51,087)	-17.7%
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Net General Fund Cost	21,577,414	23,146,220	23,146,220	23,796,262	650,042	2.8%
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FTE Summary	180.0	179.5	179.5	187.7	4.5%
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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 fifteen elected judges: nine General Jurisdiction Judges and six Family Division Judges. The General Jurisdiction Judges preside over all felony and gross misdemeanor cases and civil cases where the claimed damages exceed \$15,000. The Family Division Judges preside over all domestic and juvenile cases filings. An additional six unelected judicial officers preside over various matters.

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

In addition to its judicial departments, within the Second Judicial District Court are the following operational departments: Pretrial Services, Law Library and 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>

FY 2021 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 HR Analyst I to HR Analyst II - \$11,843
- Reclassification of 1.0 Self-Help Center/Law Library Manager to Assistant Court Administrator - \$15,446
- Update salary range for Court Sr. Technology Support Technician (commensurate with WC Technology Systems Technician II) - \$5,551
- Addition of 1.0 Law Clerk
- Addition of 1.0 Judge's Assistant
- Abolishment of 1.0 Court Master

Costs to be absorbed in the adopted budget.

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Administration Division	120-1	4,671,279	4,226,711	4,444,424	4,451,356	224,644	5.3%
General Jurisdiction Div.	120-2	8,459,150	15,023,753	15,152,556	9,816,955	(5,206,797)	-34.7%
Family Court Division	120-3	6,888,860	7,655,138	7,402,283	7,552,650	(102,488)	-1.3%
Pre Trial Services Division	120-4	2,024,202	2,299,915	2,203,041	2,269,475	(30,440)	-1.3%
Specialty Courts Division	120-5	2,019,593	3,129,313	3,149,105	2,394,120	(735,194)	-23.5%
Law Library	120-6	669,306	780,805	740,227	734,402	(46,403)	-5.9%
Total		24,732,391	33,115,635	33,091,635	27,218,957	(5,896,677)	-17.8%

Sources and UsesSourcesGeneral Fund

Property Taxes	2,852,560	2,998,683	2,998,683	3,204,908	206,225	6.9%
Charges for Services	652,483	814,000	674,000	659,000	(155,000)	-19.0%
Fines	128,320	191,000	157,500	148,100	(42,900)	-22.5%
Miscellaneous	27,027	19,400	11,400	11,500	(7,900)	-40.7%
Other Financing Sources	2,000	90,000	90,000	90,000	-	0.0%
Total General Fund	3,662,389	4,113,083	3,931,583	4,113,508	425	0.0%

Other Restricted Funds

Intergovernmental Revenues	383,357	1,258,829	1,234,829	757,991	(500,838)	-39.8%
Charges for Services	905,678	1,236,500	1,236,500	1,236,500	-	0.0%
Fines	1,403,282	1,432,858	1,432,858	1,382,858	(50,000)	-3.5%
Miscellaneous	45,597	45,000	45,000	-	(45,000)	-100.0%
Total - Other Funds	2,737,915	3,973,187	3,949,187	3,377,349	(595,838)	-15.0%

Total Sources

	6,400,303	8,086,270	7,880,770	7,490,857	(595,413)	-7.4%
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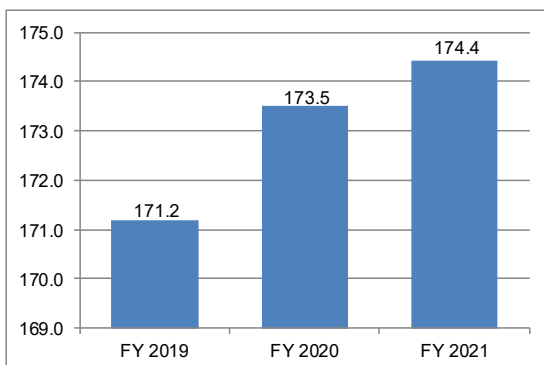
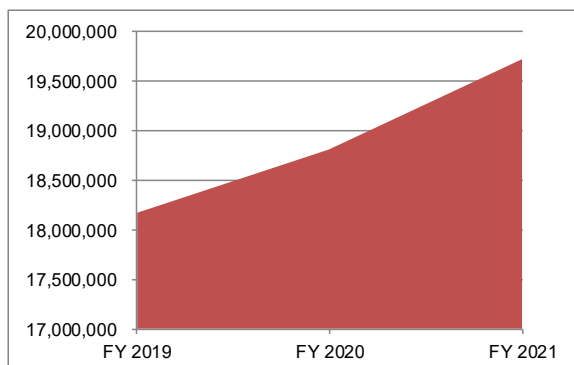
Uses

Salaries & Wages	12,116,464	12,764,054	13,432,732	13,562,584	798,531	6.3%
Employee Benefits	6,841,742	7,241,864	7,032,199	7,390,757	148,893	2.1%
Services & Supplies	4,974,184	12,651,743	12,168,730	5,807,642	(6,844,101)	-54.1%
Capital Outlay	-	457,974	457,974	457,974	-	-
Other Financing Uses	800,000	-	-	-	-	-
Total Uses	24,732,391	33,115,635	33,091,635	27,218,957	(5,896,677)	-17.8%

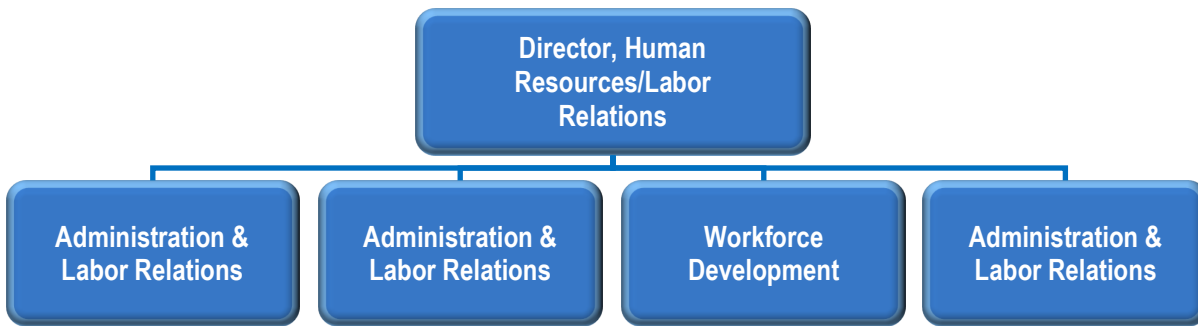
Carry-forward Funding	162,203	6,213,421	6,213,421	-	(6,213,421)	-100.0%
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Net General Fund Cost	18,169,884	18,815,944	18,997,444	19,728,100	912,157	4.8%
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FTE Summary	171.2	173.5	173.5	174.4	0.9	0.5%
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Staffing Trend:**Net General Fund Cost:**

HUMAN RESOURCES



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

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

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

Website: <https://www.washoecounty.us/humanresources/index.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Human Resources	109-1	2,281,913	2,432,938	2,346,048	2,388,003	(44,935)	-1.8%
Labor Relations	109-2	-	-	-	-	-	-
Total		2,281,913	2,432,938	2,346,048	2,388,003	(44,935)	-1.8%

Sources and UsesSources

General Fund

Intergovernmental	3,232	-	-	-	-	-
Total General Fund	3,232	-	-	-	-	-

Other Restricted Funds

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

Total Sources

3,232	-	-	-	-	-
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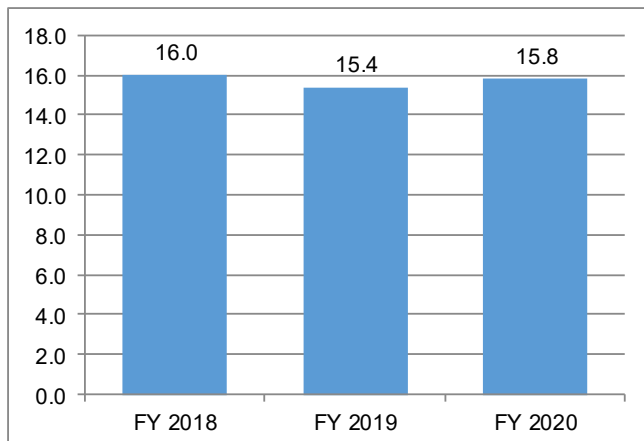
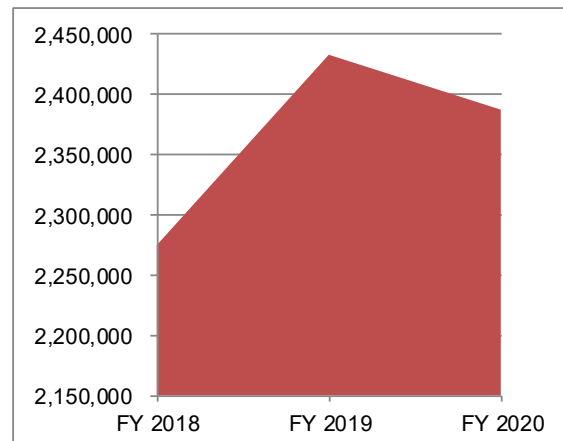
Uses

Salaries & Wages	1,208,633	1,284,856	1,234,798	1,288,723	3,867	0.3%
Employee Benefits	640,812	653,718	616,886	631,900	21,818	-3.3%
Services & Supplies	432,468	494,364	494,364	467,380	26,983	-5.5%
Capital Outlay	-	-	-	-	-	0.0%
Total Uses	2,281,913	2,432,938	2,346,048	2,388,003	(44,935)	-1.8%

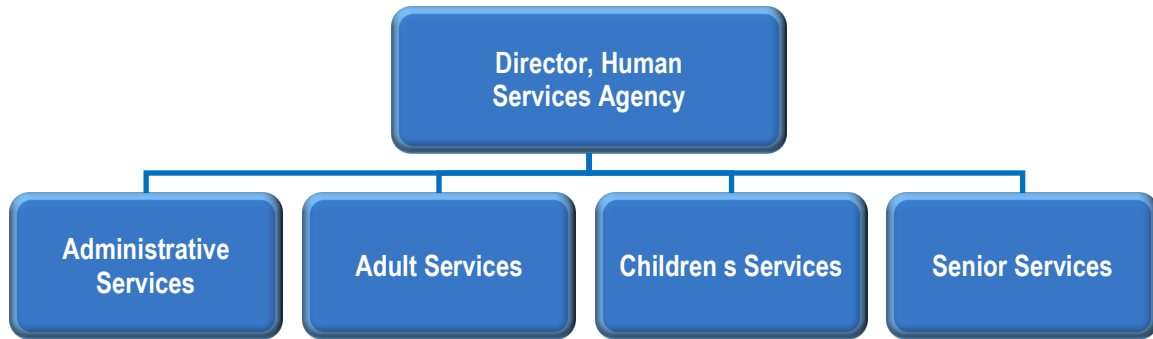
Carry-forward Funding	4,613	-	-	-	-	-
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Net General Fund Cost	2,274,068	2,432,938	2,346,048	2,388,003	(44,935)	-1.8%
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FTE Summary	16.0	15.4	15.4	15.8	2.6%
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Staffing Trend:**Net General Fund Cost:**

HUMAN SERVICES AGENCY



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

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

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

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

Statutory

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

Website: <https://www.washoecounty.us/hsa/index.php>

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

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Human Services	179-1	1,531,989	1,879,854	1,892,310	1,980,946	101,092	5.4%
Homeless Services	179-2	141,977	144,742	144,742	55,000	(89,742)	-62.0%
Housing	179-3	57,834	178,226	178,226	135,784	(42,443)	-23.8%
Indigent Services	179-4	18,508,178	19,341,046	19,341,070	20,211,393	870,347	4.5%
Behavior Health Program	179-5	1,013,732	1,118,626	344,460	-	(1,118,626)	-100.0%
Total		21,253,710	22,662,494	21,900,809	22,383,122	(279,372)	-1.2%

Sources and UsesSources

General Fund

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

Other Restricted Funds

Intergovernmental	1,113,715	1,018,068	244,203	-	(1,018,068)	-100.0%
Charges for Services	79,927	90,000	90,000	90,000	-	0.0%
Miscellaneous	1,179	-	-	-	-	
Transfers In	-	-	-	-	-	
Total - Other Funds	1,194,820	1,108,068	334,203	90,000	(1,018,068)	-91.9%

Total Sources

1,194,820	1,110,568	336,703	92,500	(1,018,068)	-91.7%
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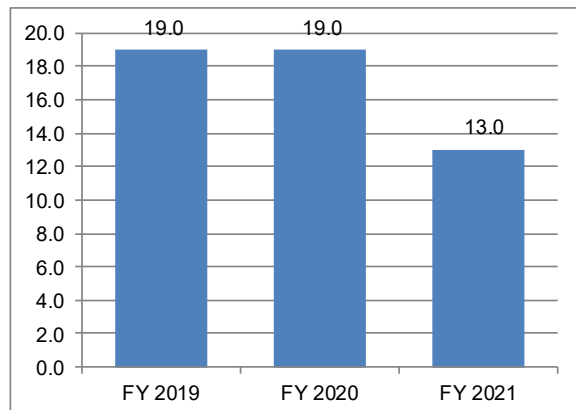
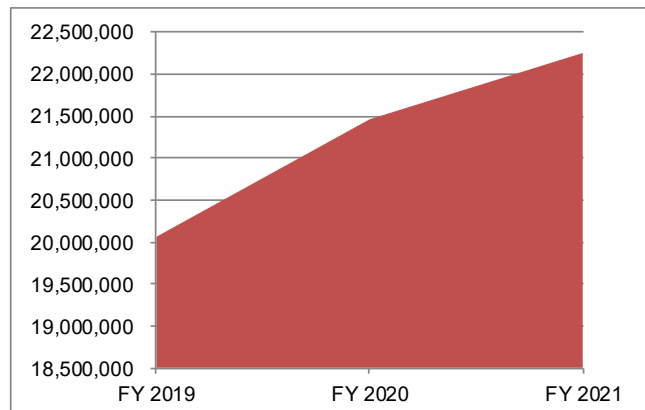
Uses

Salaries & Wages	1,248,952	1,617,791	1,112,907	1,071,855	(545,936)	-33.7%
Employee Benefits	727,266	886,434	587,246	609,014	(277,421)	-31.3%
Services & Supplies	469,313	805,043	847,430	490,860	(314,182)	-39.0%
Capital Outlay	-	-	-	-	-	
Transfers Out	18,808,178	19,353,226	19,353,226	20,211,393	858,167	4.4%
Total Uses	21,253,710	22,662,494	21,900,809	22,383,122	(279,372)	-1.2%

Carry-Forward Funding	(2,040)	88,226	88,226	45,784	(42,443)	-48.1%
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Net General Fund Cost	20,060,929	21,463,700	21,475,880	22,244,839	781,139	3.6%
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FTE Summary	19.0	19.0	19.0	13.0	-31.6%
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Staffing Trend:**Net General Fund Cost:**

INCLINE CONSTABLE

Constable

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

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

Statutory Authority: NRS Chapter 258 - Constables

Website: <https://www.ivcbcourt.com/incline-constable>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Incline Constable	126-0	165,037	204,154	201,398	203,672	(482)	-0.2%
Total		165,037	204,154	201,398	203,672	(482)	-0.2%

Sources and UsesSourcesGeneral Fund

Charges for Services	666	500	500	500	-	0.0%
Total General Fund	666	500	500	500	-	0.0%

Other Restricted Funds

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

Total Sources	666	500	500	500	-	0.0%
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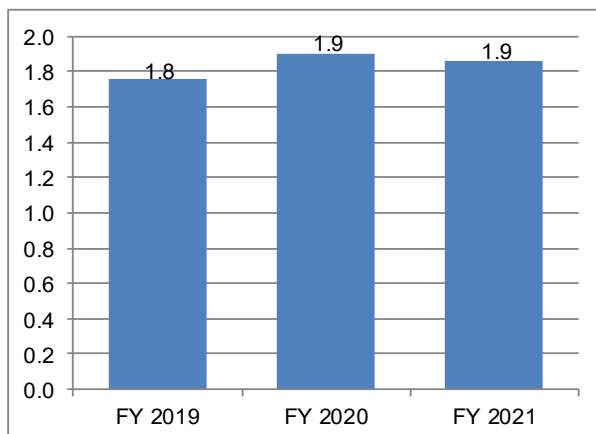
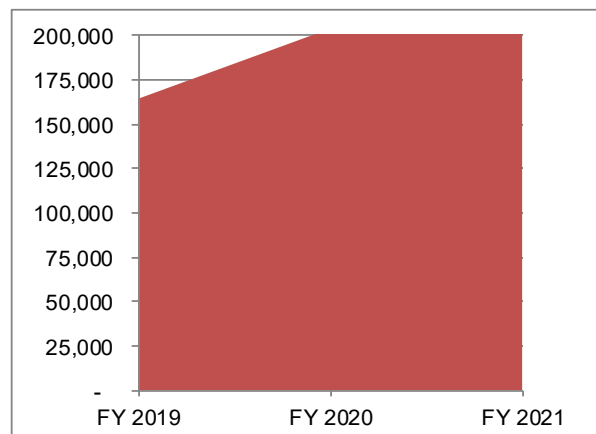
Uses

Salaries & Wages	103,466	120,236	115,872	117,859	2,377	-2.0%
Employee Benefits	47,121	61,362	62,969	63,337	1,974	3.2%
Services & Supplies	14,450	22,556	22,556	22,477	(80)	-0.4%
Capital Outlay	-	-	-	-	-	
Total Uses	165,037	204,154	201,398	203,672	(482)	-0.2%

Carry-forward Funding	-	251	251	-	(251)	
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Net General Fund Cost	164,371	203,404	200,647	203,172	(231)	-0.1%
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FTE Summary	1.8	1.9	1.9	1.9	-2.1%
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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)

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Indigent NRS 428-185	C180210	2,225,155	2,342,722	2,342,722	2,503,837	161,115	6.9%
China Spring Support	C180240	1,257,243	1,257,291	1,257,291	1,257,969	678	0.1%
Ethics Commission AB551	C180270	22,013	25,000	25,000	25,000	-	0.0%
Truckee Meadows Regional Planning	C180280	264,310	266,649	266,669	266,669	20	0.0%
Groundwater Basin	C180290	-	-	-	-	-	-
Total		3,768,721	3,891,662	3,891,682	4,053,475	161,813	4.2%

Sources and UsesSources

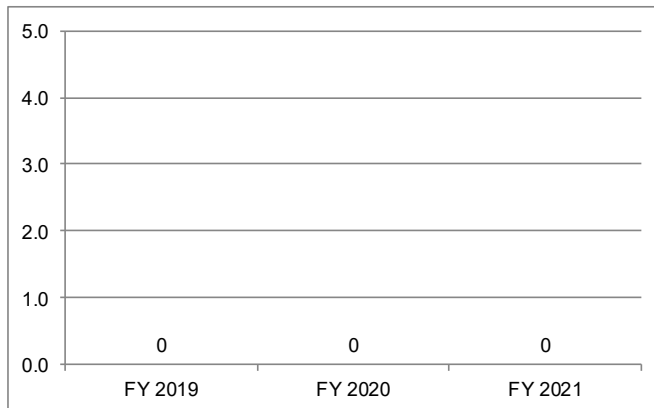
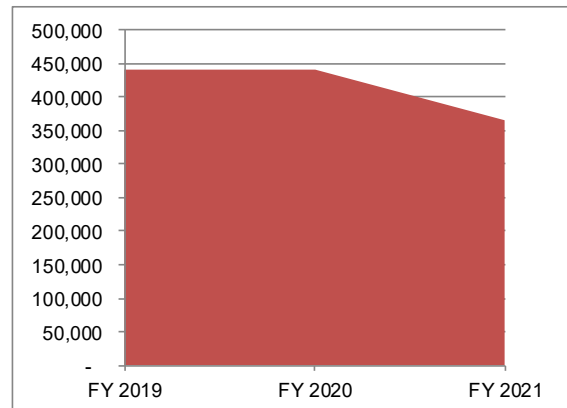
Property Tax	3,328,282	3,451,614	3,451,614	3,688,986	237,372	6.9%
Miscellaneous	-	-	-	-	-	-
Total Sources	3,328,282	3,451,614	3,451,614	3,688,986	237,372	6.9%

Uses

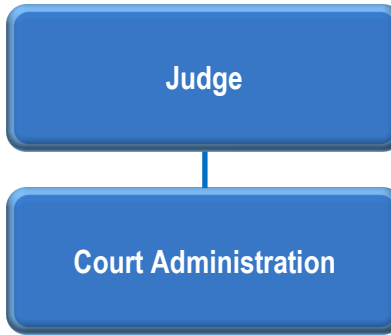
Services & Supplies	3,768,721	3,891,662	3,891,682	4,053,475	161,813	4.2%
Total Uses	3,768,721	3,891,662	3,891,682	4,053,475	161,813	4.2%

Net General Fund Cost	440,439	440,048	440,068	364,489	(75,559)	-17.2%
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FTE Summary	0.0	0.0	0.0	0.0
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Staffing Trend:**Net General Fund Cost:**

JUSTICE COURT—INCLINE/CRYSTAL BAY



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

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

Statutory Authority: NRS 4 – Justice Courts

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Incline Justice Court	125-1	685,738	738,627	714,137	758,299	19,673	2.7%
Total		685,738	738,627	714,137	758,299	19,673	2.7%

Sources and UsesSourcesGeneral Fund

Charges for Services	1,647	-	-	-	-	-	-
Fines & Forfeitures	<u>253,314</u>	<u>225,000</u>	<u>228,000</u>	<u>225,000</u>	-	-	0.0%
Total General Fund	254,960	225,000	228,000	225,000	-	-	0.0%

Other Restricted Funds

Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	-	-	0.0%
Total Other Restricted Funds	-	10,000	10,000	10,000	-	-	0.0%

Total Sources	254,960	235,000	238,000	235,000	-	-	0.0%
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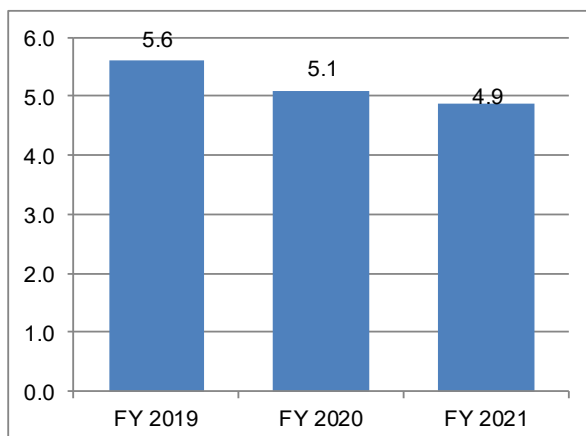
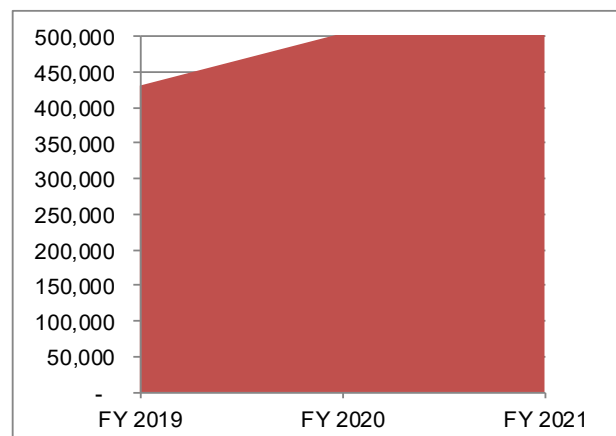
Uses

Salaries & Wages	369,905	390,957	377,936	401,955	10,998	2.8%
Employee Benefits	180,237	199,473	188,004	205,560	6,087	3.1%
Services & Supplies	<u>135,596</u>	<u>148,196</u>	<u>148,196</u>	<u>150,784</u>	<u>2,587</u>	1.7%
Total Uses	685,738	738,627	714,137	758,299	72,561	2.7%

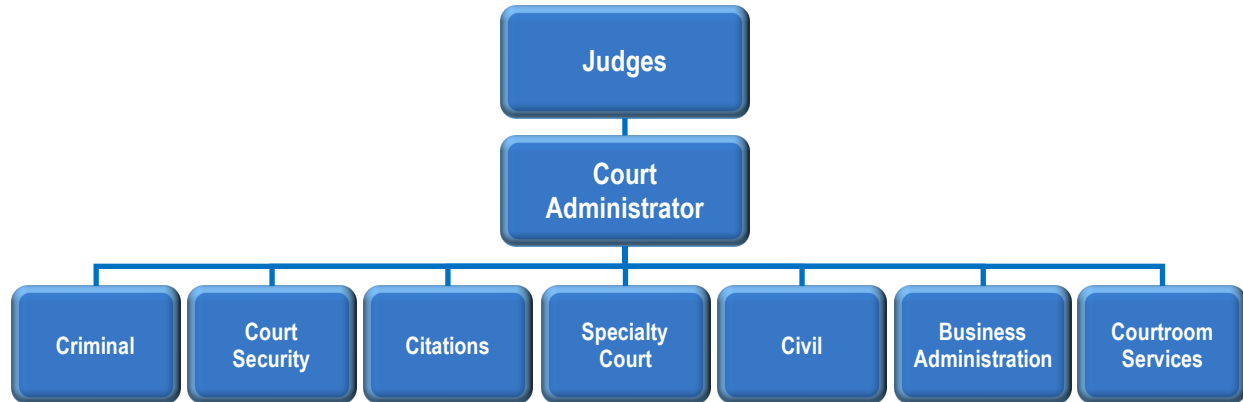
Carry-forward Funding	-	-	-	-	-	-	-
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Net General Fund Cost	430,778	503,627	476,137	523,299	19,673	3.9%
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FTE Summary	5.6	5.1	5.1	4.9	-4.5%
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Staffing 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.us/rjc>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Reno Justice Court	125-3	6,963,608	7,705,312	7,510,380	7,389,683	(315,630)	-4.1%
Total		6,963,608	7,705,312	7,510,380	7,389,683	(315,630)	-4.1%

Sources and UsesSourcesGeneral Fund

Charges for Services	822	400	400	400	-	0.0%
Fines	2,704,174	2,737,400	2,852,400	2,428,532	(308,868)	-11.3%
Miscellaneous	3,227	3,500	3,500	3,500	-	
Other Financing Sources	-	-	-	-	-	
Total General Fund	2,708,223	2,741,300	2,856,300	2,432,432	(308,868)	-11.3%

Other Restricted Funds

Intergovernmental	19,321	20,250	20,250	-	(20,250)	-100.0%
Fines	286,365	347,119	347,119	247,355	(99,764)	-28.7%
Miscellaneous	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total Other Restricted Funds	305,686	367,369	367,369	247,355	(120,014)	-32.7%

Total Sources		3,013,909	3,108,669	3,223,669	2,679,787	(428,882)	-13.8%
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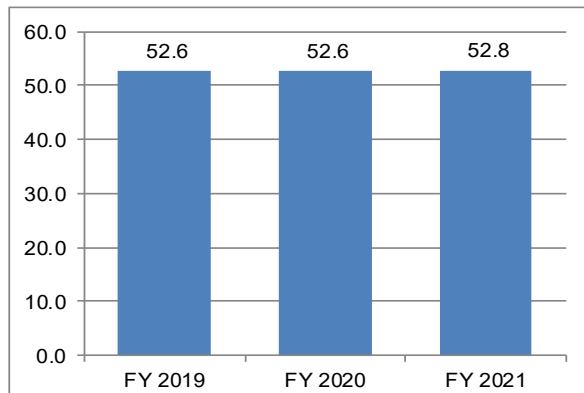
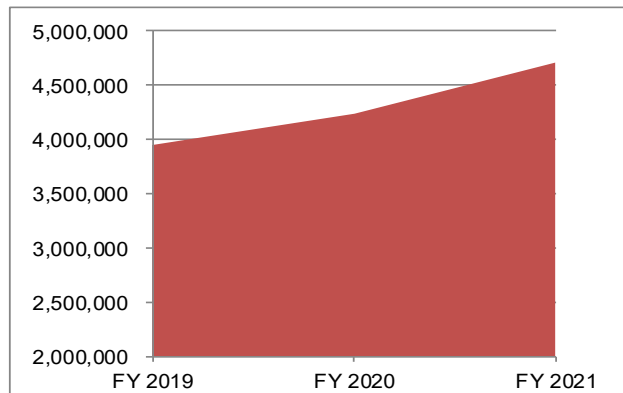
Uses

Salaries & Wages	4,158,128	4,409,333	4,286,003	4,482,345	73,012	1.7%
Employee Benefits	2,246,091	2,344,643	2,275,178	2,385,106	40,463	1.7%
Services & Supplies	559,390	951,336	949,199	522,232	(429,104)	-45.1%
Total Uses	6,963,608	7,705,312	7,510,380	7,389,683	(315,630)	-4.1%

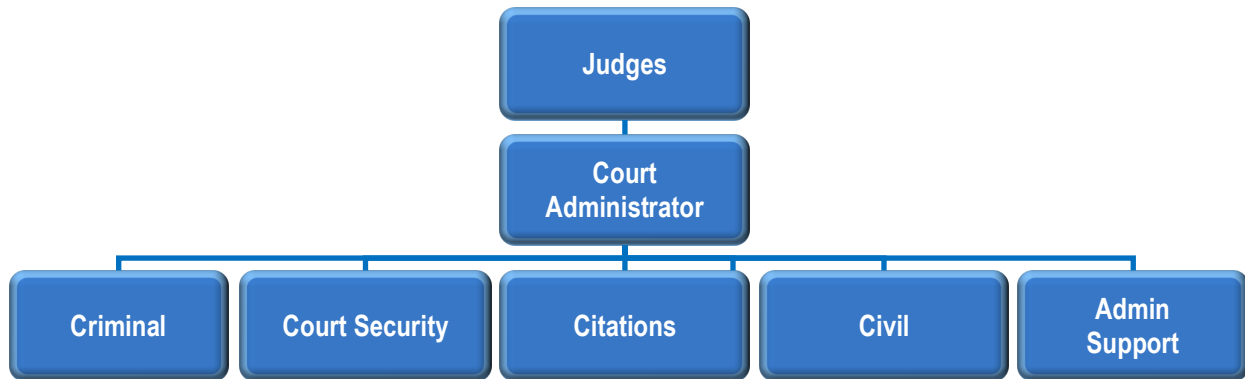
Carry-forward Funding	(4,215)	362,855	362,855	-	(362,855)	-100.0%
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Net General Fund Cost		3,953,915	4,233,789	3,923,856	4,709,896	476,107	11.2%
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FTE Summary		52.6	52.6	52.6	52.8	0.4%
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Staffing Trend:**Net General Fund Cost:**

JUSTICE COURT—SPARKS



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

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

Statutory Authority: NRS 4 – Justice Courts

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Sparks Justice Court	125-4	3,614,003	3,893,961	3,904,004	3,999,690	105,729	2.7%
Total		3,614,003	3,893,961	3,904,004	3,999,690	105,729	2.7%

Sources and UsesSourcesGeneral Fund

Fines & Forfeitures	923,794	1,071,500	1,113,500	903,500	(168,000)	-15.7%
Miscellaneous	810	-	-	-	-	
Other Financing Sources	4	-	-	-	-	
Transfers from Other Funds	-	-	-	-	-	
Total General Fund	924,608	1,071,500	1,113,500	903,500	(168,000)	-15.7%

Other Restricted Funds

Charges for Services	1,727	-	-	-	-	
Fines & Forfeitures	40,062	56,550	56,550	25,000	(31,550)	-55.8%
Total Other Restricted Funds	41,789	56,550	56,550	25,000	(31,550)	

Total Sources	966,397	1,128,050	1,170,050	928,500	(199,550)	-17.7%
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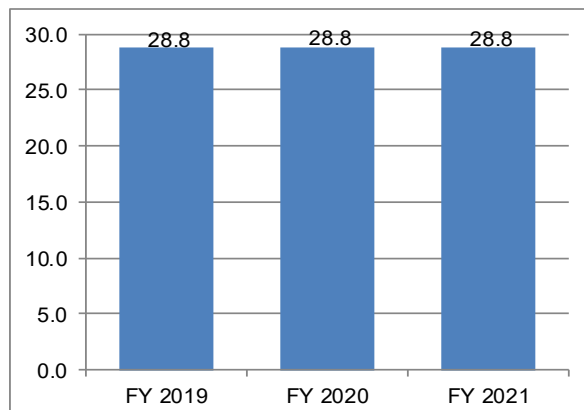
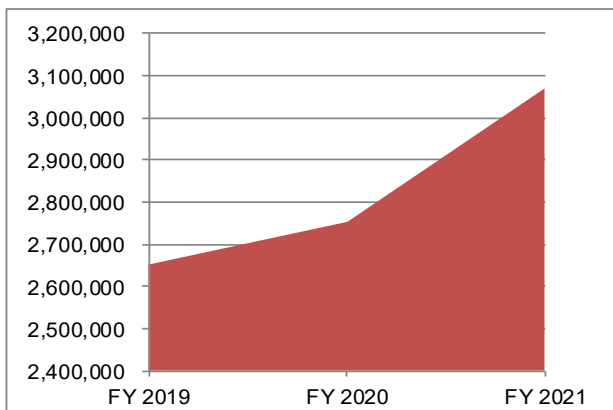
Uses

Salaries & Wages	2,079,484	2,254,013	2,261,300	2,345,020	91,007	4.0%
Employee Benefits	1,169,733	1,216,963	1,219,826	1,264,889	47,926	3.9%
Services & Supplies	364,786	422,984	422,878	389,780	33,204	-7.8%
Capital Outlay	-	-	-	-	-	
Total Uses	3,614,003	3,893,961	3,904,004	3,999,690	105,729	2.7%

Carry-forward Funding	(5,386)	12,621	12,621	-	(12,621)	
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Net General Fund Cost	2,652,992	2,753,290	2,721,334	3,071,190	317,900	11.5%
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FTE Summary	28.8	28.8	28.8	28.8	-0.3%
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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: 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://nvcourts.gov/Find_a_Court/Justice_Courts/Wadsworth_Township_Justice_Court

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Wadsworth Justice Court	125-7	348,394	394,213	381,608	375,065	(19,148)	-4.9%
Total		348,394	394,213	381,608	375,065	(19,148)	-4.9%

Sources and UsesSourcesGeneral Fund

Charges for Services	6,719	-	-	6,500	6,500		
Fines & Forfeitures	276,964	211,250	211,250	211,250	-	0.0%	
Miscellaneous	-	-	-	-	-		
Other Financing Sources	-	-	-	-	-		
Total General Fund		283,683	211,250	211,250	217,750	6,500	3.1%

Other Restricted Funds

Charges for Services	-	-	-	-	-		
Fines & Forfeitures	14,335	14,900	14,900	14,900	-	0.0%	
Total Other Restricted Funds		14,335	14,900	14,900	-		

Total Sources		298,018	226,150	226,150	232,650	6,500	2.9%
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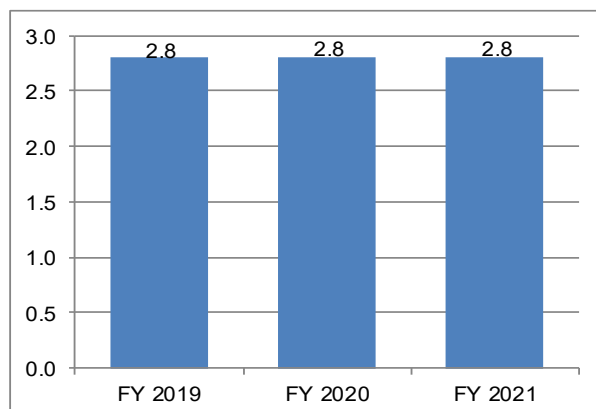
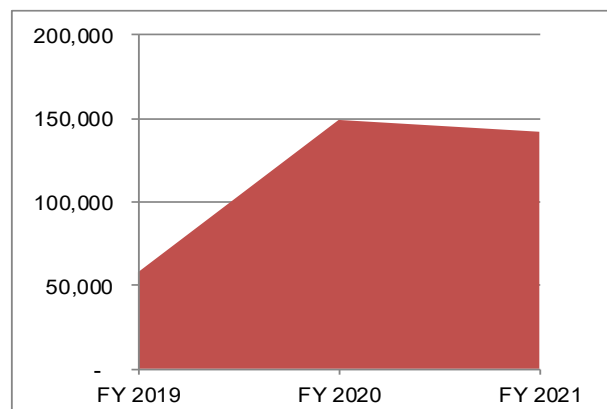
Uses

Salaries & Wages	207,912	222,750	215,062	226,726	3,976	1.8%	
Employee Benefits	116,899	120,533	115,617	117,377	3,156	-2.6%	
Services & Supplies	23,583	50,929	50,929	30,961	19,968	-39.2%	
Capital Outlay	-	-	-	-	-		
Total Uses		348,394	394,213	381,608	375,065	(19,148)	-4.9%

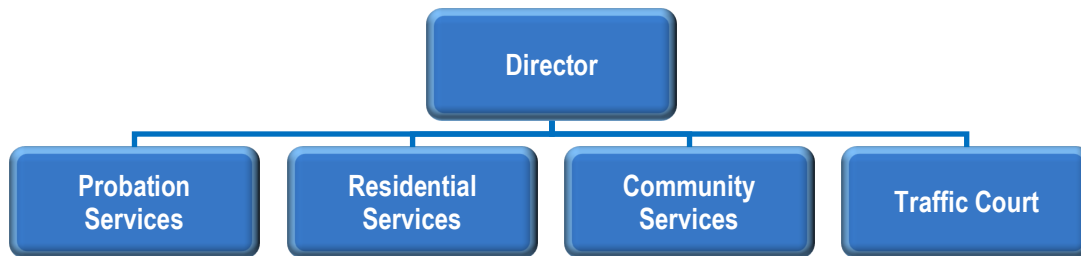
Carry-forward Funding	(7,703)	18,565	18,565	-	(18,565)		
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Net General Fund Cost		58,079	149,498	136,893	142,415	(7,083)	-4.7%
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FTE Summary		2.8	2.8	2.8	2.8	0.0%	
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Staffing Trend:**Net General Fund Cost:**

**JUVENILE SERVICES
SECOND JUDICIAL DISTRICT COURT**



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

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

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

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

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

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

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

Statutory Authority: NRS Chapter 62 – Juvenile Justice

Website: <https://www.washoecounty.us/juvenilesvs/index.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Administration	127-1	2,926,873	3,162,149	3,132,741	3,128,729	(33,420)	-1.1%
Probation Services	127-2	5,513,519	5,900,829	5,621,376	6,052,581	151,752	2.6%
Juvenile Grants	127-3	1,179,168	3,208,793	3,139,872	1,044,626	(2,164,167)	-67.4%
Early Intervention Services	127-4	792,773	824,709	821,822	860,202	35,493	4.3%
Wittenberg Hall	127-5	6,235,934	6,695,631	6,506,862	6,936,554	240,923	3.6%
Total		16,648,267	19,792,112	19,222,672	18,022,693	(1,769,419)	-8.9%

Sources and Uses**Sources**

General Fund

Intergovernmental	2,400				-	
Charges for Services	56,644	47,000	47,000	36,800	(10,200)	-21.7%
Fines	186,273	191,000	191,000	181,400	(9,600)	-5.0%
Miscellaneous	<u>30,193</u>	<u>45,600</u>	<u>30,000</u>	<u>45,600</u>	-	0.0%
Total General Fund	275,510	283,600	268,000	263,800	(19,800)	-7.0%

Other Restricted Funds

Intergovernmental	401,230	397,101	397,101	80,000	(317,101)	-79.9%
Charges for Services	1,040,437	928,213	928,213	928,213	-	0.0%
Miscellaneous	<u>4,547</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	-	0.0%
Total - Other Funds	1,446,213	1,350,314	1,350,314	1,033,213	(317,101)	-23.5%

Total Sources	1,721,723	1,633,914	1,618,314	1,297,013	(336,901)	-20.6%
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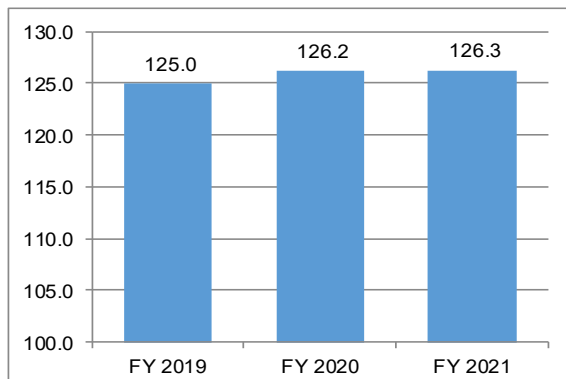
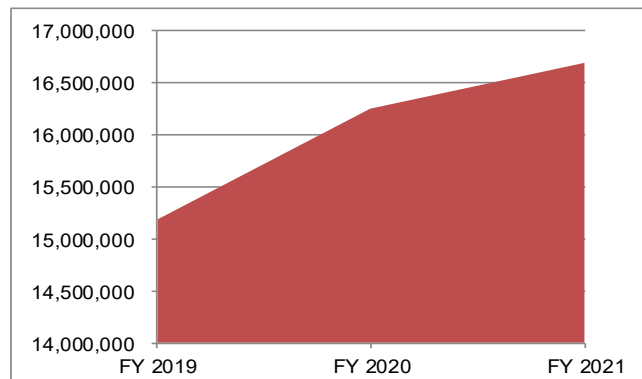
Uses

Salaries & Wages	8,833,452	9,561,499	9,181,178	9,946,471	384,971	4.0%
Employee Benefits	5,594,262	5,868,900	5,679,782	6,000,554	131,654	2.2%
Services & Supplies	2,195,903	4,303,915	4,303,915	2,075,668	(2,228,247)	-51.8%
Capital Outlay	24,650.00	57,797.50	57,797.50	-	(57,797.50)	0.0%
Other Financing Uses	<u>100,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Uses	16,748,267	19,792,112	19,222,672	18,022,693	(1,769,419)	-8.9%

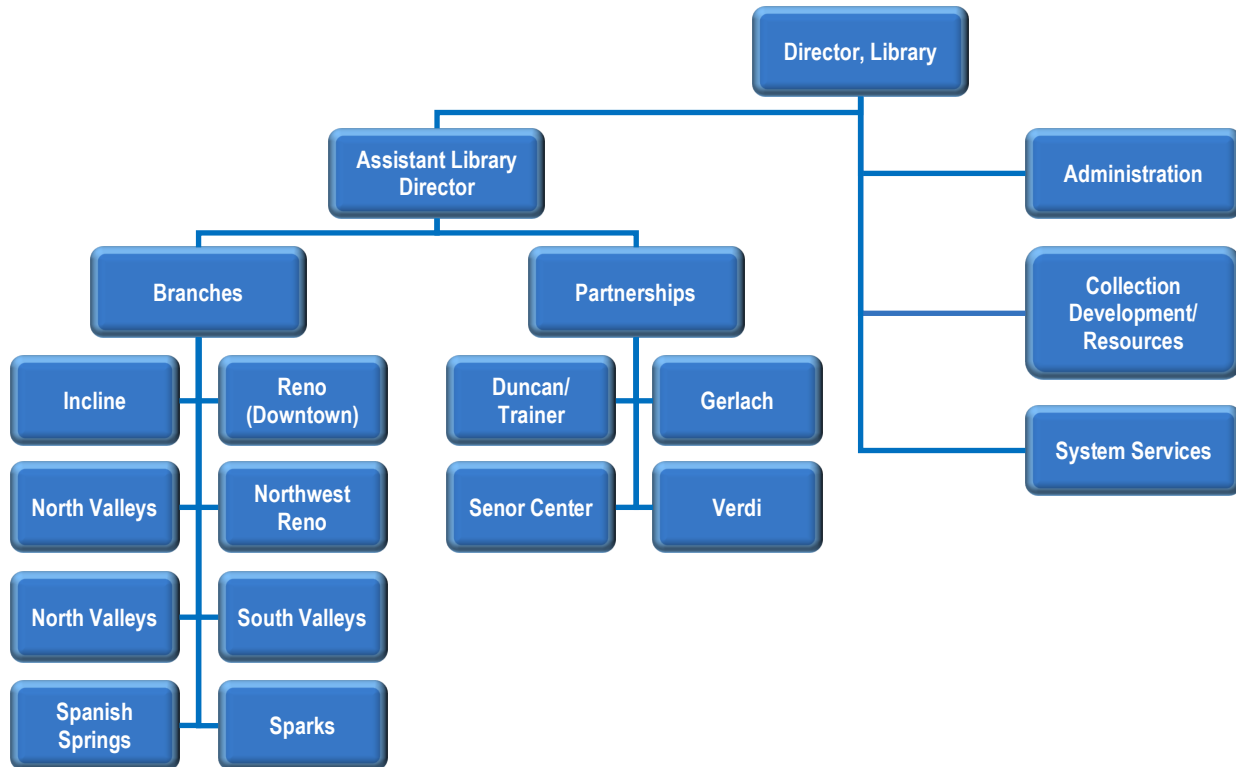
Carry-forward Funding	(165,628)	1,906,980	1,838,060	36,413	(1,870,568)	-98.1%
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Net General Fund Cost	15,192,172	16,251,217	15,766,298	16,689,267	438,050	2.7%
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FTE Summary	125.0	126.2	126.2	126.3	0.1%
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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.

Statutory Authority: NRS Chapter 379 – Public Libraries

Website: <https://www.washoecountylibrary.us>

FY 2021 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Library Assistant III position - \$81,187
- Abolishment of 1.0 full-time Office Assistant II position
- Abolishment of 0.38 part-time Library Assistant II position

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Library Department	130-0	9,636,319	9,977,103	9,894,903	10,264,365	287,262	2.9%
Total		9,636,319	9,977,103	9,894,903	10,264,365	287,262	2.9%

Sources and Uses**Sources**

General Fund

Charges for Services	-	-	-	-	-	
Fines and Forfeitures	66,962	90,000	70,000	70,000	(20,000)	-22.2%
Miscellaneous	<u>42,637</u>	<u>37,200</u>	<u>41,950</u>	<u>41,950</u>	<u>4,750</u>	<u>12.8%</u>
Total General Fund	109,599	127,200	111,950	111,950	(15,250)	-12.0%

Other Restricted Funds

Intergovernmental	119,058	35,097	35,097	-	(35,097)	-100.0%
Charges for Services	-	-	-	-	-	
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total - Other Funds	119,058	35,097	35,097	-	(35,097)	-100.0%

Total Sources 228,657 162,297 147,047 111,950 (50,347) -31.0%

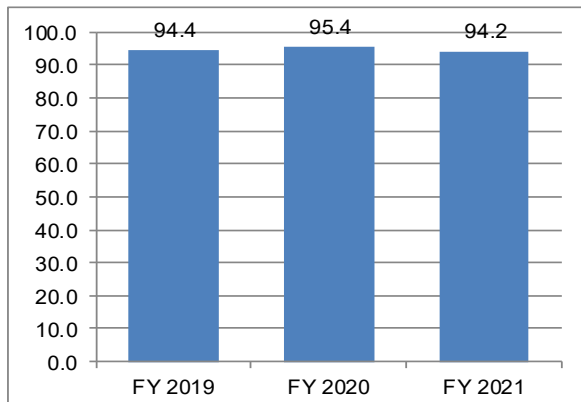
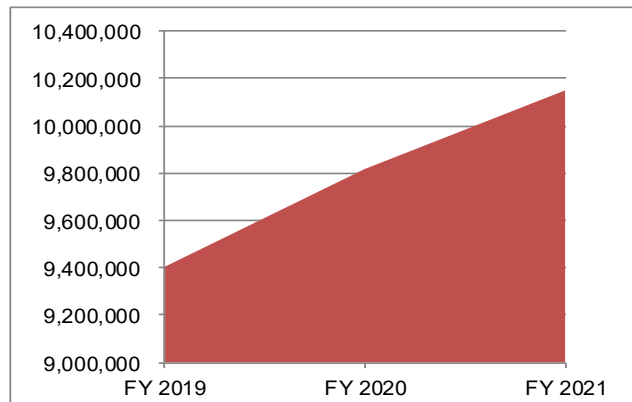
Uses

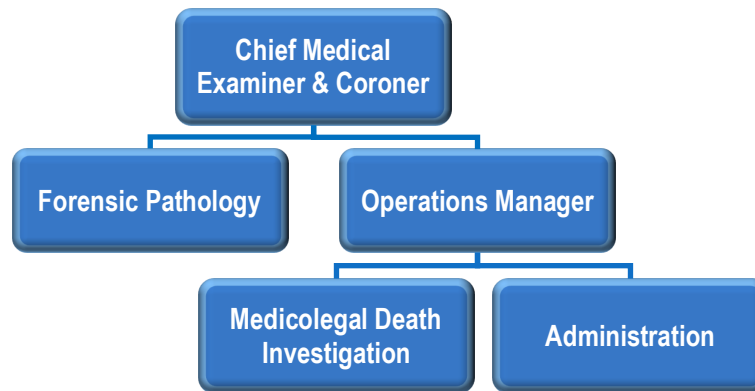
Salaries & Wages	5,598,585	5,904,375	5,826,969	6,112,716	208,342	3.5%
Employee Benefits	3,072,832	3,115,440	3,110,646	3,229,851	114,411	3.7%
Services & Supplies	964,902	957,288	957,288	921,797	(35,491)	-3.7%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Uses	9,636,319	9,977,103	9,894,903	10,264,365	287,262	2.9%

Carry-forward Funding - - - - -

Net General Fund Cost 9,407,662 9,814,806 9,747,856 10,152,415 337,609 3.4%

FTE Summary 94.4 95.4 95.4 94.2 -1.2%

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

MEDICAL EXAMINER

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

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

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

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

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

Website: <https://www.washoecounty.us/coroner/index.php>

FY 2021 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Administrative Assistant II to Medical Examiner Operations Manager - \$14,021

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Medical Examiner	153-0	4,075,113	4,552,343	4,568,288	4,536,646	(15,696)	-0.3%
Total		4,075,113	4,552,343	4,568,288	4,536,646	(15,696)	-0.3%

Sources and UsesSources

General Fund

Charges for Services	1,234,809	1,315,847	1,315,847	1,382,291	66,444	5.0%
Miscellaneous	<u>33,954</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	-	0.0%
Total General Fund	1,268,762	1,355,847	1,355,847	1,422,291	66,444	4.9%

Other Restricted Funds

Intergovernmental	133,127	191,655	178,796	-	(191,655)	-100.0%
Charges for Services	25,521	25,000	25,000	25,000	-	0.0%
Miscellaneous	<u>2,100</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-	0.0%
Total - Other Funds	160,748	217,655	204,796	26,000	(191,655)	-88.1%

Total Sources	1,429,511	1,573,502	1,560,643	1,448,291	(125,211)	-8.0%
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Uses

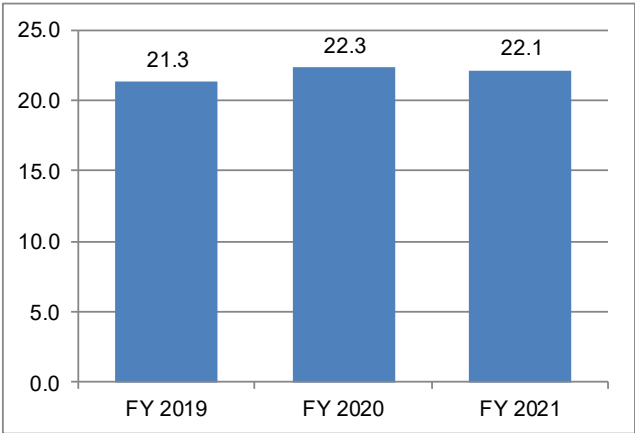
Salaries & Wages	2,063,979	2,484,087	2,541,018	2,558,435	74,347	3.0%
Employee Benefits	989,950	1,124,776	1,092,051	1,118,559	(6,218)	-0.6%
Services & Supplies	829,746	915,436	907,175	859,653	(55,783)	-6.1%
Capital Outlay	<u>191,438</u>	<u>28,043</u>	<u>28,043</u>	-	(28,043)	-100.0%
Total Uses	4,075,113	4,552,343	4,568,288	4,536,646	(15,696)	-0.3%

Carry-forward Funding	118,605	49,089	49,089	10,814	(38,275)	-78.0%
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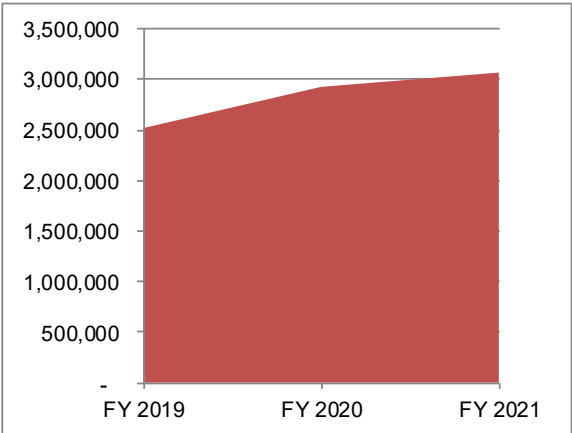
Net General Fund Cost	2,526,998	2,929,752	2,958,556	3,077,541	147,790	5.0%
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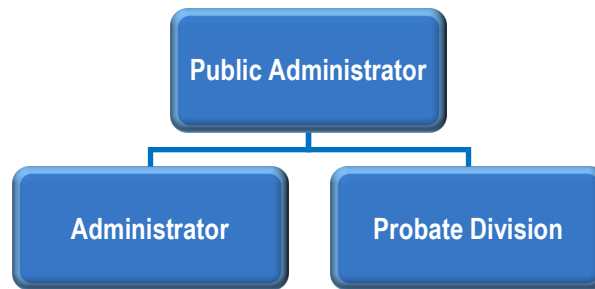
FTE Summary	21.3	22.3	22.3	22.1	-0.7%
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Staffing Trend:



Net General Fund Cost:



PUBLIC ADMINISTRATOR

Mission: The mission of the Washoe County Public Administrator is to safeguard the assets and administer the estates of decedents with no heirs, decedents whose heirs relinquish that duty, or decedents who designate the Public Administrator as the personal representative for their estate.

Description: The Medical Examiner requests the assistance of the Public Administrator when they have investigated a death and cannot immediately locate relatives of the decedent; or, the District Court requests the assistance of the Public Administrator to help in the administration of some estates. The Public Administrator secures the property of decedents and assists in seeking out heirs or personal representatives who can assume responsibility for the disposition of decedents' estates. The Public Administrator will retain that responsibility when: there are no known heirs; the named personal representative of a will fails to act; no personal representative or administrator has been appointed and the estate is being wasted, uncared for, or lost; the will names the Public Administrator as personal representative; or an heir, or heirs, wishes to have the Public Administrator administer the estate for them.

Statutory Authority: NRS Chapter 253 – Public Administrators and Guardians

Website: <https://www.washoecounty.us/pubadmin/index.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Public Administrator	159-0	1,270,254	1,375,205	1,364,552	1,399,148	23,943	1.7%
Total		1,270,254	1,375,205	1,364,552	1,399,148	23,943	1.7%

Sources and UsesSources

General Fund

Charges for Services	171,987	230,000	230,000	230,000	-	0.0%
Fines	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Total General Fund	171,987	230,000	230,000	230,000	-	0.0%

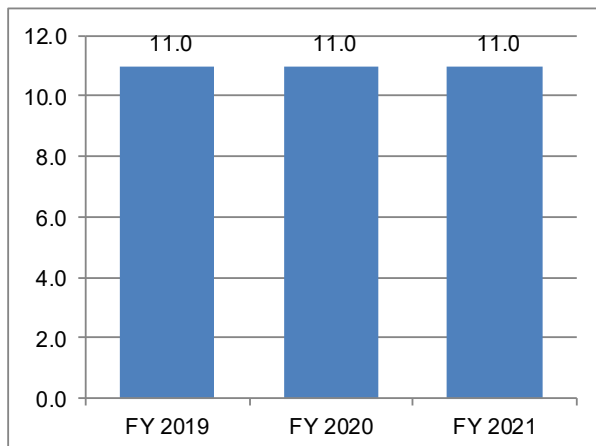
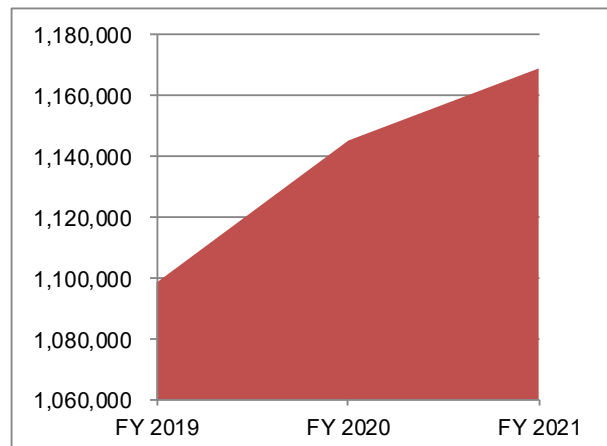
Total Sources	171,987	230,000	230,000	230,000	-	0.0%
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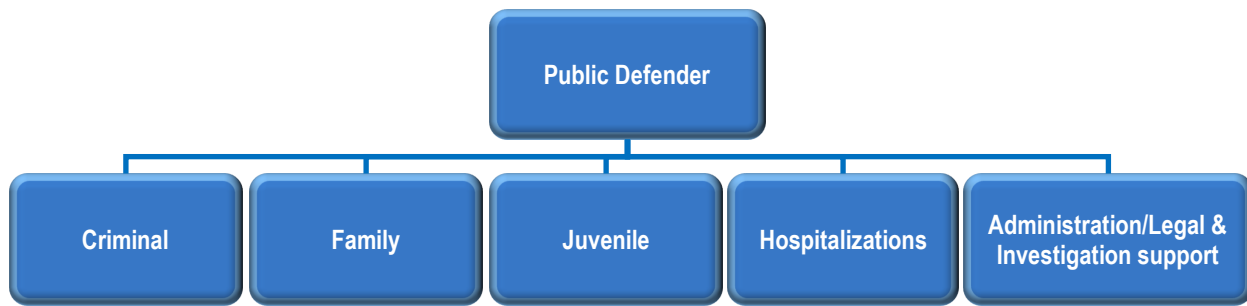
Uses

Salaries & Wages	765,924	823,495	815,584	833,266	9,771	1.2%
Employee Benefits	458,470	479,089	476,347	490,672	11,582	2.4%
Services & Supplies	45,860	72,621	72,621	75,211	2,590	3.6%
Other Financing Uses	-	-	-	-	-	
Total Uses	1,270,254	1,375,205	1,364,552	1,399,148	23,943	1.7%

Net General Fund Cost	1,098,268	1,145,205	1,134,552	1,169,148	23,943	2.1%
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FTE Summary	11.0	11.0	11.0	11.0	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 represents clients in the District and Justice Courts of Washoe County in cases involving felonies, gross misdemeanors, misdemeanors, probation revocation, civil commitments, and parole hearings. Public Defenders also represent clients in Juvenile, Family and appeals to the Nevada Supreme Court and the Nevada Court of Appeals. Clients are referred to the Public Defender by the courts upon their determination that the clients do not have the financial means to secure representation on their own.

Statutory Authority: NRS Chapter 260 – County Public Defenders

Website: <https://www.washoecounty.us/defender/index.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Public Defender	124-0	9,778,292	10,537,508	10,537,508	10,452,766	(84,742)	-0.8%
Total		9,778,292	10,537,508	10,537,508	10,452,766	(84,742)	-0.8%

Sources and UsesSources

General Fund

Charges for Services	131,323	175,000	123,000	123,000	(52,000)	-29.7%
Miscellaneous	-	-	-	-	-	
Total General Fund	131,323	175,000	123,000	123,000	(52,000)	-29.7%

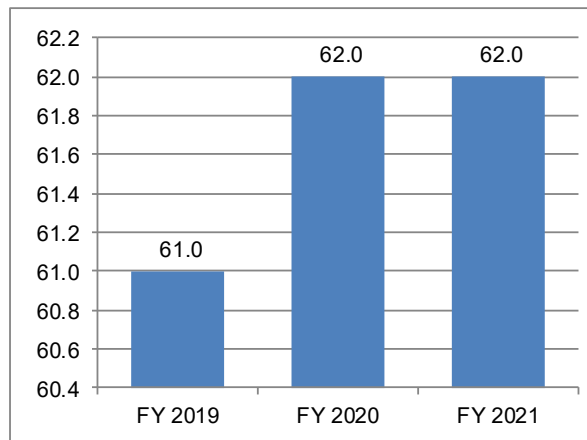
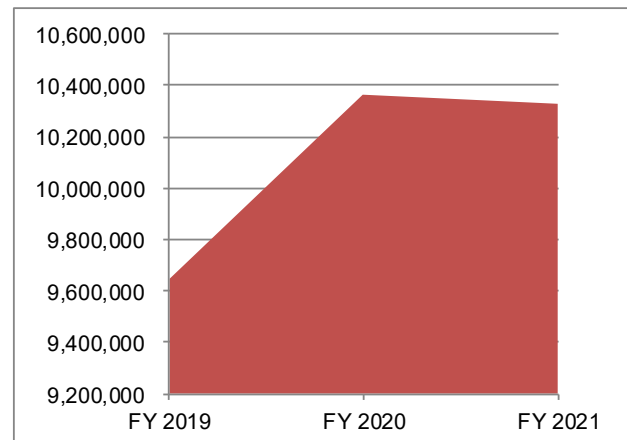
Total Sources	131,323	175,000	123,000	123,000	(52,000)	-29.7%
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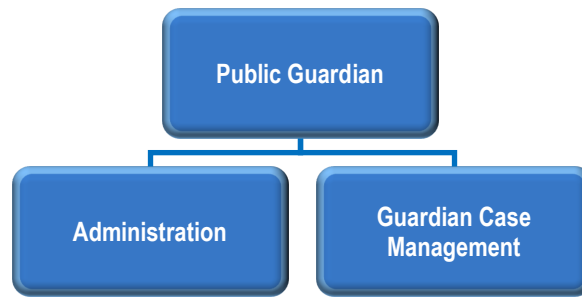
Uses

Salaries & Wages	5,919,067	6,336,964	6,419,879	6,521,142	184,178	2.9%
Employee Benefits	3,186,542	3,315,556	3,232,642	3,366,485	50,929	1.5%
Services & Supplies	672,682	884,988	884,988	565,139	(319,849)	-36.1%
Other Financing Uses	-	-	-	-	-	
Total Uses	9,778,292	10,537,508	10,537,508	10,452,766	(84,742)	-0.8%

Net General Fund Cost	9,646,969	10,362,508	10,414,508	10,329,766	(32,742)	-0.3%
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FTE Summary	61.0	62.0	62.0	62.0	0.0%
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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.

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.us/guardian/index.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Public Guardian	157-0	1,826,359	1,979,323	1,989,965	2,109,223	129,900	6.6%
Total		1,826,359	1,979,323	1,989,965	2,109,223	129,900	6.6%

Sources and UsesSources

General Fund

Charges for Services	143,396	150,000	150,000	150,000	-	0.0%
Total General Fund	143,396	150,000	150,000	150,000	-	0.0%

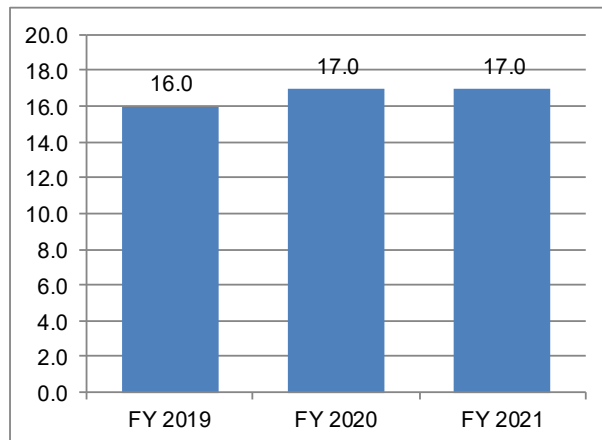
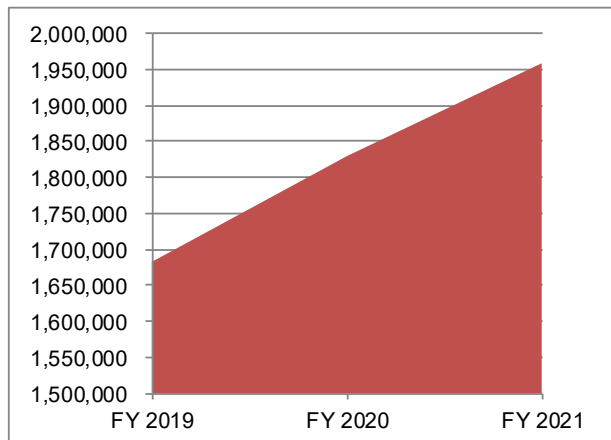
Total Sources	143,396	150,000	150,000	150,000	-	0.0%
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Uses

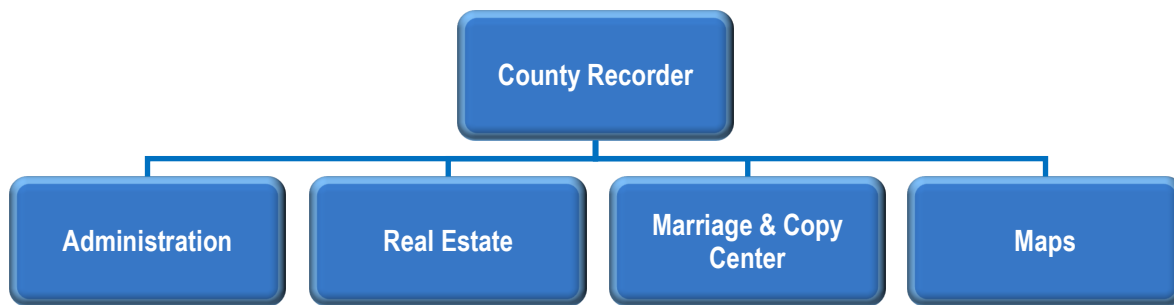
Salaries & Wages	1,070,087	1,215,685	1,211,746	1,298,004	82,319	6.8%
Employee Benefits	631,720	675,007	689,588	722,935	47,928	7.1%
Services & Supplies	124,552	88,631	88,631	88,284	(347)	-0.4%
Total Uses	1,826,359	1,979,323	1,989,965	2,109,223	129,900	6.6%

Net General Fund Cost	1,682,963	1,829,323	1,839,965	1,959,223	129,900	7.1%
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FTE Summary	16.0	17.0	17.0	17.0	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.us/recorder/index.php>

FY 2021 Budget Enhancements/Changes

Personnel

- Technology Fund: Reclassification of 1.0 Department Systems Technician to Department Systems Specialist - \$4,473

Non-Personnel

- Increase of \$10,000 in Professional Services
- Increase of \$20,000 in Service Contracts
- Increase of \$10,000 in Operating Supplies

Costs offset with increased revenue.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Administration	111100	460,857	485,323	465,773	476,457	(8,866)	-1.8%
Real Estate	111200	1,508,767	1,585,311	1,548,523	1,631,117	45,806	2.9%
Marriage & Copy Center	111300	8,596	14,480	14,180	24,480	10,000	69.1%
Maps	111400	273,540	291,272	292,290	306,639	15,367	5.3%
Recorder Tech Fund	IN20014	476,488	3,563,253	3,563,652	443,076	(3,120,177)	-87.6%
Total		2,728,248	5,939,640	5,884,417	2,881,769	(3,057,871)	-51.5%

Sources and Uses**Sources**

General Fund

Charges for Services	2,625,080	2,253,600	2,642,462	2,303,600	50,000	2.2%
Fines and Forfeitures	163,609	125,000	150,000	150,000	25,000	20.0%
Miscellaneous	-	-	-	-	-	
Total General Fund	2,788,689	2,378,600	2,792,462	2,453,600	75,000	3.2%

Other Restricted Funds

Charges for Services	435,050	402,000	402,000	402,000	-	0.0%
Miscellaneous	116,499	35,000	35,000	35,000	-	0.0%
Total - Other Funds	551,549	437,000	437,000	437,000	-	0.0%

Total Sources	3,340,238	2,815,600	3,229,462	2,890,600	75,000	2.7%
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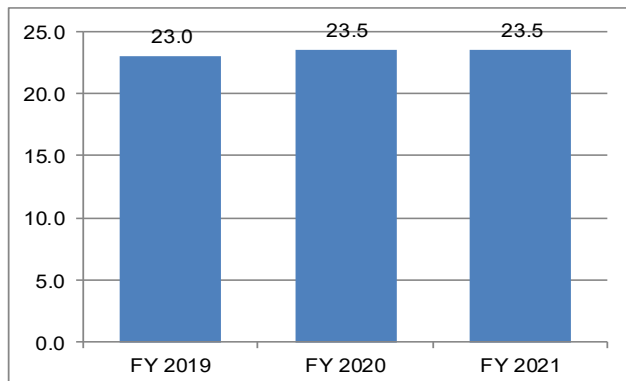
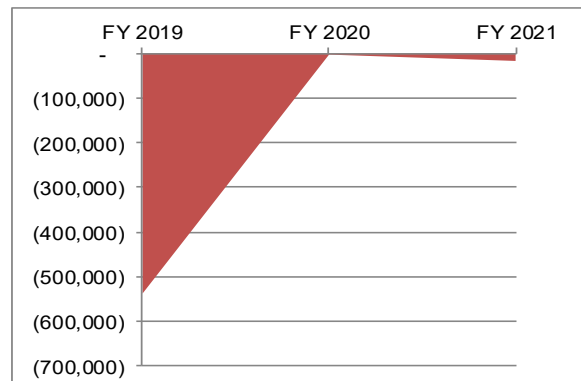
Uses

Salaries & Wages	1,388,743	1,489,454	1,462,153	1,528,491	39,037	2.6%
Employee Benefits	829,925	845,355	817,733	848,024	2,670	0.3%
Services & Supplies	425,180	3,520,431	3,520,431	420,854	(3,099,578)	-88.0%
Capital Outlay	-	-	-	-	-	
Other Financing Uses	84,400	84,400	84,400	84,400	-	0.0%
Total Uses	2,728,248	5,939,640	5,884,717	2,881,769	(3,057,871)	-51.5%

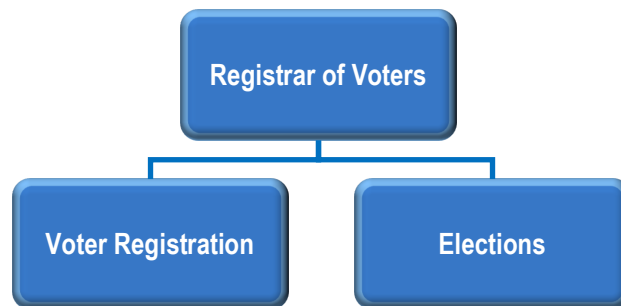
Carry-forward Funding	(75,062)	3,126,253	3,126,651	6,076	(3,120,177)	-99.8%
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Net General Fund Cost	(536,929)	(2,214)	(471,396)	(14,907)	(12,693)	573.4%
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FTE Summary	23.0	23.5	23.5	23.5	0.0%
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Staffing 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. § 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.us/voters/index-old.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Administration	112-1	1,217,748	1,154,214	1,081,421	1,024,472	(129,742)	-11.2%
Elections Division	112-2	1,025,699	2,057,194	2,125,876	1,424,653	(632,541)	-30.7%
Total		2,243,447	3,211,408	3,207,297	2,449,125	(762,283)	-23.7%

Sources and UsesSources

General Fund

Charges for Services	88,689	40,440	40,440	40,440	-	0.0%
Miscellaneous	-	-	-	-	-	
Total General Fund	88,689	40,440	40,440	40,440	-	0.0%

Other Restricted Funds

Intergovernmental	-	790,088	785,978	-	(790,088)	-100.0%
Total - Other Funds	-	790,088	785,978	-	(790,088)	-100.0%

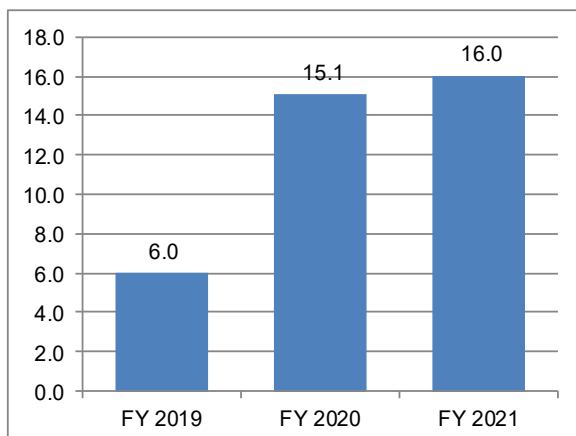
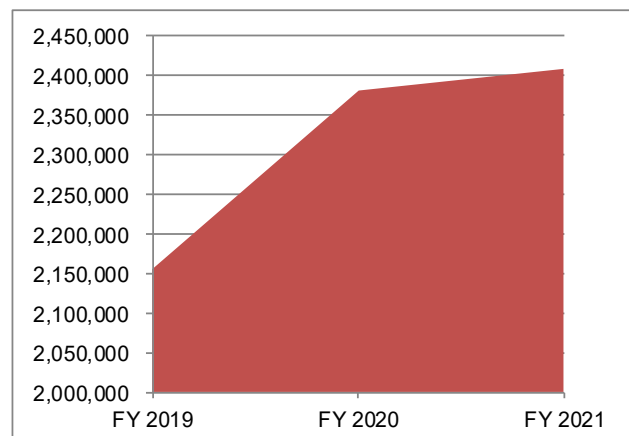
Total Sources	88,689	830,528	826,418	40,440	(790,088)	-95.1%
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Uses

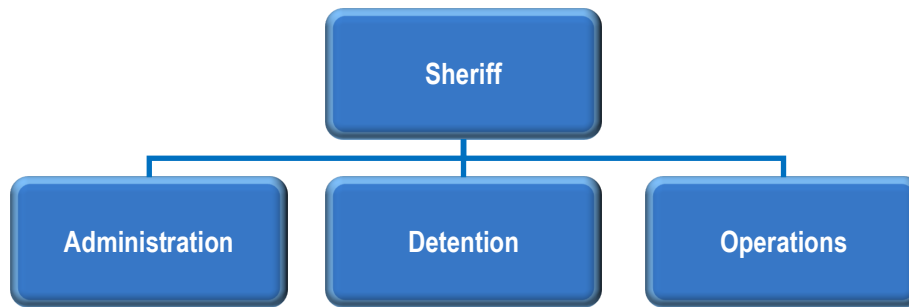
Salaries & Wages	599,659	789,926	740,426	814,033	24,107	3.1%
Employee Benefits	243,401	280,992	270,992	294,080	13,088	4.7%
Services & Supplies	1,361,887	1,641,740	1,697,129	1,296,012	(345,727)	-21.1%
Capital Outlay	38,500	498,750	498,750	45,000	(453,750)	-91.0%
Other Financing Uses	-	-	-	-	-	
Total Uses	2,243,447	3,211,408	3,207,297	2,449,125	(762,283)	-23.7%

Net General Fund Cost	2,154,758	2,380,880	2,380,880	2,408,685	27,806	1.2%
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FTE Summary	6.0	15.1	15.1	16.0	6.3%
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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 980 inmates.

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

The Operations Bureau enforces state and local laws and responds to Part I calls for service, investigates felony, gross misdemeanor and misdemeanor violations committed in unincorporated Washoe County, participates in numerous 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*

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.washoesherriff.com>

FY 2021 Budget Enhancements/Changes

Personnel

- Reclassification of 2.0 Office Assistant IIIs to Office Support Specialists - \$7,446
To be absorbed in adopted budget
- Shift of 1.0 Criminalist from Grant to General Fund - \$120,000
Costs offset \$60,000 from FY21 budget Crime Lab revenues & \$60,000 absorbed in adopted budget
- Addition of 2.0 fulltime Deputy Sheriff positions for Homelessness Initiative - \$218,400
- Addition of 1.0 fulltime Sergeant position for Homelessness Initiative - \$223,800
Budget authority will reflect in County Manager's Office-Countywide Initiatives
- Addition of 1.0 full-time Communications Center Manager position - \$141,138 (includes ancillary)
- Addition of 6.0 full-time Communications Call Taker positions - \$459,702 (includes ancillary)
Only authorized if BCC dissolves Interlocal Agreement with City of Reno AND sufficient revenues are collected to offset expense. Budget authority will reflect in County Manager's Office-Countywide Initiatives..

Non-Personnel

- Addition of \$150,000 in Capital Vehicles for Homelessness Initiative
Budget authority will reflect in County Manager's Office-Countywide Initiatives.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Sheriff Administration	150-1	10,135,877	12,188,043	13,257,245	12,537,260	349,217	2.9%
Grants Division	150-2	3,715,248	7,578,441	6,864,950	1,071,034	(6,507,407)	-85.9%
Sheriff Admin Operations	150-4	9,788,314	9,992,288	9,470,909	9,768,864	(223,424)	-2.2%
Detective Division	150-6	8,949,475	9,473,096	9,311,406	10,020,598	547,502	5.8%
Patrol Division	150-8	26,801,045	28,144,989	27,936,082	29,018,366	873,377	3.1%
Detention Division	150-9	61,516,083	64,101,824	63,857,463	65,194,458	1,092,635	1.7%
Total		120,906,042	131,478,681	130,698,055	127,610,581	(3,868,100)	-2.9%

Sources and UsesSources

General Fund

Taxes	11,499,451	12,088,429	12,088,429	12,919,780	831,351	6.9%
Intergovernmental	3,834,653	4,068,000	3,068,000	3,068,000	(1,000,000)	-24.6%
Charges for Services	4,910,566	4,271,140	4,271,140	4,590,086	318,946	7.5%
Miscellaneous	872,713	966,780	1,058,900	966,780	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total General Fund	21,117,383	21,394,349	20,486,469	21,544,646	150,297	0.7%

Other Restricted Funds

Licenses and Permits	37	-	-	-	-	
Intergovernmental	3,002,593	4,539,468	3,767,722	349,800	(4,189,668)	-92.3%
Charges for Services	142,092	90,000	90,000	90,000	-	0.0%
Fines and Forfeitures	382,991	396,532	396,532	396,532	-	0.0%
Miscellaneous	331,649	29,325	20,325	-	(29,325)	-100.0%
Other Financing Sources	-	-	-	-	-	
Total - Other Funds	3,859,362	5,055,325	4,274,579	836,332	(4,218,993)	-83.5%

Total Sources 24,976,744 26,449,674 24,761,048 22,380,978 (4,068,696) -15.4%

Uses

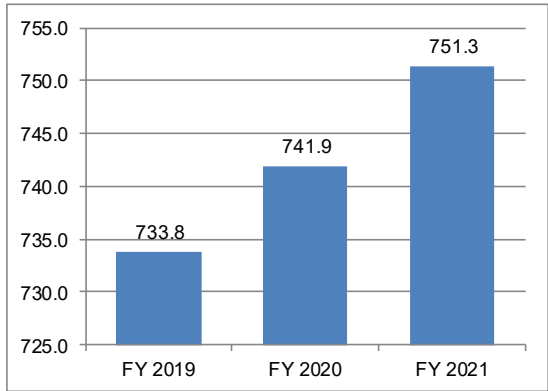
Salaries & Wages	63,206,631	65,609,330	66,788,105	67,562,616	1,953,286	3.0%
Employee Benefits	38,376,406	40,823,360	40,632,945	41,900,948	1,077,588	2.6%
Services & Supplies	18,708,566	24,399,026	22,630,040	18,147,016	(6,252,011)	-25.6%
Capital Outlay	13,872	646,964	646,964	-	(646,964)	-100.0%
Other Financing Uses	600,567	-	-	-	-	
Total Uses	120,906,042	131,478,681	130,698,055	127,610,581	(3,868,100)	-2.9%

Carry-forward Funding (215,328) 2,499,442 2,499,562 12,998

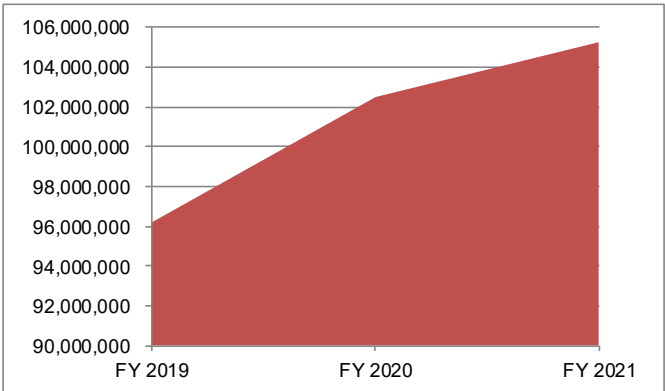
Net General Fund Cost 96,144,626 102,529,565 103,437,445 105,216,605 200,596 2.6%

FTE Summary 733.8 741.9 741.9 751.3 1.3%

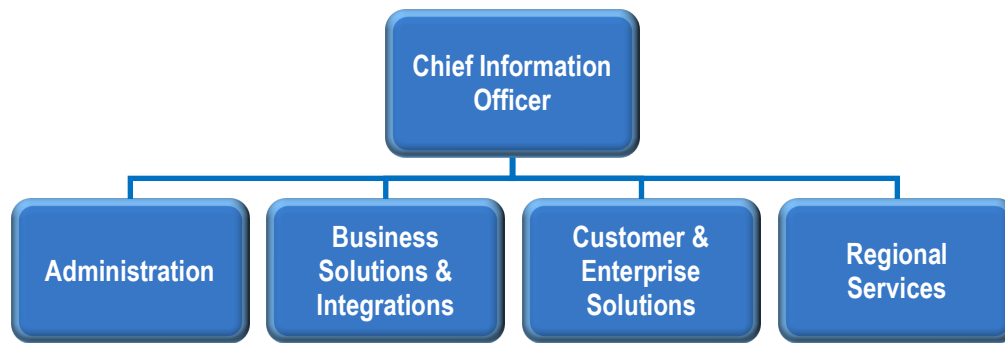
Staffing Trend:



Net General Fund Cost:



TECHNOLOGY SERVICES



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

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

- The *Administrative Division* provides TS Department planning, strategy, oversight and financial management, as well as all personnel support.
- The *Business Solutions & Integration Division* provides day-to-day support and maintenance of software to operating departments and provides project coordination, packaged application support, business analysis, development, and continuous improvement services to assist departments with existing and new applications.
- The *Customer & Enterprise Solutions Division (CES)* provides support of personal computers, mobile devices, printers, and other computer peripherals. It operates the Helpdesk which provides technical support over the phone and dispatches field technicians as needed. CES also administers the PC Refresh Program which helps ensure technology does not become obsolete. 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.

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: <https://www.washoecounty.us/technology/index.php>

FY 2021 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Technology Systems Administrator II to Technology Network Engineer II
- \$5,220
To be absorbed in adopted budget.
- Abolishment of 1.0 IT Manager—(\$164,096)

Non-Personnel

- Increase of \$335,650 in Software Subscription for Security Operations Center as a Service
- Increase of \$70,000 in Special Department Expense for NSRS Systems Administrator

Non-General Fund Technology Services Funds are**Fund**

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

Fund Type

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

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Tech Services Operations	108-1	12,491,478	13,742,740	13,556,727	14,641,907	899,167	6.5%
GIS Basemap	108-7	26,521	294,529	294,529	94,000	(200,529)	-68.1%
Tech Services Infrastructure	108-8	871,482	1,073,883	867,883	850,654	(223,229)	-20.8%
Total		13,389,481	15,111,151	14,719,138	15,586,561	475,410	3.1%

Sources and UsesSourcesGeneral Fund

Charges for Services	31,221	36,000	36,000	36,000	-	0.0%
Miscellaneous	9,362	-	-	-	-	
Total General Fund	40,583	36,000	36,000	36,000	-	0.0%

Other Restricted Funds

Charges for Services	102,635	94,000	94,000	94,000	-	0.0%
Miscellaneous	-	-	-	-	-	
Total - Other Funds	102,635	94,000	94,000	94,000	-	0.0%

Total Sources	143,218	130,000	130,000	130,000	-	0.0%
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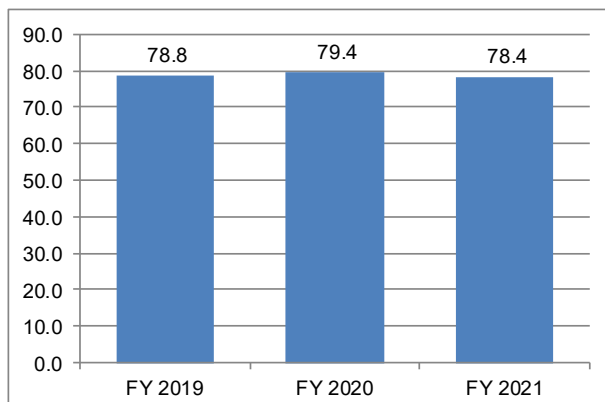
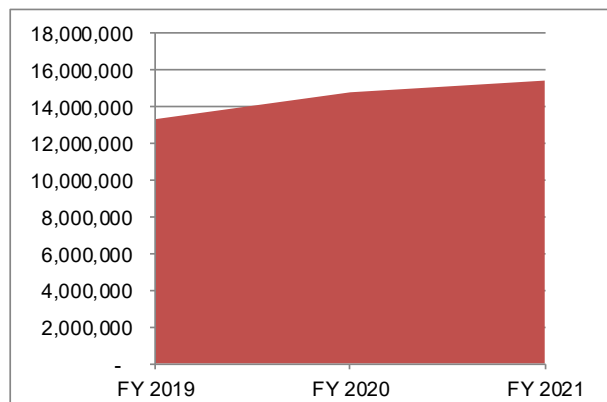
Uses

Salaries & Wages	5,969,730	6,287,615	6,396,140	6,468,445	180,831	2.9%
Employee Benefits	3,407,204	3,624,772	3,507,474	3,612,105	(12,666)	-0.3%
Services & Supplies	3,910,176	5,195,714	4,812,474	5,506,010	310,295	6.0%
Capital Outlay	102,371	3,050	3,050	-	(3,050)	-100.0%
Transfer to Regional Permits	-	-	-	-	-	
Total Uses	13,389,481	15,111,151	14,719,138	15,586,561	475,410	3.1%

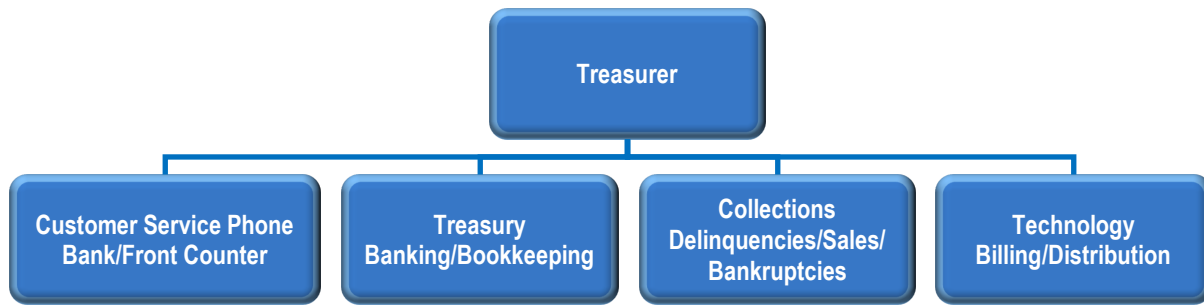
Carry-forward Funding	(76,114)	200,529	200,529	-	(200,529)	-100.0%
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Net General Fund Cost	13,322,377	14,780,622	14,388,610	15,456,561	675,938	4.6%
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FTE Summary	78.8	79.4	79.4	78.4	-1.3%
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Staffing 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.us/treas/index.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Treasurer	113-0	2,442,519	2,683,414	2,532,889	2,644,696	(38,718)	-1.4%
Total		2,442,519	2,683,414	2,532,889	2,644,696	(38,718)	-1.4%

Sources and UsesSources

General Fund

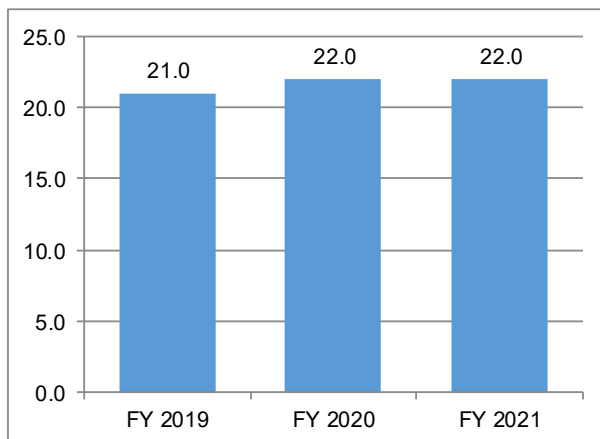
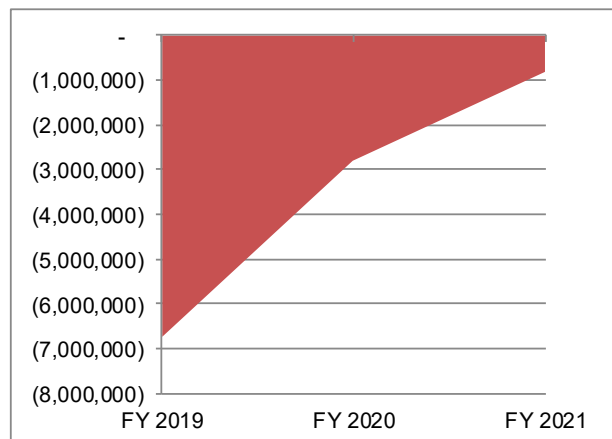
Charges for Services	2,083,574	1,810,000	1,810,000	1,810,000	-	0.0%
Fines	2,165,698	1,815,000	1,857,000	-	(1,815,000)	-100.0%
Miscellaneous	4,923,162	1,820,000	2,320,000	1,620,000	(200,000)	-11.0%
Other Financing Sources	-	54,000	54,000	54,000	-	0.0%
Total General Fund	9,172,434	5,499,000	6,041,000	3,484,000	(2,015,000)	-36.6%

Uses

Salaries & Wages	1,225,015	1,359,355	1,311,214	1,426,384	67,029	4.9%
Employee Benefits	730,645	802,255	749,870	827,257	25,002	3.1%
Services & Supplies	<u>486,859</u>	<u>521,805</u>	<u>471,805</u>	<u>391,055</u>	<u>130,750</u>	-25.1%
Total Uses	2,442,519	2,683,414	2,532,889	2,644,696	(38,718)	-1.4%

Net General Fund Cost	(6,729,915)	(2,815,586)	(3,508,111)	(839,304)	1,976,282	-70.2%
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FTE Summary	21.0	22.0	22.0	22.0	0.0%
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Staffing Trend:**Net General Fund Cost:**

SPECIAL REVENUE FUNDS

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

Fund	Beginning Fund Balance/ Cash Balance	FY 2021 Budgeted Revenues	FY 2021 Other Financing/ Transfers In	FY 2021 Budgeted Expenditures	FY 2021 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Central Truckee Meadows Remediation District Fund	3,715,160	1,349,097	-	2,522,715	-	2,541,542
Child Protective Services Fund	6,200,011	59,089,817	7,945,659	66,665,679	-	6,569,809
Enhanced 911 Fund	5,091,905	5,622,069	-	5,653,907	-	5,060,067
Health Fund	7,609,015	14,541,987	9,516,856	25,554,893	69,489	6,043,477
Indigent Tax Levy Fund	5,045,028	16,802,842	20,211,393	30,940,049	7,498,422	3,620,792
Library Expansion Fund	2,710,329	3,353,443	-	2,928,143	358,000	2,777,629
Marijuana Establishments Fund	19,327	1,000,000	-	1,000	999,000	19,327
Other Restricted Revenue Fund	2,484,981	15,922,765	-	15,722,197	1,643,370	1,042,179
Regional Animal Services Fund	5,742,597	5,672,667	-	6,274,306	553,170	4,587,789
Regional Communications System Fund	1,083,331	1,782,543	-	1,714,612	-	1,151,262
Regional Permits System Operating Fund	510,516	521,660	69,489	532,848	-	568,817
Regional Public Safety Training Center Fund	836,128	1,036,738	-	1,003,519	-	869,347
Roads Fund	7,404,374	10,467,894	3,013,620	16,570,460	-	4,315,427
Senior Services Fund	753,170	3,359,148	1,406,782	4,818,686	-	700,415
<u>Truckee River Flood Management Fund</u>	<u>1,941,622</u>	<u>9,260,039</u>	<u>-</u>	<u>6,928,483</u>	<u>2,331,556</u>	<u>1,941,622</u>
Total	51,147,494	149,782,709	42,163,799	187,831,497	13,453,007	41,809,501

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

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

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

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

The CTMRD program's mission is accomplished through:

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

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

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

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Clean Water Activities	266-1	140,756	965,551	910,208	772,044	(193,508)	-20.0%
Source Management	266-2	521,001	1,734,967	981,034	204,076	(1,530,890)	-88.2%
GW Investigation & Modeling	266-3	454,805	1,158,017	797,477	1,118,235	(39,782)	-3.4%
Implementation & Admin	266-4	83,927	91,435	81,340	96,735	5,300	5.8%
Support Activities	266-5	14,635	16,596	7,602	16,045	(551)	-3.3%
Outreach	266-6	12,410	25,886	22,820	26,860	974	3.8%
CTMRD General	C206000	356,236	306,604	541,122	288,720	(17,884)	-5.8%
Total		1,583,770	4,299,057	3,341,603	2,522,715	(1,776,342)	-41.3%

Sources and Uses**Sources**

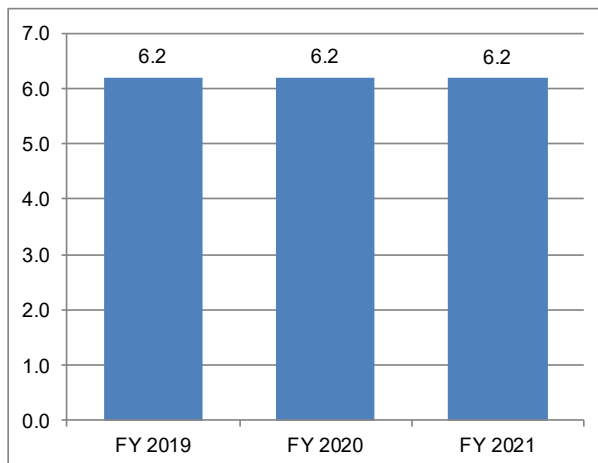
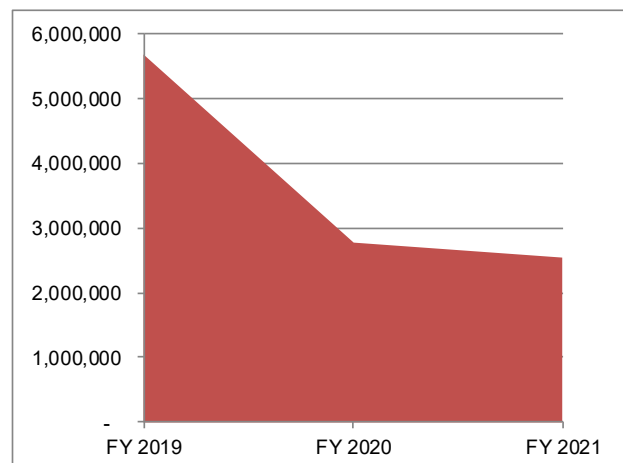
Beginning Fund Balance	5,783,066	5,673,194	5,673,194	3,715,160	(1,958,034)	-34.5%
Charges for Services	1,251,053	1,250,000	1,250,000	1,250,000	-	0.0%
Miscellaneous	<u>222,846</u>	<u>148,709</u>	<u>133,570</u>	<u>99,097</u>	<u>(49,612)</u>	<u>-33.4%</u>
Total Sources	7,256,965	7,071,903	7,056,764	5,064,257	(2,007,646)	-28.4%

Uses

Salaries & Wages	502,879	605,232	517,923	596,454	(8,777)	-1.5%
Employee Benefits	303,870	330,439	279,716	310,723	(19,716)	-6.0%
Services & Supplies	<u>777,022</u>	<u>3,363,387</u>	<u>2,543,964</u>	<u>1,615,538</u>	<u>(1,747,849)</u>	<u>-52.0%</u>
Total Uses	1,583,770	4,299,057	3,341,603	2,522,715	(1,776,342)	-41.3%

Ending Fund Balance	5,673,194	2,772,846	3,715,160	2,541,542	(231,304)	-8.3%
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FTE Summary	6.2	6.2	6.2	6.2	-0.2%
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Staffing Trend:**Budgeted Fund Balance:**

**CHILD PROTECTIVE SERVICES FUND
HUMAN SERVICES AGENCY**



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

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

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

Website: https://www.washoecounty.us/hsa/childrens_services/child_protective_services/index.php

FY 2021 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Department Systems Technician to Department Systems Specialist = \$11,804
- Standby pay for CPS Caseworker and Supervisor = \$78,660
- Overtime associated with Callback of CPS Caseworker and Supervisor Positions = \$23,555

Costs to be absorbed in the adopted budget.

Non-Personnel

- Decrease of \$200,000 in transfer from Indigent Fund (reduction in source)
- Decrease of \$1,113,808 in Kids Kottage FY21 Contract (reduction in use)

Changes reflected in the adopted budget.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Children's Svcs Case Mgt	228-1	10,870,167	11,603,906	11,473,315	12,294,126	690,220	5.9%
Child Care Services Div	228-2	440,210	806,081	767,102	811,287	5,207	0.6%
Children's Svcs Residential	228-3	23,809,376	29,385,293	25,090,285	28,081,978	(1,303,315)	-4.4%
Children's Svcs Donations	228-4	3,370	522,697	96,708	-	(522,697)	-100.0%
Administrative Services	228-6	10,967,404	14,105,864	11,095,375	11,601,907	(2,503,957)	-17.8%
Child Welfare	228-7	12,095,937	13,098,428	12,227,974	13,349,577	251,148	1.9%
Child Welfare Revenue	228-8	1,714,303	1,545,597	1,563,166	526,804	(1,018,793)	-65.9%
Total		59,900,767	71,067,866	62,313,925	66,665,679	(4,402,188)	-6.2%

Sources and Uses**Sources**

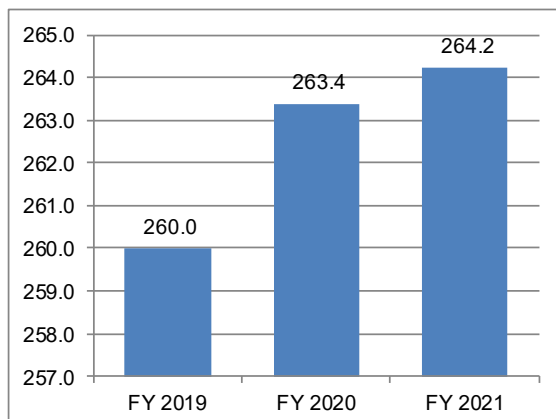
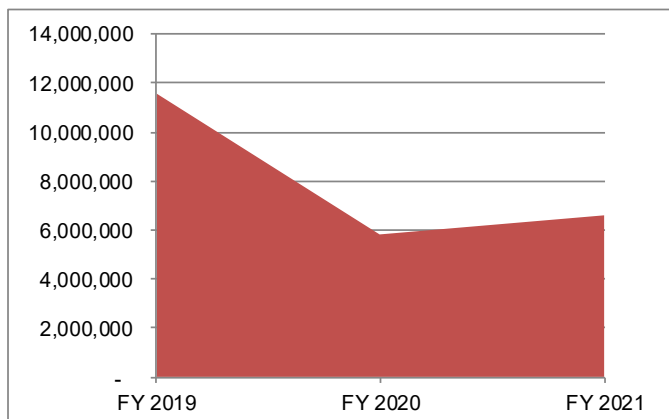
Beginning Fund Balance	12,686,990	11,589,314	11,589,314	6,200,011	(5,389,303)	-46.5%
Taxes	5,942,864	6,247,245	6,247,245	6,676,888	429,643	6.9%
Licenses and Permits	21,615	22,500	22,500	22,500	-	0.0%
Intergovernmental	40,942,453	50,303,674	43,181,527	46,373,429	(3,930,244)	-7.8%
Charges for Services	4,528,817	6,017,000	5,933,658	6,017,000	-	0.0%
Miscellaneous	324,877	815,634	55,888	-	(815,634)	-100.0%
Transfer In - General Fund	447,237	447,237	447,237	447,237	-	0.0%
Transfer In - Indigent Fund	<u>6,595,229</u>	<u>1,429,665</u>	<u>1,036,568</u>	<u>7,498,422</u>	<u>6,068,757</u>	424.5%
Total Sources	71,490,082	76,872,269	68,513,936	73,235,488	(3,636,781)	-4.7%

Uses

Salaries & Wages	18,013,860	20,668,710	19,044,348	20,542,285	(126,425)	-0.6%
Employee Benefits	10,217,825	11,565,123	10,636,197	11,325,442	(239,681)	-2.1%
Services & Supplies	31,619,082	38,470,096	32,532,131	34,643,752	(3,826,344)	-9.9%
Capital Outlay		363,938	101,249	154,200	(209,738)	-57.6%
Transfers Out	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Uses	59,900,767	71,067,866	62,313,925	66,665,679	(4,402,188)	-6.2%

Ending Fund Balance	11,589,314	5,804,403	6,200,011	6,569,809	765,406	13.2%
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FTE Summary	260.0	263.4	263.4	264.2	0.3%
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Staffing Trend:**Budgeted Fund Balance:**

**ENHANCED 911 FUND
TECHNOLOGY SERVICES DEPARTMENT**

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

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

Funding Source: Surcharge on telephone bills

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

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Enhanced 911	208-0	3,155,016	5,209,039	3,764,621	5,653,907	444,869	8.5%
Total		3,155,016	5,209,039	3,764,621	5,653,907	444,869	8.5%

Sources and UsesSources

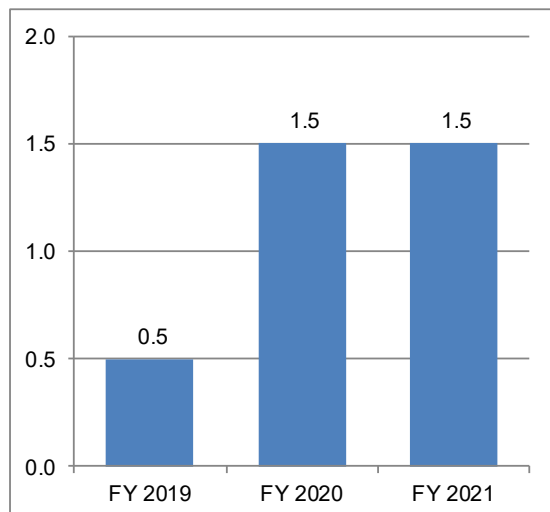
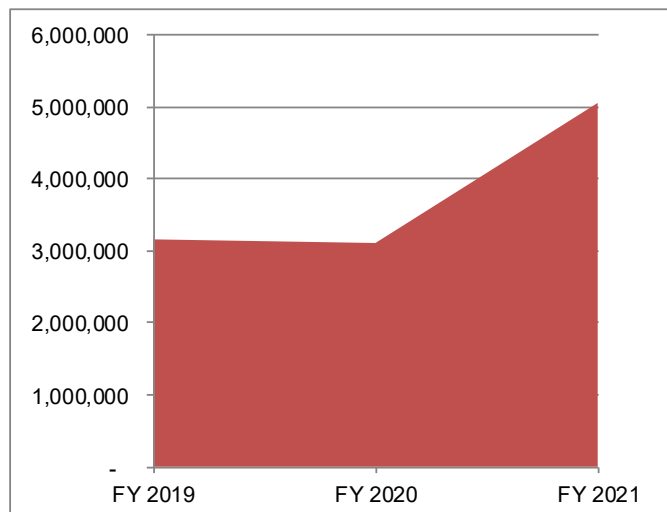
Beginning Fund Balance	798,871	3,167,392	3,167,392	5,091,905	1,924,513	60.8%
Charges for Services	5,406,329	5,152,126	5,639,134	5,614,469	462,343	9.0%
Miscellaneous	117,208	7,600	50,000	7,600	-	0.0%
Total Sources	6,322,408	8,327,118	8,856,525	10,713,974	2,386,856	28.7%

Uses

Salaries & Wages	22,384	116,923	121,520	125,612	8,689	7.4%
Employee Benefits	14,196	55,548	53,404	64,255	8,708	15.7%
Services & Supplies	3,118,437	3,671,901	3,455,275	3,392,275	(279,626)	-7.6%
Capital Outlay	-	1,364,667	134,421	2,071,765	707,098	51.8%
Total Uses	3,155,016	5,209,039	3,764,621	5,653,907	444,869	8.5%

Ending Fund Balance	3,167,392	3,118,079	5,091,905	5,060,067	1,941,987	62.3%
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FTE Summary	0.5	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 the Washoe County District Board of Health is to protect and enhance the well-being and quality of life for all in Washoe County.

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

- The *Administrative Health Services Office (AHS)* provides administrative guidance and oversight for financial activities, human resources, and information technology for the District.
- The *Air Quality Management Division (AQM)* is responsible for controlling sources of air pollution and assuring compliance with local, state and federal environmental laws governing air quality.
- The *Community and Clinical Health Services Division (CCHS)* focuses on disease prevention, 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.

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.washoecounty.us/health>

FY 2021 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Office Assistant II to Office Support Specialist = \$10,507
- Addition of 1.0 Health Educator Coordinator = \$117,802
- Addition of 1.0 Health Educator II = \$105,662
- Addition of 1.0 Public Health Nurse Supervisor = \$137,702
- Addition of 1.0 Epidemiologist = \$117,701
- Shift Funding of Public Health Communications Program Manager to Local = \$35,239
- Shift Funding of Immunization Program Personnel to Local = \$47,408

Non-Personnel

- Increase to various services and supplies for new PHN Supervisor = \$2,932
- Increase to various services and supplies for new Health Educator = \$15,000
- Increase to Computer Non-Capital and Professional Services for Accela = \$150,000
- Net zero increase to biologicals for private pay vaccines = \$20,000
- Increase to Computer Software for new Epidemiologist = \$1,500

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

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Office of District Health Officer	202-1	1,336,494	1,555,329	1,557,981	1,934,905	379,575	24.4%
Health Administration	202-2	1,059,669	1,312,474	1,220,528	1,448,157	135,684	10.3%
Air Quality	202-3	2,935,843	3,842,317	3,452,840	3,479,177	(363,140)	-9.5%
Community & Clinical Health	202-4	7,700,440	8,928,920	7,974,596	8,531,502	(397,418)	-4.5%
Environmental Health	202-5	6,669,768	7,148,095	6,944,199	7,183,932	35,837	0.5%
Epidemiological Public Health	202-6	2,856,024	4,068,421	3,042,092	3,046,709	(1,021,711)	-25.1%
Undesignated	202-9	-	-	-	-	-	-
Total		22,558,237	26,855,555	24,192,236	25,624,382	(1,231,174)	-4.6%

Sources and UsesSources

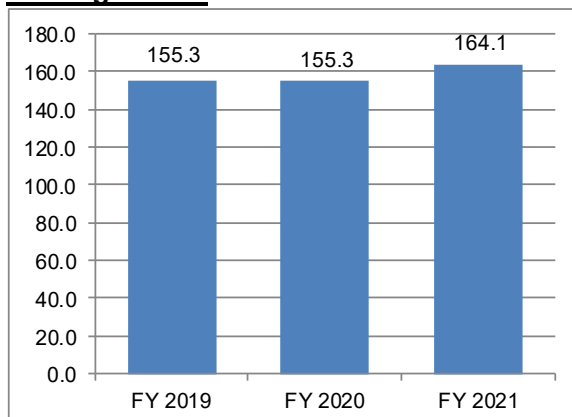
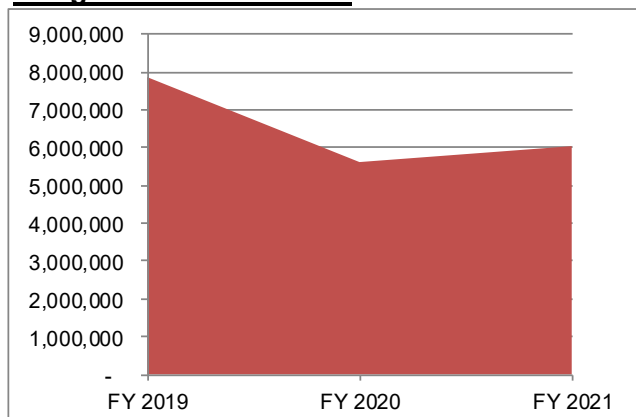
Beginning Fund Balance	6,336,402	7,841,536	7,841,536	7,609,015	(232,521)	-3.0%
Licenses and Permits	3,603,814	3,294,595	3,460,780	3,626,311	331,716	10.1%
Grants and Restricted Funding	7,154,994	8,152,504	7,424,021	7,386,796	(765,708)	-9.4%
Charges for Services	3,417,691	3,228,052	3,330,992	3,319,806	91,754	2.8%
Miscellaneous	370,008	436,116	227,067	209,074	(227,042)	-52.1%
Surplus Equipment Sales	8	-	-	-	-	-
Transfers	<u>9,516,856</u>	<u>9,516,856</u>	<u>9,516,856</u>	<u>9,516,856</u>	<u>-</u>	<u>0.0%</u>
Total Sources	30,399,773	32,469,659	31,801,251	31,667,858	(801,801)	-2.5%

Uses

Salaries & Wages	11,199,593	13,119,542	12,021,562	12,992,073	(127,468)	-1.0%
Employee Benefits	6,088,847	6,584,370	6,160,150	6,728,138	143,767	2.2%
Services & Supplies	5,130,416	6,883,107	5,791,708	5,734,681	(1,148,426)	-16.7%
Capital Outlay	88,167	195,413	164,455	100,000	(95,413)	-48.8%
Transfers	<u>51,215</u>	<u>73,123</u>	<u>54,360</u>	<u>69,489</u>	<u>(3,634)</u>	<u>-5.0%</u>
Total Uses	22,558,237	26,855,555	24,192,236	25,624,382	(1,231,174)	-4.6%

Ending Fund Balance	7,841,536	5,614,104	7,609,015	6,043,477	429,373	7.6%
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FTE Summary	155.3	155.3	155.3	164.1	5.6%
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Staffing Trend:**Budgeted Fund Balance:**

**INDIGENT TAX LEVY FUND
HUMAN SERVICES DEPARTMENT**



Mission: The mission of the Indigent Fund is to provide an array of social services that improves the quality of life for people 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 supports public and private partnerships to reduce homelessness and assure provision of services for indigent residents across the lifespan. Case Workers provide case management services for those in group care, extended care facilities, and other supportive housing, and emergency and non-emergency shelters. In addition, Case Workers connect clients and families to appropriate counseling, rehabilitation, medical and extended care, end of life services, and other supportive services. Indigent funding provides support for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.

Statutory Authority: NRS428 – Indigent Persons

Website: https://www.washoecounty.us/hsa/adult_services/indigent_services/index.php

FY 2021 Budget Enhancements/Changes

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

Personnel

- Reclassification of 1.0 Department Systems Technician to Department Systems Specialist - \$9,578

Costs to be absorbed in adopted budget

Non-Personnel

- Operating Costs for Our Place (i.e. waste, custodial, snow removal, meals, etc.) - \$689,670
- Balance of Costs for meals in women's shelter - \$208,521
- Reduction in Transfer to CPS Fund - \$200,000 (reduction in use)
- Increase in nursing home match = -\$2,196,373
- Reallocation of the last two (2.0) District Attorney Positions to the General Fund - \$366,419 (use)
-

Bottom Line = Operating Funding for Our Place is reflected in the adopted budget, no new positions recommended

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Indigent Assistance	221-0	31,228,163	39,845,549	37,822,116	38,438,471	(1,407,077)	-3.5%
Total		31,228,163	39,845,549	37,822,116	38,438,471	(1,407,077)	-3.5%

Sources and UsesSources

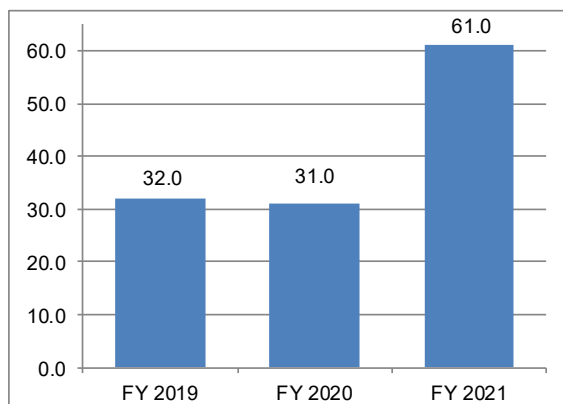
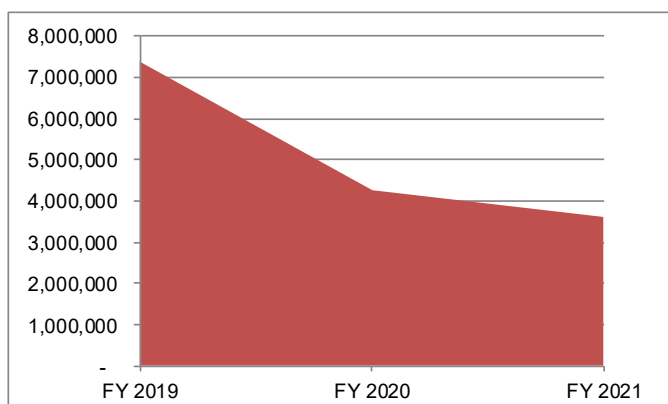
Beginning Fund Balance		5,609,715	7,369,904	7,369,904	5,045,028	(2,324,876)	-31.5%
Taxes		8,914,463	9,370,876	9,370,876	10,015,330	644,454	6.9%
Intergovernmental		123,269	1,852,754	1,468,791	1,267,767	(584,987)	-31.6%
Charges for Services		690,572	1,422,745	958,226	1,062,745	(360,000)	-25.3%
Miscellaneous		4,746,869	4,728,400	4,358,301	4,457,000	(271,400)	-5.7%
Transfer In-General Fund		<u>18,513,178</u>	<u>19,342,046</u>	<u>19,341,046</u>	<u>20,211,393</u>	<u>869,347</u>	<u>4.5%</u>
Total Sources		38,598,067	44,086,725	42,867,144	42,059,263	(2,027,462)	-4.6%

Uses

Salaries & Wages		3,393,458	3,979,499	4,443,232	5,503,552	1,524,053	38.3%
Employee Benefits		1,886,897	2,344,357	2,374,724	3,136,328	791,971	33.8%
Services & Supplies		18,452,305	21,921,298	20,049,591	22,246,039	324,742	1.5%
Capital Outlay		88,609	166,131	112,000	54,131	(112,000)	-67.4%
Transfers Out		<u>7,406,894</u>	<u>11,434,265</u>	<u>10,842,568</u>	<u>7,498,422</u>	<u>(3,935,843)</u>	<u>-34.4%</u>
Total Uses		31,228,163	39,845,549	37,822,116	38,438,471	(1,407,077)	-3.5%

Ending Fund Balance		7,369,904	4,241,176	5,045,028	3,620,792	(620,384)	-14.6%
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FTE Summary		31.0	52.0	52.0	61.0	17.3%
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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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase in Transfer from Library Expansion Fund to CIP Fund for: Northwest Reno Library Carpet Replacements - \$149,000 and Sparks Library Carpet Replacements - \$209,000

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Library Expansion	204-0	2,717,480	2,915,555	2,844,016	3,286,143	370,588	12.7%
Total		2,717,480	2,915,555	2,844,016	3,286,143	370,588	12.7%

Sources and Uses**Sources**

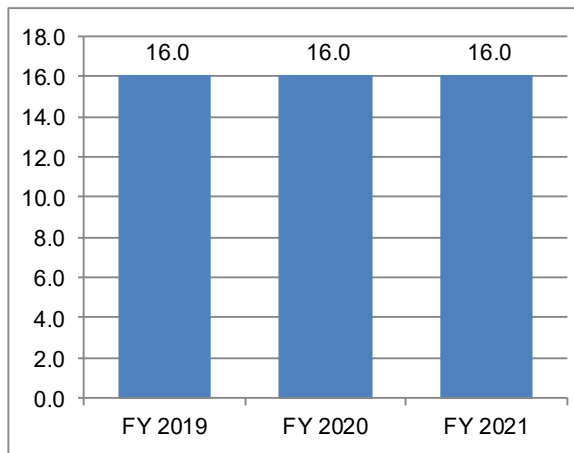
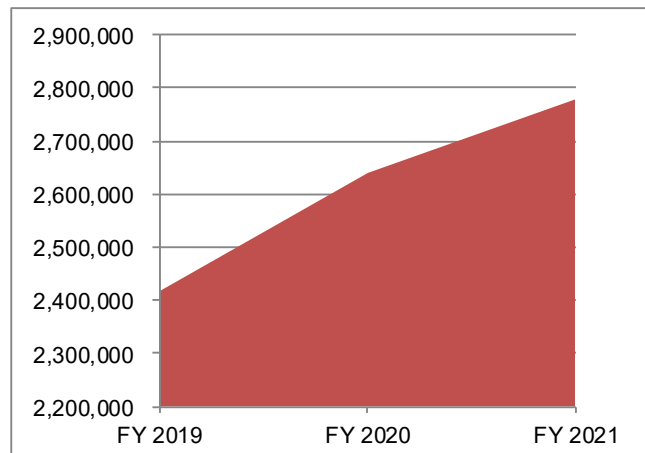
Beginning Fund Balance		2,067,767	2,415,716	2,415,716	2,710,330	294,613	12.2%
Property Taxes		2,971,470	3,123,629	3,123,629	3,338,443	214,814	6.9%
Miscellaneous		93,959	15,000	15,000	15,000	-	0.0%
Total Sources		5,133,196	5,554,345	5,554,345	6,063,773	509,427	9.2%

Uses

Salaries & Wages		831,859	967,216	918,745	1,000,572	33,356	3.4%
Employee Benefits		427,377	472,415	449,347	477,195	4,780	1.0%
Services & Supplies		1,239,844	1,475,924	1,475,924	1,450,376	(25,548)	-1.7%
Other Financing Uses		218,400	-	-	358,000	358,000	
Total Uses		2,717,480	2,915,555	2,844,016	3,286,143	370,588	12.7%

Ending Fund Balance		2,415,716	2,638,790	2,710,330	2,777,630	138,839	5.3%
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FTE Summary		16.0	16.0	16.0	16.0	0.0%
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Staffing Trend:**Budgeted Fund Balance:**

MARIJUANA ESTABLISHMENTS FUND

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

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

Statutory Authority: NRS 453D Regulation and Taxation of Marijuana

Website: https://www.washoecounty.us/csd/planning_and_development/business_license/medical_marijuana_establishment_llc.php

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Decrease of \$5,000 in Services & Supplies
- Increase of \$355,000 in Transfer to General Fund:
 - o Transfer to the County Manager's Office to support personnel for Homelessness Initiative as outlined on page 94.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Marijuana Establishments 3% Fee	207-0	-	6,000	6,000	1,000	(5,000)	-83.3%
Total		-	6,000	6,000	1,000	(5,000)	(1)

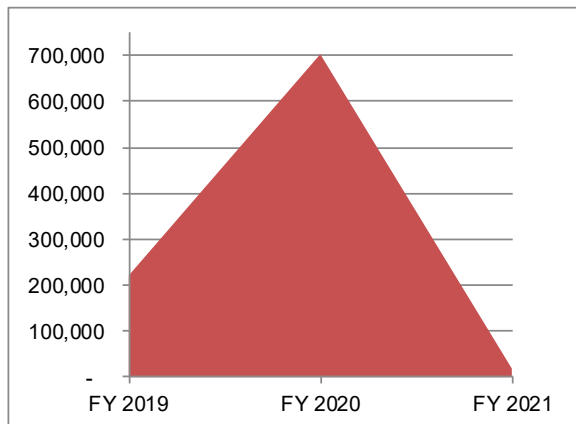
Sources and UsesSources

Beginning Fund Balance	814	703,022	219,327	19,327	(683,695)	-97.3%
Charges for Services	703,942	650,000	1,000,000	1,000,000	350,000	53.8%
Miscellaneous	14,571	-	-	-	-	
Total Sources	719,327	1,353,022	1,219,327	1,019,327	(333,695)	-24.7%

Uses

Services & Supplies	-	6,000	6,000	1,000		-83.3%
Transfer to General Fund	-	644,000	1,194,000	999,000	355,000	55.1%
Transfer to Public Works Construction	500,000	-	-	-	-	
Total Uses	500,000	650,000	1,200,000	1,000,000	350,000	53.8%

Ending Fund Balance	219,327	703,022	19,327	19,327	(683,695)	-97.3%
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Budgeted Fund Balance

OTHER RESTRICTED REVENUE FUND

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

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

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

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

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Baseball Stadium	270-2	1,506,671	1,468,624	1,727,386	1,558,970	90,346	6.2%
Cooperative Extension	270-3	1,484,843	1,561,815	1,561,815	1,669,221	107,406	6.9%
May Center	270-6	651,405	792,607	716,732	667,790	(124,817)	-15.7%
Administrative Assessments	270-7	465,130	4,368,608	4,368,608	873,000	(3,495,608)	-80.0%
Total		4,108,049	8,191,654	8,374,541	4,768,981	(3,422,673)	-41.8%

Sources and Uses**Sources**

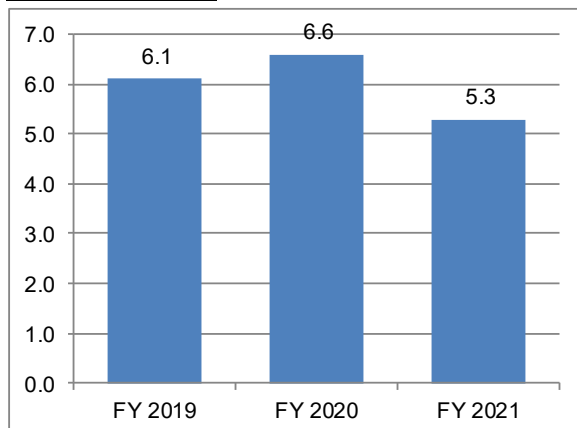
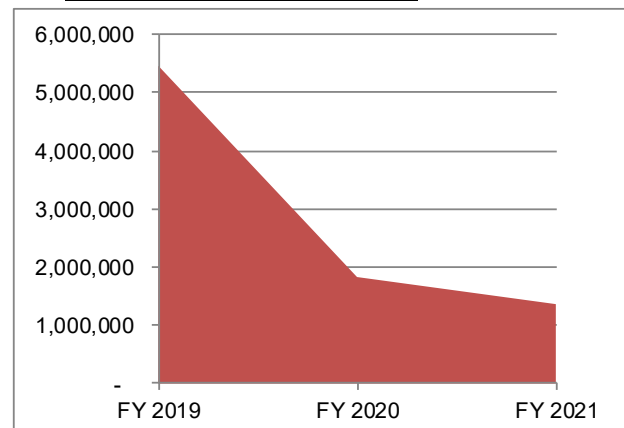
Beginning Fund Balance		4,736,289	5,455,670	5,455,670	1,460,643	(3,995,027)	-73.2%
Property Tax		1,485,729	1,561,815	1,561,815	1,669,221	107,406	6.9%
Car Rental Fee		1,614,091	1,468,624	1,468,624	1,558,970	90,346	6.2%
Charges for Services		353,277	402,408	236,000	378,408	(24,000)	-6.0%
Fines and Forfeitures		927,927	748,000	748,000	748,000	-	0.0%
Miscellaneous		446,407	379,983	365,075	320,000	(59,983)	-15.8%
Other Financing Sources		-	-	-	-	-	-
Total		9,563,720	10,016,500	9,835,184	6,135,242	(3,881,257)	-38.7%

Uses

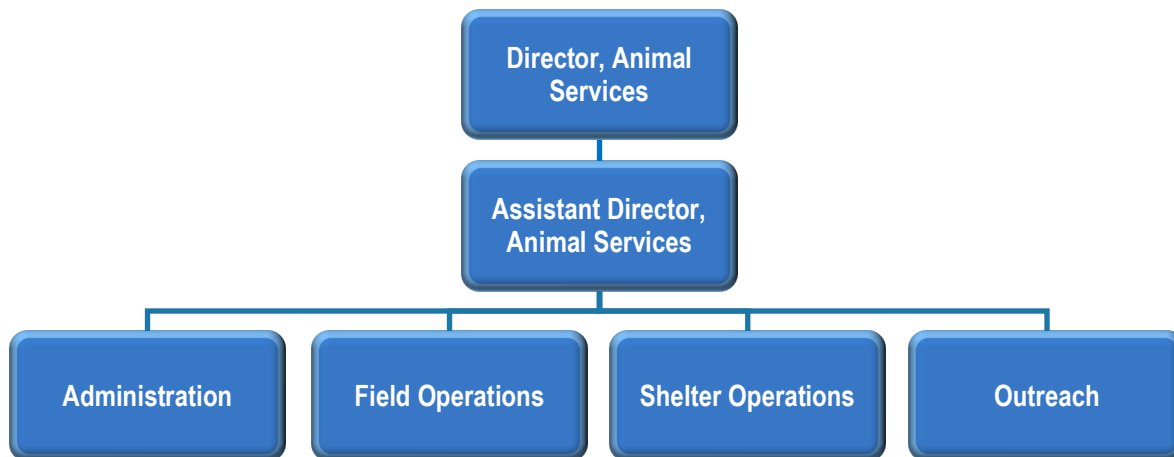
Salaries & Wages		270,271	310,104	311,160	318,105	8,001	2.6%
Employee Benefits		113,833	110,979	114,107	115,599	4,620	4.2%
Services & Supplies		2,217,274	6,301,947	6,221,888	2,776,307	(3,525,640)	-55.9%
Capital Outlay		-	-	-	-	-	-
Transfer to General Fund		-	-	-	-	-	-
Transfer to Other Restricted		-	-	-	-	-	-
Transfer to Debt Service		<u>1,506,671</u>	<u>1,468,624</u>	<u>1,727,386</u>	<u>1,558,970</u>	<u>90,346</u>	6.2%
Total		4,108,049	8,191,654	8,374,541	4,768,981	(3,422,673)	-41.8%

Ending Fund Balance		5,455,670	1,824,846	1,460,643	1,366,261	(458,585)	-25.1%
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FTE Summary		6.1	6.6	6.6	5.3	-19.7%
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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.us/animal/index.php>

FY 2021 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Animal Services Caretaker to Animal Services Lead Caretaker - \$6,125
- Reclassification of 3.0 Office Assistant III's to Animal Services Dispatchers - \$20,514

To be absorbed in adopted budget

Non-Personnel

- Addition of transfer to CIP for Roof Restoration - \$447,825

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Animal Services	205-0	5,406,171	6,424,126	6,221,995	6,827,475	403,349	6.3%
Total		5,406,171	6,424,126	6,221,995	6,827,475	403,349	6.3%

Sources and UsesSources

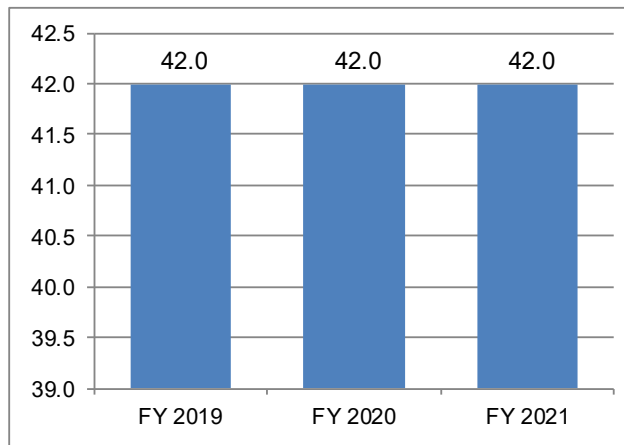
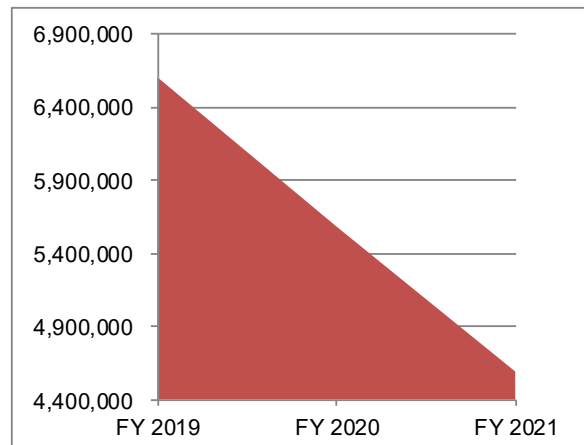
Beginning Fund Balance	6,522,470	6,605,688	6,605,688	5,742,597	(863,091)	-13.1%
Property Taxes	4,534,500	4,685,440	4,685,440	5,007,667	322,227	6.9%
Licenses and Permits	340,493	307,000	307,000	307,000	-	0.0%
Charges for Services	202,055	203,000	203,000	203,000	-	0.0%
Fines and Forfeitures	100	-	-	-	-	-
Miscellaneous	412,241	207,878	163,465	155,000	(52,878)	-25.4%
Total Sources	12,011,859	12,009,006	11,964,592	11,415,264	(593,742)	-4.9%

Uses

Salaries & Wages	2,483,382	2,648,370	2,595,926	2,737,399	89,029	3.4%
Employee Benefits	1,452,980	1,451,981	1,452,052	1,505,002	53,021	3.7%
Services & Supplies	1,376,809	1,869,831	1,825,417	1,692,304	(177,526)	-9.5%
Capital Outlay	93,000	339,600	339,600	339,600	-	0.0%
Transfers Out	-	114,345	9,000	553,170	438,825	383.8%
Total Uses	5,406,171	6,424,126	6,221,995	6,827,475	403,349	6.3%

Ending Fund Balance	6,605,688	5,584,879	5,742,597	4,587,789	(997,091)	-17.9%
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FTE Summary	42.0	42.0	42.0	42.0	0.0%
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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.us/technology/board_committees/800mhz_joc/index.php

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

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Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
RCS Operations	210-1	1,314,076	1,597,017	1,562,490	1,613,112	16,095	1.0%
RCS Expansion	210-2	122	100,800	100,800	100,800	-	0.0%
RCS Infrastructure	210-3	4,842	750,700	752,057	700	(750,000)	-99.9%
Total		1,319,040	2,448,517	2,415,347	1,714,612	(733,905)	-30.0%

Sources and UsesSources

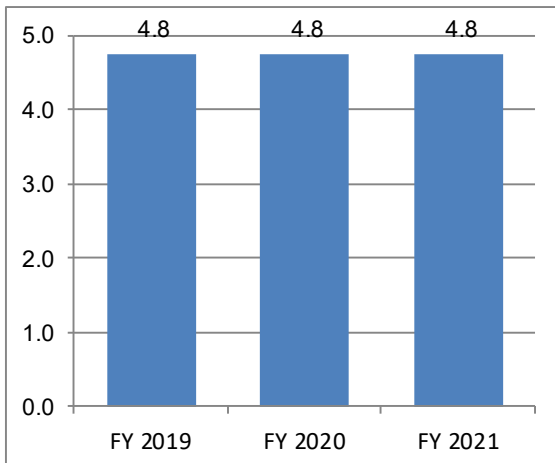
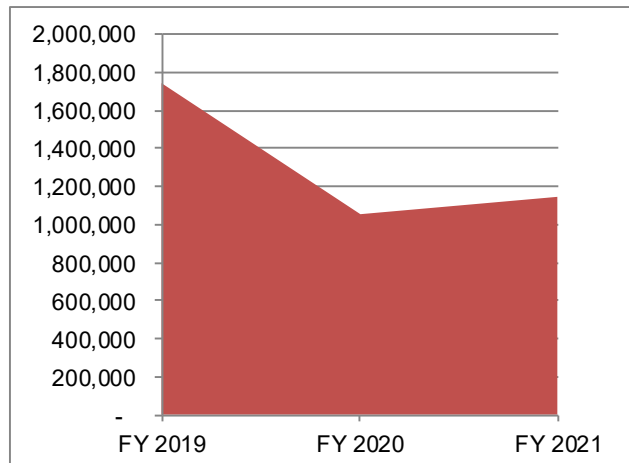
Beginning Fund Balance	1,279,850	1,742,053	1,742,053	1,083,331	(658,723)	-37.8%
Intergovernmental	1,718,408	1,743,005	1,743,005	1,768,923	25,918	1.5%
Miscellaneous	62,835	13,620	13,620	13,620	-	0.0%
Total Sources	3,061,093	3,498,678	3,498,678	2,865,873	(632,805)	-18.1%

Uses

Salaries & Wages	405,049	449,107	448,195	458,540	9,433	2.1%
Employee Benefits	222,069	221,506	228,711	226,412	4,907	2.2%
Services & Supplies	672,831	958,122	918,658	969,659	11,537	1.2%
Capital Outlay	19,091	69,782	69,782	60,000	(9,782)	-14.0%
Transfers	-	750,000	750,000	-	(750,000)	-100.0%
Total Uses	1,319,040	2,448,517	2,415,347	1,714,612	(733,905)	-30.0%

Ending Fund Balance	1,742,053	1,050,161	1,083,331	1,151,262	101,101	9.6%
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FTE Summary	4.8	4.8	4.8	4.8	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: Web based solution, Accela Automation, to achieve the following benefits:

- Promote consistent building permitting and licensing practices throughout the Agencies.
- Enhance data sharing through efficient systems integrations.
- Enhance functionality offered by current solutions to further develop and improve business processes.
- Increase the availability of, and access to, pertinent information by appropriate users through single system/database.
- Decrease system support costs by implementing one system, configured to meet the needs of each participating Agencies.
- Automation to allow various departments to provide the citizens with enhanced services (online permitting, inspection scheduling, and status tracking) via the internet with Accela Citizen Access (ACA), decreasing the need for face to face interaction.
- Provide easy access to centralized geographic information by establishing a seamless integration with ESRI Geographic Information Systems (GIS).
- Provide wireless access to allow for inspections in the field using Accela Mobile Office.
- Increase reporting and performance management capabilities through standardized Reference Data (Address, Parcel and Property Owner) using a consolidated data repository (GIS).
- Improve business processes, work management and customer service through Accela Automation.
- Management dashboards for management reporting and monitoring of key activities and processes.
- Provide and implement a platform for the agencies to streamline the permitting and licensing processes by harmonizing ordinances, regulations, processes and fees among all three jurisdictions to provide a seamless online regional approach to permits and licenses.
- Increase productivity, particularly for contractors and citizens by making the permit application and tracking process easier with increased transparency.
- Leverage other powerful capabilities to automate workflow, licensing, code enforcement, and planning.
- Increase efficiencies and improve service delivery.
- Reduce risks due to outdated legacy technical systems.
- Position the region for the future.

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

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

FY 2021 Budget Enhancements/Changes

The Regional License & Permits System went live with operations on October 31, 2017. The annual subscription budget has increased due to an increased number of licenses. Douglas County was added to the system in FY 2018.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2018 Estimated	FY 2021 Budget	\$ Change	% Change
Regional Permits System	230-0	418,951	464,726	445,963	532,848	68,122	14.7%
Total		418,951	464,726	445,963	532,848	68,122	14.7%

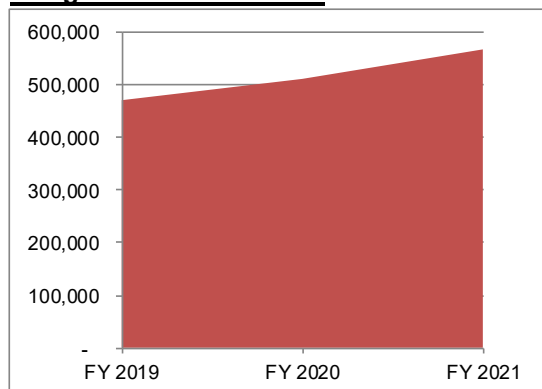
Sources and UsesSources

Beginning Fund Balance		376,863	472,117	472,117	510,516	38,399	8.1%
Intergovernmental		257,948	274,000	274,000	335,666	61,666	22.5%
Charges for Service		188,695	153,302	153,302	183,294	29,992	19.6%
Miscellaneous		16,348	2,700	2,700	2,700	-	0.0%
Transfer in - General Fund		-	-	-	-	-	-
Transfer in - Health Fund		51,214	73,123	54,360	69,489	(3,634)	-5.0%
Transfer in - Other Restricted Fund		-	-	-	-	-	-
Total Sources		891,068	975,242	956,479	1,101,665	126,423	13.0%

Uses

Salaries & Wages							
Employee Benefits							
Services & Supplies		418,951	464,726	445,963	532,848	68,122	14.7%
Capital Outlay		-	-	-	-	-	-
Total Uses		418,951	464,726	445,963	532,848	68,122	14.7%

Ending Fund Balance		472,117	510,516	510,516	568,817	58,301	11.4%
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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 with computerized target systems, driving and force option simulators, a fully functional chemical lab and streaming and video-on-demand technology. Staff preserves the high quality of the resources through the overall management of facility usage, general maintenance, and administration of equipment and capital improvement projects. In addition, Center staff coordinates delivery of high quality law enforcement, fire, corrections and emergency preparedness courses to partnering and non-partnering agencies year around.

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Regional Public Safety Training	209-0	1,038,971	1,105,826	1,084,478	1,003,519	(102,307)	-9.3%
Total		1,038,971	1,105,826	1,084,478	1,003,519	(102,307)	-9.3%

Sources and UsesSources

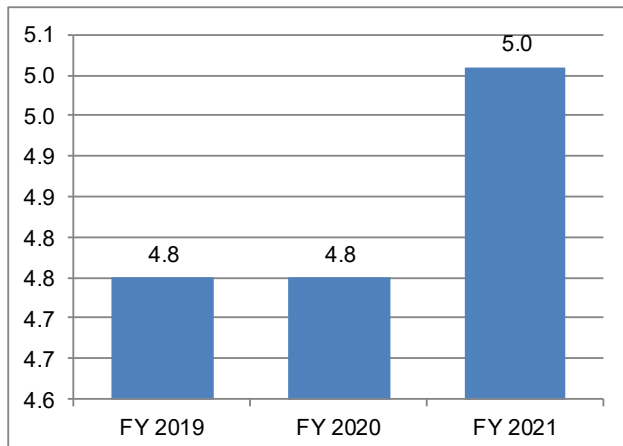
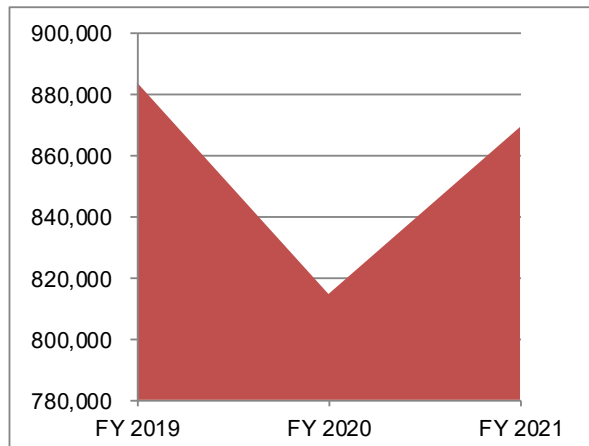
Beginning Fund Balance	808,164	883,869	883,869	836,129	(47,740)	-5.4%
Charges for Services	1,008,643	989,738	989,738	989,738	-	0.0%
Miscellaneous	106,034	47,000	47,000	47,000	-	0.0%
Total Sources	1,922,841	1,920,607	1,920,607	1,872,867	(47,740)	-2.5%

Uses

Salaries & Wages	344,781	375,565	367,294	380,187	4,622	1.2%
Employee Benefits	185,458	195,128	182,051	180,778	(14,350)	-7.4%
Services & Supplies	320,181	292,028	292,028	297,553	5,526	1.9%
Capital Outlay	188,550	243,105	243,105	145,000	(98,105)	-40.4%
Total Uses	1,038,971	1,105,826	1,084,478	1,003,519	(102,307)	-9.3%

Ending Fund Balance	883,869	814,782	836,129	869,348	54,567	6.7%
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FTE Summary	4.75	4.75	4.75	5.01	5.5%
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Staffing Trend:**Budgeted Fund Balance:**

**ROADS FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Roads Fund is to preserve the useful life and promote the safe and efficient utilization of county roadways, drainage ways, and related structures.

Description: The Roads Fund maintains approximately 1,100 miles of paved and unpaved roads in the unincorporated areas of Washoe County, extending from the Oregon border to the California border at Lake Tahoe. This includes an extensive network of storm water drainage ditches, signage, and traffic signals. Maintenance activities include street sweeping, grading, snow and ice control, weed abatement, sign installation and repair, striping, crack sealing, and pavement patching. Maintenance crews work out of corporation yards on Longley Lane in Reno, Incline Village, North Valleys Regional Park, and Gerlach.

Statutory Authority: NRS 403 – County roads, highways and bridges;
NRS 365 – Taxes on certain fuels for motor vehicles

Website: <https://www.washoecounty.us/csd/operations/roads/index.php>

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Roads Administration	216-1	14,219,062	18,852,020	15,673,099	16,570,460	(2,281,560)	-12.1%
Roads Grants Donations	216-2	63,846	88,126	68,076	-	(88,126)	-100.0%
Roads Flood Projects	216-3	442,773	316,028	164,722	-	-	-100.0%
Total		14,725,681	19,256,174	15,905,898	16,570,460	(2,369,686)	-13.9%

Sources and Uses**Sources**

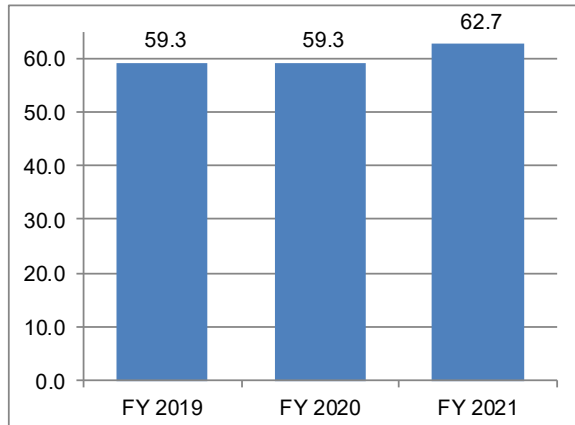
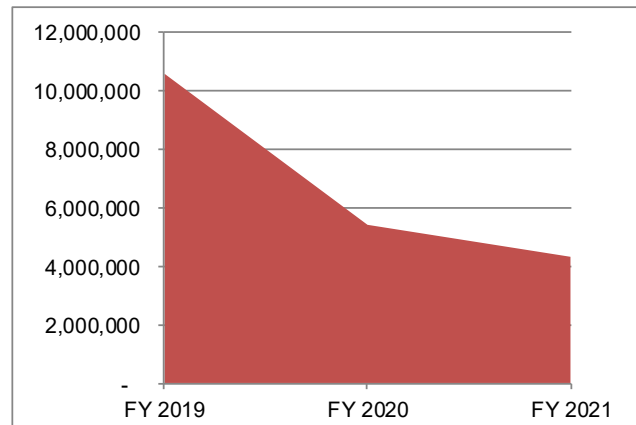
Beginning Fund Balance		10,813,952	10,609,392	10,609,392	7,404,374	(3,205,018)	-30.2%
Fuel Taxes		10,326,408	10,154,532	8,740,603	9,589,314	(565,218)	-5.6%
Federal Grants		20,987	1,387	33,076	-	(1,387)	-100.0%
Charges for Services		583,192	750,000	750,000	750,000	-	0.0%
Fines & Forfeitures (State of Nevada)		-	-	-	-	-	-
Miscellaneous		561,913	128,580	163,580	128,580	-	0.0%
Transfer In - General Fund		1,078,620	1,063,620	1,063,620	1,063,620	-	0.0%
Transfer In - Capital Facilities		<u>1,950,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>-</u>	<u>0.0%</u>
Total Sources		25,335,073	24,657,511	23,310,271	20,885,888	(3,771,623)	-15.3%

Uses

Salaries & Wages		3,792,256	3,980,070	3,711,869	4,127,523	147,453	3.7%
Employee Benefits		2,078,537	2,185,965	2,062,489	2,228,433	42,467	1.9%
Services & Supplies		5,471,162	6,014,328	6,014,328	6,308,505	294,177	4.9%
Capital Outlay		3,383,725	6,850,811	4,117,211	3,906,000	(2,944,811)	-43.0%
Transfers Out - Public Works		<u>-</u>	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>(225,000)</u>	<u>-100.0%</u>
Total Uses		14,725,681	19,256,174	15,905,898	16,570,460	(2,685,714)	-13.9%

Ending Fund Balance		10,609,392	5,401,337	7,404,374	4,315,427	(1,085,910)	-20.1%
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FTE Summary		59.3	59.3	59.3	62.7	5.8%
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Staffing Trend:**Budgeted Fund Balance:**

**SENIOR SERVICES FUND
HUMAN SERVICES AGENCY**



Mission: The mission of the Senior Services Division is to assist older adults in the community in maintaining independence, dignity, and quality in their lives and that of their caregivers, by providing an array of direct and indirect social, legal, and health services and opportunities they may utilize to achieve their goals.

Description: Senior Services is listed as a separate Special Revenue Fund to account for grants, charges for services, and the Senior Citizens ad valorem Tax Fund apportioned to provide services for senior citizens of Washoe County. The Washoe County Senior Services Division is the first point of contact for the County's estimated 92,000+ seniors, their families and caregivers, and is the focal point for the community in planning and implementing senior related services. Senior Services administers programs at five Senior Centers and six meal sites. The Division provides extensive support for seniors through programs such as congregate and Meals on Wheels, the Senior Law Project, information and referral, case management, homemaker, and representative payee services. Caregiver respite support is offered through DayBreak, the adult day health care program as an alternative to nursing home care. Programs are enhanced through volunteer opportunities available to seniors and citizens of Washoe County. Community partnerships with non-profit and volunteer agencies bring additional services, classes, and activities to the department to address the diverse interests and needs of seniors. Senior Services currently serves 1,400+ seniors and caregivers per day.

Statutory Authority: County Code Chapter 45 Public Welfare

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase of \$27,000 in Capital Vehicles for Home Delivery Meal Program
- Increase of \$7,800 in Equipment Services Expenses for Home Delivery Meal Program
- Increase of \$29,000 in Building Improvements for Security Project

Costs offset with increased revenue and reduction in services and supplies.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Sr. Services Admin.	225-1	1,300,925	1,628,386	1,345,458	1,617,569	(10,818)	-0.7%
Sparks Admin.	225-2	76,350	25,363	52,835	23,650	(1,713)	-6.8%
Social Services	225-3	1,276,584	1,726,756	1,617,542	1,351,424	(375,333)	-21.7%
Legal Division	225-4	156,397	140,000	121,000	113,819	(26,181)	-18.7%
Nutrition	225-5	1,977,755	2,959,008	2,096,064	920,352	(2,038,656)	-68.9%
Adult Day Care	225-6	676,639	747,820	794,357	791,872	44,052	5.9%
Total		5,464,650	7,227,334	6,027,255	4,818,686	(2,408,648)	-33.3%

Sources and Uses**Sources**

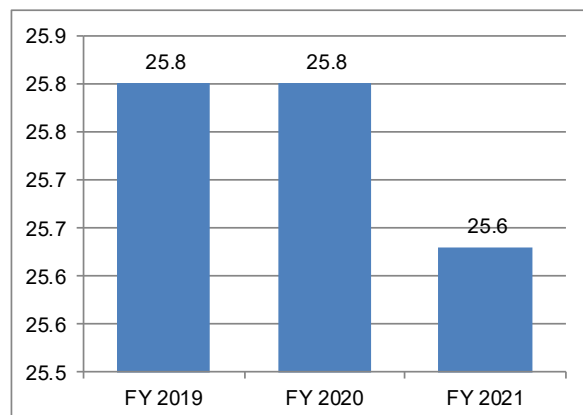
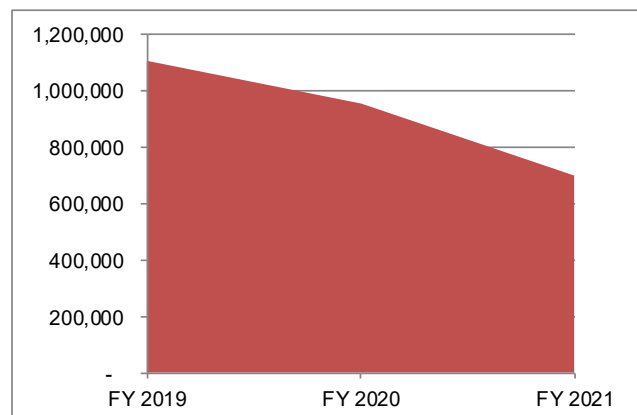
Beginning Fund Balance	758,922	1,104,805	1,104,805	753,170	(351,635)	-31.8%
Property Taxes	1,485,728	1,561,815	1,561,815	1,669,221	107,406	6.9%
Federal, State & Local Grants	2,154,196	2,837,660	1,938,685	652,002	(2,185,658)	-77.0%
Charges for Services	632,857	1,133,861	662,503	954,125	(179,736)	-15.9%
Miscellaneous	125,969	137,834	105,834	83,800	(54,034)	-39.2%
Transfer In - General Fund	1,411,782	1,406,782	1,406,782	1,406,782	-	0.0%
Surplus Equip Sales	-	-	-	-	-	
Total Sources	6,569,455	8,182,758	6,780,424	5,519,100	(2,663,658)	-32.6%

Uses

Salaries & Wages	1,630,812	1,584,580	1,714,096	1,623,702	39,122	2.5%
Employee Benefits	932,010	897,605	949,774	889,408	(8,197)	-0.9%
Services & Supplies	2,773,335	4,617,419	3,245,655	2,278,576	(2,338,843)	-50.7%
Capital Outlay	128,493	127,730	117,730	27,000	(100,730)	-78.9%
Total Uses	5,464,650	7,227,334	6,027,255	4,818,686	(2,408,648)	-33.3%

Ending Fund Balance	1,104,805	955,424	753,170	700,415	(255,010)	-26.7%
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FTE Summary	25.8	25.8	25.8	25.6	-0.7%
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Staffing Trend:**Budgeted Fund Balance:**

**TRUCKEE RIVER FLOOD MANAGEMENT FUND
TRUCKEE RIVER FLOOD PROJECT**

Mission: The mission of the Truckee River Flood Management Authority is to reduce the impact of flooding in the Truckee Meadows, restore the Truckee River ecosystem, and improve recreational opportunities by managing the development and implementation of the Truckee River Flood Management Project.

Description: Washoe County Code, Chapter 20, imposes an infrastructure sales tax of .125 (1/8 cent) to fund flood control and public safety projects. In October, 2000 the Board of County Commissioners directed that upon completion of the public safety projects, all funds go towards the Truckee River flood management. The Truckee River Flood Management department was created by Washoe County Ordinance in August 2005 and in 2011 a cooperative agreement between Washoe County, the City of Reno and Sparks and the Truckee River Flood Management Authority was formed. The revenue received and deposited in the Flood Management Fund is transferred to the Flood Authority after staffing expenditures and debt service payments are made.

Statutory Authority: NRS 377B Tax for Infrastructure

Website: <https://trfma.org/>

FY 2021 Budget Enhancements/Changes**Personnel**

- Abolishment of 1.0 Deputy Director, TRMA position - \$(164,096)

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Operations	211-1	3,188,035	3,590,858	3,486,870	3,478,655	(112,203)	-3.1%
Settlement	211-2	8,499,946	8,441,841	8,545,830	5,781,384	(2,660,457)	-31.5%
Total		11,687,981	12,032,699	12,032,699	9,260,039	(2,772,660)	-23.0%

Sources and UsesSources

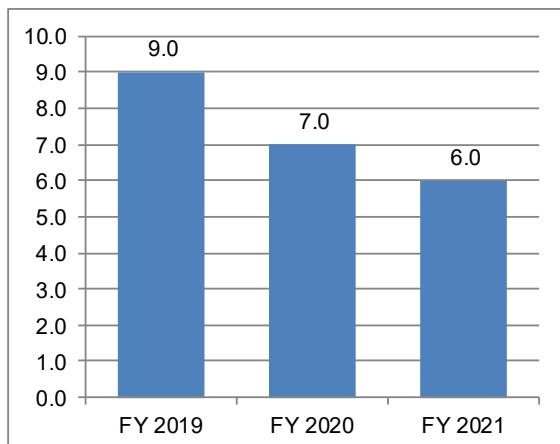
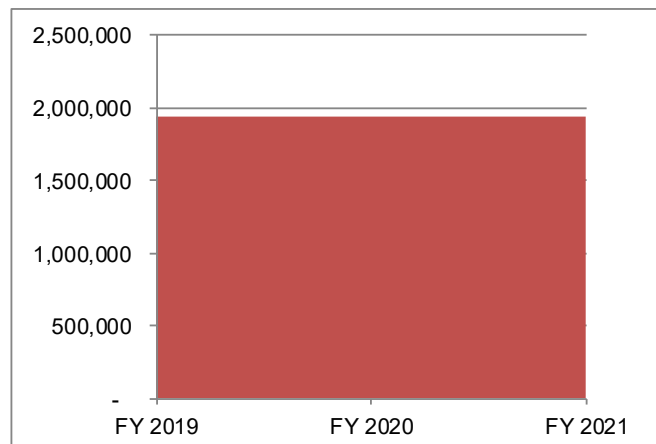
Beginning Fund Balance		1,926,679	1,941,622	1,941,622	1,941,622	-	0.0%
Intergovernmental		10,450,539	10,724,575	10,724,575	8,111,940	(2,612,635)	-24.4%
Miscellaneous		<u>1,252,385</u>	<u>1,308,124</u>	<u>1,308,124</u>	<u>1,148,099</u>	<u>(160,025)</u>	<u>-12.2%</u>
Total Sources		13,629,603	13,974,322	13,974,322	11,201,661	(2,772,660)	-19.8%

Uses

Salaries & Wages		766,751	805,898	747,261	714,545	(91,353)	-11.3%
Employee Benefits		383,126	429,968	384,616	356,976	(72,991)	-17.0%
Services & Supplies		8,586,932	8,513,100	8,617,089	5,856,962	(2,656,138)	-31.2%
Transfer Out-Debt Service		<u>1,951,173</u>	<u>2,283,734</u>	<u>2,283,734</u>	<u>2,331,556</u>	<u>47,822</u>	<u>2.1%</u>
Total Uses		11,687,981	12,032,699	12,032,699	9,260,039	(2,772,660)	-23.0%

Ending Fund Balance		1,941,622	1,941,622	1,941,622	1,941,622	-	0.0%
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FTE Summary		9.0	7.0	7.0	6.0	-14.3%
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Staffing Trend:**Budgeted Fund Balance:**

DEBT SERVICE FUNDS - SUMMARY

Description: Debt service funds account for accumulation of revenues and the payment of general long-term debt principal and interest. The debt service funds include debt service for voter-approved general obligation debt, general obligation debt funded through General Fund sources, revenue bonds and Special Assessment District (SAD) debt.

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 2021 Budgeted Revenues	FY 2021 Other Financing/ Transfers In	FY 2021 Budgeted Expenditures	FY 2021 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	3,705,720	2,837,681	-	3,030,954	-	3,512,447
Washoe County Debt Operating	1,683,188	-	10,205,398	10,205,398	-	1,683,188
SAD Debt	1,989,136	759,800	-	440,800	-	2,308,136
Total	7,378,044	3,597,481	10,205,398	13,677,152	-	7,503,771

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 2020 assessed valuation of \$18,885,156,842, the County's debt limit for general obligations is \$1,888,515,684. As of July 1, 2020, the County has \$117,568,708 of outstanding general obligation indebtedness.

Category of Bonds	Fiscal Year Ending June 30				
	2016	2017	2018	2019	2020
General Obligation Bonds	\$ 30,855,000	\$ 27,365,000	\$ 25,320,000	\$ 23,424,000	\$ 21,136,000
G. O. Revenue Bonds	96,541,848	90,040,398	83,372,886	76,601,630	96,432,708
G. O. Medium-Term Bonds	546,000	0	0	0	0
TOTAL	\$ 127,942,848	\$ 117,405,398	\$ 108,692,886	\$ 100,025,630	\$ 117,568,708

In addition to outstanding County general obligation debt, there is \$87,694,805 of Reno Sparks Convention and Visitor's Authority (RSCVA) general obligation debt issued by Washoe County. Debt issued on behalf of other agencies is not included in Washoe County's budget or financial statements as it is separately managed by the associated agency. The County is also authorized to issue up to \$15,000,000 in debt for the regional Nevada Shared Radio System (NSRS) project (discussed further in the Capital Improvement section). 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 \$1.6 billion below its legal debt limit for general obligation bonds.

STATUTORY DEBT LIMITATION ^{1/}
Washoe County, Nevada
As of June 30, 2020

Statutory Debt Limitation ^{1/}	\$ 1,888,515,684
Outstanding General Obligation Indebtedness	
Paid from Ad Valorem Taxes	21,136,000
Paid from Consolidated Tax Revenues	47,328,000
Paid from Utilities Systems Revenues	34,352,376
Paid from Sales Tax Revenues	14,752,332
Paid from RSCVA Revenues ^{2/}	87,694,805
Total Outstanding General Obligation Indebtedness	205,263,513
Plus: Authorized General Obligation NSRS Bonds to be issued in fiscal year 2020	15,000,000
Plus: Authorized General Obligation Sewer Bonds to be issued in fiscal year 2022	23,000,000
Total Authorized General Obligation Debt	38,000,000
Total Outstanding and Authorized General Obligation Indebtedness	243,263,513
Additional Statutory Debt Limitation	\$ 1,645,252,171

1/ Based upon the assessed valuation for fiscal year 2020 (including the assessed valuation of the Redevelopment Agencies).

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



Generally, there is no statutory limit on revenue bonds that may be issued. However, revenue bonds additionally secured with Consolidated Tax (C-Tax) revenue are limited. Statute allows for up to 15% of the combination of C-Tax revenues to be pledged as security for debt. Based on the 2021 budgeted C-Tax revenue of \$89,964,685 (budgeted amount reflects anticipated COVID-19 impacts), the County's C-Tax pledged revenue limit is \$13,494,703. As of July 1, 2020, the County has \$6,004,472 in existing debt service, leaving over \$7 million available to be pledged for debt service. The amount available to be pledged doesn't necessarily reflect available revenue; C-Tax revenue is also used for expenses other than debt service.

CONSOLIDATED TAX PLEDGED REVENUES
Washoe County, Nevada

Fiscal Year Ended June 30	2016 (Actual)	2017 (Actual)	2018 (Actual)	2019 (Actual)	2020 (Estimated)	2021 (Budgeted)
Consolidated Tax ^{1/}	\$ 95,605,303	\$100,335,898	\$ 111,301,067	\$ 116,837,252	\$ 106,900,000	\$ 89,964,685
Pledged Revenue Limitation (15%)	\$ 14,340,795	\$ 15,050,385	\$ 16,695,160	\$ 17,525,588	\$ 16,035,000	\$ 13,494,703
Existing Debt Service	\$ 5,421,829	\$ 5,644,692	\$ 5,663,475	\$ 6,077,401	\$ 5,097,054	\$ 6,004,472
Coverage	2.65 x	2.67 x	2.95 x	2.88 x	3.15 x	2.25 x

In addition to the County's legal debt limit as a percentage of its total assessed value, the County's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

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 when the bond was first issued remains in effect if it is purchased at a later date. Washoe County's most recent bond issuance was for the Nevada Shared Radio System, which closed on September 16, 2020. 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; 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 Special Assessment District (SAD) debt, which is the legal responsibility of property owners benefitting from special assessment improvements. More information about Washoe County's debt, including the annual Debt Management Policy, is available at: <https://www.washoecounty.us/budget/debt-management.php>

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

Washoe County, Nevada
As of June 30, 2020

	Date Issued	Final Maturity	Original Amount	Outstanding Principal
GENERAL OBLIGATION BONDS ^{4/}				
Various Purpose Refunding Bonds, Series 2012A	08/28/12	03/01/30	\$ 18,090,000	\$ 12,850,000
Park and Library Refunding Bonds, Series 2019A	05/01/19	05/01/26	8,359,000	8,286,000
Total General Obligation Bonds				21,136,000
GENERAL OBLIGATION REVENUE BONDS ^{5/}				
Flood Control Bonds, Series 2006	05/18/06	12/01/35	21,000,000	14,752,332
Refunding Bonds, Series 2012B	08/28/12	03/01/27	27,580,000	17,345,000
Sewer Refunding Bonds (SRF), Series 2015	08/18/15	07/01/26	17,386,176	7,352,376
Medical Examiner Building Bonds, Series 2015	08/27/15	03/01/35	12,000,000	10,020,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	9,800,000	9,395,000
Building & Park Refunding Bonds, Series 2019B	08/14/19	11/01/29	10,694,000	10,568,000
Sewer Bonds (SRF), Series 2020	05/27/20	01/01/50	27,000,000	27,000,000 ^{8/}
Total General Obligation Revenue Bonds				96,432,708
TOTAL GENERAL OBLIGATION BONDS				\$ 117,568,708
OTHER OBLIGATIONS				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 ^{6/}	02/26/08	12/01/27	\$ 18,500,000	\$ 11,683,600
Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 ^{6/}	02/26/08	12/01/55	9,999,845	9,086,169 ^{9/}
Sales Tax Revenue Refunding Bonds, Series 2016A ^{7/}	03/30/16	12/01/28	11,305,000	10,325,000
TOTAL OTHER OBLIGATIONS				\$ 31,094,769
GRAND TOTAL GENERAL OBLIGATION BONDS AND OTHER OBLIGATIONS				\$ 148,663,477

- 1/ Does not include capital leases, accrued retirement costs, accrued compensated absences, deferred amounts from bonds issuance, arbitrage, other post employment benefits, remediation, and claims and judgments.
- 2/ Does not include General Obligation Revenue Bonds or Revenue Bonds issued by the County on behalf of the Reno-Sparks Convention & Visitors Authority (the "RSCVA") or the Regional Transportation Commission (the "RTC"), as both of these entities issue separate Debt Management Policies. However, other agency general obligation debt issued by the County is included in the "Debt Capacity". A list of these bonds can be found in Appendix B.
- 3/ Does not include debt issued by the County for Special Assessment Districts. A list of these bonds can be found in Appendix C.
- 4/ General obligation bonds secured by the full faith, credit and taxing power of the County. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 5/ General obligation bonds additionally secured by pledged revenues; if revenues are not sufficient the County is obligated to pay the difference between such revenues and debt service requirements of the respective bonds. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 6/ Secured solely by the levy of a 2% fee on gross charges for rental of passenger vehicles in Washoe County.
- 7/ The 2016A sales tax revenue bonds are secured solely by the proceeds of a 1/8 of 1% sales tax levied for flood control and public safety projects.
- 8/ As of June 30, 2020, the County had borrowed \$195,188 from the State Revolving Fund. The outstanding amount of the 2020 Sewer Bonds will continue to increase as the City draws down funds until the maximum \$27,000,000 is reached, or the project is completed.
- 9/ Does not include accreted value. Outstanding balance accretes at 7% annually.



DEBT SERVICE FUND

Description: Debt service funds account for ad valorem taxes and investment earnings thereon, specifically apportioned and appropriated for the retirement of ad valorem supported debt principal and interest, as well as the payment of other debt supported by other legal resources transferred in from various funds.

GENERAL OBLIGATION REVENUE SUPPORTED BONDS AND REVENUE BONDS

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM- TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS			* - Type 1 - General Obligation Bonds 2 - General Obligation Revenue Supported Bonds 3 - General Obligation Special Assessment Bonds 4 - Revenue Bonds 5 - Medium-term Financing			6 - Medium-term Financing - Lease Purchase 7 - Capital Leases 8 - Special Assessment Bonds 9 - Mortgages 10 - Other (Specify Type) 11 - Proposed (Specify Type)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN			ORIGINAL AMOUNT	ISSUE	FINAL	INTEREST	BEGINNING	REQUIREMENTS FOR FISCAL		
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	PAYMENT	RATE	OUTSTANDING	INTEREST	PRINCIPAL	TOTAL
FUND: Debt Service							BALANCE	PAYABLE	PAYABLE	
							07/01/2020			
Refund Building Bonds 2011B (455931)	2	15	12,565,000	08/2011	8/2019	4.18	0	0	0	0
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	1.597-3.5	14,752,332	255,736	646,970	902,706
Parks Bonds Series 2006 (Ballardini)(455985)	2	24	25,305,000	10/2006	8/2019	4.0-5.0	0	0	0	0
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.56	11,683,600	398,094	1,002,400	1,400,494
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,954,845	2/2008	12/2057	7.0	9,086,169	75,302	59,564	134,866
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	17,345,000	486,150	2,725,000	3,211,150
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	2.0-5.0	10,020,000	340,108	520,000	860,108
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3-5.0	9,395,000	312,006	445,000	757,006
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	5.00	10,325,000	492,875	935,000	1,427,875
2019B Bldg/Park Refunding of 2011A/2006 (455932)	2	10	10,694,000	8/2019	11/2029	2.30	10,568,000	232,208	944,000	1,176,208
*Anticipated 2020 Nevada Shared Radio System Infrastructure (450669)	2	15	15,000,000	7/2020	6/2036	4.00	0	305,000	0	305,000
TOTAL ALL DEBT SERVICE			188,883,845				93,175,101	2,897,479	7,277,934	10,175,413

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			ORIGINAL AMOUNT	ISSUE	FINAL	INTEREST	BEGINNING	REQUIREMENTS FOR FISCAL		
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	PAYMENT	RATE	OUTSTANDING	INTEREST	PRINCIPAL	TOTAL
FUND: Debt Service							BALANCE	PAYABLE	PAYABLE	
							07/01/2020			
Parks & Library Refunding Bond 2011 A (450271)	1	15	17,360,000	7/2011	5/2020	4.2	0	0	0	0
Parks & Library Refunding Bond 2019 (450272)	1	7	8,359,000	5/2019	5/2026	2.62	8,286,000	217,094	1,289,000	1,506,094
Various Purpose Refunding Series2012A (450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	12,850,000	407,800	1,090,000	1,497,800
TOTAL ALL DEBT SERVICE			43,809,000				21,136,000	624,894	2,379,000	3,003,894



Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Ad Valorem General Obligation Bonds	301-1	11,438,177	3,035,869	3,031,519	3,030,954	(4,915)	-0.2%
Medium-Term Bonds	301-21	-	-	-	-	-	-
GO-Revenue Bonds	301-22	6,516,629	6,939,446	17,568,647	7,218,053	278,607	4.0%
Non-GO Revenue Bonds	301-3	2,087,921	2,892,499	3,151,261	2,987,345	94,846	3.3%
Total		20,042,727	12,867,814	23,751,427	13,236,352	368,538	2.9%

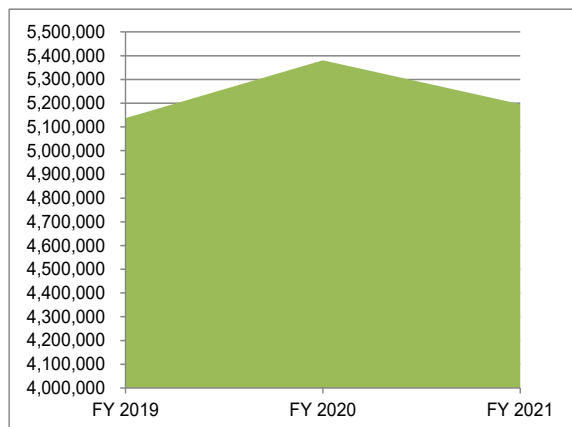
Sources and Uses**Sources**

Beginning Fund Balance		4,513,186	5,136,841	5,136,841	5,388,909	252,067	4.9%
Property Taxes		3,175,059	3,279,807	3,279,807	2,837,681	(442,126)	-13.5%
Other Miscellaneous		-	-	-	-	-	-
Debt Issued		8,359,000	-	10,694,000	-	-	-
Bond Premium		-	-	-	-	-	-
Transfer In - General Fund		1,459,043	1,865,440	1,588,596	-	(1,865,440)	-100.0%
Transfer In - Consolidated Tax		3,997,035	4,214,147	4,429,970	6,314,872	2,100,725	49.8%
Transfer In - Library Expansion		218,400	-	-	-	-	-
Transfer In - Truckee River Flood Mgmt		1,951,173	2,283,734	2,283,734	2,331,556	47,822	2.1%
Transfer In - Other Restricted Fund		1,506,671	1,468,624	1,727,386	1,558,970	90,346	6.2%
Transfer In - Capital Facilities		-	-	-	-	-	-
Total Sources		25,179,567	18,248,593	29,140,335	18,431,988	183,394	1.0%

Uses

Services & Supplies		17,997	19,113	18,763	16,405	2,708-	-14.2%
Bond Issuance Costs		68,605	-	67,795	-	-	-
Principal		15,802,618	9,146,992	19,969,609	9,656,934	509,942	5.6%
Interest		4,140,848	3,663,919	3,660,969	3,522,373	(141,546)	-3.9%
Debt Service Fees		12,658	37,790	34,290	40,640	2,850	7.5%
Total Uses		20,042,726	12,867,814	23,751,427	13,236,352	368,538	2.9%

Ending Fund Balance		5,136,841	5,380,779	5,388,909	5,195,636	(185,144)	-3.4%
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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 29 - Mount Rose: Sewer Line project
- District 32 – Spanish Springs Valley Ranches: Roads
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lighting W Water System

Website: <https://www.washoecounty.us/treas/SpecialAssessments.php>

SPECIAL ASSESSMENT DEBT

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-
TERM FINANCING,
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - General Obligation Revenue Supported Bonds
3 - General Obligation Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-term Financing

6 - Medium-term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN			ORIGINAL AMOUNT	ISSUE	FINAL	INTEREST	BEGINNING	REQUIREMENTS FOR FISCAL		
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	PAYMENT	RATE	OUTSTANDING	INTEREST	PRINCIPAL	TOTAL
							07/01/2020	PAYABLE	PAYABLE	
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	3,321,738	113,578	235,576	349,154
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	153,102	6,660	21,102	27,762
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	226,282	15,890	20,794	36,684
TOTAL ALL DEBT SERVICE			10,320,868				3,701,122	136,128	277,472	413,600

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
SAD 29 Mt Rose Sewer Phase 1	700290	4,511	100	3,025	100	-	0.0%
SAD 32 Spanish Springs Valley Roads	700320	602,319	377,666	377,666	364,154	(13,512)	-3.6%
SAD 37 Spanish Springs Sewer 1A	700370	33,711	33,862	53,427	33,862	-	0.0%
SAD 39 Lightning W Water Supply	700390	117,476	40,448	50,089	41,884	1,436	3.6%
SAD Surplus & Deficiency	700921	344	200	200	200	-	0.0%
Total		758,361	452,276	484,407	440,200	(12,076)	-2.7%

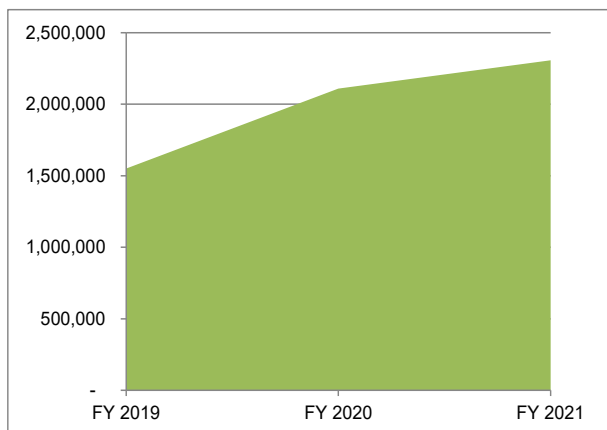
Sources and UsesSources

Beginning Fund Balance	1,452,144	1,798,372	1,550,485	1,989,136	190,764	10.6%
Special Assessment Taxes	545,492	490,000	508,635	490,000	-	0.0%
Miscellaneous	311,211	273,800	414,423	269,800	(4,000)	-1.5%
Transfer in Capital Improvement Fund	-	-	-	-	-	
Total	856,703	763,800	923,058	759,800	(4,000)	-0.5%
Total Sources	2,308,847	2,562,172	2,473,544	2,748,936	186,764	7.3%

Uses

Services & Supplies	1,060	1,100	1,000	1,000	(100)	-9.1%
Principal	555,392	273,545	303,545	277,472	3,927	1.4%
Interest	170,598	151,531	150,737	136,128	(15,403)	-10.2%
Debt Service Fees	30,127	26,100	29,125	26,200	100	0.4%
Refund Prop Owners	1,184	-	-	-	-	
Total Uses	758,361	452,276	484,407	440,800	(11,476)	-2.5%

Ending Fund Balance	1,550,485	2,109,896	1,989,136	2,308,136	198,240	9.4%
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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 2021 Budgeted Revenues	FY 2021 Other Financing/ Transfers In	FY 2021 Budgeted Expenditures	FY 2021 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety Fund	4,824,538	3,240,000	-	3,874,421	-	4,190,117
Golf Course Fund	3,163,714	355,500	-	2,677,877	-	841,337
Utilities Fund	<u>113,924,246</u>	<u>45,743,336</u>	<u>-</u>	<u>58,067,826</u>	<u>-</u>	<u>101,599,756</u>
Total	121,912,498	49,338,836	-	64,620,124	-	106,631,210

*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.us/building>

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

FY 2021 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Office Assistant II to Office Assistant III - \$3,425

To be absorbed in adopted budget

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Administration	560-1	1,506,621	1,686,273	1,623,527	1,761,976	75,703	4.5%
Incline Village	560-2	8,318	10,385	10,385	9,605	(781)	-7.5%
Permit Services	560-3	413,520	650,367	508,306	606,322	(44,045)	-6.8%
Building Inspection Services	560-4	498	500	500	500	-	0.0%
Plans Examination	560-5	1,113,463	1,414,743	1,193,898	1,451,319	36,575	2.6%
Total		3,042,420	3,762,269	3,336,617	3,829,721	67,452	1.8%

Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		3,687,619	3,200,000	3,401,000	3,200,000	-	0.0%
Other		8,256	10,000	10,000	10,000	-	0.0%
Total Operating Revenue		3,695,875	3,210,000	3,411,000	3,210,000	-	0.0%

Operating Expenses							
Salaries & Wages		1,346,328	1,734,307	1,450,571	1,772,723	38,417	2.2%
Employee Benefits		761,830	979,659	837,742	991,332	11,672	1.2%
Services & Supplies		914,203	1,026,503	1,026,503	1,043,866	17,363	1.7%
Depreciation		20,058	21,800	21,800	21,800	-	0.0%
Total Operating Expenses		3,042,420	3,762,269	3,336,617	3,829,721	67,452	1.8%

Operating Income/(Loss)		653,455	(552,269)	74,383	(619,721)	67,452	12.2%
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Net Nonoperating Income		169,123	30,000	30,000	30,000	-	0.0%
Net Operating Transfers		-	-	-	-	-	

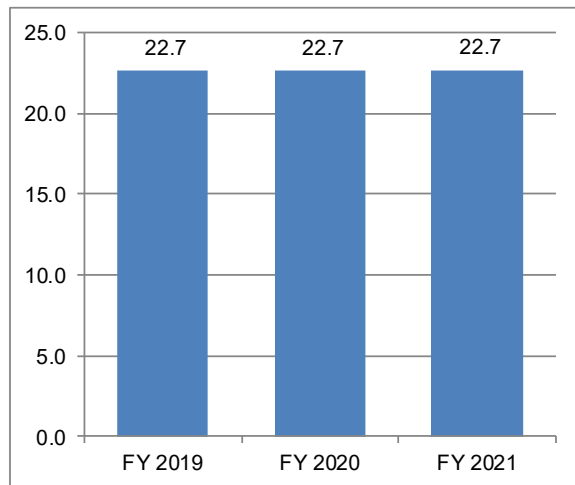
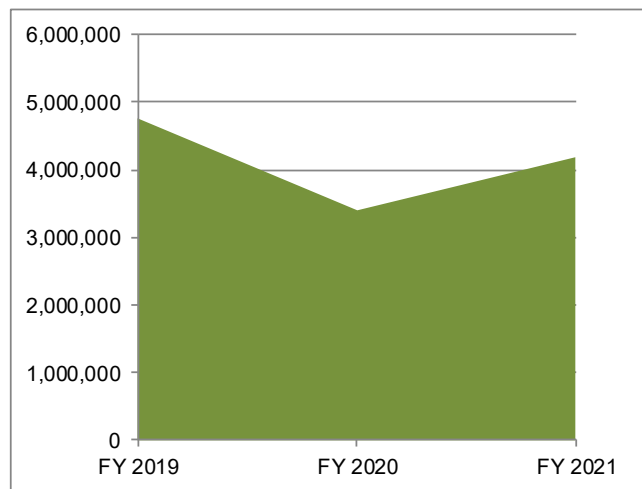
Net Income/(Loss)		822,578	(522,269)	104,383	(589,721)	67,452	12.9%
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Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		779,368	(526,969)	99,683	(594,421)	(67,452)	12.8%
Net Cash Provided (Used) by Noncapital Financing Activities		-	-	-	-	-	
Net Cash Provided (Used) by Capital		-	(70,000)	(70,000)	(70,000)	-	0.0%
Net Cash Provided (Used) by Investing Activities		165,620	30,000	30,000	30,000	-	0.0%
Cash & Cash Equiv. at July 1		3,819,867	3,970,645	4,764,855	4,824,538	853,893	21.5%

Cash & Cash Equiv. at June 30		4,764,855	3,403,676	4,824,538	4,190,117	786,441	23.1%
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FTE Summary		22.7	22.7	22.7	22.7		0.0%
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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.us/parks/specialty_facilities/golf_courses/index.php

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

In Addition Effective January 1, 2017 a new management contract went into effect with Bell-Man Golf Management that redefined the operational and financial structure of Washoe Golf Course. Changes included Bell-Man Golf Management assuming full maintenance responsibility resulting in a reduction in personnel and services and supplies in the Golf Course Fund.

Budget Summary

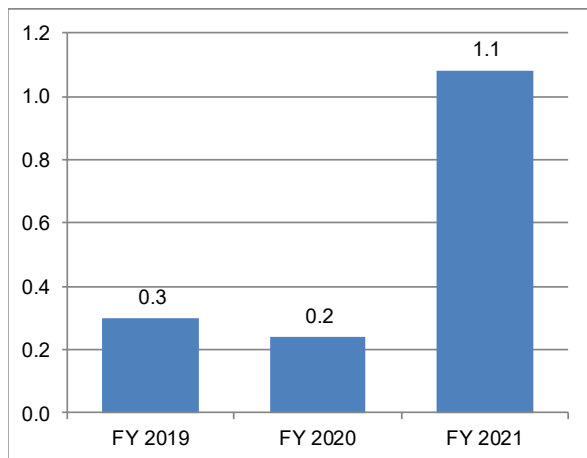
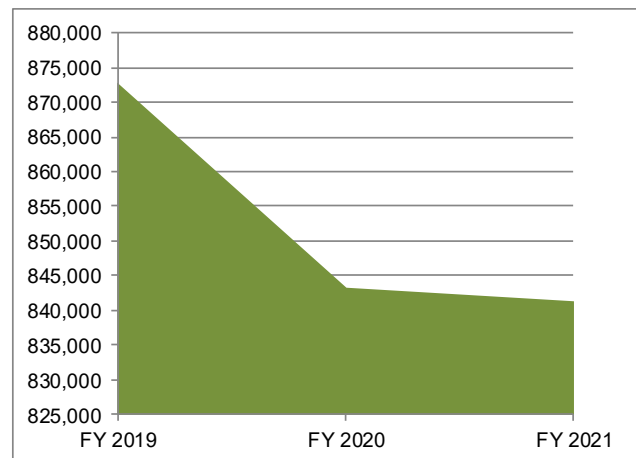
Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Golf Operations	520-1	362,443	1,095,629	1,123,812	436,477	(659,152)	-60.2%
Golf Equipment	520-2	-	-	-	-	-	-
Golf Construction	520-3	-	117,000	117,000	117,000	-	0.0%
Total		362,443	1,212,629	1,240,812	553,477	(659,152)	-54.4%

Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		144,269	299,000	299,000	299,000		
Capital Contributions		979,706	-	-	-	-	0.0%
Other		40,000	280,000	280,000	40,000	(240,000)	-85.7%
Total Operating Revenue		1,163,975	579,000	579,000	339,000	(240,000)	-41.5%
Operating Expenses							
Salaries & Wages		18,378	18,920	17,592	46,443	27,523	145.5%
Employee Benefits		10,791	10,610	10,122	10,904	293	2.8%
Services & Supplies		209,062	974,698	1,004,698	287,730	(686,968)	-70.5%
Depreciation		124,212	208,400	208,400	208,400	-	0.0%
Total Operating Expenses		362,443	1,212,629	1,240,812	553,477	(659,152)	-54.4%
Operating Income/(Loss)		801,532	(633,629)	(661,812)	(214,477)	419,152	-66.2%
Net Nonoperating Income		36,398	2,678,200	2,819,338	15,200	(2,663,000)	-99.4%
Net Operating Transfers		-	-	-	-	-	-
Net Income/(Loss)		837,930	2,044,571	2,157,526	(199,277)	(2,243,848)	-109.7%

Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	(65,823)	(18,729)	(453,412)	(6,077)	12,652	-67.6%
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	-	-	-	-
Net Cash Provided (Used) by Capital	-	(75,000)	2,727,838	(2,332,800)	(2,257,800)	3010.4%
Net Cash Provided (Used) by Investing Activities	36,358	15,200	16,500	16,500	1,300	8.6%
Cash & Cash Equiv. at July 1	902,253	921,904	872,788	3,163,714	2,241,810	243.2%
Cash & Cash Equiv. at June 30	872,788	843,376	3,163,714	841,338	(2,037)	-0.2%
FTE Summary	0.3	0.2	0.2	1.1	350.0%	

Staffing Trend:**Cash & Cash Equivalents**

**UTILITIES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Utilities Fund is to provide a broad range of municipal-type services including wastewater, reclaimed water, recharge water, and floodplain detention utility services; to manage water rights; and to manage, maintain, and rehabilitate the County's utility infrastructure.

Description: The Utilities Fund provides and bills for wastewater, reclaimed water, recharge water, and floodplain detention utility services for approximately 22,300 customers within unincorporated areas of Washoe County. In addition, the Utility Fund serves an additional 13,500 customers located in the City of Reno.

Statutory Authority: NRS 244-County Governments; NRS 318-General Improvement Districts; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources Washoe County Code Chapter 40 (Water and Sewage).

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

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

FY 2021 Budget Enhancements/Changes

Personnel

- Reallocation of reclassified Business Intelligence Program Manager - \$30,888

To be absorbed in adopted budget

Non-Personnel None

Organization This fund was previously the Water Resources Fund. The County's water function was merged with TMWA on December 31, 2014 and the fund renamed the Utilities Fund.

Budget Summary

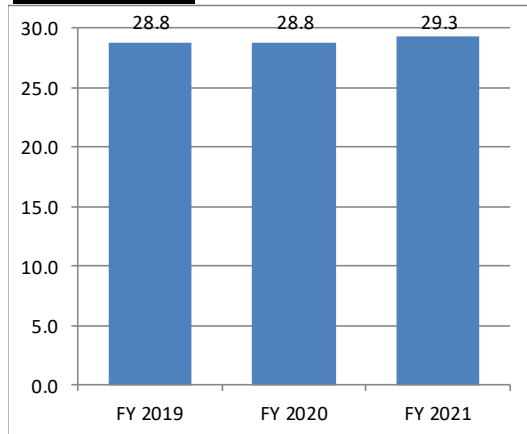
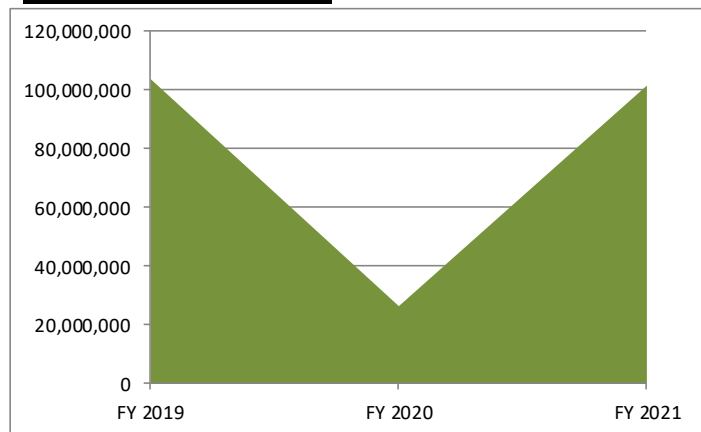
Programs	Bus Area	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Utilities - Planning	566-01	10,269	1,200	1,090	1,200	-	0.0%
Utilities - Water	566-10	69,622	162,888	127,815	105,443	(57,444)	-35.3%
Utilities - Reclaimed	566-11	1,653,133	3,026,497	2,365,756	1,874,849	(1,151,648)	-38.1%
Utilities - Sewer	566-12	16,814,064	14,159,648	10,266,793	15,359,581	1,199,933	8.5%
Utilities - Stormwater	566-13	470,320	430,773	536,726	771,462	340,689	79.1%
Total		19,017,408	17,781,005	13,298,180	18,112,536	331,530	1.9%

Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		17,449,058	16,352,554	17,657,995	17,938,430	1,585,876	9.7%
Other		1,086	50,833	1,689	50,273	(560)	-1.1%
Total Operating Revenue		17,450,144	16,403,386	17,659,684	17,988,702	1,585,316	9.7%
Operating Expenses							
Salaries & Wages		1,825,222	2,311,096	1,869,672	2,429,678	118,583	5.1%
Employee Benefits		969,071	1,232,958	1,043,995	1,290,701	57,743	4.7%
Services & Supplies		12,702,460	10,621,053	6,689,699	10,584,514	(36,538)	-0.3%
Depreciation		3,520,656	3,615,899	3,694,814	3,807,642	191,743	5.3%
Total Operating Expenses		19,017,408	17,781,005	13,298,180	18,112,536	331,530	1.9%
Operating Income/(Loss)		(1,567,264)	(1,377,619)	4,361,504	(123,833)	1,253,785	-91.0%
Net Nonoperating Income		3,343,767	1,026,069	1,580,258	1,413,684	387,616	37.8%
Capital Contributions		8,962,386	11,772,600	6,192,000	10,155,000	(1,617,600)	-13.7%
Net Operating Transfers		(50,515)	-	-	-	-	
Net Income/(Loss)		10,688,374	11,421,050	12,133,762	11,444,851	23,801	0.2%

Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		5,553,325	2,146,084	7,765,635	3,592,121	1,446,037	67.4%
Net Cash Provided (Used) by Noncapital Financing Activities		630,204	49,810	626	49,184	(626)	-1.3%
Net Cash Provided (Used) by Capital		3,297,832	(76,189,508)	147,334	(17,612,933)	58,576,575	-76.9%
Net Cash Provided (Used) by Investing Activities		3,601,177	2,253,956	2,282,258	1,647,138	(606,818)	-26.9%
Cash & Cash Equiv. at July 1		90,645,855	97,923,982	103,728,393	113,924,246	16,000,264	16.3%
Cash & Cash Equiv. at June 30		103,728,393	26,184,324	113,924,246	101,599,756	75,415,432	288.0%
FTE Summary		28.8	28.8	28.8	29.3		1.6%

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, 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 2021 Budgeted Revenues	FY 2021 Other Financing/ Transfers In	FY 2021 Budgeted Expenditures	FY 2021 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Equipment Services Fund	2,409,664	9,990,026	-	9,967,224	-	2,432,466
Health Benefits Fund	12,582,849	58,030,850	-	57,896,139	-	12,717,560
Risk Management Fund	32,446,079	7,553,202	-	6,604,126	-	33,395,155
Total	47,438,592	75,574,078	-	74,467,489	-	48,545,181

*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.us/csd/operations/eqpt_srvcs.php

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

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

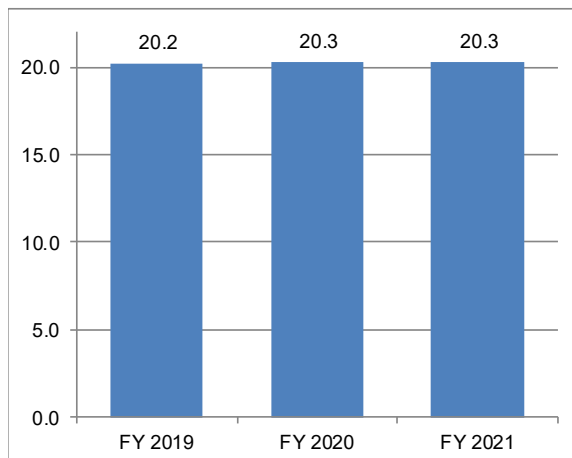
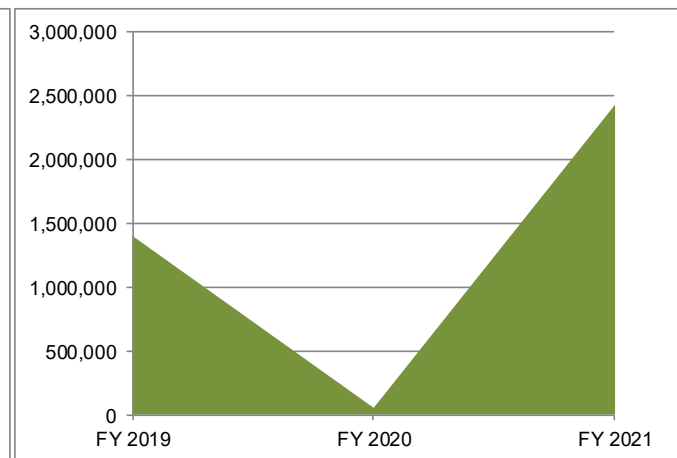
Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Replacement	669-1	2,306,086	2,704,380	2,526,860	2,629,118	(75,262)	-2.8%
Administration	669-2	2,447,514	2,289,163	2,288,408	2,323,960	34,797	1.5%
Maintenance	669-3	3,463,220	3,469,941	3,513,798	3,642,987	173,046	5.0%
Total		8,216,820	8,463,484	8,329,066	8,596,064	132,580	1.6%

Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		8,525,955	8,798,900	8,798,900	9,740,026	941,126	10.7%
Other		11,017	50,000	50,000	50,000	-	0.0%
Total Operating Revenue		8,536,972	8,848,900	8,848,901	9,790,026	941,126	10.6%
Operating Expenses							
Salaries & Wages		1,421,877	1,429,184	1,372,671	1,456,397	27,213	1.9%
Employee Benefits		854,604	893,957	874,206	913,713	19,757	2.2%
Services & Supplies		4,052,443	4,077,164	4,034,579	4,093,284	16,120	0.4%
Depreciation		1,887,897	2,063,180	2,047,610	2,132,670	69,490	3.4%
Total Operating Expenses		8,216,820	8,463,484	8,329,066	8,596,064	132,580	1.6%
Operating Income/(Loss)		320,152	385,416	519,835	1,193,962	808,546	209.8%
Net Nonoperating Income		240,043	239,060	317,969	315,531	(554,591)	32.0%
Net Operating Transfers		-	-	-	-	-	
Capital Contributions		424,089	150,000	300,000	300,000	(450,000)	100.0%
Net Income/(Loss)		984,284	774,476	1,137,803	1,809,493	1,035,017	133.6%

Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		2,048,295	2,696,856	2,685,413	3,442,163	(6,139,019)	27.6%
Net Cash Provided (Used) by Noncapital Financing Activities		(50,515)	-	-	-	-	
Net Cash Provided (Used) by Capital Activities		(4,236,953)	(4,624,048)	(1,674,919)	(3,419,361)	8,043,409	-26.1%
Net Cash Provided (Used) by Investing Activities		(129,401)	-	-	-	-	
Cash & Cash Equiv. at July 1		3,767,744	1,983,596	1,399,170	2,409,664	(4,393,260)	21.5%
Cash & Cash Equiv. at June 30		1,399,170	56,403	2,409,664	2,432,466	(2,488,870)	4212.7%
FTE Summary		20.2	20.3	20.3	20.3		0.0%

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 2021 fiscal year are:

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

The above mentioned plans are currently available to approximately 1670 retirees, 2400 active employees and their eligible dependents.

Statutory Authority: NRS 287 Programs for Public Employees; Consolidated Omnibus Budget Reconciliation Act (COBRA); US Department of Labor; Washoe County Code Chapter 5—Administration and Personnel; Washoe County Code Chapter 65—Safety and Disaster Services.

Website: <https://www.washoecounty.us/humanresources/Benefits/healthbenefits.php>

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

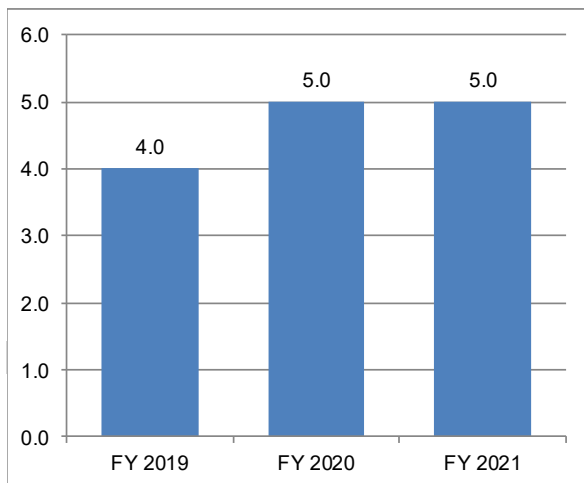
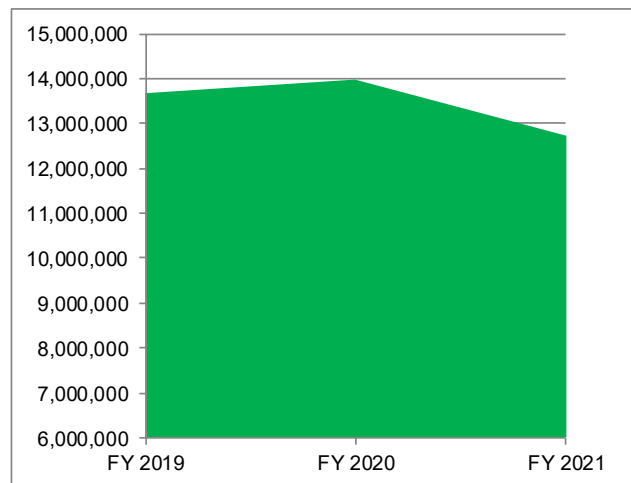
Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Health Benefits Admin.	618-1	1,727,112	1,616,546	4,098,255	1,715,024	98,478	6.1%
Self Funded Plan	618-2	34,904,001	41,698,780	38,967,181	41,002,665	(696,115)	-1.7%
HMO Plan	618-3	14,864,049	11,018,051	11,221,750	11,740,600	722,549	6.6%
PEBS Subsidies	618-4	280,454	288,000	288,000	300,000	12,000	4.2%
Ancillary Plans	618-5	-	4,363,150	4,363,150	4,562,050	198,900	4.6%
Total		51,775,616	58,984,527	58,938,336	59,320,339	335,812	0.6%

Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		51,541,324	54,951,700	54,951,700	55,798,650	846,950	1.5%
Other		<u>2,394,457</u>	<u>2,198,800</u>	<u>2,198,800</u>	<u>1,877,200</u>	<u>(321,600)</u>	-14.6%
Total Operating Revenue		53,935,781	57,150,500	57,150,500	57,675,850	525,350	0.9%
Operating Expenses							
Salaries & Wages		336,330	423,004	393,996	433,427	10,423	2.5%
Employee Benefits		186,567	220,619	203,436	228,107	7,488	3.4%
Services & Supplies		<u>51,252,719</u>	<u>58,340,904</u>	<u>58,340,904</u>	<u>58,658,805</u>	<u>317,901</u>	0.5%
Total Operating Expenses		51,775,616	58,984,527	58,938,336	59,320,339	335,812	0.6%
Operating Income/(Loss)		2,160,165	(1,834,027)	(1,787,836)	(1,644,489)	189,538	-10.3%
Net Nonoperating Income		226,950	90,000	90,000	90,000	-	0.0%
Net Increase/(Decrease) Investments		274,825	-	-	-	-	
Federal Grants		313,879	265,000	265,000	265,000	-	0.0%
Other Nonoperating Revenue/(Expense)		17,429	-	-	-	-	
Net Operating Transfers		-	-	-	-	-	
Net Income/(Loss)		2,993,248	(1,479,027)	(1,432,836)	(1,289,489)	189,538	-12.8%

Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		2,398,472	1,621,873	(1,431,936)	(220,289)	(1,842,162)	-113.6%
Net Cash Provided (Used) by Noncapital Activities		313,879	265,000	265,000	265,000	-	0.0%
Net Cash Provided (Used) by Capital		-	-	-	-	-	
Net Cash Provided (Used) by Investing Activities		485,615	90,000	90,000	90,000	-	0.0%
Cash & Cash Equiv. at July 1		10,461,819	12,006,964	13,659,785	12,582,849	575,885	4.8%
Cash & Cash Equiv. at June 30		13,659,785	13,983,837	12,582,849	12,717,560	(1,266,277)	-9.1%
FTE Summary		4.00	5.00	5.00	5.00		0.0%

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://www.washoecounty.us/comptroller/Divisions/purchasing/risk_mgmt/index.php

FY 2021 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Cost Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Risk Mgmt. Administration	195051	296,803	337,535	285,294	346,299	8,764	2.6%
Safety Division	195052	73,385	125,710	121,963	127,591	1,881	1.5%
Property & Liability	195053	1,935,018	2,935,667	5,179,734	2,948,110	12,443	0.4%
Workers Compensation	195054	4,294,299	4,807,511	2,656,167	4,809,391	1,881	0.0%
Unemployment Comp.	195055	89,712	174,736	138,000	174,736	-	0.0%
Total		6,689,217	8,381,159	8,381,159	8,406,127	24,968	0.3%

Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		7,111,913	7,176,002	7,176,002	7,176,002	-	0.0%
Other		379,214	50,000	35,000	50,000	-	0.0%
Total Operating Revenue		7,491,127	7,226,002	7,211,002	7,226,002	-	0.0%

Operating Expenses							
Salaries & Wages		398,850	395,290	395,026	410,096	14,805	3.7%
Employee Benefits		204,717	205,574	204,428	210,620	5,046	2.5%
Services & Supplies		6,085,650	7,780,294	7,781,705	7,785,411	5,117	0.1%
Total Operating Expenses		6,689,217	8,381,159	8,381,159	8,406,127	24,968	0.3%

Operating Income/(Loss)		801,910	(1,155,157)	(1,170,157)	(1,180,125)	(24,968)	2.2%
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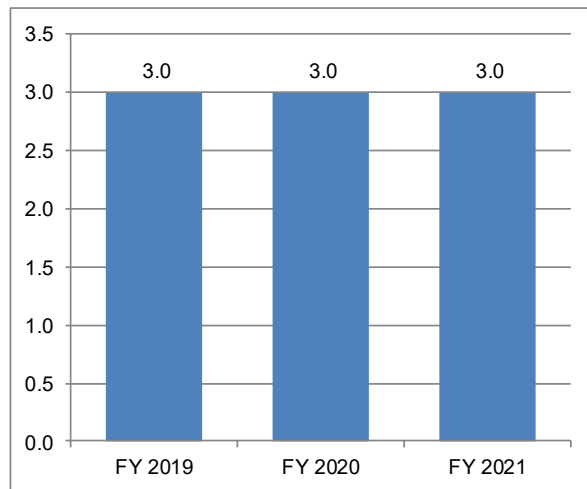
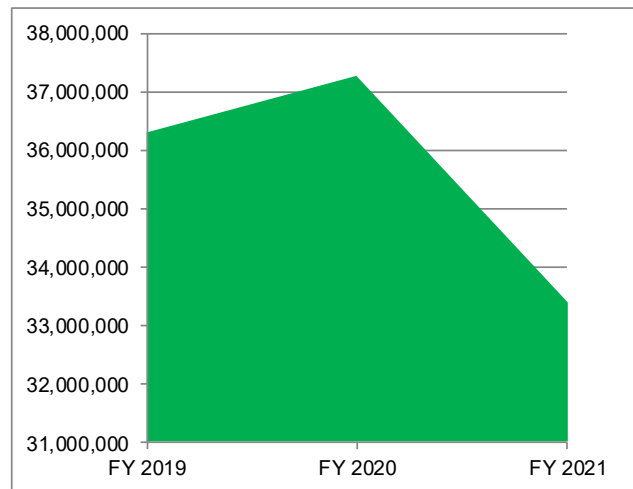
Net Nonoperating Income		1,245,161	327,200	327,200	327,200	0	0.0%
Capital Contributions							
Net Operating Transfers							

Net Income/(Loss)		2,047,071	(827,957)	(842,957)	(852,925)	(24,968)	3.0%
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Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		2,130,982	646,843	(1,168,157)	621,875	(24,968)	-3.9%
Net Cash Provided (Used) by Nonoperating Activities		1,500	-	(3,000,000)	-	-	
Net Cash Provided (Used) by Capital		-					
Net Cash Provided (Used) by Investing Activities		1,233,800	327,200	327,200	327,200	0	0.0%
Cash & Cash Equiv. at July 1		32,920,754	36,287,036	36,287,036	32,446,079	(3,840,957)	-10.6%
Cash & Cash Equiv. at June 30		36,287,036	37,261,079	32,446,079	33,395,155	(3,865,924)	-10.4%

FTE Summary		3.0	3.0	3.0	3.0		0.0%
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Staffing Trend:**Cash & Cash Equivalents**

CAPITAL PROJECT FUNDS

Description Capital project funds account for revenues used for the acquisition or construction of major capital facilities. In Fiscal Year 2014-15, the Regional Permits Capital Fund was created in order to fund the acquisition of regional permitting software system, jointly funded by Washoe County, the Washoe County Health District, the City of Reno and City of Sparks.

Fund	Beginning Fund Balance/ Cash Balance	FY 2021 Budgeted Revenues	FY 2021 Other Financing/ Transfers In	FY 2021 Budgeted Expenditures	FY 2021 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	1,399,903	8,376,111	-	5,988,807	1,950,000	1,837,207
Capital Improvements Fund	15,111,113	2,224,208	15,911,170	31,445,624	-	1,800,868
Parks Construction	10,788,085	1,649,339	-	5,635,256	-	6,802,169
<u>Regional Permits Capital</u>	<u>205,707</u>	<u>13,500</u>	<u>-</u>	<u>27,000</u>	<u>-</u>	<u>192,207</u>
Total	27,504,808	12,263,158	15,911,170	43,096,687	1,950,000	10,632,451

**CAPITAL FACILITIES TAX FUND
COMMUNITY SERVICES DEPARTMENT**

Description: Established to account for the ad valorem tax revenues generated by the five-cent capital facility property tax levy, of which 60% is paid to the State Highway Fund. Principal resources are derived from capital facilities property taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of medium-term financing of capital assets.

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

CAPITAL FACILITIES TAX FUND FISCAL YEAR 2021	
Projects	
Projects:	
Projects Total	-
Other Expenditures/Uses:	
Services and Supplies	42,203
Payments to Other Agencies	938,937
Payments to State Highway Fund	5,007,667
Settlement Payments	-
Transfers to Roads Special Revenue Fund	1,950,000
Other Expenditures/Uses Total	7,938,807
Total Expenditures / Uses	\$ 7,938,807

Budget Summary

Programs	Function	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
General Government	220	1,314	5,600	5,600	1,000	(4,600)	-82.1%
Public Safety	240	-	-	-	-	-	
Public Works	250	-	36,629	-	-	(36,629)	-100.0%
Welfare	270	-	-	-	-	-	
Culture and Recreation	280	-	-	-	-	-	
Intergovernmental	300	5,228,505	5,563,958	5,600,587	5,987,807	423,849	7.6%
Debt Service	370	-	-	-	-	-	
Transfers Out	950	1,950,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total		7,179,819	7,556,187	7,556,187	7,938,807	382,620	5.1%

Sources and UsesSources

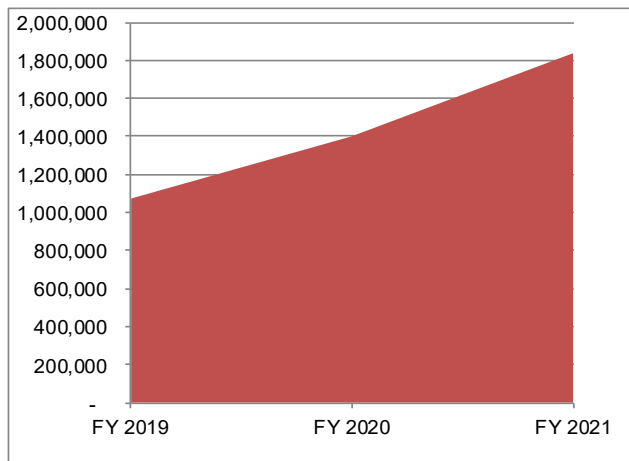
Beginning Fund Balance	774,116	1,074,754	1,074,754	1,399,903	325,149	30.3%
Property Taxes	7,428,635	7,809,064	7,809,064	8,346,111	537,047	6.9%
Miscellaneous	51,823	72,272	72,272	30,000	(42,272)	-58.5%
Transfers In - Public Works	-	-	-	-	-	
Debt Issued	-	-	-	-	-	
Total Sources	8,254,573	8,956,090	8,956,090	9,776,014	819,924	9.2%

Uses

Payments for Share of Taxes	5,228,505	5,600,587	5,600,587	5,987,807	387,220	6.9%
Services and Supplies	1,314	5,600	5,600	1,000	(4,600)	-82.1%
Capital Outlay				-	-	
Transfers Out - Debt Service		-	-	-	-	
Transfers Out - Roads Fund	<u>1,950,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	-	0.0%
Total Uses	7,179,819	7,556,187	7,556,187	7,938,807	382,620	5.1%

Ending Fund Balance	1,074,754	1,399,903	1,399,903	1,837,207	437,304	31.2%
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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.

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

FY 2021 PROJECTS - Capital Improvements Fund	COST
911 Parr Bunk Bed Safety Modifications	597,000
Regional Emergency Operations Roof Restoration	207,850
Regional Animal Services Roof Restoration	447,825
Regional Public Safety Training Center Roof Restoration	195,700
Major Maintenance Replacement (on-going)	1,645,000
South Valleys Regional Park ADA Improvements	174,500
Northwest Library Carpet Replacement	149,000
Sparks Library Carpet Replacement	209,000
NSRS Debt 2020	15,000,000
P25 Radios (on-going)	692,528
Incline Village Library/Community Center Parking Lot Rehab	187,750
Undesignated Budget	468,903
Prior Year Projects Carry Forward to FY21	11,459,768
Total FY21 Capital Improvements Fund	31,434,824

Budget Summary

Programs	Function	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
General Government	220	1,349,004	3,138,522	2,279,227	887,271	(2,251,251)	-71.7%
Judicial	230	991,640	3,880,569	1,312,171	2,114,298	(1,766,271)	-45.5%
Public Safety	240	1,171,713	6,194,355	2,839,909	18,921,509	12,727,155	205.5%
Public Works	250	1,681,311	9,043,891	378,170	6,301,566	(2,742,325)	-30.3%
Welfare	270	614,584	14,149,909	12,149,909	2,000,000	(12,149,909)	-85.9%
Culture and Recreation	280	228,741	3,251,688	184,329	1,220,980	(2,030,708)	-62.5%
Transfers Out	950	-	-	-	-	-	-
Total		6,036,993	39,658,934	19,143,714	31,445,624	(8,213,310)	-20.7%

Sources and UsesSources

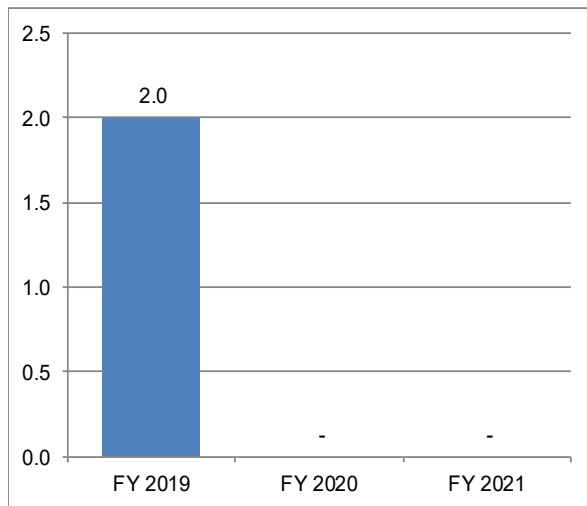
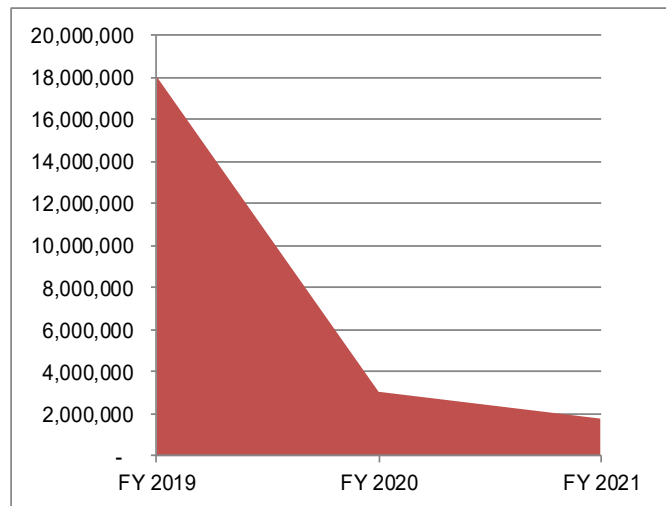
Beginning Fund Balance	11,545,973	18,032,059	18,032,059	15,111,113	(2,920,947)	-16.2%
Federal, State & Local Grants	339,537	2,404,916	147,970	1,159,249	(1,245,668)	-51.8%
Miscellaneous	665,395	4,022,227	285,300	1,064,959	(2,957,267)	-73.5%
Other Finance Sources	-	-	-	15,000,000	15,000,000	
Transfer In - General Fund	9,251,093	6,434,098	4,324,498	-	(6,434,098)	-100.0%
Transfer In - Library Expansion	-	-	-	358,000	358,000	
Transfer In - Indigent	811,665	9,806,000	9,806,000	-	(9,806,000)	-100.0%
Transfer In - CPS	50,000	-	-	-	-	
Transfer In - Marijuana	500,000	-	-	-	-	
Transfer In - Animal Services	-	114,345	9,000	553,170	438,825	383.8%
Transfer In - Reg Permit Capital	-	900,000	900,000	-	(900,000)	-100.0%
Transfer In - Reg Comm Systems	-	750,000	750,000	-	(750,000)	-100.0%
Transfer In - Roads	-	225,000	-	-	(225,000)	-100.0%
Transfer In - Other Restricted Fund	905,390	-	-	-	-	
Total Sources	24,069,053	42,688,646	34,254,828	33,246,491	(9,442,155)	-22.1%

Uses

Salaries and Wages	55,320	-	-	-	-	
Benefits	43,023	-	-	-	-	
Services and Supplies	3,650,119	1,038,253	784,281	1,162,069	123,816	11.9%
Capital Outlay	2,288,531	38,620,681	18,359,433	30,283,555	(8,337,126)	
Transfers Out	-	-	-	-	-	
Total Uses	6,036,993	39,658,934	19,143,714	31,445,624	(8,213,310)	-20.7%

Ending Fund Balance	18,032,059	3,029,712	15,111,113	1,800,868	(1,228,844)	-40.6%
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FTE Summary	2.0	-	-	-		
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Staffing Trend:**Budgeted Fund Balance:**

**PARKS CAPITAL PROJECTS FUND
COMMUNITY SERVICES DEPARTMENT**

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

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

FY 2021 PROJECTS - Parks Capital Fund	COST
Galena Schoolhouse-Interior Renovations (carry-over)	405,000
South Valleys Regional Park-Master Plan Development (carry-over)	900,000
Ellens Park Playground Renovation (carry-over)	310,000
Whites Creek Playground Improvements (carry-over)	50,000
Sun Valley Regional Park- Bike Park Improvements (carry-over)	100,000
Truckee River Bike Path Land (carry-over)	56,060
Ballardini Trailhead SNPLMA Rd11 (carry-over)	5,079
Ballardini Loop Trails WC-1 (carry-over)	326,232
SQ-1 Truckee River Corridor Plan (carry-over)	50,000
SQ-1 Truckee River Restoration & Integrate (carry-over)	51,000
Rancho Playground Improvements (carry-over)	550,000
Bowers Mansion Seismic Retrofit Ph III (carry-over)	33,056
Ballardini Water Rights WC-1 (carry-over)	58,742
Rancho Wetlands/UNR (carry-over)	287,887
Pennington-Bowers Pool Facility Improvements (carry-over)	241,990
Undesignated Budget	2,208,710
Total FY21 Parks Capital Fund	5,633,756

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
District One	404A	433,253	1,685,300	21,390	1,667,052	(18,248)	-1.1%
District Two	404B	168,103	357,597	9,706	350,289	(7,308)	-2.0%
District Three	404C	10,984	1,798	1,798	172	(1,626)	-90.4%
District Four	404D	572,423	825,948	1,148	1,276,448	450,500	54.5%
Bond Projects	404E	563,853	4,068,663	2,754,973	1,312,477	(2,756,186)	-67.7%
Special Projects	404F	16,557	1,380,256	242,758	1,028,818	(351,438)	-25.5%
Total		1,765,173	8,319,562	3,031,773	5,635,256	(2,684,306)	-32.3%

Sources and UsesSources

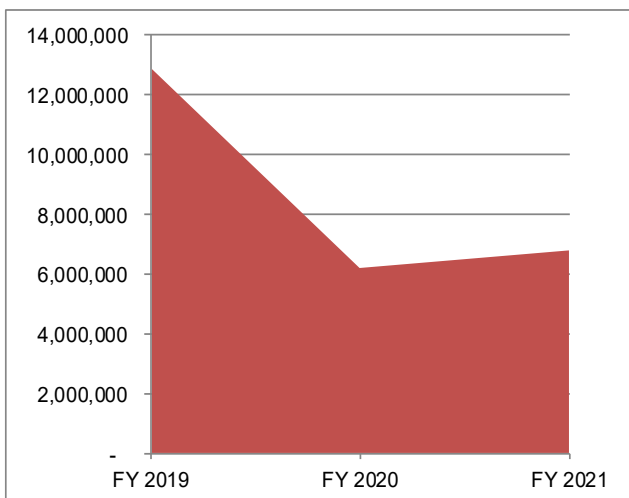
Beginning Fund Balance	12,349,241	12,882,551	12,882,551	10,788,085	(2,094,466)	-16.3%
Park Construction Tax	515,640	445,000	471,000	445,000	-	0.0%
Federal, State & Local Grants	658,483	963,038	-	707,500	(255,538)	-26.5%
Miscellaneous	1,124,361	254,987	456,574	496,839	241,852	94.8%
County Property Sales	-	-	9,734	-	-	
Total Sources	14,647,725	14,545,575	13,819,859	12,437,424	(2,108,152)	-14.5%

Uses

Services & Supplies	1,525,459	2,802,979	1,762,048	1,049,068	(1,753,911)	-62.6%
Capital Outlay	239,713	5,515,084	1,268,225	4,584,688	(930,396)	-16.9%
Debt Service	-	1,500	1,500	1,500	-	0.0%
Total Uses	1,765,173	8,319,562	3,031,773	5,635,256	(2,684,306)	-32.3%

Ending Fund Balance	12,882,551	6,226,013	10,788,085	6,802,169	576,155	9.3%
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FTE Summary	-	-	-	-		
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Budgeted Fund Balance:

REGIONAL PERMITS CAPITAL FUND

Mission: The mission of the Regional Permits Capital Fund is to account for the operations of the Regional License and Permit Program inter-local agreement.

Description: June 17, 2014 - The Board of County Commissioners approved resolutions creating the Regional Permits System Fund as a special revenue fund to account for the operations of the Regional License and Permit Program inter-local agreement and the Regional Permits Capital Fund as a capital projects fund to account for the Regional License and Permit system customization and implementation; to adjust budget appropriations and transfers to establish both funds; and direct the Comptroller to make the appropriate adjustments as required.

The Regional License and Permit Program inter-local agreement provides for a shared system platform and development for multiple entities with Washoe County acting as the Fiscal Manager and primary contract entity. The regional partners will reimburse Washoe County for their share of the system development and ongoing support costs. The inter-local also requires that the Fiscal Manager provide a separate account and/or fund for financial transactions of the inter-local agreement.

A special revenue fund, as per NRS 354.570 and generally accepted accounting principles (GAAP), is used to account for specific revenue sources, other than sources for capital projects, which are restricted to expenditure for specified purposes. For the Regional Permits System Fund, the major revenue sources will be reimbursements of the partners in support of the shared system operations under the terms of the inter-local agreement.

A capital projects fund, as per NRS 354.4995 and generally accepted accounting principles (GAAP), is used to account for sources used for the acquisition or construction of designated capital assets. For the Regional Permits Capital Fund, the major sources will be County pay-as-you-go capital funds and reimbursements from the partners in support of the development of the shared system the terms of the inter-local agreement. An additional source of funds would be any regional technology fees, if approved by the Board, to recover portions of the project's implementation costs.

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

The Regional License & Permits System Project went live October 31, 2016.

Budget Summary

Programs	Fund Ctr	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	\$ Change	% Change
Washoe County Permits	C430010	676	27,000	27,000	27,000	-	0.0%
Sparks Permits	C430030	18,400	-	-	-	-	-
Reno Permits	C430040	26,056	-	-	-	-	-
Regional Permits Capital Administrative	C430050	-	900,000	900,000	-	(900,000)	-100.0%
Regional Permits Project	RP430001	-	-	-	-	-	-
Total		45,131	927,000	927,000	27,000	(900,000)	-97.1%

Sources and UsesSources

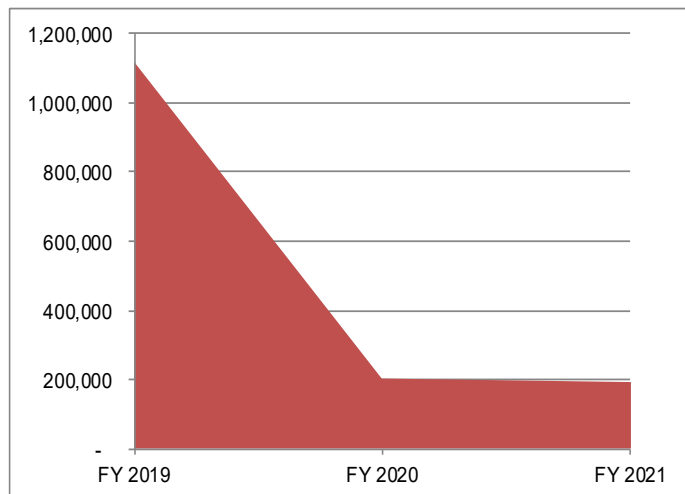
Beginning Fund Balance	1,127,887	1,119,207	1,119,207	205,707	(913,500)	-81.6%
Intergovernmental	-	-	-	-	-	-
Miscellaneous	36,452	13,500	13,500	13,500	-	0.0%
Transfer from General Fund	-	-	-	-	-	-
Total Sources	1,164,339	1,132,707	1,132,707	219,207	(913,500)	-80.6%

Uses

Services and Supplies	45,131	27,000	27,000	27,000	-	0.0%
Capital Outlay	-	-	-	-	-	-
Transfer to Public Works	-	900,000	900,000	-	-	-
Total Uses	45,131	927,000	927,000	27,000	-	-97.1%

Ending Fund Balance	1,119,207	205,707	205,707	192,207	(13,500)	-6.6%
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FTE Summary	-	-	-	-		
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Budgeted Fund Balance:

5-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a five-year plan for capital improvements and includes a listing of possible project needs. The CIP generally contains capital projects that have a budget of \$100,000 or larger for assets that have a life-span of more than one year, as part of the reporting requirements of the State and under Board of County Commissioner policies.

The entire 5-year plan includes approximately \$274 million in capital expenditures, while the planned expenditures for FY 2021 total \$92.4 million. Projects in years 2-5 of the CIP are not funded or budget 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 2020 budget submittal, as outlined in the Nevada Revised Statute 354.5945.

BACKGROUND

Due to fiscal challenges and limited resources during the Great Recession, prior year CIP's were scaled back considerably. The CIP went from less than \$1 million from FY 2008 through FY 2011, to \$3-\$4 million from FY 2012 to FY2014. In FY 2015, the level of General Fund support for the CIP was established at \$5 million. In addition to this increased funding, Infrastructure Preservation projects, which consist of maintenance and repair projects less than \$100,000, were removed from the CIP and are separately funded in the County's operating budget. This falls significantly short of the annual funding needed to maintain and replace the County's assets.

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. The proposed projects in the current CIP therefore represent only the most critical projects with a very high priority or are projects that have specific funding sources.

In FY 2017, the County made several changes to the capital planning process. The County re-instituted a CIP Committee that is comprised of all three Assistant County Managers, Chief Information Officer, Comptroller and Budget Manager. Departments submit project requests through a CIP submittal form that includes the description/scope, justification, alignment to the strategic plan and capital cost estimates along with operating costs, savings or revenue. Operating costs include personnel, services and supplies and technology software or hardware. The committee met with each department that submitted a request(s) and also conducted field tours of the facilities for which requests were submitted.

Project submittals were categorized under three project types: Core/Critical Projects, Benefits to Community/Staff and Quality of Life. All submissions were quantitatively evaluated and received a score in each of the following criteria:

- Assessment of Need
- Strategic Plan Goal
- Project Life Cycle
- Implications of Project Deferral (Risk Assessment)
- Fiscal Impact
- Economic Impact
- Environmental Impact

Each CIP Committee members' scores of project submittals were then averaged. For projects relying on funding from the General Fund, a scoring cutoff was determined based on the level of General Fund support to the CIP, which in FY 2021 due to COVID 19 was reduced to \$0. Additional impacts for future years remain uncertain.

Even though funding levels for capital projects have been reduced compared to historical levels, the need for a comprehensive long-term capital financing and infrastructure preservation strategy is critical for the County's investment in capital facilities.

Over the next five years, the CIP plan totals just over \$274 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 2021, capital plan funding totals \$92.4 million. This includes more than \$41.1 million for utilities projects, \$22.2 million for public safety projects, and \$10.8 million for public works projects. New projects for FY 2021 include:

Renovation Projects

- Northwest Library Carpet Replacement

- Sparks Library Carpet Replacement

Infrastructure/Maintenance Projects

- Regional Emergency Operations Roof Restoration

- Regional Animal Services Roof Restoration

- Regional Public Safety Training Center Roof Restoration

- South Valleys Regional Park ADA Improvements

Public Safety - Technology

- Nevada Shared Radio System

- P25 Radios

Sheriff's Facility Maintenance

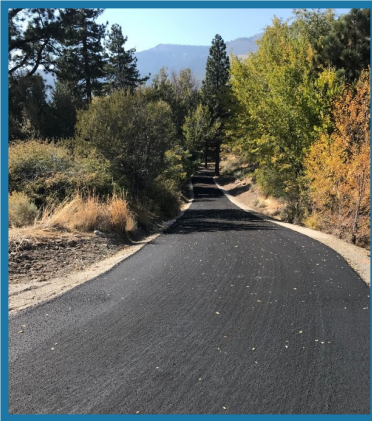
- 911 Parr Bunk Bed Safety Modifications

Ongoing capital investment is extremely important for any government. Postponing the upkeep of infrastructure can have a compounding effect on expenditures in future years. Unfortunately, due to the current fiscal climate, the CIP has also been greatly diminished in its capacity to keep up with all requested items in this area and as such only the most critical items are being addressed.

The next several pages summarize highlights from FY 2020 completed projects, the adopted 5-year Capital Improvement Plan for FY 2021-2025, and FY 2021 project summaries.

Highlights for FY 2020 Completed Projects

Steamboat Lift Station Force Main Bypass – Installed a new bypass that provided for more flexibility for future maintenance and repairs.

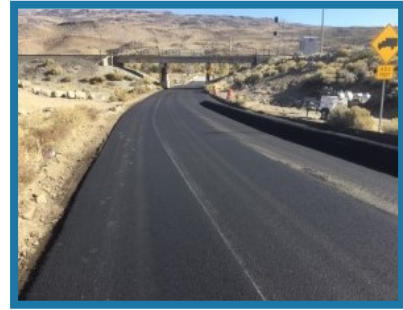


Crystal peak Park – Construction of a paved road to conned the upper and lower parking lots, access gates, signage, and striping. It also included site improvements associated with the Washoe ArTrail to lay the concrete foundation for the art piece, a winding pathway, and concrete benches.

STMWRF Clarifier Coating – South Truckee Meadows Water Reclamation Facility Clarifier Coating project consisted of applying a protective coating to two of the wastewater clarifiers and their appurtenances.



Mustang Road Improvement Project – Construction to bring the roadway up to Washoe County standards included roadway reconstructions, installation of a storm drain, restoration of an existing culver, striping, signage, and lights to minimize safety concerns related to increased traffic volumes.



Annual Slurry Seal – Annual and on-going projects to maintain the road Pavement Condition Index (PCI) at an average minimum of 73. Pictured is CR447.

Historic Huffaker School Roof Replacement – Removed the existing wood shake roofing and upgraded the existing structural sheathing, installing a new membrane and metal roofing to match the historic character of this structure located at Barley Ranch Park.



Our Place – Rehabilitation and remodeling to approximately 56,000 square feet of existing buildings that are leased from the State of Nevada. This is a phased project that creates a safer environment through relocation and expansion of homeless women, youth, and families.



Photos Courtesy of Q&D – Photos by
Vance Fox

WASHOE COUNTY CAPITAL IMPROVEMENTS PLAN FISCAL YEAR 2021-2025

FUND SUMMARY

CAPITAL FUNDS SUMMARY	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	Total 5 Years
Fund						
Capital Improvements Fund	31,434,824	9,501,607	7,998,498	7,749,721	3,472,941	60,157,591
Parks Capital Fund	5,633,756	1,975,000	1,900,000	2,650,000	1,250,000	13,408,756
Capital Facilities Tax Fund	-	-	-	-	-	-
Roads Fund	3,906,000	3,984,120	4,063,802	4,145,078	4,227,980	20,326,981
Other Funds	6,636,718	1,903,300	-	-	-	8,540,018
Utilities Fund	41,190,000	31,350,000	36,200,000	48,500,000	-	157,240,000
Equipment Services Fund	3,619,361	2,769,460	2,800,000	2,800,000	2,800,000	14,788,821
Total Funding Sources and Uses	\$ 92,420,658	\$ 51,483,487	\$ 52,962,300	\$ 65,844,799	\$ 11,750,921	\$ 274,462,166

FUNCTIONAL SUMMARY

Functional Summary	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	Total 5 Years
Function						
General Government	5,784,353	4,435,009	4,237,724	3,638,640	3,248,824	21,344,550
Judicial	1,501,166	1,357,762	450,217	1,607,717	450,217	5,367,079
Public Safety	22,151,006	5,496,745	3,528,270	952,364	726,400	32,854,785
Public Works	10,838,884	5,444,383	5,620,029	5,253,578	4,627,980	31,784,855
Health and Sanitation	100,000	-	-	-	-	100,000
Welfare	2,235,331	-	626,060	-	947,500	3,808,891
Culture and Recreation	6,218,418	2,871,588	2,300,000	5,892,500	1,750,000	19,032,506
Utilities	41,190,000	31,350,000	36,200,000	48,500,000	-	157,240,000
Golf	2,331,500	528,000	-	-	-	2,859,500
Building and Safety	70,000	-	-	-	-	70,000
Total	\$ 92,420,658	\$ 51,483,487	\$ 52,962,300	\$ 65,844,799	\$ 11,750,921	\$ 274,462,166

*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 2021-2025 PROJECT LIST							
Resources & Projects			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
	Est. Date of Completion	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Resources							
Beginning Fund Balance		15,111,113	1,800,868	1,460,306	387,643	616,304	
Restricted Funds							
District Court		2,135,653	1,800,868	1,350,651	900,434	450,217	
Water Rights Sale (Committed for Flood Projects)		2,606,828	-	-	-	-	
Revenues							
Taxes		-	-	-	-	-	-
Grants		1,159,249	347,000	400,000	540,000	-	2,446,249
Charges for Services		-	-	-	-	-	-
Investment Earnings		37,500	37,500	37,500	37,500	37,500	187,500
Donations		551,493	887,045	-	-	-	1,438,538
Reimbursements		475,967	-	-	1,005,000	-	1,480,967
Other Revenue		-	-	-	-	-	-
Debt Issued		15,000,000	-	-	-	-	15,000,000
Transfers In		911,170	7,900,300	6,499,135	6,406,682	6,388,200	28,105,487
Total Resources		\$ 33,246,492	\$ 10,972,713	\$ 8,396,941	\$ 8,376,825	\$ 7,042,004	\$ 48,658,741
Expenditures							
Public Works - Construction Projects							
Countywide Security Upgrades (carry-over)	06/30/21	133,305	-	-	-	-	133,305
Tax Collection System (carry-over)	06/30/21	276,008	-	-	-	-	276,008
75 Court Elevator Upgrades (carry-over)	06/30/21	495,726	-	-	-	-	495,726
75 Court Street Package Units (AC) (carry-over)	06/30/21	5,930	-	-	-	-	5,930
Alt Sentencing Case Management System (carry-over)	06/30/21	340,000	-	-	-	-	340,000
RJC Court Hearing Room_Resource Center (carry-over)	06/30/21	348,555	525,045	-	-	-	873,600
INSPIRES - Watson (carry-over)	06/30/21	209,386	-	-	-	-	209,386
SJC Building Improvements (carry-over)	06/30/21	403,746	-	-	-	-	403,746
WCSO Isolation Rooms (carry-over)	06/30/21	185,000	-	-	-	-	185,000
911 Parr Bunk Bed Safety Modifications	06/30/21	597,000	-	-	-	-	597,000
Regional Emergency Operations Roof Restoration	06/30/21	207,850	-	-	-	-	207,850
Regional Animal Services Roof Restoration	06/30/21	447,825	-	-	-	-	447,825
Regional Public Safety Training Center Roof Restoration	06/30/21	195,700	-	-	-	-	195,700
911 Parr HU4 HVAC_Roof (carry-over)	06/30/21	383,138	-	-	-	-	383,138
Detention Center Rebuild 22 Slider Doors (carry-over)	06/30/21	33,575	-	-	-	-	33,575
Jan Evans Fire System (carry-over)	06/30/21	551,810	-	-	-	-	551,810
Animal Services Security Upgrade-Lobby (carry-over)	06/30/21	105,345	-	-	-	-	105,345
WCSO Commissary Visitation Rooms (carry-over)	06/30/21	202,938	-	-	-	-	202,938
Major Maintenance Replacement (on-going)	06/30/21	1,645,000	-	-	-	-	1,645,000
North Valley's Mitigation Strategy (carry-over)	06/30/21	2,440,000	-	-	-	-	2,440,000
Incline Village Library/Community Center Parking Lot Rehab	06/30/21	187,750	-	-	-	-	187,750

**CAPITAL IMPROVEMENTS FUND
FISCAL YEAR 2021-2025 PROJECT LIST**

Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
220 S Center Parking Garage Elevator Replacement (carry-over)	06/30/21	336,154	-	-	-	-	336,154
Lower Wood Creek Phase I WQIP (carry-over)	06/30/21	1,635,216	-	-	-	-	1,635,216
Bartley Ranch Bridge to Marr Property (carry-over)	06/30/21	111,318	-	-	-	-	111,318
Parks Public Water System - Ops Plan Improvements (carry-over)	06/30/23	525,000	-	-	-	-	525,000
Our Place Campus Remodel (carry-over)	09/30/20	2,000,000	-	-	-	-	2,000,000
Historic Huffaker School House (carry-over)	06/30/21	43,437	-	-	-	-	43,437
South Valleys Regional Park ADA Improvements	06/30/21	174,500	-	-	-	-	174,500
Northwest Library Carpet Replacement	06/30/21	149,000	-	-	-	-	149,000
Sparks Library Carpet Replacement	06/30/21	209,000	-	-	-	-	209,000
WCSO - Records_Detention_Dispatch Management System	06/30/22	-	3,336,350	-	-	-	3,336,350
Red Rock Facilities Fire Ops	06/30/22	-	251,820	-	-	-	251,820
WCSO Facility Security	06/30/22	-	171,275	-	-	-	171,275
220 S Center Street Parking Security	06/30/22	-	464,000	-	-	-	464,000
Incline Village Above Ground Fuel Tank	06/30/22	-	620,000	-	-	-	620,000
Admin Complex Window/Wall Energy Improvements	06/30/22	-	376,263	-	-	-	376,263
Ranch House Settling Mitigation	06/30/22	-	130,255	-	-	-	130,255
Reno Downtown Library Elevator Replacement	06/30/22	-	766,333	-	-	-	766,333
Voters Registration System Replacement	06/30/22	-	347,600	-	-	-	347,600
Children Advocacy Center Roof	06/30/22	-	382,500	-	-	-	382,500
911 Parr HU 3, 4, & Infirmary Food Slot Replacement	06/30/22	-	362,000	-	-	-	362,000
WCSO Detention Infirmary Program Design	06/30/23	-	-	750,000	-	-	750,000
Pedestrian Safety Improvements	06/30/23	-	-	291,227	-	-	291,227
Kids Kottage 1 Roof Replacement	06/30/23	-	-	267,500	-	-	267,500
Kids Kottage 2 Roof Replacement	06/30/23	-	-	358,560	-	-	358,560
911 Parr HU9 HVAC_Roof Replacement	06/30/23	-	-	1,500,000	-	-	1,500,000
Bowers Mansion Wading Pool Improvement	06/30/23	-	-	400,000	-	-	400,000
Spanish Springs Reach 9 Storm Water Improvements	06/30/23	-	-	750,000	-	-	750,000
911 Parr Elevator Controls	06/30/23	-	-	880,000	-	-	880,000
Roads Gerlach Housing	06/30/23	-	-	515,000	-	-	515,000
WCSO FSD Capital Equipment Replacement	06/30/23	-	-	398,270	213,364	176,400	788,034
Countywide Flooring Replacement	06/30/24	-	-	-	250,000	-	250,000
224 Edison HVAC Replacement	06/30/24	-	-	-	430,000	-	430,000
1 S. Sierra - Mills Lane Chiller Replacement	06/30/24	-	-	-	547,500	-	547,500
NW Library HVAC Replacement	06/30/24	-	-	-	1,005,000	-	1,005,000
Melio Gaspari Water Play Park Safety Improvements	06/30/24	-	-	-	540,000	-	540,000
350 S Center Street - 2nd Floor VAV Replacement	06/30/24	-	-	-	225,000	-	225,000
Bowers Mansion Irrigation Renovation	06/30/24	-	-	-	1,497,500	-	1,497,500





CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2021-2025 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Rancho San Rafael Log Flume Removal	06/30/24	-	-	-	200,000	-	200,000
911 Parr AC4 Boiler Replacement	06/30/24	-	-	-	182,500	-	182,500
Admin Complex Building B Roof Restoration	06/30/24	-	-	-	203,500	-	203,500
RPSTC HVAC Replacement	06/30/24	-	-	-	556,500	-	556,500
75 Court Street Historic Elevator Upgrade	06/30/24	-	-	-	610,000	-	610,000
Senior Center Chiller Replacement	06/30/25	-	-	-	-	497,500	497,500
May Museum HVAC Replacement	06/30/25	-	-	-	-	500,000	500,000
911 Parr Motorpool HVAC Installation	06/30/25	-	-	-	-	550,000	550,000
Senior Center HVAC Replacement	06/30/25	-	-	-	-	450,000	450,000
34/447 County Roads	06/30/25	-	-	-	-	400,000	400,000
Countywide Office Space Re-Assessments	TBD	-	-	-	-	TBD	-
WCSC - Raven Hanger*	TBD	-	-	-	-	TBD	-
Enterprise Resource Planning (ERP) Replacement for SAP**	TBD	-	-	-	-	TBD	-
New North Valleys Library**	TBD	-	-	-	-	TBD	-
WCSC - New Infirmary**	TBD	-	-	-	-	TBD	-
WCSC - New Crime Lab Building**	TBD	-	-	-	-	TBD	-
District Court Building**	TBD	-	-	-	-	TBD	-
Public Works - Construction Projects Total		14,579,211	7,733,441	6,110,557	6,460,864	2,573,900	37,457,973
Technology Services Projects							
VOIP Infrastructure (carry-over)	06/30/21	200,000	445,000	327,000	-	-	972,000
Application Infrastructure (carry-over)	06/30/21	92,158	-	-	-	-	92,158
Network Switches Upgrade (carry-over)	06/30/21	180,000	-	-	-	-	180,000
NSRS Debt 2020	06/30/22	15,000,000	-	-	-	-	15,000,000
P25 Radios (on-going)	06/30/21	692,528	-	-	-	-	692,528
Nevada Shared Radio System (carry-over)	06/30/22	222,025	-	-	-	-	222,025
Security Camera Systems Upgrade	06/30/25	-	248,824	248,824	248,824	248,824	995,296
Network Switch Upgrades - Phase I	06/30/22	-	424,125	-	-	-	424,125
Door Access Control Systems Upgrade	06/30/24	-	-	422,084	150,000	-	572,084
WiFi System Upgrades	06/30/24	-	-	239,816	239,816	-	479,632
Technology Services Projects Total		16,386,710	1,117,949	1,237,724	638,640	248,824	19,629,847
Other "Restricted Projects"							
District Court Expansion	06/30/25	286,170	450,217	450,217	450,217	450,217	2,087,038

CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2021-2025 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Other Expenditures/Uses:							
Undesignated Projects		182,733	200,000	200,000	200,000	200,000	982,733
Salaries and Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Vehicles Capital		-	-	-	-	-	-
Services and Supplies		10,800	10,800	10,800	10,800	10,800	54,000
Other Expenditures/Uses Total		193,533	210,800	210,800	210,800	210,800	1,036,733
Total Expenditures		\$ 31,445,624	\$ 9,512,407	\$ 8,009,298	\$ 7,760,521	\$ 3,483,741	\$ 60,211,591
Ending Fund Balance		\$ 1,800,868	\$ 1,460,306	\$ 387,643	\$ 616,304	\$ 3,558,263	

*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 2021-2025 PROJECT LIST							
Resources & Projects			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
	Est. Date of Completion	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Resources							
Beginning Fund Balance		10,788,085	6,802,169	6,036,669	4,924,169	3,091,669	10,788,085
Revenues		-					
Gov't'l Grants		707,500	-	-	-	500,000	1,207,500
Construction Tax		445,000	561,000	589,000	619,000	649,000	2,863,000
Local Govt-Cap Cost		-	-	-	-	-	-
Non-Govt Grants		241,990	450,000	-	-	-	691,990
Donations/Contributions		-	-	-	-	-	-
Investment Earnings		254,849	200,000	200,000	200,000	200,000	1,054,849
Total Resources		\$ 12,437,424	\$ 8,013,169	\$ 6,825,669	\$ 5,743,169	\$ 4,440,669	\$ 16,605,424
Projects							
District 1 Projects							
Undesignated Expense-District 1A		114	-	-	-	-	114
Undesignated Expense-District 1B		383	-	-	-	-	383
Undesignated Expense-District 1C		1,476	-	-	-	-	1,476
Galena Schoolhouse-Interior Renovations (carry-over)	06/30/21	405,000	-	-	-	-	405,000
South Valleys Regional Park-Master Plan Development (carry-over)	06/30/21	900,000	-	-	-	-	900,000
Ellens Park Playground Renovation (carry-over)	06/30/21	310,000	-	-	-	-	310,000
Whites Creek Playground Improvements (carry-over)	06/30/21	50,000	-	-	-	-	50,000
Callahan Park-Construct Phase II	06/30/23	-	-	700,000	-	-	700,000
Stone Property-Plan and Development Trailhead	06/30/25	-	-	-	-	500,000	500,000
Stone Property-Trail connection Galena Canyon via old V&T route	06/30/25	-	-	-	-	250,000	250,000
Undesignated expense-District 1D		79	-	-	-	-	79
District 1 Projects Total		1,667,052	-	700,000	-	750,000	3,117,052
District 2 Projects							
Undesignated Expense-District 2A		177,347	-	-	-	-	177,347
Undesignated Expense-District 2B		272	-	-	-	-	272
Undesignated Expense-District 2C		800	-	-	-	-	800
Sun Valley Regional Park- Bike Park Improvements (carry-over)	06/30/21	100,000	-	-	-	-	100,000
Lemmon Valley - Improvements to Ballfield	06/30/22	-	450,000	-	-	-	450,000
Golden Valley -Replace Playground	06/30/22	-	300,000	-	-	-	300,000
Lemmon Valley - Restroom Replacement	06/30/22	-	200,000	-	-	-	200,000
Cold Springs Park Community Center - Replace Playground	06/30/22	-	325,000	-	-	-	325,000
Golden Valley- Replace Restroom & Concession Bldg	06/30/23	-	-	500,000	-	-	500,000
Palomino/East Spanish Springs Park- Design & Construct New Park	06/30/23	-	-	700,000	-	-	700,000
Gator Swamp- Develop Additional Parking Lot & Multi-purpose Flat Field	06/30/24	-	-	-	650,000	-	650,000
Lazy 5 Regional Park- Master Plan Implementation / Construct Phase 3	06/30/24	-	-	-	950,000	-	950,000
Lazy 5 Regional Park- Repair Replace West Playground	06/30/24	-	-	-	400,000	-	400,000
No.Valleys Reg. Park- Master Plan Implementation-Hard Surface Courts	06/30/24	-	-	-	650,000	-	650,000
Regional Shooting Facility- Expansion of Public Shooting Range	06/30/25	-	-	-	-	500,000	500,000
Undesignated Expense-District 2D		71,870	-	-	-	-	71,870
District 2 Projects Total		350,289	1,275,000	1,200,000	2,650,000	500,000	5,975,289



PARKS CAPITAL FUND FISCAL YEAR 2021-2025 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
District 3 Projects							
Undesignated Expense-District 3A		7	-	-	-	-	7
Undesignated Expense-District 3B		103	-	-	-	-	103
Undesignated Expense-District 3C		62	-	-	-	-	62
Hidden Valley- Design and Construction of Phase 3	06/30/22	-	300,000	-	-	-	300,000
Virginia Foothills Park- Repair/Replace Playground	06/30/22	-	400,000	-	-	-	400,000
District 3 Projects Total		172	700,000	-	-	-	700,172
District 4 Projects							
Undesignated expense District 4A		539,907	-	-	-	-	539,907
Undesignated expense-District 4B - Incline		736,541	-	-	-	-	736,541
District 4 Projects Total		1,276,448	-	-	-	-	1,276,448
Bonds Projects:							
Undesignated - Open Space		59,245	-	-	-	-	59,245
Truckee River Bike Path Land (carry-over)	06/30/21	56,060	-	-	-	-	56,060
Ballardini Trailhead SNPLMA Rd11 (carry-over)	06/30/21	5,079	-	-	-	-	5,079
Ballardini Loop Trails WC-1 (carry-over)	06/30/21	326,232	-	-	-	-	326,232
C905100 Question 1 Restoration		7,368	-	-	-	-	7,368
C905102 Question 2 Recreation		3,299	-	-	-	-	3,299
C905103 Question 1 Acquisition		15,124	-	-	-	-	15,124
SQ-1 Truckee River Corridor Plan (carry-over)	06/30/21	50,000	-	-	-	-	50,000
SQ-1 Truckee River Restoration & Integrate (carry-over)	06/30/21	51,000	-	-	-	-	51,000
Undesignated-Trails Admin		5,569	-	-	-	-	5,569
Undesignated-Parks Projects	06/30/21	91,703	-	-	-	-	91,703
Rancho Playground Improvements (carry-over)	06/30/21	550,000	-	-	-	-	550,000
Bowers Mansion Seismic Retrofit Ph III (carry-over)	06/30/21	33,056	-	-	-	-	33,056
Ballardini Water Rights WC-1 (carry-over)	06/30/21	58,742	-	-	-	-	58,742
Bonds Projects Total		1,312,477	-	-	-	-	1,312,477

PARKS CAPITAL FUND							
FISCAL YEAR 2021-2025 PROJECT LIST							
Resources & Projects			Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
	Est. Date of Completion	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Special Projects:							
Parks Special Projects Undesignated		366,420	-	-	-	-	366,420
Parks Construction Donations (IO)		52,568	-	-	-	-	52,568
Arboretum Visitor Center (IO)		78,453	-	-	-	-	78,453
Rancho Wetlands/UNR (carry-over)	06/30/21	287,887	-	-	-	-	287,887
Pennington-Bowers Pool Facility Improvements (carry-over)	06/30/21	241,990	-	-	-	-	241,990
May Arboretum - Visitor/Education Center		-	-	-	-	TBD	-
Special Projects Total		1,027,318	-	-	-	-	1,027,318
Other Expenditures/Uses:							
Debt Service		1,500	1,500	1,500	1,500	1,500	7,500
Transfers Out		-	-	-	-	-	-
Other Expenditures/Uses Total		1,500	1,500	1,500	1,500	1,500	7,500
Total Expenditures		\$ 5,635,256	\$ 1,976,500	\$ 1,901,500	\$ 2,651,500	\$ 1,251,500	\$ 13,416,256
Ending Fund Balance		\$ 6,802,169	\$ 6,036,669	\$ 4,924,169	\$ 3,091,669	\$ 3,189,169	\$ 3,189,169





CAPITAL FACILITIES TAX FUND FISCAL YEAR 2021-2025 PROJECT LIST						
Resources & Projects		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Resources						
Beginning Fund Balance	1,399,903	1,837,207	2,380,111	2,896,679	3,387,986	1,399,903
Revenues						
Ad Valorem	8,346,111	8,554,764	8,768,633	8,987,849	9,212,545	43,869,901
Investment Earnings	30,000	126,456	139,064	151,213	162,928	609,661
Debt Financing	-	-	-	-	-	-
Total Resources	\$ 9,776,014	\$ 10,518,427	\$ 11,287,807	\$ 12,035,740	\$ 12,763,459	\$ 45,879,465
Projects						
Projects:						
Projects Total	-	-	-	-	-	-
Other Expenditures/Uses:						
Services and Supplies	42,203	43,047	43,478	43,912	44,351	216,991
Payments to Other Agencies	938,937	962,411	986,471	1,011,133	1,036,411	4,935,363
Payments to State Highway Fund	5,007,667	5,132,858	5,261,180	5,392,709	5,527,527	26,321,941
Settlement Payments	-	-	-	-	-	-
Transfers to Roads Special Revenue Fund	1,950,000	2,000,000	2,100,000	2,200,000	2,300,000	10,550,000
Other Expenditures/Uses Total	7,938,807	8,138,316	8,391,128	8,647,754	8,908,290	42,024,296
Total Expenditures / Uses	\$ 7,938,807	\$ 8,138,316	\$ 8,391,128	\$ 8,647,754	\$ 8,908,290	\$ 42,024,296
Ending Fund Balance	\$ 1,837,207	\$ 2,380,111	\$ 2,896,679	\$ 3,387,986	\$ 3,855,169	\$ 3,855,169



ROADS FUND						
FISCAL YEAR 2021-2025 PROJECT LIST						
Resources & Projects		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Resources						
Beginning Fund Balance	7,404,374	4,315,427	2,313,051	1,142,122	55,465	7,404,374
Revenues						
Intergovernmental Revenues	9,589,314	9,876,993	10,173,303	10,478,502	10,792,857	50,910,970
Charges for Services	750,000	772,500	795,675	819,545	844,132	3,981,852
Miscellaneous	128,580	500,000	500,000	500,000	500,000	2,128,580
Transfers from Capital Facilities	1,950,000	2,000,000	2,100,000	2,200,000	2,300,000	10,550,000
Transfers from General Fund	1,063,620	1,750,000	2,500,000	2,500,000	3,500,000	11,313,620
Total Resources	\$ 20,885,887	\$ 19,214,921	\$ 18,382,029	\$ 17,640,170	\$ 17,992,454	\$ 86,289,396
Expenditures						
Roads Special Revenue Fund Projects:						
Roads Capital	3,906,000	3,984,120	4,063,802	4,145,078	4,227,980	20,326,981
Roads Maintenance (Operating)	12,664,460	12,917,750	13,176,105	13,439,627	13,708,419	65,906,361
Transfers To Public Works	-	-	-	-	-	-
Total Expenditures	\$ 16,570,460	\$ 16,901,870	\$ 17,239,907	\$ 17,584,705	\$ 17,936,399	\$ 86,233,341
Ending Fund Balance	\$ 4,315,427	\$ 2,313,051	\$ 1,142,122	\$ 55,465	\$ 56,054	\$ 56,054



OTHER FUNDS CAPITAL						
FISCAL YEAR 2021-2025 PROJECT LIST						
Resources & Projects		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Revenues & Transfers for Capital						
General Fund Revenue	675,548	-	-	-	-	675,548
Health Fund	100,000	-	-	-	-	100,000
Animal Services Fund Revenue	339,600	-	-	-	-	339,600
Enhanced 911 Fund Revenue	2,071,765	1,375,300	-	-	-	3,447,065
Regional Public Safety Training Center	145,000	-	-	-	-	145,000
Regional Communication System Revenue	60,000	-	-	-	-	60,000
Indigent Tax Levy	54,131	-	-	-	-	54,131
Child Protective Services	154,200	-	-	-	-	154,200
Senior Services	27,000	-	-	-	-	27,000
Golf Course Fund	2,331,500	528,000	-	-	-	2,859,500
Building & Safety Fund	70,000	-	-	-	-	70,000
Other Restricted Revenue Fund Revenue	607,974	-	-	-	-	607,974
Total Revenues	\$ 6,636,718	\$ 1,903,300	\$ -	\$ -	\$ -	\$ 8,540,018
Expenditures						
General Fund Projects	675,548	-	-	-	-	675,548
Health Fund	100,000	-	-	-	-	100,000
Animal Services Fund Revenue	339,600	-	-	-	-	339,600
Enhanced 911 Fund Revenue	2,071,765	1,375,300	-	-	-	3,447,065
Regional Public Safety Training Center	145,000	-	-	-	-	145,000
Regional Communication System Revenue	60,000	-	-	-	-	60,000
Indigent Tax Levy	54,131	-	-	-	-	54,131
Child Protective Services	154,200	-	-	-	-	154,200
Senior Services	27,000	-	-	-	-	27,000
Golf Course Fund	2,331,500	528,000	-	-	-	2,859,500
Building & Safety Fund	70,000	-	-	-	-	70,000
Other Restricted Revenue Fund Revenue	607,974	-	-	-	-	607,974
Total Expenditures	\$ 6,636,718	\$ 1,903,300	\$ -	\$ -	\$ -	\$ 8,540,018



UTILITIES FUND						
FISCAL YEAR 2021-2025 PROJECT LIST						
Resources & Projects		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Net Resources Available From:						
Projects Funded by Rate Payers	12,450,000	7,100,000	4,000,000	-	-	23,550,000
Projects Funded by Developers	28,740,000	24,250,000	32,200,000	48,500,000	-	133,690,000
Total Net Available Resources	\$ 41,190,000	\$ 31,350,000	\$ 36,200,000	\$ 48,500,000	\$ -	\$ 157,240,000
Projects						
Golden Valley Recharge						
None	-	-	-	-	-	-
Reclaimed Water (Rates)						
Reclaimed Water System Maintenance Projects	200,000	-	-	-	-	200,000
Sewer (Rates)						
Steamboat Lift Station Replacement and 2nd Force Main	10,000,000	-	-	-	-	10,000,000
Cold Springs WRF Projects	500,000	-	-	-	-	500,000
Lemmon Valley WRF Projects	250,000	-	-	-	-	250,000
Pebble Creek Lift Station - Flood Improvements	-	500,000	-	-	-	500,000
Effluent Water Projects - Existing Water Resource Management	1,500,000	6,600,000	4,000,000	-	-	12,100,000
Reclaimed Water (Connection Fees)						-
None	-	-	-	-	-	-
General Sewer (Connection Fees)						-
None	-	-	-	-	-	-
South Truckee Meadows Sewer (Connection Fees)						
Pleasant Valley Interceptor - Reach 3 Conveyance Project	6,000,000	-	-	-	-	6,000,000
STMWRF 2020 Expansion	13,490,000	18,250,000	24,000,000	3,000,000	-	58,740,000
Effluent Distribution Expansion - Programmatic	9,250,000	-	3,200,000	-	-	12,450,000
Spanish Springs Sewer (Connection Fees)						
None	-	-	-	-	-	-
Cold Springs Sewer (Connection Fees)						
Cold Springs WRF Projects	-	6,000,000	5,000,000	45,500,000	-	56,500,000
						-
Total Project Costs	\$ 41,190,000	\$ 31,350,000	\$ 36,200,000	\$ 48,500,000	\$ -	\$ 157,240,000

EQUIPMENT SERVICES FUND FISCAL YEAR 2021-2025 PROJECT LIST						
Resources & Projects		Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
	Year 1 FY 2021	Year 2 FY 2022	Year 3 FY 2023	Year 4 FY 2024	Year 5 FY 2025	
Net Resources Available From:						
Equipment Services Internal Service Fund Capital Resources	3,619,361	2,769,460	2,800,000	2,800,000	2,800,000	14,788,821
Total Net Available Resources	\$ 3,619,361	\$ 2,769,460	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 14,788,821
Projects						
Equipment Services Projects:						
Heavy Equipment Replacement	2,155,361	1,497,000	1,500,000	1,400,000	1,600,000	8,152,361
Light Equipment Replacement	1,464,000	1,272,460	1,300,000	1,400,000	1,200,000	6,636,460
Equipment Services Projects Total	3,619,361	2,769,460	2,800,000	2,800,000	2,800,000	14,788,821
Total Project Costs	\$ 3,619,361	\$ 2,769,460	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 14,788,821



FY 2021 New Capital Projects

Capital Project Title: 911 Parr Bunk Beds Safety Modifications	
Project Budget: \$597,000	
Estimated Completion Date:: 6/30/2021	
Capital Project Description/Scope:	Improve the safety of the housing unit bunks and reduce risk
Capital Project Objective:	Replace 750 housing unit bunks for improved safety and security
FY 2021	
Funding Sources:	
General Fund	\$597,000.00
Total	\$597,000.00
Estimated Project Costs:	
Design	\$25,000.00
Construction/Building Improvements	\$542,150.00
Contingency	\$29,850.00
Total	\$597,000.00

Capital Project Title: Regional Emergency Operations Roof Restoration	
Project Budget: \$207,850	
Estimated Completion Date: 6/30/2021	
Capital Project Description/Scope:	Restoration of existing roof to extend the life
Capital Project Objective:	Restore areas of the roof that are reaching end of life
FY 2021	
Funding Sources:	
General Fund	\$207,850.00
Total	\$207,850.00
Estimated Project Costs:	
Construction/Building Improvements	\$193,300.50
Permits	\$4,157.00
Contingency	\$10,392.50
Total	\$207,850.00

Capital Project Title: Regional Animal Services Roof Restoration	
Project Budget: \$447,825	
Estimated Completion Date: 6/30/2021	
Capital Project Description/Scope: Restoration of existing roof to extend the life	
Capital Project Objective: Restore areas of the roof that are reaching end of life	
FY 2021	
Funding Sources:	
Animal Services Special Revenue Fund	\$447,825.00
Total	\$447,825.00
Estimated Project Costs:	
Construction/Building Improvements	\$416,477.25
Permits	\$8,956.50
Contingency	\$22,391.25
Total	\$447,825.00

Capital Project Title: Regional Public Safety Training Center Roof Restoration	
Project Budget: \$195,700	
Estimated Completion Date: 6/30/2021	
Capital Project Description/Scope: Restoration of existing roof to extend the life	
Capital Project Objective: Restore the middle and lower roof on the west side of the building	
FY 2021	
Funding Sources:	
General Fund	\$195,700.00
Total	\$195,700.00
Estimated Project Costs:	
Construction/Building Improvements	\$182,001.00
Permits	\$3,914.00
Contingency	\$9,785.00
Total	\$195,700.00

Capital Project Title: South Valleys Regional Park ADA	
Project Budget: \$174,500	
Estimated Completion Date: 6/30/2021	
Capital Project Description/Scope:	ADA improvements to be completed per assessment
Capital Project Objective:	Improvements to handicap parking, paved pathways and surface trails, and ADA access points
FY 2021	
Funding Sources:	
General Fund	\$174,500.00
Total	\$174,500.00
Estimated Project Costs:	
Design	\$10,000.00
Construction/Building Improvements	\$155,775.00
Contingency	\$8,725.00
Total	\$174,500.00

Capital Project Title: Northwest Library Carpet Replacement	
Project Budget: \$149,000	
Estimated Completion Date: 6/30/2021	
Capital Project Description/Scope:	Carpet replacement
Capital Project Objective:	Carpet replacement
FY 2021	
Funding Sources:	
Library Expansion Special Revenue Fund	\$149,000.00
Total	\$149,000.00
Estimated Project Costs:	
Building Improvements	\$141,550.00
Contingency	\$7,450.00
Total	\$149,000.00

Capital Project Title: Sparks Library Carpet Replacement	
Project Budget: \$209,000	
Estimated Completion Date: 6/30/2021	
Capital Project Description/Scope: Carpet replacement	
Capital Project Objective: Carpet replacement	
FY 2021	
Funding Sources:	
Library Expansion Special Revenue Fund	\$209,000.00
Total	\$209,000.00
Estimated Project Costs:	
Building Improvements	\$198,550.00
Contingency	\$10,450.00
Total	\$209,000.00

Capital Project Title: Incline Village Library/Community Center	
Project Budget: \$187,750	
Estimated Completion Date: 6/30/2021	
Capital Project Description/Scope: Improve safety and condition of parking lot	
Capital Project Objective: Repair and/or install curbing and resurface parking lot	
FY 2021	
Funding Sources:	
General Fund	\$187,750.00
Total	\$187,750.00
Estimated Project Costs:	
Design	\$10,000.00
Construction/Building Improvements	\$168,362.50
Contingency	\$9,387.50
Total	\$187,750.00

Capital Project Title: Nevada Shared Radio System Debt 2020	
Project Budget: \$15,000,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope:	Upgrade and replace the current 800 MHz Public Safety radio system to a P25 MHz Public Safety radio system. This will include 14 radio/microwave communication sites and an addition of 5 greenfield sites. This does not include the P25 radios.
Capital Project Objective:	Multi-year project that will replace a 20 year old public safety radio system with new radio technology to support multiple agencies in Washoe County. The new P25 technology will not limit users and will be part of the state-wide system. Debt financing will be paid back through partnering agencies.
FY 2021	
Funding Sources:	
Bond Proceeds	\$15,000,000.00
Total	\$15,000,000.00
Estimated Project Costs:	
Design	\$2,250,000.00
Construction/Building Improvements	\$12,000,000.00
Contingency	\$750,000.00
Total	\$15,000,000.00

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.

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 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, 2020. It provides financial aid to families and businesses impacted by the COVID-19 pandemic.

Category – A major division of the program budget that contains programs and activities.

Community Spread -- The spread of a contagious disease to individuals in a particular geographic location who have no known contact with other infected individuals or who have not recently traveled to an area where the disease has any documented cases

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.

Contact Tracing -- The practice of identifying and monitoring individuals who may have had contact with an infectious person as a means of controlling the spread of a communicable disease.

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.

Coronavirus Relief Fund – The CARES Act established the \$150 billion Coronavirus Relief Fund, 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, 2020 (date of enactment of the CARES Act) for the State or government. This applies to expenditures incurred during the period March 1, 2020 – December 30, 2020.

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

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of bonds.

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

Department Request – An annual budgetary request for additional resources prepared by department directors indicating an appropriate, justified and needed level of service for their departments, together with associated expenditures and revenues.

Depreciation – The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds and is also calculated pursuant to GASB 34.

Disbursements – The total of expenses/expenditures and transfers out.

Division – A subdivision of a department, a division is a unit or organization in the County with a more

specific set of work responsibilities.

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

Encumbrances – Funds not yet expended, but are obligated or set aside in anticipation of expenditure. Encumbered funds may not be used for any other purpose.

Ending Fund Balance – Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed uses or decreases when uses exceed sources.

Enterprise Funds – Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability. Example: the Golf Course Fund.

Expenditures – A fund liability incurred for operations, capital outlay, or other requirements during a budgetary period. Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources.

Expenses – Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the County's ongoing operations.

Fiduciary Fund – A Fiduciary fund is used to report on assets held in trust for others. Washoe County has four fiduciary fund types: 1) Washoe County agency funds and other Intergovernmental funds for taxes, fines and fees collected for other governments 2) Investment trust funds includes funds invested by Washoe County for other agencies 3) Financial Assurances includes Washoe County and other agency funds and 4) Other agency funds.

Fiscal Year – The twelve month period beginning July 1 and ending the following June 30 for Washoe County to which the annual budget applies. The fiscal year is represented by the date on which it ends, e.g., July 1st, 2007 to June 30th, 2008 will be Fiscal Year 2008 (also FY 2007-08).

Fringe Benefits – Terminology for benefits paid or matched by the County on behalf of the employees. These benefits include mandatory payroll taxes (Medicare, Unemployment, and Worker's Compensation), Nevada's State Public Employee Retirement System (PERS) and contributions for health, dental, vision and life insurance.

Fund – A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

Fund Balance – Within a governmental fund, the difference between assets and liabilities, or the cumulative total, over time, of sources in excess of uses. Per GASB 54, fund balance is broken into several categories:

- o Restricted – amounts constrained by external parties, constitutional provision, or enabling legislation
- o Committed – amounts constrained by a government using its highest level of decision-making authority
- o Assigned – amounts a government intends to use for a particular purpose
- o Unassigned – amounts that are not constrained at all

Fund Types – Include Governmental Funds (general fund, special revenue funds, capital project funds and debt service funds); Proprietary Funds (enterprise funds and internal service funds) and Fiduciary Funds.

General Fund – The primary operating fund of the County government. A fund established for the

purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions or limitations imposed by legal, policy or reporting conventions.

General Obligation Bond (GOB) – A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) – The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, 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.

Homestead Exemption – Established in NRS Chapter 115, a homestead is real property including land and a dwelling house, a mobile home (whether or not the underlying land is owned by the claimant of the homestead) or a [dwelling] unit which is not subject to forced sale as a result of court action except as otherwise provided by federal and state law to the extent that the equity (market value less any liens) does not exceed \$550,000 in value.

Infrastructure – Basic public investments such as streets, storm drainage, water and sewer lines, streetlights and sidewalks, public buildings and parks.

Interfund Transfer – A financial transaction in which funds are moved from one fund (transfer out) to another (transfer in). This results in recording of a source and a disbursement (use).

Intergovernmental Transactions – Transactions between two legally separate governmental entities.

Internal Service Funds – Funds established to account for operations that provide services to other departments or agencies within the County or other governments on a cost reimbursement basis. [Defined in NRS 354.543]

Liability – Debt or other legal obligations arising out of transactions for items received, services rendered, assets purchased, etc., and for amounts received but not yet earned. Does not include encumbrances.

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.

Nonmajor Fund – Funds that are not major. Nonmajor funds are reported in the aggregate in a separate column on Fund Financial Statements.

Objectives – Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

Operating Expenditures (Expenses) – A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

Our Place -- Our Place (previously known as the NNAMHS campus) 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.

PC Refresh Program – Technology replacement program, which helps ensure technology does not become obsolete.

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

Per Capita – Per unit of population, per person.

Personnel Services – A major expenditure classification encompassing all expenditures relating to county employees which includes represented and non-represented labor costs, overtime, payroll taxes and fringe benefits.

Program – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the county is responsible.

Program Budget – Budget that allocates money to the functions or activities of the county, rather than to specific items of cost.

Proprietary Funds – The proprietary funds account for activities that operate as a business. The

proprietary funds include the Enterprise Funds and the Internal Service Funds. Enterprise Funds are used when resources are provided primarily through a service charge or where it is deemed best to display a matching of revenues and expenditures in the manner used by a business enterprise. An example is the Golf Course Fund. Internal Service Funds account for services provided by one department or government to another on a cost reimbursement basis. An example is the Equipment Services Fund.

Reimbursement – Repayment of actual expenditures/expenses by another department or entity.

Reservations – The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are obligated by sources outside the County.

Restricted Funds – Monies designated for a specific purpose only.

Revenue – Income for the fiscal year, including transfers and excluding proceeds from the sale of bonds and notes. The major categories of revenue include property taxes, sales taxes, intergovernmental revenues, fees, licenses, charges for service, interest on investments, and fines and forfeitures.

Revenue Bond – A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue generated by a specific project or source.

Salary Savings – Unspent budget authority allocated for personnel costs, usually the result of vacancies occurring during the fiscal year.

Self-Quarantine -- to refrain from any contact with other individuals for a period of time (such as two weeks) during the outbreak of a contagious disease usually by remaining in one's home and limiting contact with family members.

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.

Social Distancing -- The avoidance of close contact with other people during the outbreak of a contagious disease in order to minimize exposure and reduce the transmission of infection

Sources – The total of revenues, transfers in and other financing sources (i.e., surplus equipment/supplies sales).

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

Structurally Balanced Budget- A structurally balanced budget is one that supports financial sustainability for multiple years into the future and is supported by financial policies that include parameters for achieving and maintaining structural balance where recurring revenues are equal to recurring expenditures in the adopted budget (as reflected in Washoe County financial policy 11.1). Washoe County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses) as reflected in financial policy 11.2.

Taxable Valuation/Value – The County Assessor is required by statute (NRS 361.260) to determine the

taxable value for all real property subject to taxation each year. Total taxable value cannot exceed the "full cash value" (i.e., market value) of the property as defined by NRS 361.025. Taxable value for vacant land = full cash value. Taxable value for improvements = replacement cost-new less depreciation. Taxable value is multiplied by the level of assessment, currently 35%, to determine the assessed value.

Tax Levy – The total amount eligible to be raised by general property taxes.

Tax Rate – The amount of tax levied for each \$100 of taxable valuation.

Transfers In/Transfers Out – The flow of assets, either cash or the value of goods, between governmental funds.

Unrestricted Ending Fund Balance – An expenditure classification for those funds not appropriated for any purpose and reserved for ensuing fiscal years. Unrestricted Fund Balance, also referred to as Ending Fund Balance, is comprised of: Committed, Assigned and Unassigned Fund Balances as defined by GASB 54.

Unrestricted Funds – Monies not designated for a specific purpose.

Utilities – The component of the Washoe County government responsible for customer service, engineering, construction, and operation of the county's sanitary sewer infrastructure, including three wastewater treatment plants; reclaimed water facilities; recharge water facilities; and the Spanish Springs Floodplain Detention Facility.

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

Washoe311 – Washoe311 is a central hub to access a variety of Washoe County services and report concerns. Residents may request information on all non-emergency services including special events, stray animals, graffiti, and road damage; inquire about utility services, building permits, and so much more. Washoe311 is a way to provide accurate, helpful information 24 hours a day, 7 days a week.

GLOSSARY OF ACRONYMS

AB 104 – [AB = Assembly Bill] Legislation passed in 1991 that resulted in a redistribution of sales tax statewide. Washoe County was allowed to levy new taxes to make up for lost sales tax revenue. Also referred to as the Local Government Tax Act [LGTA]. See LGTA in this glossary for additional information.

AB 489 – Abatement formula approved by the 2005 Nevada Legislature limiting increases in ad valorem tax billings (not valuation) for primary residences and certain qualified rental property to 3% and for non-residential property to 8%, effective 7/1/06. New construction is not affected until after construction is complete.

ACM – Assistant County Manager.

ADA – Americans with Disabilities Act.

ADP – Average daily population, normally referred to when speaking about detention facility inmates.

AHS – Administrative Health Services, a division of Washoe County Health District, is responsible for planning, personnel management, policy and procedures, and for intergovernmental relations.

AQM – Air Quality Management, a division of Washoe County Health District, implements clean air solutions that protect the quality of life for the citizens of Washoe County through community partnerships.

APD – Alternate Public Defender.

ATAC – All Threats All Crimes Unit.

AV – Assessed Value/Valuation. In Nevada assessed valuation is equal to 35% of the taxable value.

BCC – Board of (Washoe) County Commissioners. Currently made up of the five commissioners, each elected by and representing a district or contiguous portion of the county, for four year terms. The BCC selects its chairperson and vice chairperson.

BCCRT – Basic City/County Relief Tax, a sales tax on sales occurring within the county and distributed as part of the Consolidated Tax. See Consolidated Tax in this glossary for additional information.

CAB – Citizen Advisory Board, members are appointed by the Board of County Commissioners to two year terms to consider and advise the Board on community issues.

CAC-District Attorney – Child Advocacy Center, supports the health and recovery of child victims of crime through a child-centered environment where a multidisciplinary team involving law enforcement, social services, medical personnel, counselors, advocates, and prosecutors collaborate to minimize trauma, provide advocacy, and support effective investigations of crimes against children.

CAC-Human Services Agency – Community Assistance Center, provides emergency shelter care to adults and families in partnership with other community providers and local governments.

CAFR – Comprehensive Annual Financial Report, independently audited and published for public distribution, showing the actual revenues received and expenditures made during the preceding fiscal year along with the budget for that year and the variance, as well as the actual revenues and expenditures for the fiscal year before that.

CAP – Cost Allocation Plan, Washoe County provides services, such as accounting, purchasing, technology services, etc., to operating departments and agencies on a centralized basis. The central service cost allocation plan provides a process whereby the cost of these services can be identified and assigned to benefiting departments and agencies on a reasonable and consistent basis. The plan is developed annually and is compliant with Federal 2 CFR requirements.

CARES – Child Abuse Response and Evaluations Team. Established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada- Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

CASA – Court Appointed Special Advocate.

CCHS – Community & Clinical Health Services, a division of the Health Department, responsible for providing medical clinic services including immunization, family planning services, sexually transmitted disease prevention and treatment, and the women, infants and children nutrition (WIC) program.

CCW – Permit to carry a concealed weapon.

CERT – Citizen Emergency Response Team, a program of the Federal Emergency Management Agency (FEMA), a group of volunteers available to assist county agencies during emergencies and at other activities.

CES – Customer and Enterprise Solutions, a division of Technology Services, provides support of personal computers, mobile devices, printers, and other computer peripherals.

CHSC – Citizen's Homeland Security Council, a group of citizen volunteers trained by the County.

CIP – Capital Improvements Program, a five year plan for maintaining the County's existing infrastructure and building or acquiring new facilities to meet demands from growth, legal mandates and health and safety issues. It is used to link the County's physical development planning with fiscal planning. It covers expenditures for projects \$100,000 or more.

CMO – County Manager's Office, provides leadership in support of citizens, the Board of County Commissioners, and the employees of Washoe County.

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

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.

CPI – Continuous Process Improvement.

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

CR – County Road.

CSD – Community Services Department.

CTAX/C-Tax – Consolidated Tax.

CTMRD – Central Truckee Meadows Remediation District.

DA – District Attorney.

DAS – Department of Alternative Sentencing, responsible for supervision of pre-trial and/or pre-sentence defendants and persons convicted of misdemeanor offenses. This department also manages the Sober 24 program (drug and alcohol testing).

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

DHD – District Health Department, also referred to as the Health District, a component of Washoe County's government with their own separate seven member board and a separate fund. The DHD is responsible for vital statistics, emergency medical services, air quality management, community and clinical health services, environmental health services, disease surveillance and detection, and public health.

DUI – Driving under the influence.

EHS – Environmental Health Services Division, a division of the Health District, that ensures compliance with local, state and federal laws regulating food, water, vector and other areas of public health in Washoe County.

EID – Enterprise Infrastructure Division of Technology Services operates and maintains Washoe County's internet, intranet, email and telephones. Division provides physical and cybersecurity, database, server, data storage and network administration and assists departments with existing and new infrastructure technology.

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

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

EPHP – Epidemiology and Public Health Preparedness, a division of the Health District, conducts surveillance on reportable diseases and conditions; analyzes communicable & chronic disease data to identify risk factors, disease control strategies; investigates disease outbreaks; serves as the local registrar for births & deaths; and develops departmental capabilities for response to biological terrorism and other public health emergencies; and oversees the Emergency Medical Services Program.

ESD – Equipment Services Division, of the Community Services Department, maintains the county vehicle and equipment pool.

FEMA – Federal Emergency Management Agency.

FIRC – Financial Impact Review Committee. See RC – Review Committee for definition.

FIST – U.S. Marshal's Service Fugitive Investigative Strike Team.

FTE – Full time equivalent position based on 2,080 hours per year (i.e., two part-time employees, at 0.50 FTE each, are equal to one full-time employee, 1.0 FTE).

FY – Fiscal Year

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

GASB – Governmental Accounting Standards Board.

GFOA – Government Finance Officers Association.

GID – General Improvement District, districts created by the Board of County Commissioners under NRS 318 which may furnish electricity, television, sidewalks, storm drains, sanitary sewers, water, fire protection, emergency medical service, etc.

GIS – Geographic Information System, a computer based integrated collection of computer software and data used to view and manage information about geographical places, analyze spatial relationships and model spatial processes. Washoe County maintains a robust GIS.

GST – Government Services Tax, formerly the Motor Vehicle Privilege Tax, established under NRS 371 in lieu of a property tax on vehicles, typically based on 35% of the manufacturer's suggested retail price and an allowance for depreciation. The Basic Government Services Tax is 4 cents per dollar of valuation and is collected annually by the Department of Motor Vehicles. A portion of the GST is distributed as part of the Consolidated Tax and another portion as part of the AB 104 or LGTA tax. The Supplemental Governmental Services Tax, which is not currently imposed but can be imposed by the Board of County Commissioners, is 1 cent per dollar of valuation.

HDHP – High Deductible Health Plan.

HMO – Health Maintenance Organization, one type of organization providing managed health care insurance and utilizing a health care professional who serves as the primary health care provider for the member, referring the member to medical specialists as necessary.

HR – Human Resources Department is responsible for the Human Resources, Labor Relations and Employee/Retiree Benefits. These services include recruitment and selection, labor relations, classification and compensation, benefits administration, employee training and development, and policy development.

HSA – Human Services Agency promotes the health, safety and well-being of children, adults and seniors who are vulnerable to abuse, neglect and exploitation by providing an array of protective and supportive services to families and individuals to enhance their quality of life by ensuring they are optimizing their self-reliance and self-sufficiency while striving for a strengthened, safe, and thriving community.

HUD – Housing and Urban Development.

HVAC – Heating, ventilation, and air conditioning systems.

ICMA – International City/County Management Association.

IMU – The Inmate Management Unit is responsible for the safe and secure detention of all persons placed in custody in the Washoe County Detention Facility.

ITAC – Information Technology Advisory 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 – Key Performance Indicators are quantifiable measures that demonstrate how effectively an organization is achieving their strategic objectives.

LEOSA – Law Enforcement Officer Safety Act.

LEPC – Local Emergency Planning Council.

LGTA – The Local Government Tax Acts (LGTA) of 1991 and 1993, also called the "Fair Share" taxes or AB 104 taxes. This fund consisted of local government revenues from the sales tax, the property tax, the government services tax (formerly the motor vehicle privilege tax), gaming licenses, the real property transfer tax (RPTT), and interest earned on these revenues. The motor vehicle privilege tax contribution to the Local Government Tax or AB 104 Tax was phased out after June 30th, 2005 (although occasional distributions continued to occur thru FY 2007). The proceeds are distributed to the counties, incorporated cities, water districts, GIDs, and fire districts. It was established to make up for revenues lost by certain counties including Washoe County when the SCCRT distributed to these counties was reduced and the SCCRT revenues going to Clark County were increased to more closely match the sales taxes derived from Clark County.

LMS – Learning Management System.

LOS – Level of Service. Levels of service are assigned traffic values A (free flowing conditions) thru F (gridlock) where level of service C is a target set by the Washoe County Regional Transportation Commission. The LOS concept is also applied other services such as water supply.

ME – Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death.

MGD – Million Gallons Daily.

MOST – Mobile Outreach Safety Team created to assess a person's mental health status and needs, directing and/or transporting them to the most appropriate resource to assist them and keep them out of the criminal justice system. The MOST intervention capability provides a more proactive response to the community to attempt to intervene earlier in the mental illness cycle and utilize less costly services while also decreasing the law enforcement calls for service. MOST clinicians will ride along with law enforcement from the three Washoe County jurisdictions (Reno Police Department, Sparks Police Department, Washoe County Sheriff's Office) to provide crisis intervention services in response to a call for service.

MSA – Metropolitan Statistical Area. Currently the Reno-Sparks MSA encompasses all of Washoe and Storey Counties according to the United States Office of Management and Budget.

MVFT – Motor Vehicle Fuel Tax. NRS Chapter 365.060 defines "motor vehicle fuel" as gasoline and certain other fuels but specifically excludes diesel fuel. The total Federal Gasoline Tax is currently 18.4 cents per gallon. The total State Gasoline Tax in Nevada is 23.805 cents per gallon. Under the NRS the Total County Mandatory Gasoline Tax is 6.35 cents per gallon. Under NRS 373.030 the counties may establish an additional optional tax on gasoline of up to 9 cents per gallon, which, in Washoe County, is entirely dedicated to the Regional Transportation Commission. Further, under NRS 373.065 & 373.066, the voters of Washoe County approved the indexing for inflation of the county mandatory and optional gas taxes, which increases the per gallon rates annually.

NAC – Nevada Administrative Code.

NCIC – National Criminal Information Center, a computerized index of criminal justice information including criminal record history, fugitives, stolen property and missing persons, available to Federal, state and local law enforcement and other criminal justice agencies. It is maintained by the Federal Bureau of Investigation.

NCJIS – Nevada Criminal Justice Information System, a statewide database.

NDOT – Nevada Department of Transportation, responsible for the planning, construction, and maintenance of Nevada's transportation system using revenues from fuel taxes, motor vehicle fees and federal highway funds.

NEO – New Employee Orientation.

NHS – Nevada Humane Society, a non-profit organization founded to provide services to wild and domestic animals and their owners. The Nevada Humane Society provides animal adoption and related services at the Washoe County Regional Animal Services Center.

NHS – Also, the National Highway System, a division of the national road system.

NIMS – National Incident Management System. Established by the Secretary of Homeland Security under the Federal Emergency Management Agency to provide a unified approach to incident management, standard command and management structures and emphasis on preparedness, mutual aid and resource management.

NNAMHS – Northern Nevada Adult Mental Health Services campus (leased space from State of Nevada) located at 405 South 21st Street/480 Galletti Way, Sparks, Nevada allows Washoe County Human Services Agency to operate services for vulnerable populations within the county as an extension of the Crossroads programs and the Community Assistance Center strategy for homelessness region wide.

NNIRC – Northern Nevada Regional Intelligence Center.

NNITF – Northern Nevada Interdiction Task Force.

NRS – Nevada Revised Statutes.

NSRS – Nevada Shared Radio System.

ODHO – Office of the District Health Officer.

OPEB – Other Post Employment Benefits.

PCI – Pavement Condition Index. The PCI is a numerical index between 0 and 100 used to indicate the condition of a roadway developed by the U. S. Army Corps of Engineers. It is based on a visual survey covering 19 types of pavement distress (e.g. potholes, rutting, corrugation, edge cracking) on statistically selected portions of a road. The observations are then analyzed by software called PAVER to produce the rating. The PCI is used by the Regional Transportation Commission, Washoe County and the Cities of Reno and Sparks.

PD – Public Defender's Office protects and defends the rights of indigent people in Washoe County by providing them access to justice through professional legal representation.

PILT – Payment in Lieu of Taxes.

POST – Police Officer Standards and Training.

PPO – Preferred Provider Organization.

RAVEN – Regional Aviation Enforcement Unit (law enforcement aircraft patrol); part of the Sheriff's Office.

RC – Review Committee (previously known as FIRC). The Review Committee was established in April 2020 as a way to minimize countywide expenditures, as a result of the economic downturn attributed to COVID-19. RC consists of the three Assistant County Managers, Human Resources Director, Legal, Comptroller, Chief Information Officer and the Budget Manager. Department submissions to be presented to the committee for approval include: filling of positions and obtaining approval on contracts and purchases over \$10,000.00.

REMSA – Regional Emergency Medical Services Authority, Washoe County's regional ambulance and paramedic service which also includes CARE Flight with four helicopter air ambulances. Operations extend beyond the county limits.

REOC – Regional Emergency Operations Center.

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

RGU – Regional Gang Unit; part of the Sheriff's Office.

RODS – Real-time Outbreak and Disease Surveillance system, a computer-based public health surveillance system for early detection of disease outbreaks. Hospitals send RODS data from clinical encounters and the system classifies the chief complaints, stores the information in a relational database, applies statistical detection algorithms and alerts users when the algorithms detect anomalous patterns in the syndrome counts. RODS also processes over-the-counter healthcare product sales.

RPSTC – Regional Public Safety Training Center.

RPTT – Real Property Transfer Tax. NRS chapter 375 determines the rate in cents per each \$500 of value or fraction thereof for counties with populations less than 700,000. The total RPTT collected by the Washoe County Recorder's Office is \$2.05 per \$500 in value. The RPTT is distributed to the county and local governments thru the Consolidated Tax and the LGTA as well as to the state.

RRIF – Regional Road Impact Fee. This is a onetime assessment on new development (new construction) to fund capacity improvements on regional roads. The fee is collected when the building permit is issued. Revenues go to the Regional Transportation Commission. The fee is subject to an automatic inflation adjustment annually. The fees vary depending on the nature of the new construction with categories, for among other uses, homes, offices, commercial, industrial, institutional and recreational development. On single family homes the average fee is currently about \$4,200, on commercial properties it ranges from an average of about \$7,500 per thousand GFA (gross footage area or square feet of building) to an average of approximately \$13,600 per 1000 GFA for casinos.

RS – Regional Services Division of Technology Services, focuses on critical regional services and partnerships with other entities.

RSCVA – Reno-Sparks Convention & Visitors Authority. The RSCVA acts as a marketing organization for the county to promote convention and tourism business. The RSCVA owns and/or operates several facilities designed to draw out-of-town visitors. The RSCVA owns and operates the Reno-Sparks Convention Center and operates the Reno-Sparks Livestock Events Center, the National Bowling Stadium and the Reno Event Center. Revenues are generated from a room tax equal to 13.0% or 13.5% of the lodging fees on hotel and motel rooms.

RTC – Regional Transportation Commission. The RTC is responsible for most of the non-Nevada Department of Transportation road construction, reconstruction and expansion in Washoe County as well as providing public transit. The public transit includes bus service, paratransit service, and intercity weekday commuter services and also provides some funding to TART, the Tahoe Area Regional Transit. The primary sources of revenues for roads come from a 9 cents per gallon gasoline tax (now inflation adjusted) and regional road impact fees on new development. Transit is paid for in part by the fare box, local sales tax, federal funds and advertising revenues.

SAD – Special Assessment District. A special assessment district is established by the County Board of Commissioners by ordinance to raise revenues from abutting properties or all properties within a defined area which may benefit from a specific improvement such as sidewalks or a flood control district.

SAP – Systems, Applications and Products in Data Processing; the County's enterprise system software. This integrated, real-time software system is licensed by a German company (SAP) and uses an Oracle database.

SAR – Search and Rescue, coordinated by the Sheriff's Office, consists of eight specialized search and rescue teams (with over 375 volunteers). The eight teams include the HASTY Team, Washoe County Search and Rescue Inc, Special Vehicle Unit, the Air Squadron, Communications Unit, Animal Rescue Team, Venture Crew and the Contractors Auxiliary. The volunteers are commissioned by the Sheriff's Office as Auxiliary Deputies.

SART – Sexual Assault Response Team, established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the

Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

SCCRT – Supplemental City-County Relief Tax. A sales tax equal to 1 ¾ per cent of taxable sales. It is distributed to the counties with a minimum dollar amount guaranteed to certain rural counties and the balance being distributed to the non-rural counties according to the fraction of the SCCRT collected within each non-rural county. The SCCRT distributed to Washoe County, a non-rural county, is then divided between Washoe County, the Cities of Reno and Sparks, and eight general improvement districts in the county according to a formula that currently results in the Washoe County government receiving about 51%-52% of the total distributed to the various Washoe County local governmental units.

SIU – Special Investigations Unit; part of the Sheriff's Office.

TADS – Temporary Assistance for Displaced Seniors.

TMFPD – Truckee Meadows Fire Protection District.

TMRPA – Truckee Meadows Regional Planning Agency.

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

TRFMA - Truckee River Flood Management Authority.

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

TS – Technology Services Department, serves as the County's resource for information technology guidance and is responsible for the planning, development, and coordination of the County's information technology network and systems.

VOIP – Voice Over Internet Protocol - phone service that utilizes the internet instead of traditional phone lines to send and receive signals.

VWAC – Victim-Witness Assistance Center.

WC – Washoe County.

WCC – Washoe County Code.

WCHD – Washoe County Health District.

WCRAS – Washoe County Regional Animal Services.

WCRCS – Washoe County Regional Communication System.

WCSO – Washoe County Sheriff's Office.

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

WLP – Washoe Leadership Program is an employee led engagement program that supports leadership, collaboration, service, communication and appreciation.

WMF – Water Management Fee.

WINNet – Washoe Integrated Network division is responsible for implementation and support of SAP, the County's enterprise system financial software.