



# WASHOE COUNTY

## ANNUAL BUDGET FY2017-18

PHOTO CREDIT: CORINNE DICKMAN  
WASHOE COUNTY'S NORTH LAKE TAHOE SHORE LINE



WASHOE COUNTY  
NEVADA

**ANNUAL BUDGET**

For the Fiscal Year  
Ending June 30, 2018

BOB LUCEY  
Chair, Washoe County Commission

MARSHA BERKBIGLER  
District 1

KITTY JUNG  
District 3

JEANNE HERMAN  
District 5

VAUGHN HARTUNG  
District 4

County Manager  
John Slaughter







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Washoe  
Nevada**

For the Fiscal Year Beginning

**July 1, 2016**

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, 2016**. 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, 2018**

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# WASHOE COUNTY NEVADA

## COUNTY OFFICIALS

July 1, 2017

### 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

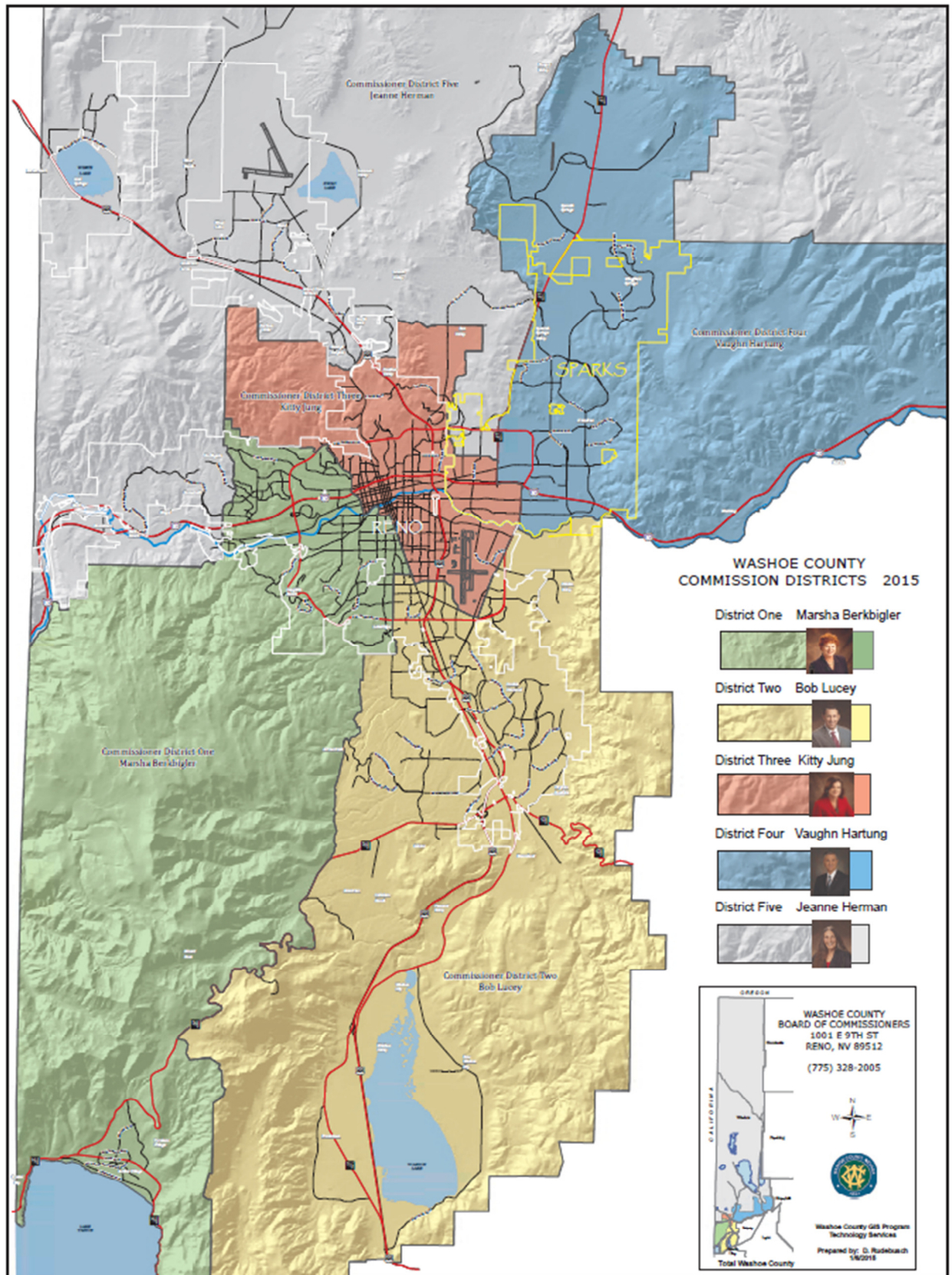
Bob Lucey  
Marsha Berkgigler  
Kitty Jung  
Jeanne Herman  
Vaughn Hartung  
Michael Clark  
Nancy Parent  
Larry Burtness  
Tammi Davis  
Christopher Hicks  
Hans Keller  
Don Cavallo  
Chuck Allen

### APPOINTED OFFICIALS

County Manager  
Assistant County Manager  
Assistant County Manager  
Alternate Public Defender  
Chief Alternative Sentencing Officer  
Chief Information Management Officer  
Comptroller  
Director of Community Services  
Director of Human Resources  
Director of Juvenile Services  
Director of Library  
Director of Regional Animal Services  
Director of Human Services  
District Health Officer  
Medical Examiner  
Public Defender  
Public Guardian  
Registrar of Voters

John Slaughter  
Kevin Schiller  
Christine Vuletic  
Jennifer Lunt  
Joe Ingraham  
Craig Betts  
Cathy Hill  
Dave Solaro  
John Listinsky  
Frank Cervantes  
Jeff Scott  
Shyanne Schull  
Amber Howell  
Kevin Dick  
Laura Knight, MD  
Jeremy Bosler  
Susan DeBoer  
Luanne Cutler







To Our Washoe County Taxpayers:

I am pleased to present Washoe County's Fiscal Year 2017-18 budget. This budget reflects the values and strategic vision of the Board of County Commissioners and our commitment to providing superior services to all residents of Washoe County, responsible stewardship of public funds and positioning ourselves to support the economic growth of the area.

For many years, Washoe County has stressed a fiscally conservative approach in its budgeting practices, management of long-term debt and overall financial management of resources. This year, however, our emphasis on fiscal stability and stewardship was especially important as the County was faced with two federally declared disaster events: first, the flooding of the Truckee River channel in January 2017 and then flooding of Lemmon Valley and other areas in the North Valleys in February 2017 that continues today. Without adequate reserves and a sustainable budgeting approach in which ongoing revenues are matched to ongoing expenses, the County would have faced a truly dire situation in responding to these events.

The Fiscal Year 2017-18 budget includes a number of significant accomplishments and progress towards the County's financial goals. These are summarized below:

### **Fiscal Year 2017-18 Budget Highlights**

- Washoe County's General Fund **budget is balanced** for the first time since Fiscal Year 2010-2011.
- Total General Fund reserves are budgeted at \$49.5 million, or 14.9% of budgeted expenses - **one of the highest among local governments in the region.**
- The total 2017-18 Capital Improvement Programs (CIP) budget is now slightly over \$40 million, **which will enable notable capital improvement projects** such as nearly \$5 million in park projects, \$1.1 million in restoration projects for the Downtown Library, the first phase of a \$4.2 million project to replace voting equipment, and continued investment in the refurbishment of County buildings.
- This fiscal year budget includes **15 new positions and \$3 million in expanded programs.** These include the Medical Examiner's Office, the County's Sober 24 program, CIP, District Court, and a reorganization of Building & Safety and Planning divisions.

We are now into the sixth year of Washoe County's economic recovery. Since Washoe County's unemployment rate peaked at 13.9% in early 2011, employment has grown each year due in large part to economic development efforts that have attracted many new companies to the region. The unemployment rate is now 4.0% and there are 7,700 more jobs here than during the pre-recession peak.

## **Making Progress on Challenges**

Despite the rebound of the local economy, there are two major factors that suppress the positive impact of these economic trends on the County's budget. First, property tax law that was passed in 2005 has caused an under-collection of property taxes compared to the full-assessed values of properties. This fiscal year, the amount of under-collection due to "abatement" is \$28 million. Secondly, as is the case with any economic recovery this long, we are seeing a decline in the rate of growth of sales taxes and other revenues.

Faced with these flattening revenue sources and the need to fund flood damage repairs in Fiscal Years 2017-18 and 2018-19, the County will likely have to access its \$3 million stabilization account for natural disasters and consider other funding sources before considering any increases to staffing or operating programs. The County's total estimated cost of the repair and recovery phases for flooded areas, along with ancillary costs such as the need for increased mosquito spraying this summer, is between \$9 and \$10 million. We are also mindful of the importance of restoring monies to our stabilization account to prepare for winter flooding and other events in the future.

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

## **Sound, Solid and Leading the Way**

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'John Slaughter', with a long horizontal flourish extending to the right.

John Slaughter  
Washoe County Manager



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# Washoe County Organization Chart



(a) Appointed Official  
(e) Elected Official  
(CM) Division or Program within the Office of the County Manager  
• Separate Governing Board  
Approved by BCC 9-12-2017

# WASHOE COUNTY, NEVADA

FUND ORGANIZATION STRUCTURE			
Governmental Fund Types			
General Fund		Special Revenue Funds	Capital Projects Funds
Accrued Benefits		Child Protective Services	Capital Facilities Tax
Alternate Public Defender		Enhanced 911	Capital Improvements
Alternative Sentencing		Health District	Parks Capital Fund
Assessor		Indigent Tax Levy	Regional Permits Capital
Board of County Commissioners		Library Expansion Fund	
Centrally Managed Activities		Other Restricted Revenue	
Community Services		Regional Animal Services	
Comptroller		Regional Communications	
Conflict Counsel		Regional Permits Operating	
County Clerk		Regional PS Training Center	
County Recorder		Remediation District	
District Attorney		Roads	
District Court		Senior Services	
Human Resources		Truckee River Flood Project	
Human Services			
Incline Constable			
Justice Courts			
Juvenile Services			
Library			
Manager's Office			
Medical Examiner			
Public Administrator			
Public Defender			
Public Guardian			
Registrar of Voters			
Sheriff			
Technology Services			
Treasurer			

Proprietary Fund Types	
Enterprise Funds	Internal Service Funds
Building & Safety	Equipment Services
Golf Course	Health Benefits
Utilities	Risk Management

Debt Service Funds
Debt Service Fund
Special Assessment Districts



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# **Washoe County Annual Budget 2017-2018**

## ***Introduction***

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## Introduction

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### 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, 2017 through June 30, 2018, 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 2017-18 budget, as well as how the document is organized. The FY 2017-18 budget is organized into 10 sections and a glossary.

#### **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. The budget preparation process, a review of major General Fund revenues, and the County's strategic planning process are also discussed.

#### **Budget Summaries**

This section is comprised of financial schedules of revenues and expenses by fund and authorized staffing.

#### **General Fund**

The General Fund is the primary operating fund of Washoe County and comprises approximately 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, strategic plan goals when applicable, operating budget, program changes made for the FY 2017-18 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**

A summary of the County's total outstanding debt as well as an overview of the County debt service funds are provided.

#### **Enterprise Funds**

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

#### **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 2017-18.

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

Washoe County, a political subdivision of the State of Nevada, is located along the eastern slopes of the Sierra Nevada Mountains in western Nevada. A five-member elected Board of County Commissioners governs the County. The County covers an area of 6,542 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 448,316. The county seat is the City of Reno, the third largest city in Nevada. Other communities in Washoe County are the City of Sparks and Incline Village at Lake Tahoe. Recreational activities abound including skiing, snowboarding, camping, hunting and fishing, lake sports, biking and hiking, all within minutes of the metropolitan area. Citizens enjoy cultural events, quality public schools and excellent public services. Opportunities for economic growth are present with Nevada's favorable tax policy and moderate cost of living. The climate is mild, with low humidity and rainfall, and residents enjoy the full range of all four seasons.

The Washoe County government employs more than 2,500 people in permanent positions and provides regional and community services, serves as an administrative arm-of-the-state and supports governmental administrative functions.

**County Services**

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

**State-Mandated Services**

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

**Regional Facilities and Programs**

- Housing and medical care for an average daily population of 1,058 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 (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)
- Training and exercises to test emergency plans and coordinate with local agencies (Emergency Operations Center)

#### Community Services

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

#### Administrative & Internal Services

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

#### **A BRIEF HISTORY OF WASHOE COUNTY**

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

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

In the 1880s changes were made to County offices. The State of Nevada wanted to reduce governmental expenditures and also wanted counties to keep track of public money more efficiently. A county board of examiners was created, the treasurer became ex-officio assessor and the county clerk became ex-officio county superintendent of schools.

A public library was built in Reno with the help of Andrew Carnegie in the early 1900s. A county board of health was established in 1905 and a juvenile department of the district court established in 1909. The executive officer was designated a probation officer.

Reno, named after Civil War General Jesse Reno, was incorporated as a city in 1903. The Southern Pacific Railroad (which succeeded the Central Pacific as the owner of the main line across northern Nevada) straightened the

route and moved its repair shops from Wadsworth to a new town east of Reno. Sparks, named for the then governor of Nevada, was incorporated in 1905.

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

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

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

The first county public defender was appointed in 1969, as was the first comptroller. The county roads department became a division of the public works department and a construction contract was awarded for a data processing center.

In the 1970's county-wide cooperation led to the creation of the Truckee Meadows Fire Protection District to cover the suburban areas of the county and a district health department was established by an inter-local agreement between Reno, Sparks and Washoe County. The position of coroner was also established during the decade. Previously these duties had been part of the responsibility of the public administrator and justice of the peace. Also during the 1970s, the Washoe County Sheriff's Department Employee Association became the first 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 1<sup>st</sup>, 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 Reno Air Races, the Balloon Races, the Rib Cook-off and most recently a Blues Festival.

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.

The September 11, 2001, terror attacks on New York City, the Pentagon, and Pennsylvania had a dramatic impact on state and local tourism triggering an economic downturn that lasted for about 18 months. In addition, the Reno-Sparks gaming establishments began to feel the long projected impact of Indian gaming as new casinos opening in California siphoned off tourists. Washoe County emerged from the economic downturn in early 2004 and entered a period of tremendous economic growth driven by a housing boom fueled on low interest rates.

The years 2002 to 2008 were a period of program expansions and major capital project construction. The integration of the State and County welfare systems was completed in 2003, shifting custody of all children to the County. Previously the County had provided short-term services and the State handled adoptions which resulted in duplicative services and longer times in the system for children. The Regional Emergency Operations Center and Regional Public Safety Training Center, both funded with proceeds of an 1/8 cent sales tax, opened in the 2003, as did the South Valleys Library and a new Juvenile Justice Center. A Jail expansion was funded with a 1.5 cent operating tax increase. Eleven bond-funded park projects were constructed. Upon completion of a Regional Animal Shelter, constructed and operated in partnership with the Nevada Human Society, the County assumed responsibility for county-wide animal services.

An economy fueled by an unsustainable "housing market bubble" and construction jobs was deflated by the banking and housing market crisis of 2008. Nevada and Washoe County were hit with some of the highest foreclosure rates in the country and tens of thousands of jobs were lost resulting in an unemployment rate of more than 13 percent. The "Great Recession" created immense fiscal stress for the private sector along with state and local governments. The County initially responded to the downturn by delaying hiring and deferring capital projects but was forced to use attrition, early retirement incentives and layoffs to reduce the workforce by 21% between 2008 and 2012.

In FY 2013-14 County employees received cost-of-living increases for the first time in six years. The fiscal year 13 and 14 budgets also restored full funding for authorized positions, having used budgeted salary savings from vacancies to balance the budget in years of declining revenues. With the ongoing recovery in Northern Nevada underway, the County has adopted a message of "cautious optimism" and in this year's budget has budgeted for relatively modest increases in staffing (i.e., 60 new positions) for the second year in a row. The County is committed to maintaining a strong fiscal position, including prefunding of contractual post employee benefits, increasing funding for needed infrastructure and a budgeted ending fund balance of at least 10%.

#### **WASHOE COUNTY ECONOMIC PROFILE**

By virtually all measures, Washoe County, like the rest of the nation and Nevada, suffered greatly during the Great Recession that began in 2007. Beginning in Fiscal Year 2007-08, all of the broad measures of the economy in Northern Nevada and Washoe County including taxable sales, housing prices, the unemployment rate, and the foreclosure rate all showed deterioration of the economy. Unfortunately, Nevada was in many ways the last state to emerge from the economic slowdown, and it was not until 2011-2012 that the State and Northern Nevada more specifically began to see a reversal of the decline in economy activity that began in 2007.

Fortunately, over the last three years, the general economy of Washoe County is experiencing strong growth, as shown in the charts on the following pages. Average housing prices are close to returning to their pre-recession peak and many economists expect employment to increase by 45,000 to 50,000 or more from 2014 to 2019, a major increase for a labor market with current employment near 200,000. The strong economic rebound underway is due in large part to the favorable demographics and advantages that Northern Nevada and Washoe County offer to businesses both within and outside Nevada. These advantages continue to be affordable and plentiful land, relatively affordable housing costs and 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.

Another factor in the growth of the region is a recognition by leaders in the region that economic diversification beyond the gaming and tourism industry was essential, which has led to greater economic development efforts by the State and cities, counties and economic development agencies in the region. These efforts have resulted in notable successes including the recent decisions by Apple, Tesla, Switch and other major companies to locate significant plants and business operations in Northern Nevada. The decisions of these companies to locate here -- after in many cases, fierce competitions by other states to attract these plants to their states -- is also 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.

Economists and others who monitor the economy have forecasted a continuation of this strong growth over at least the next several years based on continued strong growth of jobs and the resulting population growth and needed development of new housing to support that population. Indeed, the challenge for local governments in the region over the next several years will center on how to efficiently and effectively support this new growth.

### Labor Market

The chart below tracks long-term job growth and the decline in the unemployment rate from 2011 through 2015. Washoe County's unemployment rate peaked near 14% in 2009, but as of May 2017, Washoe County's unemployment rate was 3.9%, compared to the U.S. unemployment rate of 4.3%.

#### Average Annual Labor Force Summary

Calendar Year	2012	2013	2014	2015	2016
TOTAL LABOR FORCE <sup>(1)</sup>	221,432	222,043	223,863	228,227	231,581
Unemployment	24,406	20,894	16,938	14,244	11,854
Unemployment Rate <sup>(2)</sup>	11.0%	9.4%	7.6%	6.2%	5.1%
Total Employment <sup>(3)</sup>	197,026	201,149	206,925	213,983	219,727

(1) The U.S. unemployment rates for the years 2012 through 2016 are 8.1%, 7.4%, 6.2%, 5.3%, and 4.9%, respectively..

(2) Adjusted by census relationships to reflect number of persons by place of residence.

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

At the same time, major employers in Washoe County continue to be dominated by governments, educational institutions and gaming. To some extent, the institutional employers in the region will serve as an economic anchor, providing stability in the labor market but probably less growth in employment than other sectors.

#### Largest Employers - Washoe County, Nevada

As of 2<sup>nd</sup> Quarter - 2016

Employer	Employees	Industry
Washoe County School District	8,500-8,999	Public education
University of Nevada - Reno	4,500-4,999	University
Renown Regional Medical Center	3,000-3,499	Hospital
Washoe County	2,500-2,999	Local government
Peppermill Hotel Casino - Reno	2,000-2,499	Casino hotel
St. Mary's Regional Medical Center	1,500-1,999	Hospital
International Game Technology	1,500-1,999	Manufacturing
Grand Sierra Resort and Casino	1,500-1,999	Casino hotel
Silver Legacy Resort Casino	1,500-1,999	Casino hotel
Atlantis Casino Resort	1,500-1,999	Casino hotel
Circus Circus Casinos Inc. - Reno	1,000-1,499	Casino hotel
Eldorado Hotel & Casino	1,000-1,499	Casino hotel
VA Sierra Nevada Health Care System	1,000-1,499	Hospital
City of Reno	1,000-1,499	Local government
Truckee Meadows Community College	1,000-1,499	Junior college

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



The chart below compares employment by major sectors of the economy. As is shown in this chart, Washoe County's economy has continued to diversify over time.

Establishment Based Industrial Employment  
Reno MSA, Nevada<sup>(1)</sup>  
(Estimates in Thousands)

Calendar Year	2012	2013	2014	2015	2016
Natural Resources and Mining	0.3	0.3	0.2	0.2	0.2
Construction	9.0	10.0	11.6	12.9	14.0
Manufacturing	11.5	12.2	12.7	13.0	12.7
Trade (Wholesale and Retail)	29.8	30.5	31.0	31.9	33.0
Transportation, Warehousing and Utilities	13.0	13.2	14.6	15.9	17.6
Information	2.0	2.0	2.0	2.0	1.9
Financial Activities	9.0	9.5	9.5	10.0	10.3
Professional and Business Services	25.7	26.5	27.2	28.4	30.6
Education and Health Services	22.1	22.7	23.7	24.5	25.4
Leisure and Hospitality (casinos excluded)	19.2	19.9	20.6	21.8	22.2
Casino Hotels	14.7	14.7	14.7	14.4	14.7
Other Services	6.1	6.0	6.1	6.1	6.1
Government	<u>28.5</u>	<u>28.7</u>	<u>28.9</u>	<u>29.3</u>	<u>30.1</u>
Total <sup>(2)</sup>	<u>190.9</u>	<u>196.1</u>	<u>202.7</u>	<u>201.4</u>	<u>218.8</u>

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

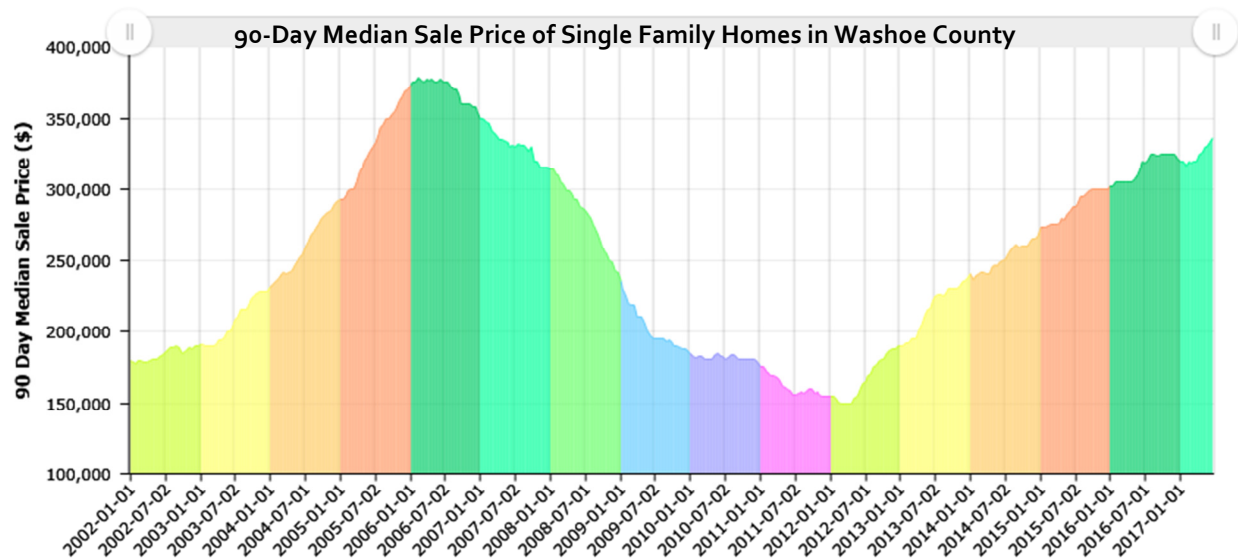
(2) Totals may not add due to rounding. All numbers are subject to periodic revision and are non-seasonally adjusted.

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

### Housing Market

Due to both increasing employment and population and a low inventory of housing stock, housing prices in Washoe County have rebounded strongly since 2012. In June 2015, it is estimated that there was just three months' supply of inventory and just 31 days' inventory for homes under \$300,000.

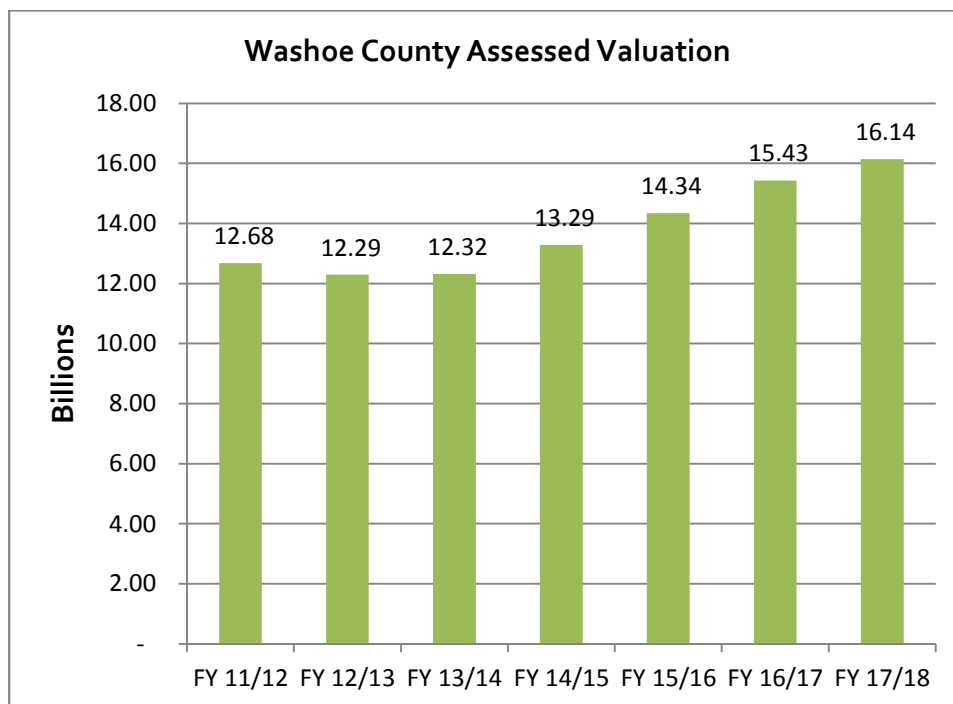
The following chart shows the 90-day moving median sale price of single family homes in Washoe County. The peak for Washoe County occurred in 2006 above \$375,000. Since bottoming out at close to \$150,000 in 2012, the 90-day median sale price is now approximately \$336,000.



Source: Washoe County Assessor

As a result, more sellers are returning to a positive equity position, a key factor in generating home sales. In addition, planning agencies within the County have witnessed tremendous growth in the number of permit applications, as developers prepare for anticipated new homebuyers coming to the area. For several years during the Great Recession, new construction of homes was dormant as banks worked off their inventory of foreclosed homes.

Assessed valuation of homes, another measure of increasing growth and home values, has rebounded since Fiscal Year 2012-2013 as shown below. Assessed valuations, which are not based solely on market values but instead a complex formula in State law, rebounded more than 7.5% each year from Fiscal Year 2014-15 through Fiscal Year 2016-17. In Fiscal Year 2017-18, however, the assessed valuation of properties in Washoe County only increased 4.6%. The all-time peak of assessed valuation is \$17.2 billion in Fiscal Year 2008-09, so the County has still not returned to this level.



Personal Income and Spending

Since 2012, median household effective buying income has rebounded in Washoe County and is higher than both the average in Nevada and the nation.

Median Household Effective Buying Income Estimates<sup>(1)</sup>

Year	Washoe County	Nevada	United States
2012	\$45,848	\$45,512	\$41,253
2013	38,995	40,617	41,358
2014	43,623	42,480	43,715
2015	43,766	44,110	45,448
2016	48,459	46,230	46,738
2017	48,320	47,914	48,043

(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.

Source: © The Nielsen Company, *SiteReports*, 2012-2017.

As a result, taxable sales in Washoe County have increased in each of the last six fiscal years. In each of the last four full fiscal years in which data was available, taxable sales in Washoe County have exceeded that of the State. See the following chart. Through March 31, 2017, taxable sales in Washoe County have increased 6.9% fiscal year-to-date.

**Taxable Sales in Washoe County**

Fiscal Year	Washoe County	% Change	State of Nevada	% Change
2009-10	\$ 5,176,981,699		\$ 37,772,066,777	
2010-11	5,282,936,232	2.0%	39,935,016,227	5.7%
2011-12	5,522,605,351	4.5%	42,954,750,131	7.6%
2012-13	5,824,726,136	5.5%	45,203,408,413	5.2%
2013-14	6,370,684,534	9.4%	47,440,345,167	4.9%
2014-15	6,817,588,648	7.0%	50,347,535,591	6.1%
2015-16	7,550,466,734	10.7%	52,788,295,421	4.8%

Conclusion

Washoe County is in the midst of a relatively strong four-year economic recovery. However, there are signs that the pace of economic growth is tempering. These signs include a decline in the growth of sales taxes from more than 10% in Fiscal Year 2015-16 to the 6% to 7% range in Fiscal Year 2016-17, and a deceleration in the annual growth rate of assessed valuation from more than 7.5% in each of the prior three fiscal years to less than 5% in Fiscal Year 2017-18.

Part of this is attributable to the growing pains of the current economic rebound. Vacancy rates for multi-family housing are at all-time lows and there are relatively low inventories of single-family housing at the low to medium range of the housing market. As a result, home sales in 2017 are down from 2016. In addition, while some of the growth in the last several years was attributable to the construction of the Tesla gigafactory plant and other major light industrial and warehouse space, the companies that have relocated to Northern Nevada are shifting from construction of those facilities to the hiring of workers. While this will also help the local economy, taxable sales on construction materials – at least for the moment -- are abating. If housing development catches up to demand for single and multi-family housing demand, however, the construction sector may help bolster the economy in

the coming 12 months. Any potential national recession would of course impact growth in the Northern Nevada region.

Unfortunately, governments' revenues tend to lag these broad economic measures for a number 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. Governmental revenues are expected to grow more modestly during this economic cycle, although still close to or slightly above a "normal" rate of growth.

## 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. Two of the most important statutes indicate the level of budgetary control and the fiscal year.

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

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

The Nevada Legislature meets in February of every odd numbered year for 120 calendar days. If any legislation is passed during this time, local governments have an opportunity to augment their budgets to incorporate impact of legislation. The last biennial session occurred in early 2015 and the next will occur in 2017.

### FINANCIAL POLICIES

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

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

2. **REVENUE FORECASTING AND MONITORING POLICIES:** The goal of the County's policies in regards to revenue forecasting and monitoring is to develop and maintain a revenue monitoring system to assist in trend analysis and revenue forecasting. The specific policies are as follows:
  - 2.1 The County Manager's Office, to emphasize and facilitate long-range financial planning, shall develop and maintain current projections of revenues for the current fiscal year and for at least two succeeding years.
  - 2.2 The County Manager's Office shall maintain and further develop methods to analyze, forecast, and track major revenue resources and shall maintain at least ten years' historical data for all major revenue sources.
3. **REVENUE COLLECTION:** The County's policy regarding revenue collection is to develop and maintain an aggressive revenue collection program to assure that moneys due the County are received in a timely fashion.
  - 3.1 All revenue collections should follow the internal control procedures specified in the Washoe County Internal Control Procedures Manual maintained by the Comptroller. *(Updated September 2001)*
4. **ASSET MANAGEMENT:** To protect the public investment and insure 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 or lands and 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.
  - 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 it 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 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 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 paved 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 funds. The County shall finance the replacement of public buildings, parks, streets and sidewalks through the general fund. 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 quarterly or more often 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. *(Revised May 2006)*
  - 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 leases, lease purchase, developer build and lease backs as well as bank and bond financing, grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County 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 the director of finance 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 assure consistent and complete information is available for consideration of grants not included in the budget process. The officer or employee making the application shall advise the county grants administrator of the application on a form prescribed by the grants administrator.
- 9.4 The Board of County Commissioners has the sole authority to accept grants and cash donations from private and public sources or other financial assistance from the Federal government and to comply with such conditions as may be necessary. All grant awards (except those of District Court) must be accepted by the BCC, or other authoritative Board e.g. District Board of Health. District Court grant awards are not approved by the BCC; rather grant awards are submitted to the BCC to acknowledge receipt of the revenue and approval of the budget adjustments.
- 9.5 Upon award of a grant, the officer or employee shall communicate the fact to the County Managers Office and the Board of County Commissioners and shall forward to the County Comptroller all pertinent grant details so that the accounting records of the county can clearly reflect grant activity.
- 9.6 An officer or employee of a department or agency of the county may accept personal property for the use and benefit of the county where the value singly or in the aggregate is less than \$3,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the board in writing of the acceptance.
- 9.7 Except as otherwise provided herein, all cash donations must be reported to the board and expenditure authorization obtained. This requirement does not apply to: (a) An officer or employee of a department or agency of the county that has included within the budget expenditure authority for anticipated cash donations may accept cash donations of less than \$3,000 from a contributor in a fiscal year and expend money from such sources in accordance with the approved department or agency budget. In such event, the officer or employee will notify the board in writing of the acceptance of the cash donation; (b) An officer or employee of a department or agency of the county with statutory authority over an account may accept cash donations to that account and make expenditures there from as provided in such statutes; and (c) An officer or employee of a department or agency of the county authorized by statute to establish and maintain a specific gift fund, may accept cash donations to that fund and make expenditure there from as provided by statute.
- 9.8 All money received from grants and contributions shall be transmitted by the officer or employee applying for the grant or contribution to the county treasurer for deposit in the appropriate account. The officer or employee must complete the appropriate forms designated by the comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance.
- 9.9 The county comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review. The Comprehensive Annual Financial Report shall include a schedule of federal awards and provide details of all federal grant activity in the county for the fiscal year reported.
- 9.10 Details concerning state grants, deferred revenues and private contributions shall be maintained in the financial records for review upon request.

10. **PERFORMANCE BUDGET SYSTEM:** The performance budget system is to link day-to-day operations with long-run 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 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 Departments 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 All County Department Heads are responsible to maintain performance measurement and productivity indicators that will show the effectiveness of their programs. The measures will be reported in a report to the Board of County Commissioners and/or through the Annual Budget Book produced by the Budget Division of the County Manager's Office.
- 10.5 Each County Department will develop and annually update objectives for each program which identify the service(s) being provided, the level of service(s) being provided, and the resources required to accomplish the specified objectives.
- 10.6 The Government Finance Officers Associated 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 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. Transfers to different funds or different functions within the same fund need Board of County Commissioners' 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 is 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.
  - 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 augmentations 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 between 10-17% of appropriations (Board of County Commissioners adopted May 17, 2016).
  - 12.3 The County shall maintain an actuarially sound reserve in the Risk Management Fund to protect the County's risk and insurance management program.
  - 12.4 When a surplus exists which exceeds these financial reserve policies, the County shall accelerate capital improvements from later years within the five year capital improvement program to the extent (1) they are required earlier, and (2) County staff can effectively undertake the improvement at an earlier date.
  - 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statute shall be budgeted. The contingency reserve shall be used to provide for unanticipated or unforeseen needs that arise during the year. Funds shall be authorized from the contingency account in accordance with Nevada Revised Statute.
  - 12.6 An Enterprise Fund or an Internal Service Fund will not exceed its overall appropriation authority in a manner that would jeopardize the financial integrity of the fund.
- 13. ENTERPRISE FUNDS:** The enterprise funds are to operate in a business-like manner in accordance with NRS and are to fully account for all resources and expenditures.
- 13.1 Any enterprise fund that is supporting debt will prepare or have prepared a periodic rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.
  - 13.2 Any Enterprise Fund will reimburse the General Fund for overhead services annually. The method of reimbursement will be based on the most current indirect cost allocation method for the County.

- 14. DEBT:** The debt management policy is contained in a separate document and is to provide a framework for the wise and prudent use of debt, and to limit the use of debt so as not to place a burden on the fiscal resources of the County and its taxpayers.
- 14.1 The County Manager's Office shall evaluate alternative financing methods and pay-as-you-go versus financing of capital improvements with the assistance of bond counsel and external financial advisors.
  - 14.2 The County shall conduct all financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
  - 14.3 The term of debt financing for the acquisition of County assets shall not exceed the useful life of the assets. When multiple assets are acquired or constructed with a single bond issue, those assets with shorter lives will be deemed to be paid first or will be issued as a separate series of the bond issue.
  - 14.4 The County Manager's Office shall monitor all forms of County debt annually coincident with the preparation of the County's five-year financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.
  - 14.5 The County Comptroller shall diligently monitor the County's compliance with bond covenants and assure the County's compliance with federal arbitrage regulations.
  - 14.6 The Comptroller's Office shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on every financial report and bond prospectus, where applicable.
  - 14.7 Any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners will be coordinated by the Comptroller's Office. The Treasurer's Office will be kept informed with the Treasurer's Office doing the investing of the funds and the Comptroller's Office having responsibility for accounting and record keeping associated with the bond issues and other financing mechanisms.
- 15. ACCOUNTING SYSTEM:** The goal of County accounting policies are to maintain a system of accounting which makes it possible to show that all applicable laws have been complied with, that fully discloses the County's financial position and the results of all of the County's funds and account groups, and that would achieve an unqualified auditor's opinion on each fiscal audit. The specific policies as it regards this goal are presented below:
- 15.1 The County Comptroller shall maintain the County's accounting system in such a way as to conform to generally accepted accounting principles 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 production and 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, 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, Director of Finance (or Assistant County Manager in lieu of this position which has been eliminated), 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.



# **Washoe County Annual Budget 2017-2018**

## ***Understanding the County's Budget***

**BUDGET AT A GLANCE**

On May 23, 2017, the Board of County Commissioners approved the Fiscal Year 2017-2018 (FY18) budget for Washoe County. The annual budget appropriates expenditures for the County's primary operating fund, the General Fund; other governmental funds including special revenue funds; and proprietary funds, which are comprised of enterprise funds and internal service funds. As required by law, the final budget was submitted to the State Department of Taxation by the statutory deadline of June 1.

Total budgeted appropriations (expenditures and transfers out) authorized by the FY18 budget for all funds are \$635,125,092. Of this, General Fund expenditures and transfers out total \$332,874,855, or 52 percent of the total budget.

**REVENUE AND EXPENDITURE ASSUMPTIONS**

The following assumptions and adjustments have been included in balancing the budget for FY 2017-18:

**Revenues and Other Sources:**

- Based on the State Department of Taxation's calculations, this year's residential cap on property taxes is 2.6% for Washoe County. This is the second straight year that the residential cap has fallen below 3.00%, the maximum residential cap. Prior to Fiscal 2016-17, this had only happened once in Nevada's history, in Mineral County. The "general cap", which is applied to non-residential development, is also 2.6%.
- New development, however, is projected to add approximately 1.7% to 2.0% in property tax growth. Overall, property taxes for all funds are projected to increase \$8.1 million, or 4.3%.
- The property tax rate remains at \$1.3917 for the 13<sup>th</sup> consecutive year.
- Consolidated Tax ("CTAX") revenues are projected to grow by 6.0% based on current trends. This would be the lowest rate of growth for CTAX since Fiscal Year 2011-12.
- Charges for Services, or user fees, are expected to increase approximately \$1 million from \$18.9 million in the current year to \$20.1 million in Fiscal Year 2017-18. Most of this increase is related to overhead charges to special revenue and proprietary funds to recover the County's central services costs. Still, overall charges for services are less than just two years ago.
- Fines and forfeitures have decreased approximately \$620,000 due to lower delinquent property tax fees. Last fiscal year, the Treasurer began sending mid-year delinquency notices, which has had a noticeable, positive impact on property tax payments; however, this also causes delinquencies to drop..

**Expenditures and Other Uses:**

- The County has multi-year agreements with all of its employee associations that include a cost-of-living adjustment (COLA) of 3.5% effective July 1, 2017, which has been budgeted. Overall, total salaries and wages are projected to increase \$5.98 million, or 4.2% next fiscal year. The additional rise in salaries beyond the COLA of 3.5% is related to merit increases for employees not yet at the top of their salary range.
- Retirement rates set by NVPERS remain unchanged, but our General Fund contribution to NVPERS will increase \$2 million due to the increase in county employees' salaries.
- Workers comp rates were held steady for the Fiscal Year 2017-18 budget, but overall budgeted costs are increasing slightly due to the increase in county employees' salaries.

- The County's OPEB payment will increase from \$20,946,000 to \$23,088,000 in Fiscal Year 2017-18, based on the latest actuarial report. The General Fund's allocated portion of OPEB is \$16,903,030, or 73% of the total.
- Increase of 4.5% for mandatory indigent expenditures
- Total property and liability insurance rates and utilities costs were held steady for the Fiscal Year 2017-18 budget.
- During Fiscal Year 2016-17, the County paid off two bond series: the 2009B Various Purpose Refunding Bonds and 2007 Medium Term Notes. The annual debt service for these bond series was \$2 million. These monies are redeployed into the Capital Improvement Program (CIP). In addition, the debt service reserve for our ad valorem G.O. bonds can be reduced by \$700,000. Thus, the General Fund's contribution to the CIP was increased from \$5 million to \$7.7 million.

### **HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES**

In Fiscal Year 2016-17, Washoe County experienced three natural disasters: the Little Valley Fire, the January flooding of the Truckee River and the North Valleys Flooding. For each of these events, staffs from the County, Truckee Meadows Fire Protection District and other partner agencies were pressed into service to respond to these incidents, which continues in the case of the North Valleys Flood. Residents of the North Valleys continue to require assistance and County road crews, along with the State and other agencies, continue with mitigation efforts including pumping water from neighborhoods surrounding Swan Lake, checking culverts and other infrastructure on their status, and maintaining the newly constructed HESCO wall around Swan Lake. We have also begun planning for the short- and long-term recovery phases for these areas.

The estimated repair and recovery costs for these three incidents is estimated to be between \$9 and \$10 million. Although we expect reimbursement of up to 75% of eligible response and repair costs from FEMA for the two floods, which were declared federal disasters, the County will still need to pay for the costs of those repairs prior to reimbursement. As noted in the County Manager's letter on pages vii through ix, Washoe County has taken a fiscally conservative approach to the Fiscal Year 2017-18 budget in light of the repair costs that the County will need to pay in advance and, in the case of costs not reimbursed by FEMA or the State, will have to absorb. Faced with the above repair and recovery costs, as well as the unknown impacts of possible new federal legislation and program changes to be implemented, the Board of County Commissioners and county management decided to hold off on using available General Fund monies to increase departments' budgets until the County could quantify the amount of reimbursements it would receive from the Federal Emergency Management Agency (FEMA) and the State. Once the County has quantified the net fiscal impact of the necessary repairs and recovery costs, we will consider a mid-year review of available resources and departments' needs to determine if increases to the County's budget can be prudently funded.

Although new funding was held back until this mid-year review, through effective fiscal planning and reallocation of resources, the Fiscal Year 2017-18 budget includes a number of significant accomplishments and progress towards the County's financial goals. These are summarized below:

- Washoe County's General Fund budget is balanced for the first time since Fiscal Year 2010-2011.
- Total available General Fund reserves are budgeted at \$45.7 million, or 13.7% of budgeted expenses. This level of reserves is one of the highest among local governments in the region and is an important buffer against the inevitable next recession.
- General Fund support of the Capital Improvement Program (CIP) was increased from \$5 million to \$7.7 million. The total 2017-18 CIP budget is now slightly over \$40 million. Notable capital improvement projects budgeted this fiscal year include nearly \$5 million in park projects, \$1.1 million in restoration

projects for the Downtown Library, the first phase of a \$4.2 million project to replace voting equipment, and continued investment in the refurbishment of County buildings.

- Despite holding off on appropriating available General Fund taxes, through these reallocations and adjustments to user fees, the budget includes 15 new positions and \$3 million in expanded programs. These include three new positions for the Medical Examiner's Office, increased funding for the County's Sober 24 program, two new juvenile services youth advisors, two new project managers for the CIP, a reorganization of the building and safety and planning divisions, and two pre-trial services officers for District Court.

### **GENERAL FUND**

The General Fund is the primary operating fund of the County and is used to account for programs that are not required to be accounted for in another fund. As such, the General Fund is the largest fund and accounts for more than half of the County's budget. Departments funded via the General Fund include the County Assessor, Clerk, Treasurer, Sheriff, District Court, Justice Courts, Technology Services, Public Administrator, Public Guardian, and County Manager's Office. The following summary of Sources and Uses compares resources and uses for the FY17 budget to the FY18 budget.



Washoe County General Fund Sources and Uses			
Sources and Uses	FY 16-17 Original Budget	FY 17-18 Adopted Budget	% Chg from FY 16-17 Budget
<b>Beginning Fund Balance</b>	<b>44,611,065</b>	<b>49,487,866</b>	<b>10.9%</b>
<b>Revenues and Other Sources:</b>			
Taxes	152,237,230	161,760,423	6.3%
Licenses and permits	9,961,644	9,602,200	-3.6%
Consolidated taxes	103,150,525	108,942,685	5.6%
Other intergovernmental	20,802,028	21,638,963	4.0%
Charges for services	18,949,320	20,064,285	5.9%
Fine and forfeitures	7,501,750	6,881,550	-8.3%
Miscellaneous	3,738,420	3,647,349	-2.4%
<b>Total revenues</b>	<b>316,340,917</b>	<b>332,537,455</b>	<b>5.1%</b>
Other sources, transfers in	480,704	337,400	-29.8%
<b>TOTAL SOURCES</b>	<b>361,432,686</b>	<b>382,362,721</b>	<b>5.8%</b>
<b>Expenditures and Other Uses:</b>			
Salaries and wages	142,054,291	148,156,728	4.3%
Employee benefits	68,564,015	71,047,915	3.6%
OPEB contributions	15,431,093	16,903,030	9.5%
Services and supplies	48,489,694	50,151,007	3.4%
Capital outlay	495,223	402,048	-18.8%
Total expenditures	275,034,316	286,660,728	4.2%
Transfers out	41,869,007	43,933,234	4.9%
Stabilization	-	-	
Contingency	1,500,000	2,280,893	52.1%
<b>TOTAL USES</b>	<b>318,403,323</b>	<b>332,874,855</b>	<b>4.5%</b>
<b>Ending Fund Balance</b>			
Restricted/Committed/Assigned			
Baseball Stadium	750,000	750,000	0.0%
Stabilization Account	3,000,000	3,000,000	0.0%
District Court	-	-	
Unassigned Fund Balance	39,279,363	45,737,866	16.4%
<b>TOTAL ENDING FUND BALANCE</b>	<b>43,029,363</b>	<b>49,487,866</b>	<b>15.0%</b>
Unassigned Ending Fund Bal. as % of Exp.	12.3%	13.7%	

As identified above, the estimated ending unassigned fund balance in FY18 is \$45,737,866. This represents 13.7% of all expenditures less capital outlay plus contingency and transfers out. This is in compliance with the Board's new target fund balance policy for the General Fund, which was set on May 17, 2016 and states that the unassigned ending fund balance should be between 10% and 17% of expenditures and other uses.

### GOVERNMENTAL FUNDS

There are 21 governmental funds. Governmental funds include the General Fund but also included 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. Nine of the Governmental Funds are financed in part by property taxes and/or Consolidated Tax revenues.

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. Total expenditures and transfers out for governmental funds are \$544,505,016, which represents an increase of 0.45% from FY 16/17.

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
FUND NAME								
General	49,487,866	108,942,685	161,335,423	1.1567	62,259,347	5,000	332,400	382,362,721
Health	2,933,936	-	-	-	12,550,329	-	9,516,856	25,001,121
Library Expansion	1,743,910	-	2,809,809	0.0200	15,000	-	-	4,568,719
Animal Services	6,418,325	-	4,214,714	0.0300	665,000	-	-	11,298,039
Regional Communication System	1,067,402	-	-	-	1,700,765	-	-	2,768,167
Regional Permits System	314,901	-	-	-	319,990	-	100,271	735,162
Indigent Tax Levy	6,996,644	-	8,429,427	0.0600	3,460,000	-	17,711,175	36,597,246
Child Protective Services	7,323,963	-	5,619,618	0.0400	50,271,481	-	847,237	64,062,299
Senior Services	839,342	-	1,404,905	0.0100	912,447	-	1,406,782	4,563,476
Enhanced 911	499,050	-	-	-	1,620,600	-	-	2,119,650
Regional Public Safety	439,099	-	-	-	1,016,738	-	-	1,455,837
Central Truckee Meadows Remediation	4,942,321	-	-	-	1,345,138	-	-	6,287,459
Truckee River Flood Mgt Infrastructure	2,553,956	-	-	-	11,140,450	-	-	13,694,406
Roads Special Revenue Fund	5,702,056	-	-	-	10,197,430	-	3,649,733	19,549,219
Other Restricted Special Revenue	1,530,191	-	1,404,904	0.0100	12,321,955	-	-	15,257,050
Capital Facilities Tax	101,026	-	7,024,522	0.0500	72,272	-	-	7,197,820
Parks Construction	10,948,210	-	-	-	1,707,209	-	-	12,655,419
Capital Improvements Fund	10,604,577	-	-	-	368,500	-	8,067,200	19,040,277
Regional Permits Capital	905,291	-	-	-	13,500	-	-	918,791
Washoe County Debt Ad Valorem	4,044,134	-	2,107,357	0.0150	-	-	-	6,151,491
Washoe County Debt Operating	1,231,163	-	-	-	-	-	8,306,569	9,537,732
SAD Debt	1,989,367	-	-	-	873,350	-	-	2,862,717
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>122,616,728</b>	<b>108,942,685</b>	<b>194,350,678</b>	<b>1.3917</b>	<b>172,831,502</b>	<b>5,000</b>	<b>49,938,224</b>	<b>648,684,817</b>

ESTIMATED EXPENDITURES AND OTHER FINANCING USES GOVERNMENTAL FUNDS								
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGEN- CIES AND USES OTHER THAN OPERATING	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME								
General	148,156,728	87,950,946	50,151,006	402,048	2,280,893	43,933,234	49,487,866	382,362,721
Health	11,255,955	6,317,532	4,695,950	125,000	-	100,271	2,506,413	25,001,121
Library Expansion	918,300	488,937	1,196,370	-	-	216,675	1,748,436	4,568,718
Animal Services	2,444,842	1,440,529	1,430,776	350,000	-	-	5,631,891	11,298,038
Regional Communications System	409,571	213,968	1,592,465	60,000	-	-	492,162	2,768,166
Regional Permits System	-	-	284,665	-	-	-	450,497	735,162
Indigent Tax Levy	3,394,938	2,009,042	26,771,237	-	-	367,200	4,054,829	36,597,246
Child Protective Services	17,377,956	10,206,560	28,753,819	-	-	400,000	7,323,964	64,062,299
Senior Services	1,464,005	869,738	1,568,248	-	-	-	661,485	4,563,476
Enhanced 911	31,315	20,813	1,568,473	-	-	-	499,050	2,119,651
Regional Public Safety	320,198	178,688	368,821	145,000	-	-	443,130	1,455,837
Central Truckee Mead. Remed. District	652,401	373,555	2,400,336	-	-	-	2,861,167	6,287,459
Truckee River Flood Mgt Infrastructure	784,082	418,323	8,549,602	-	-	1,388,443	2,553,956	13,694,406
Roads Special Revenue Fund	3,935,702	2,206,041	5,811,732	3,906,000	-	-	3,689,745	19,549,220
Other Restricted Special Revenue	3,729,875	2,048,841	6,945,566	641,400	-	1,582,400	308,968	15,257,050
Capital Facilities	-	-	5,073,894	-	-	1,950,000	173,926	7,197,820
Parks Construction	-	-	854,531	3,558,498	-	-	8,242,390	12,655,419
Capital Improvements Fund	144,685	63,010	708,601	12,560,316	-	-	5,563,665	19,040,277
Regional Permits Capital	-	-	27,000	-	-	-	891,791	918,791
Washoe County Debt Ad Valorem	-	-	3,084,182	-	-	-	3,067,309	6,151,491
Washoe County Debt Operating	-	-	8,349,838	-	-	-	1,187,894	9,537,732
SAD Debt	-	-	523,451	-	-	-	2,339,266	2,862,717
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>195,020,552</b>	<b>114,806,522</b>	<b>160,710,563</b>	<b>21,748,262</b>	<b>2,280,893</b>	<b>49,938,224</b>	<b>104,179,801</b>	<b>648,684,817</b>

**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 \$90,620,076.

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS							
FUND NAME	OPERATING REVENUES	OPERATING EXPENSES**	NON- OPERATING REVENUES	NON- OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
					IN	OUT	
Building & Safety	3,300,000	3,432,733	30,000	-	-	-	(102,733)
Water Resources	15,011,283	16,062,996	5,597,558	408,665	-	-	4,137,180
Golf Course	249,000	401,395	10,300	-	-	-	(142,095)
Health Benefit	54,004,050	53,502,104	355,000	-	-	-	856,946
Risk Management	6,839,875	8,360,127	327,200	-	-	-	(1,193,052)
Equipment Services	8,494,016	8,452,056	614,595	-	-	-	656,555
<b>TOTAL</b>	<b>87,898,225</b>	<b>90,211,411</b>	<b>6,934,653</b>	<b>408,665</b>	<b>-</b>	<b>-</b>	<b>4,212,802</b>



The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are \$635,125,092. Public Safety is the single largest expenditure requirement at \$165.5 million, followed by General Government at \$119.3 million.

BUDGET SUMMARY FOR WASHOE COUNTY					
REVENUES	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2016 (1)	ESTIMATED CURRENT YEAR 6/30/2017 (2)	BUDGET YEAR 6/30/2018 (3)		
Property Taxes	182,329,683	186,263,294	194,350,678	-	194,350,678
Other Taxes	2,636,211	2,492,515	2,540,175	-	2,540,175
Licenses and Permits	10,337,419	12,555,003	13,036,842	-	13,036,842
Intergovernmental Resources	188,537,583	206,243,818	203,687,834	-	203,687,834
Charges for Services	39,543,609	31,800,215	34,906,222	87,898,225	122,804,446
Fines and Forfeits	9,210,664	9,835,349	9,307,689	-	9,307,689
Miscellaneous	19,609,765	16,821,674	18,295,425	6,426,658	24,722,083
<b>TOTAL REVENUES</b>	<b>452,204,933</b>	<b>466,011,869</b>	<b>476,124,865</b>	<b>94,324,883</b>	<b>570,449,748</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	59,068,073	49,910,051	48,939,536	70,314,287	119,253,823
Judicial	61,847,739	78,578,746	74,679,163	-	74,679,163
Public Safety	146,059,526	172,981,664	165,478,670	-	165,478,670
Public Works	35,975,016	36,650,751	34,465,900	-	34,465,900
Health	21,200,754	23,780,111	25,820,728	-	25,820,728
Welfare	81,533,884	94,377,118	94,822,002	-	94,822,002
Culture and Recreation	18,187,353	31,653,147	25,871,555	-	25,871,555
Community Support	194,553	434,515	269,761	-	269,761
Intergovernmental Expenditures	9,441,701	9,605,680	9,978,113	-	9,978,113
Contingencies **	-	775,000	2,280,893	-	2,280,893
Utilities	-	-	-	16,162,996	16,162,996
Building and Safety	-	-	-	3,432,733	3,432,733
Golf Fund	-	-	-	401,395	401,395
Debt Service - Principal	33,388,095	9,346,671	7,524,451	-	7,524,451
Interest Costs	5,173,924	4,613,090	4,325,937	308,665	4,634,602
Escrow on Refunding	-	-	-	-	-
Service Fees	874,880	122,873	110,083	-	110,083
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>472,945,499</b>	<b>512,829,417</b>	<b>494,566,792</b>	<b>90,620,076</b>	<b>585,186,868</b>
Excess of Revenues over (under) Expenditures-Expenses	(20,740,566)	(46,817,549)	(18,441,927)	3,704,807	(14,737,120)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	12,333,202	2,896,000	-	-	-
Sales of General Fixed Assets	831,021	5,000	5,000	507,995	512,995
Proceeds of Medium-term Financing	23,888,603	-	-	-	-
Operating Transfers In	34,458,405	49,458,225	49,938,224	-	49,938,224
Operating Transfers (Out)	(34,606,404)	(49,444,166)	(49,938,224)	-	(49,938,224)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>36,904,826</b>	<b>2,915,059</b>	<b>5,000</b>	<b>507,995</b>	<b>512,995</b>
<b>EXCESS OF REVENUES &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)</b>	<b>16,164,260</b>	<b>(43,902,489)</b>	<b>(18,436,927)</b>	<b>4,212,802</b>	
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>	<b>150,354,957</b>	<b>166,519,218</b>	<b>122,616,728</b>		
Prior Period Adjustments Residual Equity Transfers					
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>	<b>166,519,218</b>	<b>122,616,728</b>	<b>104,179,801</b>		

The total fund balance for Governmental Funds is budgeted at \$104.18 million, 19% of total expenditures and transfers out.

**GENERAL FUND FIVE-YEAR FORECAST**

Although the annual budget process represents the formal, legal allocation of resources and the expression of the Board of County Commissioners' policies, the short time horizon of the annual budget does not 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 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 at the peak of revenues and then have to cut 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 a faster rate than revenue growth.

Because of these concerns, the Budget Office 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 rates for safety and non-safety employees. The fiscal projections are not designed to be exact, but to give a realistic picture of future revenue and expenditure trends. Looking forward five years, there are a number of unknowns that may impact the budget. The projections are useful in identifying potential future issues and allowing time to manage resources to offset anticipated problems in a timely and organized way rather than having to make abrupt decisions during the budget process or midway through the fiscal year. An example of this occurred in Fiscal Year 2016-17, when the five-year plan showed that health benefits costs under the then-current plan design were unsustainable. The County took action to make significant changes to the County's health plans, which were agreed to during labor negotiations.

The five-year plan also 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 County staff to test relationships between variables that can affect both revenues and expenditures; and to "shock test" the budget for outlier events. In summary, the plan provides an "early warning" system to management of negative cost or revenue trends and to avoid a long-term, structural deficit of the General Fund budget.

The projections for the County's baseline five-year forecast are based on a number of revenue and expenditure assumptions, historical trends and estimates provided by the Budget Office. These assumptions are in line with a "Goldilocks" scenario, in which Washoe County experiences moderate growth of its population, inflation is in line with the Fed's target, and there is stable, low-to-moderate growth of the housing stock. Major assumptions are summarized below:

- Population increases are based on the State demographer's forecasts for available years. From FY 2018-19, Washoe County's population is assumed to grow 1.75% per year.
- Inflation is assumed to be 2% throughout the forecast.
- Property taxes are expected to trend at an annual increase of 3.5%, then drop to 3.0% annual growth beginning in Fiscal Year 2020-21 as the regional economy and housing development slows.
- CTAX revenues are expected to grow in line with population growth, inflation and an annual increase of 2% in real disposable income. This results in an annual growth rate for this revenue of 5.75%.
- Annual cost-of-living adjustments (COLA's) for County employees are 2.5%.
- No increase in the retirement rate charged by NVPERS to the County is assumed.
- Health insurance costs are assumed to increase 6% annually, while the County's OPEB costs for retiree health benefits is expected to rise 10% per year.
- Debt service is modeled based on the County's existing General Fund-financed debt and assumes no additional debt.
- General Fund support to the Capital Improvement Program (CIP) is held at \$7.2 million per year.

An important assumption in any long-term forecast of a government's expenses relates to the level of service provided and estimated staffing increases needed to maintain these levels of service. For the County's baseline forecast, the amount of annual funding for new staff to keep pace with population growth is \$3 million.

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

<b>Washoe County General Fund Long-Range Forecast of Sources &amp; Uses Summary</b>							
	<b>FY16/17 Est</b>	<b>FY17/18 Budget</b>	<b>FY18/19 Forecast</b>	<b>FY19/20 Forecast</b>	<b>FY20/21 Forecast</b>	<b>FY21/22 Forecast</b>	<b>FY22/23 Forecast</b>
<b>Sources by Category</b>							
Room Tax	410,163	425,000	433,500	442,170	451,013	460,033	469,234
Property Tax	152,671,281	161,335,423	166,982,163	172,826,539	178,011,335	183,351,675	188,852,225
Licenses and permits	9,961,644	9,602,200	9,770,239	9,941,218	10,115,189	10,292,205	10,472,319
Consolidated taxes	103,150,525	108,942,685	115,206,889	121,831,285	128,836,584	136,244,688	144,078,758
Other intergovernmental	20,802,028	21,638,963	22,017,645	22,402,954	22,795,006	23,193,919	23,599,813
Charges for services	18,949,320	20,064,285	20,816,696	21,597,322	22,407,222	23,247,493	24,119,274
Fine and forfeitures	7,501,750	6,881,550	7,001,977	7,124,512	7,249,191	7,376,052	7,505,133
Miscellaneous	3,738,420	3,647,349	3,711,178	3,776,124	3,842,206	3,909,445	3,977,860
Transfers In	480,704	337,400	337,400	337,400	337,400	337,400	337,400
Total	317,665,835	332,874,855	346,277,687	360,279,524	374,045,146	388,412,910	403,412,016
<b>Uses by Category</b>							
Salaries and Wages	142,054,291	148,156,728	153,709,883	159,368,910	165,181,138	171,150,114	177,279,473
Employee Benefits	83,995,108	87,950,945	93,081,605	99,069,811	105,411,143	112,142,144	119,279,964
Services and Supplies	48,489,694	50,151,007	51,428,689	52,721,675	54,035,857	55,361,219	56,709,376
Capital outlay	495,223	402,048	402,048	402,048	402,048	402,048	402,048
Transfers Out	41,869,007	43,933,234	44,740,648	46,086,897	47,068,009	48,093,272	49,164,672
Total	316,903,323	330,593,962	343,362,873	357,649,340	372,098,195	387,148,796	402,835,533
<b>TOTAL REVENUES OVER/UNDER USES</b>							
Revenues / Transfers In	317,665,835	332,874,855	346,277,687	360,279,524	374,045,146	388,412,910	403,412,016
Expenditures / Transfers Out	316,903,323	330,593,962	343,362,873	357,649,340	372,098,195	387,148,796	402,835,533
Contingency	1,500,000	2,280,893	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Structural Budget Balance	(737,488)	-	1,414,814	1,130,184	446,951	(235,886)	(923,517)
<b>Available Fund Balance</b>							
Total Ending Fund Balance	52,701,113	49,487,866	50,902,680	52,032,864	52,479,815	52,243,929	51,320,412
% of Expend./Transfers Out	16.6%	15.0%	14.8%	14.5%	14.1%	13.5%	12.7%
Unassigned Fund Balance	46,951,113	43,737,866	45,152,680	46,282,864	46,729,815	46,493,929	45,570,412
% of Expend./Transfers Out	14.8%	13.2%	13.2%	12.9%	12.6%	12.0%	11.3%

Beginning in Fiscal Year 2020-21, revenues are projected to decline slightly from a growth rate of 4.0% to 3.8%. During this timeframe, expenses are estimated to increase 4.3% annually. Thus, a structural surplus in Fiscal Year 2018-19 of \$1.4 million is expected to decline gradually each year and the County begins to show a small deficit in Fiscal Year 2021-22. However, the total ending fund balance of the General Fund is expected to remain above \$51 million.

## **OUTLINE OF BUDGET PROCESS**

### **STRATEGIC PLANNING AND BUDGET PROCESS**

#### **Strategic Planning**

The budget process begins with strategic planning workshops which are started in September with department heads identifying strategic issues that are of high priority for the coming year. The strategic planning process involves periodic citizen surveys (as a primary data source), community focus groups and other methods of determining community needs and priorities. It also involves analysis of demographic, economic and workload trends. The information gathered from the strategic planning workshops is reviewed during workshops with department heads and with the Board of County Commissioners in which the Board adopts the County's overall strategic plan. Each year's strategic planning process builds on previously approved strategic plans. These workshops continue the identification of important strategic issues for the coming year and provide the framework for the development of the Budget Guidelines.

#### **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 no 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 2010/2011. 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 a working capital 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 1. The budget is integrated into the SAP enterprise resource planning system for monitoring and control. The legal level of budgetary control is held at the function level for governmental and proprietary funds. The County Manager's Office may approve budget adjustments within a 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 1 through June 30. 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. 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												
Department Presentations												
Review Requests & Prepare 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. 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**

The initial funding level process uses the assumptions and guidelines developed jointly with department heads and the Budget Division to set the base 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 unemployment estimated costs. The initial funding level 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 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 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. The BCC then 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 15<sup>th</sup> of each year.

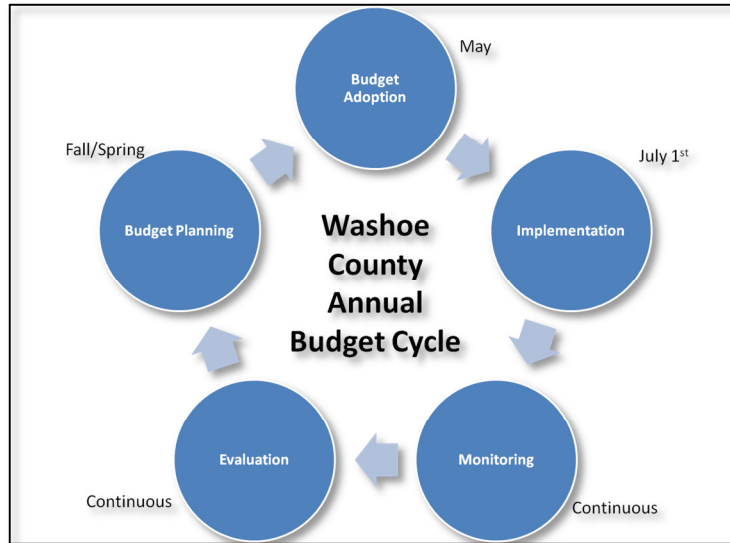
After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health insurance costs or legislative 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 31. 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 1 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 1<sup>st</sup> 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.



### 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 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 SAP enterprise resource planning system. 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.

### 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 reservations of fund balances since they do not constitute expenditures or liabilities. All annual appropriations lapse at fiscal year end to the extent they have not been expended or lawfully encumbered. However, encumbrances and appropriations for unfinished capital projects will generally be re-appropriated (carried over) as part of the following year's budget.

### **Fund Descriptions**

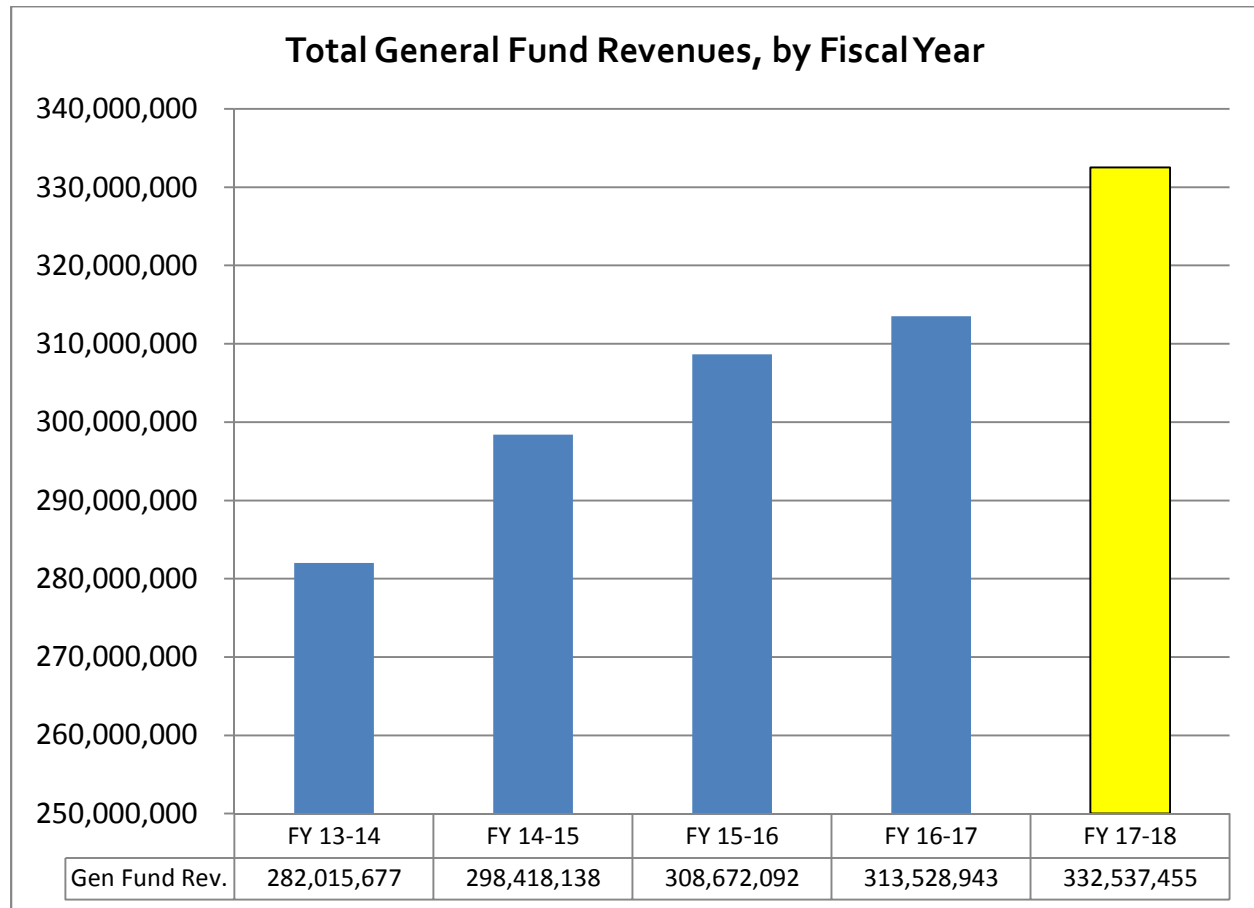
The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a self-balancing set of accounts. Funds are established to segregate specific activities or objectives of a government in accordance with specific regulations, 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
  - Intergovernmental funds for taxes, fines and fees collected for other governments
  - Washoe County, Nevada OPEB Trust Fund
  - Public Guardian/Administrator Trust Funds
  - Court Trust
  - Senior Services Trust
  - Sheriff's Trust

**GENERAL FUND REVENUES**

Washoe County is budgeted to receive \$570 million of revenues, not including transfers in and other financing sources, in Fiscal Year 2017-18. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$476,124,865. This represents an increase of 2.17% compared to estimated Fiscal Year 2016-17 revenues. Total General Fund budgeted revenues for Fiscal Year 2017-18 are \$332,527,455, which represents a 6.06% increase over estimated revenues in Fiscal Year 2016-17.

For the period of Fiscal Year 2013-14 through Fiscal Year 2017-18, General Fund revenues have increased on average 4.2% per year, as shown in the chart below.



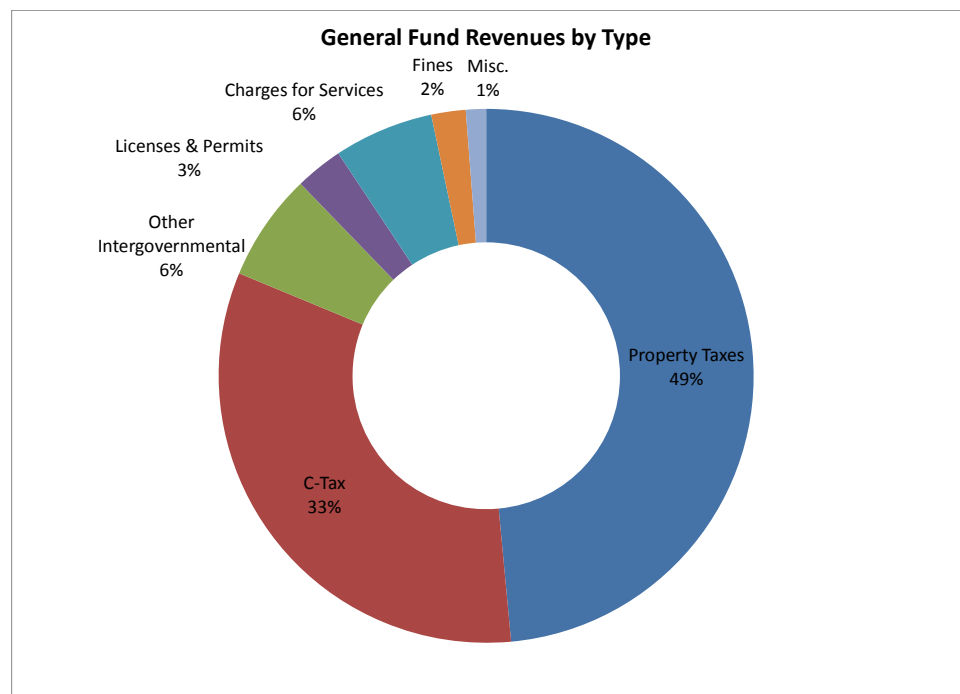
General Fund revenues are summarized in the following table:

Revenue Type	FY 2015-16 Actual	FY 2016-17 Original Budget	FY 2016-17 Estimated	FY 2017-18 Final Budget	% Chg. FY 16 to FY 17
<b>TAXES</b>					
Ad valorem					
General	130,127,887	133,443,789	133,443,789	141,951,551	6.4%
Detention Facility	10,180,195	10,427,612	10,427,612	10,873,961	4.3%
Indigent Insurance Program	1,972,921	2,020,855	2,020,855	2,107,357	4.3%
AB 104	2,432,664	2,432,851	2,432,851	2,651,459	9.0%
China Springs support	1,143,583	1,010,428	1,010,428	1,053,678	4.3%
Family Court	2,525,303	2,586,695	2,586,695	2,697,417	4.3%
NRS 354.59813 Makeup Rev.	563	-	-	-	
SUBTOTAL AD VALOREM	148,383,116	151,922,230	151,922,230	161,335,423	6.2%
Room Tax	412,902	315,000	425,000	425,000	0.0%
SUBTOTAL TAXES	148,796,018	152,237,230	152,347,230	161,760,423	6.2%
<b>LICENSES AND PERMITS</b>					
Business Licenses and Permits					
Business Licenses	826,823	840,000	830,060	840,000	1.2%
Business Licenses/Elec and Telcom	4,273,927	4,916,800	4,482,000	4,715,000	5.2%
Franchise Fees-Gas	238,766	-	245,000	245,000	0.0%
Liquor Licenses	266,872	254,600	254,600	254,600	0.0%
Local Gaming Licenses	611,651	677,800	677,800	677,800	0.0%
Franchise Fees-Sanitation	456,824	365,000	517,500	635,000	22.7%
Franchise Fees-Cable Television	1,109,709	1,100,000	1,100,000	1,100,000	0.0%
County Gaming Licenses	213,560	234,300	285,000	234,300	-17.8%
AB 104 - Gaming Licenses	318,520	1,397,644	1,397,644	725,000	-48.1%
Nonbusiness Licenses and Permits					
Marriage Affidavits	170,961	175,000	175,000	175,000	0.0%
Mobile Home Permits	180	200	200	200	
Other	1,618	300	600	300	-50.0%
SUBTOTAL LICENSES AND PERMITS	8,489,411	9,961,644	9,965,404	9,602,200	-3.6%
<b>INTERGOVERNMENTAL REVENUE</b>					
Federal Grants	130,525	128,500	128,500	128,500	0.0%
Federal Payments in Lieu of Taxes	3,408,850	3,446,375	3,446,375	3,446,375	0.0%
Federal Incarceration Charges	4,001,281	3,500,000	3,500,000	3,500,000	0.0%
State Grants	138,124		146,986	146,986	0.0%
State Shared Revenues					
State Gaming Licenses - NRS 463.380 and 463.320		146,986		-	
RPTT- AB104	561,611	627,750	627,750	692,640	10.3%
SCCRT - AB104 Makeup	11,831,587	12,691,275	12,691,275	13,452,750	6.0%
Consolidated Taxes	95,605,303	103,150,525	102,775,700	108,942,685	6.0%
State Extraditions	28,458	48,000	48,000	48,000	0.0%
Local Contributions:	188,801	213,142	214,751	223,712	4.2%
Miscellaneous Other Government Receipts	-	-	-	-	
SUBTOTAL INTERGOVERNMENTAL REVENUE	115,894,540	123,952,553	123,579,337	130,581,648	5.7%
<b>CHARGES FOR SERVICES</b>					
General Government					
Clerk Fees	107,763	100,000	100,000	100,000	0.0%
Recorder Fees	2,205,334	2,253,500	2,253,500	2,253,500	0.0%
Map Fees	8,043	2,000	2,525	2,000	-20.8%
PTx Commission NRS 361.530	1,657,157	1,700,000	1,738,000	1,700,000	-2.2%
Building and Zoning Fees	-		-	-	
Central Service billings (gl 461101-461766)	11,253,345	7,025,139	7,029,182	7,664,904	9.0%
Other	563,857	243,754	380,209	244,054	-35.8%
SUBTOTAL	15,795,499	11,324,393	11,503,416	11,964,458	4.0%
Judicial					
Clerk's Court Fees	399,736	450,000	400,000	450,000	12.5%
Other	1,476,323	948,300	887,346	893,300	0.7%
SUBTOTAL	1,876,059	1,398,300	1,287,346	1,343,300	4.3%

Revenue Type	FY 2015-16 Actual	FY 2016-17 Original Budget	FY 2016-17 Estimated	FY 2017-18 Final Budget	% Chg. FY 16 to FY 17
Public Safety					
Police					
Sheriffs Fees	324,065	410,000	410,000	410,000	0.0%
Others	4,565,204	4,438,140	4,613,640	4,900,140	6.2%
Corrections	25,135	15,000	(5,000)	15,000	-400.0%
Protective Services	290,975	380,000	380,000	380,000	0.0%
SUBTOTAL	5,205,379	5,243,140	5,398,640	5,705,140	5.7%
Public Works	339,802	192,415	297,382	255,315	-14.1%
Welfare	6,413	2,500	2,500	2,500	0.0%
Cultural and Recreation	901,951	788,572	882,766	793,572	-10.1%
SUBTOTAL CHARGES FOR SERVICES	24,125,103	18,949,320	19,372,050	20,064,285	3.6%
FINES AND FORFEITURES					
Fines					
Library	87,674	90,000	90,000	90,000	0.0%
Court	1,675,195	1,843,350	1,786,614	1,854,150	3.8%
Penalties	3,216,889	3,685,400	3,243,989	3,045,400	-6.1%
Forfeits/Bail	1,816,418	1,883,000	1,803,369	1,892,000	4.9%
SUBTOTAL FINES AND FORFEITS	6,796,176	7,501,750	6,923,972	6,881,550	-0.6%
MISCELLANEOUS					
Investment Earnings	1,612,335	1,822,030	1,822,030	1,822,030	0.0%
Net increase (decrease) in the fair value of investments	1,135,162	75,000	(2,221,967)	-	-100.0%
Rents and Royalties	71,465	150,000	51,692	48,789	-5.6%
Contributions and Donations from Private Sources	-	-	-	-	-
Other	1,751,882	1,691,390	1,689,195	1,776,530	5.2%
SUBTOTAL MISCELLANEOUS	4,570,844	3,738,420	1,340,950	3,647,349	172.0%
TOTAL REVENUE ALL SOURCES	308,672,092	316,340,917	313,528,943	332,537,455	6.1%

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 82% of General Fund revenues, as shown in the chart below.

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 2017-18. 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 the fiscal year ending June 30, 2018, is \$16.137 billion (excluding the assessed valuation attributable to the Reno Redevelopment Agencies and the Sparks Redevelopment Agency). The assessed valuation as of June 30, 2017 represents an increase of 4.6% from the assessed valuation for Fiscal Year 2016-2017.

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 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 rate of \$0.17 per \$100 of assessed valuation is not included in computing compliance with this \$3.64 cap.

The following table sets forth a history of statewide average tax rates and a representative overlapping tax rate for taxing is located in Reno, the most populous city in the 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<sup>(1)</sup>

<u>Fiscal Year Ended June 30,</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Average Statewide rate	<u>\$3.1171</u>	<u>\$3.1304</u>	<u>\$3.1212</u>	<u>\$3.1232</u>	<u>\$3.1232</u>	<u>\$3.1232</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	0.9456	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 <sup>(2)</sup>	<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	<u>\$3.6458</u>	<u>\$3.6600</u>	<u>\$3.6600</u>	<u>\$3.6600</u>	<u>\$3.6600</u>	<u>\$3.6600</u>

(1) Per \$100 of assessed valuation.

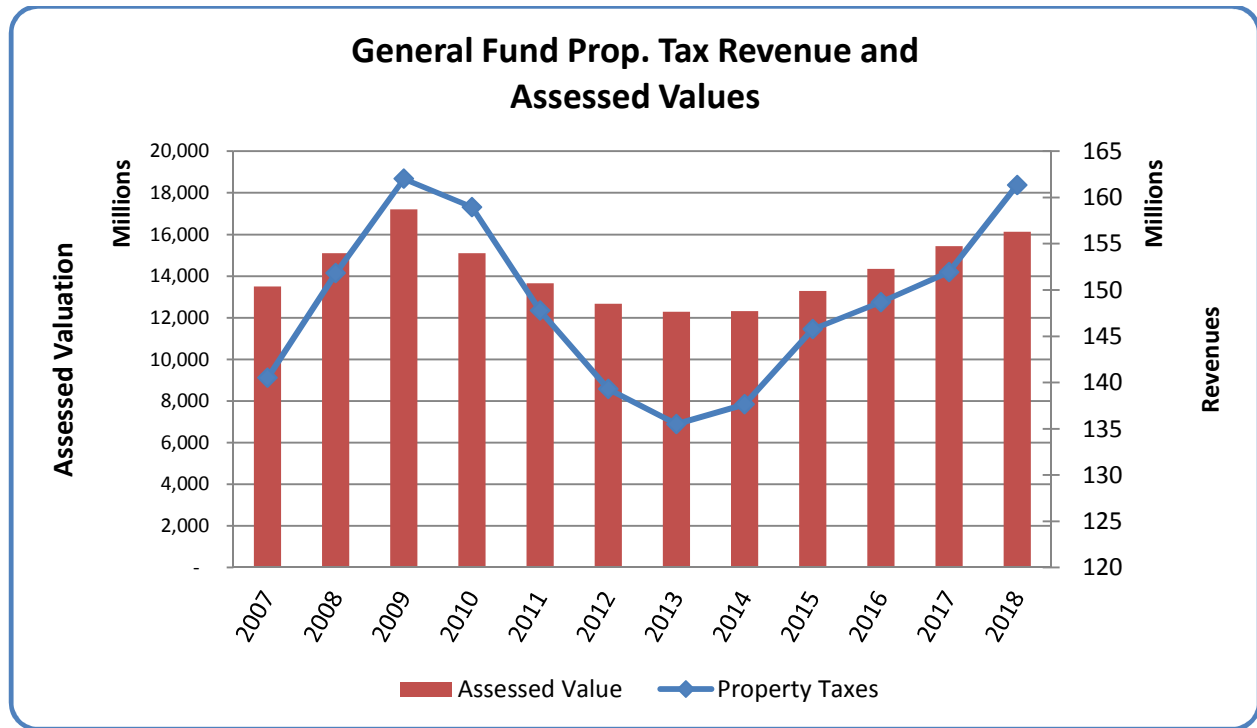
(2) \$0.0200 of the State rate is exempt from the \$3.64 cap. See "Property Tax Limitations" above.

The County's portion of property taxes, \$1.3917 per \$100 of assessed valuation, is distributed for FY 2017-18 as follows:

<b>Washoe County Property Tax Rates - FY18</b>					
	<u>By Fund</u>	<u>Operating Rate</u>	<u>Legislative Overrides</u>	<u>Voter Overrides</u>	<u>Debt</u>
General Fund					
Operating	1.0104	1.0104			
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)	0.0075		0.0075		
Family Court (NRS 3.0107)	0.0192		0.0192		
Subtotal	<u>1.1295</u>				
Special Revenue Funds					
Library Expansion	0.0200			0.0200	
Animal Services	0.0300			0.0300	
Indigent Tax Levy Fund	0.0600		0.0600		
Child Protective Services Fund	0.0400			0.0400	
Cooperative Extension Fund (NRS 549.020)	0.0100	0.0100			
Senior Services Fund	<u>0.0100</u>			0.0100	
Subtotal	<u>0.1700</u>				
Capital Projects Funds					
Capital Facilities Fund	<u>0.0500</u>		0.0500		
Subtotal	<u>0.0500</u>				
Debt Service Fund	<u>0.0150</u>				0.0150
Other (AB104)	<u>0.0272</u>		0.0272		
Total	<u>1.3917</u>	<u>1.0204</u>	<u>0.2563</u>	<u>0.1000</u>	<u>0.0150</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. 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 2009-10 through Fiscal Year 2012-13 due to the Great Recession, assessed valuations increased more than 7.5% annually from Fiscal Year 2014-15 through Fiscal Year 2016-17, as shown in the following table. In Fiscal Year 2017-18, the assessed value of properties in the County increased only 4.6%

The table also reports the General Fund portion of property taxes by fiscal year.

Fiscal Year	Assessed Value	% Chg	Property Taxes	% Chg
2007	13,507,402,461	12.8%	140,497,517	12.2%
2008	15,105,492,476	11.8%	151,801,909	8.0%
2009	17,207,010,574	13.9%	162,019,835	6.7%
2010	15,099,475,662	-12.2%	158,950,899	-1.9%
2011	13,658,850,921	-9.5%	147,763,248	-7.0%
2012	12,675,374,294	-7.2%	139,293,828	-5.7%
2013	12,290,109,448	-3.0%	135,501,848	-2.7%
2014	12,317,952,550	0.2%	137,631,345	1.6%
2015	13,286,283,600	7.9%	145,750,306	5.9%
2016	14,342,710,925	8.0%	148,382,553	1.8%
2017 Est.	15,432,327,199	7.6%	151,922,230	2.4%
2018 Budg.	16,136,670,732	4.6%	161,335,423	6.2%

Due to the Abatement Act, which sets a cap on how much single family residential property taxes may rise up to 3% per year, the actual market value of a home is often significantly higher than the taxable value established in law, which is the basis for the assessed value of a property. For this reason, the 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 between 2% to 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 in April of each year. Each local agency can choose to use an estimate of its property tax that may differ from the State Department of Taxation's forecast for its budget, but the local agency must explain the reason for the variance. Most commonly, the reason for a variance is due to a local agency's projection of new development anticipated in the coming year that differs from the State's projection.

For the first time since the current property tax system was established by law in 2005, the residential property tax cap, which sets how much a property owner's bill can increase in a year, fell below the statutorily established 3% cap in Fiscal Year 2016-17. This occurred again this year, with the cap set at 2.6% in Fiscal Year 2017-18. 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. The maximum property tax cap for residential properties is 3%.

Fortunately, new development is estimated to generate an additional 1.7% to 2% to property tax revenues. As a result, General Fund property taxes are projected by the State Department of Taxation to increase to \$161.3 million. 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 2015-16, combined SCCRT and BCCRT collections were \$78.53 million and accounted for a combined 82% 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 2015-16, the GST totaled \$13.27 million and accounted for 14% of the Consolidated Tax distributed within the County.

**Real Property Transfer Tax.** The Real Property Transfer Tax ("RPTT") is paid by the buyer in a conveyance of real property. The rate of taxation on transfers of real property in the County is \$0.65 per \$500 of value of the interest in property conveyed, exclusive of any lien or encumbrance upon the property. Of the \$0.65 per \$500 of value, a portion (55 cents) is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the rest is retained by the State for various purposes. In fiscal year 2015-16, the RPTT totaled \$2.84 million and accounted for 3% 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, 10 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. 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 2015-16, combined Cigarette Tax and the Liquor Tax collections were \$968,215 and accounted for 1% of the Consolidated Tax distributed within the County.

**Collection and Enforcement of Consolidated Tax Revenues**

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

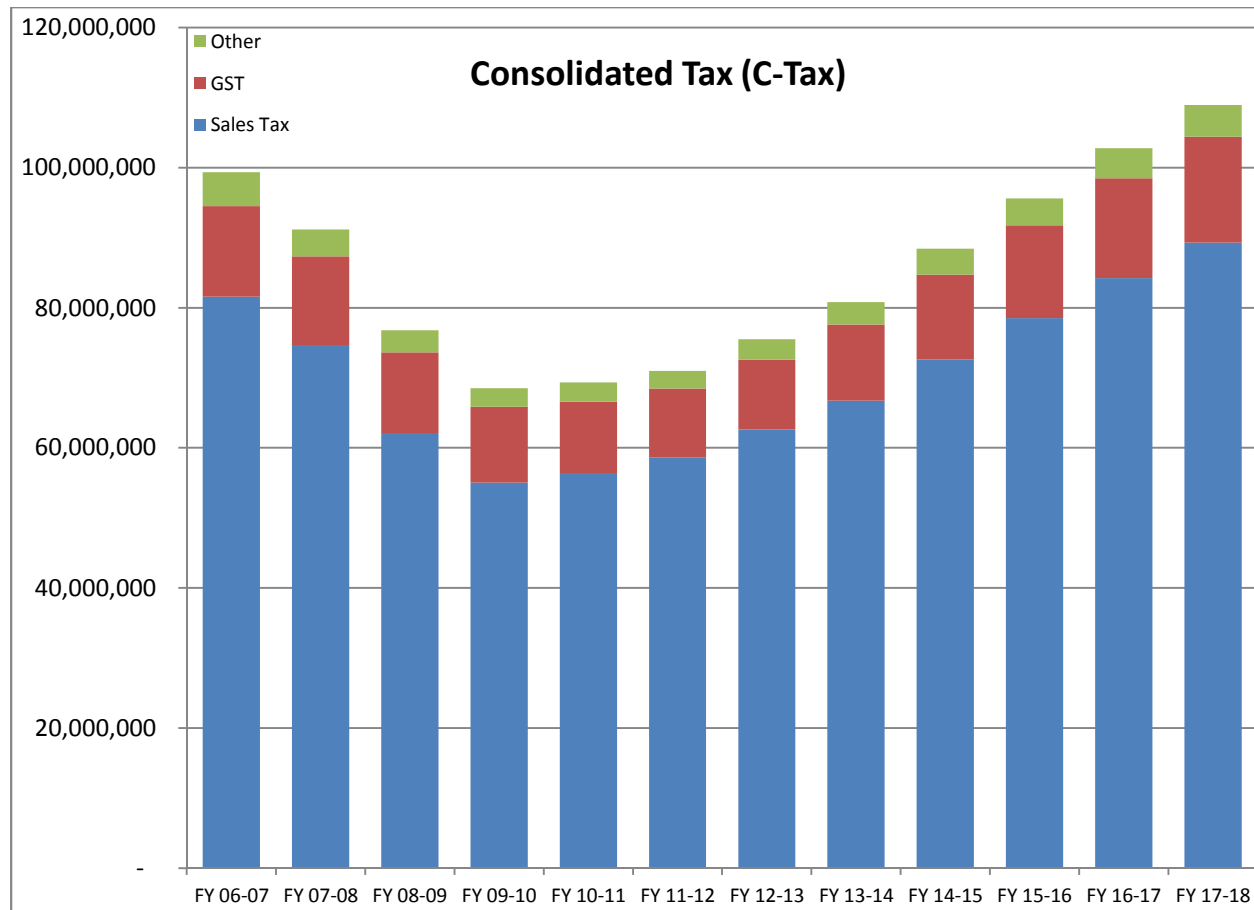
collects the BCCRT, SCCRT, Cigarette and Liquor Taxes directly and deposits the revenues to the Local Government Tax Distribution Account monthly for distribution to the County. The County Treasurer collects RPTT revenues and deposits them with the State, at least quarterly, for inclusion in the Local 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 2015 were due to Taxation no later than May 31, 2015). 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 between 51.0% and 51.5% 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 2006-07.



### Projections

Since FY 2012-13, growth of Consolidated Tax revenues have been strong due to the recovery in Washoe County. The Budget Office tracks Consolidated Tax revenues by each of the five components of this revenue as well as total taxable sales in the county, on a monthly basis. Because of the sensitivity to sales tax to the overall economy of the county, this revenue is quicker to follow economic trends – good or bad – than the property tax. The Budget Office 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. Based on a decline in the moving average of C-Tax revenue growth midway through FY17 and uncertainties regarding the US economy due to rising interest rates and other factors, the Budget Office reduced the forecast generated by these analytical methods to an 6.0% growth rate for FY18. Another exogenous factor that may suppress sales tax growth in the county going forward is the increase to the sales tax rate 0.54% in Washoe County for school construction, which was approved by voters in November 2016 and took effect on April 1, 2017. This may cause some buyers of automobiles and other large purchases to consider buying goods in nearby counties that have lower sales tax rates, at least for some time.

Fiscal Year	Consolidated Tax	% Chg.
FY 06/07	99,372,745	-3.5%
FY 07/08	91,174,372	-8.3%
FY 08/09	76,787,162	-15.8%
FY 09/10	68,512,745	-10.8%
FY 10/11	69,330,862	1.2%
FY 11/12	70,985,428	2.4%
FY 12/13	75,489,072	6.3%
FY 13/14	80,808,838	7.0%
FY 14/15	88,434,949	9.4%
FY 15/16	95,605,303	8.1%
FY 16/17 (est)	102,775,700	7.5%
FY 17/18 (budget)	108,942,685	6.0%

**OTHER INTERGOVERNMENTAL REVENUES**

Major General Fund intergovernmental revenues besides the Consolidated Tax discussed previously include Federal Property-in-Lieu-Taxes (PILT) revenues, federal Incarceration fees and AB 104 revenues. Each of these is described below. Other Intergovernmental Revenues total \$21,628,963 in FY 2017-18.

**Federal Payments in Lieu of Taxes (PILT) - \$3,446,375**

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 - \$3,500,000**

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 - \$13,452,750**

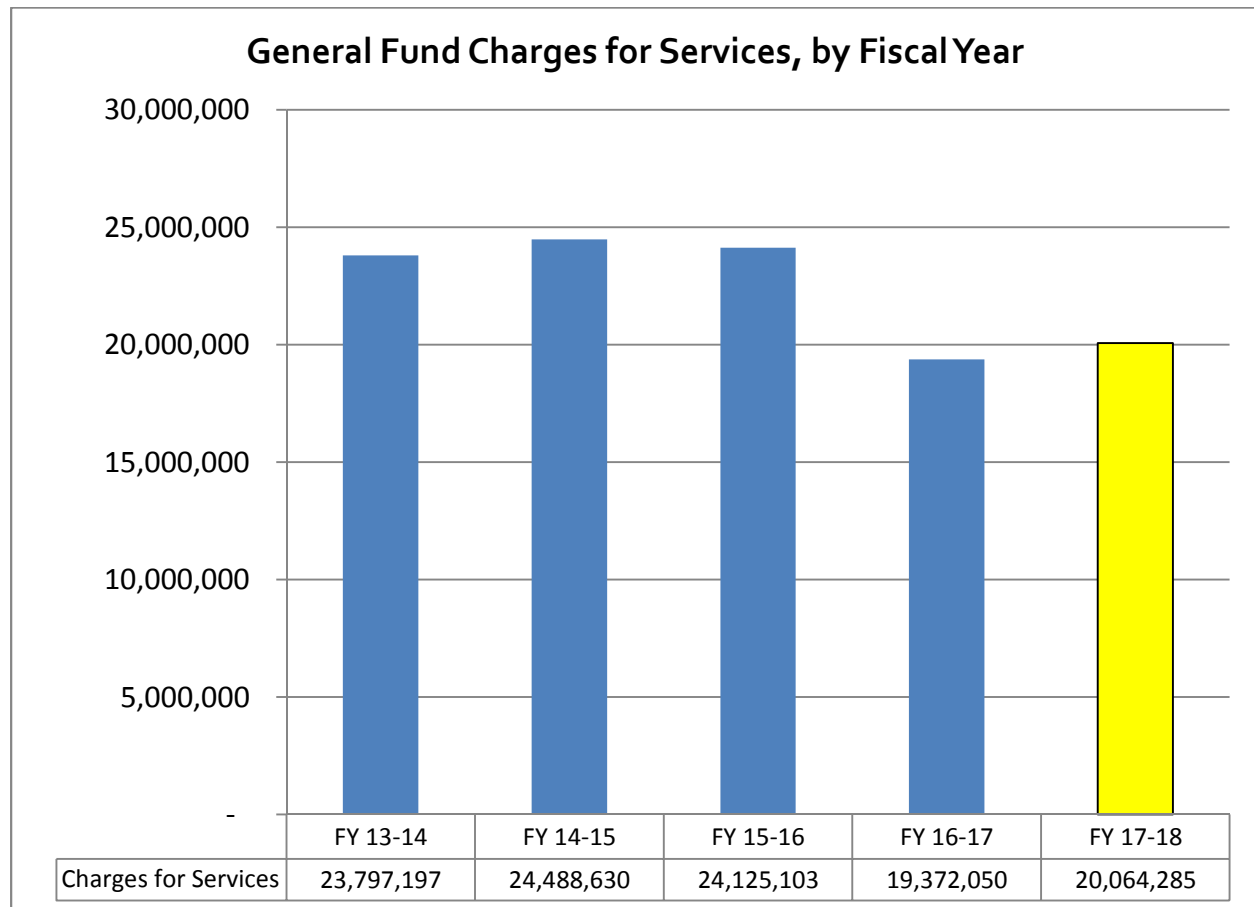
During the 1991 legislative session, the State legislature passed "the fair share" bill, Assembly Bill 104, to address perceived inequities in the distribution of the Supplemental City/County Relief Tax (SCCRT), which was imposed in 1981. The law changed the manner in which SCCRT was distributed to each 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 County has budgeted \$13,452,750 in FY 2017-18 from this source.

**CHARGES FOR SERVICES**

Charges for services consist of revenues generated from services fees charged to the public or 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, and court 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 charges for indirect services provided to other funds based on the County's cost allocation plan, which is calculated annually. Total budgeted indirect services fees for Fiscal Year 2017-18 are \$7,664,904. This revenue has declined since Fiscal Year 2015-16 because OPEB costs have been removed from the calculation of indirect services charged to other funds, and are now directly allocated to departments' budgets. This reduces the amount for OPEB budgeted in the General Fund but also results in a reduction of indirect services revenues.



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

- Recorder fees (\$2,253,500) – these are fees charged primarily on real estate recordings.
- Public safety fees (\$5,705,140) – 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 \$830,000.



- Judicial fees (\$1,343,300) – in addition to fines and forfeitures assessed by District Court and the four justice courts in Washoe County, the courts also collect certain fee revenues. These revenues have been declining over the last five years based on defendants' ability to pay and greater use of non-monetary punishments by the courts.
- Property Tax Commissions (\$1,700,000) – State law authorizes the county treasurer to deduct an 8% commission from personal property tax collections prior to distribution of those taxes. Of the 8% collected, 2% is remitted to the Assessor Technology Fund and 6% is remitted to the General Fund.

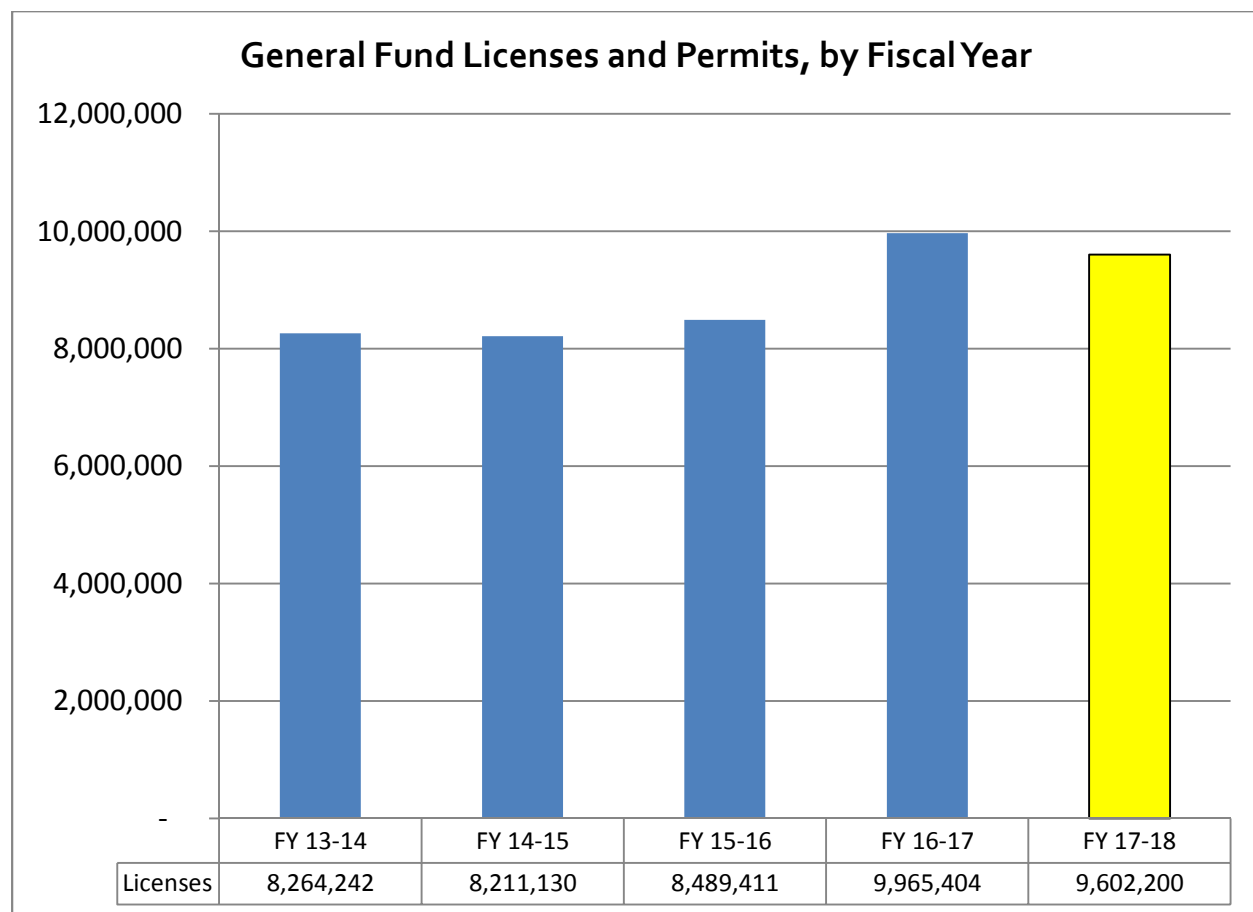
Projections of this revenue source are based on trend analysis and when there have been changes to fee schedules for County services, an estimate of increased revenues based on estimated volumes. Total Charges for Services are budgeted to increase slightly from \$19.37 million estimated for Fiscal Year 2016-17 to \$20.06 million in Fiscal Year 2017-18.

### **LICENSES AND PERMITS**

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$9,602,200. Major revenues in this category are:

Business Licenses	840,000
Franchise Fees - Electric	3,600,000
Franchise Fees - Telecom	1,115,000
Franchise Fees - Sanitation	635,000
Franchise Fees - Cable TV	1,100,000
AB 104 Gaming Taxes	725,000
County Gaming Licenses	912,100

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.



# Washoe County Strategic Plan

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

## 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.

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

We will accomplish this by:

- Being forward thinking
- Financially stable
- Elevating the quality of life so our community is a great place for everyone to live, regardless of means
- Accessible to everyone we serve and representing the people
- Using the power of collaboration internally and externally

## Strategic Objectives & Goals

	<b>Stewardship of Our Community</b>	<ul style="list-style-type: none"> <li>Strong public infrastructure: see goal under safe, secure and healthy communities</li> </ul>
	<b>Proactive Economic Development and Diversification</b>	<ul style="list-style-type: none"> <li>Be responsive and proactive to economic impacts</li> </ul>
	<b>Safe, Secure and Healthy Communities</b>	<ul style="list-style-type: none"> <li>Keep services on pace with vulnerable populations</li> <li>Enhance community safety through investing in critical infrastructure for current and future needs</li> <li>Prepare for the impact of marijuana on the County</li> </ul>
	<b>Regional and Community Leadership</b>	<ul style="list-style-type: none"> <li>Working as a professional, unified team</li> </ul>
	<b>Valued and Engaged Employee Workforce</b>	<ul style="list-style-type: none"> <li>Simplify workflows to improve service delivery and customer outcomes</li> </ul>
Learn more about our Strategic Plan at: <a href="http://www.washoecounty.us/strategy">www.washoecounty.us/strategy</a>		



# **Washoe County Annual Budget 2017-2018**

## ***Budget Summaries***

## Summary of Revenues, Expenses and Changes in Fund Balance All Funds

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 17-18 Budgeted Revenues	FY 17-18 Other Financing/ Transfers In	FY 17-18 Budgeted Expenditures	FY 17-18 Operating Transfers Out	Ending Fund Balance/ Cash Balance
<b>GENERAL FUND</b>	49,487,866	332,537,455	337,400	288,941,621	43,933,234	49,487,866
<b>SPECIAL REVENUE FUNDS</b>						
Health	2,933,936	12,550,329	9,516,856	22,394,437	100,271	2,506,413
Library Expansion	1,743,910	2,824,809	-	2,603,608	216,675	1,748,436
Animal Services	6,418,325	4,879,713	-	5,666,147	-	5,631,891
Regional Communication System	1,067,402	1,700,765	-	2,276,005	-	492,162
Regional Permits System	314,901	319,991	100,271	284,666	-	450,497
Indigent Tax Levy	6,996,644	11,889,427	17,711,175	32,175,217	367,200	4,054,829
Child Protective Services	7,323,963	55,891,099	847,237	56,338,335	400,000	7,323,964
Senior Services	839,342	2,317,352	1,406,782	3,901,991	-	661,485
Enhanced g11	499,050	1,620,600	-	1,620,600	-	499,050
Regional Public Safety	439,099	1,016,738	-	1,012,707	-	443,130
Central Truckee Meadows Remediation District	4,942,324	1,345,135	-	3,426,292	-	2,861,167
Truckee River Flood Mgt Infrastructure	2,553,956	11,140,450	-	9,752,007	1,388,443	2,553,956
Roads Special Revenue Fund	5,702,056	10,197,430	3,649,733	15,859,474	-	3,689,745
Other Restricted Special Revenue	1,530,191	13,726,859	-	13,365,682	1,582,400	308,968
<b>Subtotal</b>	43,305,099	131,420,697	33,232,054	170,677,168	4,054,989	33,225,693
<b>DEBT SERVICE FUNDS</b>						
Washoe County Debt Ad Valorem	4,044,134	2,107,357	-	3,084,182	-	3,067,309
Washoe County Debt Operating	1,231,163	-	8,306,569	8,349,838	-	1,187,894
SAD Debt	1,989,367	873,350	-	523,451	-	2,339,266
<b>Subtotal</b>	7,264,664	2,980,707	8,306,569	11,957,471	-	6,594,469
<b>CAPITAL PROJECTS FUNDS</b>						
Capital Facilities Tax	101,026	7,096,794	-	5,073,894	1,950,000	173,926
Parks Construction	10,948,210	1,707,209	-	4,413,029	-	8,242,390
Capital Improvements Fund	10,604,577	368,500	8,067,200	13,476,612	-	5,563,665
Regional Permits Capital	905,291	13,500	-	27,000	-	891,791
<b>Subtotal</b>	22,559,104	9,186,003	8,067,200	22,990,535	1,950,000	14,871,772
<b>TOTAL - GOVERNMENTAL FUNDS</b>	122,616,733	476,124,862	49,943,223	494,566,795	49,938,223	104,179,800
<b>INTERNAL SERVICE FUNDS</b>						
Health Benefit	5,887,928	54,359,050	-	53,396,104	-	6,850,874
Risk Management	30,432,602	7,167,075	-	6,558,127	-	31,041,550
Equipment Services	1,231,819	9,002,011	-	10,109,617	-	124,213
<b>Subtotal</b>	37,552,349	70,528,136	-	70,063,848	-	38,016,637
<b>ENTERPRISE FUNDS</b>						
Building & Safety	3,316,640	3,330,000	-	3,567,433	-	3,079,207
Utilities	78,706,967	19,808,841	-	27,505,356	-	71,010,452
Golf Course	482,695	259,300	-	292,995	-	449,000
<b>Subtotal</b>	82,506,302	23,398,141	-	31,365,784	-	74,538,659
<b>TOTAL - PROPRIETARY FUNDS</b>	120,058,651	93,926,277	-	101,429,632	-	112,555,296
<b>GRAND TOTAL - ALL FUNDS</b>	242,675,384	570,051,139	49,943,223	595,996,427	49,938,223	216,735,096



## Summary of Revenues by Fund

### All Funds

REVENUES	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Estimated FY 16-17	Adopted FY 17-18
<b>GOVERNMENTAL FUNDS</b>					
General Fund	282,892,186	300,881,042	309,715,424	314,009,647	332,874,855
Health Fund	18,267,134	19,512,567	20,469,870	21,471,008	22,067,185
Library Expansion Fund	2,451,421	2,509,381	2,699,794	2,674,694	2,824,809
Animal Services Fund	4,246,717	4,372,148	4,723,402	4,580,950	4,879,714
Enhanced 911 Fund	1,616,117	1,601,213	1,616,555	1,586,830	1,620,600
Regional Public Safety Training Center Fund	590,683	712,037	846,459	843,300	1,016,738
Regional Communications System Fund	1,363,142	1,417,639	1,558,200	1,548,496	1,700,765
Truckee River Flood Management Fund	9,111,791	9,468,861	10,053,362	10,765,040	11,140,450
Roads Fund	12,884,213	20,069,400	13,943,291	14,361,103	13,847,163
Indigent Tax Levy Fund	7,746,444	8,021,591	11,614,506	28,435,367	29,600,602
Senior Services Fund	3,953,896	4,505,676	4,636,177	5,390,515	3,724,134
Child Protective Services Fund	42,078,176	47,540,342	53,398,670	58,168,626	56,738,336
Regional Permits System Fund	-	434,946	285,406	443,346	420,261
Central Truckee Meadows Remediation Fund	1,377,045	1,328,716	1,492,304	1,095,800	1,345,138
Other Restricted Fund	17,402,084	15,919,825	17,298,964	17,922,398	13,726,859
Debt Service Fund	12,329,424	9,218,382	37,811,012	13,542,960	10,413,926
Special Assessment Debt Fund	1,667,124	1,814,871	1,108,995	845,102	873,350
Capital Improvement Fund	6,962,501	8,427,906	8,522,743	12,233,726	8,435,700
Parks Capital Projects Fund	2,183,676	1,379,285	2,458,397	1,764,248	1,707,209
Regional Permits Capital Fund	1,667,405	739,537	379,518	(7,527)	13,500
Capital Facilities Projects Fund	6,178,072	6,278,679	19,283,364	6,700,118	7,096,794
Truckee River Flood Infrastructure Fund	-	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>436,969,251</b>	<b>466,154,044</b>	<b>523,916,411</b>	<b>518,375,746</b>	<b>526,068,089</b>
<b>Governmental Funds Recap</b>	<b>Actual FY 13-14</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Estimated FY 16-17</b>	<b>Adopted FY 17-18</b>
General Fund	282,892,186	300,881,042	309,715,424	314,009,647	332,874,855
Special Revenue Funds	123,088,863	137,414,342	144,636,960	169,287,472	164,652,754
Debt Service	13,996,548	11,033,253	38,920,006	14,388,062	11,287,276
Capital Project Funds	16,991,654	16,825,407	30,644,021	20,690,565	17,253,203
Contingency	-	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>436,969,251</b>	<b>466,154,044</b>	<b>523,916,411</b>	<b>518,375,746</b>	<b>526,068,089</b>
<b>REVENUE</b>	<b>Actual FY 13-14</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Estimated FY 16-17</b>	<b>Adopted FY 17-18</b>
<b>TOTAL PROPRIETARY FUNDS</b>					
Golf Course Fund	854,192	1,423,937	1,374,004	(1,074,531)	249,000
Building and Safety Fund	2,491,146	2,792,189	2,889,750	3,300,000	3,300,000
Utilities Fund	32,286,438	23,595,021	14,374,239	14,187,656	15,011,283
Health Benefits Fund	42,330,660	43,788,174	49,854,014	53,504,524	54,004,050
Risk Management Fund	7,068,664	7,056,730	7,340,094	6,839,875	6,839,875
Equipment Services Fund	6,457,392	7,291,858	7,654,431	8,086,186	8,494,016
<b>TOTAL PROPRIETARY FUNDS</b>	<b>91,488,492</b>	<b>85,947,909</b>	<b>83,486,532</b>	<b>84,843,710</b>	<b>87,898,225</b>
<b>Internal Service &amp; Enterprise Funds Recap</b>	<b>Actual FY 13-14</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Estimated FY 16-17</b>	<b>Adopted FY 17-18</b>
Enterprise Funds	35,631,776	27,811,147	18,637,993	16,413,125	18,560,283
Internal Service Funds	55,856,716	58,136,762	64,848,539	68,430,585	69,337,941
<b>INTERNAL SERVICE &amp; ENTERPRISE FUNDS</b>	<b>91,488,492</b>	<b>85,947,909</b>	<b>83,486,532</b>	<b>84,843,710</b>	<b>87,898,225</b>
<b>Total All Funds Including Internal Charges</b>	<b>528,457,743</b>	<b>552,101,953</b>	<b>607,402,943</b>	<b>603,219,456</b>	<b>613,966,313</b>
<b>Less Internal Service Fund Internal Charges</b>	<b>(53,019,236)</b>	<b>(56,309,659)</b>	<b>(62,767,367)</b>	<b>(66,617,007)</b>	<b>(67,227,941)</b>
<b>TOTAL ALL FUNDS</b>	<b>475,438,507</b>	<b>495,792,294</b>	<b>544,635,577</b>	<b>536,602,448</b>	<b>546,738,372</b>



## Summary of Expenditures by Fund All Funds

OPERATING EXPENSES	Actual	Actual	Actual	Estimated	Adopted
GOVERNMENTAL FUNDS	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
General Fund	275,319,370	296,187,856	307,576,577	317,960,381	332,874,855
Health Fund	18,922,800	19,399,860	19,770,532	21,504,916	22,494,708
Library Expansion Fund	2,129,704	2,026,340	2,340,513	2,641,977	2,820,282
Animal Services Fund	3,883,165	4,083,094	4,283,641	4,789,060	5,666,147
Enhanced 911 Fund	1,907,872	1,699,167	1,810,413	1,694,008	1,620,600
Regional Public Safety Training Center Fund	577,717	686,259	852,079	877,952	1,012,707
Regional Communications System Fund	1,185,101	1,744,405	1,961,521	1,686,544	2,276,005
Truckee River Flood Management Fund	9,016,459	9,395,460	9,442,904	10,366,668	11,140,450
Roads Fund	11,434,281	14,669,551	17,913,027	17,689,997	15,859,475
Indigent Tax Levy Fund	7,199,872	3,675,824	12,613,000	29,655,926	32,542,417
Senior Services Fund	4,057,561	4,374,175	4,348,407	5,221,941	3,901,991
Child Protective Services Fund	46,592,365	48,081,742	50,094,515	57,945,538	56,738,335
Regional Permits System Fund	-	282,041	282,090	284,665	284,665
Central Truckee Meadows Remediation Fund	2,634,926	2,091,074	1,488,304	2,333,277	3,426,292
Other Restricted Fund	15,812,327	14,135,556	15,374,819	35,781,051	14,948,081
Debt Service Fund	12,374,520	12,416,115	38,236,510	13,526,125	11,434,020
Special Assessment Debt Fund	1,290,392	2,044,406	873,429	553,509	523,451
Capital Improvement Fund	6,896,868	7,611,146	5,243,833	9,699,956	13,476,612
Parks Capital Projects Fund	4,816,867	1,623,237	1,881,472	11,629,146	4,413,029
Regional Permits Capital Fund	411,779	832,035	308,367	173,461	27,000
Capital Facilities Projects Fund	8,877,698	8,248,864	10,908,199	16,291,485	7,023,894
Truckee River Flood Infrastructure Fund	-	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>435,341,644</b>	<b>455,308,207</b>	<b>507,604,151</b>	<b>562,307,584</b>	<b>544,505,016</b>
<b>Governmental Funds Recap</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
General Fund	275,319,370	296,187,856	307,576,577	317,185,381	330,593,962
Special Revenue Funds	125,354,150	126,344,548	142,575,765	192,473,521	174,732,155
Debt Service	13,664,912	14,460,521	39,109,939	14,079,634	11,957,471
Capital Project Funds	21,003,212	18,315,282	18,341,871	37,794,048	24,940,535
Contingency	-	-	-	775,000	2,280,893
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>435,341,644</b>	<b>455,308,207</b>	<b>507,604,151</b>	<b>562,307,584</b>	<b>544,505,016</b>
<b>OPERATING EXPENSES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>
<b>PROPRIETARY FUNDS</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
Golf Course Fund	1,083,962	1,053,674	1,013,335	653,196	401,395
Building and Safety Fund	1,683,341	1,996,563	2,124,610	2,916,413	3,432,733
Utilities Fund	27,138,525	20,727,874	11,452,722	11,667,954	16,062,996
Health Benefits Fund	43,883,030	47,415,939	51,252,241	52,261,699	53,502,104
Risk Management Fund	6,943,511	6,567,594	7,571,357	8,217,307	8,360,127
Equipment Services Fund	7,692,767	7,501,921	7,491,544	7,197,357	8,452,056
<b>TOTAL PROPRIETARY FUNDS</b>	<b>88,425,136</b>	<b>85,263,565</b>	<b>80,905,809</b>	<b>82,913,926</b>	<b>90,211,411</b>
<b>Proprietary Funds Recap</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
Salaries Wages & Benefits	9,711,999	8,742,210	6,975,653	7,888,923	9,204,228
Services and Supplies	68,440,006	68,882,795	68,804,987	69,253,513	74,476,490
Depreciation	10,273,131	7,638,560	5,125,169	5,771,490	6,530,693
<b>Total Operating Expenses</b>	<b>88,425,136</b>	<b>85,263,565</b>	<b>80,905,809</b>	<b>82,913,926</b>	<b>90,211,411</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>88,425,136</b>	<b>85,263,565</b>	<b>80,905,809</b>	<b>82,913,926</b>	<b>90,211,411</b>
<b>Total All Funds Including Internal Charges</b>	<b>523,766,780</b>	<b>540,571,772</b>	<b>588,509,960</b>	<b>645,221,510</b>	<b>634,716,427</b>
<b>Less Internal Service Fund Internal Charges</b>	<b>(53,019,236)</b>	<b>(56,309,659)</b>	<b>(62,767,367)</b>	<b>(66,617,007)</b>	<b>(67,227,941)</b>
<b>TOTAL ALL FUNDS</b>	<b>470,747,544</b>	<b>484,262,113</b>	<b>525,742,593</b>	<b>578,604,503</b>	<b>567,488,486</b>





## Summary of Revenues by Department General Fund

REVENUES	Actual	Actual	Actual	Estimated	Adopted
GENERAL FUND	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Board of County Commissioners	-	-	-	-	-
Public Defender	224,423	190,355	173,734	175,000	175,000
Alternate Public Defender	-	-	-	-	-
Conflict Council	-	-	-	-	-
County Manager	555,112	615,979	984,724	797,251	923,712
Registrar of Voters	30,775	189,099	29,222	158,138	11,500
Assessor	635	25	75	25	400
Comptroller	1,210,197	1,248,968	379,415	253,054	253,054
Treasurer	6,216,443	6,710,205	6,651,292	3,544,533	5,445,000
County Clerk	318,059	313,504	310,224	306,760	295,000
Technology Services	73,633	41,708	32,111	20,252	36,000
Human Resources	6,139	717	-	-	-
County Recorder	2,232,774	2,234,775	2,343,113	2,378,600	2,378,600
Accrued Benefits-OPEB	-	-	-	-	-
Sheriff	19,044,409	18,868,430	19,303,391	19,123,532	19,632,881
Medical Examiner	605,459	738,039	731,850	857,500	947,000
Fire Suppression	-	-	-	-	-
Juvenile Services	293,465	295,892	278,638	240,550	283,600
Alternative Sentencing	105,845	69,223	99,728	142,000	351,500
Public Guardian	165,532	130,254	119,186	150,000	150,000
Public Administrator	277,804	223,019	171,788	230,000	230,000
Community Services	8,270,788	8,224,278	7,912,556	8,106,079	8,190,026
District Attorney	578,483	859,413	884,323	382,000	382,000
District Court	3,710,275	3,710,858	3,638,783	3,572,600	3,806,818
Incline Justice Court	191,162	168,495	161,333	201,000	215,000
Reno Justice Court	2,766,826	2,505,251	2,328,628	2,691,300	2,741,300
Sparks Justice Court	1,051,209	998,047	1,030,651	983,296	1,057,000
Wadsworth Justice Court	202,044	178,170	365,437	211,250	211,250
Incline Constable	2,185	2,677	747	2,800	2,800
Library	122,130	114,981	126,762	127,200	127,200
Human Services	24,743	7,687	8,073	2,500	2,500
Intergovernmental Expenditures	2,585,923	2,988,586	3,258,171	3,031,283	3,161,035
Community Support	-	-	-	-	-
Undesignated Revenue	231,149,205	246,789,503	257,348,136	265,840,439	281,527,279
<b>TOTAL GENERAL FUND</b>	<b>282,015,677</b>	<b>298,418,138</b>	<b>308,672,092</b>	<b>313,528,943</b>	<b>332,537,455</b>
General Fund Recap	Actual	Actual	Actual	Estimated	Adopted
	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Taxes	137,946,773	146,104,031	148,796,018	152,347,230	161,760,423
Licenses and Permits	8,264,242	8,211,130	8,489,411	9,965,404	9,602,200
Intergovernmental	99,891,765	107,814,002	115,894,540	123,579,337	130,581,648
Charges for Services	23,797,197	24,488,630	24,125,103	19,372,050	20,064,285
Fines and Forfeitures	8,128,615	7,724,779	6,796,176	6,923,972	6,881,550
Miscellaneous	3,987,085	4,075,566	4,570,844	1,340,951	3,647,349
Subtotal Departments	282,015,677	298,418,138	308,672,092	313,528,943	332,537,455
Other Financing Sources	31,239	2,009,462	826,646	5,000	5,000
Transfers In	845,270	453,442	213,686	475,704	332,400
<b>TOTAL GENERAL FUND</b>	<b>282,892,186</b>	<b>300,881,042</b>	<b>309,712,424</b>	<b>314,009,647</b>	<b>332,874,855</b>



## Summary of Expenditures by Department General Fund

OPERATING EXPENDITURES	Actual	Actual	Actual	ETC	Adopted
GENERAL FUND	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Board of County Commissioners	541,811	568,359	612,701	713,958	783,637
Public Defender	7,155,484	7,612,657	8,228,385	9,246,400	9,440,074
Alternate Public Defender	1,807,014	2,002,819	2,089,592	2,636,565	2,781,483
Conflict Council	2,126,765	1,524,175	1,146,051	1,310,014	1,310,014
County Manager	2,524,374	4,095,371	4,406,379	5,093,293	6,583,817
Registrar of Voters	1,081,273	1,370,540	1,395,432	1,877,153	1,745,188
Assessor	5,748,706	5,933,452	6,127,133	6,770,027	7,152,027
Comptroller	2,892,680	2,362,227	2,317,687	2,974,098	3,039,543
Treasurer	2,017,600	2,005,067	2,063,677	2,228,217	2,460,133
County Clerk	1,031,240	1,216,974	1,245,851	1,436,020	1,491,306
Technology Services	10,572,439	10,844,601	12,471,848	13,284,310	13,739,258
Human Resources	1,891,542	1,993,569	2,227,945	2,372,361	2,363,028
County Recorder	1,744,063	1,712,229	1,800,915	2,117,584	2,262,520
Accrued Benefits-OPEB	17,712,111	21,063,499	19,856,407	2,547,920	2,500,000
Sheriff	91,030,408	97,906,908	101,386,602	111,858,980	114,881,902
Medical Examiner	2,116,252	2,223,715	2,728,686	2,930,147	3,252,054
Fire Suppression	695,625	685,259	1,019,182	871,982	966,252
Juvenile Services	12,482,218	12,840,900	12,988,101	14,823,588	16,067,635
Alternative Sentencing	662,513	687,198	832,583	1,284,799	1,496,108
Public Guardian	1,483,525	1,535,532	1,623,307	1,880,733	1,947,874
Public Administrator	989,665	982,479	1,004,993	1,233,113	1,296,665
Community Services	18,348,569	19,059,378	20,458,505	19,771,019	20,770,082
District Attorney	16,770,416	17,604,281	18,534,763	20,968,419	21,804,532
District Court	14,724,340	14,980,855	16,880,555	19,377,561	20,715,636
Incline Justice Court	502,420	480,636	488,719	652,121	708,882
Reno Justice Court	4,745,380	4,693,009	5,065,170	6,104,363	6,613,324
Sparks Justice Court	2,174,291	2,313,057	2,480,701	3,142,034	3,442,286
Wadsworth Justice Court	245,837	263,749	322,372	328,411	340,873
Incline Constable	106,820	112,170	119,757	166,214	176,693
Library	7,528,198	7,683,683	7,879,577	9,325,050	9,753,787
Human Services	15,912,180	16,738,160	14,474,688	1,665,659	1,839,173
Intergovernmental Expenditures	3,213,166	3,254,383	3,373,081	3,416,498	3,537,309
Community Support	178,296	213,816	194,554	434,515	269,761
Undesignated Revenue	1,444,603	1,401,271	1,552,316	(259,976)	(872,129)
<b>TOTAL GENERAL FUND</b>	<b>254,201,824</b>	<b>269,965,978</b>	<b>279,398,218</b>	<b>274,583,149</b>	<b>286,660,728</b>
	Actual	Actual	Actual	ETC	Adopted
<b>General Fund Recap</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
Salaries Wages & Benefits	199,049,104	212,284,478	221,042,899	224,487,443	236,107,673
Services and Supplies	54,954,485	57,225,092	57,438,626	49,715,797	50,151,007
Capital Outlay	198,235	456,408	916,692	379,909	402,048
Subtotal Departments	254,201,824	269,965,978	279,398,218	274,583,149	286,660,728
Contingency	-	-	-	775,000	2,280,893
Transfers to Other Funds	21,117,546	26,221,878	28,178,359	42,602,232	43,933,234
<b>TOTAL GENERAL FUND</b>	<b>275,319,370</b>	<b>296,187,856</b>	<b>307,576,577</b>	<b>317,960,381</b>	<b>332,874,855</b>



Summary of Authorized Positions and Full-Time Equivalents (FTE's)					
Authorized Positions					FTE'S
Department/Program	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Estimate	2017-18 Budget
<b>General Fund General Government:</b>					
Assessor's Office	59	59	60	60	60.00
Board of County Commissioners	6	5	5	5	5.00
Clerk's Office	14	14	14	14	14.00
County Manager	18	27	30	60	59.00
Comptroller's Office	27	26	27	27	25.42
Human Resources Department	16	16	17	16	15.14
Community Services Department	5	-	-	-	-
Recorder's Office	22	22	22	22	23.00
Registrar of Voters	7	7	7	7	6.00
Technology Services Department	80	80	82	83	83.00
Treasurer's Office	19	21	21	20	20.00
<b>Total General Government</b>	<b>273</b>	<b>277</b>	<b>285</b>	<b>314</b>	<b>310.56</b>
<b>Total General Fund Judicial Functions:</b>					
Alternate Public Defenders Office	14	15	15	17	17.00
Constable - Incline	2	2	2	2	1.84
District Attorney's Office	167	171	177	180	179.49
District Court	170	169	175	176	171.57
Justice Court - Incline	6	6	6	6	5.15
Justice Court - Reno	53	53	54	55	52.69
Justice Court - Sparks	24	25	28	30	27.66
Justice Court - Wadsworth	3	3	3	3	2.60
Public Defender's Office	54	56	61	61	61.00
<b>Total Judicial Functions</b>	<b>493</b>	<b>500</b>	<b>521</b>	<b>530</b>	<b>519.00</b>
<b>General Fund Public Safety Functions:</b>					
Alternative Sentencing Department	7	7	8	10	11.26
County Manager - Emergency Management	2	2	3	2	2.00
Juvenile Services Department	122	122	123	125	123.62
Medical Examiner/Coroner's Office	17	18	17	17	19.43
Public Administrator's Office	10	10	10	11	11.00
Public Guardian Department	16	16	16	16	16.00
Sheriff's Office	704	711	718	734	738.48
<b>Total Public Safety Functions</b>	<b>878</b>	<b>886</b>	<b>895</b>	<b>915</b>	<b>921.78</b>
<b>General Fund Public Works Functions:</b>					
Community Services	76	79	80	80	78.10
<b>Total Public Works Functions</b>	<b>76</b>	<b>79</b>	<b>80</b>	<b>80</b>	<b>78.10</b>
<b>General Fund Health and Welfare Functions:</b>					
Social Services Department	41	43	43	48	47.00
<b>Total Health and Welfare Functions</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>48</b>	<b>47.00</b>
<b>General Fund Culture and Recreation Functions:</b>					
Library	116	119	119	119	94.42
Regional Parks & Open Space Department	42	46	47	48	49.15
<b>Total Culture and Recreation Functions</b>	<b>158</b>	<b>165</b>	<b>166</b>	<b>167</b>	<b>143.57</b>
<b>General Fund Grand Total</b>	<b>1,919</b>	<b>1,950</b>	<b>1,990</b>	<b>2,054</b>	<b>2,020.02</b>



Summary of Authorized Positions and Full-Time Equivalents (FTE's)					
Authorized Positions					FTE'S
Department/Program	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Estimate	2017-18 Budget
<b>Other funds:</b>					
Regional Animal Services	35	37	40	42	42.00
Building & Safety Department	14	17	19	26	22.69
Child Protective Services	221	221	239	249	245.90
District Health Department	157	157	152	149	151.42
Equipment Services Division	21	21	21	20	20.23
Golf Course Fund	8	5	5	5	0.25
Health Benefits	3	3	3	3	4.00
Library Expansion Fund	17	13	21	21	16.04
May Operations (Other Restricted Fund)	7	4	4	4	6.08
Regional Public Safety Training Center	5	5	5	5	4.75
Risk Management Division	3	3	4	4	3.00
Roads Fund	59	57	57	61	60.93
Senior Services Department	26	25	27	27	25.29
Truckee River Flood Management	15	9	9	7	7.00
Water Resources - Remediation District	7	8	8	8	7.20
Water Resources Fund	68	24	25	26	28.82
<b>Total</b>	<b>666</b>	<b>609</b>	<b>639</b>	<b>657</b>	<b>645.61</b>
<b>Total All Funds</b>	<b>2,585</b>	<b>2,559</b>	<b>2,629</b>	<b>2,711</b>	<b>2,665.62</b>



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# **Washoe County Annual Budget 2017-2018**

## ***General Fund***

## 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 2017-18 budget, follow in the remainder of this section. The summary below does not include General Fund transfers out of \$43,933,234 and other financing sources totaling \$337,400 that are not specific to a department.

<b>GENERAL FUND DEPARTMENT</b>	<b>Budgeted Expenditures/ Uses</b>	<b>Budgeted Revenues/ Other Sources</b>	<b>Net General Fund Cost</b>
Board of County Commissioners	783,637	-	783,637
Public Defender	9,440,074	175,000	9,265,074
Alternate Public Defender	2,781,483	-	2,781,483
Conflict Council	1,310,014	-	1,310,014
County Manager	6,583,817	923,712	5,660,105
Registrar of Voters	1,745,188	11,500	1,733,688
Assessor	7,152,027	400	7,151,627
Comptroller	3,039,543	253,054	2,786,489
Treasurer	2,460,133	5,445,000	(2,984,867)
County Clerk	1,491,306	295,000	1,196,306
Technology Services	13,739,258	36,000	13,703,258
Human Resources	2,363,028	-	2,363,028
County Recorder	2,262,520	2,378,600	(116,080)
Accrued Benefits-OPEB	2,500,000	-	2,500,000
Sheriff	114,881,902	19,632,881	95,249,021
Medical Examiner	3,252,054	947,000	2,305,054
Fire Suppression	966,252	-	966,252
Juvenile Services	16,067,635	283,600	15,784,035
Alternative Sentencing	1,496,108	351,500	1,144,608
Public Guardian	1,947,874	150,000	1,797,874
Public Administrator	1,296,665	230,000	1,066,665
Community Services	20,770,082	8,190,026	12,580,056
District Attorney	21,804,532	382,000	21,422,532
District Court	20,715,636	3,806,818	16,908,818
Incline Justice Court	708,882	215,000	493,882
Reno Justice Court	6,613,324	2,741,300	3,872,024
Sparks Justice Court	3,442,286	1,057,000	2,385,286
Wadsworth Justice Court	340,873	211,250	129,623
Incline Constable	176,693	2,800	173,893
Library	9,753,787	127,200	9,626,587
Human Services	1,839,173	2,500	1,836,673
Intergovernmental Expenditures	3,537,309	3,161,035	376,274
Community Support	269,761	-	269,761
Undesignated Revenue	(872,129)	281,527,279	(282,399,408)
<b>TOTAL GENERAL FUND</b>	<b>286,660,728</b>	<b>332,537,455</b>	<b>(45,876,727)</b>



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**ACCRUED BENEFITS**

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

**FY 17-18 Budget Enhancements/Changes**

None.

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Accrued Benefits	C182010	2,176,407	2,500,000	2,547,920	2,500,000	0.0%
<b>Total</b>		<b>2,176,407</b>	<b>2,500,000</b>	<b>2,547,920</b>	<b>2,500,000</b>	<b>0.0%</b>

**Sources and Uses****Sources**

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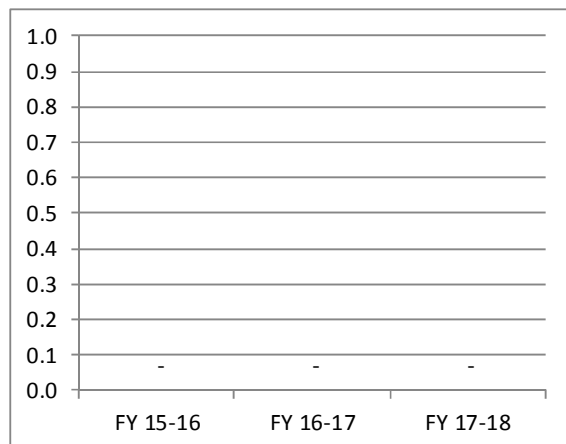
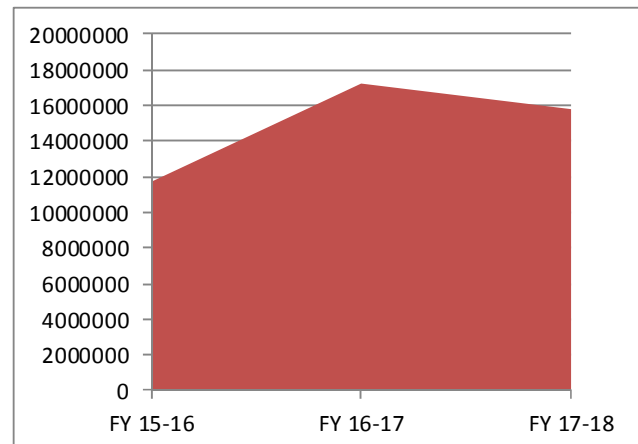
**Uses**

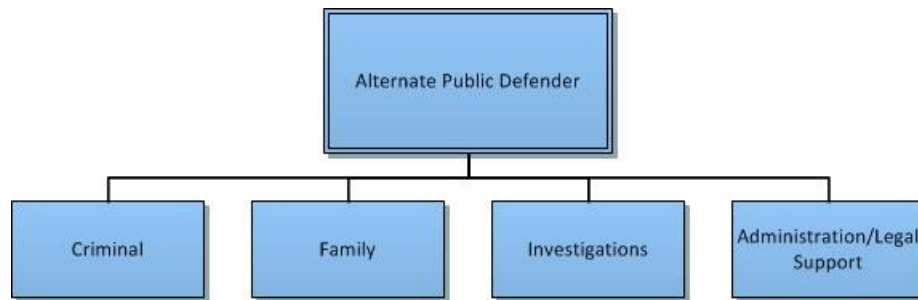
Salaries & Wages	2,138,888	2,500,000	2,500,000	2,500,000	0.0%
<u>Employee Benefits</u>	<u>37,519</u>		<u>47,920</u>		
<b>Total</b>	<b>2,176,407</b>	<b>2,500,000</b>	<b>2,547,920</b>	<b>2,500,000</b>	<b>0.0%</b>

<b>Net General Fund Cost</b>	<b>2,176,407</b>	<b>2,500,000</b>	<b>2,547,920</b>	<b>2,500,000</b>	<b>0.0%</b>
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**FTE Summary**

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

**ALTERNATE PUBLIC DEFENDER**

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

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

**Statutory Authority** NRS Chapter 260 – County Public Defenders

**Strategic Plan Initiatives****GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Provide vertical representation to all Alternate Public Defender clients in working with District and Justice Courts, the District Attorney's office, and the Public Defender's Office to assure the efficiency in the operation of the modified crime log/bind over process
- Collaborate with the Specialty Court Division of District Court to establish a measure of success rate of the Specialty Court programs
- Complete succession planning for planned retirement of current APD by engaging County Management, Human Resources and Budget in the process

**FY 17-18 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Alternate Public Defender	128-0	2,089,592	2,642,475	2,636,565	2,781,483	5.3%
<b>Total</b>		<b>2,089,592</b>	<b>2,642,475</b>	<b>2,636,565</b>	<b>2,781,483</b>	<b>5.3%</b>

**Sources and Uses**SourcesGeneral FundMiscellaneous**Total General Fund**

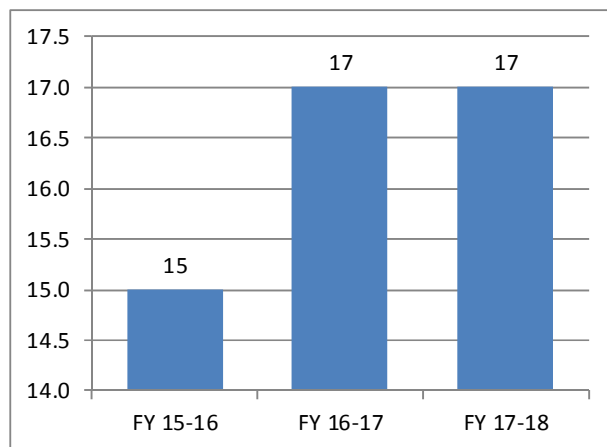
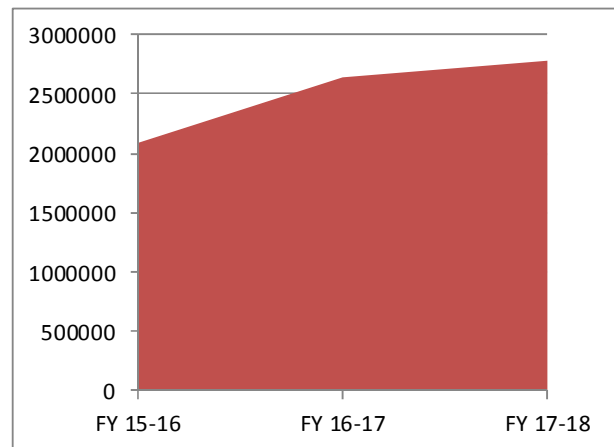
## Total Sources

Uses

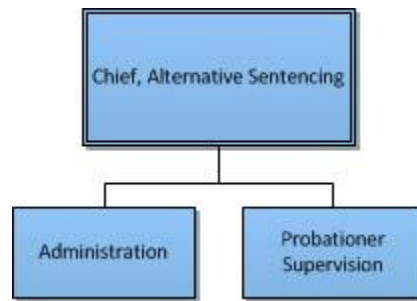
## Salaries &amp; Wages

## Employee Benefits

## Services &amp; Supplies

Other Financing Uses**Total Uses****Net General Fund Cost****FTE Summary****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

### Strategic Plan Initiatives

#### **GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Research updating/implementing Case Management System that has potential ability to streamline workflow between WCDAS and Justice Courts.

### FY 17-18 Budget Enhancements/Changes

**Personnel** (1) Increase of \$38,896 for intermittent Office Assistant II screeners, offset by drug/alcohol testing fee revenue.

**Non-Personnel** (1) Increase of \$157,604 in services and supplies, offset by drug/alcohol testing fee revenue.

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Operations	154-1	908,014	1,416,727	1,413,642	1,359,608	-4.0%
Central Testing	154-2	9,965	169,443	174,932	196,500	16.0%
<b>Total</b>		<b>917,979</b>	<b>1,586,170</b>	<b>1,588,574</b>	<b>1,556,108</b>	<b>-1.9%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	-	-	-	102,000	
Fines	99,728	105,000	94,000	105,000	0.0%
Micellaneous	-	-	48,000	144,500	
<b>Total General Fund</b>	<b>99,728</b>	<b>105,000</b>	<b>142,000</b>	<b>351,500</b>	<b>234.8%</b>

Other Restricted Funds

Intergovernmental	-	80,035	85,060	-	-100.0%
Charges for Services	81,248	149,408	109,378	60,000	-59.8%
<b>Total - Other Funds</b>	<b>81,248</b>	<b>229,443</b>	<b>194,438</b>	<b>60,000</b>	<b>-73.8%</b>

Total Sources	180,976	334,443	336,438	411,500	23.0%
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Uses

Salaries & Wages	556,425	971,932	977,708	840,736	-13.5%
Employee Benefits	234,388	376,658	384,089	400,222	6.3%
Services & Supplies	119,350	237,580	226,777	315,150	32.7%

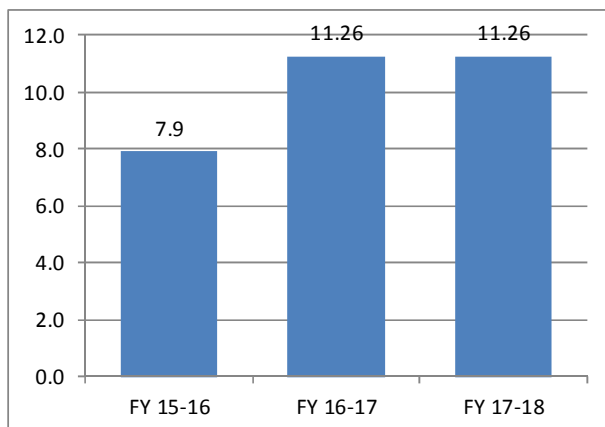
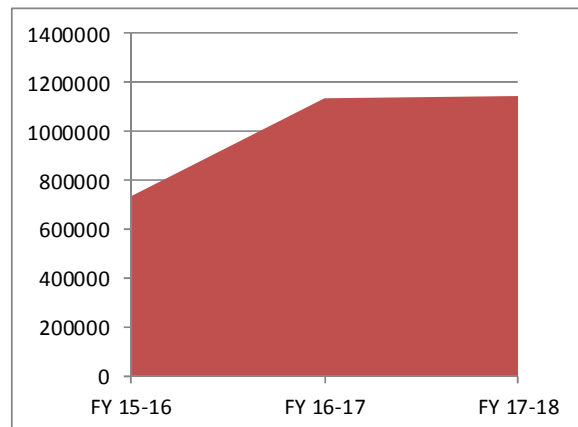
Capital Outlay

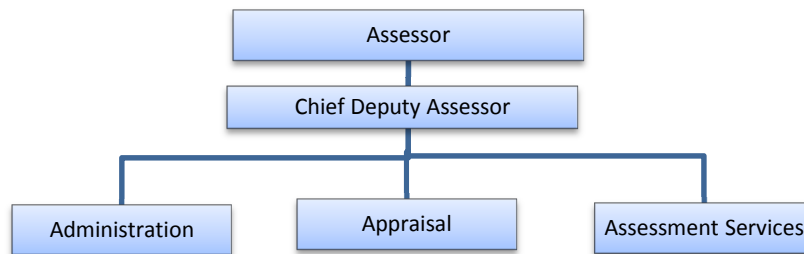
<b>Total</b>	<b>917,979</b>	<b>1,586,170</b>	<b>1,588,574</b>	<b>1,556,108</b>	<b>-1.9%</b>
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Carry-forward Funding	4,148	116,843	109,338	-	
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<b>Net General Fund Cost</b>	<b>732,855</b>	<b>1,134,884</b>	<b>1,142,798</b>	<b>1,144,608</b>	<b>0.9%</b>
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<b>FTE Summary</b>	<b>7.9</b>	<b>11.3</b>	<b>11.3</b>	<b>11.3</b>	<b>0.0%</b>
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**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 four 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 valuations for 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

**Strategic Plan Initiatives****GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Meet all assessment related statutory requirements including valuing ALL taxable Real and Personal Property within Washoe County.
- Prepare 12 State mandated reports.
- Continue to provide the highest quality public service.

**FY 17-18 Budget Enhancements/Changes**

**Personnel**       (1) Reclassification of Appraisal Assistant to Senior Appraiser  
                      (2) Reclassification of Senior Dept. Programmer Analyst to Lead Dept. Programmer Analyst  
\*Reallocation of Services and Supplies budget used to cover increased salary cost.

**Non-Personnel**   None

## Budget Summary

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Assessor's Office	102-0	6,127,133	7,053,835	6,770,027	7,152,027	1.4%
Assessor Tech Fund	IN20280	790,089	2,171,084	2,171,084	525,000	-75.8%
<b>Total</b>		<b>6,917,222</b>	<b>9,224,919</b>	<b>8,941,111</b>	<b>7,677,027</b>	<b>-16.8%</b>

## Sources and Uses

### Sources

#### General Fund

Charges for Services	75	400	25	400	0.0%
<b>Total General Fund</b>	<b>75</b>	<b>400</b>	<b>25</b>	<b>400</b>	<b>0.0%</b>

### Other Restricted Funds

Pers Prop Tax Commission	552,735	525,000	525,000	525,000	0.0%
<b>Total - Other Funds</b>	<b>552,735</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>	<b>0.0%</b>

Total Sources	552,810	525,400	525,025	525,400	0.0%
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### Uses

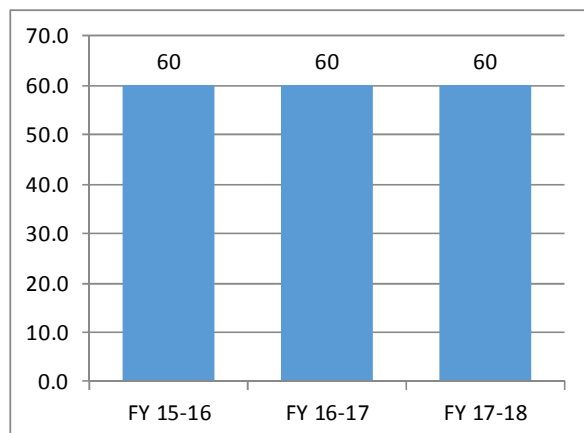
Salaries & Wages	3,991,213	4,146,821	3,943,183	4,217,653	1.7%
Employee Benefits	1,748,280	2,401,436	2,343,770	2,480,620	3.3%
Services & Supplies	985,076	2,526,662	2,504,158	828,753	-67.2%
Capital Outlay	18,071	150,000	150,000	150,000	0.0%
Transfers Out	174,581	-	-	-	
<b>Total</b>	<b>6,917,222</b>	<b>9,224,919</b>	<b>8,941,111</b>	<b>7,677,027</b>	<b>-16.8%</b>

Carry-forward Funding	237,354	1,646,084	1,646,084	-	-81.0%
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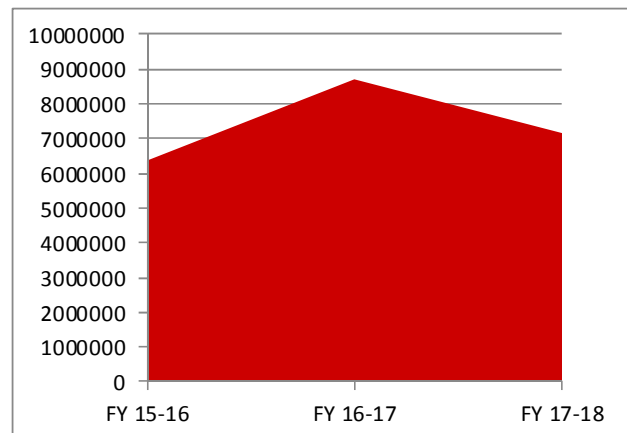
<b>Net General Fund Cost</b>	<b>6,364,412</b>	<b>8,699,519</b>	<b>8,416,086</b>	<b>7,151,627</b>	<b>-17.8%</b>
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<b>FTE Summary</b>	<b>60.0</b>	<b>60.0</b>	<b>60.0</b>	<b>60.0</b>	<b>0.0%</b>
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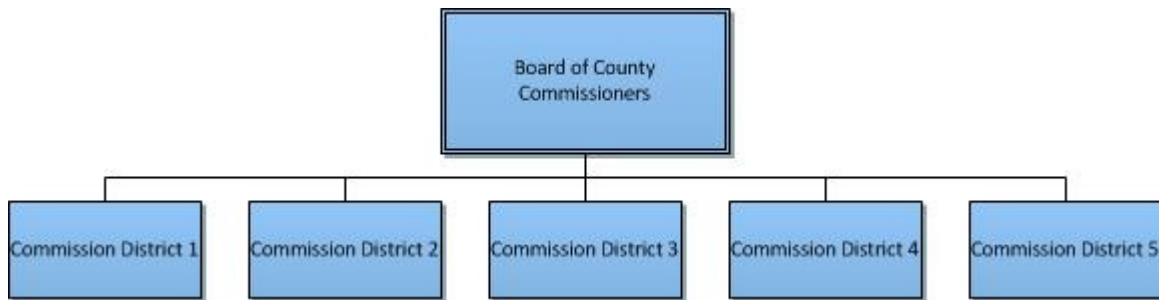
## Staffing Trend:



## 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

**Strategic Plan Goals**

**GOAL: ECONOMIC IMPACT & GROWTH**

**GOAL: SENIORS & VULNERABLE POPULATIONS**

**GOAL: INFRASTRUCTURE**

**GOAL: LEGAL MARIJUANA IMPACTS**

**GOAL: UNIFIED TEAM**

**GOAL: SIMPLIFY WORKFLOWS / SERVICE DELIVERY**

**FY 17-18 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** (1) Increase dues budget by 4,180  
(2) Increase auto expense budget by 5,700

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
County Commissioners	100-0	628,201	712,664	722,183	783,637	10.0%
<b>Total</b>		<b>628,201</b>	<b>712,664</b>	<b>722,183</b>	<b>783,637</b>	<b>10.0%</b>

**Sources and Uses**SourcesGeneral FundMiscellaneous**Total General Fund**

-	-	-	-
-	-	-	-

Other Restricted FundsMiscellaneous**Total - Other Funds**

-	-	-	-
-	-	-	-

## Total Sources

-	-	-	-
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Uses

## Salaries &amp; Wages

311,504	320,761	314,395	349,358	8.9%
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## Employee Benefits

129,108	181,410	181,276	198,406	9.4%
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## Services &amp; Supplies

172,089	201,968	218,287	235,873	16.8%
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Other Financing Uses

15,500	8,525	8,225		-100.0%
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**Total Uses**

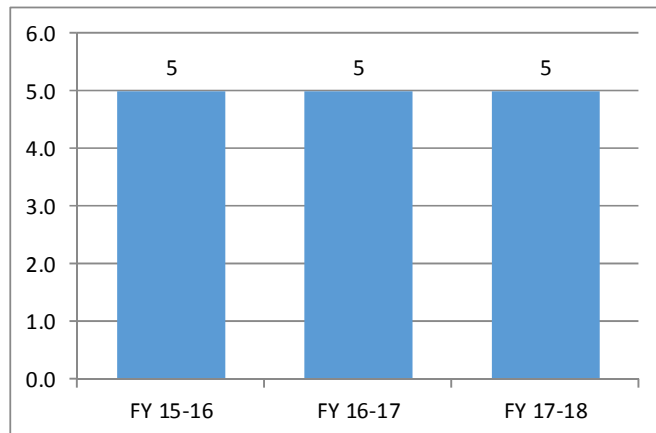
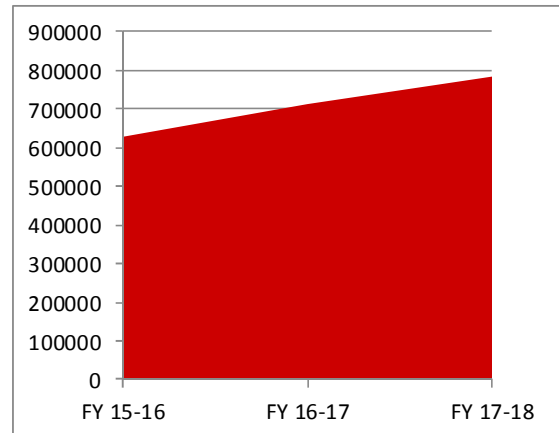
628,201	712,664	722,183	783,637	10.0%
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**Net General Fund Cost**

<b>628,201</b>	<b>712,664</b>	<b>722,183</b>	<b>783,637</b>	<b>10.0%</b>
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**FTE Summary**

<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0%</b>
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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. Costs include: property tax processing fees and a settlement agreements with the Reno Redevelopment Agency. Revenues include: the General Fund's portion of property taxes, room tax, the Consolidated Tax, AB 104 revenues, and indirect cost charges to departments.

**FY 17-18 Budget Enhancements/Changes**

In FY 2016-17, the County began budgeting for expected General Fund salary and operating cost savings on a countywide, non-departmental basis. This has continued in FY 2017-18. The expected savings were conservatively estimated and budgeted based on historical trends.

**Budget Summary**

Programs	Fund Ctr	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Salary Savings	199000	-	(1,500,000)	(1,500,000)	(1,500,000)	0.0%
Operating Savings	199000	-	(1,000,000)	(335,000)	(1,000,000)	
Undesignated Revenue	199999	1,552,316	1,575,024	1,575,024	1,627,871	3.4%
<b>Total</b>		<b>1,552,316</b>	<b>(924,976)</b>	<b>(259,976)</b>	<b>(872,129)</b>	<b>-5.7%</b>

**Sources and Uses****Sources**

Taxes	132,974,016	136,191,640	136,301,640	145,028,009	6.5%
Licenses and Permits	1,136,250	2,497,844	2,497,844	1,825,200	-26.9%
Intergovernmental	111,676,000	120,191,411	119,816,586	126,809,936	5.5%
Charges for Services	11,243,494	7,025,139	7,025,139	7,664,904	9.1%
Other Financing Sources	11,743	-	-		
<u>Miscellaneous</u>	<u>318,376</u>	<u>199,230</u>	<u>199,230</u>	<u>199,230</u>	<u>0.0%</u>
<b>Total General Fund</b>	<b>257,359,879</b>	<b>266,105,264</b>	<b>265,840,439</b>	<b>281,527,279</b>	<b>5.8%</b>

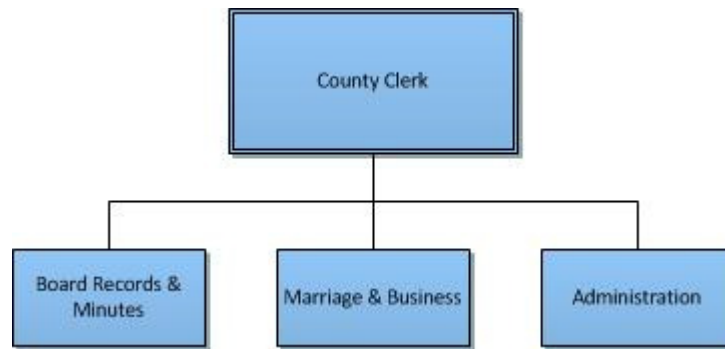
**Uses**

Services and Supplies	1,552,316	1,546,456	1,575,024	1,627,871	5.3%
Salary/Operating Savings	-	-	(1,835,000)	(2,500,000)	
<u>Transfers Out</u>	<u>-</u>	<u>820,000</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>
<b>Total</b>	<b>1,552,316</b>	<b>2,366,456</b>	<b>(259,976)</b>	<b>(872,129)</b>	<b>-136.9%</b>

<b>Net General Fund Cost</b>	<b>(255,807,563)</b>	<b>(267,030,240)</b>	<b>(266,100,415)</b>	<b>(282,399,408)</b>	<b>5.8%</b>
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<b>FTE Summary</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	
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## CLERK



<b>Mission</b>	The mission of the Washoe County Clerk is to create, maintain, and preserve accurate records of the actions of the Board of County Commissioners and related bodies, as well as marriage license, marriage officiants, notary and business name records, and make them available to the public and historians in a timely and professional manner.
<b>Description</b>	<p>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:</p> <ul style="list-style-type: none"> <li>○ The <i>Board Records &amp; Minutes Division</i> 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.</li> <li>○ The <i>Marriage &amp; Business Division</i> 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)</li> <li>○ The <i>Administration Division</i> 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.</li> </ul>
<b>Statutory Authority</b>	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.

**Strategic Plan Initiatives****GOAL: INFRASTRUCTURE**

- Preserve digital microfilm records in long-term disaster recovery system to extend protection against natural disasters and threats to Clerk's office records. (GreenTec)

**GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Initiate use of common business information from the State Business Portal for fictitious firm name filings.
- Reconcile and re-index duplicate numbering of historical fictitious firm name data to ensure a complete and accurate record of filings.
- Integrate internal processes and public records requests into an upgraded online request tracking solution to better assist and communicate requests with customers.

**FY 17-18 Budget Enhancements/Changes**

**Personnel**      None

**Non-Personnel**   None

## Budget Summary

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Administration	104-0	370,968	439,312	439,096	452,868	3.1%
Board Records & Minutes	104-0	277,104	289,101	286,137	295,640	2.3%
Marriage & Business	104-0	597,778	704,216	710,787	742,798	5.5%
Clerk Technology Fund	IN20293	25	41,166	41,166	6,050	-85.3%
<b>Total</b>		<b>1,245,875</b>	<b>1,473,795</b>	<b>1,477,186</b>	<b>1,497,356</b>	<b>1.6%</b>

## Sources and Uses

### Sources

#### General Fund

Licenses and Permits	170,961	175,000	175,000	175,000	0.0%
Charges for Services	139,263	120,000	131,760	120,000	0.0%
Other Financing Sources	12	-	-	-	
<b>Total General Fund</b>	<b>310,236</b>	<b>295,000</b>	<b>306,760</b>	<b>295,000</b>	<b>0.0%</b>

#### Other Restricted Funds

Charges for Services	5,625	6,000	6,000	6,000	0.0%
Miscellaneous	715	50	(603)	50	0.0%
<b>Total - Other Funds</b>	<b>6,340</b>	<b>6,050</b>	<b>5,397</b>	<b>6,050</b>	<b>0.0%</b>

Total Sources	316,576	301,050	312,157	301,050	0.0%
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### Uses

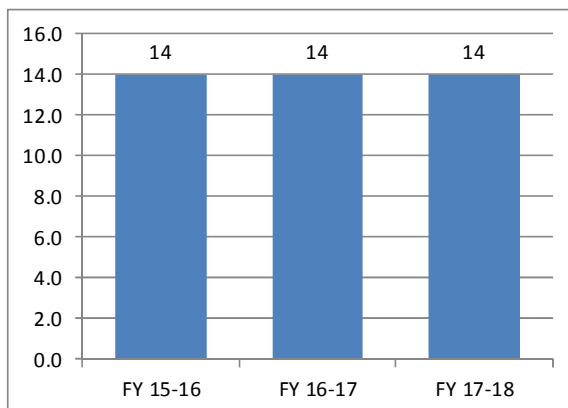
Salaries & Wages	801,556	829,130	834,609	872,157	5.2%
Employee Benefits	382,490	507,024	502,658	522,674	3.1%
Services & Supplies	61,829	137,641	139,919	102,525	-25.5%
<b>Total</b>	<b>1,245,875</b>	<b>1,473,795</b>	<b>1,477,186</b>	<b>1,497,356</b>	<b>1.6%</b>

Carry-forward Funding	(6,315)	35,116	35,770	-	-100.0%
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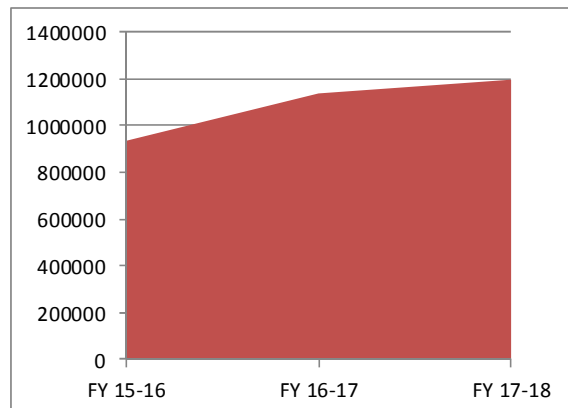
<b>Net General Fund Cost</b>	<b>935,614</b>	<b>1,137,629</b>	<b>1,129,259</b>	<b>1,196,306</b>	<b>5.2%</b>
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<b>FTE Summary</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>0.0%</b>
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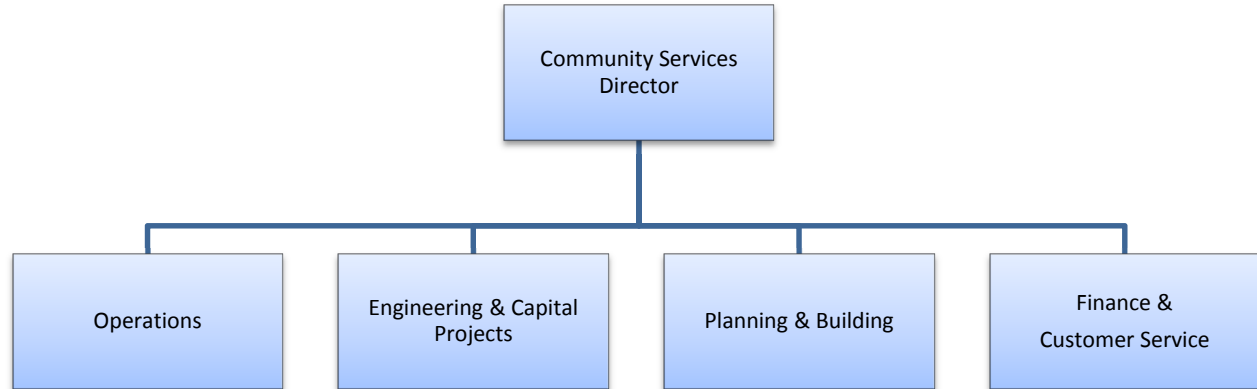
## Staffing Trend:



## Net General Fund Cost:



## COMMUNITY SERVICES DEPARTMENT



**Mission:** The mission of the Community Services Department is to sustain your great quality of life: 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 enhances 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).

## **Strategic Plan Initiatives**

### **GOAL #1: BE RESPONSIVE AND PROACTIVE TO PENDING ECONOMIC IMPACTS**

- Fully leverage Accela by focusing on training, understanding its capabilities, integrating the tool into operations, and expand its use.
- Review fees charged by development in order to ensure that County costs are covered.
- Develop strategies to assist in crafting Federal lands disposal legislation specific to Washoe County.
- Focus on working with regional partners to determine what it means to be a "County" in this region and what distinguished its services or role from the cities.
- Increase on the-ground work from previous year by improving use of seasonal and hourly workers to supplement workforce in an agile and cost-effective manner.

### **GOAL #3: ENHANCE COMMUNITY SAFETY THROUGH INVESTING IN CRITICAL INFRASTRUCTURE FOR CURRENT AND FUTURE NEEDS**

- Complete a five-year Capital Plan.
- Complete capital project list identified and approved by Board of County Commission.
- Complete County-wide Facility Master Plans including detention facility, County Complex, Courts, and other County facilities in coordination with Managers Office.
- Continue overdue maintenance and rehabilitation of County-owned groundwater treatment systems to ensure the capacity to deliver safe drinking water during advanced drought conditions.
- Submit and initiate a Utilities CIP rated by risk level for FY18.
- Implement asset management software for County-wide assets.

### **GOAL #4: PREPARE FOR THE IMPACT OF MEDICAL MARIJUANA ON THE COUNTY**

- Prepare for increasing numbers of business licenses issued (24 additional licenses).
- Prepare for potential increase in building licenses and permits.
- Track enforcement efforts specific to MME to assess potential increase in code enforcement cases.
- Make ongoing code amendments to address MME.
- Coordinate building division staff and planning division staff site inspections.

### **GOAL #6: SIMPLIFY WORKFLOWS TO IMPROVE SERVICE DELIVERY AND CUSTOMER OUTCOMES**

- Implement a resource sharing process by first studying what department currently does for other departments, i.e. Tax payment times and elections.
- Implement Accela Automation (electronic permitting system).
- Realign Central Truckee Meadows Remediation District program efforts with those of the Community Services Department to enhance productivity and efficiency.

## **FY 17-18 Budget Enhancements/Changes**

**Personnel**

- (1) Addition of one new Planning Manager
- (2) Reclassification of an Office Assistant I to Office Assistant III
- (3) Reclassification of an Office Assistant II to Office Support Specialist
- (4) Reclassification of an Administrative Assistant I to Administrative Assistant II
- (5) Reclassification of Painter Supervisor to Trade Supervisor
- (6) Reclassification of (2 FTEs) Project Coordinator to Project Manager
- (7) Reassignment of Division Director Planning & Development to Division Director Planning & Building

**Non-Personnel**

- (1) Additional \$5,000 in Pooled Positions for Melio Gaspari Water Play Park – Offset by operating revenue
- (2) Consolidation of Planning and Development and Building and Safety programs to Planning and Building



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

Roads Fund  
Central Truckee Meadows Remediation District  
May Center/Great Basin Adventure Park  
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	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Administration	105-1	1,071,213	741,339	731,781	705,810	-4.8%
Operations	105-3	15,091,022	16,344,538	15,134,216	15,454,716	-5.4%
Planning & Development	105-4	2,182,771	2,610,929	2,497,255	2,707,830	3.7%
Engineering & Capital Projects	105-5	2,167,056	2,741,133	2,689,518	2,637,345	-3.8%
Finance & Administrative	105-6	864,423	969,591	934,638	957,980	-1.2%
<b>Total</b>		<b>21,376,485</b>	<b>23,407,531</b>	<b>21,987,408</b>	<b>22,463,682</b>	<b>-4.0%</b>

**Sources and Uses**SourcesGeneral Fund

Licenses and Permits	6,433,218	6,923,800	6,775,060	6,967,000	0.6%
Intergovernmental	2,107	-	-	-	
Charges for Services	1,241,753	980,987	1,180,148	1,048,887	6.9%
Miscellaneous	235,479	313,150	150,871	174,139	-44.4%
Other Financing Sources	-	246,304	246,304	103,000	-58.2%
<b>Total General Fund</b>	<b>7,912,556</b>	<b>8,464,241</b>	<b>8,352,383</b>	<b>8,293,026</b>	<b>-2.0%</b>

Other Restricted Funds

Intergovernmental	577,629	833,851	833,851	634,674	-23.9%
Charges for Services	103,008	90,000	111,000	98,421	9.4%
Miscellaneous	242,828	28,882	(5,820)	13,500	-53.3%
<b>Total - Other Funds</b>	<b>923,465</b>	<b>952,733</b>	<b>939,031</b>	<b>746,595</b>	<b>-21.6%</b>

Total Sources	8,836,022	9,416,973	9,291,414	9,039,621	-4.0%
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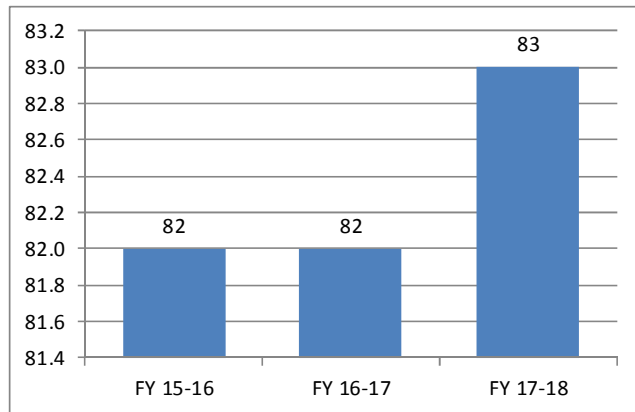
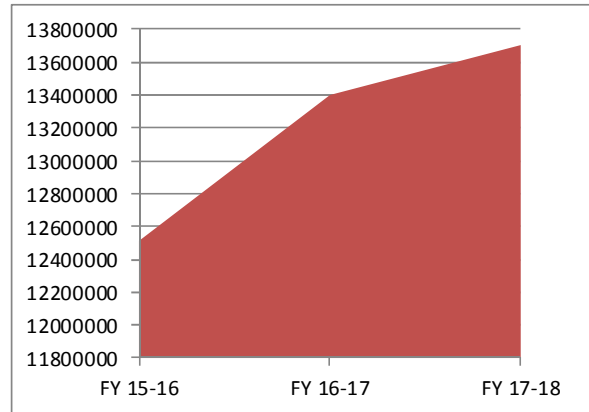
Uses

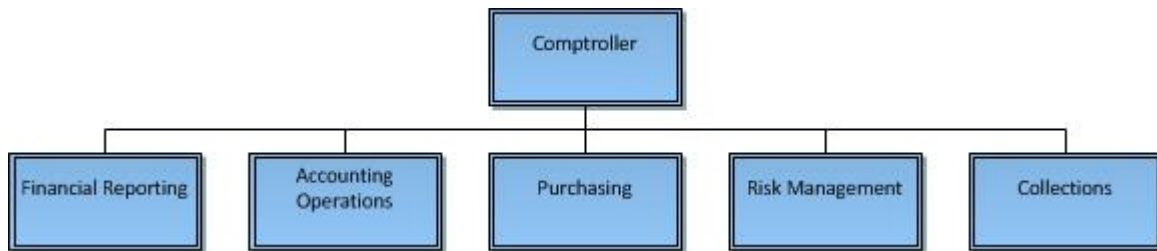
Salaries & Wages	7,512,015	8,207,861	7,818,694	8,362,510	1.9%
Employee Benefits	3,375,444	4,676,238	4,486,683	4,799,136	2.6%
Services & Supplies	10,279,405	9,745,753	9,104,353	8,857,487	-9.1%
Capital Outlay	209,621	536,375	336,375	346,548	-35.4%
Other Financing Uses	-	241,304	241,304	98,000	-59.4%
<b>Total</b>	<b>21,376,485</b>	<b>23,407,531</b>	<b>21,987,408</b>	<b>22,463,682</b>	<b>-4.0%</b>

Carry-forward Funding	(5,485)	1,377,414	1,277,358	947,005	-31.2%
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<b>Net General Fund Cost</b>	<b>12,545,948</b>	<b>12,613,144</b>	<b>11,418,636</b>	<b>12,477,056</b>	<b>-1.1%</b>
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<b>FTE Summary</b>	<b>125.5</b>	<b>126.0</b>	<b>126.0</b>	<b>125.3</b>	<b>-0.6%</b>
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**Staffing Trend:****Net General Fund Cost:**

**COMPTROLLER**

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

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

- The Comptroller is appointed by the Board of County Commissioners and is the chief fiscal officer of the County. The Comptroller is responsible for planning, strategy and management of the Department.
- The Financial Reporting 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 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

**Strategic Plan Initiatives****GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Accounting: Reduce CAFR time
- Accounting: Cross Training (Internal)
- Accounting: Continue departmental training
- Collections: Complete stipulations to reduce court time
- Collections: Reduce write off amounts
- Collections: Conference attendance for up to date collection information
- Purchasing: Expand "ghost card" program – increase rebate
- Purchasing: Supplier evaluation program
- Purchasing: Continue streamlining ICA process

**FY 17-18 Budget Enhancements/Changes**

**Personnel**       None

**Non-Personnel**   None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Comptroller Division	103-3	1,944,585	2,538,125	2,542,557	2,650,318	4.4%
Purchasing	103-6	373,102	437,836	431,542	389,226	-11.1%
<b>Total</b>		<b>2,317,687</b>	<b>2,975,961</b>	<b>2,974,098</b>	<b>3,039,543</b>	<b>2.1%</b>

**Sources and Uses**SourcesGeneral Fund

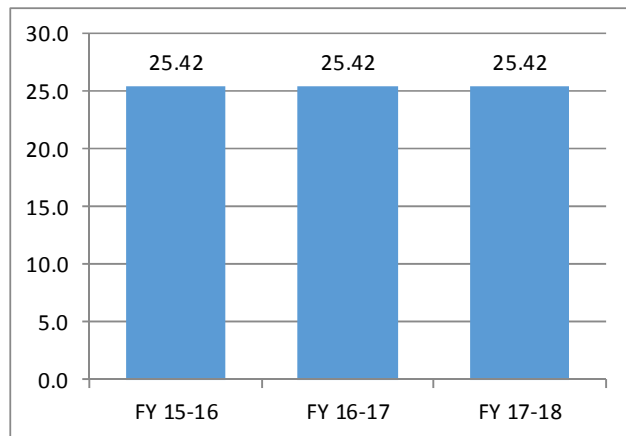
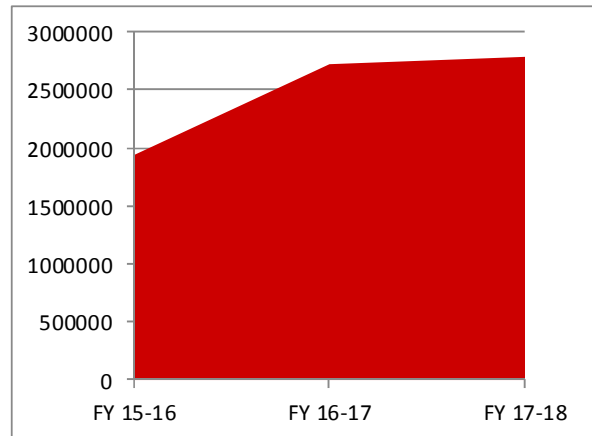
Licenses and Permits	292,159	-	-	-	
Charges for Services	77,752	63,054	63,054	63,054	0.0%
<u>Miscellaneous</u>	<u>9,505</u>	<u>190,000</u>	<u>190,000</u>	<u>190,000</u>	<u>0.0%</u>
<b>Total Sources</b>	<b>379,415</b>	<b>253,054</b>	<b>253,054</b>	<b>253,054</b>	<b>0.0%</b>

Uses

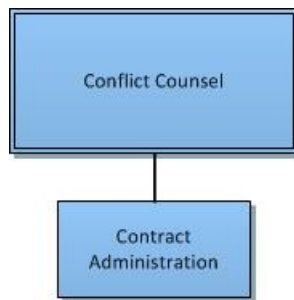
Salaries & Wages	1,406,548	1,698,899	1,682,604	1,739,746	2.4%
Employee Benefits	606,224	952,440	966,873	994,548	4.4%
<u>Services &amp; Supplies</u>	<u>304,915</u>	<u>324,622</u>	<u>324,622</u>	<u>305,249</u>	<u>-6.0%</u>
<b>Total</b>	<b>2,317,687</b>	<b>2,975,961</b>	<b>2,974,098</b>	<b>3,039,543</b>	<b>2.1%</b>

<b>Net General Fund Cost</b>	<b>1,938,272</b>	<b>2,722,907</b>	<b>2,721,044</b>	<b>2,786,489</b>	<b>2.3%</b>
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<b>FTE Summary</b>	<b>25.4</b>	<b>25.4</b>	<b>25.4</b>	<b>25.4</b>	<b>0.0%</b>
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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

### **Strategic Plan Initiatives**

The Conflict Counsel strategic plan initiatives are included in the Public Defender and Alternate Public Defender initiatives.

### **FY 17-18 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Conflict Counsel	129-0	1,146,051	1,310,014	1,310,014	1,310,014	0.0%
<b>Total</b>		<b>1,146,051</b>	<b>1,310,014</b>	<b>1,310,014</b>	<b>1,310,014</b>	<b>0.0%</b>

**Sources and Uses**SourcesGeneral FundMiscellaneous**Total General Fund**

-	-	-	-
-	-	-	-

## Total Sources

-	-	-	-
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Uses

## Salaries &amp; Wages

-	-	-	-
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## Employee Benefits

-	-	-	-
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## Services &amp; Supplies

1,146,051	1,310,014	1,310,014	1,310,014	0.0%
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Other Financing Uses

-	-	-	-
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**Total**

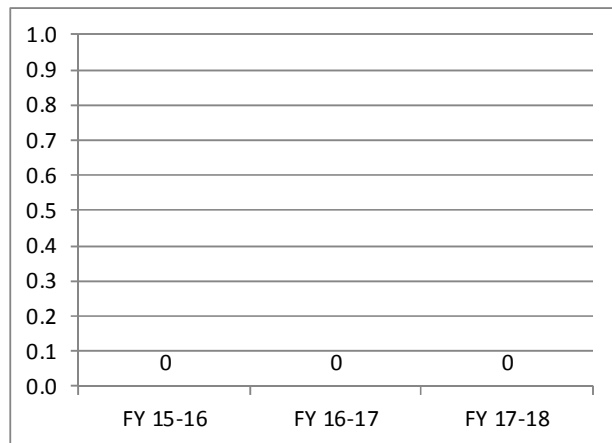
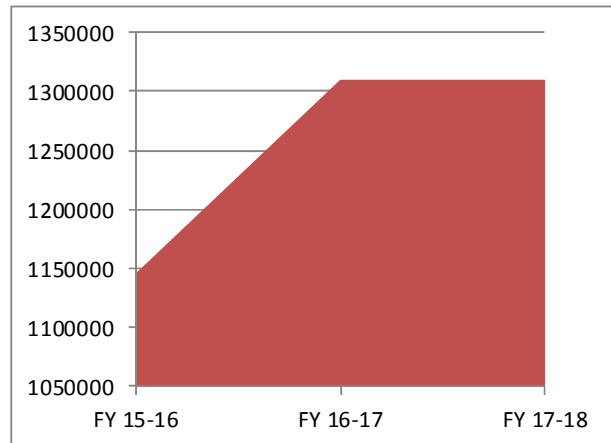
1,146,051	1,310,014	1,310,014	1,310,014	0.0%
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**Net General Fund Cost**

<b>1,146,051</b>	<b>1,310,014</b>	<b>1,310,014</b>	<b>1,310,014</b>	<b>0.0%</b>
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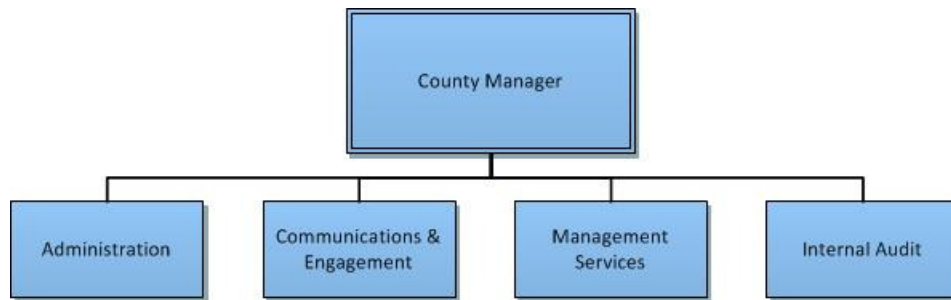
**FTE Summary**

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



## COUNTY MANAGER



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

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

- The *Administrative Division* provides planning, strategy, financial management, as well as all personnel support to the Department and the Commission as well as countywide programs including Administrative Enforcement.
- The *Communications and Engagement 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.
- 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 *Management Services Division* oversees the following programs:
  - The *Constituent Services Program* provides support to the public, citizen groups, County Commissioners, and county management and staff, by representing Washoe County throughout the community. The program endeavors to promote superior customer responsiveness and two-way communication about County issues and programs between County Commissioners, staff and citizens. The program works to resolve concerns involving county government, explain county programs and serve as liaison between our departments and the public.
  - *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.

- *Budget Program* identifies revenues from multiple sources available to Washoe County to fund operations, capital improvements, special programs, and debt. In partnership with departments, they prepare annual spending plans to utilize those revenues within constraints prescribed by the BCC, and state and federal law. The program provides leadership and coordination for grants by planning and coordinating the Grants Management program, providing technical assistance to departments to ensure compliance with grant requirements, and increasing grant funding to Washoe County. The program also coordinates strategic planning for the organization, assists with strategic planning for departments within the county, and provides research, analysis and project management service to the County Manager and the Board of County Commissioners.

**Statutory**

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

**Strategic Plan Initiatives****GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Capture and report on community outreach efforts made by all departments within the County.
- Develop follow-up action items based on the employee survey and implement.

**FY 17-18 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Administration	101-1	1,331,427	3,162,189	1,685,242	1,817,480	-42.5%
Countywide Initiatives	101-11	38,621	158,734	49,132	1,246,324	685.2%
Grants	101-3	339,137	168,213	163,780	148,853	-11.5%
Emergency Management	101-5	1,205,014	1,243,796	1,045,184	516,083	-58.5%
Comm & Engagement	101-6	949,546	1,204,337	1,170,084	1,181,440	-1.9%
Management Services	101-8	1,405,430	1,624,633	1,504,620	1,574,923	-3.1%
Internal Audit	101-9	152,633	166,942	168,633	174,557	4.6%
Community Support	181-0	194,554	434,515	434,515	269,761	-37.9%
Fire Suppression	187-0	1,026,338	1,095,404	899,685	966,252	-11.8%
<b>Total</b>		<b>6,642,701</b>	<b>9,258,763</b>	<b>7,120,875</b>	<b>7,895,673</b>	<b>-14.7%</b>

**Sources and Uses**SourcesGeneral Fund

Licenses and Permits	456,824	365,000	517,500	635,000	74.0%
Intergovernmental	186,695	213,142	214,751	223,712	
Charges for Services	268,268	11,000	5,000	5,000	
Fines and Forfeitures	72,938	60,000	60,000	60,000	0.0%
Miscellaneous	-	-	-	-	
Other Sources	-	-	-	-	
<b>Total General Fund</b>	<b>984,724</b>	<b>649,142</b>	<b>797,251</b>	<b>923,712</b>	<b>42.3%</b>

Other Restricted Funds

Licenses and Permits	-	-	-	-	
Intergovernmental	1,017,009	800,422	631,341	75,843	-90.5%
Charges for Services	500	-	-	-	
Miscellaneous	8,500	46,661	18,789	-	
<b>Total - Other Funds</b>	<b>1,026,009</b>	<b>847,083</b>	<b>650,130</b>	<b>75,843</b>	<b>-91.0%</b>

Total Sources	2,010,734	1,496,225	1,447,381	999,555	-33.2%
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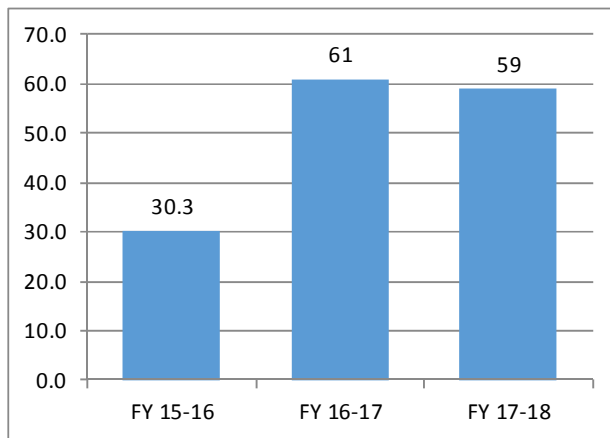
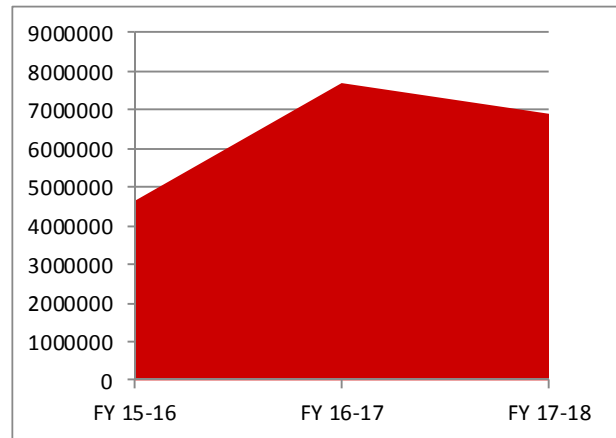
Uses

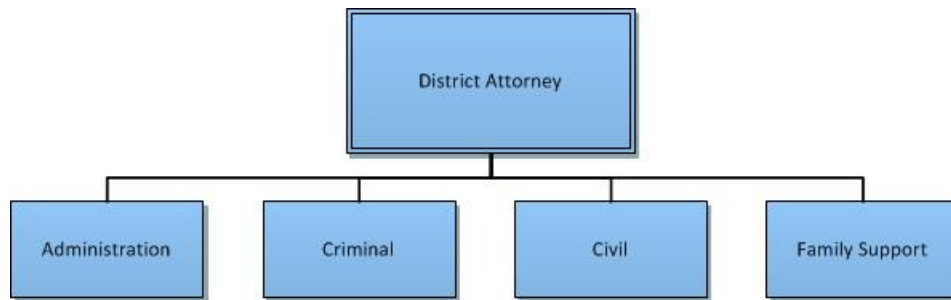
Salaries & Wages	2,563,327	3,112,073	2,826,203	3,619,849	16.3%
Employee Benefits	1,024,739	1,589,996	1,497,215	2,102,563	32.2%
Services & Supplies	3,016,150	4,465,500	2,744,633	2,162,761	-51.6%
Capital Outlay	38,485	91,195	52,824	10,500	-88.5%
Other Financing Uses	-	(4,000)	(4,000)	-	-100.0%
<b>Total Uses</b>	<b>6,642,701</b>	<b>9,254,763</b>	<b>7,116,875</b>	<b>7,895,673</b>	<b>-14.7%</b>

Carry-forward Funding	(343)	66,955	66,955	-	
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<b>Net General Fund Cost</b>	<b>4,632,310</b>	<b>7,691,583</b>	<b>5,602,540</b>	<b>6,896,118</b>	<b>-10.3%</b>
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<b>FTE Summary</b>	<b>30.3</b>	<b>61.0</b>	<b>61.0</b>	<b>59.0</b>	<b>-3.3%</b>
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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 logistical and moral support to crime victims and witnesses. Advocates provide assistance and advocacy for witnesses and victims of crime including offering case status notifications, providing education on the criminal justice process, providing in-court support during victim impact statements, and offering program 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

## **Strategic Plan Initiatives**

### **GOAL: INFRASTRUCTURE**

- Child Advocacy Center: Continued funding for counseling services; Enhance medical team; Develop a partnership with UNR Medical School
- Criminal Division – address the charges in court process and the increase of Law Enforcement personnel in our community. Increased First Appearance Hearings; NVPRAT – Nevada Pretrial Risk Assessment Tool; District Court's crime-log change

### **GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Victim Services' Progression: Hire a Program Director to expand existing victim services to better serve victims of crime and law enforcement partners

## **FY 17-18 Budget Enhancements/Changes**

**Personnel**      (1) Reclassification of Deputy District Attorney III to Deputy District Attorney IV  
                      (2) Reclassification of Legal Secretary to Legal Secretary Supervisor

**Non-Personnel**   None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Criminal	106-1	13,574,701	15,199,583	15,167,290	15,800,451	4.0%
CARES/SART Division	106-2	295,101	602,925	611,930	540,095	-10.4%
Family Support Division	106-3	3,519,838	4,466,793	4,157,454	4,339,643	-2.8%
Grants Division	106-5	86,417	242,799	215,696	30,000	-87.6%
Civil Division	106-7	3,541,389	3,951,389	3,906,882	4,085,375	3.4%
Drug Forfeitures	106-9	161,311	221,239	164,360	161,560	-27.0%
<b>Total</b>		<b>21,178,757</b>	<b>24,684,729</b>	<b>24,223,613</b>	<b>24,957,123</b>	<b>1.1%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	860,568	350,000	350,000	350,000	
Miscellaneous	23,755	32,000	32,000	32,000	
<b>Total General Fund</b>	<b>884,323</b>	<b>382,000</b>	<b>382,000</b>	<b>382,000</b>	<b>0.0%</b>

Other Restricted Funds

Intergovernmental	2,553,473	3,304,709	2,969,009	2,907,266	-12.0%
Charges for Services	65,966	67,629	73,629	30,000	-55.6%
Fines and Forfeitures	36,573	50,000	60,000	50,000	0.0%
Miscellaneous	11,141	6,862	3	-	
<b>Total - Other Funds</b>	<b>2,667,153</b>	<b>3,429,201</b>	<b>3,102,642</b>	<b>2,987,266</b>	<b>-12.9%</b>

Total Sources	3,551,476	3,811,201	3,484,642	3,369,266	-11.6%
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Uses

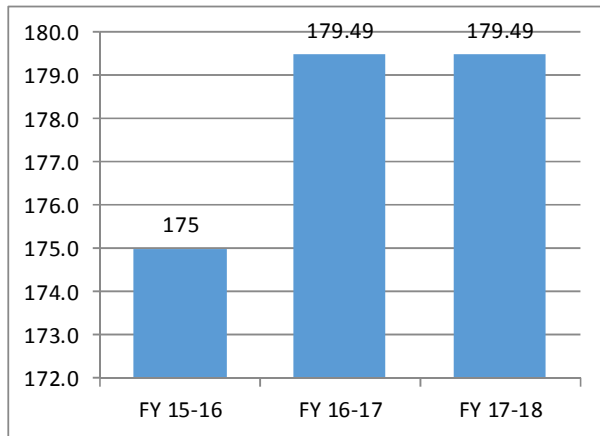
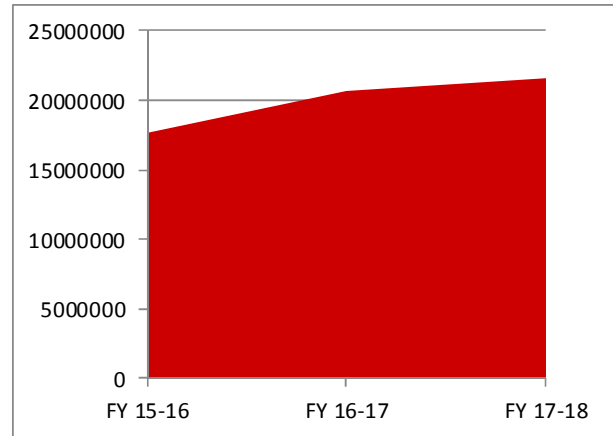
Salaries & Wages	13,678,538	14,015,888	13,929,201	14,705,185	4.9%
Employee Benefits	5,995,681	8,077,359	8,081,132	8,452,569	4.6%
Services & Supplies	1,464,788	2,591,482	2,281,330	1,799,369	-30.6%
Capital Outlay	39,750	-	-	-	
Other Financing Uses		-	-	-	
<b>Total Uses</b>	<b>21,178,757</b>	<b>24,684,729</b>	<b>24,291,663</b>	<b>24,957,123</b>	<b>1.1%</b>

Carry-forward Funding	(10,232)	220,478	220,478	-	
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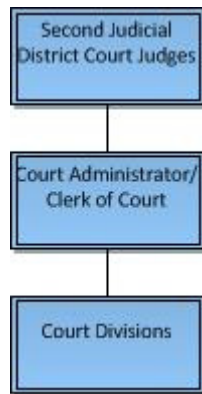
<b>Net General Fund Cost</b>	<b>17,637,514</b>	<b>20,653,051</b>	<b>20,586,543</b>	<b>21,587,857</b>	<b>4.5%</b>
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<b>FTE Summary</b>	<b>175.0</b>	<b>179.5</b>	<b>179.5</b>	<b>179.5</b>	<b>0.0%</b>
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**Staffing 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 (15) elected judges: nine (9) General Jurisdiction Judges and six (6) 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 seven 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 5 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 divisions: Pretrial Services, Law Library and Self Help Center, Specialty Courts, Filing Office, Jury and Interpreter Services, Family Services, Temporary Protection Orders, Discovery, Arbitration, Guardianship and Probate.

**Statutory Authority** NRS Chapter 3 – District Courts

### **FY 17-18 Budget Enhancements/Changes**

**Personnel** Addition of two (2) Pre-Trial Services Officer II positions, reallocated from Juvenile Services budget.

**Non-Personnel** None.

**Budget Summary**

Programs	Fund Ctr	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Administration Division	120-1	3,033,595	3,305,044	3,291,669	3,369,799	2.0%
General Jurisdiction Div.	120-2	6,673,024	12,992,899	12,660,985	8,728,181	-32.8%
Family Court Division	120-3	5,609,150	6,866,462	6,484,436	6,892,794	0.4%
Pre Trial Services Division	120-4	1,442,523	1,800,007	1,761,673	1,995,843	10.9%
Specialty Courts Division	120-5	1,766,874	3,006,967	2,831,368	1,614,961	-46.3%
Law Library	120-6	640,762	703,958	669,745	720,511	2.4%
<b>Total</b>		<b>19,165,928</b>	<b>28,675,337</b>	<b>27,699,876</b>	<b>23,322,089</b>	<b>-18.7%</b>

**Sources and Uses**SourcesGeneral Fund

Property Taxes	2,525,303	2,586,695	2,586,695	2,697,418	4.3%
Charges for Services	839,473	814,000	758,046	814,000	0.0%
Fines	238,907	384,200	192,326	276,000	-28.2%
<u>Miscellaneous</u>	<u>35,100</u>	<u>19,400</u>	<u>35,534</u>	<u>19,400</u>	<u>0.0%</u>
<b>Total General Fund</b>	<b>3,638,783</b>	<b>3,804,295</b>	<b>3,572,601</b>	<b>3,806,818</b>	<b>0.1%</b>

Other Restricted Funds

Intergovernmental Revenues	543,290	698,272	369,975	348,319	-50.1%
Charges for Services	1,027,202	1,201,500	1,159,000	1,224,500	1.9%
Fines	1,093,407	1,537,451	1,446,622	1,047,331	-31.9%
<u>Miscellaneous</u>	<u>156,172</u>	<u>34,834</u>	<u>5,760</u>	<u>-</u>	<u>-100.0%</u>
<b>Total - Other Funds</b>	<b>2,820,071</b>	<b>3,472,057</b>	<b>2,981,357</b>	<b>2,620,150</b>	<b>-24.5%</b>

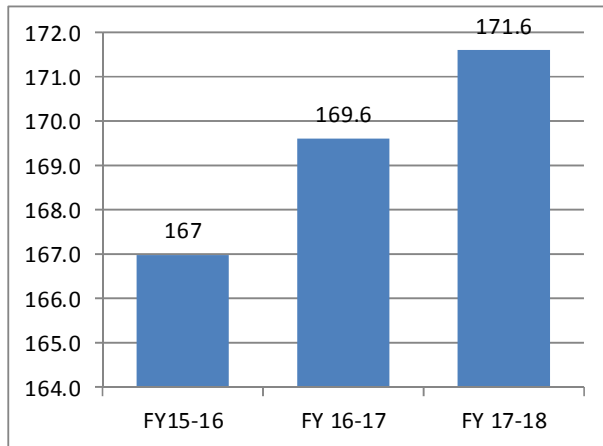
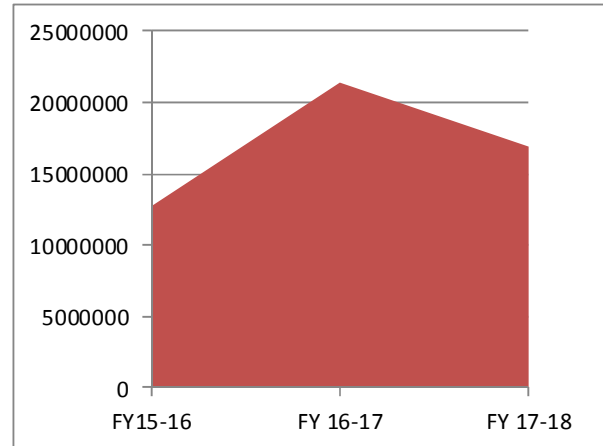
Total Sources	6,458,854	7,276,352	6,553,958	6,426,968	-11.7%
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Uses

Salaries & Wages	10,177,085	11,280,210	10,996,743	11,807,877	4.7%
Employee Benefits	4,520,471	6,510,343	6,395,392	6,851,347	5.2%
Services & Supplies	4,425,451	6,425,194	5,853,564	4,171,465	-35.1%
<u>Capital Outlay</u>	<u>42,921</u>	<u>4,459,590</u>	<u>4,454,177</u>	<u>491,400</u>	<u>-89.0%</u>
<b>Total</b>	<b>19,165,928</b>	<b>28,675,337</b>	<b>27,699,876</b>	<b>23,322,089</b>	<b>-18.7%</b>

<b>Net General Fund Cost</b>	<b>12,707,074</b>	<b>21,398,985</b>	<b>21,145,918</b>	<b>16,895,121</b>	<b>-21.0%</b>
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<b>FTE Summary</b>	<b>167.0</b>	<b>169.6</b>	<b>169.6</b>	<b>171.6</b>	<b>1.2%</b>
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**Staffing Trend:****Net General Fund Cost:**

## HUMAN RESOURCES



<b>Mission</b>	The mission of Human Resources/Labor Relations/Benefits is dedicated to the design and delivery of efficient, effective and strategic HR programs and services while providing responsive, premium customer service.
<b>Description</b>	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.
<b>Statutory Authority:</b>	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.

### Strategic Plan Initiatives

#### **GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Coordinate with Hay Group for a complete occupation-by-occupation review of the current status of active job classes and alignment with associated pay scales. This item should be combined with 5.1.25 and 5.1.24. Continued progress is being made to match a revised deadline date of June 15, 2018. To date the initial review is complete and the next step is initiated which is a department by department review of the results.
- Update original 1999/2000 job class families and compensation philosophy is critical for future strategic focus of County services. This item should be combined with 5.1.23 and 5.1.24 See progress already noted. The HAY classification project is making headway but the original timeframe has been extended into FY 18 to ensure we have a complete picture of any potential job position or classification changes that may require funding. The extension was also pushed back to account for the NV state legislative session scheduled for 2017.

### FY 17-18 Budget Enhancements/Changes

**Personnel** (1) Reclassification of Human Resources Analyst to Classification & Compensation Analyst

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Human Resources	109-1	2,227,945	2,360,723	2,372,361	2,363,028	0.1%
Labor Relations	109-2	-	4,613	2,379	-	-100.0%
<b>Total</b>		<b>2,227,945</b>	<b>2,365,336</b>	<b>2,374,740</b>	<b>2,363,028</b>	<b>-0.1%</b>

**Sources and Uses**SourcesGeneral Fund

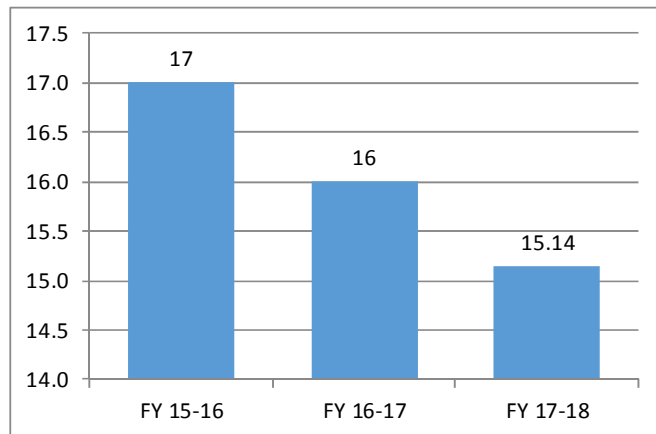
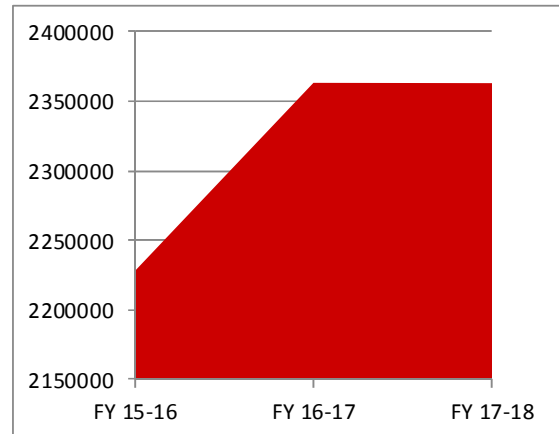
<u>Miscellaneous</u>	-	2,234	-	-	-100.0%
<b>Total Sources</b>	-	2,234	-	-	-100.0%

Uses

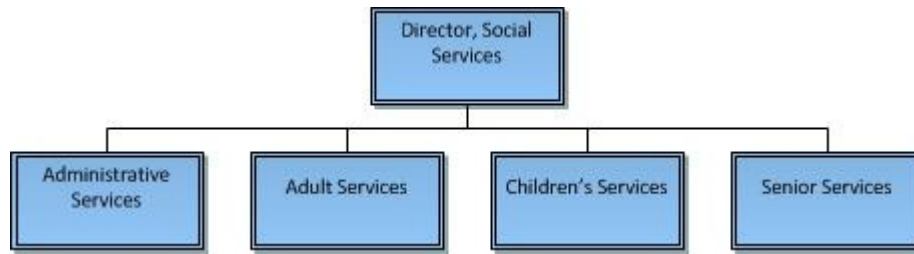
Salaries & Wages	1,206,517	1,219,087	1,213,340	1,259,345	3.3%
Employee Benefits	490,800	645,986	642,493	663,116	2.7%
Services & Supplies	511,418	500,262	518,907	440,566	-11.9%
<u>Capital Outlay</u>	19,211				
<b>Total</b>	2,227,945	2,365,336	2,374,740	2,363,028	-0.1%

<b>Net General Fund Cost</b>	<b>2,227,945</b>	<b>2,363,102</b>	<b>2,374,740</b>	<b>2,363,028</b>	<b>0.0%</b>
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<b>FTE Summary</b>	<b>17.0</b>	<b>16.0</b>	<b>16.0</b>	<b>15.1</b>	<b>-5.4%</b>
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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 individual, families and the children 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 17- 18 totals in excess of \$92.5 million, comprising services provided under the Washoe County General Fund (shown here) which includes Administration, Child Welfare, General Assistance, 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.
  - General Assistance provides assistance to adults and seniors through the supportive shelter/housing program and other social service assistance based programs such as benefit application assistance, referral assistance and other support. The Community Assistance Center provides emergency shelter care to adults and families in partnership with other community providers and local governments.
  - 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. Social Workers provide case management services for those in group care, extended care facilities, and other supportive housing and emergency and non-emergency shelter needs, and connect clients and families to appropriate counseling, rehabilitation, medical and extended care, end of life services and other supportive services. Additionally, indigent funding 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 1,400+ seniors and caregivers per day.

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

**Non-General Fund Social Services Department funds, shown elsewhere in this document, are:**

Fund Name

Child Protective Services Fund  
Indigent Tax Levy Fund  
Senior Services Fund

Fund Type

Special Revenue Fund  
Special Revenue Fund  
Special Revenue Fund

## **Strategic Plan Initiatives**

### **GOAL: SENIORS & VULNERABLE POPULATIONS**

- Expand and increase the Wandering Initiative.

### **GOAL: INFRASTRUCTURE**

- Expand the Crossroads program to bring on a Family Crossroads arm.
- Launch the new Human Services Agency website.

### **GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Merge Senior and Social Services by August 8, 2017.

## **FY 17-18 Budget Enhancements/Changes**

**Personnel:** None

**Non-Personnel:** None



**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Human Services	179-1	1,448,799	1,798,176	1,720,726	1,784,173	-0.8%
Homeless Services	179-2	181,914	376,422	88,441	72,615	-80.7%
Housing	179-3	54,155	136,148	136,148	135,784	-0.3%
Indigent Services	179-4	12,969,788	18,709,261	16,948,493	17,711,175	-5.3%
Behavior Health Program	179-5	143,366	1,099,116	263,397	159,487	-85.5%
<b>Total</b>		<b>14,798,022</b>	<b>22,119,123</b>	<b>19,157,205</b>	<b>19,863,234</b>	<b>-10.2%</b>

**Sources and Uses**SourcesGeneral Fund

<u>Charges for Services</u>	8,072	2,500	2,500	2,500	0.0%
<b>Total General Fund</b>	8,072	2,500	2,500	2,500	0.0%

Other Restricted Funds

Intergovernmental	282,140	1,439,283	440,287	167,670	-88.4%
Charges for Services	81,310	90,000	90,000	90,000	0.0%
Miscellaneous	5,503	-	(683)	-	
<u>Transfers In</u>	-	-	-	-	
<b>Total - Other Funds</b>	368,953	1,529,283	529,604	257,670	-83.2%

Total Sources	377,025	1,531,783	532,104	260,170	-83.0%
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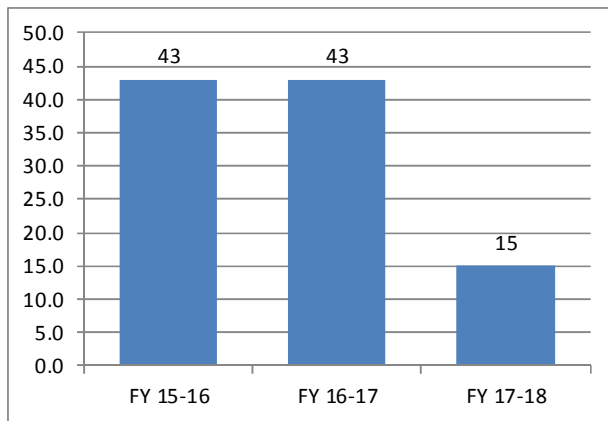
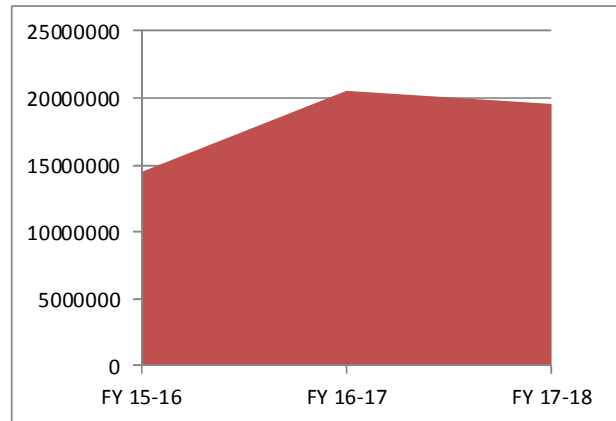
Uses

Salaries & Wages	2,854,229	1,223,111	641,946	795,433	-35.0%
Employee Benefits	1,265,726	607,171	403,181	465,940	-23.3%
Services & Supplies	10,587,744	3,321,554	1,163,585	890,686	-73.2%
Capital Outlay	90,323	18,794			-100.0%
<u>Transfers Out</u>	-	16,948,493	16,948,493	17,711,175	4.5%
<b>Total</b>	14,798,022	22,119,123	19,157,205	19,863,234	-10.2%

Carry-Forward Funding	(45,619)	46,616	13,448	55,216	18.4%
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<b>Net General Fund Cost</b>	<b>14,466,616</b>	<b>20,540,724</b>	<b>18,611,653</b>	<b>19,547,848</b>	<b>-4.8%</b>
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<b>FTE Summary</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>15.0</b>	<b>-65.1%</b>
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**Staffing Trend:****Net General Fund Cost:**

**INCLINE CONSTABLE**

<b>Mission</b>	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.
<b>Description</b>	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.
<b>Statutory Authority</b>	NRS Chapter 258 - Constables

**FY 17-18 Budget Enhancements/Changes**

None requested.

**Budget Summary**

Programs	Fund Ctr	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Incline Constable	126-0	119,757	166,322	166,465	176,693	6.2%
<b>Total</b>		<b>119,757</b>	<b>166,322</b>	<b>166,465</b>	<b>176,693</b>	<b>6.2%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	747	2,800	2,800	2,800	0.0%
<b>Total General Fund</b>	<b>747</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>0.0%</b>

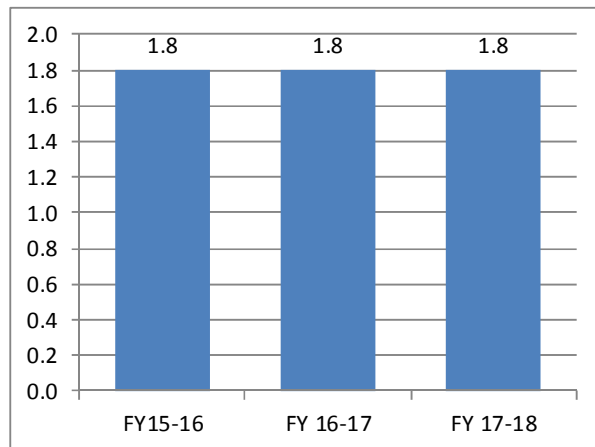
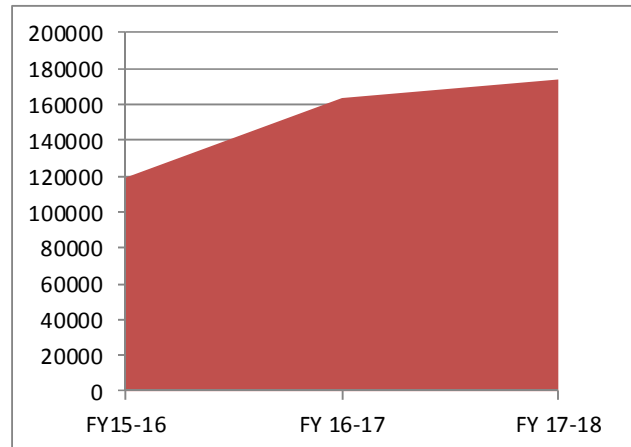
Total Sources	747	2,800	2,800	2,800	0.0%
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Uses

Salaries & Wages	80,237	103,000	103,000	105,785	2.7%
Employee Benefits	30,348	47,522	47,665	45,585	-4.1%
Services & Supplies	9,172	15,800	15,800	25,323	60.3%
<b>Total</b>	<b>119,757</b>	<b>166,322</b>	<b>166,465</b>	<b>176,693</b>	<b>6.2%</b>

<b>Net General Fund Cost</b>	<b>119,010</b>	<b>163,522</b>	<b>163,665</b>	<b>173,893</b>	<b>6.3%</b>
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<b>FTE Summary</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>0.0%</b>
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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 17-18 Budget Enhancements/Changes**

None.

**Budget Summary**

Programs	Fund Ctr	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Indigent NRS 428-185	C180210	1,970,244	2,020,855	2,020,855	2,107,357	4.3%
China Spring Support	C180240	1,159,454	1,155,223	1,155,223	1,154,792	0.0%
Ethics Commission AB551	C280270	21,021	25,000	25,000	25,000	0.0%
Truckee Meadows Regional Planning	C180280	205,162	215,420	215,420	250,160	16.1%
Groundwater Basin	C180290	17,200	-	-	-	
<b>Total</b>		<b>3,373,081</b>	<b>3,416,498</b>	<b>3,416,498</b>	<b>3,537,309</b>	<b>3.5%</b>

<b><u>Sources and Uses</u></b>						
<u>Sources</u>						
Property Tax		3,116,504	3,031,283	3,031,283	3,161,035	4.3%
Miscellaneous		141,666	-	-	-	
<b>Total</b>		<b>3,258,170</b>	<b>3,031,283</b>	<b>3,031,283</b>	<b>3,161,035</b>	<b>4.3%</b>

<u>Uses</u>						
Services & Supplies		3,373,081	3,416,498	3,416,498	3,537,309	3.5%
<b>Total</b>		<b>3,373,081</b>	<b>3,416,498</b>	<b>3,416,498</b>	<b>3,537,309</b>	<b>3.5%</b>

<b>Net General Fund Cost</b>		<b>114,911</b>	<b>385,215</b>	<b>385,215</b>	<b>376,274</b>	<b>-2.3%</b>
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**JUSTICE COURT – INCLINE/CRYSTAL BAY**

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

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

**Statutory Authority:** NRS 4 – Justice Courts

**FY 17-18 Budget Enhancements/Changes**

**Personnel** Increase a part-time Justice Support Specialist's budgeted hours per pay period from 56 hours to 64 hours (0.70 to 0.80 FTE).

Reduce a part-time Deputy Clerk I's budgeted hours per pay period from 60 hours to 52 hours (0.75 to 0.65 FTE).

**Non-Personnel** None.

**Budget Summary**

Programs	Fund Ctr	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Incline Justice Court	125-1	488,719	653,516	652,121	708,882	8.5%
<b>Total</b>		<b>488,719</b>	<b>653,516</b>	<b>652,121</b>	<b>708,882</b>	<b>8.5%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	800	-	-	-	
<u>Fines &amp; Forfeitures</u>	<u>160,533</u>	<u>201,000</u>	<u>201,000</u>	<u>215,000</u>	<u>7.0%</u>
<b>Total General Fund</b>	<b>161,333</b>	<b>201,000</b>	<b>201,000</b>	<b>215,000</b>	<b>7.0%</b>

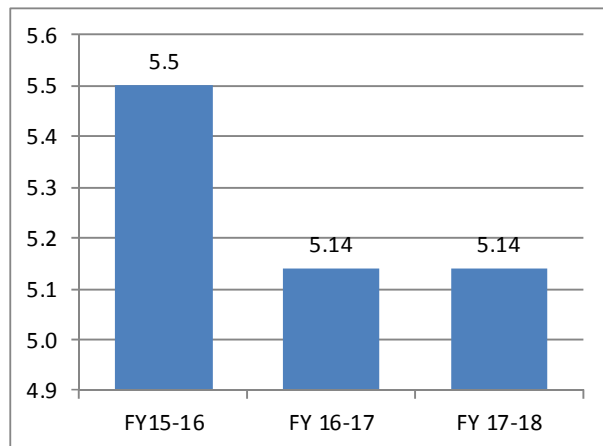
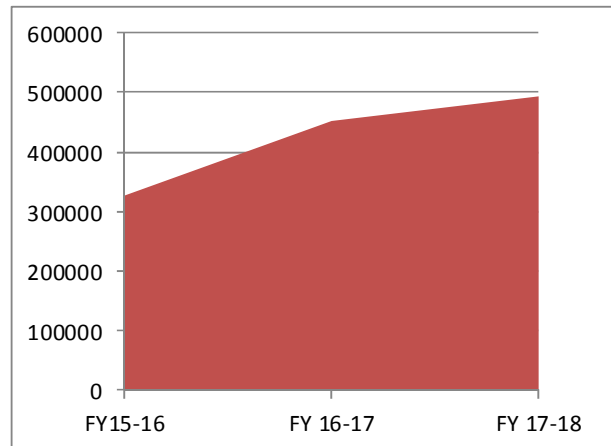
Total Sources	161,333	201,000	201,000	215,000	7.0%
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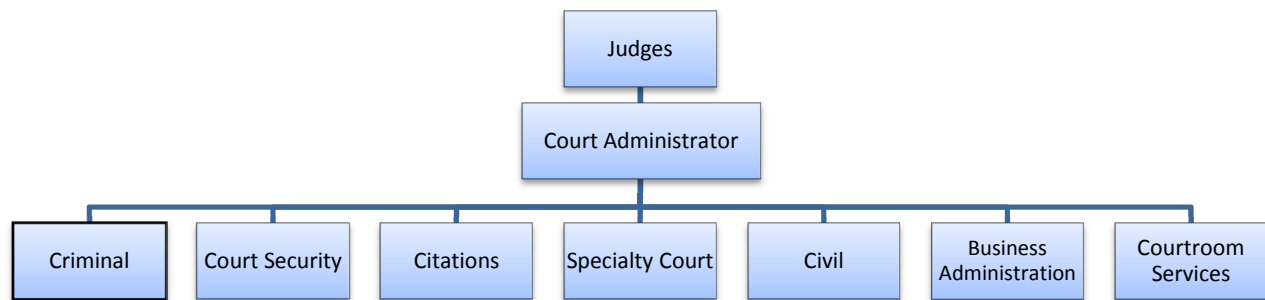
Uses

Salaries & Wages	326,565	351,927	353,641	385,971	9.7%
Employee Benefits	142,027	180,736	177,627	199,632	10.5%
<u>Services &amp; Supplies</u>	<u>20,127</u>	<u>120,853</u>	<u>120,853</u>	<u>123,279</u>	<u>2.0%</u>
<b>Total</b>	<b>488,719</b>	<b>653,516</b>	<b>652,121</b>	<b>708,882</b>	<b>8.5%</b>

<b>Net General Fund Cost</b>	<b>327,386</b>	<b>452,516</b>	<b>451,121</b>	<b>493,882</b>	<b>9.1%</b>
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<b>FTE Summary</b>	<b>5.5</b>	<b>5.1</b>	<b>5.1</b>	<b>5.1</b>	<b>0.0%</b>
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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 (< \$5,000) 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

**Strategic Plan Initiatives****GOAL: UNIFIED TEAM**

- Increase collaboration with criminal justice partners to improve regional criminal justice information sharing, services, and technology. Create partnership on an integrated technology solution for case management of pre-trial, post-conviction, and specialty court supervision.

**GOAL: INFRASTRUCTURE**

- Continued emphasis on specialty courts with the introduction of DUI Court in collaboration with Sober 24 and the growth of Domestic Violence Compliance Court.

**GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Enhance customer service to meet the requirements and expectations of Self- Represented Litigants (SRL's), including improvements to access RJC court services.

**FY 17-18 Budget Enhancements/Changes**

**Personnel** Reclassification of Court Clerk II to Justice Court Division Supervisor

**Non-Personnel** None.



**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Reno Justice Court	125-3	5,468,823	7,126,797	6,502,096	6,860,679	-3.7%
<b>Total</b>		<b>5,468,823</b>	<b>7,126,797</b>	<b>6,502,096</b>	<b>6,860,679</b>	<b>-3.7%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	800	1,500	1,500	1,500	0.0%
Fines	2,324,605	2,686,300	2,686,300	2,736,300	1.9%
Miscellaneous	3,223	3,500	3,500	3,500	0.0%
<u>Transfers from Other Funds</u>	<u>68,761</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total General Fund</b>	<b>2,397,389</b>	<b>2,691,300</b>	<b>2,691,300</b>	<b>2,741,300</b>	<b>1.9%</b>

Other Restricted Funds

Fines	203,233	703,363	283,363	247,355	-64.8%
<u>Transfers from Other Funds</u>	<u>52,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Other Restricted Funds</b>	<b>255,481</b>	<b>703,363</b>	<b>283,363</b>	<b>247,355</b>	<b>-64.8%</b>

Total Sources	2,600,622	3,394,663	2,974,663	2,988,655	-12.0%
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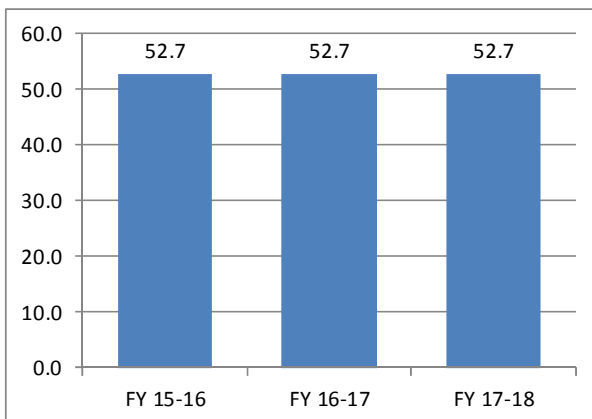
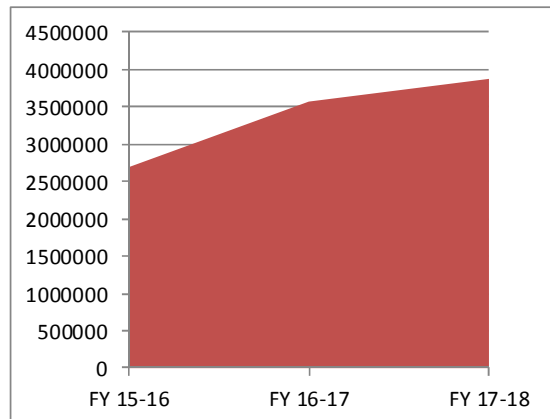
Uses

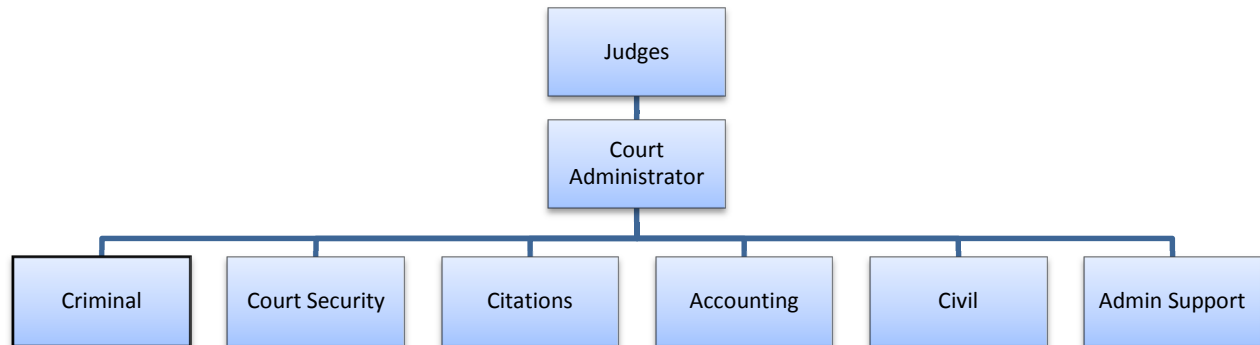
Salaries & Wages	3,539,105	4,086,318	3,882,697	4,151,313	1.6%
Employee Benefits	1,394,906	2,069,707	2,042,327	2,193,956	6.0%
Services & Supplies	534,812	970,772	577,072	515,410	-46.9%
<u>Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total</b>	<b>5,468,823</b>	<b>7,126,797</b>	<b>6,502,096</b>	<b>6,860,679</b>	<b>-3.7%</b>

Carry-forward Funding	177,447	163,701	90,000	-	-100.0%
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<b>Net General Fund Cost</b>	<b>2,690,754</b>	<b>3,568,433</b>	<b>3,437,433</b>	<b>3,872,024</b>	<b>8.5%</b>
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<b>FTE Summary</b>	<b>52.7</b>	<b>52.7</b>	<b>52.7</b>	<b>52.7</b>	<b>0.0%</b>
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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

**FY 17-18 Budget Enhancements/Changes**

None.

**Budget Summary**

Programs	Fund Ctr	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Sparks Justice Court	125-4	2,489,325	3,368,673	3,187,286	3,442,286	2.2%
<b>Total</b>		<b>2,489,325</b>	<b>3,368,673</b>	<b>3,187,286</b>	<b>3,442,286</b>	<b>2.2%</b>

**Sources and Uses**SourcesGeneral Fund

Fines & Forfeitures	1,030,651	977,000	983,296	1,057,000	8.2%
Transfers from Other Funds	8,311	-	-	-	
<b>Total General Fund</b>	<b>1,038,962</b>	<b>977,000</b>	<b>983,296</b>	<b>1,057,000</b>	<b>8.2%</b>

Other Restricted Funds

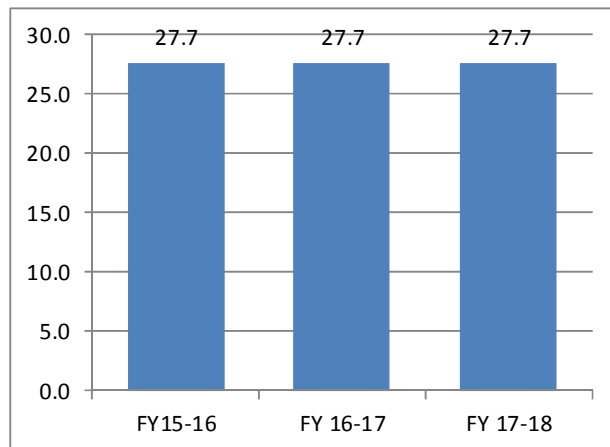
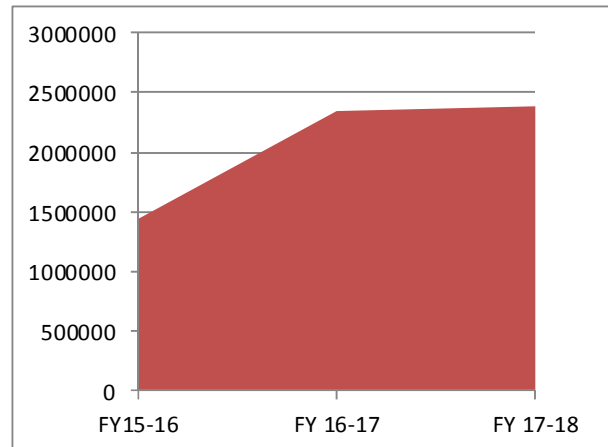
Fines & Forfeitures	8,825	45,050	45,050	-	-100.0%
<b>Total Sources</b>	<b>1,047,787</b>	<b>1,022,050</b>	<b>1,028,346</b>	<b>1,057,000</b>	<b>3.4%</b>

Uses

Salaries & Wages	1,643,941	1,902,414	1,768,549	1,932,877	1.6%
Employee Benefits	729,452	1,033,497	1,020,369	1,121,582	8.5%
Services & Supplies	115,932	432,762	398,368	387,827	-10.4%
<b>Total</b>	<b>2,489,325</b>	<b>3,368,673</b>	<b>3,187,286</b>	<b>3,442,286</b>	<b>2.2%</b>

<b>Net General Fund Cost</b>	<b>1,441,538</b>	<b>2,346,623</b>	<b>2,158,940</b>	<b>2,385,286</b>	<b>1.6%</b>
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<b>FTE Summary</b>	<b>27.7</b>	<b>27.7</b>	<b>27.7</b>	<b>27.7</b>	<b>0.0%</b>
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**Staffing Trend:****Net General Fund Cost:**

**JUSTICE COURT – WADSWORTH/GERLACH**

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

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

**Statutory Authority:** NRS 4 – Justice Courts

**FY 17-18 Budget Enhancements/Changes**

**Personnel** Reclassification of Deputy Clerk I to Deputy Clerk II (a part-time position)

**Non-Personnel** None.

**Budget Summary**

Programs	Fund Ctr	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Wadsworth Justice Court	125-7	322,372	373,041	328,411	340,873	-8.6%
<b>Total</b>		<b>322,372</b>	<b>373,041</b>	<b>328,411</b>	<b>340,873</b>	<b>-8.6%</b>

**Sources and Uses**Sources

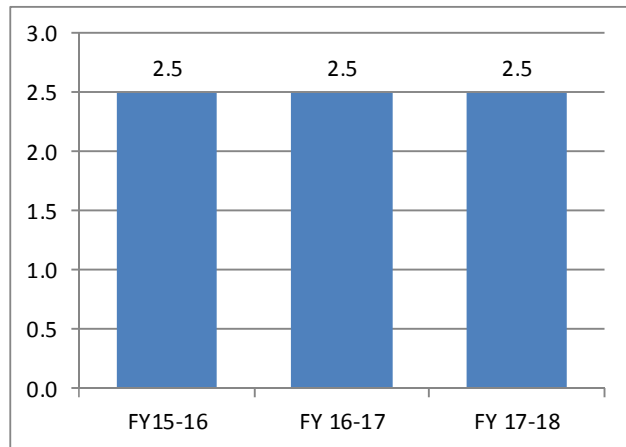
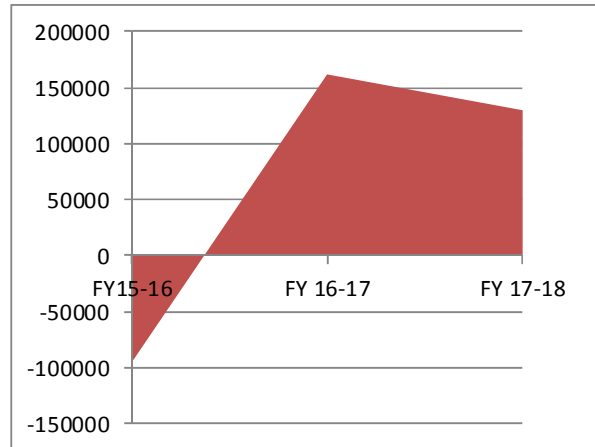
Transfers from Other Funds	52,214				
<u>Fines &amp; Forfeitures</u>	<u>365,437</u>	<u>211,250</u>	<u>211,250</u>	<u>211,250</u>	<u>0.0%</u>
Total Sources	417,651	211,250	211,250	211,250	0.0%

Uses

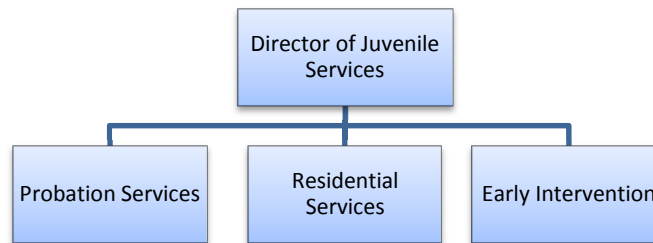
Salaries & Wages	185,569	191,117	196,355	203,717	6.6%
Employee Benefits	77,048	110,722	113,068	118,168	6.7%
Services & Supplies	21,684	71,202	18,988	18,988	-73.3%
<u>Capital Outlay</u>	<u>38,071</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total</b>	<b>322,372</b>	<b>373,041</b>	<b>328,411</b>	<b>340,873</b>	<b>-8.6%</b>

<b>Net General Fund Cost</b>	<b>(95,279)</b>	<b>161,791</b>	<b>117,161</b>	<b>129,623</b>	<b>-19.9%</b>
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<b>FTE Summary</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>0.0%</b>
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**Staffing Trend:****Net General Fund Cost:**

## JUVENILE SERVICES SECOND JUDICIAL DISTRICT COURT



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

**Description** The 2<sup>nd</sup> 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 *Early Intervention Division* operates through three units:

- 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.
- The *Traffic Court* conducts juvenile traffic hearings providing accountability and traffic safety education for all traffic violations committed by juveniles

**Statutory Authority** NRS Chapter 62 – Juvenile Justice

## **Strategic Plan Initiatives**

### **GOAL: UNIFIED TEAM**

- Collaborate with Department of Child and Family Services (DCFS) to establish a high fidelity wrap around team.

### **GOAL: INFRASTRUCTURE**

- Enhanced Education In Secure Detention. Collaboration with Washoe County School District and University of Nevada; Increased Teachers in Wittenberg Hall; Upgraded on-site technology.
- Install perimeter fence/gate system for external housing unit access to improve detention facility safety. construct fire exit doors for Wittenberg Hall C-pod.

### **GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Nevada Juvenile Justice Reform Act - Risk Assessment; Centralized Data

## **FY 17-18 Budget Enhancements/Changes**

**Personnel**      Addition of two Youth Advisor positions.

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Administration	127-1	2,797,016	3,251,808	2,876,718	3,111,006	-4.3%
Probation Services	127-2	4,413,144	5,288,101	5,301,256	5,683,004	7.5%
Juvenile Grants	127-3	864,128	3,112,165	2,953,204	720,922	-76.8%
Early Intervention Services	127-4	629,062	761,703	696,251	750,300	-1.5%
Wittenberg Hall	127-5	5,165,984	6,274,510	5,971,519	6,523,325	4.0%
<b>Total</b>		<b>13,869,334</b>	<b>18,688,287</b>	<b>17,798,948</b>	<b>16,788,557</b>	<b>-10.2%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	61,920	47,000	24,500	47,000	0.0%
Fines	183,515	202,000	180,800	191,000	-5.4%
<u>Miscellaneous</u>	<u>33,202</u>	<u>45,600</u>	<u>35,250</u>	<u>45,600</u>	<u>0.0%</u>
<b>Total General Fund</b>	<b>278,637</b>	<b>294,600</b>	<b>240,550</b>	<b>283,600</b>	<b>-3.7%</b>

Other Restricted Funds

Intergovernmental	427,337	731,253	408,790	80,000	-89.1%
Charges for Services	1,441,826	438,243	601,744	640,922	46.2%
<u>Miscellaneous</u>	<u>9,661</u>	<u>7,000</u>	<u>1,000</u>	<u>-</u>	<u>-100.0%</u>
<b>Total - Other Funds</b>	<b>1,878,824</b>	<b>1,176,496</b>	<b>1,011,534</b>	<b>720,922</b>	<b>-38.7%</b>

Total Sources	2,157,461	1,471,096	1,252,084	1,004,522	-31.7%
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Uses

Salaries & Wages	7,923,196	8,676,949	8,199,744	9,147,802	5.4%
Employee Benefits	3,824,225	5,331,327	5,250,302	5,611,570	5.3%
Services & Supplies	2,107,569	4,680,011	4,248,902	2,029,186	-56.6%
<u>Capital Outlay</u>	<u>14,344</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b>13,869,334</b>	<b>18,688,287</b>	<b>17,798,948</b>	<b>16,788,558</b>	<b>-10.2%</b>

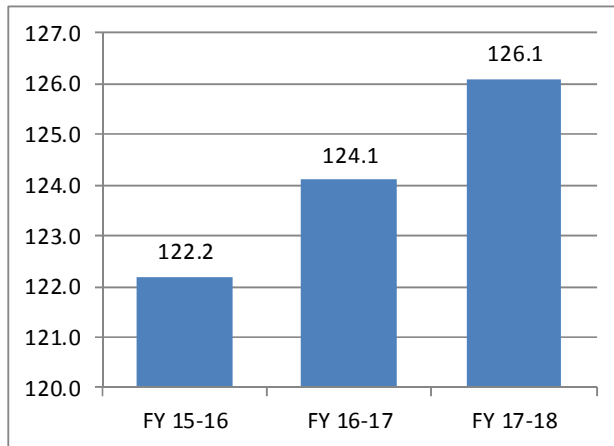
Carry-forward Funding	-	-	-	-	
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<b>Net General Fund Cost</b>	<b>11,711,873</b>	<b>17,217,191</b>	<b>16,546,864</b>	<b>15,784,035</b>	<b>-8.3%</b>
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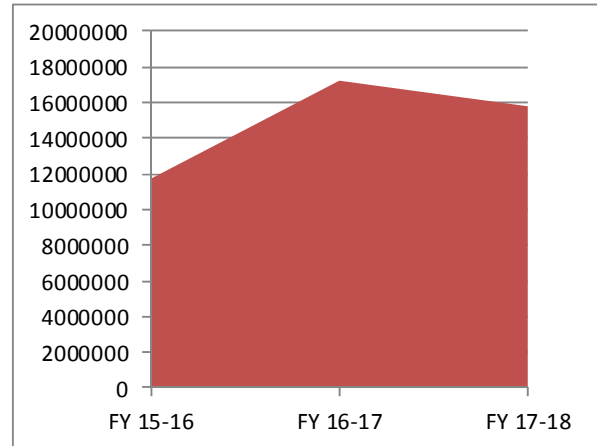
<b>FTE Summary</b>	<b>122.2</b>	<b>124.1</b>	<b>124.1</b>	<b>126.1</b>	<b>1.6%</b>
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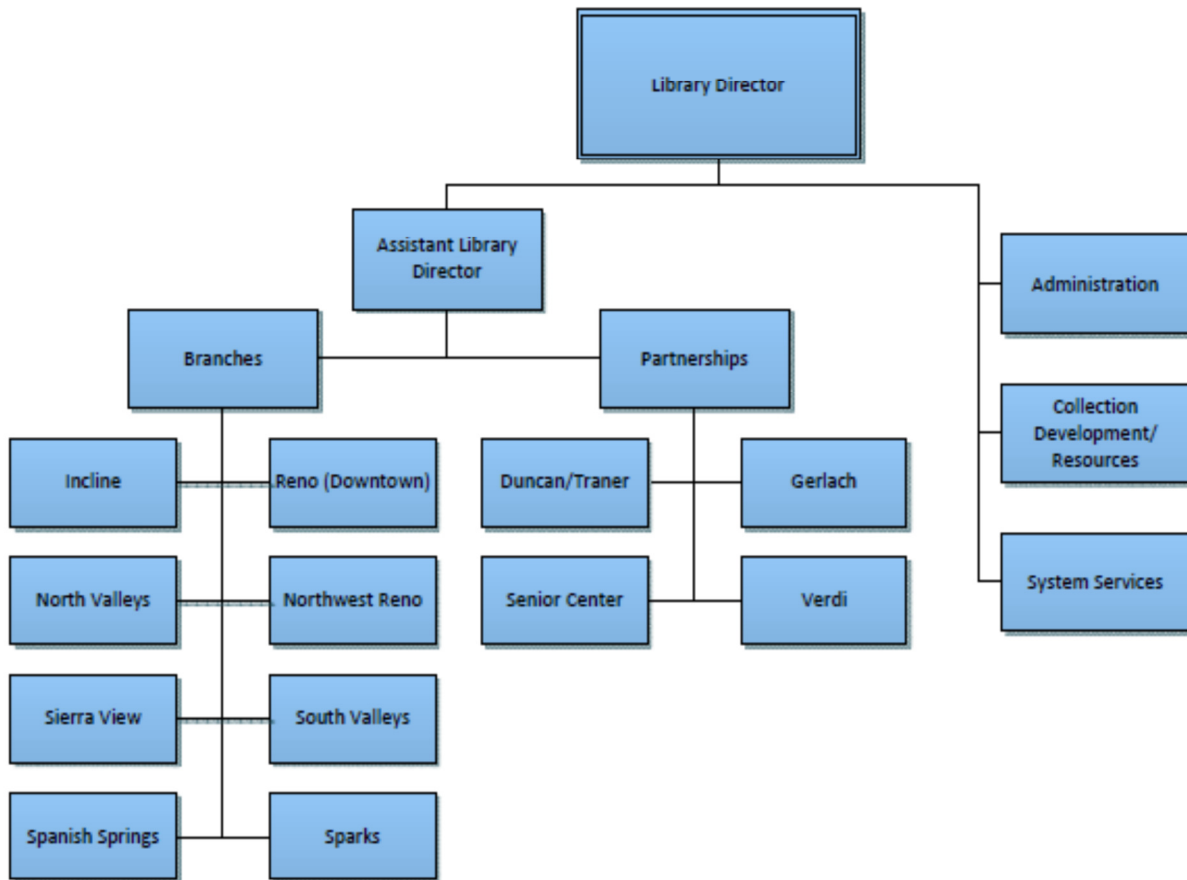
**Staffing Trend:**



**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.

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 services as needed
- Purchase of library materials to expand collections throughout the Library System
- New or expanded library services and staff

**Statutory Authority** NRS Chapter 379 – Public Libraries

**Strategic Plan Initiatives****GOAL: INFRASTRUCTURE**

- Children Fine Free accounts
- School Enrollment Program Get every student a library card
- Chromebook Labs After School coding camps and afterschool help

**GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- RFID Security for automation Books check-in automatically

**FY 17-18 Budget Enhancements/Changes**

**Personnel**      None

**Non-Personnel**    None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Library Department	130-0	7,752,815	9,188,352	9,197,850	9,626,587	4.8%
<b>Total</b>		<b>7,752,815</b>	<b>9,188,352</b>	<b>9,197,850</b>	<b>9,626,587</b>	<b>4.8%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	-	-	-	-	
Fines and Forfeitures	87,674	90,000	90,000	90,000	0.0%
Miscellaneous	39,089	37,200	37,200	37,200	0.0%
<b>Total General Fund</b>	126,762	127,200	127,200	127,200	0.0%

Other Restricted Funds

Intergovernmental	51,627	11,913	9,813	-	-100.0%
Charges for Services	-	-	-	-	
Miscellaneous	199,502	2,923	2,923	-	-100.0%
<b>Total - Other Funds</b>	251,129	14,836	12,736	-	-100.0%

Total Sources	377,891	142,036	139,936	127,200	-10.4%
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Uses

Salaries & Wages	5,232,906	5,450,444	5,451,493	5,714,656	4.8%
Employee Benefits	2,266,649	3,003,191	3,022,140	3,163,491	5.3%
Services & Supplies	631,151	876,753	864,153	875,640	-0.1%
Other Financing Uses	-	-	-	-	
<b>Total Uses</b>	8,130,706	9,330,388	9,337,786	9,753,787	4.5%

Carry-forward Funding

-

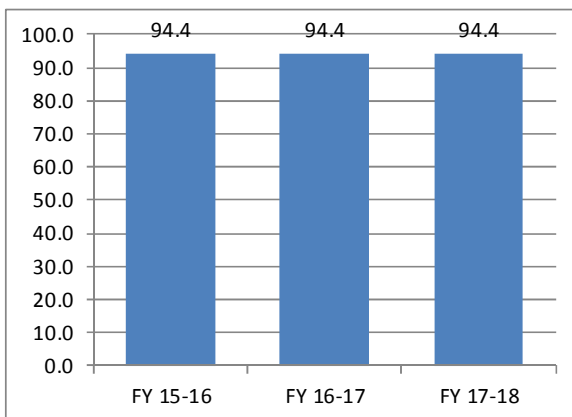
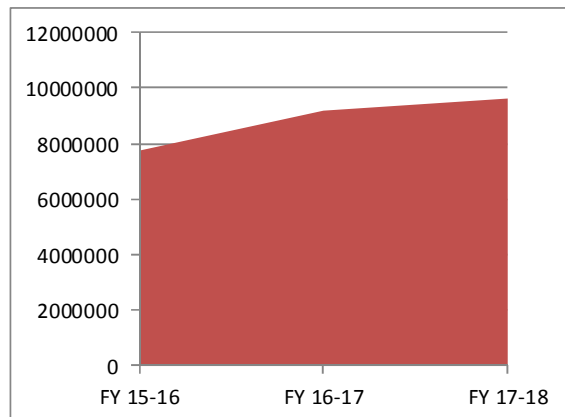
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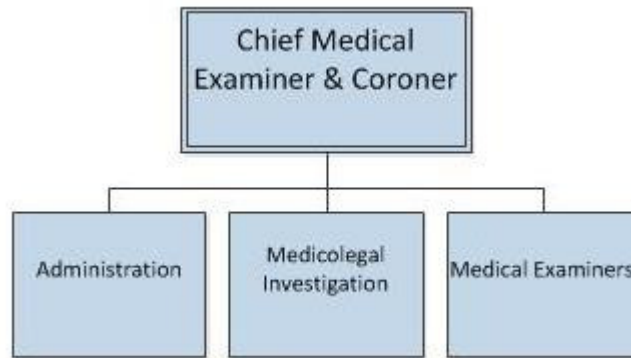
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<b>Net General Fund Cost</b>	<b>7,752,815</b>	<b>9,188,352</b>	<b>9,197,850</b>	<b>9,626,587</b>	<b>4.8%</b>
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<b>FTE Summary</b>	<b>94.4</b>	<b>94.4</b>	<b>94.4</b>	<b>94.4</b>	<b>0.0%</b>
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**Staffing Trend:****Net General Fund Cost:**

## MEDICAL EXAMINER



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

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

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

The Washoe County Medical Examiner also provides full postmortem examination services and assistance with death investigations to 18 other counties within Nevada and California.

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

## **Strategic Plan Initiatives**

### **GOAL: INFRASTRUCTURE**

- Upgrade radiography technique to LODOX system (if/when approved in budget or obtained via grant) for enhanced safety and work efficiency; train employees in use of new system.
- Monitor autopsy/exam turnaround time report to bring MEO into compliance with national accreditation guidelines.

### **GOAL: LEGAL MARIJUANA IMPACTS**

- Improve drug death reporting capabilities from VertiQ/other databases, for public health, law enforcement, and media responsiveness, and for MEO annual reporting purposes.

### **GOAL: UNIFIED TEAM**

- Implement well-constructed, professional MEO Annual Report that summarizes the annual workload and work types of the office, to meet national accreditation guidelines.

### **GOAL: SIMPLIFY WORKFLOWS TO IMPROVE SERVICE DELIVERY AND CUSTOMER OUTCOMES**

- Continue to build working relationships with Tissue Procurement Organization(s), with enhanced collaboration opportunities.
- Develop a 100% referral program of eligible potential tissue donors from Medical Examiner cases.
- Begin application process for NAME inspection and accreditation.
- Write/edit and implement streamlined, non-redundant ME policies and procedures appropriate to new MEO facility, prior to NAME accreditation.

## **FY 17-18 Budget Enhancements/Changes**

- Personnel**
- (1) Addition of one Assistant Medical Examiner – cost fully offset with additional revenue
  - (2) Addition of one Forensic Medical Transcriber – cost fully offset with additional revenue
  - (3) Addition of one Medicolegal Death Investigator—cost offset with additional revenue and reduction of services & supplies
- Non-Personnel**
- (1) Decrease of \$56,916 in Services & Supplies to offset cost of new Medicolegal Death Investigator.

## Budget Summary

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Medical Examiner	153-0	2,743,968	3,269,619	3,104,377	3,278,054	0.3%
<b>Total</b>		<b>2,743,968</b>	<b>3,269,619</b>	<b>3,104,377</b>	<b>3,278,054</b>	<b>0.3%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	687,704	635,000	813,000	932,000	46.8%
Miscellaneous	44,146	36,560	44,500	15,000	-59.0%
<b>Total General Fund</b>	<b>731,850</b>	<b>671,560</b>	<b>857,500</b>	<b>947,000</b>	<b>41.0%</b>

##### Other Restricted Funds

Intergovernmental		65,360			-100.0%
Charges for Services	26,884	25,000	27,500	25,000	0.0%
Miscellaneous	3,148	1,000	(844)	1,000	0.0%
<b>Total - Other Funds</b>	<b>30,032</b>	<b>91,360</b>	<b>26,656</b>	<b>26,000</b>	<b>-71.5%</b>

Total Sources	761,882	762,920	884,156	973,000	27.5%
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#### Uses

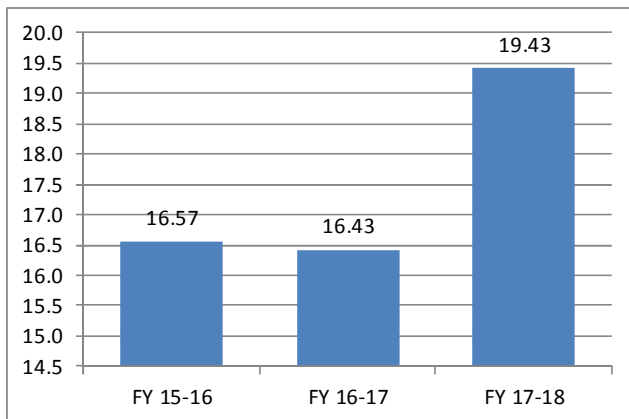
Salaries & Wages	1,559,323	1,686,719	1,550,633	1,896,354	12.4%
Employee Benefits	579,944	811,540	770,338	921,884	13.6%
Services & Supplies	604,701	771,360	783,406	459,816	-40.4%
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>2,743,968</b>	<b>3,269,619</b>	<b>3,104,377</b>	<b>3,278,054</b>	<b>0.3%</b>

Carry-forward Funding	(14,751)	148,230	147,574	-	
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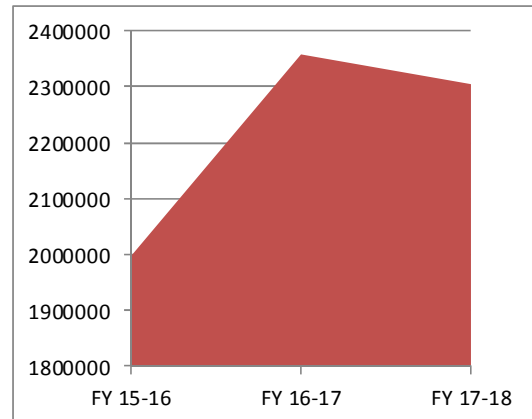
<b>Net General Fund Cost</b>	<b>1,996,837</b>	<b>2,358,469</b>	<b>2,072,647</b>	<b>2,305,054</b>	<b>-2.3%</b>
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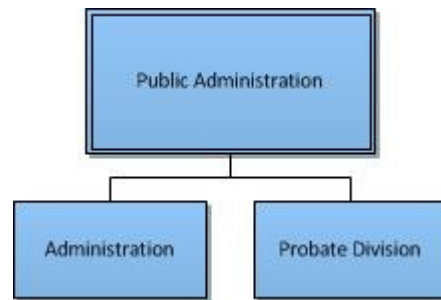
<b>FTE Summary</b>	<b>16.6</b>	<b>16.4</b>	<b>16.4</b>	<b>19.4</b>	<b>18.3%</b>
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### Staffing Trend:



### 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

**Strategic Plan Initiatives****GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Continue to improve caseload flow with further training of our new staff members.
- Continue training and development of procedures regarding digital assets.
- Continue development and implementation of our new data base program.

**FY 17-18 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** None



**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Public Administrator	159-0	1,004,993	1,263,056	1,233,113	1,296,665	2.7%
<b>Total</b>		<b>1,004,993</b>	<b>1,263,056</b>	<b>1,233,113</b>	<b>1,296,665</b>	<b>2.7%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	171,788	230,000	230,000	230,000	0.0%
Fines	-	-	-	-	
Miscellaneous	-	-	-	-	
<b>Total General Fund</b>	<b>171,788</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>0.0%</b>

Total Sources	171,788	230,000	230,000	230,000	0.0%
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Uses

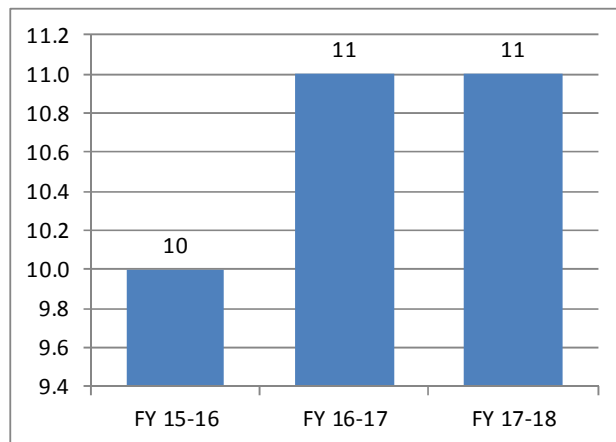
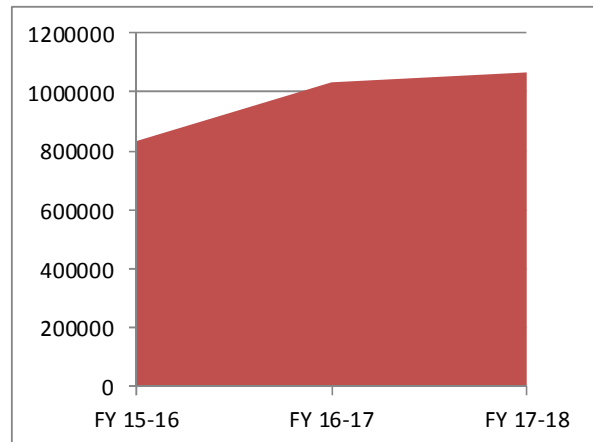
Salaries & Wages	661,678	745,968	733,792	769,456	3.1%
Employee Benefits	302,800	429,477	442,531	466,724	8.7%
Services & Supplies	40,515	87,611	56,790	60,485	-31.0%

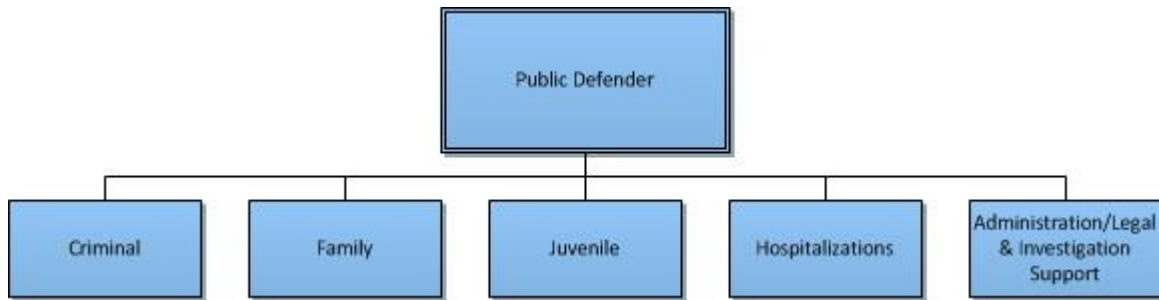
Other Financing Uses

<b>Total</b>	<b>1,004,993</b>	<b>1,263,056</b>	<b>1,233,113</b>	<b>1,296,665</b>	<b>2.7%</b>
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<b>Net General Fund Cost</b>	<b>833,205</b>	<b>1,033,056</b>	<b>1,003,113</b>	<b>1,066,665</b>	<b>3.3%</b>
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<b>FTE Summary</b>	<b>10.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0%</b>
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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. 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

**Strategic Plan Initiatives****GOAL: INFRASTRUCTURE**

- Space planning to include adequate work areas for employees and to provide a space for a secondary conference room. Build out a portion of the file room and/or acquire additional space.

**GOAL: UNIFIED TEAM**

- Increase participation of University of Nevada, Reno in Public Defender's Office Pre Trial Needs Assessment including civil legal aid needs, and identify therapeutic court admission.
- Expand Social Work Internship program with UNR to increase service delivery to other county/state agencies and represented persons.
- Explore the use of Paralegal Internship programs through UNR and determine if it would be beneficial to the office, specifically the Category A Team.

**GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Help Court identify and administer a PreTrial Risk Assessment Instrument for adult jail population and develop process for use of Risk Assessment.
- Contact local legal aid non-profit and investigate/evaluate collaboration and use of legal aid attorneys at Public Defender facility.
- Increase efficiency for staff through better use of technology including laptops/tablets, mobile printers, and ensure adequate back up storage space.
- Hire an additional Deputy Public Defender, Family Court Investigative Specialist II, and an Office Support Specialist to assist in managing the current and increasing caseload and demand of the civil commitment/hospitalization process.
- Evaluate need and secure funding, if applicable, for immigration resource including technology and dedicated personnel to comply with constitutional requirements of Padilla v. Kentucky.

**FY 17-18 Budget Enhancements/Changes**

Personnel None

Non-Personnel None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Public Defender	124-0	8,228,385	9,444,511	9,246,400	9,440,074	0.0%
<b>Total</b>		<b>8,228,385</b>	<b>9,444,511</b>	<b>9,246,400</b>	<b>9,440,074</b>	<b>0.0%</b>

**Sources and Uses**SourcesGeneral Fund

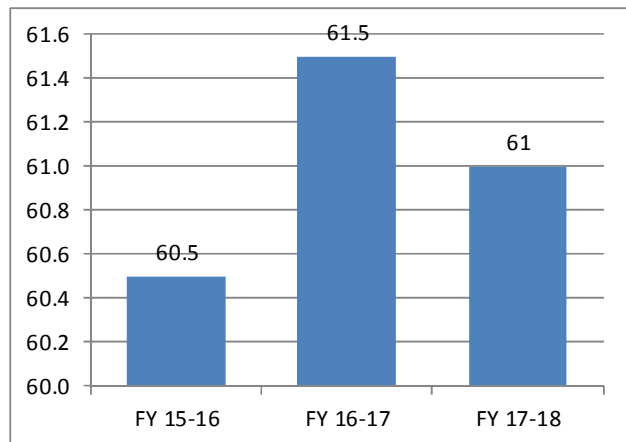
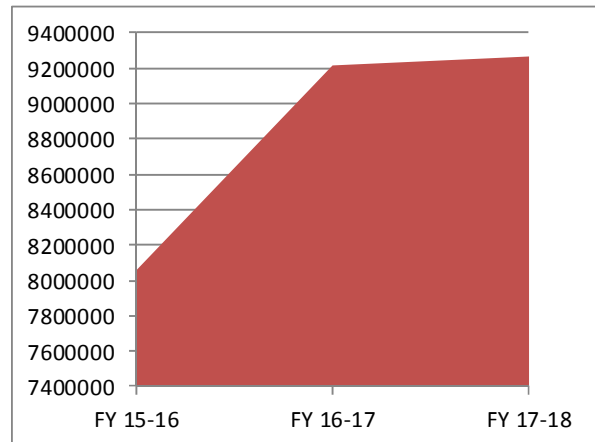
Charges for Services	173,672	230,000	175,000	175,000	-23.9%
Miscellaneous	63	-	-	-	
<b>Total General Fund</b>	<b>173,734</b>	<b>230,000</b>	<b>175,000</b>	<b>175,000</b>	<b>-23.9%</b>
Total Sources	173,734	230,000	175,000	175,000	-23.9%

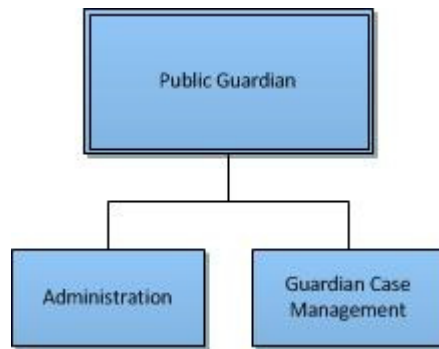
Uses

Salaries & Wages	5,563,518	5,753,055	5,517,015	5,740,647	-0.2%
Employee Benefits	2,235,130	3,145,362	3,051,133	3,152,267	0.2%
Services & Supplies	429,737	546,095	678,252	547,161	0.2%
Other Financing Uses	-	-	-	-	
<b>Total</b>	<b>8,228,385</b>	<b>9,444,511</b>	<b>9,246,400</b>	<b>9,440,074</b>	<b>0.0%</b>

<b>Net General Fund Cost</b>	<b>8,054,651</b>	<b>9,214,511</b>	<b>9,071,400</b>	<b>9,265,074</b>	<b>0.5%</b>
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<b>FTE Summary</b>	<b>60.5</b>	<b>61.5</b>	<b>61.5</b>	<b>61.0</b>	<b>-0.8%</b>
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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
- We will protect and promote the well-being of individuals served
- Teamwork
- Standards and Ethics of Professional guardians

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

**FY 17-18 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** None

## Budget Summary

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Public Guardian	157-0	1,623,307	1,886,758	1,880,733	1,947,874	3.2%
Public Guardian Donation	IN20334	-	2,544	2,544	-	-100.0%
<b>Total</b>		<b>1,623,307</b>	<b>1,889,302</b>	<b>1,883,277</b>	<b>1,947,874</b>	<b>3.1%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	119,186	150,000	150,000	150,000	0.0%
<b>Total General Fund</b>	<b>119,186</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0.0%</b>

Total Sources	119,186	150,000	150,000	150,000	0.0%
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#### Uses

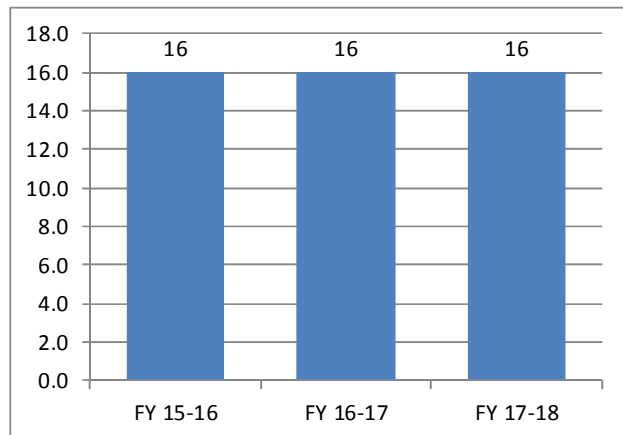
Salaries & Wages	1,081,232	1,123,884	1,114,961	1,167,682	3.9%
Employee Benefits	488,026	663,360	667,300	690,191	4.0%
<u>Services &amp; Supplies</u>	<u>54,049</u>	<u>102,058</u>	<u>101,016</u>	<u>90,001</u>	-11.8%
<b>Total</b>	<b>1,623,307</b>	<b>1,889,302</b>	<b>1,883,277</b>	<b>1,947,874</b>	<b>3.1%</b>

Carry-Forward Funding	-	2,544	2,544	-	-100.0%
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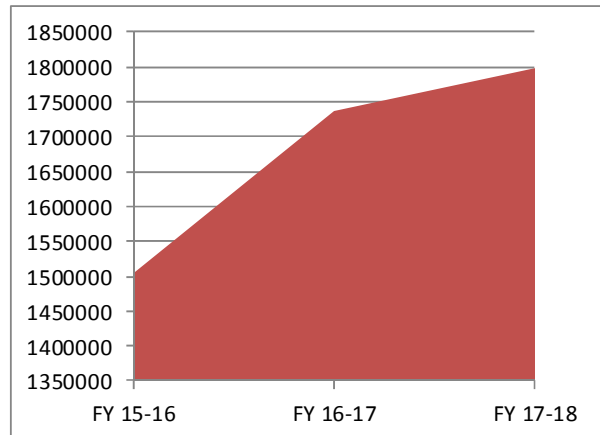
<b>Net General Fund Cost</b>	<b>1,504,121</b>	<b>1,736,758</b>	<b>1,730,733</b>	<b>1,797,874</b>	<b>3.5%</b>
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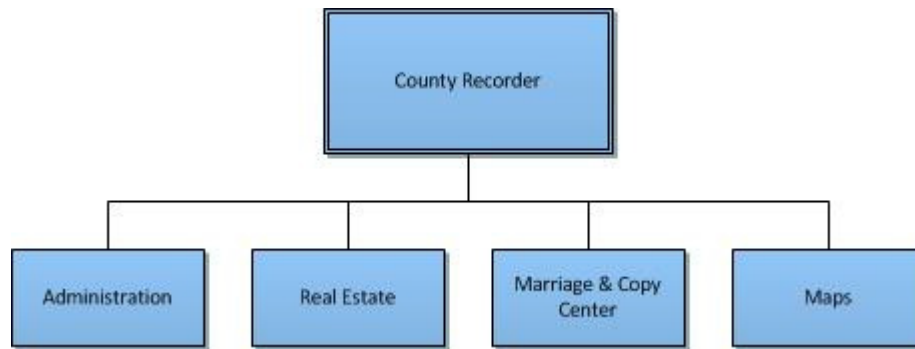
<b>FTE Summary</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>0.0%</b>
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### Staffing Trend:



### 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

**Strategic Plan Initiatives****GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Completion of eCommerce implementation.

**FY 17-18 Budget Enhancements/Changes**

**Personnel** Addition of one Department Systems Technician, funded by Recorder Tech Fee Fund.

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Administration	111-0	394,047	462,132	463,936	478,566	3.6%
Real Estate	111-0	1,189,581	1,453,570	1,383,791	1,495,900	2.9%
Marriage & Copy Center	111-0	20,931	16,566	15,459	13,480	-18.6%
Maps	111-0	196,356	255,196	254,398	274,574	7.6%
Recorder Tech Fund	IN20014	219,113	3,220,769	3,220,769	385,000	-88.0%
<b>Total</b>		<b>2,020,028</b>	<b>5,408,233</b>	<b>5,338,353</b>	<b>2,647,520</b>	<b>-51.0%</b>

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

Charges for Services	2,211,639	2,253,600	2,253,600	2,253,600	0.0%
Fines	131,474	125,000	125,000	125,000	0.0%
<b>Total General Fund</b>	<b>2,343,113</b>	<b>2,378,600</b>	<b>2,378,600</b>	<b>2,378,600</b>	<b>0.0%</b>

**Other Restricted Funds**

Charges for Services	324,318	320,000	340,000	350,000	9.4%
Miscellaneous	61,561	35,000	(17,182)	35,000	0.0%
<b>Total - Other Funds</b>	<b>385,879</b>	<b>355,000</b>	<b>322,818</b>	<b>385,000</b>	<b>8.5%</b>

Total Sources	2,728,992	2,733,600	2,701,418	2,763,600	1.1%
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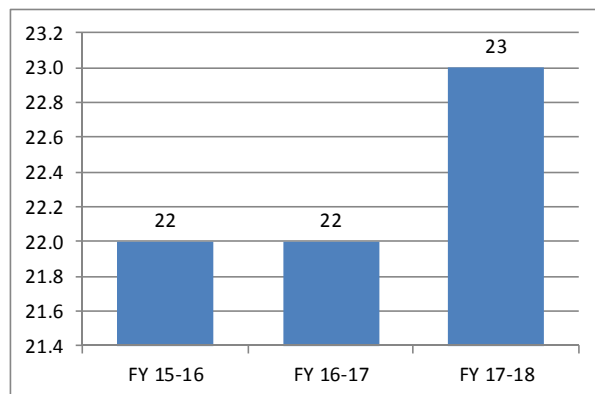
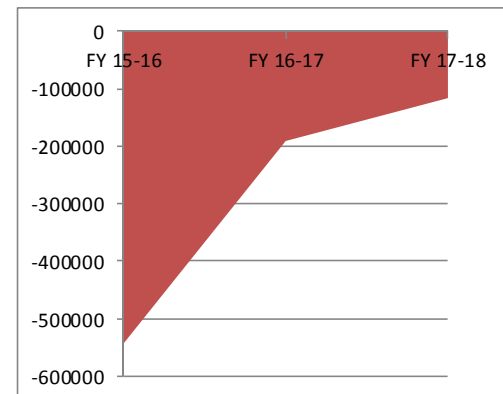
**Uses**

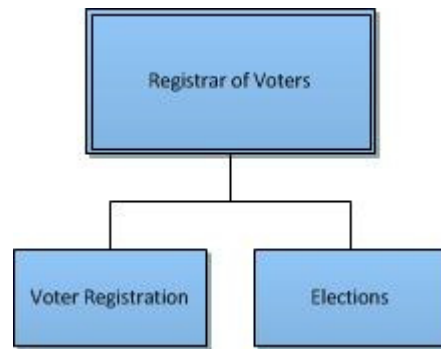
Salaries & Wages	1,122,845	1,257,959	1,215,230	1,361,471	8.2%
Employee Benefits	542,298	773,155	758,094	825,372	6.8%
Services & Supplies	233,389	3,242,719	3,230,629	376,277	-88.4%
Capital Outlay	37,096	50,000	50,000		-100.0%
Other Financing Uses	84,400	84,400	84,400	84,400	0.0%
<b>Total</b>	<b>2,020,028</b>	<b>5,408,233</b>	<b>5,338,353</b>	<b>2,647,520</b>	<b>-51.0%</b>

Carry-forward Funding	(166,766)	2,865,768	2,897,951	-	
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<b>Net General Fund Cost</b>	<b>(542,198)</b>	<b>(191,135)</b>	<b>(261,016)</b>	<b>(116,080)</b>	<b>-39.3%</b>
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<b>FTE Summary</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>23.0</b>	<b>4.5%</b>
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**Staffing Trend:****Net General Fund Cost:**

**REGISTRAR OF VOTERS**

<b>Mission</b>	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.
<b>Description</b>	<p>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.</p> <p>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.</p>
<b>Statutory Authority</b>	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); NRS Chapters; 293, 293B, 293C, 294A, 295; and Nevada Administrative Code (NAC) Chapters 293, 294 and 295



**Strategic Plan Initiatives****GOAL: ECONOMIC IMPACT & GROWTH**

- Actively monitor and participate in the legislative session.

**GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Continuing upgrade to new voting system. Public education; Modification of training for election workers.
- At least two duplicate and address correction projects.

**FY 17-18 Budget Enhancements/Changes**

**Personnel**       None

**Non-Personnel**   None

## Budget Summary

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Administration	112-1	697,206	1,118,713	892,127	1,012,204	-9.5%
Elections Division	112-2	698,226	758,689	985,026	732,984	-3.4%
<b>Total</b>		<b>1,395,432</b>	<b>1,877,402</b>	<b>1,877,153</b>	<b>1,745,188</b>	<b>-7.0%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	28,270	154,903	158,138	11,500	-92.6%
Miscellaneous	952	-	-	-	
<b>Total General Fund</b>	29,222	154,903	158,138	11,500	-92.6%
Total Sources	29,222	154,903	158,138	11,500	-92.6%

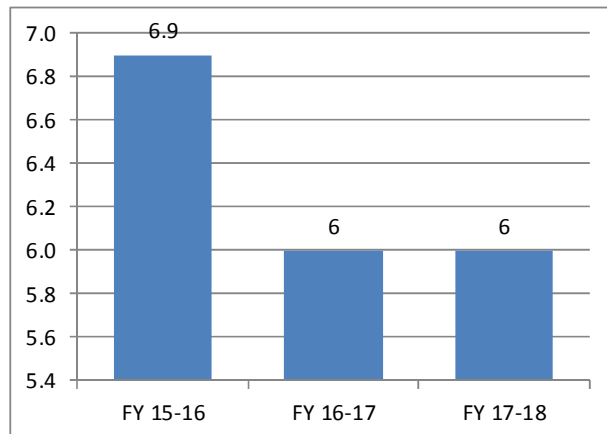
#### Uses

Salaries & Wages	504,892	460,677	442,774	487,168	5.8%
Employee Benefits	192,339	260,446	252,695	270,665	3.9%
Services & Supplies	644,692	1,111,279	1,181,684	942,355	-15.2%
Capital Outlay	53,509	45,000		45,000	0.0%
<b>Total</b>	<b>1,395,432</b>	<b>1,877,402</b>	<b>1,877,153</b>	<b>1,745,188</b>	<b>-7.0%</b>

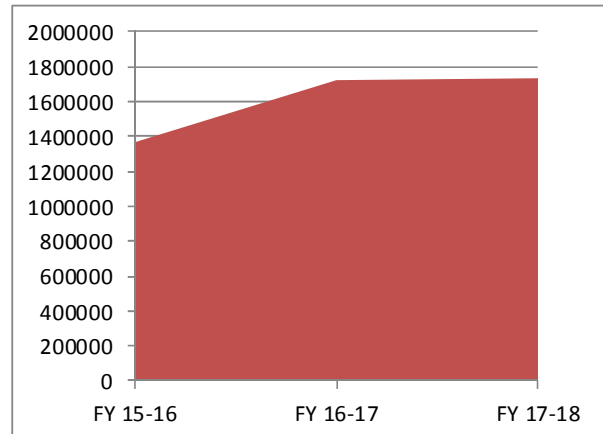
<b>Net General Fund Cost</b>	<b>1,366,210</b>	<b>1,722,499</b>	<b>1,719,015</b>	<b>1,733,688</b>	<b>0.6%</b>
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<b>FTE Summary</b>	<b>6.9</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0%</b>
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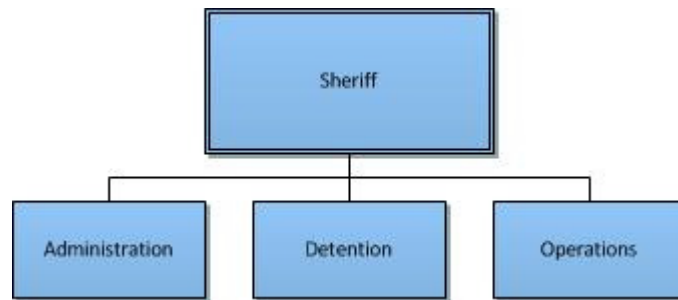
### Staffing Trend:



### 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*, • *Community Relations*, *Public Information Officer* • *General Fleet Services* • *Budget Management* • *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* •

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 1085 inmates.

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

The Operations Bureau enforces state and local laws and responds to Part I calls for service, investigates felony, gross misdemeanor and misdemeanor violations committed in unincorporated Washoe County, participates in numerous multi-agency task forces (All Threats All Crimes (ATAC) Unit, Drug Enforcement Agency (DEA) Drug Interdiction Task Force, the Northern Nevada Interdiction Task Force (NNITF)/K-9, U. S. Marshals Fugitive Investigative Strike Team (FIST), Special Investigations Unit (SIU), Regional Gang Unit (RGU) and the

Consolidated Bomb Squad), provides fugitive extraditions, provides air support during patrol, search and rescue and fire incidences and provides Civil Service.

Units in the Operations Bureau include: • *Patrol* • *Investigations* • *Extraditions and Flight Operations* • *Special Tactical Units* • *Intelligence* • *Fusion* • *Cyber Crimes* • *VIP Events*, • *Citizens Corps* • *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.

## **Strategic Plan Initiatives**

### **GOAL: INFRASTRUCTURE**

- Submit a proposal for capital improvement to redesign the Administrative Services Division lobby to enhance safety.
- Enhance community involvement and communication through the utilization of the Green Ribbon Panel of community leaders, Sheriff's Office Newsletters, Facebook posts, and other social media.
- Develop and implement a Technology Strategic Plan detailing current software and infrastructure and recommendations for future purchases of technology.

### **GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Develop, implement and maintain employee learning activities, training & development programs, with the identified resources and an environment that ensures all employees acquire the knowledge, skills and/or experience they need to improve their job performance and/or advance their careers.
- Plan, research, and implement new and changing technology and software, including determining funding options.
- Improve Public Safety by evaluating the organizational structure to ensure maximum effectiveness of existing staff and hire additional personnel as needed to maintain safety levels.

## **FY 17-18 Budget Enhancements/Changes**

**Personnel** (1) Additional 1.0 Inmate Work Program Leader – cost offset with additional revenue via contract with City of Sparks

**Non-Personnel** (1) Net Increase of \$760,000 for the Detention Medical Services contract – fully offset with:

- a. \$260,000 Sheriff's Office services & supplies budget reallocations
- b. \$500,000 reduction of General Fund Transfer to other fund/function

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Sheriff Administration	150-1	8,905,294	12,660,157	9,756,803	11,455,392	-9.5%
Grants Division	150-2	1,702,963	5,837,686	4,559,014	854,694	-85.4%
Sheriff Admin Operations	150-4	7,947,009	8,591,999	8,504,201	8,893,007	3.5%
Detective Division	150-6	8,177,223	9,182,170	9,233,844	9,414,858	2.5%
Patrol Division	150-8	22,974,704	24,696,321	24,927,459	25,718,157	4.1%
Detention Division	150-9	53,383,228	56,822,740	59,445,355	59,400,488	4.5%
<b>Total</b>		<b>103,090,421</b>	<b>117,791,073</b>	<b>116,426,674</b>	<b>115,736,596</b>	<b>-1.7%</b>

**Sources and Uses**SourcesGeneral Fund

Taxes	10,180,195	10,427,612	10,427,612	10,873,961	4.3%
Intergovernmental	4,029,739	3,548,000	3,548,000	3,548,000	0.0%
Charges for Services	4,164,780	4,181,140	4,181,140	4,244,140	1.5%
Miscellaneous	928,678	966,780	966,780	966,780	0.0%
<u>Other Financing Sources</u>	-	-	-	-	
<b>Total General Fund</b>	<b>19,303,391</b>	<b>19,123,532</b>	<b>19,123,532</b>	<b>19,632,881</b>	<b>2.7%</b>

Other Restricted Funds

Intergovernmental	1,249,069	2,966,879	2,299,144	431,242	-85.5%
Charges for Services	130,784	90,000	90,000	90,000	0.0%
Fines and Forfeitures	378,173	330,067	330,067	333,453	1.0%
<u>Miscellaneous</u>	<u>50,606</u>	<u>455,863</u>	<u>416,195</u>	<u>-</u>	<u>-100.0%</u>
<b>Total - Other Funds</b>	<b>1,808,633</b>	<b>3,842,808</b>	<b>3,135,406</b>	<b>854,694</b>	<b>-77.8%</b>

Total Sources	21,112,024	22,966,340	22,258,938	20,487,575	-10.8%
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Uses

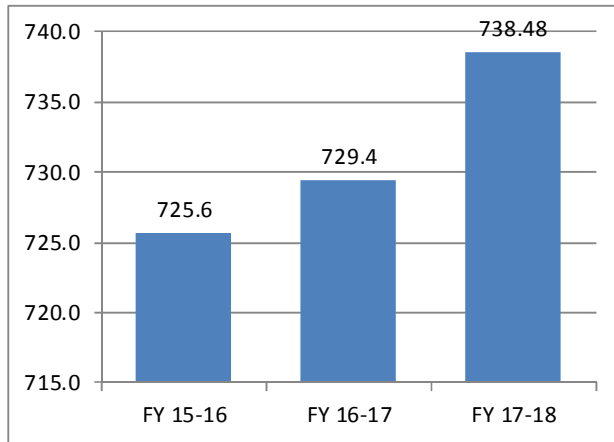
Salaries & Wages	57,281,318	58,940,869	59,672,213	59,713,366	1.3%
Employee Benefits	29,494,642	36,637,971	36,572,429	37,882,116	3.4%
Services & Supplies	16,009,813	21,597,572	20,131,471	18,141,115	-16.0%
Capital Outlay	304,649	50,661	50,561	-	
<u>Other Financing Uses</u>	<u>-</u>	<u>564,000</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>
<b>Total Uses</b>	<b>103,090,421</b>	<b>117,791,073</b>	<b>116,426,674</b>	<b>115,736,596</b>	<b>-1.7%</b>

Carry-forward Funding	(104,814)	2,004,318	1,432,288	-	
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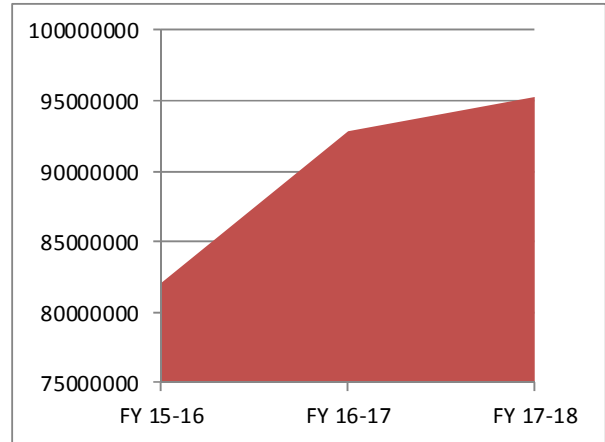
<b>Net General Fund Cost</b>	<b>82,083,212</b>	<b>92,820,415</b>	<b>92,735,448</b>	<b>95,249,021</b>	<b>2.6%</b>
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<b>FTE Summary</b>	<b>725.6</b>	<b>729.4</b>	<b>729.4</b>	<b>738.5</b>	<b>1.2%</b>
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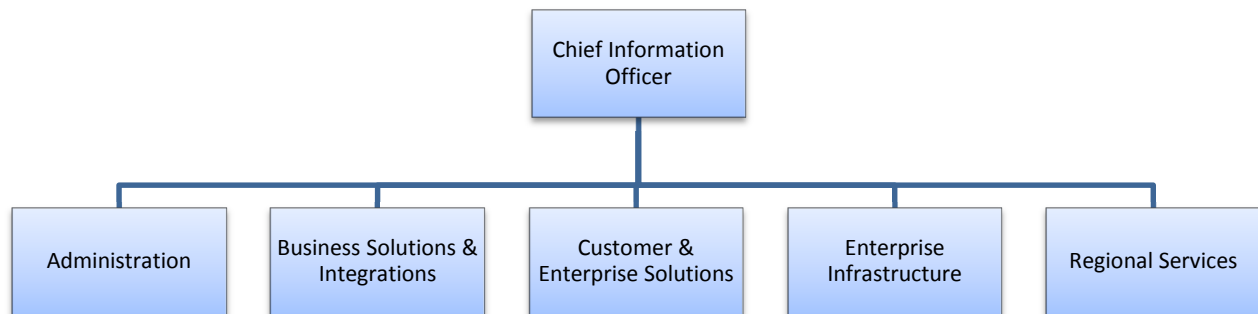
**Staffing Trend:**



**Net General Fund Cost:**



## TECHNOLOGY SERVICES



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

**Statutory**

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

### **Strategic Plan Initiatives**

#### **GOAL #1: BE RESPONSIVE AND PROACTIVE TO PENDING ECONOMIC IMPACTS**

- Implement Accela Regional permitting project.

#### **GOAL #2: KEEP SENIOR SERVICES ON PACE WITH RISING SENIOR POPULATION**

- Upgrade the Avatar application for Adult Social Services and Senior Services.

#### **GOAL #3: ENHANCE COMMUNITY SAFETY THROUGH INVESTING IN CRITICAL INFRASTRUCTURE FOR CURRENT AND FUTURE NEEDS**

- Initiate the 800MHz rollout plan in coordination with the Managers Office.
- Working with NDOT and NV Energy, develop and issue an RFP for the replacement of the 800MHz EDACS radio system with current technology to improve reliability of the public safety radio system.
- Complete the rollout of the VoIP Telephone System for downtown Reno and Library facilities.
- Coordinate with Juvenile Services to improve radio communications.

#### **GOAL #6: SIMPLIFY WORKFLOWS TO IMPROVE SERVICE DELIVERY AND CUSTOMER OUTCOMES**

- Upgrade the Washoe Bills application to streamline County response to legislative bills.

### **FY 17-18 Budget Enhancements/Changes**

**Personnel**

- (1) Reclassification of Administrative Assistant I to Administrative Assistant II
- (2) Reclassification of (2.0 FTEs) Sr. Business Systems Analyst to Technology Project Coordinator
- (3) Reallocated funding of Sr. Business Systems Analyst from Sherriff to Technology Services

**Non-Personnel** None

#### **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 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Tech Services Operations	108-1	11,066,886	12,642,217	12,570,781	12,888,604	1.9%
GIS Basemap	108-7	34,395	276,539	165,342	94,000	-66.0%
Tech Services Infrastructure	108-8	1,476,374	785,140	784,941	850,654	8.3%
<b>Total</b>		<b>12,577,655</b>	<b>13,703,896</b>	<b>13,521,064</b>	<b>13,833,258</b>	<b>0.9%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	19,841	28,200	20,200	36,000	27.7%
Miscellaneous	<u>12,271</u>	<u>-</u>	<u>52</u>	<u>-</u>	
<b>Total General Fund</b>	<b>32,111</b>	<b>28,200</b>	<b>20,252</b>	<b>36,000</b>	<b>27.7%</b>

Other Restricted Funds

Charges for Services	55,026	94,000	94,000	94,000	0.0%
Miscellaneous	<u>2,893</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total - Other Funds</b>	<b>57,919</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>	<b>0.0%</b>

Total Sources	90,030	122,200	114,252	130,000	6.4%
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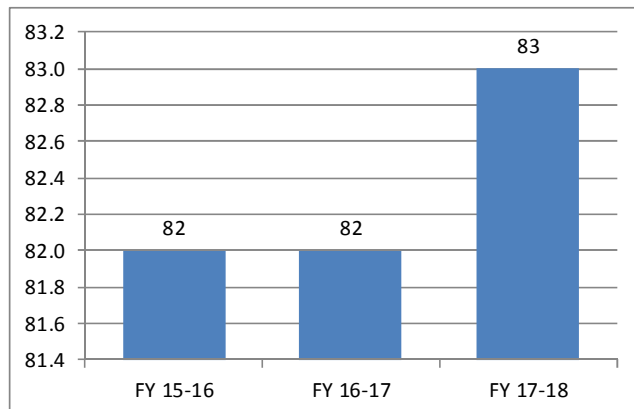
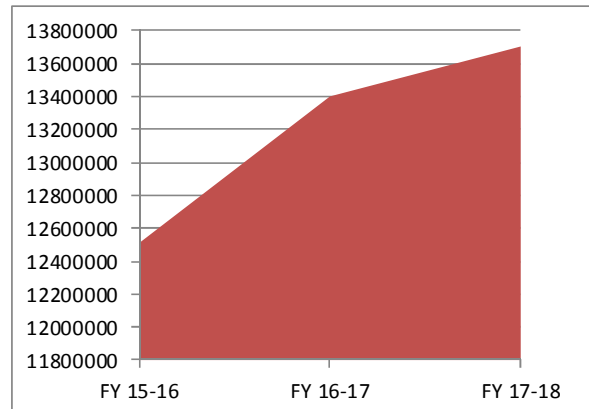
Uses

Salaries & Wages	5,619,682	5,952,212	5,930,270	6,357,576	6.8%
Employee Benefits	2,428,091	3,398,680	3,406,001	3,628,528	6.8%
Services & Supplies	4,122,336	4,281,592	4,113,382	3,847,153	-10.1%
Capital Outlay	336,134	-	-	-	
Transfer to Regional Permits	<u>71,412</u>	<u>71,412</u>	<u>71,412</u>	<u>-</u>	-100.0%
<b>Total</b>	<b>12,577,655</b>	<b>13,703,896</b>	<b>13,521,064</b>	<b>13,833,258</b>	<b>0.9%</b>

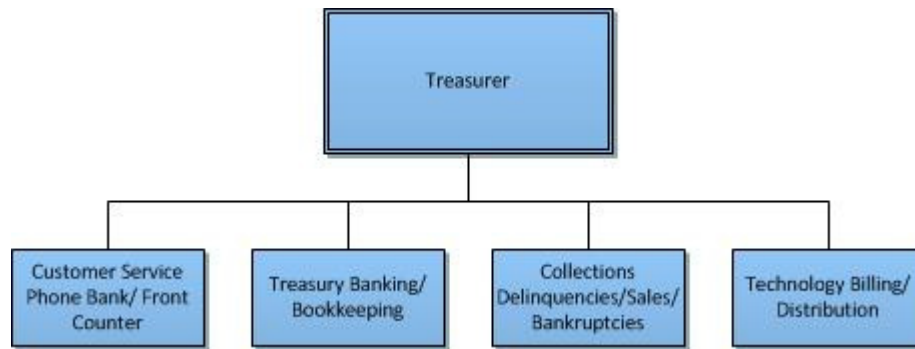
Carry-forward Funding	(23,524)	182,539	71,342	-	
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<b>Net General Fund Cost</b>	<b>12,511,149</b>	<b>13,399,157</b>	<b>13,335,470</b>	<b>13,703,258</b>	<b>2.3%</b>
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<b>FTE Summary</b>	<b>82.0</b>	<b>82.0</b>	<b>82.0</b>	<b>83.0</b>	<b>1.2%</b>
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**Staffing Trend:****Net General Fund Cost:**

## TREASURER



**Mission** The mission of the Treasurer's Office is 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

### Strategic Plan Initiatives

#### **GOAL: SIMPLIFY WORKFLOWS / SERVICE DELIVERY**

- Implement card payments at the Treasurer's office counter and over the phone.
- Issue RFP for banking services.
- Implement electronic bill presentment.
- Office reorganization – Review workflows, positions and duties (including results of Hay Refresh) and implement resulting recommendations.
- Review and update internal policies/procedures, along with corresponding updates to County Code.

### FY 17-18 Budget Enhancements/Changes

**Personnel** None

**Non-Personnel** None

## Budget Summary

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Treasurer	113-0	2,063,677	2,542,094	2,228,217	2,460,133	-3.2%
<b>Total</b>		<b>2,063,677</b>	<b>2,542,094</b>	<b>2,228,217</b>	<b>2,460,133</b>	<b>-3.2%</b>

## Sources and Uses

### Sources

#### General Fund

Charges for Services	1,806,899	1,810,000	1,846,500	1,810,000	0.0%
Fines	2,100,713	2,460,000	2,100,000	1,815,000	-26.2%
Miscellaneous	2,743,680	1,895,000	401,967	1,820,000	-4.0%
<b>Total General Fund</b>	<b>6,651,292</b>	<b>6,165,000</b>	<b>4,348,467</b>	<b>5,445,000</b>	<b>-11.7%</b>

Total Sources	6,651,292	6,165,000	4,348,467	5,445,000	-11.7%
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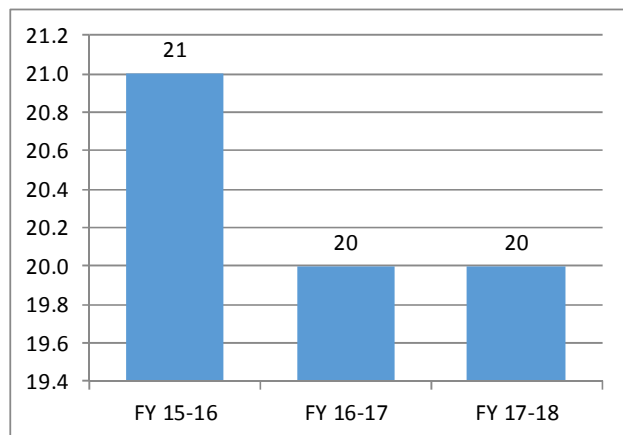
### Uses

Salaries & Wages	1,138,492	1,201,584	1,144,274	1,238,203	3.0%
Employee Benefits	528,842	726,947	699,205	746,968	2.8%
Services & Supplies	396,343	613,564	384,739	474,962	-22.6%
Other Financing Uses	(676)				
<b>Total</b>	<b>2,063,001</b>	<b>2,542,094</b>	<b>2,228,217</b>	<b>2,460,133</b>	<b>-3.2%</b>

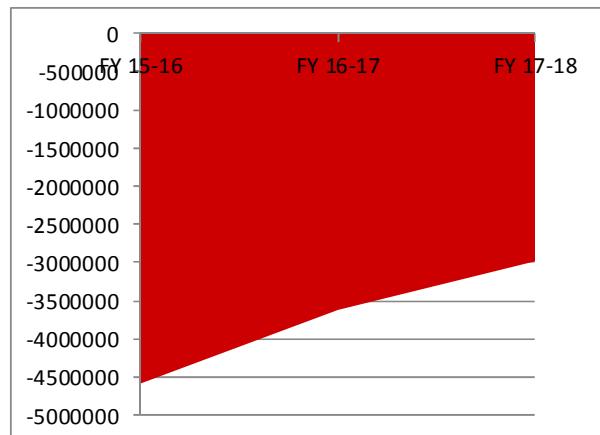
<b>Net General Fund Cost</b>	<b>(4,588,290)</b>	<b>(3,622,906)</b>	<b>(2,120,249)</b>	<b>(2,984,867)</b>	<b>-17.6%</b>
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<b>FTE Summary</b>	<b>21.0</b>	<b>20.0</b>	<b>20.0</b>	<b>20.0</b>	<b>0.0%</b>
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## Staffing Trend:



## Net General Fund Cost:



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# **Washoe County Annual Budget 2017-2018**

## ***Special Revenue Funds***

## SPECIAL REVENUE FUNDS

**Description** Special Revenue Funds account for specific revenue sources which are legally restricted for specified purposes. There are 14 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.

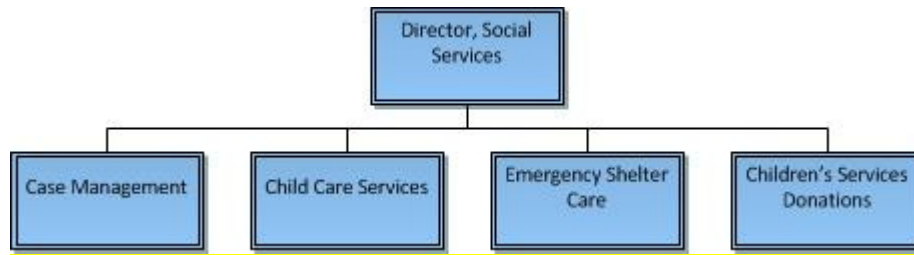
<b>Fund</b>	<b>Beginning Fund Balance/ Cash Balance</b>	<b>FY 17-18 Budgeted Revenues</b>	<b>FY 17-18 Other Financing/ Transfers In</b>	<b>FY 17-18 Budgeted Expenditures</b>	<b>FY 17-18 Operating Transfers Out</b>	<b>Ending Fund Balance/ Cash Balance</b>
Health	2,933,936	12,550,329	9,516,856	22,394,437	100,271	2,506,413
Library Expansion	1,743,910	2,824,809	-	2,603,608	216,675	1,748,436
Animal Services	6,418,325	4,879,713	-	5,666,147	-	5,631,891
Regional Communication System	1,067,402	1,700,765	-	2,276,005	-	492,162
Regional Permits System	314,901	319,991	100,271	284,666	-	450,497
Indigent Tax Levy	6,996,644	11,889,427	17,711,175	32,175,217	367,200	4,054,829
Child Protective Services	7,323,963	55,891,099	847,237	56,338,335	400,000	7,323,964
Senior Services	839,342	2,317,352	1,406,782	3,901,991	-	661,485
Enhanced 911	499,050	1,620,600	-	1,620,600	-	499,050
Regional Public Safety	439,099	1,016,738	-	1,012,707	-	443,130
Central Truckee Meadows Remediation District	4,942,324	1,345,135	-	3,426,292	-	2,861,167
Truckee River Flood Mgt Infrastructure	2,553,956	11,140,450	-	9,752,007	1,388,443	2,553,956
Roads Special Revenue Fund	5,702,056	10,197,430	3,649,733	15,859,474	-	3,689,745
<u>Other Restricted Special Revenue</u>	<u>1,530,191</u>	<u>13,726,859</u>	<u>-</u>	<u>13,365,682</u>	<u>1,582,400</u>	<u>308,968</u>
<b>Total</b>	<b>43,305,099</b>	<b>131,420,697</b>	<b>33,232,054</b>	<b>170,677,168</b>	<b>4,054,989</b>	<b>33,225,693</b>



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## CHILD PROTECTIVE SERVICES FUND HUMAN SERVICES AGENCY



**Mission** The mission of the Washoe County Human Services Agency is to assess the needs of individuals, families, and the children 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

### Strategic Plan Initiatives

#### **GOAL: INFRASTRUCTURE**

- Open the new Family Engagement Center for Child welfare.

### FY 17-18 Budget Enhancements/Changes

**Personnel:** None

**Non-Personnel:** None

In FY 17-18, the Child Protective Services Fund will be restructured to reflect current business model and agency operations.



**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Children's Svcs Case Mgt	228-1	26,787,649	32,913,710	31,675,244	17,762,611	-46.0%
Child Care Services Div	228-2	1,070,635	1,190,415	1,165,232	474,532	-60.1%
Children's Svcs Residential	228-3	22,084,955	24,002,080	25,045,740	23,153,867	-3.5%
Children's Svcs Donations	228-4	151,275	94,682	59,323	-	-100.0%
Administrative Services	228-6	-	-	-	4,780,862	
Child Welfare	228-7	-	-	-	10,566,463	
<b>Total</b>		<b>50,094,514</b>	<b>58,200,887</b>	<b>57,945,539</b>	<b>56,738,335</b>	<b>-2.5%</b>

**Sources and Uses****Sources**

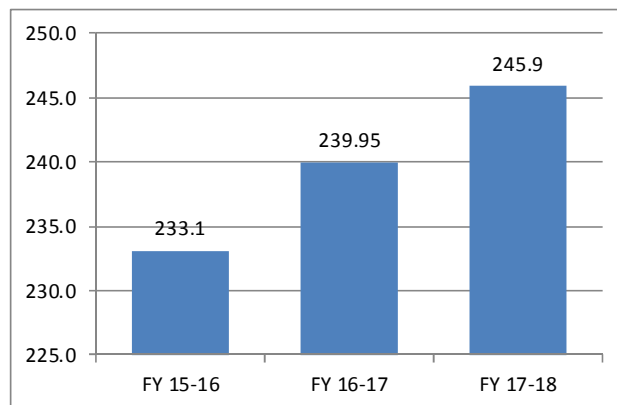
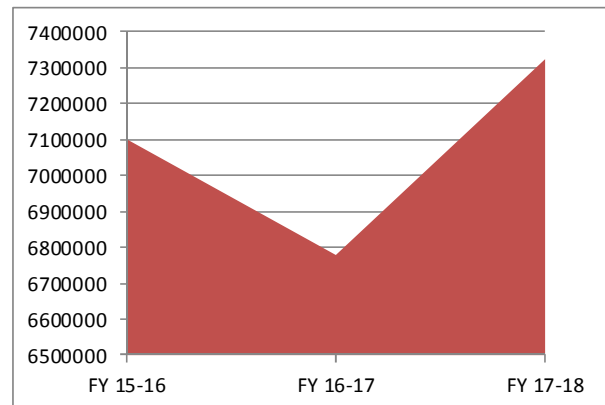
Beginning Fund Balance	3,796,720	7,100,876	7,100,876	7,323,963	3.1%
Taxes	5,317,065	5,388,947	5,388,947	5,619,618	4.3%
Licenses and Permits	19,460	22,500	22,500	22,500	0.0%
Intergovernmental	36,272,147	38,788,047	40,846,411	38,746,159	-0.1%
Charges for Services	4,192,000	3,237,000	1,549,500	3,492,000	7.9%
Miscellaneous	6,301,208	9,094,390	9,014,031	8,010,822	-11.9%
Transfer In - General Fund	<u>1,296,791</u>	<u>1,347,537</u>	<u>1,347,237</u>	<u>847,237</u>	-37.1%
<b>Total</b>	<b>57,195,391</b>	<b>64,979,297</b>	<b>65,269,502</b>	<b>64,062,299</b>	<b>-1.4%</b>

**Uses**

Salaries & Wages	14,178,896	17,231,043	15,767,141	17,377,956	0.9%
Employee Benefits	6,420,033	9,567,771	9,296,753	10,206,560	6.7%
Services & Supplies	29,090,586	30,306,073	31,977,645	28,753,819	-5.1%
Capital Outlay	5,000				
Transfers Out	<u>400,000</u>	<u>1,096,000</u>	<u>904,000</u>	<u>400,000</u>	-63.5%
<b>Total</b>	<b>50,094,515</b>	<b>58,200,887</b>	<b>57,945,539</b>	<b>56,738,335</b>	<b>-2.5%</b>

<b>Ending Fund Balance</b>	<b>7,100,876</b>	<b>6,778,410</b>	<b>7,323,963</b>	<b>7,323,964</b>	<b>8.0%</b>
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<b>FTE Summary</b>	<b>233.1</b>	<b>240.0</b>	<b>240.0</b>	<b>245.9</b>	<b>2.5%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

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

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

**Description:** Groundwater is an essential component in meeting public water needs in southern 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 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 life of known plumes
- Coordinating actions of stakeholder agencies (Reno, Sparks, Nevada Division of Environmental Protection, Washoe County Health District, Truckee Meadows Water Authority)
- Providing education and outreach

**Statutory**

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

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

**FY 17-18 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Clean Water Activities	266-1	176,289	822,846	750,061	701,795	-14.7%
Source Management	266-2	311,803	1,666,748	619,487	1,214,585	-27.1%
GW Investigation & Modelin	266-3	501,778	931,663	760,317	856,653	-8.1%
Implementation & Admin	266-4	100,795	202,562	204,315	169,333	-16.4%
Support Activities	266-5	(702)	15,782	15,782	-	-100.0%
Outreach	266-6	27,586	55,669	62,534	67,470	21.2%
CTMRD General	C206000	370,754	392,963	(79,218)	416,457	6.0%
<b>Total</b>		<b>1,488,304</b>	<b>4,088,233</b>	<b>2,333,277</b>	<b>3,426,292</b>	<b>-16.2%</b>

**Sources and Uses****Sources**

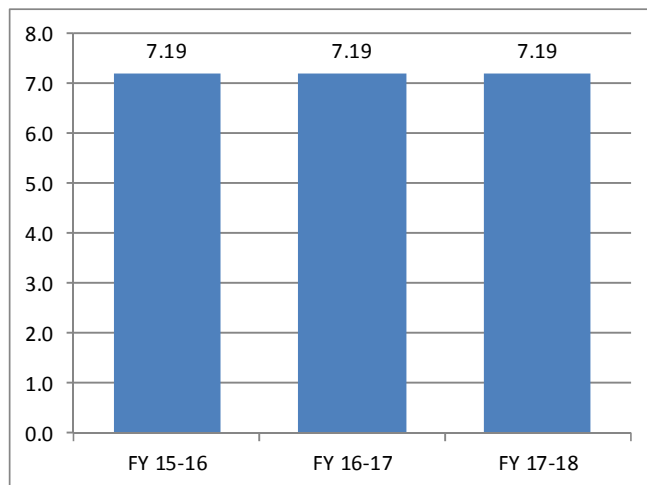
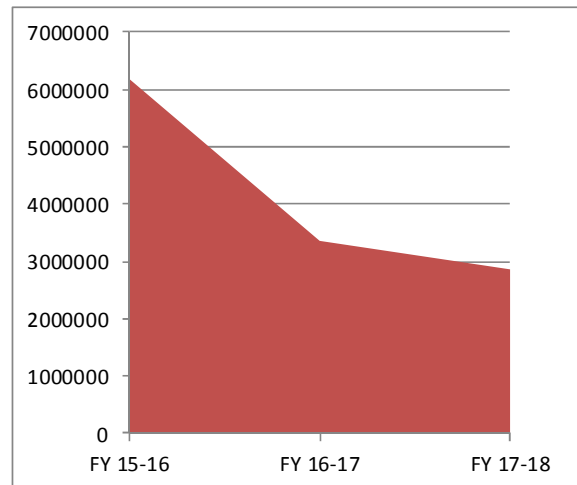
Beginning Fund Balance	6,175,797	6,179,797	6,179,797	4,942,321	-20.0%
Charges for Services	1,348,477	1,183,453	1,124,334	1,250,000	5.6%
Miscellaneous	<u>143,827</u>	<u>83,109</u>	<u>(28,533)</u>	<u>95,138</u>	14.5%
<b>Total</b>	<b>7,668,101</b>	<b>7,446,359</b>	<b>7,275,598</b>	<b>6,287,459</b>	<b>-15.6%</b>

**Uses**

Salaries & Wages	485,257	629,536	550,919	652,401	3.6%
Employee Benefits	169,776	342,872	314,431	373,555	8.9%
Services & Supplies	<u>833,270</u>	<u>3,115,825</u>	<u>1,467,927</u>	<u>2,400,336</u>	-23.0%
<b>Total</b>	<b>1,488,304</b>	<b>4,088,233</b>	<b>2,333,277</b>	<b>3,426,292</b>	<b>-16.2%</b>

<b>Ending Fund Balance</b>	<b>6,179,797</b>	<b>3,358,126</b>	<b>4,942,321</b>	<b>2,861,168</b>	<b>-14.8%</b>
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<b>FTE Summary</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>	<b>0.1%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

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**ENHANCED 911 FUND  
TECHNOLOGY SERVICES DEPARTMENT**

<b>Description</b>	The Enhanced 911 (E911) Fund was established to account for the surcharge dollars collected to enhance the telephone system for reporting emergencies. The 1995 Legislature enacted NRS 244A.7643 to allow up to a twenty-five cent surcharge per line on customers in Washoe County. The surcharge is imposed by the Board of County Commissioners. This surcharge was originally scheduled to sunset in December of 2001 but legislation in the 2001 Nevada Legislature made this a permanent funding source.
<b>Statutory Authority:</b>	NRS 244A – Counties: Financing of Public Improvements
<b>Funding Source:</b>	Surcharge on telephone bills

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

**FY 17-18 Budget Enhancements/Changes**

None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Enhanced 911	208-0	1,810,413	1,878,616	1,694,008	1,620,600	-13.7%
<b>Total</b>		<b>1,810,413</b>	<b>1,878,616</b>	<b>1,694,008</b>	<b>1,620,600</b>	<b>-13.7%</b>

**Sources and Uses**Sources

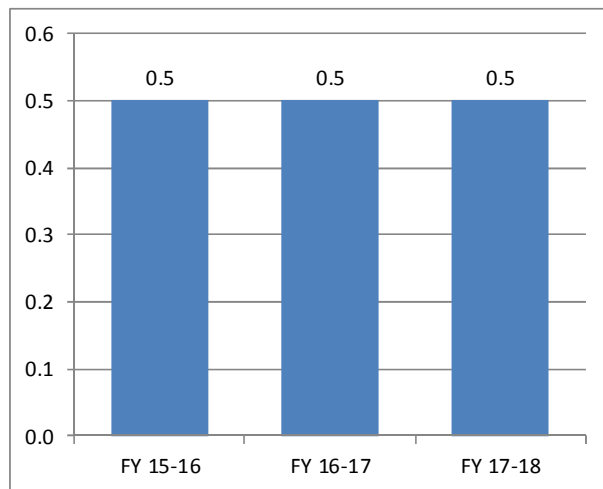
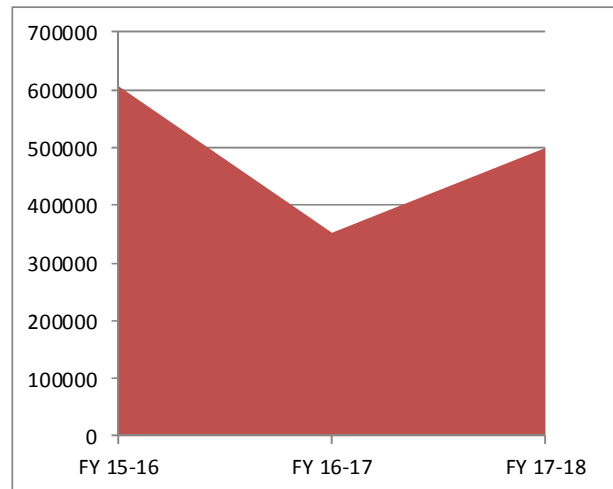
Beginning Fund Balance	800,086	606,228	606,228	499,050	-17.7%
Charges for Services	1,602,155	1,614,732	1,589,748	1,613,000	-0.1%
Miscellaneous	14,400	10,000	(2,918)	7,600	-24.0%
<b>Total</b>	<b>2,416,641</b>	<b>2,230,959</b>	<b>2,193,058</b>	<b>2,119,650</b>	<b>-5.0%</b>

Uses

Salaries & Wages	26,724	28,535	28,774	31,315	9.7%
Employee Benefits	13,705	19,335	19,358	20,813	7.6%
Services & Supplies	1,644,694	1,630,746	1,518,813	1,568,473	-3.8%
Capital Outlay	125,290.05	200,000	127,063	-	-100.0%
<b>Total</b>	<b>1,810,413</b>	<b>1,878,616</b>	<b>1,694,008</b>	<b>1,620,600</b>	<b>-13.7%</b>

<b>Ending Fund Balance</b>	<b>606,228</b>	<b>352,343</b>	<b>499,050</b>	<b>499,050</b>	<b>41.6%</b>
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<b>FTE Summary</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.0%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

## 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 Health District operates through five (5) divisions and the Office of the District Health Officer.

- The *Administrative Health Services Division* (AHS) ensures administrative compliance with fiscal and operational policies of the District Board of Health and Board of County Commissioners, and is responsible for planning, personnel management, policy and procedures, and for intergovernmental relations.
- The *Air Quality Management Division* (AQM) implements clean air solutions that protect the quality of life for the citizens of Washoe County through community partnerships along with programs and services such as air monitoring, permitting and enforcement, planning, and public education.
- The *Community and Clinical Health Services Division* (CCHS) provides clinical services, community and individual health education, and partners with other community organizations and health care providers to improve the health of our community.
- The *Environmental Health Services Division* (EHS) leads the team that ensures compliance with local, state and federal laws regulating food, water, vector and other areas of public health in Washoe County. The many programs under the EHS umbrella have an emphasis on regulation and enforcement, but also have a strong education component, promoting a collaborative approach with industry to meet local and national public health goals.
- The *Epidemiology and Public Health Preparedness Division* (EPHP) 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.
- The *Office of the District Health Officer* (ODHO) provides direction and leadership for the Washoe County Health Department; manages public relations and outreach functions; guides quality improvement and strategic direction; and conducts DBOH administrative functions.

**Statutory**

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

## **FY 17-18 Budget Enhancements/Changes**

- Personnel**
- (1) New Health Educator II
  - (2) New Intermittent Community Health Nutritionist
  - (3) Reclassification of Vector Borne Disease Specialist to Environmental Health Specialist
  - (4) Reclassification of Vector Control Coordinator to Environmental Health Specialist Supervisor
  - (5) Reclassification of Air Quality Specialist II to Sr. Air Quality Specialist
  - (6) Reclassification of Office Support Specialist to Office Assistant III
  - (7) Reclassification of Office Assistant III to Office Support Specialist
  - (8) Reassignment of Environmental Health Specialist Trainee I/II to Environmental Health Specialist Trainee
  - (9) Added certification to the Sr. Environmental Health Specialist
- Non-Personnel**
- (1) Funding for payments to the State of Nevada for birth/death certificates
  - (2) Increased Revenue to support increases in costs
  - (3) Reduction in required General Fund Support

## **Strategic Plan Initiatives**

### **GOAL #1: BE RESPONSIVE AND PROACTIVE TO PENDING ECONOMIC IMPACTS**

- Conduct plan review and permitting activities required for economic development projects.

### **GOAL #3: ENHANCE COMMUNITY SAFETY THROUGH INVESTING IN CRITICAL INFRASTRUCTURE FOR CURRENT AND FUTURE NEEDS**

- Work with EMS agencies to develop a strategic plan that seeks to align EMS infrastructure investments for the region.
- Plan for a move of the Tuberculosis Clinic (given the construction of the new Medical Examiner Building and in anticipation of the need to vacate the existing space).

### **GOAL #4: PREPARE FOR THE IMPACT OF MEDICAL MARIJUANA ON THE COUNTY**

- Issue and inspect medical marijuana facilities subject to Health District Air Quality and Environmental Health regulations.

### **GOAL #5: WORKING AS A PROFESSIONAL, UNIFIED TEAM**

- Work with other departments, jurisdictions and organizations to develop a Community Health Improvement Plan.
- Work with other departments, and the Cities of Reno and Sparks to simplify and coordinate workflows to develop and implement a Web-based Regional Business License and Permitting Platform.
- Work with Truckee Meadows Healthy Communities to develop projects to meet needs in the 89502 zip code project area.

### **GOAL #6: SIMPLIFY WORKFLOWS TO IMPROVE SERVICE DELIVERY AND CUSTOMER OUTCOMES**

- Implement and document quality improvement projects to streamline processes and improve customer outcomes.

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Office of District Health Office	202-1	594,672	1,034,641	1,004,411	1,076,894	4.1%
Health Administration	202-2	996,021	1,132,724	1,130,828	1,154,904	2.0%
Air Quality	202-3	2,670,636	3,390,330	2,918,111	3,360,649	-0.9%
Community & Clinical Health	202-4	6,880,583	7,634,095	7,411,059	7,634,246	0.0%
Environmental Health	202-5	5,939,960	6,811,642	6,418,230	6,707,872	-1.5%
Epidemiological Public Health	202-6	2,688,659	2,849,590	2,622,278	2,560,143	-10.2%
Undesignated	202-9	-	-	-	-	
<b>Total</b>		<b>19,770,531</b>	<b>22,853,023</b>	<b>21,504,916</b>	<b>22,494,708</b>	<b>-1.6%</b>

**Sources and Uses****Sources**

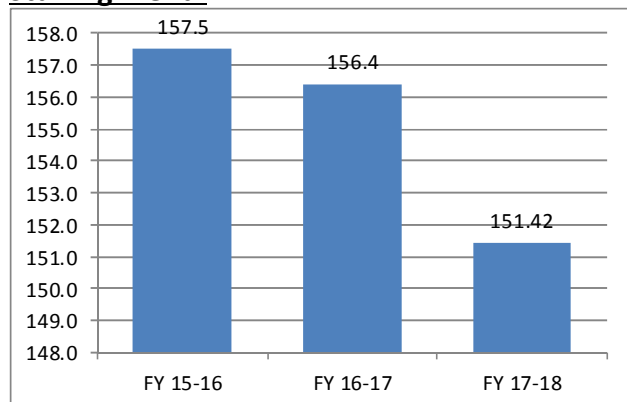
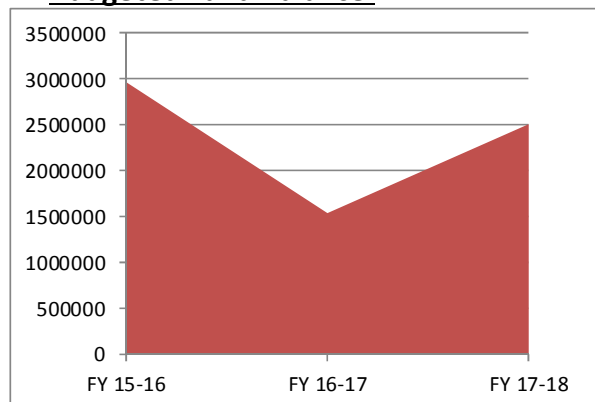
Beginning Fund Balance	2,268,505	2,967,844	2,967,844	2,933,936	-1.1%
Licenses and Permits	1,559,740	2,148,652	2,260,642	3,105,142	44.5%
Grants and Restricted Funding	7,051,497	7,365,806	7,120,555	6,814,646	-7.5%
Charges for Services	1,700,518	1,991,371	2,185,791	2,553,979	28.3%
Miscellaneous	79,885	117,144	107,164	76,562	-34.6%
Transfers	<u>10,078,231</u>	<u>9,796,856</u>	<u>9,796,856</u>	<u>9,516,856</u>	-2.9%
<b>Total</b>	<b>22,738,376</b>	<b>24,387,673</b>	<b>24,438,852</b>	<b>25,001,121</b>	<b>2.5%</b>

**Uses**

Salaries & Wages	10,052,614	11,117,860	10,767,079	11,255,955	1.2%
Employee Benefits	4,357,113	6,117,014	5,935,576	6,317,532	3.3%
Services & Supplies	5,240,722	5,494,596	4,683,465	4,695,950	-14.5%
Capital Outlay	62,001	65,472	60,714	125,000	90.9%
Transfers	<u>58,081</u>	<u>58,081</u>	<u>58,081</u>	<u>100,271</u>	72.6%
<b>Total</b>	<b>19,770,531</b>	<b>22,853,023</b>	<b>21,504,916</b>	<b>22,494,708</b>	<b>-1.6%</b>

<b>Ending Fund Balance</b>	<b>2,967,844</b>	<b>1,534,650</b>	<b>2,933,936</b>	<b>2,506,413</b>	<b>63.3%</b>
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<b>FTE Summary</b>	<b>157.5</b>	<b>156.4</b>	<b>156.4</b>	<b>151.4</b>	<b>-3.2%</b>
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**Staffing Trend:****Budgeted Fund Balance:**



**INDIGENT TAX LEVY FUND  
HUMAN SERVICES DEPARTMENT**

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

**Statutory Authority** NRS428 – Indigent Persons

**FY 17-18 Budget Enhancements/Changes**

Prior to FY 2016/17, 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 FY 2016/17, 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 (\$16,948,493) is shown as a Transfer In to this fund.

**Personnel**

- (1) Reclassification of Eligibility Case Compliance Reviewer to Social Services Supervisor
- (2) Reclassification of Eligibility Certification Specialist II to Department Systems Technician.
- (3) Eliminate Account Clerk position to offset reclassification costs of two positions listed above.

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Indigent Assistance	221-0	12,613,000	32,432,025	29,655,926	32,542,417	0.3%
<b>Total</b>		<b>12,613,000</b>	<b>32,432,025</b>	<b>28,980,387</b>	<b>32,542,417</b>	<b>0.3%</b>

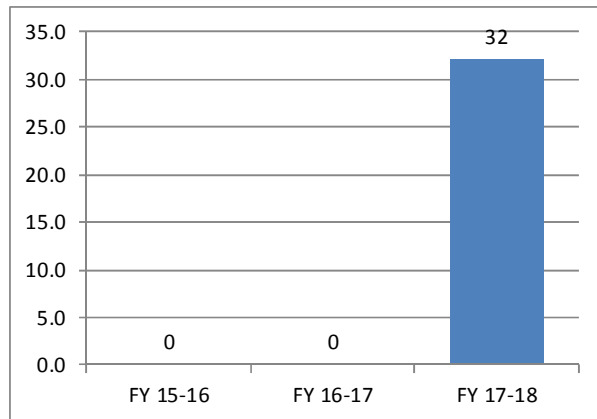
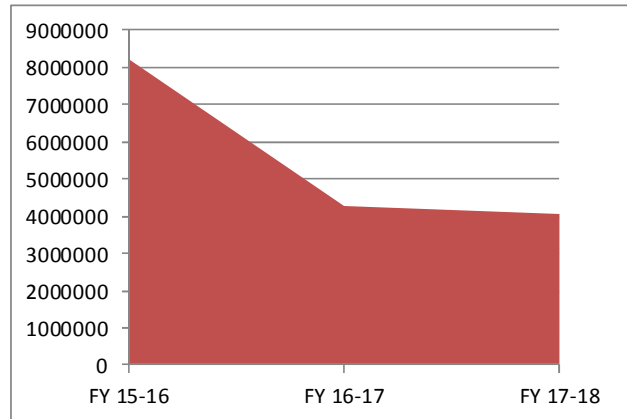
**Sources and Uses**Sources

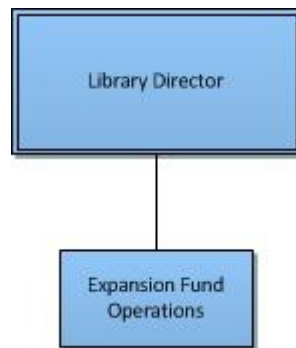
Beginning Fund Balance		9,215,698	8,217,204	8,217,204	6,996,644	-14.9%
Taxes		7,977,203	8,083,420	8,083,420	8,429,427	4.3%
Charges for Services		98,095	78,000	88,567	78,000	0.0%
Miscellaneous		3,539,208	3,382,000	3,314,886	3,382,000	0.0%
<u>Transfer In-General Fund</u>		<u>-</u>	<u>16,948,493</u>	<u>16,948,493</u>	<u>17,711,175</u>	4.5%
<b>Total</b>		<b>20,830,204</b>	<b>36,709,117</b>	<b>36,652,570</b>	<b>36,597,246</b>	<b>-0.3%</b>

Uses

Salaries & Wages		-	2,982,415	2,649,649	3,394,938	13.8%
Employee Benefits		-	1,737,121	1,523,287	2,009,042	15.7%
Services & Supplies		12,613,000	26,408,046	24,807,451	26,771,237	1.4%
<u>Transfers Out</u>		<u>-</u>	<u>1,304,443</u>	<u>675,539</u>	<u>367,200</u>	-71.9%
<b>Total</b>		<b>12,613,000</b>	<b>32,432,025</b>	<b>29,655,926</b>	<b>32,542,417</b>	<b>0.3%</b>

<b>Ending Fund Balance</b>		<b>8,217,204</b>	<b>4,277,092</b>	<b>6,996,644</b>	<b>4,054,829</b>	<b>-5.2%</b>
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**FTE Summary****32.0****Staffing Trend:****Budgeted Fund Balance:**

**LIBRARY EXPANSION FUND**

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

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

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

**Statutory Authority** NRS Chapter 379 – Public Libraries

**Strategic Plan Initiatives**

The Library Expansion Fund strategic plan initiatives are included in the Library Department initiatives.

**FY 17-18 Budget Enhancements/Changes**

**Personnel** Reclassification of one (1.0) Office Support Specialist to Account Clerk II

**Non-Personnel** (1) Increase \$100,000 in Services & Supplies-cost fully offset with increased tax revenues/fund balance  
 (2) \$50,000 in non-capital equipment  
 (3) \$50,000 in collection development

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Library Expansion	204-0	2,340,513	2,641,977	2,641,977	2,820,282	6.7%
<b>Total</b>		<b>2,340,513</b>	<b>2,641,977</b>	<b>2,641,977</b>	<b>2,820,282</b>	<b>6.7%</b>

**Sources and Uses**Sources

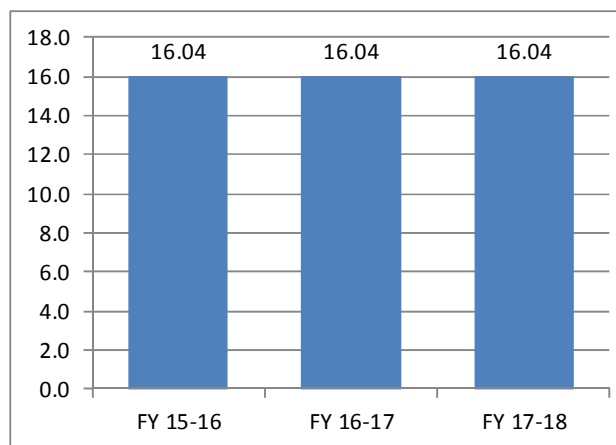
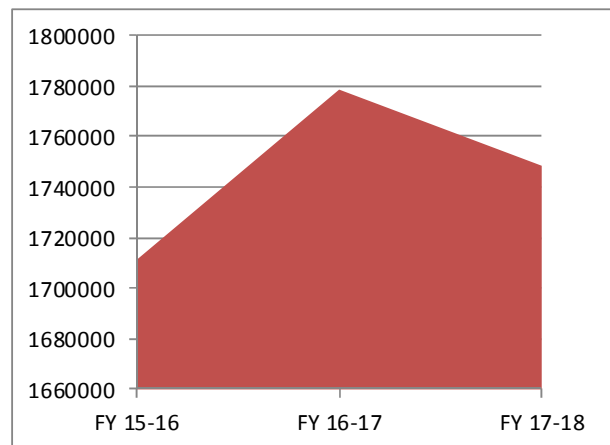
Beginning Fund Balance		1,351,911	1,711,192	1,711,192	1,743,910	1.9%
Property Taxes		2,658,535	2,694,473	2,694,473	2,809,809	4.3%
Miscellaneous		41,260	15,000	(19,779)	15,000	0.0%
<b>Total</b>		<b>4,051,705</b>	<b>4,420,665</b>	<b>4,385,886</b>	<b>4,568,719</b>	<b>3.3%</b>

Uses

Salaries & Wages		768,164	868,989	864,799	918,300	5.7%
Employee Benefits		302,724	450,274	456,001	488,937	8.6%
Services & Supplies		1,053,787	1,103,603	1,102,066	1,196,370	8.4%
Other Financing Use		215,838	219,110	219,110	216,675	-1.1%
<b>Total</b>		<b>2,340,513</b>	<b>2,641,977</b>	<b>2,641,977</b>	<b>2,820,282</b>	<b>6.7%</b>

<b>Ending Fund Balance</b>		<b>1,711,192</b>	<b>1,778,689</b>	<b>1,743,910</b>	<b>1,748,436</b>	<b>-1.7%</b>
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<b>FTE Summary</b>		<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>0.0%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

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**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 requires employees.

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Baseball Stadium	270-2	1,132,640	1,250,000	1,250,000	1,250,000	0.0%
Cooperative Extension	270-3	1,329,499	1,347,237	1,347,237	1,404,904	4.3%
May Center	270-6	579,749	743,897	630,830	659,782	-11.3%
Administrative Assessment	270-7	746,907	3,346,582	3,346,582	873,000	-73.9%
<b>Total</b>		<b>3,788,795</b>	<b>6,687,716</b>	<b>6,574,649</b>	<b>4,187,686</b>	<b>-37.4%</b>

**Sources and Uses**Sources

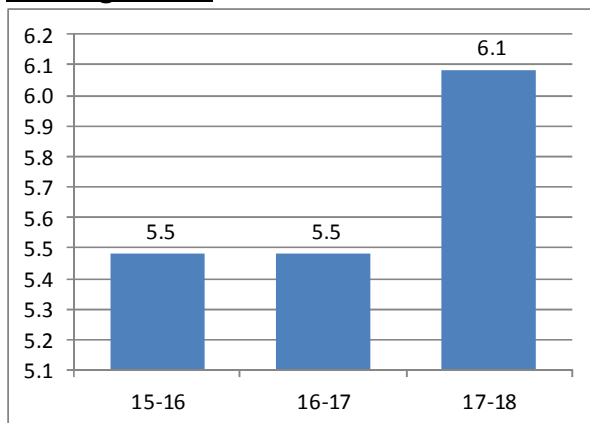
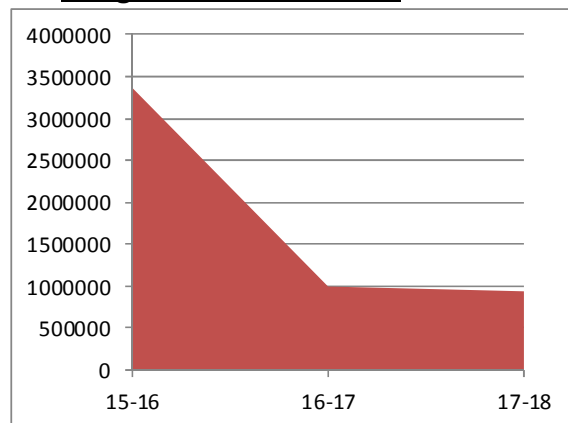
Beginning Fund Balance		3,362,357	3,624,632	3,624,632	1,019,220	-71.9%
Property Tax		1,329,263	1,347,237	1,347,237	1,404,904	4.3%
Car Rental Fee		1,263,887	1,250,000	1,250,000	1,250,000	0.0%
Charges for Services		354,580	402,408	309,000	402,408	0.0%
Fines and Forfeitures		694,302	748,000	748,000	748,000	0.0%
Miscellaneous		409,038	347,911	315,000	315,000	-9.5%
Other Financing Sources		-	-	-	-	
<b>Total</b>		<b>7,413,427</b>	<b>7,720,188</b>	<b>7,593,869</b>	<b>5,139,532</b>	<b>-33.4%</b>

Uses

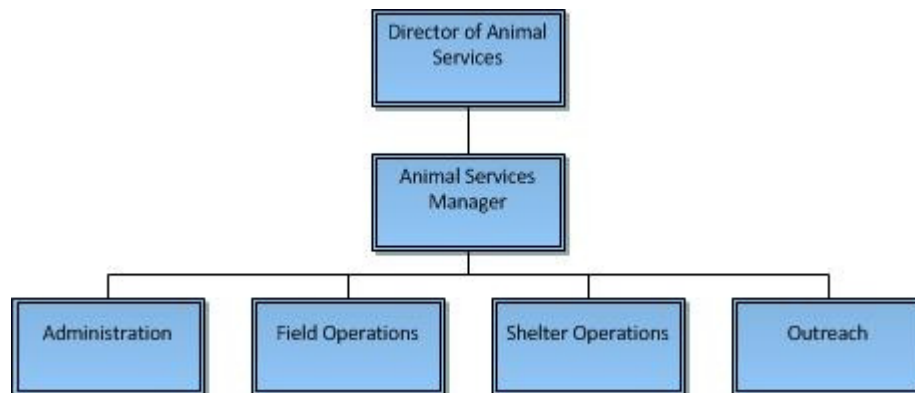
Salaries & Wages		250,438	253,325	254,974	263,083	3.9%
Employee Benefits		91,317	105,984	107,835	110,518	4.3%
Services & Supplies		2,056,527	4,928,407	4,811,840	2,414,085	-51.0%
Capital Outlay		76,339	-	-	-	
Transfer to General Fund		129,286	150,000	150,000	150,000	0.0%
Transfer to Other Restricted		52,248	-	-	-	
Transfer to Debt Service		<u>1,132,640</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	0.0%
<b>Total</b>		<b>3,788,795</b>	<b>6,687,716</b>	<b>6,574,649</b>	<b>4,187,686</b>	<b>-37.4%</b>

<b>Ending Fund Balance</b>		<b>3,624,632</b>	<b>1,032,472</b>	<b>1,019,220</b>	<b>951,846</b>	<b>-7.8%</b>
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<b>FTE Summary</b>		<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>6.1</b>	<b>10.9%</b>
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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, making Washoe County a safe community.

**Description** Washoe County Regional Animal Services (WCRAS) is truly a regionalized agency operating seamlessly across city limits 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

### Strategic Plan Initiatives

#### **GOAL: SENIORS & VULNERABLE POPULATIONS**

- Assist 400 animals belonging to home bound seniors through the CARES program
- Partner with Nevada Humane Society and Human Services Agency to provide cat and dog food to twenty (20) pets per month through Meals on Wheels program volunteers

#### **GOAL: UNIFIED TEAM**

- Activate an organized, large animal evacuation volunteer program to augment WCRAS in emergency and disaster situations.

#### **GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Hire 3 OAI's to streamline operations, improve efficiency and continuity of service in dispatch center.

### FY 17-18 Budget Enhancements/Changes

**Personnel** None

**Non-Personnel** Increase of \$250,000 in Capital Equipment to purchase replacement Animal Control vehicle boxes. This is the first of a three-year cycle to replace necessary equipment-cost offset from fund balance.

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Animal Services	205-0	4,283,641	5,324,668	4,789,060	5,666,147	6.4%
<b>Total</b>		<b>4,283,641</b>	<b>5,324,668</b>	<b>4,789,060</b>	<b>5,666,147</b>	<b>6.4%</b>

**Sources and Uses**Sources

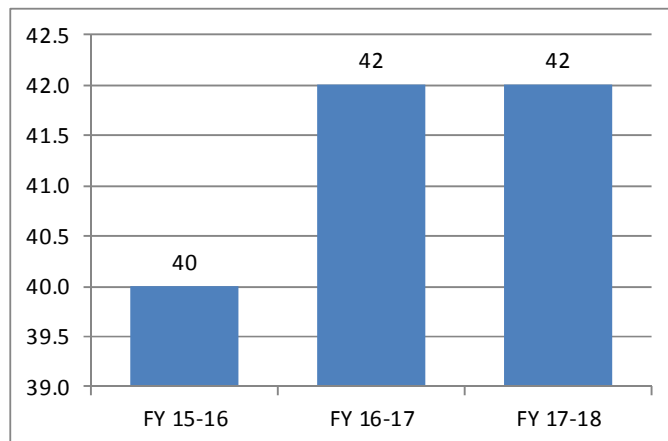
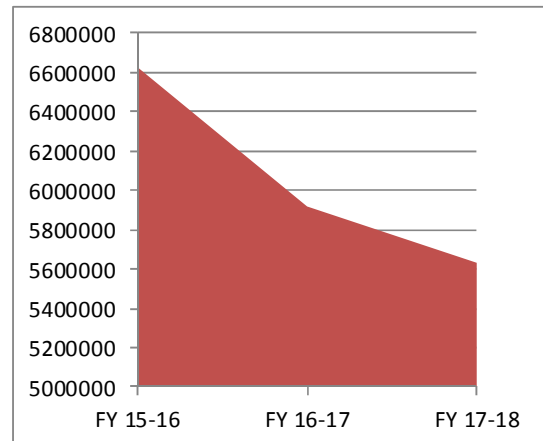
Beginning Fund Balance		6,186,674	6,626,435	6,626,435	6,418,325	-3.1%
Property Taxes		4,039,756	4,041,710	4,041,710	4,214,714	4.3%
Licenses and Permits		268,808	224,000	306,457	307,000	37.1%
Charges for Services		184,212	165,000	203,352	203,000	23.0%
Fines and Forfeitures		100	-	-	-	
Miscellaneous		230,526	184,519	29,431	155,000	-16.0%
<b>Total</b>		<b>10,910,076</b>	<b>11,241,664</b>	<b>11,207,385</b>	<b>11,298,039</b>	<b>0.5%</b>

Uses

Salaries & Wages		2,146,638	2,414,195	2,284,604	2,444,842	1.3%
Employee Benefits		988,536	1,416,382	1,358,218	1,440,529	1.7%
Services & Supplies		1,110,340	1,295,462	1,052,238	1,430,776	10.4%
Capital Outlay		38,127	198,629	94,000	350,000	76.2%
<b>Total</b>		<b>4,283,641</b>	<b>5,324,668</b>	<b>4,789,060</b>	<b>5,666,147</b>	<b>6.4%</b>

<b>Ending Fund Balance</b>		<b>6,626,435</b>	<b>5,916,996</b>	<b>6,418,325</b>	<b>5,631,892</b>	<b>-4.8%</b>
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<b>FTE Summary</b>		<b>40.0</b>	<b>42.0</b>	<b>42.0</b>	<b>42.0</b>	<b>0.0%</b>
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**Staffing Trend:****Budgeted Fund Balance:**



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**REGIONAL COMMUNICATIONS SYSTEM FUND  
TECHNOLOGY SERVICES DEPARTMENT**

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

**Statutory Authority:** NRS 244A – Counties: Financing of Public Improvements; WCRCS was established in October 2006 as outlined in the above description.

**Funding Source:** Contributions from partner agencies

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

**FY 17-18 Budget Enhancements/Changes**

None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
RCS Operations	210-1	1,306,548	1,547,388	1,425,047	1,538,768	-0.6%
RCS Expansion	210-2	597,654	255,744	155,166	100,800	-60.6%
RCS Infrastructure	210-3	57,319	600,700	106,330	636,437	5.9%
<b>Total</b>		<b>1,961,521</b>	<b>2,403,832</b>	<b>1,686,544</b>	<b>2,276,005</b>	<b>-5.3%</b>

**Sources and Uses**Sources

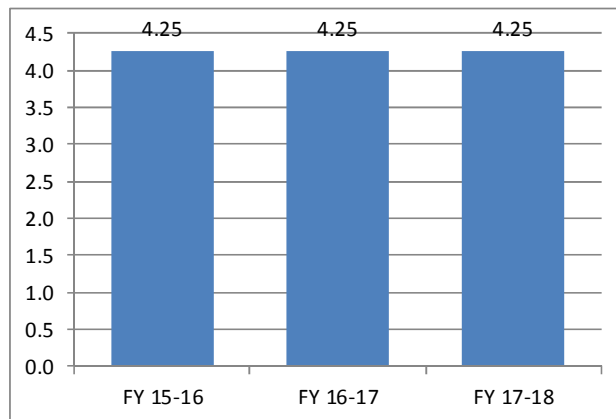
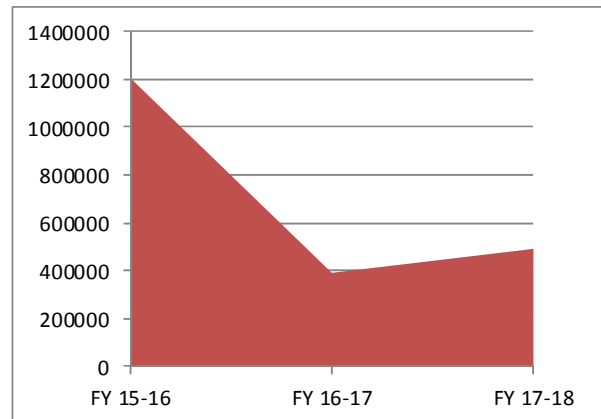
Beginning Fund Balance	1,608,772	1,205,450	1,205,450	1,067,402	-11.5%
Intergovernmental	1,521,932	1,565,932	1,555,932	1,687,145	7.7%
Miscellaneous	<u>36,268</u>	<u>24,000</u>	<u>(7,436)</u>	<u>13,620</u>	-43.3%
<b>Total</b>	<b>3,166,971</b>	<b>2,795,382</b>	<b>2,753,946</b>	<b>2,768,167</b>	<b>-1.0%</b>

Uses

Salaries & Wages	372,062	387,555	405,066	409,571	5.7%
Employee Benefits	164,719	201,279	212,326	213,968	6.3%
Services & Supplies	869,408	1,600,055	914,208	1,592,465	-0.5%
Capital Outlay	<u>555,333</u>	<u>214,944</u>	<u>154,944</u>	<u>60,000</u>	-72.1%
<b>Total</b>	<b>1,961,521</b>	<b>2,403,832</b>	<b>1,686,544</b>	<b>2,276,005</b>	<b>-5.3%</b>

<b>Ending Fund Balance</b>	<b>1,205,450</b>	<b>391,550</b>	<b>1,067,402</b>	<b>492,162</b>	<b>25.7%</b>
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<b>FTE Summary</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>0.0%</b>
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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, Washoe County and the Health District. The application will allow 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
  - Implement Accela 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
  - Implementation of management dashboards for management reporting and monitoring of key activities and processes
  - Provide and implement a platform for the agencies to streamline the permitting and licensing processes by harmonizing ordinances, regulations, processes and fees among all three jurisdictions to provide a seamless online regional approach to permits and licenses.
  - Increase productivity, particularly for contractors and citizens by making the permit application and tracking process easier with increased transparency.
  - Leverage other powerful capabilities to automate workflow, licensing, code enforcement, and planning.
  - Increase efficiencies and improve service delivery.
  - Reduce risks due to outdated legacy technical systems.
  - Position the region for the future.

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

### **FY 17-18 Budget Enhancements/Changes**

The Regional License & Permits System was operation on October 31, 2017. The annual subscription budget will see an increase in FY 17-18 due to an increase of 68 users to the system added by the user agencies.

Additionally, Douglas County, NV joined as a new user agency. The addition of Douglas County will allow for future cost savings in annual subscription cost, as the higher license counts, the lower the per user cost is through Accela.

### **Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Regional Permits System	230-0	282,090	284,665	284,665	284,665	0.0%
<b>Total</b>		<b>282,090</b>	<b>284,665</b>	<b>284,665</b>	<b>284,665</b>	<b>0.0%</b>

### **Sources and Uses**

#### Sources

Beginning Fund Balance	152,905	156,270	318,764	478,145	206.0%
Intergovernmental	152,472	313,266	313,266	152,472	-51.3%
Charges for Service	-	-	-	164,818	
Miscellaneous	3,440	2,700	587	2,700	0.0%
Transfer in - General Fund	71,412	71,412	71,412	-	-100.0%
Transfer in - Health Fund	58,081	58,081	58,081	100,271	72.6%
Transfer in - Other Restricted Fund	-	-	-	-	
<b>Total</b>	<b>438,311</b>	<b>601,729</b>	<b>762,110</b>	<b>898,407</b>	<b>49.3%</b>

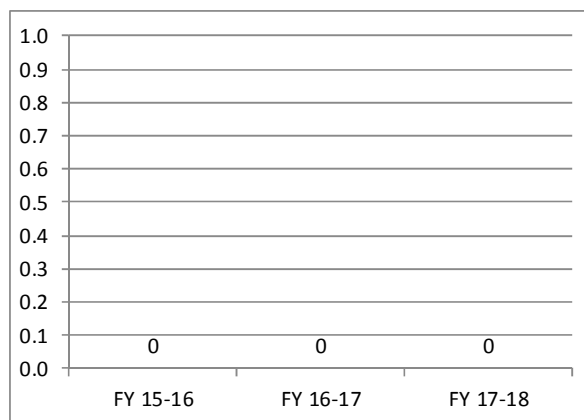
#### Uses

Salaries & Wages					
Employee Benefits					
Services & Supplies	282,041	282,965	283,965	284,665	0.6%
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>282,041</b>	<b>282,965</b>	<b>283,965</b>	<b>284,665</b>	<b>0.6%</b>

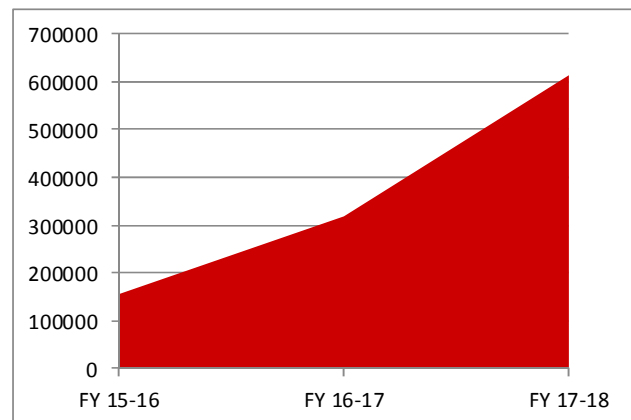
<b>Ending Fund Balance</b>	<b>156,270</b>	<b>318,764</b>	<b>478,145</b>	<b>613,742</b>	<b>92.5%</b>
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<b>FTE Summary</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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### **Staffing Trend:**



### **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 until such time the Director position is filled. Resources at the facility include wireless access, tiered classrooms, a seven-story burn tower, off-road and paved emergency vehicle operations courses, shooting ranges with computerized target systems, driving and force option simulators, a fully functional chemical lab, and streaming and video-on-demand technology. Staff preserves the high quality of the resources through the overall management of facility usage, general maintenance, and administration of equipment and capital improvement projects. In addition, Center staff coordinates delivery of high quality law enforcement, fire, corrections, and emergency preparedness courses to partnering and non-partnering agencies year around.

**Statutory Authority**

### Strategic Plan Initiatives

The Regional Public Safety Training Center strategic plan initiatives are included in the Sheriff's Office initiatives.

### FY 17-18 Budget Enhancements/Changes

**Personnel** Funding for the Center Director is included in the FY 17-18 budget – cost fully offset with increased payments from the participating agencies

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Regional Public Safety Train	209-0	852,079	920,579	877,952	1,012,707	10.0%
<b>Total</b>		<b>852,079</b>	<b>920,579</b>	<b>877,952</b>	<b>1,012,707</b>	<b>10.0%</b>

**Sources and Uses**Sources

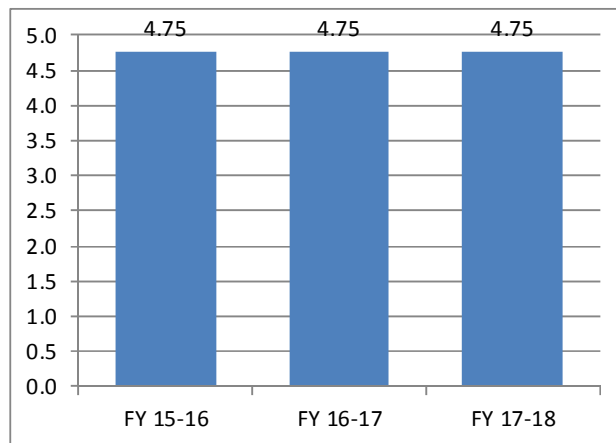
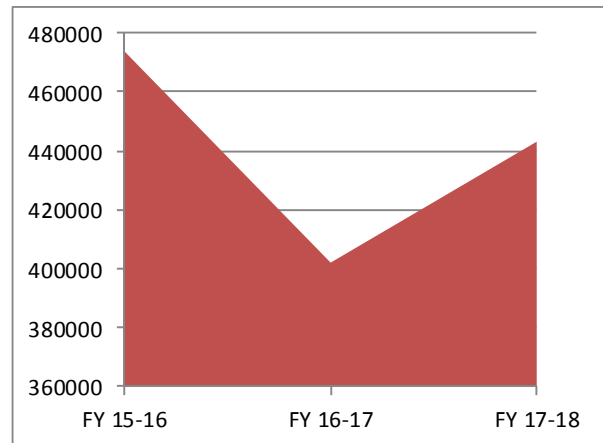
Beginning Fund Balance	479,371	473,751	473,751	439,099	-7.3%
Charges for Services	797,703	816,786	816,768	989,738	21.2%
Miscellaneous	48,756	32,000	26,532	27,000	-15.6%
<b>Total</b>	<b>1,325,830</b>	<b>1,322,537</b>	<b>1,317,050</b>	<b>1,455,837</b>	<b>10.1%</b>

Uses

Salaries & Wages	223,164	231,627	226,085	320,198	38.2%
Employee Benefits	108,091	139,393	138,474	178,688	28.2%
Services & Supplies	453,134	368,393	368,393	368,821	0.1%
Capital Outlay	67,690	181,000	145,000	145,000	-19.9%
<b>Total</b>	<b>852,079</b>	<b>920,413</b>	<b>877,952</b>	<b>1,012,707</b>	<b>10.0%</b>

<b>Ending Fund Balance</b>	<b>473,751</b>	<b>402,123</b>	<b>439,099</b>	<b>443,130</b>	<b>10.2%</b>
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<b>FTE Summary</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>0.0%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

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**ROADS FUND  
COMMUNITY SERVICES DEPARTMENT**

<b>Mission</b>	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.
<b>Description</b>	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, road grading, snow and ice control, weed abatement, sign installation and repair, striping roads, 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.
<b>Statutory Authority:</b>	NRS 403 – County roads, highways and bridges; NRS 365 – Taxes on certain fuels for motor vehicles

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

**FY 17-18 Budget Enhancements/Changes**

<b>Personnel</b>	None
<b>Non-Personnel</b>	(1) Increase overtime budget by \$50,000 (2) Purchase new dump/plow/sander truck (3) Increase revenue and expense budget for development inspections by \$40,000

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Roads Administration	216-1	13,772,999	17,871,073	17,660,779	15,859,475	-11.3%
Roads Grants Donations	216-2	4,140,028	29,218	29,218	-	-100.0%
<b>Total</b>		<b>17,913,027</b>	<b>17,900,290</b>	<b>17,689,997</b>	<b>15,859,475</b>	<b>-11.4%</b>

**Sources and Uses**Sources

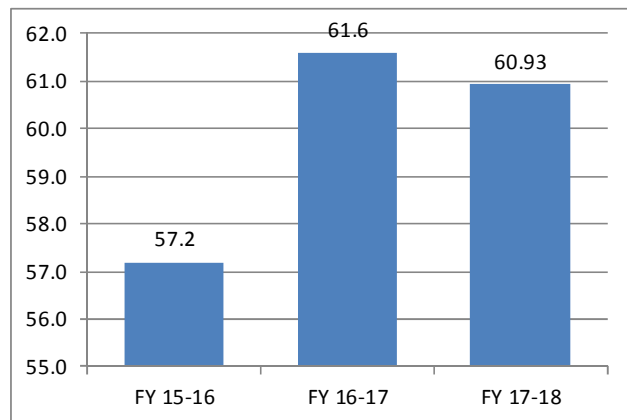
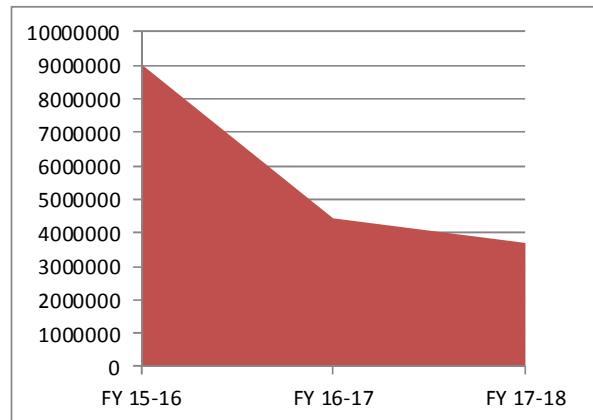
Beginning Fund Balance		13,000,686	9,030,951	9,030,951	5,702,056	-36.9%
Fuel Taxes		8,984,532	9,303,546	9,433,795	9,712,902	4.4%
Federal Grants		28,084	-	-	-	
Charges for Services		590,183	400,000	800,000	500,000	25.0%
Fines & Forfeitures (State of Nevada)		-	-	-	-	
Miscellaneous		760	-	33,350	(15,472)	
Transfer In - General Fund		2,449,733	1,703,958	2,203,958	1,699,733	-0.2%
Transfer In - Capital Facilities		<u>1,890,000</u>	<u>1,890,000</u>	<u>1,890,000</u>	<u>1,950,000</u>	3.2%
<b>Total</b>		<b>26,943,977</b>	<b>22,328,455</b>	<b>23,392,053</b>	<b>19,549,219</b>	<b>-12.4%</b>

Uses

Salaries & Wages		3,470,220	3,769,276	3,590,113	3,935,702	4.4%
Employee Benefits		1,665,743	2,113,493	2,086,588	2,206,041	4.4%
Services & Supplies		6,311,018	5,691,160	5,686,935	5,811,732	2.1%
Capital Outlay		<u>6,466,046</u>	<u>6,326,361</u>	<u>6,326,361</u>	<u>3,906,000</u>	-38.3%
<b>Total</b>		<b>17,913,027</b>	<b>17,900,290</b>	<b>17,689,997</b>	<b>15,859,475</b>	<b>-11.4%</b>

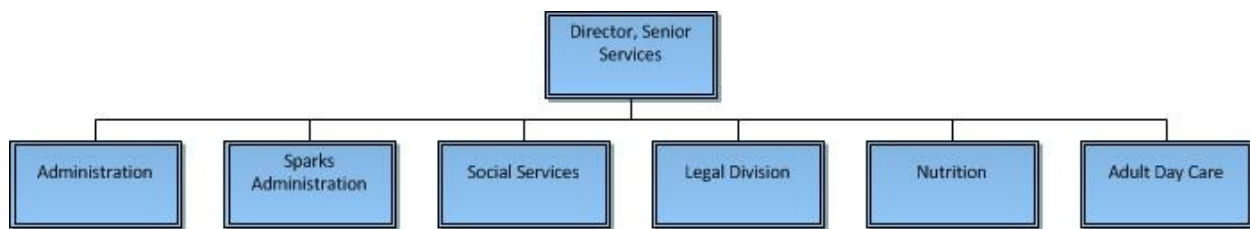
<b>Ending Fund Balance</b>		<b>9,030,951</b>	<b>4,428,164</b>	<b>5,702,056</b>	<b>3,689,745</b>	<b>-16.7%</b>
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<b>FTE Summary</b>		<b>57.2</b>	<b>61.6</b>	<b>61.6</b>	<b>60.9</b>	<b>-1.1%</b>
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**Staffing Trend:****Budgeted Fund Balance:**



## SENIOR SERVICES FUND



**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 Department (WCSSD) 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 four meal sites. The Department 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, as an alternative to nursing home care is offered through DayBreak, the Adult Day Health Care program. 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, and is implementing the Master Plan for Aging Services in support of the County Commission's Strategic Goal #2 *Keeping Senior Services on pace with the rising senior population*, in anticipation of the population becoming more than 20% of the total population by 2030, with those over age 85 – the most vulnerable – growing the fastest.

**Statutory Authority** County Code Chapter 45 Public Welfare

### Strategic Plan Initiatives

#### **GOAL: SENIORS & VULNERABLE POPULATION**

- Open a Senior Center in Incline Village.
- Collaborate with Animal Services to not only provide the free pet vaccination and pet food distribution clinics for the pets of seniors.

#### **GOAL: INFRASTRUCTURE**

- Relocate the senior kitchen and design a new center to replace the 9th street location.

### FY 17-18 Budget Enhancements/Changes

**Personnel** None

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Sr. Services Admin.	225-1	1,398,114	1,374,234	1,291,229	1,237,346	-10.0%
Sparks Admin.	225-2	62,484	26,381	56,247	25,650	-2.8%
Social Services	225-3	798,407	1,198,830	1,086,726	1,141,476	-4.8%
Legal Division	225-4	164,171	154,678	139,678	150,000	-3.0%
Nutrition	225-5	1,349,804	2,117,483	1,944,271	582,023	-72.5%
Adult Day Care	225-6	575,427	750,914	703,790	765,496	1.9%
<b>Total</b>		<b>4,348,407</b>	<b>5,622,520</b>	<b>5,221,941</b>	<b>3,901,991</b>	<b>-30.6%</b>

**Sources and Uses**Sources

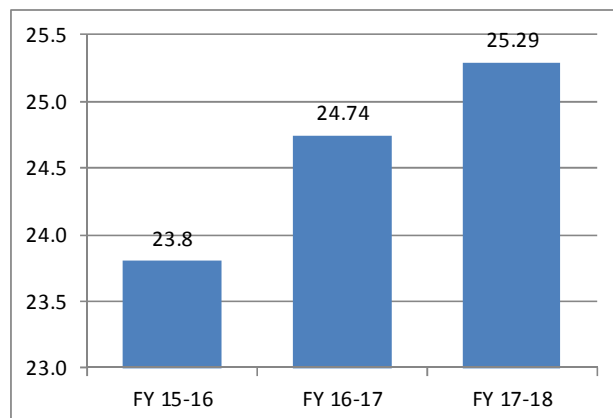
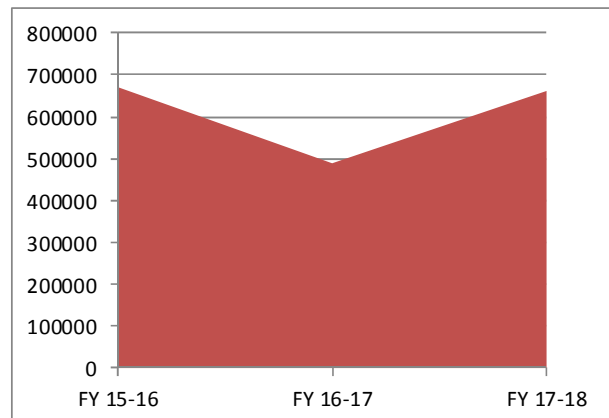
Beginning Fund Balance	382,998	670,768	670,768	839,342	25.1%
Property Taxes	1,329,263	1,347,237	1,347,237	1,404,904	4.3%
Federal, State & Local Grants	1,253,681	2,180,917	2,040,530	497,848	-77.2%
Charges for Services	553,266	361,150	432,130	361,150	0.0%
Miscellaneous	79,685	69,897	74,777	53,450	-23.5%
Transfer In - General Fund	1,420,282	1,481,782	1,481,782	1,406,782	-5.1%
Insurance Reimbursement	-	-	14,059	-	
<b>Total</b>	<b>5,019,175</b>	<b>6,111,751</b>	<b>6,061,283</b>	<b>4,563,476</b>	<b>-25.3%</b>

Uses

Salaries & Wages	1,304,686	1,472,183	1,438,570	1,464,005	-0.6%
Employee Benefits	584,178	845,299	804,160	869,738	2.9%
Services & Supplies	2,430,154	3,305,038	2,979,211	1,568,248	-52.5%
Capital Outlay	29,389				
<b>Total</b>	<b>4,348,407</b>	<b>5,622,520</b>	<b>5,221,941</b>	<b>3,901,991</b>	<b>-30.6%</b>

<b>Ending Fund Balance</b>	<b>670,768</b>	<b>489,231</b>	<b>839,342</b>	<b>661,485</b>	<b>35.2%</b>
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<b>FTE Summary</b>	<b>23.8</b>	<b>24.7</b>	<b>24.7</b>	<b>25.3</b>	<b>2.2%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

**TRUCKEE RIVER FLOOD MANAGEMENT FUND**

**Mission** The mission of the Truckee River Flood Management Department 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 direct that upon completion of the public safety projects all funds go towards the Truckee River flood management. The Truckee River Flood Management Department was created by Washoe County Ordinance in August 2005 and in 2011 a cooperative agreement between Washoe County, the City of Reno and Sparks and the Truckee River Flood Management Authority was formed. The revenue received and deposited in the Flood Management Fund is transferred to the Flood Authority after staffing expenditures and debt service payments are made.

**Statutory Authority** NRS 377B Tax for Infrastructure

**FY 17-18 Budget Enhancements/Changes**

**Personnel** (1) Eliminate Administrative Services Manager position\*  
(2) Eliminate Senior Licensed Engineer position\*

\*These two positions were FY16-17 mid-year eliminations. FTE decrease reflected in FY 17-18

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Operations	211-1	3,334,178	2,644,099	2,653,754	2,677,893	1.3%
Settlement	211-2	6,108,726	8,419,214	7,712,914	8,462,557	0.5%
<b>Total</b>		<b>9,442,904</b>	<b>11,063,313</b>	<b>10,366,668</b>	<b>11,140,450</b>	<b>0.7%</b>

**Sources and Uses**Sources

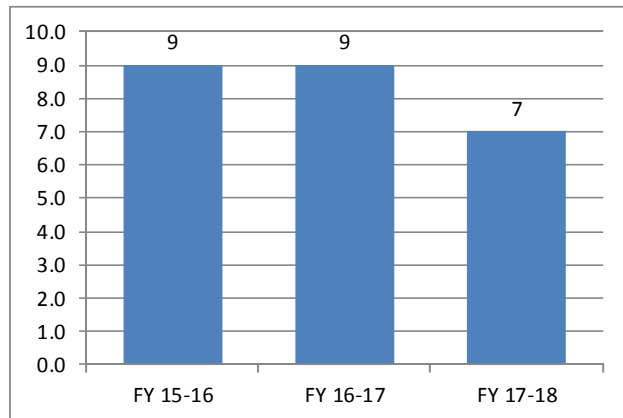
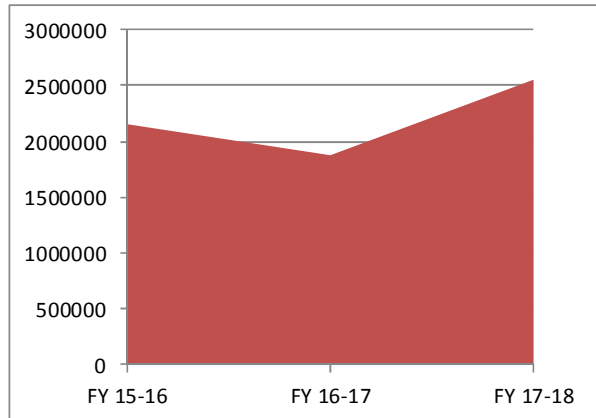
Beginning Fund Balance		1,545,127	2,155,584	2,155,584	2,553,956	18.5%
Intergovernmental		8,864,540	9,396,412	9,378,327	9,850,000	4.8%
Miscellaneous		1,188,821	1,388,456	1,386,713	1,290,450	-7.1%
<b>Total</b>		<b>11,598,488</b>	<b>12,940,452</b>	<b>12,920,624</b>	<b>13,694,406</b>	<b>5.8%</b>

Uses

Salaries & Wages		742,143	754,277	767,219	784,082	4.0%
Employee Benefits		302,428	416,627	426,839	418,323	0.4%
Services & Supplies		6,249,187	8,506,571	7,799,110	8,549,602	0.5%
Transfer Out-Debt Service		2,149,146	1,385,838	1,373,500	1,388,443	0.2%
<b>Total</b>		<b>9,442,904</b>	<b>11,063,313</b>	<b>10,366,668</b>	<b>11,140,450</b>	<b>0.7%</b>

<b>Ending Fund Balance</b>		<b>2,155,584</b>	<b>1,877,139</b>	<b>2,553,956</b>	<b>2,553,956</b>	<b>36.1%</b>
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<b>FTE Summary</b>		<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>7.0</b>	<b>-22.2%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

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# **Washoe County Annual Budget 2017-2018**

## ***Debt Service Funds***

## DEBT SERVICE FUNDS

**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 17-18 Budgeted Revenues	FY 17-18 Other Financing/ Transfers In	FY 17-18 Budgeted Expenditures	FY 17-18 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	4,044,134	2,107,357	-	3,084,182	-	3,067,309
Washoe County Debt Operating	1,231,163	-	8,306,569	8,349,838	-	1,187,894
SAD Debt	1,989,367	873,350	-	523,451	-	2,339,266
<b>Total</b>	7,264,664	2,980,707	8,306,569	11,957,471	-	6,594,469

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 assessed valuation for 2017 of \$15,708,997,534, the County's debt limit for general obligations is \$1,570,899,753. As of July 1, 2017, the County has \$117,405,398 of general obligation indebtedness. The County is thus more than \$1.4 billion below its legal debt limit for general obligation bonds. There is no statutory limit on revenue bonds that may be issued.

Category of Bonds	Fiscal Year Ending June 30				
	2013	2014	2015	2016	2017
General Obligation Bonds	\$ 39,465,000	\$ 36,890,000	\$ 34,205,000	\$ 30,855,000	\$ 27,365,000
G. O. Revenue Bonds	136,964,288	131,419,139	90,842,800	96,541,848	90,040,398
G. O. Medium-Term Bonds	2,064,000	1,577,000	1,071,000	546,000	0
<b>TOTAL</b>	<b>\$ 178,493,288</b>	<b>\$ 169,886,139</b>	<b>\$ 126,118,800</b>	<b>\$ 127,942,848</b>	<b>\$ 117,405,398</b>

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

A listing of the County's debt, including general obligation bonds and revenue bonds, follows. This does not include Special Assessment District (SAD) debt, which is the legal responsibility of property owners benefitting from special assessment improvements.



**OUTSTANDING GENERAL OBLIGATION AND OTHER INDEBTEDNESS <sup>1/</sup>**  
**Washoe County, Nevada**  
**As of June 30, 2017**

	<b>Dated Date</b>	<b>Final Maturity</b>	<b>Original Amount</b>	<b>Outstanding</b>
<b><u>GENERAL OBLIGATION BONDS <sup>2/</sup></u></b>				
Park and Library Refunding Bonds, Series 2011A	07/12/11	05/01/26	\$ 17,360,000	\$ 11,485,000
Various Purpose Refunding Bonds, Series 2012A	08/28/12	03/01/30	18,090,000	15,880,000
<b>Total General Obligation Bonds:</b>				<b>27,365,000</b>
<b><u>GENERAL OBLIGATION REVENUE BONDS <sup>3/</sup></u></b>				
Library Building Bonds, Series 2004	03/01/04	03/01/19	3,280,000	410,000
Building and Parking Bonds, Series 2004	12/08/04	01/01/18	11,900,000	640,000
Flood Control Bonds, Series 2006	05/18/06	12/01/35	21,000,000	16,529,341
Park Bonds, Series 2006	10/18/06	03/01/30	25,305,000	3,560,000
Building Refunding Bonds, Series 2011B	08/03/11	11/01/26	12,565,000	9,195,000
Refunding Bonds, Series 2012B	08/28/12	03/01/27	27,580,000	24,095,000
Sewer Bond, Series 2015	08/18/15	07/01/26	17,386,176	14,291,057
Medical Examiner Building Bonds, Series 2015	08/27/15	03/01/35	12,000,000	11,520,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	9,800,000	9,800,000
<b>Total General Obligation Revenue Bonds:</b>				<b>90,040,398</b>
<b>TOTAL GENERAL OBLIGATION BONDS</b>				<b>\$ 117,405,398</b>
<b><u>OTHER OBLIGATIONS</u></b>				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 <sup>4/</sup>	02/26/08	12/01/27	\$ 18,500,000	\$ 14,113,800
Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 <sup>4/</sup>	02/26/08	12/01/57	11,000,000	9,808,025 <sup>6/</sup>
Sales Tax Revenue Refunding Bonds, Series 2016A <sup>5/</sup>	03/30/16	12/01/28	11,305,000	11,230,000
<b>TOTAL OTHER OBLIGATIONS</b>				<b>\$ 35,151,825</b>

- 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/ 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.
- 3/ 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.
- 4/ Secured solely by the levy of a 2% fee on gross charges for rental of passenger vehicles in Washoe County.
- 5/ 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.
- 6/ Does not include accreted value.

Source: Washoe County, Nevada; compiled by Zions Public Finance





<b>Description</b>	To 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.
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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 PAYMENT	INTEREST	BEGINNING	REQUIREMENTS FOR FISCAL		
							OUTSTANDING BALANCE	YEAR ENDING JUNE 30, 2018		
								INTEREST	PRINCIPAL	
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	DATE	RATE	07/01/2017	PAYABLE	PAYABLE	TOTAL
FUND: Debt Service										
350 South Center Series 2004(455975)	2	14	11,900,000	12/2004	1/2018	3.75-5.0	640,000	25,600	640,000	665,600
Incline Library Series 2004 (455970)	2	15	3,280,000	03/2004	3/2019	3.5-5.0	410,000	16,200	200,000	216,200
Refund Building Bonds 2011B (455931)	2	15	12,565,000	08/2011	11/2026	4.18	9,195,000	368,467	760,000	1,128,467
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	2.527	16,529,341	259,452	566,216	825,668
Parks Bonds Series 2006 (Ballardini)(455985)	2	24	25,305,000	10/2006	3/2030	4.0-5.0	3,560,000	153,169	0	153,169
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.0	14,113,800	412,542	724,800	1,137,342
BB Sldm Subordinate Bonds Series2008(450667)	4	50	9,954,845	2/2008	12/2057	7.0	9,808,025	0	110,458	110,458
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	24,095,000	612,675	1,695,000	2,307,675
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	2.0-5.0	11,520,000	370,108	490,000	860,108
2016B Public Safety Refunding 2016 (450981)	2	20	9,800,000	3/2016	3/2033	3.21	9,800,000	332,256	0	332,256
2016A Sales Tax Refunding 2016 (450661)	2	13	11,305,000	3/2016	12/2028	4.99	11,230,000	561,300	0	561,300
TOTAL ALL DEBT SERVICE			163,189,845				110,901,166	3,111,769	5,186,474	8,298,242

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 List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING	REQUIREMENTS FOR FISCAL		TOTAL	
							OUTSTANDING BALANCE	YEAR ENDING JUNE 30, 2018			
								INTEREST	PRINCIPAL		
FUND: Debt Service							07/01/2017	PAYABLE	PAYABLE		
Parks & Library Refunding Bond 2011 A (450271)	1	15	17,360,000	7/2011	5/2026	4.2	11,485,000	482,370	1,075,000	1,557,370	
Various Purpose Refunding Series2012A(450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	15,880,000	529,000	970,000	1,499,000	
TOTAL ALL DEBT SERVICE			35,450,000				27,365,000	1,011,370	2,045,000	3,056,370	

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Ad Valorem General Obligation Bon	301-1	4,663,850	4,686,319	4,686,319	3,084,182	-34.2%
Medium-Term Bonds	301-21	566,019	566,912	566,912	-	-100.0%
GO-Revenue Bonds	301-22	16,572,796	6,460,594	6,460,594	6,494,269	0.5%
Non-GO Revenue Bonds	301-3	16,433,845	1,812,300	1,812,300	1,855,569	2.4%
<b>Total</b>		<b>38,236,510</b>	<b>13,526,125</b>	<b>13,526,125</b>	<b>11,434,020</b>	<b>-15.5%</b>

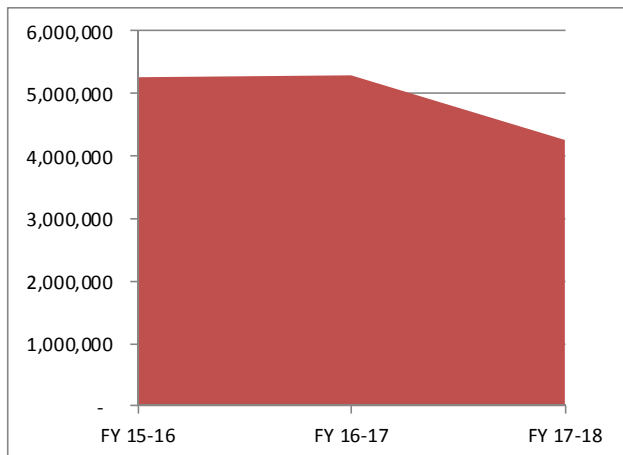
**Sources and Uses**Sources

Beginning Fund Balance		5,683,960	5,258,462	5,258,462	5,275,297	0.3%
Property Taxes		4,649,123	4,701,856	4,701,856	2,107,357	-55.2%
Debt Issued		21,105,000	-	-	-	
Bond Premium		2,783,603	-	-	-	
Transfer In - General Fund		2,458,055	2,003,011	2,003,011	1,461,553	-27.0%
Transfer In - Consolidated Tax		2,723,534	3,595,483	3,595,483	3,589,898	-0.2%
Transfer In - Library Expansion		215,838	219,110	219,110	216,675	-1.1%
Transfer In - Truckee River Flood Mgmt		2,149,146	1,385,839	1,373,500	1,388,443	0.2%
Transfer In - Child Protective Services		400,000	400,000	400,000	400,000	0.0%
Transfer In - Other Restricted Fund		1,132,640	1,250,000	1,250,000	1,250,000	0.0%
Transfer In - Capital Facilities		194,073	-	-	-	
<b>Total</b>		<b>43,494,972</b>	<b>18,813,761</b>	<b>18,801,422</b>	<b>15,689,223</b>	<b>-16.6%</b>

Uses

Services & Supplies		23,386	23,729	23,729	12,218	-48.5%
Bond Issuance Costs		469,215				
Principal		32,795,863	9,045,404	9,045,404	7,231,474	-20.1%
Interest		4,933,170	4,386,223	4,386,223	4,123,138	-6.0%
Debt Service Fees		14,876	70,769	70,769	67,190	-5.1%
<b>Total</b>		<b>38,236,510</b>	<b>13,526,125</b>	<b>13,526,125</b>	<b>11,434,020</b>	<b>-15.5%</b>

<b>Ending Fund Balance</b>		<b>5,258,462</b>	<b>5,287,636</b>	<b>5,275,297</b>	<b>4,255,203</b>	<b>-19.5%</b>
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**Budgeted Fund Balance:**

## DEBT SERVICE FUND – SPECIAL ASSESSMENT DISTRICTS

### Description

The debt service fund for special assessment districts was established to account 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 31 – Spearhead/Running Bear: Road project
- District 32 – Spanish Springs Valley Ranches: Roads
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lighting W Water System

## SPECIAL ASSESSMENT DEBT

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							BEGINNING	REQUIREMENTS FOR FISCAL		
NAME OF BOND OR LOAN			ORIGINAL AMOUNT	ISSUE	FINAL		OUTSTANDING	YEAR ENDING JUNE 30, 2018		
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	PAYMENT DATE	INTEREST RATE	BALANCE 07/01/2017	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	4,682,793	160,851	250,698	411,549
S.A.D. #37-Spanish Springs Sew er Phase 1a	8	20	728,813	5/2007	5/2027	4.35	281,410	12,241	21,173	33,414
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	418,833	29,706	21,106	50,812
TOTAL ALL DEBT SERVICE			10,320,868				5,383,036	202,798	292,977	495,775

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
SAD 21 Admin/General Bond	700210	6,198	500	500	500	0.0%
SAD 29 Mt Rose Sewer Phase 1	700290	4,179	300	300	100	-66.7%
SAD 31 Spearhead/Running Bear	700310	8,465	25	25	25	0.0%
SAD 32 Spanish Springs Valley Road:	700320	673,041	447,020	447,020	427,149	-4.4%
SAD 35 Rhodes Road	700350	1,883	25	25	25	0.0%
SAD 36 Evergreen Drive	700360	2,210	25	25	25	0.0%
SAD 37 Spanish Springs Sewer 1A	700370	59,452	43,385	43,385	39,514	-8.9%
SAD AD Lightning W Water Supply	700390	117,758	62,029	62,029	55,913	-9.9%
SAD Surplus & Deficiency	700921	243	200	200	200	0.0%
<b>Total</b>		<b>873,429</b>	<b>553,509</b>	<b>553,509</b>	<b>523,451</b>	<b>-5.4%</b>

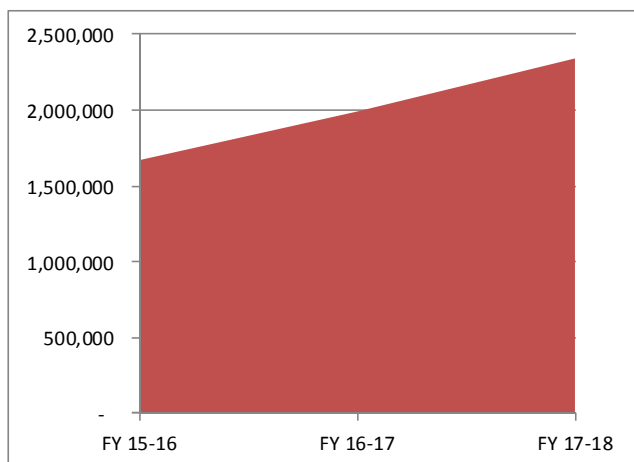
**Sources and Uses****Sources**

Beginning Fund Balance	1,432,860	1,668,426	1,668,426	1,989,367	19.2%
Special Assessment Taxes	649,844	542,000	542,000	542,000	0.0%
Miscellaneous	459,151	332,450	332,450	331,350	-0.3%
Transfer in Capital Improvement Fund	-	-	-	-	
Subtotal	1,108,995	874,450	874,450	873,350	-0.1%
<b>Total</b>	2,541,855	2,542,876	2,542,876	2,862,717	12.6%

**Uses**

Services & Supplies	1,328	1,875	1,875	1,675	-10.7%
Principal	592,232	301,267	301,267	292,977	-2.8%
Interest	240,755	226,867	226,867	202,799	-10.6%
Debt Service Fees	39,114	23,500	23,500	26,000	10.6%
<b>Total</b>	873,429	553,509	553,509	523,451	-5.4%

<b>Ending Fund Balance</b>	<b>1,668,426</b>	<b>1,989,367</b>	<b>1,989,367</b>	<b>2,339,266</b>	<b>17.6%</b>
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**Budgeted Fund Balance:**



# **Washoe County Annual Budget 2017-2018**

## ***Enterprise Funds***

## ENTERPRISE FUNDS

**Description** Enterprise funds are used to 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. The Enterprise Funds include the Building and Safety Fund, Golf Course Fund and the Utilities Fund.

Fund	Beginning Fund Balance/ Cash Balance	FY 17-18 Budgeted Revenues	FY 17-18 Other Financing/ Transfers In	FY 17-18 Budgeted Expenditures	FY 17-18 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety	3,316,640	3,330,000	-	3,567,433	-	3,079,207
Utilities	78,706,967	19,808,841	-	27,505,356	-	71,010,452
Golf Course	482,695	259,300	-	292,995	-	449,000
<b>Total</b>	82,506,302	23,398,141	-	31,365,784	-	74,538,659



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**BUILDING AND SAFETY FUND  
COMMUNITY SERVICES DEPARTMENT**

**Mission:** The mission of the Building and Safety Fund is to provide residents and developers with building permit, inspection, and plan review services.

**Description:** Building and Safety enforces nationally recognized codes and ordinances adopted by the Board of County Commissioners to assure that buildings are safe by providing plan check and inspection services for construction. These standards play a vital part in maintaining Washoe County's high quality of living and economic strength. County-wide codes play a key role in assisting the construction industry in maintaining a level and consistent playing field.

**Statutory**

**Authority:** NRS 278 Planning and Zoning; Washoe County Code Chapter 100 Building & Safety.

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

**FY 17-18 Budget Enhancements/Changes**

**Personnel** (1) Reclassification of Deputy Building Official to Plans Examiner Supervisor  
(2) Reassignment of Technology Systems Developer II to Technology Services  
(3) Abolishment of one Building Official

**Non-Personnel** None



**Budget Summary**

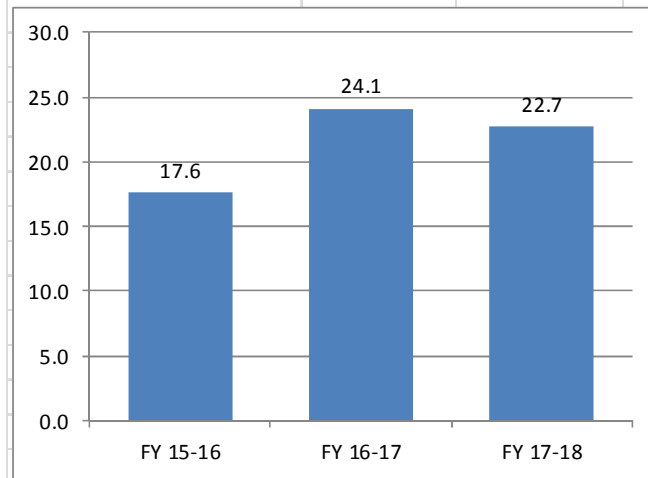
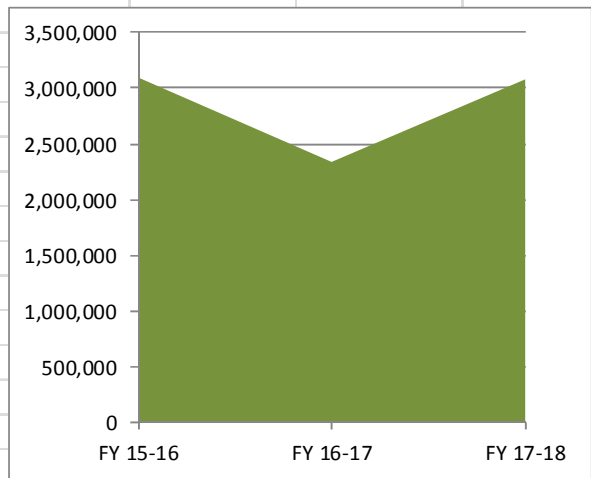
Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Administration	560-1	809,499	1,268,515	1,234,236	1,854,383	46.2%
Incline Village	560-2	2,807	-	-	-	
Permit Services	560-3	281,614	531,523	467,730	479,898	-9.7%
Building Inspection Service	560-4	339	126,924	126,924	75,268	-40.7%
Plans Examination	560-5	1,030,350	1,526,146	1,087,522	1,023,184	-33.0%
<b>Total</b>		<b>2,124,610</b>	<b>3,453,109</b>	<b>2,916,413</b>	<b>3,432,733</b>	<b>-0.6%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		2,889,750	3,300,000	3,300,000	3,300,000	0.0%
Other		-	-	-	-	
Total Operating Revenue		2,889,750	3,300,000	3,300,000	3,300,000	0.0%
Operating Expenses						
Salaries & Wages		1,068,068	1,616,856	1,235,685	1,559,389	-3.6%
Employee Benefits		387,403	885,405	729,880	976,095	10.2%
Services & Supplies		657,454	929,047	929,047	875,449	-5.8%
Depreciation		11,686	21,800	21,800	21,800	0.0%
Total Operating Expenses		2,124,610	3,453,109	2,916,413	3,432,733	-0.6%
<b>Operating Income/(Loss)</b>		<b>765,139</b>	<b>(153,109)</b>	<b>383,587</b>	<b>(132,733)</b>	<b>-13.3%</b>
Net Nonoperating Income		56,960	30,000	(26,850)	30,000	0.0%
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>822,099</b>	<b>(123,109)</b>	<b>356,737</b>	<b>(102,733)</b>	<b>-16.6%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		977,712	(127,809)	408,887	(107,433)	-15.9%
Net Cash Provided (Used) by Noncapital Financing Activities		-	-	-	-	
Net Cash Provided (Used) by Capital		(179,815)	(160,000)	(160,000)	(160,000)	0.0%
Net Cash Provided (Used) by Investing Activities		56,960	30,000	(26,850)	30,000	0.0%
Cash & Cash Equiv. at July 1		2,239,746	2,596,260	3,094,603	3,316,640	27.7%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>3,094,603</b>	<b>2,338,451</b>	<b>3,316,640</b>	<b>3,079,207</b>	<b>31.7%</b>
<b>FTE Summary</b>		<b>17.6</b>	<b>24.1</b>	<b>24.1</b>	<b>22.7</b>	<b>-5.9%</b>

**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 and 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 21,400 customers within unincorporated areas of Washoe County. In addition, the Utility Fund serves an additional 11,500 customers located in the City of Reno.
- Statutory Authority:** NRS 244-County Governments; NRS 318-General Improvement Districts; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources Washoe County Code Chapter 40 (Water and Sewage).

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

### **FY 17-18 Budget Enhancements/Changes**

**Personnel** (1) Addition of Environmental Engineer II  
(2) Elimination of Office Assistant III

**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**

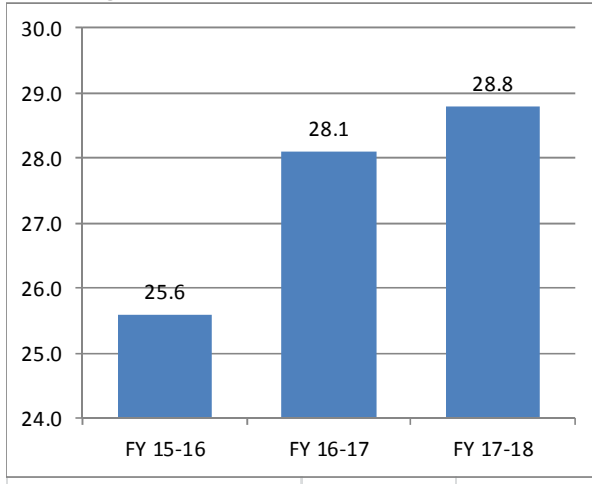
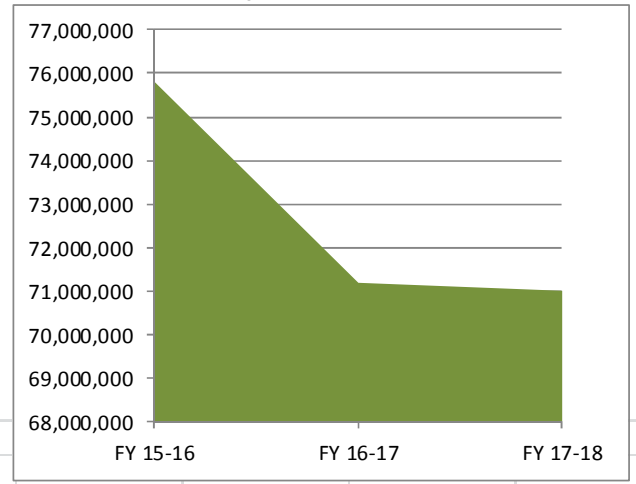
Programs	Bus Area	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Utilities - Planning	566-01	8,677	15,805	3,460	8,500	-46.2%
Utilities - Water	566-10	122,918	304,507	272,873	221,690	-27.2%
Utilities - Reclaimed	566-11	1,264,391	2,256,118	1,709,567	2,226,244	-1.3%
Utilities - Sewer	566-12	9,676,745	14,083,777	9,220,277	13,062,411	-7.3%
Utilities - Stormwater	566-13	379,991	444,342	461,777	544,150	22.5%
<b>Total</b>		<b>11,452,722</b>	<b>17,104,548</b>	<b>11,667,954</b>	<b>16,062,996</b>	<b>-6.1%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		14,365,001	13,978,270	14,186,379	15,010,049	7.4%
Other		9,238	1,276	1,276	1,235	-3.3%
<b>Total Operating Revenue</b>		<b>14,374,239</b>	<b>13,979,546</b>	<b>14,187,656</b>	<b>15,011,283</b>	<b>7.4%</b>
Operating Expenses						
Salaries & Wages		1,779,981	2,094,804	1,806,250	2,211,323	5.6%
Employee Benefits		814,784	1,176,322	1,052,642	1,258,567	7.0%
Services & Supplies		5,394,040	9,952,480	5,313,531	8,826,228	-11.3%
Depreciation		3,463,917	3,880,942	3,495,531	3,766,878	-2.9%
<b>Total Operating Expenses</b>		<b>11,452,722</b>	<b>17,104,548</b>	<b>11,667,954</b>	<b>16,062,996</b>	<b>-6.1%</b>
<b>Operating Income/(Loss)</b>		<b>2,921,517</b>	<b>(3,125,002)</b>	<b>2,519,701</b>	<b>(1,051,713)</b>	<b>-66.3%</b>
Net Nonoperating Income		1,138,511	320,594	(758,044)	638,893	99.3%
Capital Contributions		4,508,001	4,390,000	4,600,000	4,550,000	3.6%
Net Operating Transfers		-	362,000	-	-	-100.0%
<b>Net Income/(Loss)</b>		<b>8,568,029</b>	<b>1,947,592</b>	<b>6,361,657</b>	<b>4,137,180</b>	<b>112.4%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities	(2,811,328)	1,487,940	5,993,919	2,598,439	74.6%
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	-	-	
Net Cash Provided (Used) by Capital	(15,491,162)	(10,522,239)	(2,703,471)	(11,339,238)	7.8%
Net Cash Provided (Used) by Investing Activities	1,639,832	772,397	(397,357)	1,044,284	35.2%
Cash & Cash Equiv. at July 1	92,476,534	79,451,037	75,813,876	78,706,967	-0.9%
<b>Cash &amp; Cash Equiv. at June 30</b>	<b>75,813,876</b>	<b>71,189,135</b>	<b>78,706,967</b>	<b>71,010,452</b>	<b>-0.3%</b>
<b>FTE Summary</b>	<b>25.6</b>	<b>28.1</b>	<b>28.1</b>	<b>28.8</b>	<b>2.6%</b>

**Staffing Trend:****Cash & Cash Equivalents**

**GOLF COURSE FUND  
COMMUNITY SERVICES DEPARTMENT**

<b>Fund</b>	The mission of the Golf Course Fund is to provide year-round recreational opportunities for Washoe County citizens and visitors, by offering affordable golf experiences and professional staff to provide quality golf instruction and foster community interest and participation.
<b>Description</b>	Washoe Golf Course and Sierra Sage Golf Courses are 18-hole regulation length golf courses. Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range, cart storage and maintenance facility are also located on the courses. Washoe hosts approximately 40,000 rounds and Sierra approximately 25,000 rounds per year. Sierra Sage and Washoe Golf Course are operated through contracted vendors providing golf professional services and food and beverage services.

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

**FY 17-18 Budget Enhancements/Changes**

<b>Personnel</b>	<ul style="list-style-type: none"> <li>(1) Elimination of Grounds Equipment Mechanic</li> <li>(2) Elimination of Maintenance Worker II</li> <li>(3) Elimination of Sr. Grounds/Parks Maintenance Worker</li> <li>(4) Elimination of Seasonal Park Aide (Maintenance) – 3.5 FTEs</li> </ul>
<b>Non-Personnel</b>	None
<b>In Addition</b>	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**

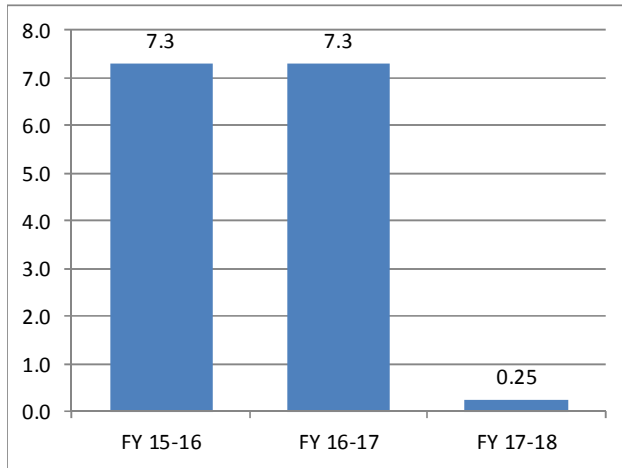
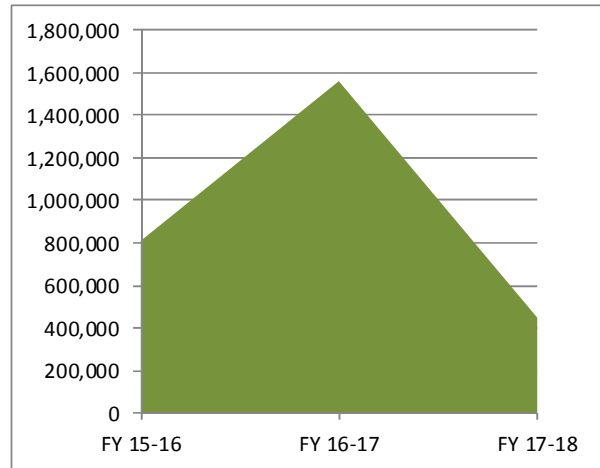
Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Golf Operations	520-1	998,194	921,822	653,196	401,395	-56.5%
Golf Equipment	520-2	-	-	-	-	
Golf Construction	520-3	15,141	-	-	-	
<b>Total</b>		<b>1,013,335</b>	<b>921,822</b>	<b>653,196</b>	<b>401,395</b>	<b>-56.5%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		1,070,507	850,000	(1,114,531)	209,000	-75.4%
Other		<u>303,497</u>	<u>430,000</u>	<u>40,000</u>	<u>40,000</u>	-90.7%
Total Operating Revenue		1,374,004	1,280,000	(1,074,531)	249,000	-80.5%
Operating Expenses						
Salaries & Wages		226,661	210,733	97,133	19,278	-90.9%
Employee Benefits		97,858	81,725	27,621	8,622	-89.4%
Services & Supplies		468,043	410,596	307,665	165,095	-59.8%
Depreciation		<u>220,773</u>	<u>218,768</u>	<u>220,777</u>	<u>208,400</u>	-4.7%
Total Operating Expenses		1,013,335	921,822	653,196	401,395	-56.5%
<b>Operating Income/(Loss)</b>		<b>360,669</b>	<b>358,178</b>	<b>(1,727,727)</b>	<b>(152,395)</b>	<b>-142.5%</b>
Net Nonoperating Income		17,825	10,300	(4,357)	10,300	0.0%
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>378,494</b>	<b>368,478</b>	<b>(1,732,084)</b>	<b>(142,095)</b>	<b>-138.6%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities	(134,800)	576,946	(323,163)	56,005	-90.3%
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	(890)	(1,300)	
Net Cash Provided (Used) by Capital	-	(205,000)	-	(100,000)	-51.2%
Net Cash Provided (Used) by Investing Activities	18,352	10,300	(3,467)	11,600	12.6%
Cash & Cash Equiv. at July 1	926,663	1,178,078	810,215	482,695	-59.0%
<b>Cash &amp; Cash Equiv. at June 30</b>	<b>810,215</b>	<b>1,560,324</b>	<b>482,695</b>	<b>449,000</b>	<b>-71.2%</b>
<b>FTE Summary</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>	<b>0.3</b>	<b>-96.6%</b>

**Staffing Trend:****Cash & Cash Equivalents**



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# **Washoe County Annual Budget 2017-2018**

## ***Internal Service Funds***

## INTERNAL SERVICE FUNDS

**Description** The 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:

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.

Equipment Services Fund: Used to account for revenues received for maintaining and purchasing the light and heavy fleet for use by other County departments.

Fund	Beginning Fund Balance/ Cash Balance	FY 17-18 Budgeted Revenues	FY 17-18 Other Financing/ Transfers In	FY 17-18 Budgeted Expenditures	FY 17-18 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Health Benefit	5,887,928	54,359,050	-	53,396,104	-	6,850,874
Risk Management	30,432,602	7,167,075	-	6,558,127	-	31,041,550
<u>Equipment Services</u>	<u>1,231,819</u>	<u>9,002,011</u>	<u>-</u>	<u>10,109,617</u>	<u>-</u>	<u>124,213</u>
<b>Total</b>	37,552,349	70,528,136	-	70,063,848	-	38,016,637



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## 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 17/18 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 1600 retirees, 2400 active employees and their eligible dependents.

**Statutory Authority** NRS 287 Programs for Public Employees; Consolidated Omnibus Budget Reconciliation Act (COBRA); US Department of Labor; Washoe County Code Chapter 5–Administration and Personnel.

### **FY 17-18 Budget Enhancements/Changes**

**Personnel** Addition of an Office Support Specialist

A Senior Accountant position previously allocated 100% to the Health Benefits Fund was reallocated 50% to the Health Benefits Fund and 50% to the Risk Management Fund.

**Non-Personnel** None.

**Budget Summary**

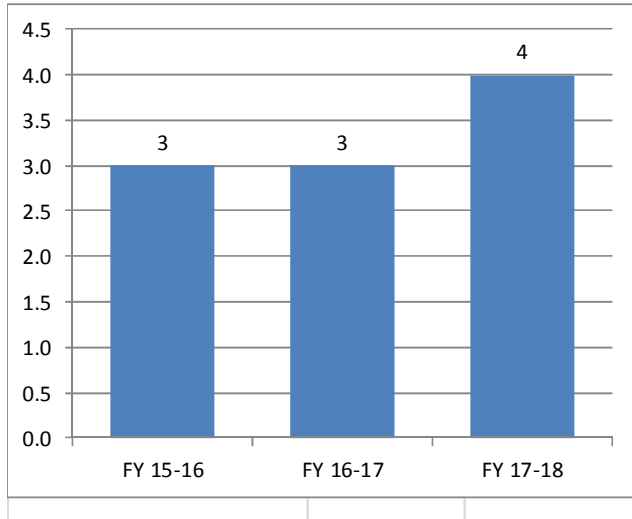
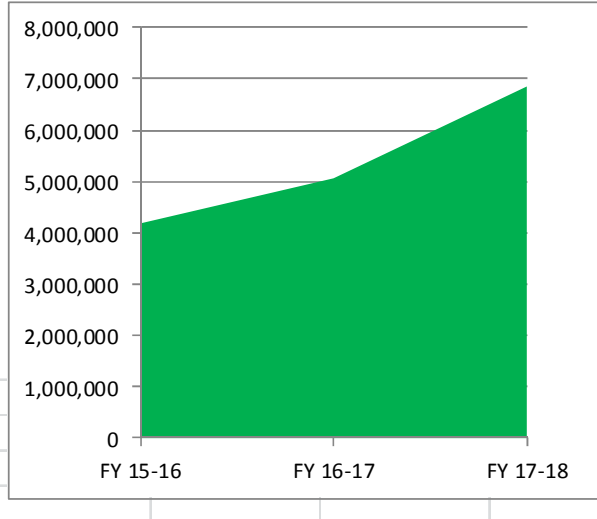
Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Health Benefits Admin.	618-1	1,387,228	4,779,674	1,705,460	1,815,643	-62.0%
Self Funded Plan	618-2	25,726,173	28,134,715	28,131,898	30,163,010	7.2%
HMO Plan	618-3	23,878,102	22,157,639	22,158,487	21,263,450	-4.0%
PEBS Subsidies	618-4	260,737	266,000	265,854	260,000	-2.3%
<b>Total</b>		<b>51,252,240</b>	<b>55,338,028</b>	<b>52,261,699</b>	<b>53,502,103</b>	<b>-3.3%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		47,981,523	53,125,351	52,002,091	52,004,050	-2.1%
Other		1,872,491	1,885,106	1,502,433	2,000,000	6.1%
<b>Total Operating Revenue</b>		<b>49,854,014</b>	<b>55,010,457</b>	<b>53,504,524</b>	<b>54,004,050</b>	<b>-1.8%</b>
Operating Expenses						
Salaries & Wages		267,292	290,851	249,867	309,525	6.4%
Employee Benefits		117,532	154,809	141,252	167,030	7.9%
Services & Supplies		50,867,416	54,892,368	51,870,580	53,025,549	-3.4%
<b>Total Operating Expenses</b>		<b>51,252,240</b>	<b>55,338,028</b>	<b>52,261,699</b>	<b>53,502,104</b>	<b>-3.3%</b>
<b>Operating Income/(Loss)</b>		<b>(1,398,226)</b>	<b>(327,571)</b>	<b>1,242,825</b>	<b>501,946</b>	<b>-253.2%</b>
Net Nonoperating Income		134,189	104,700	(49,397)	90,000	-14.0%
Capital Contributions		261,042	260,000	407,132	265,000	1.9%
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>(1,002,995)</b>	<b>37,129</b>	<b>1,600,560</b>	<b>856,946</b>	<b>2208.0%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		(3,564,307)	(221,571)	1,348,825	607,946	-374.4%
Net Cash Provided (Used) by Nonoperating Activities						
Net Cash Provided (Used) by Capital		261,042	260,000	407,132	265,000	1.9%
Net Cash Provided (Used) by Investing Activities		121,151	104,700	(49,397)	90,000	-14.0%
Cash & Cash Equiv. at July 1		7,363,482	4,918,254	4,181,368	5,887,928	19.7%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>4,181,368</b>	<b>5,061,383</b>	<b>5,887,928</b>	<b>6,850,874</b>	<b>35.4%</b>
<b>FTE Summary</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>33.3%</b>

**Staffing Trend:****Cash & Cash Equivalents**

**RISK MANAGEMENT FUND  
COMPTROLLER'S OFFICE**

<b>Mission</b>	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.
<b>Description</b>	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 settles all complaints resulting in litigation against the County; administers the County's self-insured workers' compensation program; provides safety inspections of all County facilities and safety training for employees; and reviews all contracts to insure that the County has been properly indemnified for actions of the contractor that may result in loss. Risk Management is a division of the Comptroller's Office.

**Strategic Plan Initiatives****GOAL: SIMPLIFY WORKFLOWS/SERVICE DELIVERY**

- Market County's insurance for best coverage
- Expedite investigations, response time and payment of all claims
- Continue department visits for safety and insurance needs

**FY 17-18 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** None



**Budget Summary**

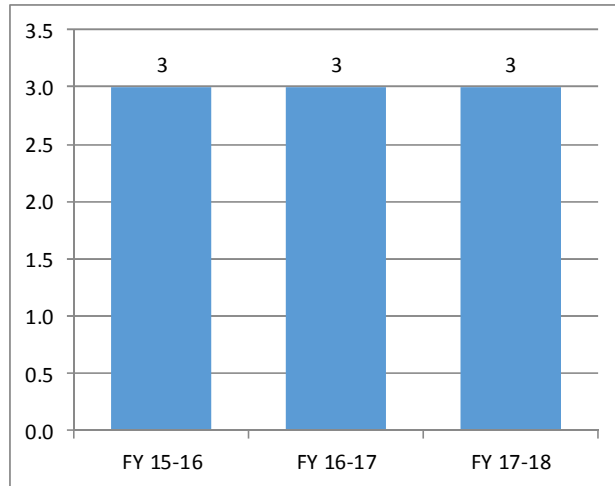
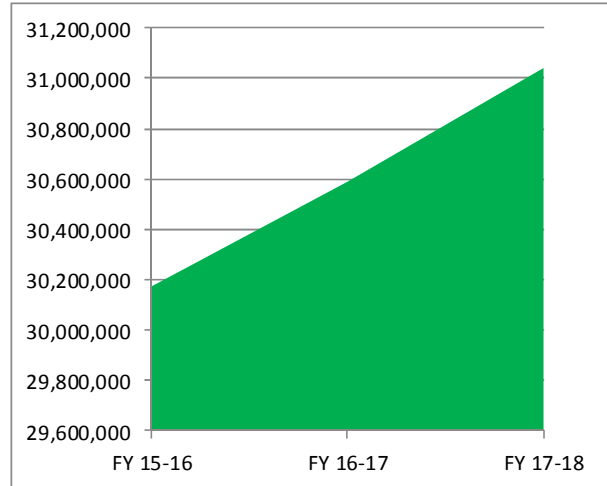
Programs	Cost Ctr	FY15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Risk Mgmt. Administration	195051	131,823	144,817	135,958	183,422	26.7%
Safety Division	195052	97,857	119,756	119,756	123,662	3.3%
Property & Liability	195053	3,224,476	2,911,291	2,911,291	2,998,836	3.0%
Workers Compensation	195054	3,981,221	4,741,800	4,741,201	4,741,800	0.0%
Unemployment Comp.	195055	135,981	248,744	248,744	248,744	0.0%
<b>Total</b>		<b>7,571,357</b>	<b>8,166,409</b>	<b>8,156,951</b>	<b>8,296,464</b>	<b>1.6%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		7,187,442	6,789,875	6,789,875	6,789,875	0.0%
Other		<u>152,652</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0.0%</u>
Total Operating Revenue		7,340,094	6,839,875	6,839,875	6,839,875	0.0%
Operating Expenses						
Salaries & Wages		235,753	274,382	307,674	338,352	23.3%
Employee Benefits		99,135	147,821	164,317	184,548	24.8%
Services & Supplies		<u>7,236,469</u>	<u>7,803,963</u>	<u>7,745,316</u>	<u>7,837,227</u>	<u>0.4%</u>
Total Operating Expenses		7,571,357	8,226,166	8,217,307	8,360,127	1.6%
<b>Operating Income/(Loss)</b>		<b>(231,263)</b>	<b>(1,386,290)</b>	<b>(1,377,432)</b>	<b>(1,520,252)</b>	<b>9.7%</b>
Net Nonoperating Income		560,216	327,200	(165,968)	327,200	0.0%
Capital Contributions						
Net Operating Transfers						
<b>Net Income/(Loss)</b>		<b>328,953</b>	<b>(1,059,090)</b>	<b>(1,543,400)</b>	<b>(1,193,052)</b>	<b>12.6%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		1,786,255	415,710	424,568	281,748	-32.2%
Net Cash Provided (Used) by Nonoperating Activities		-	-	-	-	
Net Cash Provided (Used) by Capital		-	-	-	-	
Net Cash Provided (Used) by Investing Activities		560,216	-	(165,968)	327,200	
Cash & Cash Equiv. at July 1		27,827,531	30,174,002	30,174,002	30,432,602	0.9%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>30,174,002</b>	<b>30,589,712</b>	<b>30,432,602</b>	<b>31,041,550</b>	<b>1.5%</b>
<b>FTE Summary</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0%</b>

**Staffing Trend:****Cash & Cash Equivalents**

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**EQUIPMENT SERVICES FUND  
COMMUNITY SERVICES DEPARTMENT**

**Mission**           The mission of the Equipment Services Fund (ESF) is to provide safe and reliable vehicles and equipment to County departments to meet their transportation and specialized heavy equipment needs at low life cycle costs.

**Description**       Equipment Services maintains light vehicle and heavy vehicle shops at the Longley Lane Complex in Reno, and has satellite shop facilities in Incline Village and Gerlach, and at the Parr Blvd. Sheriff's Complex. The ESF is operated as an internal service fund to track revenues and expenditures for the purchase, maintenance, repair and replacement of fleet vehicles and specialized heavy equipment. The ESF bills user departments for operation and capital replacement of vehicles.

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

**FY 17-18 Budget Enhancements/Changes**

**Personnel**           None

**Non-Personnel**   None

**Budget Summary**

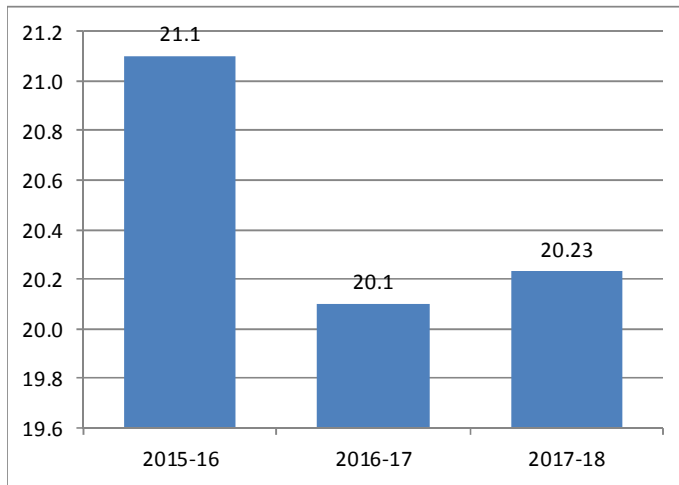
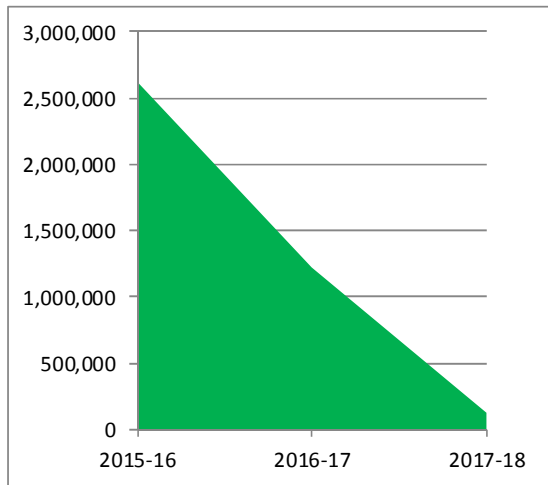
Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Replacement	669-1	1,767,504	2,423,698	2,423,698	2,923,931	20.6%
Administration	669-2	1,031,174	527,967	519,072	870,903	65.0%
Maintenance	669-3	4,472,416	4,718,652	4,253,475	4,657,222	-1.3%
Fire Services	669-4	220,449	-	1,113	-	
<b>Total</b>		<b>7,491,544</b>	<b>7,670,317</b>	<b>7,197,357</b>	<b>8,452,056</b>	<b>10.2%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		7,598,402	8,025,041	7,825,041	8,434,016	5.1%
Other		56,029	261,145	216,145	60,000	-77.0%
Total Operating Revenue		7,654,431	8,286,186	8,041,186	8,494,016	2.5%
Operating Expenses						
Salaries & Wages		1,277,073	1,295,577	1,275,031	1,335,108	3.1%
Employee Benefits		604,113	831,985	801,570	836,391	0.5%
Services & Supplies		4,181,565	3,509,374	3,087,374	3,746,942	6.8%
Depreciation		1,428,793	2,033,382	2,033,382	2,533,615	24.6%
Total Operating Expenses		7,491,544	7,670,317	7,197,357	8,452,056	10.2%
<b>Operating Income/(Loss)</b>		<b>162,887</b>	<b>615,869</b>	<b>843,829</b>	<b>41,961</b>	<b>-93.2%</b>
Net Nonoperating Income		216,787	634,125	614,595	614,595	-3.1%
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>379,674</b>	<b>1,249,994</b>	<b>1,458,424</b>	<b>656,556</b>	<b>-47.5%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		1,987,946	2,942,051	3,230,967	2,884,399	-2.0%
Net Cash Provided (Used) by Noncapital Financing Activities		-	-	-	-	
Net Cash Provided (Used) by Capital		(2,195,756)	(4,619,105)	(4,619,105)	(3,992,005)	-13.6%
Net Cash Provided (Used) by Investing Activities		-	-	-	-	
Cash & Cash Equiv. at July 1		2,827,767	2,888,597	2,619,957	1,231,819	-57.4%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>2,619,957</b>	<b>1,211,543</b>	<b>1,231,819</b>	<b>124,213</b>	<b>-89.7%</b>
<b>FTE Summary</b>		<b>21.1</b>	<b>20.1</b>	<b>20.1</b>	<b>20.2</b>	<b>0.6%</b>

**Staffing Trend:****Cash & Cash Equivalents**

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# **Washoe County Annual Budget 2017-2018**

## ***Capital Project Funds***

## CAPITAL PROJECT FUNDS

**Description**      The 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.

<b>Fund</b>	<b>Beginning Fund Balance/ Cash Balance</b>	<b>FY 17-18 Budgeted Revenues</b>	<b>FY 17-18 Other Financing/ Transfers In</b>	<b>FY 17-18 Budgeted Expenditures</b>	<b>FY 17-18 Operating Transfers Out</b>	<b>Ending Fund Balance/ Cash Balance</b>
Capital Facilities Tax	101,026	7,096,794	-	5,073,894	1,950,000	173,926
Parks Construction	10,948,210	1,707,209	-	4,413,029	-	8,242,390
Capital Improvements Fund	10,604,577	368,500	8,067,200	13,476,612	-	5,563,665
Regional Permits Capital	905,291	13,500	-	27,000	-	891,791
<b>Total</b>	22,559,104	9,186,003	8,067,200	22,990,535	1,950,000	14,871,772





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**CAPITAL FACILITIES TAX FUND  
COMMUNITY SERVICES DEPARTMENT**

**Description** Established to account for the ad valorem tax revenues generated by the five-cent capital facility property tax levy, of which 60% is paid to the State Highway Fund. Principal resources are derived from capital facilities property taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of medium-term financing of capital assets.

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

<b>CAPITAL FACILITIES TAX FUND FISCAL YEAR 2017-2018 PROJECT LIST</b>	
<b>Projects</b>	
<b>Projects:</b>	
<b>Projects Total</b>	-
<b>Other Expenditures/Uses:</b>	
Services and Supplies	37,994
Payments to Other Agencies	4,223,587
Payments to State Highway Fund	773,479
Settlement Payments	38,834
Transfers to Roads Special Revenue Fund	1,950,000
<b>Other Expenditures/Uses Total</b>	<b>7,023,894</b>
<b>Total Expenditures / Uses</b>	<b>\$ 7,023,894</b>

**Budget Summary**

Programs	Function	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
General Government	220	2,490	5,600	5,600	5,600	0.0%
Public Safety	240	3,275,561	9,527,694	9,540,513	-	-100.0%
Public Works	250	-	-	-	32,394	
Welfare	270	79,940	-	-	-	
Culture and Recreation	280	403,054	84,891	13,427	-	-100.0%
Intergovernmental	300	4,739,121	4,841,945	4,841,945	5,035,900	4.0%
Debt Service	370	323,960	-	-	-	
Transfers Out	950	2,084,073	1,890,000	1,890,000	1,950,000	3.2%
<b>Total</b>		<b>10,908,199</b>	<b>16,350,130</b>	<b>16,291,485</b>	<b>7,023,894</b>	<b>-57.0%</b>

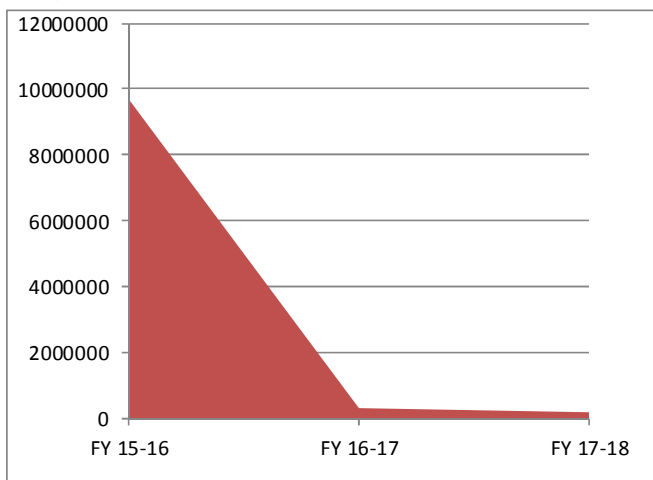
**Sources and Uses****Sources**

Beginning Fund Balance	1,317,226	9,692,391	9,692,391	101,024	-99.0%
Property Taxes	6,646,359	6,736,184	6,736,184	7,024,522	4.3%
Miscellaneous	303,803	225,450	(36,066)	72,272	-67.9%
Debt Issued	<u>12,333,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total</b>	20,600,590	16,654,025	16,392,509	7,197,818	-56.8%

**Budgeted Beg Fund Balance****Uses**

Payments for Share of Taxes	4,739,121	4,841,945	4,841,945	5,035,900	4.0%
Services and Supplies	1,317,117	14,600	14,600	37,994	160.2%
Capital Outlay	2,767,889	9,603,585	9,544,940		-100.0%
Transfers Out - Debt Service	194,073				
Transfers Out - Roads Fund	<u>1,890,000</u>	<u>1,890,000</u>	<u>1,890,000</u>	<u>1,950,000</u>	3.2%
<b>Total</b>	10,908,199	16,350,130	16,291,485	7,023,894	-57.0%

<b>Ending Fund Balance</b>	<b>9,692,391</b>	<b>303,895</b>	<b>101,024</b>	<b>173,924</b>	<b>-42.8%</b>
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**Budgeted Fund Balance:**

**PARKS CAPITAL PROJECTS FUND  
COMMUNITY SERVICES DEPARTMENT**

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

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

<b>PARKS CAPITAL FUND FISCAL YEAR 2017-2018 PROJECT LIST</b>	
<b>Projects</b>	
Galena Terrace Park Development (carry-over)	229,000
Eagle Canyon Parking Lot (carry-over)	100,000
Ballardini-Persigehl Trails	232,338
SQ-1 Restoration (carry-over)	300,000
SQ-1 Acquisition (carry-over)	350,000
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	400,000
Crystal Peak Access Road (carry-over)	254,820
Rancho Playground Improvements (carry-over)	400,000
Special Projects Undesignated	1,692,340
<b>Projects Total</b>	<b>3,958,498</b>
Services and Supplies	451,531
Debt Service	3,000
<b>Total Expenditures</b>	<b>\$4,413,029</b>

**Budget Summary**

Programs	Fund Ctr	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
District One	404A	7,093	1,075,439	788,892	321,052	-70.1%
District Two	404B	617,734	1,125,114	898,307	260,198	-76.9%
District Three	404C	111,099	5,953	5,911	172	-97.1%
District Four	404D	224,721	1,439,795	616,248	825,948	-42.6%
Bond Projects	404E	815,055	8,392,297	6,113,158	2,139,199	-74.5%
Special Projects	404F	105,770	4,456,746	3,206,630	866,460	-80.6%
<b>Total</b>		<b>1,881,472</b>	<b>16,495,345</b>	<b>11,629,146</b>	<b>4,413,029</b>	<b>-73.2%</b>

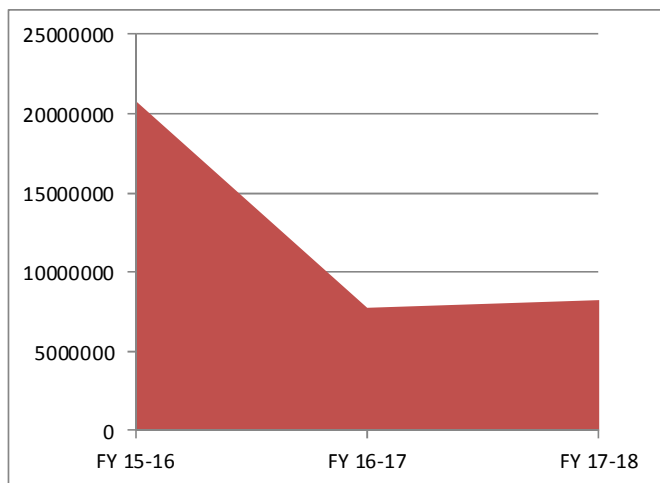
**Sources and Uses**Sources

Beginning Fund Balance	20,236,184	20,813,109	20,813,109	10,948,211	-47.4%
Park Construction Tax	309,578	323,175	275,515	323,175	0.0%
Federal, State & Local Grants	139,499	2,005,325	864,853	1,000,000	-50.1%
Miscellaneous	1,192,105	1,098,269	623,880	384,034	-65.0%
Transfer from General Fund	<u>817,215</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total</b>	<b>22,694,581</b>	<b>24,239,878</b>	<b>22,577,357</b>	<b>12,655,420</b>	<b>-47.8%</b>

Uses

Services & Supplies	895,457	2,019,723	1,655,057	851,531	-57.8%
Capital Outlay	983,015	14,472,621	9,971,089	3,558,498	-75.4%
Debt Service	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	0.0%
<b>Total</b>	<b>1,881,472</b>	<b>16,495,345</b>	<b>11,629,146</b>	<b>4,413,029</b>	<b>-73.2%</b>

<b>Ending Fund Balance</b>	<b>20,813,109</b>	<b>7,744,533</b>	<b>10,948,211</b>	<b>8,242,391</b>	<b>6.4%</b>
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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

<b>CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2017-2018 PROJECT LIST</b>	
<b>Projects</b>	
<b>Public Works - Construction Projects</b>	
Countywide Security Upgrades	250,000
Building D Roofing	467,517
Building C Roofing	219,575
Facility Master Plan - Administration Comple	160,000
75 Court St. Main Elevator upgrades	521,100
75 Court Street Package Units	312,200
911 Parr HU 9 HVAC/Roof	856,800
Detention Center Rebuild 22 Slider Doors	293,000
220 S. Sierra Park Garage Elevator replaceme	507,160
Reno Library Roof Replacement	600,000
CR 34 & 447 (North County roads) improvem	200,000
Voting Equipment Replacement	1,896,125
Downtown Reno Library Renovation	505,000
Senior Services Kitchen Upgrade	408,000
Countywide Security Upgrades (carry-over)	227,240
Security Camera System (carry-over)	260,000
Tax Collection System (carry-over)	276,008
Mills Lane Chiller Replacement (carry-over)	410,000
HU6 HVAC Replacement (carry-over)	690,000
Re-Roof Lower Detention (carry-over)	750,000
CSD Asset Management Software (carry-over)	100,000
Senior Center Replace Aged Equipment (carry	180,000
Bower's Playground Replacement (carry-over)	400,000
<b>Public Works - Construction Projects Total</b>	<b>10,489,725</b>
<b>Technology Services Projects</b>	
NSX Firewall Software	152,000
Network Switches Upgrade	424,125
Cyber Security/PCI Intrusion Protection Syste	150,000
Microsoft Licensing	80,000
P25 radios	100,000
VOIP Infrastructure(carry-over)	640,473
<b>Technology Services Projects Total</b>	<b>1,546,598</b>
<b>Warm Springs Projects</b>	
	<b>775,000</b>
<b>Other Expenditures/Uses:</b>	
Undesignated Projects	405,130
Salaries and Wages	144,685
Employee Benefits	63,010
Vehicles Capital	25,000
Services and Supplies	27,463
<b>Other Expenditures/Uses Total</b>	<b>665,288</b>
<b>Total Expenditures</b>	<b>\$13,476,611</b>



**Budget Summary**

Programs	Function	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
General Government	220	1,614,848	3,462,082	1,959,082	3,647,258	5.3%
Judicial	230	584,657	460,000	14,269	1,284,965	179.3%
Public Safety	240	1,287,989	3,671,308	1,635,336	2,752,290	-25.0%
Public Works	250	1,484,392	6,456,578	4,526,904	3,623,449	-43.9%
Welfare	270	-	2,230,443	1,179,539	608,400	-72.7%
Culture and Recreation	280	271,946	934,826	384,826	1,560,250	66.9%
Transfers Out	950	-	131,450	-	-	-100.0%
<b>Total</b>		<b>5,243,833</b>	<b>17,346,686</b>	<b>9,699,956</b>	<b>13,476,612</b>	<b>-22.3%</b>

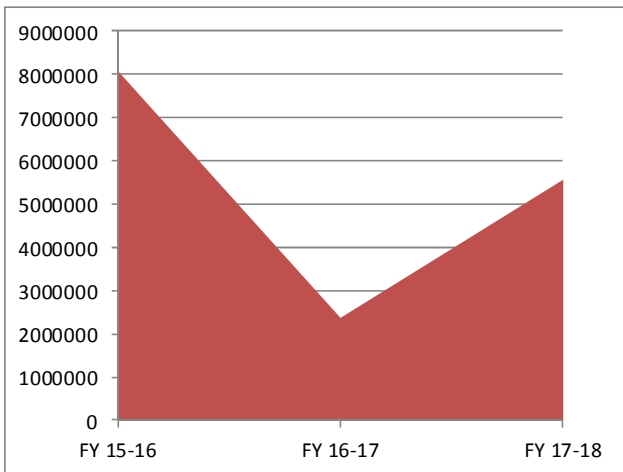
**Sources and Uses****Sources**

Beginning Fund Balance	4,791,898	8,070,808	8,070,808	10,604,577	31.4%
Federal, State & Local Grants	1,437,182	3,882,542	3,103,542	-	-100.0%
Miscellaneous	194,498	48,500	2,800,644	368,500	659.8%
Transfer In - General Fund	6,716,481	5,150,000	5,150,000	7,700,000	49.5%
Transfer In - Indigent	-	1,304,443	675,539	367,200	-71.9%
Transfer In - Other Restricted Fund	174,581	1,260,000	504,000	-	-100.0%
<b>Total</b>	<b>13,314,640</b>	<b>19,716,293</b>	<b>20,304,533</b>	<b>19,040,277</b>	<b>-3.4%</b>

**Uses**

Salaries and Wages	-	-	-	144,685	
Benefits	-	-	-	63,010	
Services and Supplies	1,573,627	1,475,257	614,162	708,601	-52.0%
Capital Outlay	3,670,206	15,739,979	9,085,794	12,560,316	
Transfers Out	-	131,450	-	-	-100.0%
<b>Total</b>	<b>5,243,833</b>	<b>17,346,686</b>	<b>9,699,956</b>	<b>13,476,612</b>	<b>-22.3%</b>

<b>Ending Fund Balance</b>	<b>8,070,808</b>	<b>2,369,607</b>	<b>10,604,577</b>	<b>5,563,665</b>	<b>134.8%</b>
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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.

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 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated	FY 17-18 Budget	% Change
Washoe County Permits	C430010	-	40,000	25,000	25,000	-37.5%
Sparks Permits	C430030	113,634	44,273	44,273	-	-100.0%
Reno Permits	C430040	59,906	37,452	37,452	-	-100.0%
Regional Permits Project	RP430001	(514,190)	64,736	64,736	-	-100.0%
<b>Total</b>		<b>(340,650)</b>	<b>186,461</b>	<b>171,461</b>	<b>25,000</b>	<b>-86.6%</b>

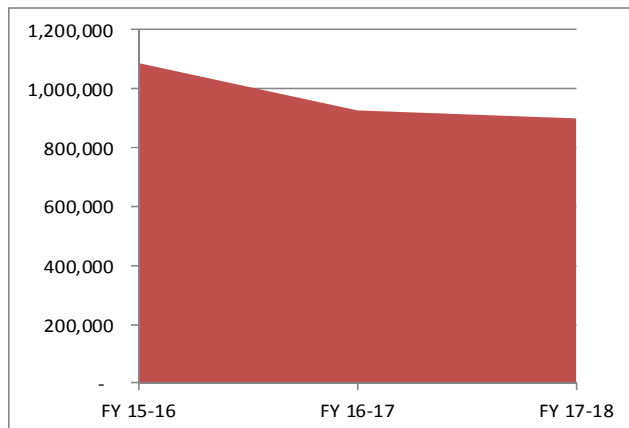
**Sources and Uses**Sources

Beginning Fund Balance	1,163,128	1,086,279	926,318	912,818	-16.0%
Intergovernmental	210,704	15,000	-	-	-100.0%
Miscellaneous	20,814	11,500	13,500	13,500	
Transfer from General Fund	-	-	-	-	
<b>Total</b>	<b>1,394,646</b>	<b>1,112,779</b>	<b>939,818</b>	<b>926,318</b>	<b>-16.8%</b>

Uses

Services and Supplies	308,367	186,461	27,000	27,000	-85.5%
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>308,367</b>	<b>186,461</b>	<b>27,000</b>	<b>27,000</b>	<b>-85.5%</b>

<b>Ending Fund Balance</b>	<b>1,086,279</b>	<b>926,318</b>	<b>912,818</b>	<b>899,318</b>	<b>-2.9%</b>
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**Budgeted Fund Balance:**



# **Washoe County Annual Budget 2017-2018**

## ***Capital Improvement Program***

## 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 are \$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 \$198 million in capital expenditures, while the planned expenditures for FY 17-18 totals \$40.1 million. Projects in years 2-5 of the CIP are presented in this document as part of our long-range capital planning process as a way to continue to monitor future capital needs of the County. This document is a planning tool and is also needed to meet the requirements of the State as part of Washoe County's FY 17-18 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. In FY 14-15, the level of General Fund support for the CIP was established at \$5 million, compared to less than \$1 million from FY 07-08 through FY 10-11. 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. The result is that funding for major infrastructure spending has increased to approximately \$7 million; still, this falls significantly short of the annual funding needed to maintain and replace the County's assets. The proposed projects in the current CIP therefore represent only the most critical projects with a very high priority, or in the case of Parks Capital Fund or Utilities projects, are projects that have specific funding sources.

In FY 16-17, the County made several changes to the capital planning process. The County re-instituted a CIP Committee, comprised of an Assistant County Manager, Director of Community Services, Chief Information Officer and Budget Manager. The Committee met with each department that submitted a request(s) and also conducted field tours of the facilities for which requests were submitted.

Project submittals were categorized under three project types: Core/Critical Projects, Benefits to Community/Staff and Quality of Life. This was done to ensure that the CIP Committee gave consideration to projects in each category and that each type had a share of available funding. All submissions were quantitatively evaluated and received a score in each of the following criteria:

1. Assessment of Need
2. Strategic Plan Goal
3. Project Life Cycle
4. Implications of Project Deferral (Risk Assessment)
5. Fiscal Impact
6. Economic Impact
7. Environmental Impact

Each CIP Committee members' scores of project submittals were then averaged. For projects relying on funding from the General Fund, a scoring cutoff was determined based on the level of General Fund support to the CIP, which in FY 17-18 was approximately \$7.7 million.

Because of the diminished funding available during the last several years, the CIP process has been streamlined somewhat to reflect the simplification of the plan itself. 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 given the fact that the County has an investment in capital facilities of approximately \$1 billion.



Over the next five years, the CIP plan totals just over \$198 million with the primary sources of funding coming from dedicated sources such as Parks Construction, 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, District Court building, and North Valleys Library. For these three facilities, the cost is indicated as "To be Determined", as conceptual plans have not been finalized.

For FY 17-18, capital plan funding totals \$40,087,800. This includes more than \$4 million of park and recreation projects, several roof replacements throughout the County, a Facility Master Plan for the Administrative Complex, and many other projects. New projects for FY 17-18 include:

- **Building Infrastructure Maintenance**
  - Administration Complex Roof Replacement for Building C and Building D
  - Reno Library Roof Replacement
  - Elevator Replacement and Upgrades
- **Renovation Projects**
  - Senior Services Kitchen
  - Downtown Reno Library
- **Other Projects**
  - Facility Master Plan – Administrative Complex
  - Countywide Security Upgrades
  - Voting Equipment Replacement
  - County Roads 34 and 447
- **Technology Service Projects**
  - NSX Firewall Software
  - Network Switches Upgrade
  - Cyber Security/PCI Intrusion Protection System
  - Microsoft Licensing
  - P25 Radios
- **Sheriff's Facility Maintenance**
  - Housing Unit 9 Roof/HVAC
  - Detention Slider Doors

Ongoing capital investment is extremely important for any government, and 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 following tables summarize the capital expenditures by fund, function, and revenue sources followed by a list of all approved projects for the adopted 5-year CIP.

**FISCAL YEAR 2018-2022  
SUMMARY**

<b>WASHOE COUNTY CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2018-2022</b>						
<b>FUND SUMMARY</b>						
<b>CAPITAL FUNDS SUMMARY</b>	<b>Year 1 2017/2018</b>	<b>Year 2 2018/2019</b>	<b>Year 3 2019/2020</b>	<b>Year 4 2020/2021</b>	<b>Year 5 2021/2022</b>	<b>Total 5 Years</b>
<b>Fund</b>						
Capital Improvement Fund	12,836,323	10,263,949	25,335,956	2,180,281	350,000	50,966,509
Parks Capital Fund	4,410,029	-	-	-	-	4,410,029
Capital Facilities Tax Fund	-	-	-	-	-	-
Roads Fund	3,906,000	3,964,590	4,024,059	4,084,420	4,145,686	20,124,755
Other Funds	1,983,448	-	-	-	-	1,983,448
Utilities Fund	12,452,000	19,328,000	28,625,000	34,055,000	8,875,000	103,335,000
Equipment Services Fund	4,500,000	5,000,000	3,000,000	2,400,000	2,400,000	17,300,000
<b>Total Funding Sources and Uses</b>	<b>\$ 40,087,800</b>	<b>\$ 38,556,539</b>	<b>\$ 60,985,015</b>	<b>\$ 42,719,701</b>	<b>\$ 15,770,686</b>	<b>\$ 198,119,740</b>

<b>FUNCTIONAL SUMMARY</b>						
<b>Functional Summary</b>	<b>Year 1 2017/2018</b>	<b>Year 2 2018/2019</b>	<b>Year 3 2019/2020</b>	<b>Year 4 2020/2021</b>	<b>Year 5 2021/2022</b>	<b>Total 5 Years</b>
<b>Function</b>						
Culture and Recreation	5,915,029	2,181,372	2,520,000	-	-	10,616,401
General Government	9,750,386	6,725,847	4,324,125	2,750,000	2,750,000	26,300,358
Health	125,000	462,060	-	-	-	587,060
Judicial	1,243,300	610,000	165,000	-	-	2,018,300
Public Safety	3,244,800	1,653,545	21,326,831	1,830,281	-	28,055,457
Public Works	6,509,285	7,060,715	4,024,059	4,084,420	4,145,686	25,824,165
Welfare	588,000	535,000	-	-	-	1,123,000
Golf	100,000					100,000
Building & Safety	160,000					160,000
Utilities	12,452,000	19,328,000	28,625,000	34,055,000	8,875,000	103,335,000
<b>Total</b>	<b>\$ 40,087,800</b>	<b>\$ 38,556,539</b>	<b>\$ 60,985,015</b>	<b>\$ 42,719,701</b>	<b>\$ 15,770,686</b>	<b>\$ 198,119,740</b>



**FISCAL YEAR 2018-2022  
CONSOLIDATED PROJECT LIST**

	<b>Year 1 2017/2018</b>	<b>Year 2 2018/2019</b>	<b>Year 3 2019/2020</b>	<b>Year 4 2020/2021</b>	<b>Year 5 2021/2022</b>	<b>Total 5 Years</b>
<b>Capital Improvement Fund Projects</b>						
Countywide Security Upgrades	250,000	350,000	350,000	350,000	350,000	1,650,000
Building D Roofing	467,517	-	-	-	-	467,517
Building C Roofing	219,575	-	-	-	-	219,575
Facility Master Plan - Administration Complex	160,000	-	-	-	-	160,000
75 Court St. Main Elevator Upgrades	521,100	-	-	-	-	521,100
75 Court Street Package Units	312,200	-	-	-	-	312,200
911 Parr HU 9 HVAC/Roof	856,800	-	-	-	-	856,800
Detention Center Rebuild 22 Slider Doors	293,000	-	-	-	-	293,000
220 S. Sierra Park Garage Elevator Replacement	507,160	-	-	-	-	507,160
Reno Library Roof Replacement	600,000	-	-	-	-	600,000
CR 34 & 447 (North County roads) Improvements	200,000	200,000	-	-	-	400,000
Voting Equipment Replacement	1,896,125	1,896,125	-	-	-	3,792,250
Downtown Reno Library Renovation	505,000	-	-	-	-	505,000
Senior Services Kitchen Upgrade	408,000	-	-	-	-	408,000
Countywide Security Upgrades (carry-over)	227,240	-	-	-	-	227,240
Security Camera System (carry-over)	260,000	-	-	-	-	260,000
Tax Collection System (carry-over)	276,008	-	-	-	-	276,008
Mills Lane Chiller Replacement (carry-over)	410,000	-	-	-	-	410,000
HU6 HVAC Replacement (carry-over)	690,000	-	-	-	-	690,000
Re-Roof Lower Detention (carry-over)	750,000	-	-	-	-	750,000
CSD Asset Management Software (carry-over)	100,000	-	-	-	-	100,000
Senior Center Replace Aged Equipment (carry-over)	180,000	-	-	-	-	180,000
Bower's Playground Replacement (carry-over)	400,000	-	-	-	-	400,000
TB Clinic Relocation	-	462,060	-	-	-	462,060
Ranch House foundation settling mitigation	-	119,173	-	-	-	119,173
Roof repairs - Historic Huffaker School Belfry	-	117,810	-	-	-	117,810
Sheriff's Office Security Measures	-	162,500	-	-	-	162,500
Regional Shooting Facility Improvements	-	362,864	-	-	-	362,864
Northwest Library Renovation	-	362,943	-	-	-	362,943
Sparks Library Renovation	-	653,582	-	-	-	653,582
Roads Maintenance Yard - North Valleys	-	1,000,000	-	-	-	1,000,000
75 Court St. Historic Elevator Upgrades	-	610,000	-	-	-	610,000
9th St. Senior Center HVAC Replacement	-	430,000	-	-	-	430,000
Sparks Library Roof	-	340,000	-	-	-	340,000
350 S. Center Window Replacement (E & N sides)	-	300,000	-	-	-	300,000
NW Library HVAC Replacement	-	225,000	-	-	-	225,000
350 S. Center 2nd floor VAV Replacement	-	224,000	-	-	-	224,000
Building C Lower Roof	-	180,000	-	-	-	180,000
911 Parr HU 10 HVAC	-	110,000	-	-	-	110,000
Kids Kottage Campus - Furnace Replacement	-	105,000	-	-	-	105,000
Reno Library Lighting Controls & Lights	-	TBD	-	-	-	-
South Valleys Library Roof Replacement	-	TBD	-	-	-	-
75 Court St. Window Replacement	-	-	165,000	-	-	165,000
Motor Pool HVAC	-	-	550,000	-	-	550,000
North Valleys Library	-	-	1,020,000	-	-	1,020,000
South Valleys Reg Park - Master Plan Development	-	-	1,500,000	-	-	1,500,000
911 Parr Housing Unit 4 HVAC	-	-	TBD	-	-	-
911 Parr Housing Unit 8 HVAC	-	-	TBD	-	-	-
911 Parr Food Slots HU-3,4, Infirmary	-	-	TBD	-	-	-
911 Parr Boiler Replacement	-	-	1,500,000	-	-	1,500,000
Sheriff Detention Infirmary	-	-	18,425,000	-	-	18,425,000
75 Court Street Handicap Ramp	-	-	-	TBD	-	-
75 Court Street Front Steps Repair	-	-	-	TBD	-	-
Sparks Library HVAC South	-	-	-	TBD	-	-
Bowers Mansion Pool Bath House Remodel	-	-	-	TBD	-	-
District Court Building	-	-	-	TBD	-	-
Emergency Operation Center Chiller Repl.	-	-	-	-	TBD	-
911 Parr Wooden Door Replacement	-	-	-	-	TBD	-
911 Parr Porcelain Toilet Replacement	-	-	-	-	TBD	-
Kids Kottage Activity Center Roof	-	-	-	-	TBD	-
NSX Firewall Software	152,000	-	-	-	-	152,000
Network Switches Upgrade	424,125	671,847	424,125	-	-	1,520,097
Cyber Security/PCI Intrusion Protection System	150,000	-	-	-	-	150,000
Microsoft Licensing	80,000	-	-	-	-	80,000
P25 radios	100,000	1,381,045	1,401,831	1,830,281	-	4,713,157
VOIP Infrastructure(carry-over)	640,473	-	-	-	-	640,473
Warm Springs Projects	775,000	-	-	-	-	775,000
Vehicles Capital	25,000	-	-	-	-	25,000
<b>Capital Improvement Fund Total</b>	<b>12,836,323</b>	<b>10,263,949</b>	<b>25,335,956</b>	<b>2,180,281</b>	<b>350,000</b>	<b>50,966,509</b>



	Year 1 2017/2018	Year 2 2018/2019	Year 3 2019/2020	Year 4 2020/2021	Year 5 2021/2022	Total 5 Years
<b>Parks Capital Projects</b>						
Ballardini-Persigehl Trails	232,338	-	-	-	-	232,338
Galena Terrace Park Development (carry-over)	229,000	-	-	-	-	229,000
Eagle Canyon Parking Lot (carry-over)	100,000	-	-	-	-	100,000
SQ-1 Restoration (carry-over)	300,000	-	-	-	-	300,000
SQ-1 Acquisition (carry-over)	350,000	-	-	-	-	350,000
Hunter Creek Trailhead (carry-over)	-	-	-	-	-	-
Golden Eagle Improvements	-	-	-	-	-	-
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	400,000	-	-	-	-	400,000
Crystal Peak Access Road (carry-over)	254,820	-	-	-	-	254,820
Bowers Mansion Parking Lot (carry-over)	-	-	-	-	-	-
Rancho Playground Improvements (carry-over)	400,000	-	-	-	-	400,000
Arboretum Visitor Center	78,453	-	-	-	-	78,453
Wetland Mitigation	217,519	-	-	-	-	217,519
Somerset Trails	60,000	-	-	-	-	60,000
Special Projects Services and Supplies	451,531	-	-	-	-	451,531
Special Projects Undesignated	1,336,368	-	-	-	-	1,336,368
<b>Parks Capital Projects Fund Total</b>	<b>4,410,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,410,029</b>
<b>Other Funds Projects</b>						
General Fund Projects	402,048	-	-	-	-	402,048
Health Fund	125,000	-	-	-	-	125,000
Animal Services Fund Projects	350,000	-	-	-	-	350,000
Enhanced 911 Fund Projects	-	-	-	-	-	-
Regional Public Safety Training Center	145,000	-	-	-	-	145,000
Regional Communications System Projects	60,000	-	-	-	-	60,000
Senior Services	-	-	-	-	-	-
Golf Course Fund	100,000	-	-	-	-	100,000
Roads Fund Projects	3,906,000	3,964,590	4,024,059	4,084,420	4,145,686	20,124,755
Building & Safety Fund	160,000	-	-	-	-	160,000
Other Restricted Special Revenue Fund Projects	641,400	-	-	-	-	641,400
<b>Other Funds Projects Total</b>	<b>5,889,448</b>	<b>3,964,590</b>	<b>4,024,059</b>	<b>4,084,420</b>	<b>4,145,686</b>	<b>22,108,202</b>
<b>Equipment Services Fund Projects</b>						
Heavy Equipment Replacement	2,100,000	2,400,000	900,000	500,000	500,000	6,400,000
Light Equipment Replacement	2,400,000	2,600,000	2,100,000	1,900,000	1,900,000	10,900,000
<b>Equipment Services Fund Projects Total</b>	<b>4,500,000</b>	<b>5,000,000</b>	<b>3,000,000</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>17,300,000</b>
<b>Utilities Fund Projects</b>						
Golden Valley Water Rights Purchase	70,000	-	-	-	-	70,000
Reclaim Water Quality Management - System-wide	100,000	250,000	250,000	-	-	600,000
Reclaim Truck Fill Site - Field Creek	100,000	-	-	-	-	100,000
Field Creek Reservoir Water Quality Management	100,000	500,000	500,000	-	-	1,100,000
STMWRF Solids Management Facility	200,000	-	-	-	-	200,000
South Truckee Meadows WRF Chemical Storage Building	1,600,000	-	-	-	-	1,600,000
Dorothy Towne (Zircon) Lift Station Enhancement	250,000	1,000,000	-	-	-	1,250,000
Southern Comfort Lift Station Replacement	100,000	-	-	-	-	100,000
South Truckee Meadows WRF Projects	1,385,000	1,980,000	2,100,000	250,000	250,000	5,965,000
Huffaker Reservoir Lining Improvement Project - Phase 3	-	-	150,000	6,000,000	-	6,150,000
Cold Springs WRF SCADA System Control Upgrades	200,000	-	-	-	-	200,000
Lemmon Valley WRF Blower Replacement	200,000	-	-	-	-	200,000
Horizon Hills Sewer System Improvements	-	-	225,000	225,000	225,000	675,000
Operations Equipment Capital	50,000	-	-	-	-	50,000
Vehicle Capital	25,000	-	-	-	-	25,000
Lemmon Valley WRF Projects	1,350,000	1,150,000	5,400,000	5,400,000	5,400,000	18,700,000
Reclaimed Water Transmission Main Extensions	200,000	4,600,000	200,000	3,000,000	3,000,000	11,000,000
South Truckee Meadows WRF Admin Building Expansion and Improvements	2,500,000	-	-	-	-	2,500,000
Pleasant Valley Interceptor Reach 3A	500,000	4,000,000	-	-	-	4,500,000
Caramella Ranch Interceptor Replacement	800,000	-	-	-	-	800,000
South Truckee Meadows WRF Projects	2,472,000	2,148,000	13,800,000	16,980,000	-	35,400,000
Pleasant Valley Sewer Projects	-	2,000,000	2,000,000	-	-	4,000,000
Steamboat Lift Station Capacity Expansion	-	-	2,000,000	-	-	2,000,000
Cold Springs WRF Projects	250,000	1,500,000	-	2,200,000	-	3,950,000
Diamond Peak Lift Station Capacity Expansion	-	200,000	2,000,000	-	-	2,200,000
<b>Utilities Fund Projects Total</b>	<b>12,452,000</b>	<b>19,328,000</b>	<b>28,625,000</b>	<b>34,055,000</b>	<b>8,875,000</b>	<b>103,335,000</b>
<b>TOTAL ALL PROJECTS</b>	<b>40,087,800</b>	<b>38,556,539</b>	<b>60,985,015</b>	<b>42,719,701</b>	<b>15,770,686</b>	<b>198,119,741</b>



## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	Building D Roofing		
<b>Capital Project Number:</b>	PW920212		
<b>Project Budget:</b>	467,517		
<b>Estimated Completion Date</b>	11/30/2017		
<b>Capital Project Description/Scope:</b>	Building D in the Administrative Complex will have the current roof replaced due to numerous leaks and the roof reaching the end of useful life.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	467,517.00	Personnel	-
<b>Total</b>	<b>467,517.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Construction/Building Improvements	467,517.00	Revenue	-
FFE	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>467,517.00</b>		

<b>Capital Project Title:</b>	Building C Roofing		
<b>Capital Project Number:</b>	PW920213		
<b>Project Budget:</b>	219,575		
<b>Estimated Completion Date</b>	11/30/2017		
<b>Capital Project Description/Scope:</b>	Building C in the Administrative Complex will have the current roof replaced due to numerous leaks and the roof reaching the end of useful life.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	219,575.00	Personnel	-
<b>Total</b>	<b>219,575.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Construction/Building Improvements	219,575.00	Revenue	-
FFE	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>219,575.00</b>		





## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	Facility Master Plan - Admin Complex		
<b>Capital Project Number:</b>	PW920214		
<b>Project Budget:</b>	160,000		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Facility Master Plan will provide a thorough assessment of the existing facility (building and grounds) as well as the evaluation of anticipated needs based on increased utilization and ever increasing demands for better use of existing space. Master Plan would assist with recommendations to determine and prioritize future capital improvement projects.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	160,000.00	Personnel	-
<b>Total</b>	<b>160,000.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Professional/Consulting Services	160,000.00	Tech Software/Subscription Fees	-
Contingency	-	Revenue	-
<b>Total</b>	<b>160,000.00</b>	<b>Total</b>	-

<b>Capital Project Title:</b>	75 Court Elevator Upgrades		
<b>Capital Project Number:</b>	PW920352		
<b>Project Budget:</b>	521,100		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Main elevators are used by both the public and inmates and were installed in the 1980's. Elevator upgrades are needed to address safety issues bringing them up to current Building Code and ADA codes. The upgrades would include the motor, car, control panels, lighting, push buttons, etc.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	521,100.00	Personnel	-
<b>Total</b>	<b>521,100.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Construction/Building Improvements	521,100.00	Revenue	-
FFE	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>521,100.00</b>		

## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	75 Court Street Package Units		
<b>Capital Project Number:</b>	PW920353		
<b>Project Budget:</b>	312,200		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Replace four existing package units that are located on the east side/historic area of 75 Court Street. The four units are obsolete R22 Freon units that have reached the end of useful life.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	312,200.00	Personnel	-
<b>Total</b>	<b>312,200.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Construction/Building Improvements	312,200.00	Revenue	-
FFE	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>312,200.00</b>		
<b>Capital Project Title:</b> 911 Parr HU 8 HVAC			
<b>Capital Project Number:</b> PW920490			
<b>Project Budget:</b> 856,800			
<b>Estimated Completion Date</b> 12/31/2017			
<b>Capital Project Description/Scope:</b> The 911 Parr Housing Unit 8 Air Handler Replacement project is generally described as the selective demolition of existing heating, ventilation and air conditioning (HVAC) equipment, ducts, controls and appurtenances; and the installation of new HVAC systems equipment, devices and controls including modifications and extensions of existing utility services. This work effort will also include re-zoning for the current inmate population occupying Housing Units 6 and 8 which will improve the surrounding environment for the residents and Washoe County staff that work in these areas.			
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	856,800.00	Personnel	-
<b>Total</b>	<b>856,800.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Construction/Building Improvements	856,800.00	Revenue	-
FFE	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>856,800.00</b>		

## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	Detention Center Rebuild 22 Slider Doors		
<b>Capital Project Number:</b>	PW920491		
<b>Project Budget:</b>	293,000		
<b>Estimated Completion Date</b>	7/31/2018		
<b>Capital Project Description/Scope:</b>	All 22 facility slider doors at the detention facility are approaching the end of their useful life and need to be rebuilt for the critical safety of the facility.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	293,000.00	Personnel	-
<b>Total</b>	<b>293,000.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Construction/Building Improvements	293,000.00	Revenue	-
FFE	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>293,000.00</b>		
<b>Capital Project Title:</b>	220 S Sierra Parking Garage Elevator Replacement		
<b>Capital Project Number:</b>	PW920594		
<b>Project Budget:</b>	507,160		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Main elevators are used by both the public and employees. Elevator upgrades are needed to address safety issues bringing them up to current Building Code and ADA codes. The upgrades would include the motor, car, control panels, lighting, push buttons, etc.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	507,160.00	Personnel	-
<b>Total</b>	<b>507,160.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Construction/Building Improvements	507,160.00	Revenue	-
FFE	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>507,160.00</b>		



## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	CR 34/CR 447 Roads Improvement		
<b>Capital Project Number:</b>	PW920595		
<b>Project Budget:</b>	200,000		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Pavement maintenance and rehabilitation for CR 34 and CR 447 due to aging of the roads along with increased traffic from Burning Man.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	200,000.00	Personnel	-
<b>Total</b>	<b>200,000.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Construction/Building Improvements	200,000.00	Revenue	-
FFE	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>200,000.00</b>		
<b>Capital Project Title:</b>	Voting Equipment Replacement		
<b>Capital Project Number:</b>	PW920596		
<b>Project Budget:</b>	1,896,125		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Replacement of 1,325 Edge II Touchscreen units and ancillary devices along with 225 electronic poll books.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	1,896,125.00	Personnel	-
<b>Total</b>	<b>1,896,125.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Technology Hardware	1,896,125.00	Tech Software/Subscription Fees	189,375.00
Contingency	-	Other	190,000.00
<b>Total</b>	<b>1,896,125.00</b>	<b>Total</b>	<b>379,375.00</b>

## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	Senior Services Kitchen Upgrade		
<b>Capital Project Number:</b>	PW920710		
<b>Project Budget:</b>	408,000		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Senior Services Kitchen upgrade would include the following: Utilities and infrastructure, replacing outdated kitchen equipment, adding freezer and dry storage space, replacing tile flooring with solid surface flooring, reconfiguring stainless steel counters, and purchasing auxiliary power supplies.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	40,800.00	Personnel	(7,500.00)
Indigent Fund	367,200.00	Services/Supplies	(25,000.00)
<b>Total</b>	<b>408,000.00</b>	Building Lease/Operating Contracts	-
		Tech Hardware	-
<b>Estimated Project Costs:</b>		Tech Software/Subscription Fees	-
Design	24,480.00	Other	(2,500.00)
Permits	110,160.00	<b>Total</b>	<b>(35,000.00)</b>
Construction/Building Improvements	24,480.00		
FFE	204,000.00		
Professional Services	44,880.00		
Contingency	-		
<b>Total</b>	<b>408,000.00</b>		

<b>Capital Project Title:</b>	Reno Library Roof Replacement		
<b>Capital Project Number:</b>	PW920848		
<b>Project Budget:</b>	600,000		
<b>Estimated Completion Date</b>	11/30/2017		
<b>Capital Project Description/Scope:</b>	Reno Library will have the current roof replaced based on the roof inspection performed on 10/20/16. Overall condition is poor and has reached the end of its useful life.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	600,000.00	Personnel	-
<b>Total</b>	<b>600,000.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Design	-	Tech Software/Subscription Fees	-
Permits	-	Other	-
Construction/Building Improvements	600,000.00	<b>Total</b>	<b>-</b>
FFE	-		
Professional Services	-		
Contingency	-		
<b>Total</b>	<b>600,000.00</b>		



## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	Downtown Reno Library Renovation		
<b>Capital Project Number:</b>	PW920849		
<b>Project Budget:</b>	505,000		
<b>Estimated Completion Date</b>	3/31/2018		
<b>Capital Project Description/Scope:</b>	The renovation of the downtown Reno Library would consist of relocating the Children's Library to the main floor for easier access and to expand the children's area within the Library. The upstairs would expand the makerspace floor to make it more amenable for teens and adults. Restore archival space for researching Washoe County history and expanding delivery services. This renovation will include new carpet, furniture, paint, and asbestos abatement. A little over 60% would be funded by a donation from the Tacchino Trust.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	185,000.00	Personnel	-
Donation - Tacchino Trust	320,000.00	Services/Supplies	-
<b>Total</b>	<b>505,000.00</b>	Building Lease/Operating Contracts	-
		Tech Hardware	-
<b>Estimated Project Costs:</b>		Tech Software/Subscription Fees	-
Design	25,000.00	Revenue	-
Construction/Building Improvements	480,000.00	<b>Total</b>	-
FFE	-		
Contingency	-		
<b>Total</b>	<b>505,000.00</b>		
<b>Capital Project Title:</b> NSX Firewall Software			
<b>Capital Project Number:</b> PW920208			
<b>Project Budget:</b> 152,000			
<b>Estimated Completion Date</b> 12/31/2017			
<b>Capital Project Description/Scope:</b> Purchase licensing for the VMWare NSX Firewall software, which provides virtual firewalls to segment data from applications and authorized users within the VMWare environments. This will be used on the main internal VMWare clusters, the County DMZ VMWare cluster, and the Sheriff's Office cluster.			
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	152,000.00	Personnel	-
<b>Total</b>	<b>152,000.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Technology - Hardware	-	Tech Software/Subscription Fees	24,000.00
Technology - Software	120,000.00	Revenue	-
Professional/Consulting Services	32,000.00	<b>Total</b>	<b>24,000.00</b>
Contingency	-		
<b>Total</b>	<b>152,000.00</b>		



## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	Network Switches Upgrade		
<b>Capital Project Number:</b>	PW920209		
<b>Project Budget:</b>	424,125		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Project to replace Enterasys brand switches that are reaching end-of-life over a three year period totaling \$1,520,097. The following switches will be replaced: 194 Enterasys D-Series, 44 Enterasys C-Series and 297 Enterasys B-Series.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	424,125.00	Personnel	-
<b>Total</b>	<b>424,125.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Technology - Hardware	424,125.00	Tech Software/Subscription Fees	-
Technology - Software	-	Revenue	-
Professional/Consulting Services	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>424,125.00</b>		

<b>Capital Project Title:</b>	Cyber Security/PCI Intrusion Protection System		
<b>Capital Project Number:</b>	PW920210		
<b>Project Budget:</b>	150,000		
<b>Estimated Completion Date</b>	3/31/2018		
<b>Capital Project Description/Scope:</b>	Purchase a new intrusion protection system that will be located outside the main County firewall as well as at the EOC to scan all incoming traffic to eliminate cyber intruders, reducing the processing load on the main firewall, and protecting the County network from external risks.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	150,000.00	Personnel	-
<b>Total</b>	<b>150,000.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Technology - Hardware	25,000.00	Tech Software/Subscription Fees	18,000.00
Technology - Software	100,000.00	Revenue	-
Professional/Consulting Services	25,000.00	<b>Total</b>	<b>18,000.00</b>
Contingency	-		
<b>Total</b>	<b>150,000.00</b>		



## FY 2017-18 Capital Project Request Forms

<b>Capital Project Title:</b>	Microsoft Licensing		
<b>Capital Project Number:</b>	PW920211		
<b>Project Budget:</b>	80,000		
<b>Estimated Completion Date</b>	9/30/2017		
<b>Capital Project Description/Scope:</b>	Purchase licensing for Windows 10 for any county desktops that are still on Windows 7.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	80,000.00	Personnel	-
<b>Total</b>	<b>80,000.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Technology - Hardware	-	Tech Software/Subscription Fees	-
Technology - Software	80,000.00	Revenue	-
Professional/Consulting Services	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>80,000.00</b>		

<b>Capital Project Title:</b>	P25 Radios		
<b>Capital Project Number:</b>	PW920212		
<b>Project Budget:</b>	100,000		
<b>Estimated Completion Date</b>	6/30/2018		
<b>Capital Project Description/Scope:</b>	Four year project to replace 800 MHz communication system terminal equipment (Countywide) to include portable (hand-held), mobile (vehicle), and console (stationary) radios due to end-of-life.		
<b>FY 17-18</b>			
<b>Funding Sources:</b>		<b>Additional Operating Costs:</b>	
General Fund	100,000.00	Personnel	-
<b>Total</b>	<b>100,000.00</b>	Services/Supplies	-
		Building Lease/Operating Contracts	-
<b>Estimated Project Costs:</b>		Tech Hardware	-
Technology - Hardware	100,000.00	Tech Software/Subscription Fees	-
Technology - Software	-	Revenue	-
Professional/Consulting Services	-	<b>Total</b>	-
Contingency	-		
<b>Total</b>	<b>100,000.00</b>		





# **Washoe County Annual Budget 2017-2018**

## ***Glossary***

## GLOSSARY OF ACRONYMS AND TERMS

**AB104** –[AB = Assembly Bill] Legislation passed in 1991 that resulted in a redistribution of sales tax statewide. Washoe County was allowed to levy new taxes to make up for lost sales tax revenue. Also referred to as the Local Government Tax Act [LGTA]. See LGTA in this glossary for additional information.

**AB 489** –Abatement formula approved by the 2005 Nevada Legislature limiting increases in ad valorem tax billings (not valuation) for primary residences and certain qualified rental property to 3% and for non-residential property to 8%, effective 7/1/06. New construction is not affected until after construction is complete.

**ADA** – Americans with Disabilities Act.

**Adopt** – In the context of this budget book, the process by which County Board of Commissioners approves the budget through public hearings and adopting an ordinance.

**ADP** – Average daily population.

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

**Accrual Basis** – Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary funds.

**Ad Valorem Taxes** – Property Taxes

**Adopted Budget** – The annual budget document as approved by the Board of County Commissioners before the beginning of each fiscal year.

**Appropriations** – Specific expenditures and obligations authorized by the Board of County Commissioners.

**Assessed Valuation** – The value placed upon real estate or other property by the County Assessor as a basis for levying taxes. The assessed value is equal to 35% of the appraised value in Nevada.

**Authorized Position** – A full or part time employment position with Washoe County approved by the Board of County Commissioners. In general, authorized positions are those that have associated funding.

**Available** – Funds available are the total of the beginning balance, transfers in, and revenues available to support disbursements.

**BCC** – Board of (Washoe) County Commissioners. Currently made up of the five commissioners, each elected by and representing a district or contiguous portion of the county, for four year terms. The BCC selects its chairperson and vice chairperson.

**BCCRT** – Basic City/County Relief Tax, a sales tax on sales occurring within the county and distributed as part of the Consolidated Tax. See Consolidated Tax in this glossary for additional information.

**Balanced Budget** – a final budget with no deficit spending.

**Base Budget** – Ongoing expenses for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

**Beginning Fund Balance** – A revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are available in the following year.

**Bond** – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future (maturity date), together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond in this glossary.

**Budget** – The County's plan for the accomplishment of stated goals within a particular fiscal year, including estimates of required expenditures and anticipated revenues to carry out the stated goals. It provides a basis for planning, controlling and evaluating the County's activities.

**CAB** – Citizen Advisory Board, members are appointed by the Board of County Commissioners to two year terms to consider and advise the Board on community issues.

**CAFR** – Comprehensive Annual Financial Report, audited and published for public distribution, showing the actual revenues received and expenditures made during the preceding fiscal year along with the budget for that year and the variance, as well as the actual revenues and expenditures for the fiscal year before that.

**CARES/SART** - Child Abuse Response and Evaluations/Sexual Assault Response Team. Established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

**CASA** – Court Appointed Special Advocate.

**CCHS** - Community & Clinical Health Services Division of the Health Department, responsible for providing medical clinic services including immunization, family planning services, sexually transmitted disease prevention and treatment, and the women, infants and children nutrition (WIC) program.

**CCW** - Permit to carry a concealed weapon.

**CERT** – Citizen Emergency Response Team, a program of the Federal Emergency Management Agency (FEMA), a group of volunteers available to assist county agencies during emergencies and at other activities.

**CHSC** – Citizen's Homeland Security Council, a group of citizen volunteers trained by the County.

**CIP** –Capital Improvements Program, a five year plan for maintaining the County's existing infrastructure and building or acquiring new facilities to meet demands from growth, legal mandates and health and safety issues. It is used to link the County's physical development planning with fiscal planning. It covers expenditures of \$100,000 and more.

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

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

**CPI** – Consumer Price Index, actually one a several indexes calculated and maintained by the United State Department of Commerce Bureau of Labor Statistics, designed to quantify price inflation or deflation experienced by various categories of consumers.

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

**CSI** - Crime Scene Investigation.

**Capital Outlay** – Expenditures for the acquisition or improvement of tangible fixed assets; e.g. land, buildings and furniture or equipment, with a cost of \$10,000 or more.

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

**Capital Projects Fund** – Fund to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

**Category** – A major division of the program budget that contains programs and activities.

**Consolidated Tax**– The combined local government tax distribution for Supplemental City/County Relief Tax, Basic City/County Relief Tax, Cigarette Tax, Liquor Tax, Government Services Tax [formerly the Motor Vehicle Privilege Tax] and Real Property Transfer Tax consolidated by the State legislature in 1998 to be known as the Consolidated Tax. For Washoe County this tax is divided between the County, the Cities of Reno and Sparks, the Sun Valley Water and Sanitation District, the Verdi Television GID (three enterprise districts) and the Carson-Truckee Water Conservation District, the Incline Village GID, the North Lake Tahoe Fire Protection District, the Palomino Valley GID, the Sierra Forest Fire Protection District and the Truckee Meadows Fire Protection District (six special districts). Also called the C-Tax.

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

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

**DHD** – District Health Department, a component of Washoe County's government with their own separate seven member board and a separate fund. The DHD is responsible for vital statistics, emergency medical services, air quality management, community and clinical health services, environmental health services, disease surveillance and detection, and public health.

**Debt Service** – Payment of interest and principal on an obligation resulting from the issuance of bonds.

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

**Department Request** – The annual budgetary alternative prepared by department directors indicating an appropriate, justified and needed level of service for their departments, together with associated expenditures and revenues.

**Depreciation** – The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds and is also calculated pursuant to GASB 34.

**Disbursements** – The total of expenses/expenditures and transfers out.

**Division** - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

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

**EIP** – Environmental Improvement Program.

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

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

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

**ESD**- Equipment Services Division of the Community Services Department and maintains the county vehicle and equipment pool.

**Encumbrances**– Funds not yet expended, but are obligated or set aside in anticipation of expenditure. Encumbered funds may not be used for any other purpose.

**Ending Fund Balance** – Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed disbursements or decreases when disbursements exceed sources.

**Enterprise Funds** – Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability. Example: the Golf Course Fund.

**Expenditures** – A fund liability incurred for operations, capital outlay, or other requirements during a budgetary period. Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources.

**Expenses** – Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the County's ongoing operations.

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

**FTMS** –Financial Trend Monitoring System.

**Fiscal Year** – The twelve month period beginning July 1 and ending the following June 30 for Washoe County to which the annual budget applies. The fiscal year is represented by the date on which it ends, e.g., July 1<sup>st</sup>, 2007 to June 30<sup>th</sup>, 2008 will be fiscal year 2008 (also FY 2007-08).

**Fringe Benefits** - Terminology for benefits paid or matched by the County on behalf of the employees. These benefits include mandatory payroll taxes (Medicare, Unemployment, and Worker's Compensation), Nevada's State Public Employee Retirement System (PERS) and contributions for health, dental, vision and life insurance.

**Fund** – A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

**Fund Balance** – Within a governmental fund, the difference between assets and liabilities, or the cumulative total, over time, of revenues in excess of expenses.

**Fund Types** –Include Governmental Funds (general fund, special revenue funds, capital project funds and debt service funds); Proprietary Funds (enterprise funds and internal service funds) and Fiduciary Funds.

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

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

**GFOA** –Government Finance Officers Association.

**GID** – General Improvement District, districts created by the Board of County Commissioners under NRS 318 which may furnish electricity, television, sidewalks, storm drains, sanitary sewers, water, fire protection, emergency medical service, etc.

**GIS** –Geographic Information System, a computer based integrated collection of computer software and data used to view and manage information about geographical places, analyze spatial relationships and model spatial processes. Washoe County maintains a robust GIS.

**GST** – Government Services Tax, formerly the Motor Vehicle Privilege Tax, established under NRS 371 in lieu of a property tax on vehicles, typically based on 35% of the manufacturer's suggested retail price and an allowance for depreciation. The Basic Government Services Tax is 4 cents per dollar of valuation and the Supplemental Governmental Services Tax (established by the Board of County Commissioners with the approval of a majority of the registered voters) is 1 cent per dollar of valuation, both collected annually by the Department of Motor Vehicles. A portion of the GST is distributed as part of the Consolidated Tax and another portion as part of the AB 104 or LGTA tax.

**General Fund** – The primary operating fund of the County government. A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions or limitations imposed by legal, policy or reporting conventions.

**General Obligation Bond (GOB)** – A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

**Generally Accepted Accounting Principles (GAAP)** – The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

**General Tax Supported Budget of the County** – The General, Health, Capital Facilities Tax and Capital Improvement Funds, which comprise the unrestricted resources of the County.

**Goals** – Goals are statements of outcomes for departments or divisions that directly link to the County's strategic goals.

**Governmental Accounting Standards Board (GASB)** – Established to set standards of financial accounting and reporting for state and local governmental entities.

**Governmental Finance Officers' Association (GFOA)** – The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

**Governmental Funds** – The governmental funds account for general government activities and include four (4) classifications: general fund, special revenue funds, capital project funds and debt service funds (see separate definitions in this glossary).

**Grants** –Federal government, State government or other outside funding sources with specific guidelines and reporting requirements for the support of specific projects or programs.

**HMO** – Health Maintenance Organization, one type of organization providing managed health care insurance and utilizing a health care professional who serves as the primary health care provider for the member, referring the member to medical specialists as necessary.

**HR** – Human Resources, the Department of Washoe County which handles personnel issues including testing and hiring.

**HVAC** – Heating, ventilation, and air conditioning systems.

**HASTY Team** – Community volunteer public safety/search and rescue team operating within and under the control of the Sheriff's Department capable of mounting dive rescue and recovery, swift water and flood rescue; ice rescue and ice dive operations; avalanche, back country, high angle and mine search and rescue; also providing tracking, the use of search and cadaver dogs, and helicopter assisted operations.

**Homestead Exemption** - Established in NRS Chapter 115 a homestead is real property including land and a dwelling house, a mobile home (whether or not the underlying land is owned by the claimant of the homestead) or a [dwelling] unit which is not subject to forced sale as a result of court action except as otherwise provided by federal and state law to the extent that the equity (market value less any liens) does not exceed \$350,000 in value.

**ICMA** – International City/County Managers' Association.

**ITAC** – Information Technology Advisory Committee.

**Infrastructure** – Basic public investments such as streets, storm drainage, water and sewer lines, streetlights and sidewalks, public buildings and parks.

**Interfund Transfer** - A financial transaction in which money is moved from one fund (transfer out) to another (transfer in). This results in recording of a source and a disbursement.

**Intergovernmental Transactions** – Transactions between two legally separate governmental entities.

**Internal Service Funds** – Funds established to account for operations that provide services to other departments or agencies within the County or other governments on a cost reimbursement basis. [Defined in NRS 354.543]

**JAG** – Justice Assistance Grant.

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

**LEOSA** – Law Enforcement Officer Safety Act.

**LEPC** – Local Emergency Planning Council.

**LGTA** - The Local Government Tax Acts (LGTA) of 1991 and 1993, also called the "Fair Share" taxes or AB 104 taxes. This fund consisted of local government revenues from the sales tax, the property tax, the government services tax (now the motor vehicle privilege tax), gaming licenses, the real property transfer tax (RPTT), and interest earned on these revenues. The motor vehicle privilege tax contribution to the Local Government Tax or AB 104 Tax was phased out after June 30<sup>th</sup>, 2005 (although occasional distributions continued to occur thru FY 2007). The proceeds are distributed to the counties, incorporated cities, water districts, GIDs, and fire districts. It was established to make up for revenues lost by certain counties including Washoe County when the SCCRT distributed to these counties was reduced and the SCCRT revenues going to Clark County were increased to more closely match the sales taxes derived from Clark County.

**LOS** – Level of Service. Levels of service are assigned values A (free flowing conditions) thru F (gridlock) where level of service C is a target set by the Washoe County Regional Transportation Commission. The LOS concept is also applied other services such as water supply.

**Liability** – Debt or other legal obligations arising out of transactions for items received, services rendered, assets purchased, etc., and for amounts received but not yet earned. Does not include encumbrances.

**Line Item** – A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditures (i.e., personnel, services and supplies, or capital).

**MSA** – Metropolitan Statistical Area. Currently the Reno-Sparks MSA encompasses all of Washoe and Storey Counties according to the United States Office of Management and Budget

**MVFT** –Motor Vehicle Fuel Tax. NRS Chapter 365.060 defines "motor vehicle fuel" as gasoline and certain other fuels but specifically excludes diesel fuel. The total Federal Gasoline Tax is currently 18.4 cents per gallon. The total State Gasoline Tax in Nevada is 18.455 cents per gallon. Under the NRS the Total County Mandatory Gasoline Tax is 6.35 cents. Under NRS 373.030 the counties may establish an additional optional tax on gasoline of up to 9 cents, which, in Washoe County, is entirely dedicated to the Regional Transportation Commission. Further, under NRS 373.065 the voters of Washoe County approved the indexing for inflation of the county mandatory and optional gas taxes, increasing the current rate by another 1.72 cents.

**Mandate** – A requirement by a higher level of government, i.e. the state or federal government, to provide a service or perform a function, with or without funding.

**Modified Accrual Basis** – The accrual basis of accounting where revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with certain exceptions.

**NAC** - Nevada Administrative Code.

**NCIC** – National Criminal Information Center, a computerized index of criminal justice information including criminal record history, fugitives, stolen property and missing persons, available to Federal, state and local law enforcement and other criminal justice agencies. It is maintained by the Federal Bureau of Investigation

**NCJIS** – Nevada Criminal Justice Information System, a statewide database.

**NDOT** –Nevada Department of Transportation, responsible for the planning, construction, and maintenance of Nevada's transportation system using revenues from fuel taxes, motor vehicle fees and federal highway funds.

**NHS** – Nevada Humane Society, a non-profit organization founded to provide services to wild and domestic animals and their owners. The Nevada Human Society provides animal adoption and related services at the Washoe County Regional Animal Services Center.

**NHS** – Also, the National Highway System, a division of the national road system.

**NIMS** – National Incident Management System. Established by the Secretary of Homeland Security under the Federal Emergency Management Agency to provide a unified approach to incident management, standard command and management structures and emphasis on preparedness, mutual aid and resource management.

**NRS** –Nevada Revised Statutes.

**Objectives** – Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

**Operating Expenditures (Expenses)** – A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

**Outcome Measures** – Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.



**Output Measurers** – Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

**Other Uses** – An expenditure classification encompassing all miscellaneous expenditures that cannot be appropriately classified as personal services, materials and services, or capital outlay. This includes transfers to other funds and contingencies.

**PCI** – Pavement Condition Index. The PCI is a numerical index between 0 and 100 used to indicate the condition of a roadway developed by the U. S. Army Corps of Engineers. It is based on a visual survey covering 19 types of pavement distress (e.g. potholes, rutting, corrugation, edge cracking) on statistically selected portions of a road. The observations are then analyzed by software called PAVER to produce the rating. The PCI is used by the Regional Transportation Commission, Washoe County and the Cities of Reno and Sparks.

**PAVER** – Pavement management program utilized by the Washoe County Community Services Department to determine the Pavement Condition Index.

**Per Capita** – Per unit of population, per person.

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

**Personnel Services** – A major expenditure classification encompassing all expenditures relating to county employees which includes union and non-union labor costs, overtime, payroll taxes and fringe benefits.

**Program** – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the county is responsible.

**Program Budget** – Budget that allocates money to the functions or activities of the county, rather than to specific items of cost.

**Proprietary Funds** – The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds. Enterprise Funds are used when resources are provided primarily through a service charge or where it is deemed best to display a matching of revenues and expenditures in the manner used by a business enterprise. An example is the Golf Course Fund. Internal Service Funds account for services provided by one department or government to another on a cost reimbursement basis. An example is the Equipment Services Fund.

**RAVEN** – Regional Aviation Enforcement Unit (law enforcement aircraft patrol), part of the Sheriff's Department.

**REMSA** – Regional Emergency Medical Services Authority, Washoe County's regional ambulance and paramedic service which also includes CARE Flight with four helicopter air ambulances. Operations extend beyond the county limits.

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

**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 400,000 (which still includes Washoe County until a US Census determines the population has exceeded this level, which census won't occur, at the earliest, until 2010). The total RPTT collected by the Washoe County Recorder's Office in 2007 is \$2.05 per \$500 in value. The RPTT is distributed to the county and local governments thru the Consolidated Tax and the LGTA as well as to the state.

**RRIF** – Regional Road Impact Fee. This is a onetime assessment on new development (new construction) to fund capacity improvements on regional roads. The fee is collected when the building permit is issued. The revenues go to the Regional Transportation Commission. The fee is subject to an automatic inflation adjustment annually. The fees vary depending on the nature of the new construction with categories, for among other uses, homes, offices, commercial, industrial, institutional and recreational development. On single family homes the fee is currently about \$2,000, on commercial properties it ranges from about \$2,400 per thousand GFA (gross footage area or square feet of building) to around \$8,000 per 1000 GFA for casinos.

**RSCVA** – Reno-Sparks Convention & Visitors Authority. The RSCVA acts as a marketing organization for the county to promote convention and tourism business. Unlike other convention and visitor bureaus across the country, the RSCVA owns and operates several facilities designed to draw out-of-town visitors including the Reno-Sparks Convention Center; the Reno-Sparks Livestock Events Center, the National Bowling Stadium and also two golf courses. Its revenues come from a room tax equal to 8 5/8% of the lodging fees on hotel and motel rooms.

**RTC** – Regional Transportation Commission. The RTC is responsible for most of the non-Nevada Department of Transportation road construction, reconstruction and expansion in Washoe County as well as providing public transit. The public transit includes bus service, paratransit service, and intercity weekday commuter services and also provides some funding to TART, the Tahoe Area Regional Transit. The primary sources of revenues for roads come from a 9 cents per gallon gasoline tax (now inflation adjusted) and regional road impact fees on new development. Transit is paid for in part by the fare box, local sales tax, federal funds and advertising revenues.

**Reimbursement** – Repayment of actual expenditures/expenses by another department or entity.

**Reservations** – The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are obligated by sources outside the County.

**Restricted Funds** – Monies designated for a specific purpose only.

**Revenue** – Income for the fiscal year, including transfers and excluding proceeds from the sale of bonds and notes. The major categories of revenue include property taxes, sales taxes, intergovernmental revenues, fees, licenses and charges, interest on investments, and fines and forfeitures.

**Revenue Bond** – A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue generated by a specific project or source.

**SAD** –Special Assessment District. A special assessment district is established by the County Board of Commissioners by ordinance to raise revenues from abutting properties or all properties which may benefit from a specific improvement such as sidewalks or a flood control district.

**SAFE** – Special Advocate for Elders.

**SAP** –Systems, Applications and Products in Data Processing; the County's enterprise system software. This integrated, real-time software system is licensed by a German company (SAP) and uses an Oracle database.

**SAR** – Search and Rescue, coordinated by the Sheriff's Department, consists of eight specialized search and rescue teams (with over 375 volunteers in 2010). The eight teams include the HASTY Team, Washoe County Search and Rescue Inc, Special Vehicle Unit, the Air Squadron, Communications Unit, Animal Rescue Team, Venture Crew and the Contractors Auxiliary. The volunteers are commissioned by the Sheriff's Office as Auxiliary Deputies.

**SART** – Sexual Assault Response Team, established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

**SCAAP** – State Criminal Alien Assistance Program.

**SCCRT** – Supplemental City-County Relief Tax. A sales tax equal to 1 ¾ per cent of taxable sales. It is distributed to the counties with a minimum dollar amount guaranteed to certain rural counties and the balance being distributed to the non-rural counties according to the fraction of the SCCRT collected within each non-rural county represents of the SCCRT collected in all the non-rural counties. The SCCRT distributed to Washoe County, a non-rural county, is then divided between Washoe County, the Cities of Reno and Sparks, and eight general improvement districts in the county according to a complicated formula that currently results in the Washoe County government receiving about 52% of the total distributed to the various Washoe County local governmental units.

**Salary Savings** – Unspent budget authority allocated for personnel costs, usually the result of vacancies occurring during the fiscal year.

**Services and Supplies** – An expenditure category encompassing major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment and contracted services (consultants).

**Sources** – The total of revenues and transfers in.

**Special Revenue Funds** – Funds to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted to expenditure for specified purposes.

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

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

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

**Tax Levy** – The total amount eligible to be raised by general property taxes.

**Tax Rate** – The amount of tax levied for each \$100 of taxable valuation.

**Transfers In/Transfers Out** – The flow of assets, either cash or the value of goods, between governmental funds.

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

**Unrestricted Funds** – Monies not designated for a specific purpose.

**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.

**WCRCS** – Washoe County Regional Communication System.

**WCSO** – Washoe County Sheriff's Office.

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

**WMD** – Weapons of Mass Destruction.

**WMF** – Water Management Fee.

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