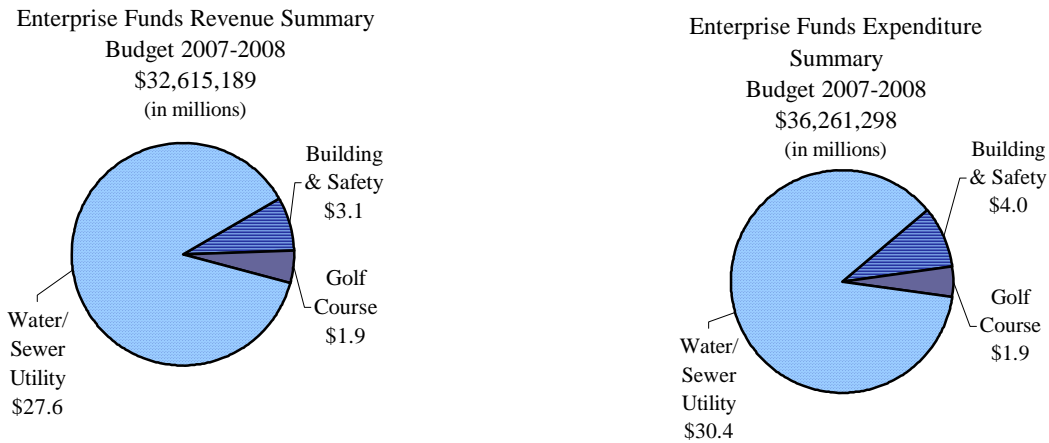


## ENTERPRISE FUNDS

### Fund

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 Water/Sewer Utility Fund, the Golf Course Fund and the Building and Safety Fund.

### Revenue and Expenditure Summaries – Enterprise Funds



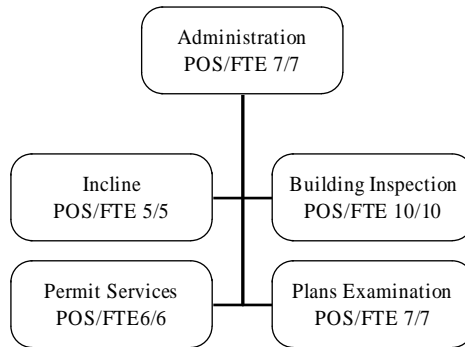
### Revenue Summary – Enterprise Funds

Revenue Type	Actual 2004-2005	Actual 2005-2006	2006-2007 Estimate to Complete	Final Budget 2007-2008	\$ Change from Prior Year	% Change from Prior Year
Building and Safety	3,836,073	2,526,129	2,015,653	3,138,000	1,122,347	55.68%
Golf Course	2,180,349	1,924,104	1,888,628	1,913,000	24,372	1.29%
Water/Sewer Utility	24,987,461	28,509,691	37,676,670	35,059,199	-2,617,471	-6.95%
<b>Total</b>	<b>31,003,883</b>	<b>32,959,924</b>	<b>41,580,951</b>	<b>40,110,199</b>	<b>-1,470,752</b>	<b>-3.54%</b>

### Expenditure Summary – Enterprise Funds

Expenditure Type	Actual 2004-2005	Actual 2005-2006	2006-2007 Estimate to Complete	Final Budget 2007-2008	\$ Change from Prior Year	% Change from Prior Year
Building and Safety	3,454,335	3,725,315	3,779,168	3,964,702	185,534	4.91%
Golf Course	2,009,106	1,857,932	1,829,155	1,894,868	65,713	3.59%
Water/Sewer Utility	27,462,234	26,745,330	33,541,879	38,450,025	4,908,146	14.63%
<b>Total</b>	<b>32,925,675</b>	<b>32,328,577</b>	<b>39,150,202</b>	<b>44,309,595</b>	<b>5,159,393</b>	<b>13.18%</b>

## BUILDING AND SAFETY FUND



### Total Positions/Full Time Equivalents 35/35

**Mission** The mission of the Building and Safety Department is to assure that buildings in the unincorporated community are safe to occupy by checking new building or remodeling plans, issuing permits for acceptable building, and inspecting construction for compliance with appropriate building codes.

**Description** The Building and Safety Department reviews building and remodeling plans and issues building permits when the plans meet all code specifications. Department personnel inspect construction in process to insure that it conforms to plan specifications. Occupancy permits are issued on completion of construction if all building permit conditions have been met. During the course of enforcement the Department processes violations per legal authority granted by the Nevada Revised Statutes. Department Staff also present code updates to the Board of County Commissioners for adoption and inclusion in the County's building code.

Revenue Summary	Actual 2004-2005	Actual 2005-2006	2006-2007 Estimate to Complete	Final Budget 2007-2008	\$ Change from Prior Year	% of All Revenues FY2007-2008
Operating	3,682,125	2,461,625	1,915,653	3,110,000	1,194,347	99.11%
Non-Operating	153,948	64,503	100,000	28,000	-72,000	0.89%
Transfers In	0	0	0	0	0	0.00%
<b>Total</b>	<b>3,836,073</b>	<b>2,526,129</b>	<b>2,015,653</b>	<b>3,138,000</b>	<b>1,122,347</b>	<b>100.00%</b>

Expenditures Summary	Actual 2004-2005	Actual 2005-2006	2006-2007 Estimate to Complete	Final Budget 2007-2008	\$ Change from Prior Year	% of All Revenues FY2007-2008
Salaries and Wages	1,717,206	1,961,584	1,984,666	2,024,563	39,897	51.06%
Employee Benefits	615,873	641,855	669,867	779,894	110,027	19.67%
Services and Supplies	1,107,473	1,106,323	1,109,635	1,145,245	35,610	28.89%
Depreciation/Amortization	13,783	15,553	15,000	15,000	0	0.38%
Transfers Out	0	0	0	0	0	0.00%
<b>Total</b>	<b>3,454,335</b>	<b>3,725,315</b>	<b>3,779,168</b>	<b>3,964,702</b>	<b>185,534</b>	<b>100.00%</b>

**Long Term Goals**

- Enhance permit management system to achieve an average turnaround time of 10 days for plan examination and permit issuance.
- Conduct public workshops to inform applicants on the permit process so as to increase the efficiency of the process.
- Enhance the department’s automated systems with current and proven technology to increase productivity in plan examinations and inspection processes.
- Gain accreditation by the International Accreditation Service for the department.

**Goals for Fiscal Year 2007-2008**

- Adopt 2006 International Codes.
- Research, identify and purchase digital technology and software for use in plan submittal and plan examination.
- Identify and develop new methods and processes to enhance the Permit Plus Zone.
- Research, identify and budget for future upgrades to Permit Plus, our current permit system software.
- Participate and support the development of the Nuisance Ordinances.

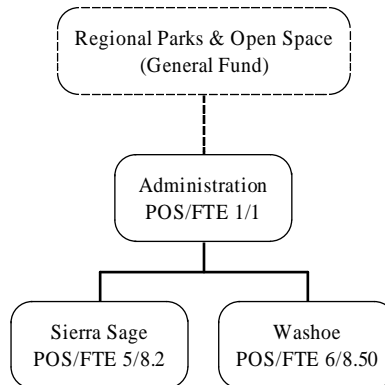
**Accomplishments for Fiscal Year 2006-2007**

- Launched, in cooperation with other departments, Permit Plus Zone; Washoe County's one stop permit system.
- Implemented real time inspection capability in the field through wireless software and tablet technology.
- Opened new remodeled branch office at Incline Village.
- Installed upgrades and improvements to Permit Plus, our current permit system software.

<b>Department Objective</b>	<b>Measure</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Estimate</b>	<b>FY 07-08 Projected</b>
Conduct Plan Checks.	Plan Checks per year	3,962	4,000	4,000	3,500
	Plan reviews per day per plan checker	3.8	3.2	3.5	3.2
	Cost per Plan Check	\$163.30	208.16	\$220.00	\$210.00
Grant construction permits.	Applications submitted per year	5,950	5,676	5,400	5,300
	Permits issued per year	5,297	5,305	5,250	5,200
	Permits finalized per year	3,642	3,697	3,700	3,700
Conduct Inspections of Work in Progress.	Inspections per year	33,052	32,939	32,000	28,000
	Avg # of inspections per inspector per day	15.4	17.4	15.4	13.4
	Cost per Inspection	\$23.15	\$26.85	\$27.00	\$27.50
	% of inspection requests conducted within 24 hours	99%	99%	99%	99%
Certificate of Occupancy Granted.	Residential	901	850	800	800
	Commercial	30	26	24	20

<b>Department Objective</b>	<b>Measure</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Estimate</b>	<b>FY 07-08 Projected</b>
Conduct compliance inspections	Compliance inspections conducted per year	234	271	250	270
	% of inspections reviewed for quality assurance	5%	10%	10%	10%

## GOLF COURSE FUND



### Total Positions/Full Time Equivalents 12/16.60

**Fund** The Golf Course Fund accounts for golf operations of the two County golf courses – Washoe and Sierra Sage – including the related fixed assets and depreciation.

**Description** 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 45,000 rounds and Sierra approximately 30,000 rounds per year.

Revenue Summary	Actual 2004-2005	Actual 2005-2006	2006-2007 Estimate to Complete	Final Budget 2007-2008	% Change from Prior Year	% of All Revenues FY2007-2008
Operating	1,665,732	1,662,963	1,614,902	1,655,500	2.51%	86.54%
Non-Operating	14,617	11,141	48,726	32,500	-33.30%	1.70%
Transfers In	500,000	250,000	225,000	225,000	0.00%	11.76%
<b>Total</b>	<b>2,180,349</b>	<b>1,924,104</b>	<b>1,888,628</b>	<b>1,913,000</b>	<b>1.29%</b>	<b>100.00%</b>

Expenditures Summary	Actual 2004-2005	Actual 2005-2006	2006-2007 Estimate to Complete	Final Budget 2007-2008	% Change from Prior Year	% of All Revenues FY2007-2008
Salaries and Wages	727,902	655,547	646,697	704,294	8.91%	37.17%
Employee Benefits	211,074	200,914	208,605	228,784	9.67%	12.07%
Services and Supplies	597,628	545,611	535,239	536,316	0.20%	28.30%
Depreciation/Amortization	298,074	289,260	277,964	273,435	-1.63%	14.43%
Non-Operating	174,428	166,600	160,650	152,039	-5.36%	8.02%
Transfers Out	0	0	0	0	0.00%	0.00%
<b>Total</b>	<b>2,009,106</b>	<b>1,857,932</b>	<b>1,829,155</b>	<b>1,894,868</b>	<b>3.59%</b>	<b>100.00%</b>

### Long Term Goals

- Generate enough revenue from fees and charges to recover 100% of direct, indirect, and overhead costs and debt service costs.
- Manage facilities so they may serve as teaching, learning, and playing facilities offering opportunity for all residents to enjoy golf as a lifetime sport.

**Goal for fiscal year 2007-2008**

- Monitor, evaluate and adjust financial performance of Washoe and Sierra Sage golf courses to effectively increase revenues and manage expenditures.
- Initiate golf marketing plan.
- Establish maintenance standards for each golf course.
- Improve level of playing conditions through technology, proper equipment use and preventative actions.

**Accomplishments for fiscal year 2006-2007**

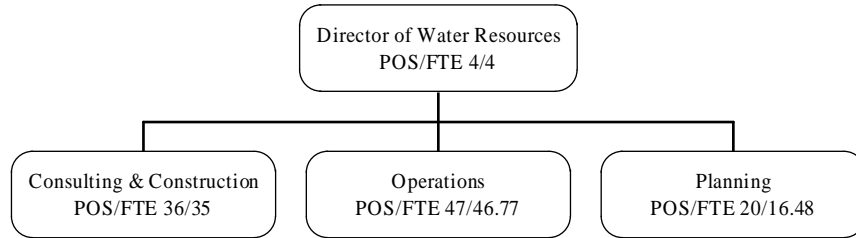
- Upgraded point of sale and tee reservation software for improved efficiency and to provide Internet tee reservations for both courses.
- Leveled and installed sod on numerous tees at both courses.
- Implemented an aerification program for greens, tee's and fairways at Sierra Sage.
- Completed flood damage repairs on Hole #4 Sierra Sage course.
- Initiated tree stump removal program at Washoe Golf Course.

<b>Department Objective</b>	<b>Measure</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Projected</b>
Increase level of play at both county courses.	# of rounds of golf played (including tournaments)**				
	Washoe	*35,375	42,892	45,384	45,000
	Sierra Sage	*19,230	26,266	28,898	30,000
Increase cost effectiveness of play at golf courses..	Avg revenue earned per player per round of golf played				
	Washoe Golf Course	\$25.46	\$25.85	\$21.34	\$23.00
	Sierra Sage Golf Course	\$27.08	\$22.65	\$17.14	\$19.00
	Nat'l Golf Foundation Median-Western Region	\$26.09	\$31.66	\$40.00	\$40.00
	Cost per round to maintain courses				
Washoe Golf Course	\$17.34	\$18.60	\$17.14	\$19.50	
Sierra Sage Golf Course	\$25.63	\$35.81	\$29.19	\$28.00	

\*Decrease due to snow closures.

\*\* Rounds of play are expressed in 18 hole equivalents.

## WATER RESOURCES FUND



### Total Positions/Full Time Equivalents 107/102.25

**Mission:** The mission of the Department of Water Resources is to meet current and future regional demand for potable water, and wastewater disposal.

**Description:** The Washoe County Department of Water Resources (DWR) provides integrated management of water supply, wastewater treatment, effluent reuse, ground water remediation, and water resource planning. Washoe County is the only government in Nevada that has combined these important water resource management services in one department. The Department has four divisions:

- Consulting and Construction
- Sewer, Water and Reclaimed Utility Operations and Maintenance
- Finance and Customer Service
- Water Resource Planning

Revenue Summary	Actual 2004-2005	Actual 2005-2006	2006-2007 Estimate to Complete	Final Budget 2007-2008	\$ Change from Prior Year	% of All Revenues FY2007-2008
Operating	21,813,153	25,415,023	27,934,748	31,101,841	3,167,093	88.71%
Non-Operating	1,663,373	3,094,668	9,741,922	3,957,358	-5,784,564	11.29%
Transfers In	1,510,935	0	0	0	0	0.00%
<b>Total</b>	<b>24,987,461</b>	<b>28,509,691</b>	<b>37,676,670</b>	<b>35,059,199</b>	<b>-2,617,471</b>	<b>100.00%</b>

Expenditures Summary	Actual 2004-2005	Actual 2005-2006	2006-2007 Estimate to Complete	Final Budget 2007-2008	\$ Change from Prior Year	% of All Revenues FY2007-2008
Salaries and Wages	4,524,185	4,522,680	3,991,782	6,027,959	2,036,177	15.68%
Employee Benefits	1,342,268	1,507,081	1,085,334	1,806,330	720,996	4.70%
Services and Supplies	10,661,493	10,242,092	15,552,913	15,578,516	25,603	40.52%
Depreciation/Amortization	5,835,875	6,428,902	7,336,883	10,273,654	2,936,771	26.72%
Nonoperating Expenses	2,363,560	2,872,530	4,762,967	4,763,566	599	12.39%
Transfers Out	2,734,853	1,172,045	812,000	0	-812,000	0.00%
<b>Total</b>	<b>27,462,234</b>	<b>26,745,330</b>	<b>33,541,879</b>	<b>38,450,025</b>	<b>4,908,146</b>	<b>100.00%</b>

## Water Resources – Engineering Division

### Long Term Goals

- Improve turnaround time for plan examination and permit issuance through enhancement of a user-friendly permit management system.
- Plan, design, and construct new drinking water and wastewater facilities that meet all local, state, and federal regulations in a timely and economical manner.
- Develop a rolling five-year capital R&R program to mitigate system failures.
- Evaluate new technologies necessary to meet higher water quality standards or present favorable economic impacts to system operations.
- Assist developers, Public Works, and Special Assessment Districts in the design and construction of various water, sewer, reclaimed and storm water projects within Washoe County.

Department Objective	Measure	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Projected
Review all developmental requests for adequacy of water supply and wastewater disposal.	# of development requests	270	331	250	135
	# of new subdivisions inspected	85	99	90	120
	Avg # of days to complete reviews.	N/A	20	20	20
Provide infrastructure improvements to serve new growth.	# of new public infrastructure projects designed & built	9	13	21	15
	Cost of new infrastructure	\$35,267,000	\$35,650,000	\$27,581,210	\$6,996,000
	Total # of internal and external projects inspected and approved	97	115	101	142
Provide timely design and replacement of existing infrastructure.	# of R&R projects re-engineered and replaced	4	4	15	7
	Cost of R&R work completed	\$625,000	\$1,655,000	\$2,521,022	\$4,730,000

\*Planned in CIP.

## Water Resources – Finance/Customer Service Division

### Long Term Goals

- Implement additional modules in the SAP system to augment the utility billing and financial information packages to improve information flow to the customers and provide timely management reports to assist in minimizing operating costs and maximizing efficiency.
- Develop long term financial plan to be able to forecast and analyze operating and capital revenue requirements for the upcoming ten years. Plan will identify need for financial policies as necessary as well as planning for rate changes as may be needed.



**Goals for Fiscal Year 2007-2008**

- Improve customer relations by providing timely responses to customer inquiries, correct billing information, and provide accurate accounting and timely rate adjustments.
- Improve and streamline day-to-day accounting practices, specialized processes and improve financial analysis, reporting and information sharing for the public, internal customers and management.
- Institute program budgeting system for developing department budget and capital improvement program for FY09 and thereafter.

<b>Department Objective</b>	<b>Measure</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Projected</b>
Manage ratepayer accounts.	# of billable accounts	34,063	37,931	40,556	42,481
	# of accounts per division FTE	3,096	3,161	3,637	3,861
Provide accurate and timely financial and managerial reporting.	% of reports to State submitted within time limit allowed	100%	100%	100%	100%
Keep ratepayers informed.	# of direct mailings or newsletters	4	4	4	4
	# of visits to CABs or homeowner's associations	10	6	1	4
	# of times the financial position communicated	2	2	4	2
	# of rate or fee schedules reviewed	3	3	2	2

**Water Resources - Operations/Utility Services Division**

**Description**      The Department of Water Resources Utility Operations Division is responsible for delivering safe, potable drinking water to regional customers through 21 separate water systems, and operating 3 wastewater treatment plants serving 15 wastewater service areas.

**Long Term Goals**

- Continuously operate and maintain the Washoe County water, wastewater, and reclaimed water facilities in a manner that meets customer demand in an efficient and safe manner.

<b>Department Objective</b>	<b>Measure</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Projected</b>
Meter all Washoe County customers and automate the meter reading function.	# of water customers	17,636	18,550	22,360	23,478
	% of customers on meters	96.5%	100%	100%	100%
	% of meters on radio read	79%	82%	99%	100%

Department Objective	Measure	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Projected
Provide high quality water to customers.	Water provided in millions of gallons	3,665	4,128	4,639	5,103
	# of complaints regarding water quality	68	38	56	58
	% of complaints responded to within 24 hours	100%	100%	100%	249
					1,815
Provide wastewater services to region.	Water treated in millions of gals.	866	1,055	1,016	1,067
	# of customers	15,274	16,591	17,989	18,888
Provide reclaimed water to region's customers.	# of customers	197	293	207	1,198
	Reclaimed water delivered (in millions of gallons)	784	842	1,141	213
Maintain delivery system in working order.	# of mainline leaks repaired	20	20	20	20
	# of water service repairs	1,285	1,285	2,128	1,058
	Miles of sewer mains cleaned	34.2	34.0	64	104
	Miles of water lines flushed	67.26	67	254	180

## Water Resources – Planning Division

### Long Term Goals

- Identify, quantify and develop sustainable water resource supplies to support future demand in Washoe County.
- Implement regionally integrated water supply, wastewater, and effluent reuse planning.
- Develop a stormwater management district throughout the unincorporated area for drainage and water quality that integrates with stormwater management features and functions of the incorporated cities.

### Goals for Fiscal Year 2007-2008

- Develop Workforce Development Plan to enhance skills of current workforce and to replace skills that may be lost through retirements.
- Update wellhead protection plans to include outreach and education programs and updating of the potential contaminant source database
- Develop concept level plan for an integrated regional reclaimed water system to be included in the Regional Water Management Plan.
- Develop strategic plan and new performance measures for FY09 and beyond.

<b>Department Objective</b>	<b>Measure</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Projected</b>
Update Resource Management Plans.	# basin studies	8	7	7	7
	# gw models	2	3	3	3
	# models documented	0	2	2	1
Prevent, minimize, or mitigate PCE contamination of ground water in the Truckee Meadows.	# of groundwater plumes identified	3	7	0	0
	# of groundwater plumes characterized	0	0	5	2
	# of potential PCE source areas identified	3	2	3	3
	# of potential PCE sources mitigated or referred for mitigation	2	2	3	2
	Approximate # of gallons of contaminated water mitigated (in billions)	1.8	2	1.55	1.25
Develop regional policy and plans for current and future water supply, water quality, wastewater treatment and disposal, drainage and flood control for the region.	Meetings of Regional Water Planning Commission staffed	16	16	22	20
Develop and maintain a stormwater management plan to minimize impact of runoff caused by land development in the region.	Design Standards set	0	1	0	0
	Maintenance Stds set	0	1	0	0
	HCM	0	1	0	1
Investigate and resolve complaints of domestic well failure by municipal well pumping.	# of complaints filed	12	15	7	5
	# of well mitigation hearings held	7	16	2	4
	# of decisions appealed to state level	2	1	0	0