

Washoe County, Nevada Annual Budget Book Fiscal Year 2010 - 2011



Washoe County, Nevada
**Many Communities.
One County.**

WASHOE COUNTY
NEVADA

ANNUAL BUDGET

For the Fiscal Year
Ending June 30, 2011

DAVID HUMKE
Chairman, Washoe County Commission

JOHN BRETERNITZ
Commissioner

KITTY JUNG
Commissioner

ROBERT LARKIN
Commissioner

BONNIE WEBER
Commissioner

KATY SIMON
County Manager

WASHOE COUNTY NEVADA

COUNTY OFFICIALS

July 1, 2010

ELECTED OFFICIALS

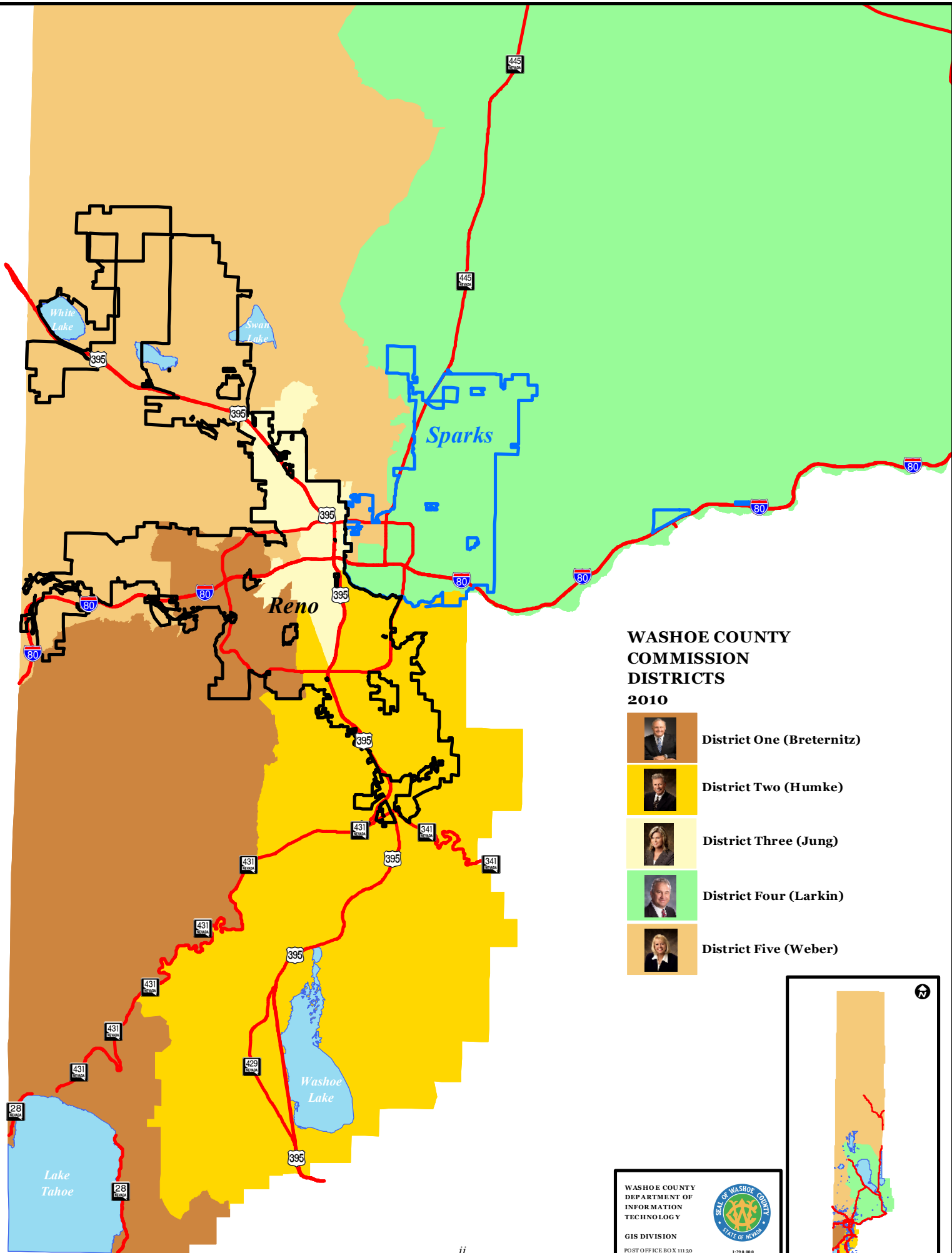
Chairman, Board of County Commissioners, District 2
Vice-Chairman, Board of County Commissioners, District 5
Commissioner, District 1
Commissioner, District 3
Commissioner, District 4
County Clerk
County Recorder
County Assessor
County Treasurer
District Attorney
Public Administrator
Sheriff

David Humke
Bonnie Weber
John Breternitz
Kitty Jung
Robert Larkin
Amy Harvey
Kathryn Burke
Joshua Wilson
Tammi Davis
Richard Gammick
Don Cavallo
Mike Haley

APPOINTED OFFICIALS

County Manager
Assistant County Manager
Assistant County Manager
Chief Information Management Officer
Comptroller
Public Defender
Alternate Public Defender
Public Guardian
Director of Building & Safety
Director of Community Development
Director of Finance
Director of Human Resources
Director of Library
Director of Regional Parks and Open Space
Director of Juvenile Services
Director of Public Works
Director of Senior Services
Director of Social Services
District Health Officer
Medical Examiner
Registrar of Voters

Katy Simon
David Childs
John Berkich
Cory Casazza
Sheri Mendez
Jeremy Bosler
Jennifer Lunt
Susan DeBoer
Don Jeppson
Adrian Freund
John Sherman
Katey Fox
Arnie Maurins
Doug Doolittle
Carey Stewart
Dan St. John
Grady Tarbutton
Kevin Schiller
Mary Anderson, MD
Ellen Clark, MD
Daniel Burk



**WASHOE COUNTY
COMMISSION
DISTRICTS
2010**



District One (Breternitz)



District Two (Humke)



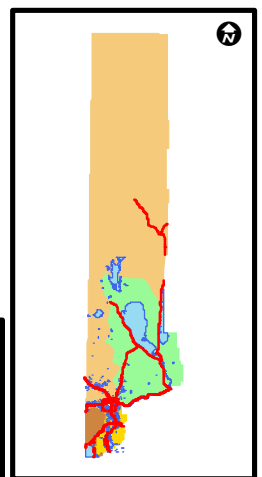
District Three (Jung)



District Four (Larkin)



District Five (Weber)



WASHOE COUNTY
DEPARTMENT OF
INFORMATION
TECHNOLOGY

GIS DIVISION

POST OFFICE BOX 11130
RENO, NEVADA 89520



1:294,000





WASHOE COUNTY

"Dedicated to Excellence in Public Service"

OFFICE OF THE COUNTY MANAGER
1001 E. 9th Street
P.O. Box 11130
Reno, Nevada 89520-0027
Phone: (775) 328-2000
Fax: (775) 328-2037
www.washoecounty.us

TO OUR WASHOE COUNTY TAXPAYERS:

We are pleased to present Washoe County's 2010-2011 Final Budget and Business Plan. Your County remains committed to the highest standards of fiscal integrity, conservative financial management, efficient use of resources and wise investment in the quality services that our taxpayers tell us they value most.

This year has presented some daunting challenges for all of us in Northern Nevada, whether in business, government, or just making ends meet at home. As this is being written, Washoe County has experienced declines in 38 of the past 39 months in one of our major sources of revenue, sales taxes, and with declining property values, property tax revenues have declined for the first time in recent history. Overall, we have nearly \$11 million less in revenue to serve you this year than we did last year, and more than \$30 million less revenue than Fiscal Year 2008-2009.

As a result, your Washoe County government is embracing this challenge and using this fiscal crisis as an opportunity to rethink everything we do -- to renew a dialogue with citizens to ensure that we are placing our priorities on the things that are most important to you, especially during this time of budget constraints, and to look for smarter, more efficient ways to deliver all the services that you rely upon us for. In just four years we have reduced our budget a total of \$123 million. While our total budget is about 10% less than the previous year, the percentage dedicated to public safety has actually increased and non-mandated services such as parks and libraries have been reduced, reflecting the priorities citizens have identified for us through surveys and public meetings.

We have critically reviewed every position, every line item, every process, every facility, every piece of equipment and every program of service funded by your tax dollars and your service fees. Using the priorities established by a citizen-led committee, we have reduced our workforce by 16%, reduced departmental expenditures and contracts, deferred capital projects and technology investments and utilized some of our liability reserve funds because of savings from our excellent insurance claims experience to produce a balanced budget in our Governmental Funds totaling \$603,301,644. Our ability to be fiscally prudent and strategic during these trying times has been recognized by the financial markets, and with a recent bond rating upgrade, Washoe County now enjoys the highest bond rating in our history and the highest of all Northern Nevada governments.

This Budget and Business Plan includes 2,702 employees representing about six full-time employees for every thousand people in Washoe County, the lowest staffing level in the past ten years and about 40% leaner than other local governments across the U.S. Expenditures per capita have been rolled back to those of five years ago, and our employees have forgone cost-of-living increases for the past three years; and further, voluntarily cut their wages and benefits by \$5.4 million this year alone and agreed to discontinue providing health insurance upon retirement for all employees hired after July 1, 2010 through the statutorily-required collective bargaining process.

We have strategically re-tooled our investments with just a few examples as follows:

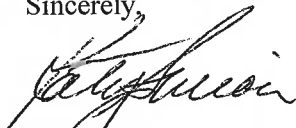
- Implemented energy conservation projects that created private sector jobs that will reduce our energy costs.
- Invested almost \$4 million of stimulus funds in environmental restoration projects to restore fire-ravaged areas in Arrowcreek, Peavine, Belli Ranch and others.
- Expanded our web-based services and now do more transactions on line, saving labor costs and improving service to the public.
- Launched a new Regional Jobs Team to bring together all the players who can help jump-start job creation in our community.
- Initiated “wrap-around” services for at-risk families and youth, which has resulted in reunifying families and safely keeping children out of the court system.
- Awarded \$76,436,149 in contracts for goods and services to Nevada vendors to keep our economy moving. This amounts to 73% of all purchases made by Washoe County.
- Launched an e-payment program for vendors, allowing them to get paid within three to five days, and allowing the County to earn about \$200,000 in rebates.
- Piloting voice-over-internet protocol, to replace our aging telephone infrastructure at a significantly reduced cost.

Our range of services is comprehensive and nationally recognized for excellence. We have earned national awards and recognition for virtually every service we provide - from the Sheriff's Office and Courts, to Juvenile Justice, Senior Services, and Libraries; from Elections, Open Space and Natural Resource Management, to Public Health, Technology, Road Maintenance and Snow Removal; from Flood Control and Child Protection to Community Development, Building and Safety, Public Information and Citizen Involvement. As your regional government, we recognize that Washoe County is comprised of many communities, but we are one county.

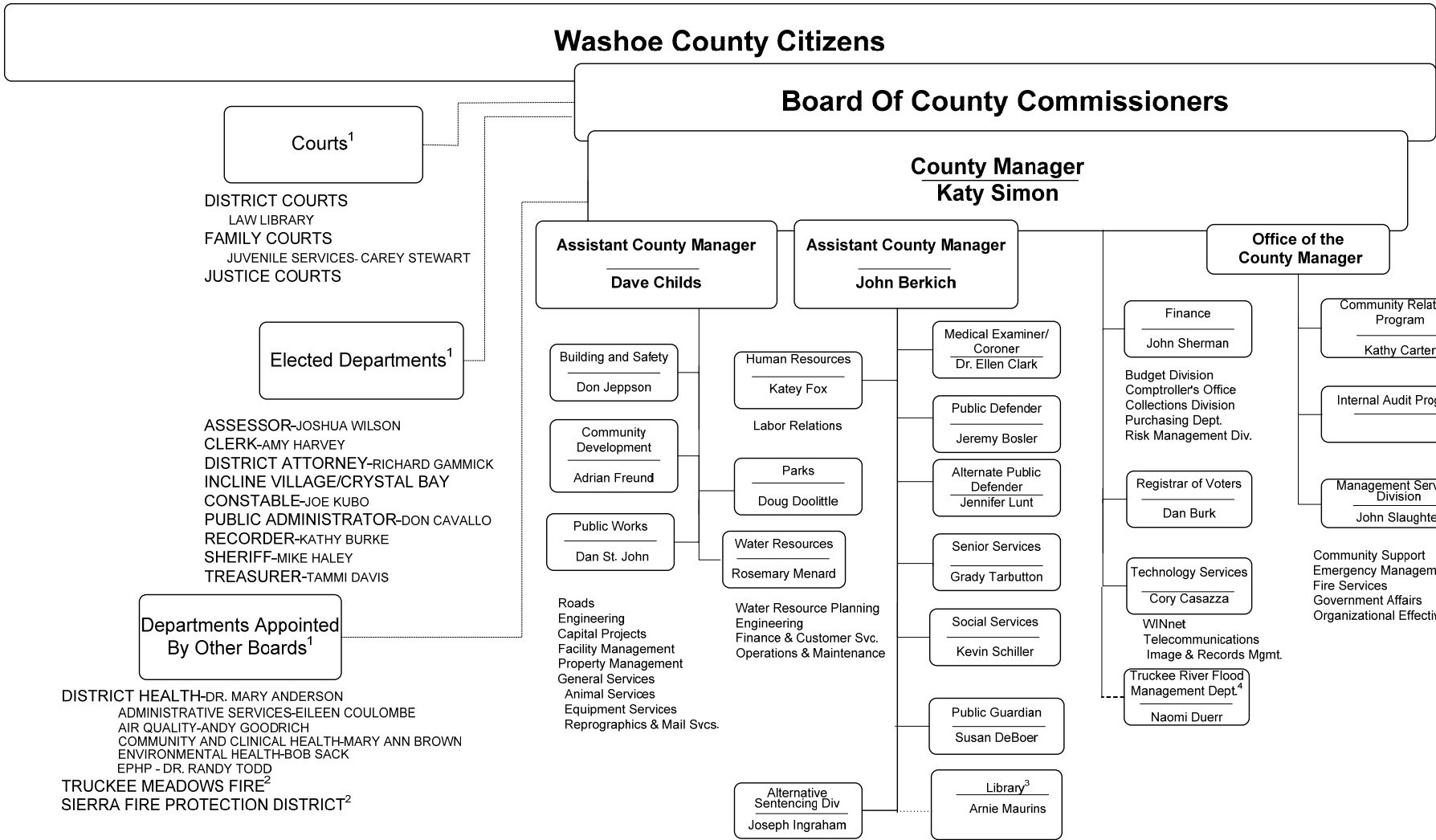
In the enclosed budget document, you will find business plans and performance measures for all programs of County government. Washoe County has been the proud recipient of many national awards for financial reporting. The Government Finance Officer's Association awarded our Fiscal Year 2008-2009 Budget Book, for the ninth time, the Distinguished Budget Presentation Award and our Comprehensive Annual Financial Report received the Certificate for Excellence in Financial Reporting for the 27th consecutive year from the Government Finance Officers Association. In addition, our Purchasing Department has been honored as one of only six governments nationwide to earn the Certificate for Excellence in Procurement for the 15th time and each year since the inception of the awards program.

If you have any questions or suggestions for how we can serve you better, we hope that you will contact us online at www.washoecounty.us or by phone at 328-2000. Thank you for being our partner in ensuring that Washoe County is the best place in America to live, work, recreate, visit and invest.

Sincerely,



Katy Simon
Washoe County Manager



1-County Manager is Liaison
 2-Board of County Commissioners sit as Board of Fire Trustees
 3-Director Appointed by Library Board of Trustees
 4-Truckee River Flood Management Project Committee

FUND ORGANIZATION STRUCTURE

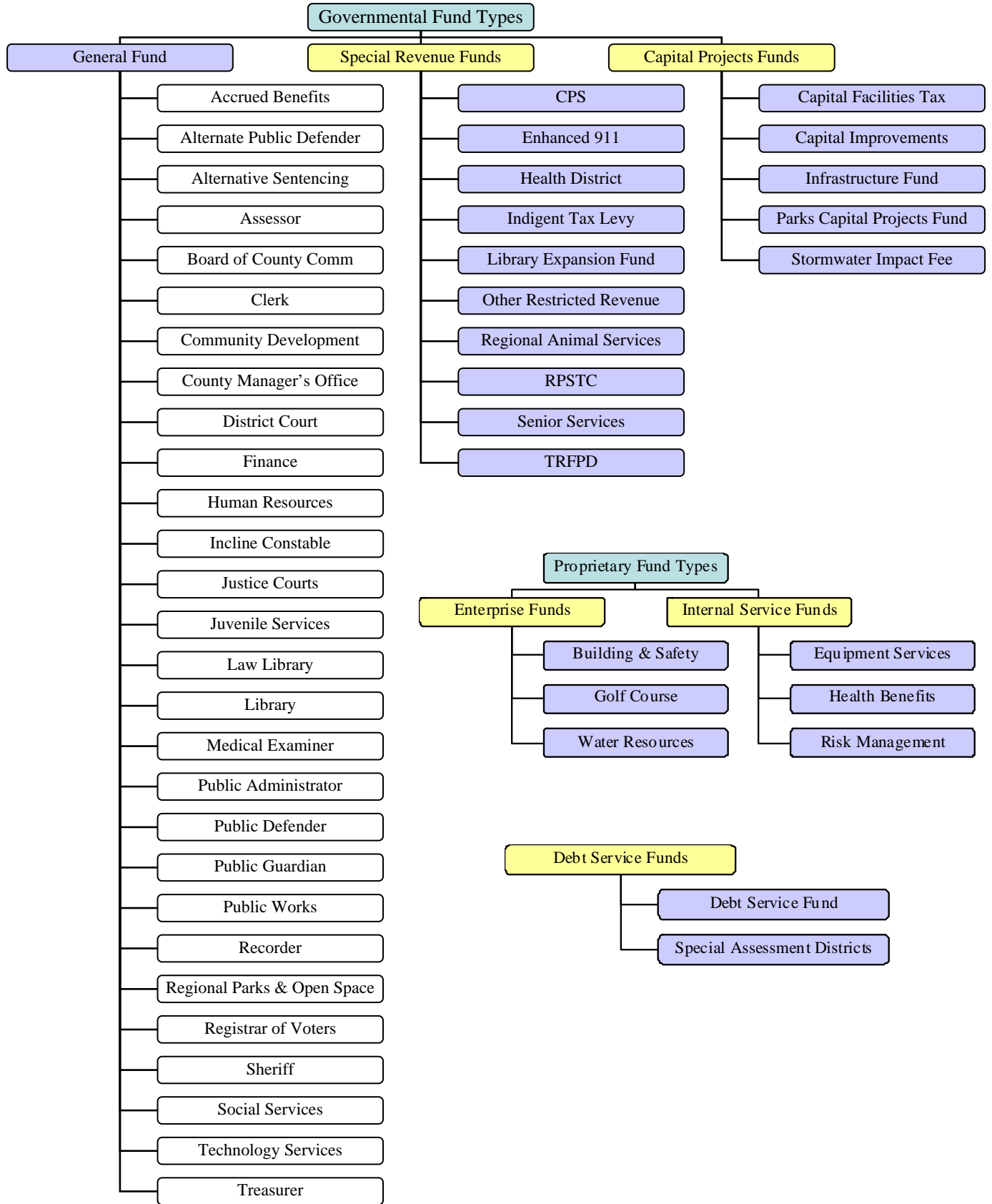


Table of Contents

WASHOE COUNTY OFFICIALS	i	GENERAL FUND	51
		ACCRUED BENEFITS	55
COMMISSION DISTRICT MAP	ii	ALTERNATE PUBLIC DEFENDER	56
MESSAGE FROM THE COUNTY MANAGER	iii	ALTERNATIVE SENTENCING	60
WASHOE COUNTY ORGANIZATION CHART	v	ASSESSOR	64
WASHOE COUNTY FUND STRUCTURE CHART	vi	BOARD OF COUNTY COMMISSIONERS	68
INTRODUCTION		CLERK	71
Message from the Budget Manager	1	COMMUNITY DEVELOPMENT	76
Budget Priorities and Issues	1	COUNTY MANAGER'S OFFICE	83
Rebased Economy	1	DISTRICT ATTORNEY	89
Addressing the Structural Deficit	2	DISTRICT COURT	95
Balanced Plan for Stability and Sustainability	4	FINANCE DEPARTMENT	98
Budget Highlights	8	HUMAN RESOURCES	103
Revenue & Expenditure Summaries	8	INCLINE CONSTABLE	107
Where Your Tax Dollars Go	12	JUSTICE COURTS	
Budget Summary for Washoe County	16	Incline	110
Estimated Revenues	18	Reno	114
Estimated Expenditures	20	Sparks	119
Budget Process	23	Wadsworth/Gerlach	123
Strategic Planning	24	JUVENILE SERVICES	125
CIP	24	LAW LIBRARY	132
Base Budget	24	LIBRARY	134
Workshops/Appeals Process	25	MEDICAL EXAMINER/CORONER	138
Final Budget	25	OPEB TRUST	142
Budgetary Controls	25	PUBLIC ADMINISTRATOR	143
Basis of Accounting	26	PUBLIC DEFENDER	146
Budgetary Basis of Accounting	26	PUBLIC GUARDIAN	151
Fund Descriptions	26	PUBLIC WORKS	154
Revenue Assumptions	27	RECORDER	163
Expenditure Assumptions	30		
Commissioners' Budget Guidelines	30		
Policy Initiatives	31		
Base Budget	31		
Performance Measures	32		
Budget Principles	33		
Evaluation of County's Fiscal Condition	35		
Financial Policies	35		
Investment Policy	43		
COMMUNITY PROFILE/ STRATEGIC PRIORITIES/HISTORY			
Community Profile	44		
Vision & Values	45		
Strategic Priorities	47		
History	49		

REGIONAL PARKS & OPEN SPACE	167	RISK MANAGEMENT	267
REGISTRAR OF VOTERS	171	CAPITAL PROJECT FUNDS	271
SHERIFF	176	CAPITAL FACILITIES TAX FUND	273
SOCIAL SERVICES	183	CAPITAL IMPROVEMENTS FUND	275
TECHNOLOGY SERVICES	187	INFRASTRUCTURE FUND	277
TREASURER	197	PARKS CAPITAL PROJECTS FUND	278
SPECIAL REVENUE FUNDS	200	STORMWATER IMPACT FEE FUND	280
CHILD PROTECTIVE SERVICES	202	CAPITAL IMPROVEMENTS PROGRAM	281
ENHANCED 911 FUND	206	PERSONNEL INFORMATION	
HEALTH DISTRICT	209	Authorized Positions Summary	292
INDIGENT TAX LEVY FUND	214	Authorized Positions – Detail and Full Time Equivalents by Dept.	294
LIBRARY EXPANSION FUND	216	Salary Schedule	316
OTHER RESTRICTED REVENUE FUND	219	GLOSSARY OF BUDGET TERMS	330
REGIONAL ANIMAL SERVICES	220		
REGIONAL COMMUNICATION SYSTEM FUND	225		
REGIONAL PUBLIC SAFETY TRAINING CENTER	229		
SENIOR SERVICES	233		
STABILIZATION FUND	237		
TRUCKEE RIVER FLOOD MANAGEMENT PROJECT	239		
DEBT SERVICE FUNDS	244		
DEBT SERVICE FUND	247		
SPECIAL ASSESSMENT DISTRICTS	248		
ENTERPRISE FUNDS	249		
BUILDING AND SAFETY	250		
GOLF COURSE FUND	253		
WATER RESOURCES	256		
INTERNAL SERVICE FUNDS	259		
EQUIPMENT SERVICES	260		
HEALTH BENEFITS	264		