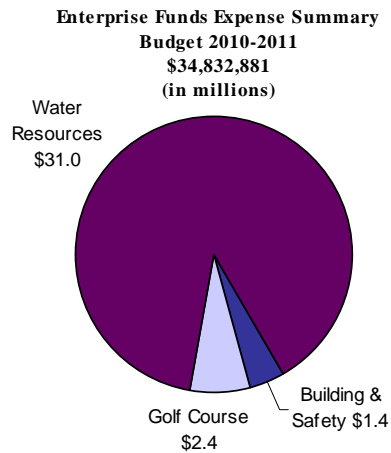
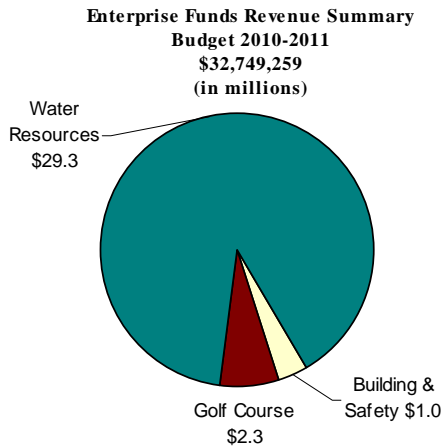


## ENTERPRISE FUNDS

**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



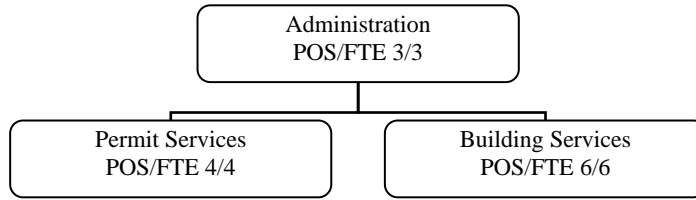
### Operating Revenue Trend – Enterprise Funds

Enterprise Funds Operating Revenue	Building & Safety Fund	Golf Course Fund	Water Resources Fund
FY04/05 Actual	\$ 3,682,125	\$ 1,665,732	\$ 23,280,246
FY05/06 Actual	\$ 2,461,625	\$ 1,649,729	\$ 25,415,023
FY06/07 Actual	\$ 1,957,618	\$ 1,751,997	\$ 29,546,998
FY07/08 Actual	\$ 2,062,880	\$ 1,582,500	\$ 28,461,734
FY08/09 Actual	\$ 1,418,762	\$ 1,616,564	\$ 27,903,523
FY09/10 Estimate	\$ 947,488	\$ 2,098,426	\$ 28,245,933
FY10/11 Budget	\$ 1,066,000	\$ 2,331,720	\$ 29,351,539

### Operating Expenditure Trend – Enterprise Funds

Enterprise Funds Operating Expenses	Building & Safety Fund	Golf Course Fund	Water Resources Fund
FY04/05 Actual	\$ 3,454,335	\$ 1,834,678	\$ 22,363,821
FY05/06 Actual	\$ 3,725,315	\$ 1,691,332	\$ 22,700,755
FY06/07 Actual	\$ 3,753,529	\$ 1,665,279	\$ 26,923,898
FY07/08 Actual	\$ 2,679,924	\$ 1,590,418	\$ 27,605,556
FY08/09 Actual	\$ 1,855,647	\$ 1,613,514	\$ 28,286,541
FY09/10 Estimate	\$ 1,185,633	\$ 2,152,272	\$ 31,019,267
FY10/11 Budget	\$ 1,423,877	\$ 2,405,681	\$ 31,003,323

# BUILDING AND SAFETY FUND



## Total Funded Positions/Full Time Equivalents 13/13

**Mission** Our mission is to help the public build a safe community for current and future generations by providing the highest level of services to our customers.

**Vision** We strive to be the best by leading the building community in innovation, leadership, education, and technology.

**Description** The Building and Safety Department reviews plans for code conformance, issues building permits on approved plans, inspects construction in process to insure that it conforms to plan specifications, and issues occupancy permits when all building permit conditions have been met and completed. Building and Safety also processes and enforces building code violations per legal authority granted by the Nevada Revised Statutes and presents regular code updates to the Board of County Commissioners for adoption and inclusion in the County's building code.

**Statutory Authority:** NRS 278 Planning and Zoning

## Programs and Fiscal Year 2010-2011 Budgeted Operating Costs

Department Total \$ 1,423,877

## Statement of Cash Flow Trend Analysis

Statement of Cash Flow Trend Analysis	Cash from Operating Activities	Cash from NonCapital Activities	Cash from Capital Activities	Cash from Investing Activities	Net Change in Cash	Beginning Cash Balance July 1	Ending Cash Balance June 30
FY04/05 Actual	\$ 267,889	\$ -	\$ (21,244)	\$ 153,807	\$ 400,452	\$ 4,018,881	\$ 4,419,333
FY05/06 Actual	\$ (1,278,471)	\$ -	\$ -	\$ 66,683	\$ (1,211,788)	\$ 4,419,333	\$ 3,207,545
FY06/07 Actual	\$ (1,823,538)	\$ -	\$ (44,546)	\$ 145,863	\$ (1,722,221)	\$ 3,207,545	\$ 1,485,324
FY07/08 Actual	\$ (647,629)	\$ -	\$ (9,500)	\$ 82,279	\$ (574,850)	\$ 1,485,324	\$ 910,474
FY08/09 Actual	\$ (469,443)	\$ -	\$ -	\$ 36,955	\$ (432,488)	\$ 910,474	\$ 477,986
FY09/10 Estimate	\$ (224,645)	\$ 41,456	\$ 10,702	\$ 8,875	\$ (163,612)	\$ 477,986	\$ 314,374
FY10/11 Budget	\$ (344,412)	\$ 225,000	\$ -	\$ 4,650	\$ (114,762)	\$ 314,374	\$ 199,612

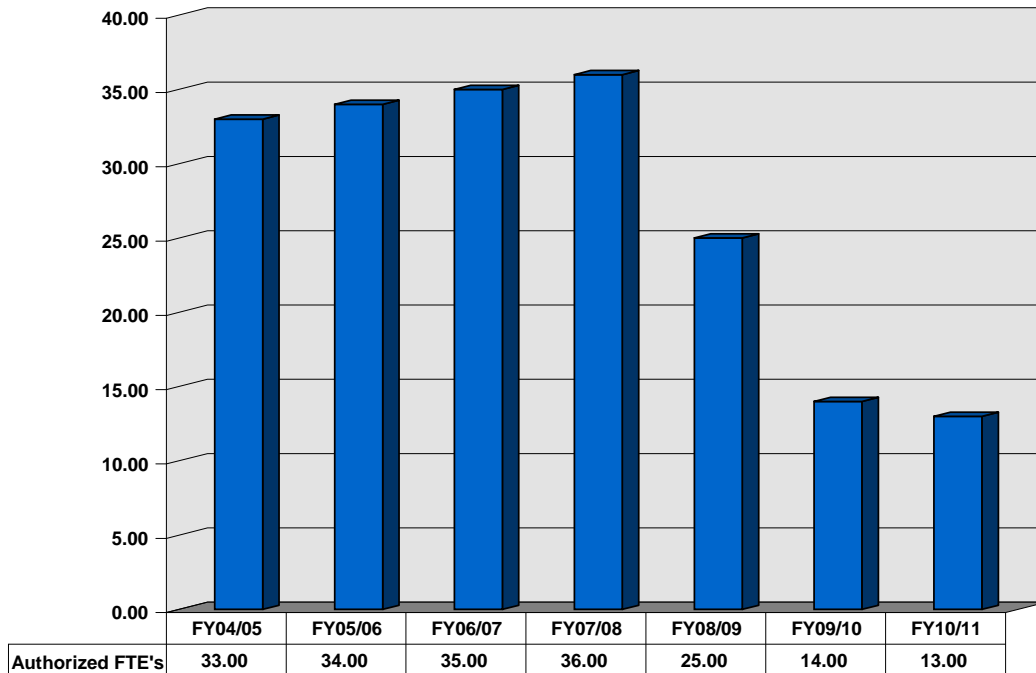
**Revenue, Expenses, and Net Income Trend Analysis**

<b>Revenue, Expenses &amp; Net Income Trend Analysis</b>	<b>Operating Revenue</b>	<b>Operating Expenses</b>	<b>NonOperating Revenues (Expenses)</b>	<b>Capital Contributions</b>	<b>Transfers</b>	<b>Net Income</b>
FY04/05 Actual	\$ 3,682,125	\$ 3,454,335	\$ 153,948	\$ -	\$ -	\$ 381,738
FY05/06 Actual	\$ 2,461,625	\$ 3,725,315	\$ 64,503	\$ -	\$ -	\$ (1,199,187)
FY06/07 Actual	\$ 1,957,618	\$ 3,753,529	\$ 138,836	\$ -	\$ -	\$ (1,657,075)
FY07/08 Actual	\$ 2,062,880	\$ 2,679,924	\$ 76,948	\$ -	\$ -	\$ (540,096)
FY08/09 Actual	\$ 1,418,762	\$ 1,855,647	\$ 31,764	\$ -	\$ -	\$ (405,121)
FY09/10 Estimate	\$ 947,488	\$ 1,185,633	\$ 19,577	\$ -	\$ 41,456	\$ (177,112)
FY10/11 Budget	\$ 1,066,000	\$ 1,423,877	\$ 4,650	\$ -	\$ 225,000	\$ (128,227)

Note: The reduction in Operating Expenses from FY08 reflects a reduction in staffing due to a decline in building activity.

Sources: Comprehensive Annual Financial Report(s) Fiscal Years 2005 thru 2009; Washoe County Final Budget Fiscal Year Ended June 30, 2011.

**Department Trend of Authorized FTE's**



Note: Authorized full-time equivalent positions (FTE's) are positions approved by the Board of County Commissioners. Due to budget reductions in previous years an authorized FTE may not have been funded. Beginning FY10/11, the Board of County Commissioners directed that an authorized FTE is a funded FTE, and all unfunded FTE's were eliminated. Therefore the comparison to prior years may be skewed.

**Long Term Goals**

- Lead the region in innovation, public awareness, dedication and technology for the building community.
- Gain accreditation by International Accreditation Service for the department.
- Research, identify, and implement best practices to improve permit services.

**Goals for Fiscal Year 2010-2011**

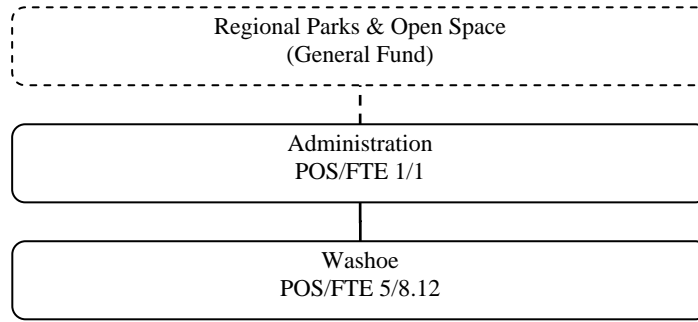
- Enhance and expand on-line permit search features.
- Deploy online payments for permits and renewals through the web.
- Launch an Amnesty Program to allow homeowners the ability to resolve work done without a permit.
- Launch “Got Permits?” campaign to educate the public about the permits and permit requirements.
- Place “Got Permits?” campaign materials and placards into home improvement stores.

**Accomplishments for Fiscal Year 2009-2010**

- Completed the audit by ISO on Building Code Effectiveness Grading Schedule (BCEGS).
- Developed a new On-line Permit Search where the public can search for issued permits.
- Implemented new office hours and consolidated Incline branch operations to main office.
- Enhanced permit application process to improve service.
- Implemented concurrent review on all plan reviews for quicker turn around times.
- All plan examiners cross- trained in field inspections and 10 hour OSHA certified.
- TRPA projects now transmitted electronically to TRPA and electronically archived.
- Registered HOA parcels now flagged in Permit Plus system.

<b>Department Objective</b>	<b>Measure</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Estimate</b>	<b>FY 10-11 Projected</b>
Review & Approve Building Permits	Received/Issued /Finalized	3,728/3,269 /4,004	3,398/2,769 /3181	3,100/2,600 /3,300	2,200/2,200 /2,400
Conduct Building Plan Review	Plans Reviewed per year	3,176	1,766	2,100	1,800
Conduct Inspections	Inspections per year	20,232	13,759	13,000	12,000
Issue Occupancy Permits	Residential/Commercial	431/13	172/29	175/20	160/14

## GOLF COURSE FUND



### Total Funded Positions/Full Time Equivalents 6/9.12

**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 40,000 rounds and Sierra approximately 25,000 rounds per year. Washoe Golf Course is operated with two contracted vendors providing golf professional services and food and beverage services. Sierra Sage is operated by one vendor and all operations of the golf course are under one single management contract.

### Programs and Fiscal Year 2010-2011 Budgeted Operating Costs

Department Total                                 \$ 2,405,681

### Statement of Cash Flow Trend Analysis

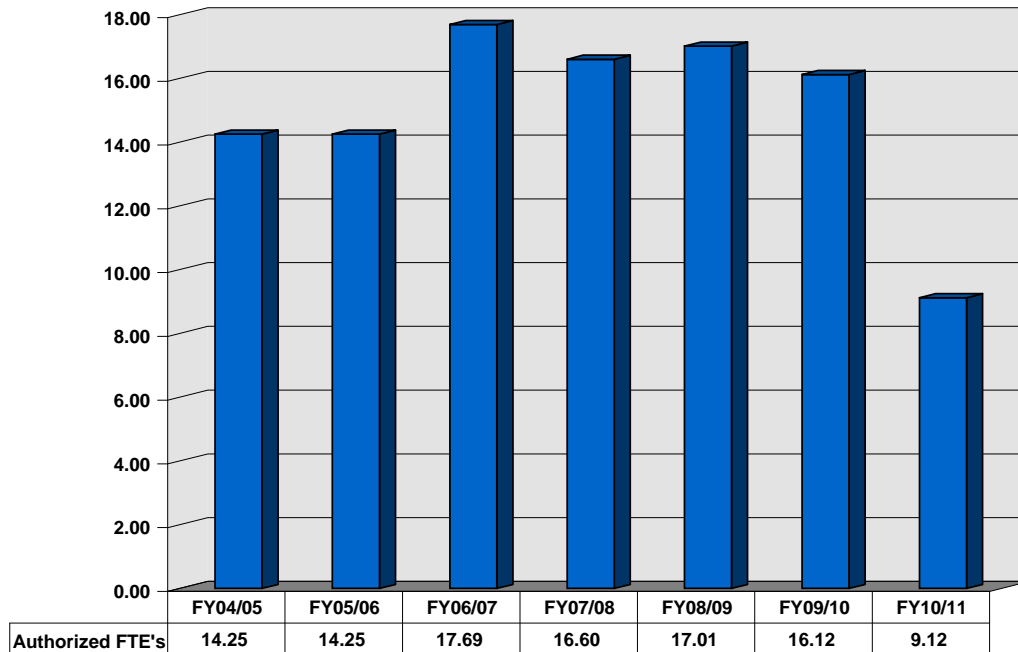
Statement of Cash Flow Trend Analysis	Cash from Operating Activities	Cash from NonCapital Activities	Cash from Capital Activities	Cash from Investing Activities	Net Change in Cash	Beginning Cash Balance July 1	Ending Cash Balance June 30
FY04/05 Actual	\$ 44,172	\$ 500,000	\$ (324,276)	\$ 14,825	\$ 234,721	\$ 495,382	\$ 730,103
FY05/06 Actual	\$ 231,226	\$ 263,234	\$ (366,451)	\$ 9,077	\$ 137,086	\$ 730,103	\$ 867,189
FY06/07 Actual	\$ 478,557	\$ 225,000	\$ (412,575)	\$ 44,295	\$ 335,277	\$ 867,189	\$ 1,202,466
FY07/08 Actual	\$ 145,257	\$ 213,750	\$ (538,508)	\$ 62,992	\$ (116,509)	\$ 1,202,466	\$ 1,085,957
FY08/09 Actual	\$ 251,811	\$ 5,820	\$ (337,718)	\$ 47,139	\$ (32,948)	\$ 1,085,957	\$ 1,053,009
FY09/10 Estimate	\$ 198,153	\$ 12,575	\$ (379,743)	\$ 35,500	\$ (133,515)	\$ 1,053,009	\$ 919,494
FY10/11 Budget	\$ 171,668	\$ -	\$ (556,644)	\$ 25,500	\$ (359,476)	\$ 919,494	\$ 560,018

**Revenue, Expenses, and Net Income Trend Analysis**

<b>Revenue, Expenses and Net Income Trend Analysis</b>	<b>Operating Revenue</b>	<b>Operating Expenses</b>	<b>NonOperating Revenues (Expenses)</b>	<b>Capital Contributions</b>	<b>Transfers</b>	<b>Net Income</b>
FY04/05 Actual	\$ 1,665,732	\$ 1,834,678	\$ (159,811)	\$ -	\$ 500,000	\$ 171,243
FY05/06 Actual	\$ 1,649,729	\$ 1,691,332	\$ (142,225)	\$ -	\$ 250,000	\$ 66,172
FY06/07 Actual	\$ 1,751,997	\$ 1,665,279	\$ (110,475)	\$ -	\$ 225,000	\$ 201,243
FY07/08 Actual	\$ 1,582,500	\$ 1,590,418	\$ (87,853)	\$ 165,320	\$ 213,750	\$ 283,299
FY08/09 Actual	\$ 1,616,564	\$ 1,613,514	\$ (88,797)	\$ 35,864	\$ -	\$ (49,883)
FY09/10 Estimate	\$ 2,098,426	\$ 2,152,272	\$ (97,039)	\$ -	\$ 12,525	\$ (138,360)
FY10/11 Budget	\$ 2,331,720	\$ 2,405,681	\$ (96,403)	\$ -	\$ -	\$ (170,364)

Sources: Comprehensive Annual Financial Report(s) Fiscal Years 2005 thru 2009; Washoe County Final Budget Fiscal Year Ended June 30, 2011.

**Department Trend of Authorized FTE's**



Note: Authorized full-time equivalent positions (FTE's) are positions approved by the Board of County Commissioners. Due to budget reductions in previous years an authorized FTE may not have been funded. Beginning FY10/11, the Board of County Commissioners directed that an authorized FTE is a funded FTE, and all unfunded FTE's were eliminated. Therefore the comparison to prior years may be skewed.

**Long Term Goals**

- Monitor, evaluate and adjust financial performance of Washoe and Sierra Sage Golf Course to effectively increase revenues and manage expenditures.
- Monitor and evaluate customer satisfaction.

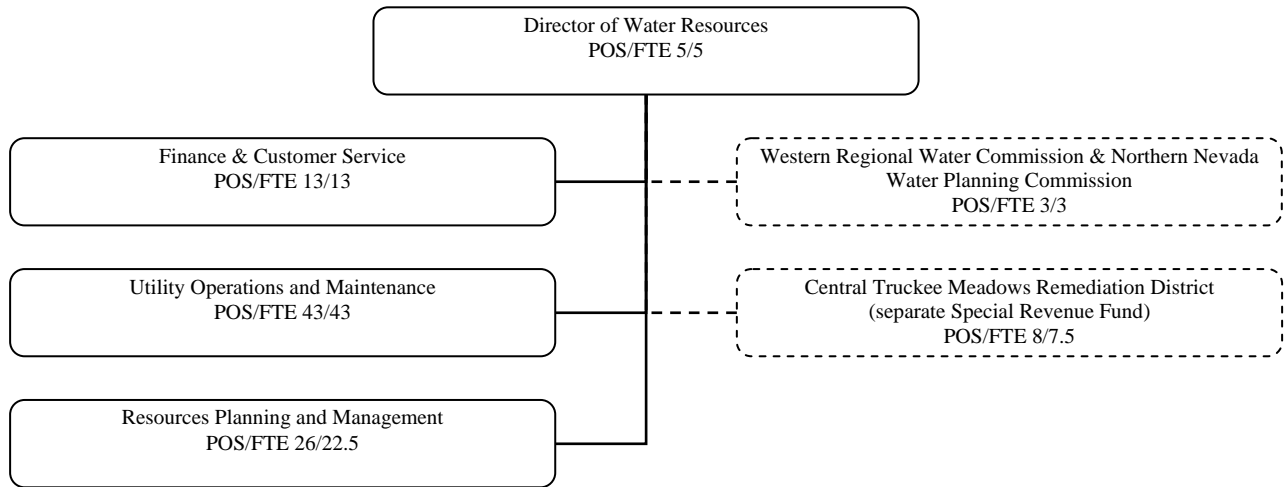
### **Goals for Fiscal Year 2010-2011**

- Increase golf rounds/revenue at Washoe Golf Course.
- Increase cost effectiveness of play at golf courses.
- Maintain/increase customer satisfaction of facilities and programs.

### **Accomplishments for Fiscal Year 2009-2010**

- Elimination of operating loss to Sierra Sage Golf Course open with new management company and contract.
- Successful Play Golf America programs continued to develop new players.
- Minor renovation projects at Washoe Golf Course to enhance playability.

# WATER RESOURCES FUND



**Total Positions/Full Time Equivalents 90/86.50**  
 (Position/Full Time Equivalent count does not include CTMRD)

**Mission:** The mission of the Department of Water Resources is to provide adequate, high quality and reliable services and products to the water, wastewater and reclaimed water utility customers, to be effective stewards of water resources for which it has responsibility, and to actively engage with community interests and other water resources management agencies in the region to create cost-effective and sustainable plans to meet the region’s water resources needs and resource management challenges in the future.

**Description:** The Washoe County Department of Water Resources (DWR) provides water supply, wastewater treatment, and reclaimed water utility services to customers in its services area and provides administrative oversight and management for staff planning and managing regional initiatives including the Central Truckee Meadows Remediation District and the Western Regional Water Commission. DWR’s organization includes 3 divisions and 2 special programs:

- Finance and Customer Service
- Resources Management and Planning
- Utility Operations and Maintenance
- Central Truckee Meadows Remediation District
- Western Regional Water Commission/Northern Nevada Water Planning Commission

**Statutory Authority:** Western Regional Water Commission Act, Chapter 531, Statutes of Nevada 2007; Central Truckee Meadows Remediation District, NRS 540A

**Programs and Fiscal Year 2010-2011 Budgeted Operating Costs**

Department Total	\$ 31,003,323
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**Statement of Cash Flow Trend Analysis**

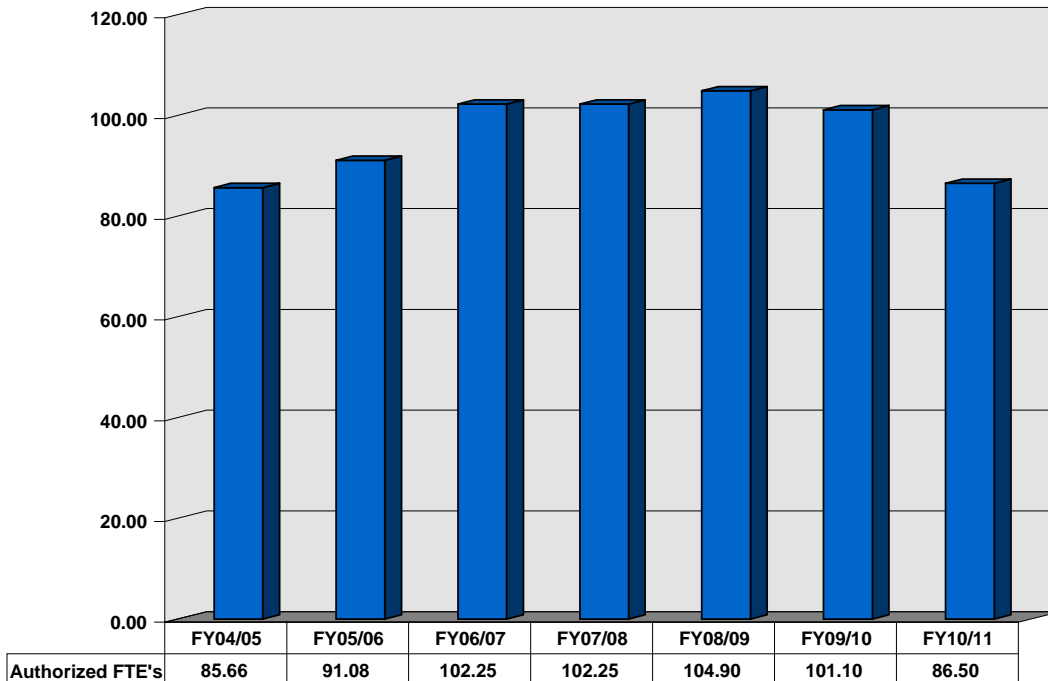
Statement of Cash Flow Trend Analysis	Cash from Operating Activities	Cash from NonCapital Activities	Cash from Capital Activities	Cash from Investing Activities	Net Change in Cash	Beginning Cash Balance July 1	Ending Cash Balance June 30
FY04/05 Actual	\$ 7,342,984	\$ 43,842	\$ (5,163,227)	\$ 1,575,431	\$ 3,799,030	\$ 42,461,561	\$ 46,260,591
FY05/06 Actual	\$ 9,395,294	\$ 38,817	\$ 61,814,605	\$ 2,115,293	\$ 73,364,009	\$ 46,260,591	\$ 119,624,600
FY06/07 Actual	\$ 10,592,734	\$ -	\$ (5,723,864)	\$ 6,617,942	\$ 11,486,812	\$ 119,624,600	\$ 131,111,412
FY07/08 Actual	\$ 4,792,564	\$ (3,316,496)	\$ (12,328,498)	\$ 6,580,460	\$ (4,271,970)	\$ 126,127,653	\$ 121,855,683
FY08/09 Actual	\$ 11,049,131	\$ 641,286	\$ (10,665,193)	\$ 6,093,889	\$ 7,119,113	\$ 121,855,683	\$ 128,974,796
FY09/10 Estimate	\$ 5,221,490	\$ -	\$ (48,227,107)	\$ 2,704,769	\$ (40,300,848)	\$ 128,974,796	\$ 88,673,949
FY10/11 Budget	\$ 7,054,975	\$ -	\$ (12,832,417)	\$ 1,699,579	\$ (4,077,863)	\$ 88,673,949	\$ 84,596,086

**Revenue, Expenses, and Net Income Trend Analysis**

Revenue, Expenses and Net Income Trend Analysis	Operating Revenue	Operating Expenses	NonOperating Revenues (Expenses)	Capital Contributions	Transfers	Net Income
FY04/05 Actual	\$ 23,280,246	\$ 22,363,821	\$ (700,187)	\$ 15,094,737	\$ (2,691,011)	\$ 12,619,964
FY05/06 Actual	\$ 25,415,023	\$ 22,700,755	\$ 222,138	\$ 43,825,493	\$ (1,172,045)	\$ 45,589,854
FY06/07 Actual	\$ 29,546,998	\$ 26,923,898	\$ 3,655,304	\$ 40,090,167	\$ -	\$ 46,368,571
FY07/08 Actual	\$ 28,461,734	\$ 27,605,556	\$ (4,582,533)	\$ 17,419,490	\$ (211,972)	\$ 13,481,163
FY08/09 Actual	\$ 27,903,523	\$ 28,286,541	\$ 3,780,541	\$ 108,402,477	\$ 54,551	\$ 111,854,551
FY09/10 Estimate	\$ 28,245,933	\$ 31,019,267	\$ (4,933,581)	\$ 3,301,542	\$ -	\$ (4,405,373)
FY10/11 Budget	\$ 29,351,539	\$ 31,003,323	\$ (720,024)	\$ 7,874,519	\$ -	\$ 5,502,711

Sources: Comprehensive Annual Financial Report(s) Fiscal Years 2005 thru 2009; Washoe County Final Budget Fiscal Year Ended June 30, 2011.

**Department Trend of Authorized FTE's**



Note: Authorized full-time equivalent positions (FTE's) are positions approved by the Board of County Commissioners. Due to budget reductions in previous years an authorized FTE may not have been funded. Beginning FY10/11, the Board of County Commissioners directed that an authorized FTE is a funded FTE, and all unfunded FTE's were eliminated. Therefore the comparison to prior years may be skewed.

**Long Term Goals**

DWR's long term goals include the following:

- Continuously improve service to utility customers with a focus on improving responsiveness to customer needs, and improving the efficiency and cost effectiveness of operations and maintenance activities and the organization's resource management and planning, engineering, and business support functions
- Work with community interests and other resource management and planning agencies to effectively plan for and manage critical community infrastructure and water resource assets to ensure the long term viability and sustainability of water resources.

**Goals for Fiscal Year 2010-2011**

- Complete the integration and consolidation of DWR's water utility with the Truckee Meadows Water Authority (TMWA).
- Restructure DWR's remaining functions to make the most effective use of human and financial resources.

**Accomplishments for Fiscal Year 2009-2010**

- Completed the preliminary assessment of water utility integration and worked with TMWA staff, TMWA's Board and the Board of County Commissioners to develop and execute an interlocal agreement to guide the implementation of water utility integration.
- Implemented development service process improvement strategies, processes, and revised organizational structures.
- Delivered cost effective, reliable and high quality utility services and products to water, wastewater and reclaimed utility customers 24 hours a day, 7 days a week.

<b>Department Objective</b>	<b>Measure</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Estimate</b>	<b>FY 10-11 Projected</b>
Maintain Strong Financial Health	1. Operating revenues are greater than operating expenses (net of depreciation) at the end of the fiscal year for each utility	1. Yes	1. Yes	1. Yes
	2. Unqualified audit opinion	2. Yes	2. Yes	2. Yes
	3. Comply with all debt covenants	3. Yes	3. Yes	3. Yes
Provide timely resolution of customer billing and account issues	Percent of non-leak related customer issues resolved within 2 working days	99%	99%	98%
Improve efficiency and effectiveness of business processes through continuous improvement	Percent of preventive maintenance activities completed as planned	Less than 50%	60%	80% by FY 12-13
Recruit, train and retain a diverse, motivated workforce that has the knowledge, skills, ability and experience needed to meet the challenges we face.	Percent of training dollars that are spent on training that:			
	1. Assists employees meet certification requirement or in performing their current work more efficiently or effectively;	1. 39%	1. 33%	1. 50%
	2. Assists employees learn new skills that will enable them to improve their performance in their current job;	2. 27%	2. 23%	2. 10%
	3. Provides opportunities for professional, technical and administrative staff to grow and develop	3. 35%	3. 28%	3. 40%