



# WASHOE COUNTY

## ANNUAL BUDGET FY2016-17

Photo credit @washoecounty  
Washoe County's San Rafael Park is home to the Great Reno Balloon Races



WASHOE COUNTY  
NEVADA

**ANNUAL BUDGET**

For the Fiscal Year  
Ending June 30, 2017

KITTY JUNG  
Chair, Washoe County Commission

BOB LUCEY  
District 2

MARSHA BERKBIGLER  
District 1

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, 2015**

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, 2015**. 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, 2017**

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# WASHOE COUNTY NEVADA

## COUNTY OFFICIALS

July 1, 2016

### ELECTED OFFICIALS

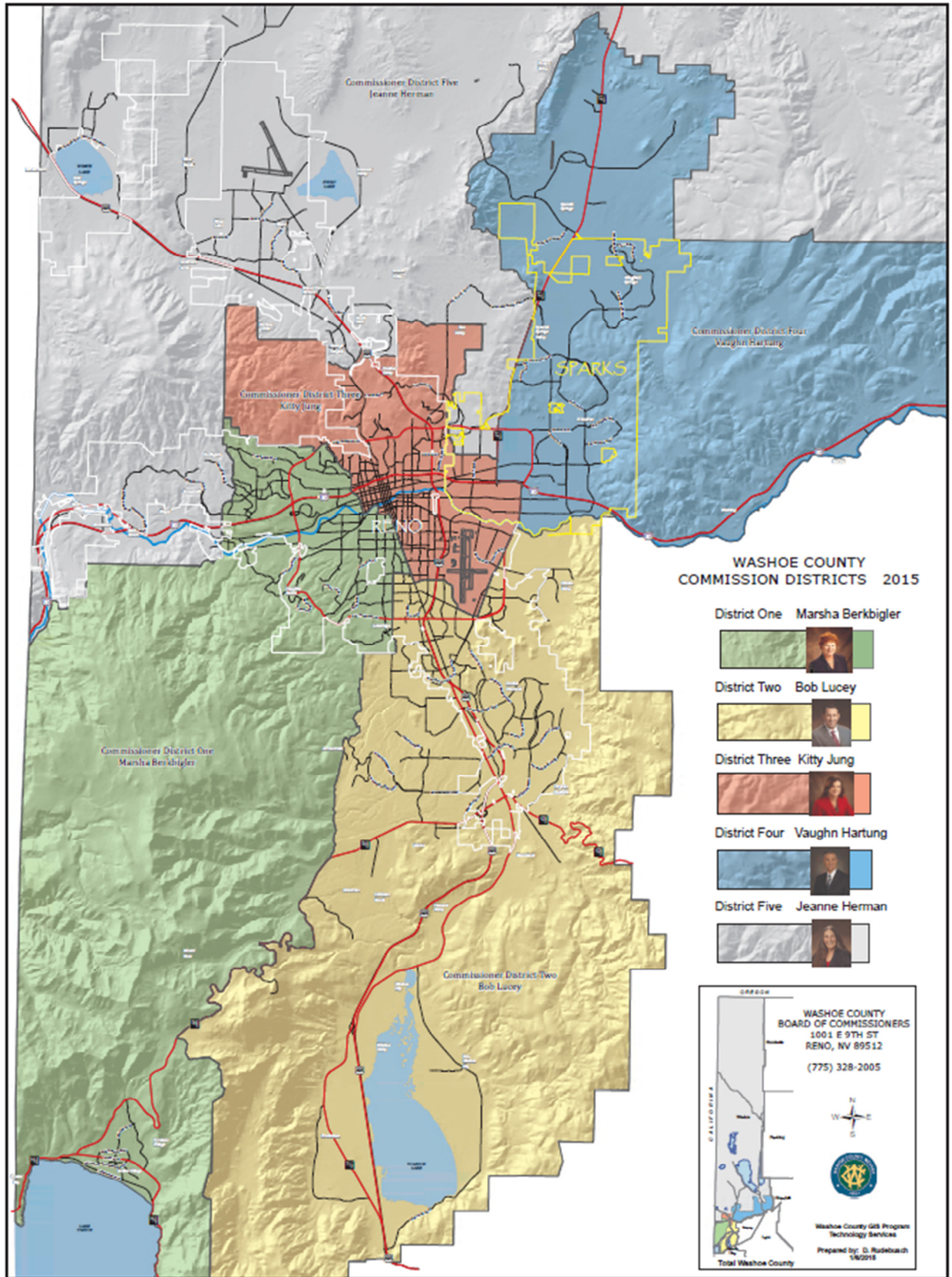
Chairman, Board of County Commissioners, District 3  
Vice-Chairman, Commissioner, District 2  
Commissioner, District 1  
Commissioner, District 4  
Commissioner, District 5  
County Assessor  
County Clerk  
County Recorder  
County Treasurer  
District Attorney  
Incline Constable  
Public Administrator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

Kitty Jung  
Bob Lucey  
Marsha Berkgigler  
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  
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 Social Services  
District Health Officer  
Medical Examiner  
Public Defender  
Public Guardian  
Registrar of Voters

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





# 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) 328-2491

[www.washoecounty.us](http://www.washoecounty.us)

September 1, 2016

To Our Washoe County Taxpayers:

I am pleased to present Washoe County's Fiscal Year 2016-17 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.

Headed into Fiscal Year 2016-17, Washoe County's strong recovery since the Great Recession has continued. Some of the economic measures pointing to the strength of the economy in Washoe County include:

- Washoe County's annual unemployment rate for 2015, 6.3%, was exactly half that of 2011 (12.6%) and since February 2016, unemployment has held below 6.0%. Total employment in the County has increased 4% over the last year and initial jobless claims are now down more than 17% since last year.
- Median household effective buying income in Washoe County in 2016, \$48,459, exceeds the national average of \$46,738 and the State average of \$46,230.
- As a result of these income trends and overall economic activity in the region, taxable sales for Fiscal Year 2015-16 through May 2016 were 10.6% higher year-over-year.
- The housing market in the area also continues to rebound. The median price of homes sold in June 2016 was more than 10.2% higher than last June. The total assessed valuation of all properties in Washoe County for Fiscal Year 2016-17 is 7.6% higher than last fiscal year.

The County is mindful that certainly some of the growth experienced over the last three years likely reflects a temporary shift up in business expenditures and overall spending due to the development of major industrial plants in the area and associated residential construction to fill the current housing gap in the area. This growth, termed by many as the "Tesla effect", will eventually come to an end and growth will normalize in the region, but we do not expect that to occur in Fiscal Year 2016-17.

Despite the continued improvement of Washoe County's economy and rising home values, the County's single greatest source of revenue overall, property taxes, will not track this growth. 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, has fallen below the statutorily established 3%. The cap is

based on 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, up to a maximum cap for residential properties of 3%. Based on the State's calculation that the average percent change in assessed valuation in Washoe County is negative, the formula is set this year at two times CPI, which in 2015 was only 0.1%.

The resulting property tax cap of 0.2% generates less than \$300,000 in revenues to the General Fund to fund services to the existing population. This is a loss of approximately \$4 million compared to what the normal 3% cap would generate. As a result, the Fiscal Year 2016-17 budget necessarily has had to use various cost containment approaches. Total budgeted appropriations for the General Fund have increased only 1.0% to \$318,403,323.

Still, through a continued focus on reviewing expenditures of department and redeploying budget dollars to maximize their benefit, the Fiscal Year 2016-17 budget has moved the County in a significantly positive direction. Highlighted outcomes of this budget include:

- Excluding the \$1.5 million Contingency budget, the General Fund budget is essentially balanced for the first time since Fiscal Year 2010-2011.
- The fund balance (i.e., the unobligated reserves) of the General Fund is budgeted to increase from 8.3% to 12.4%. We are essentially half way to the Board of County Commissioners' new fund balance target of 17%. The General Fund's budgeted ending fund balance for Fiscal Year 2016-17 including restricted and assigned monies and a \$3 million stabilization account is \$43 million.
- Despite the flatness of property tax revenues, through the reallocation of resources and other budgeting approaches, the Fiscal Year 2016-17 budget adds 61.3 new positions. These new positions include a forensic interviewer for the Child Advocacy Center, seven new deputy sheriffs and one new sergeant for the countywide security initiative, six new positions in Building & Safety to support new development, new personnel to support the County's specialty courts and new positions for many other programs.
- A total of \$4.95 million in budget enhancements is included in the budget. Of this, there are \$3 million of budget enhancements funded from the General Fund.

Overall, total budgeted expenditures, transfers out and contingencies for the entire County budget are \$634,369,532. Besides the General Fund, the County manages 20 special revenue and proprietary funds which fund operations as diverse as the Health District, Social Services, the E911 system, two golf courses, and a roads division. These other funds comprise the other half of the County's budget, or approximately \$316 million.

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. Washoe County's debt rating remains the highest in northern Nevada at AA/Aa2. Our budgeted unassigned General Fund balance of 12.4 percent for Fiscal Year 2016-17 is the highest



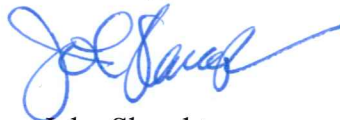
among local governments in the region and we will be looking to increase reserves in future years as a buffer against the inevitable next recession. Maintaining a strong financial position for Washoe County is one of the ways the County can position itself to support the new economic development and residents coming to the area.

We can certainly look back with relief that the Great Recession's impacts are finally in the rear view mirror. However, we must be prepared to face the coming challenges of supporting new growth and attending to the needs of our existing residents and businesses. This includes identifying ways to fund the backlog of needed repairs of County facilities and infrastructure, the construction of new facilities to support our new population and the associated operating costs of those new facilities, the needs of a growing senior population, an under-investment in information systems infrastructure, and the funding of certain areas that have seen staffing fall behind service demands over the last decade. The new \$12 million Medical Examiner building on Ninth Street in Reno, which is scheduled to open in early 2017, is the first new major County facility, besides the development of new parks, that the County has built in more than a decade. Looking ahead, we know there are many other needs that require funding.

The Board of County Commissioners and the County's management and staff remain committed to meeting these challenges and the County remains well positioned to continuing to enhance the already superior quality of life in Washoe County. The Board of County Commissioners has demonstrated a commitment to sound budgeting policies and making adjustments as needed to address changes in revenues and operations. We will remain vigilant in monitoring economic trends, pursuing regional collaboration and public-private partnerships and adhering to a disciplined approach to meet these challenges.

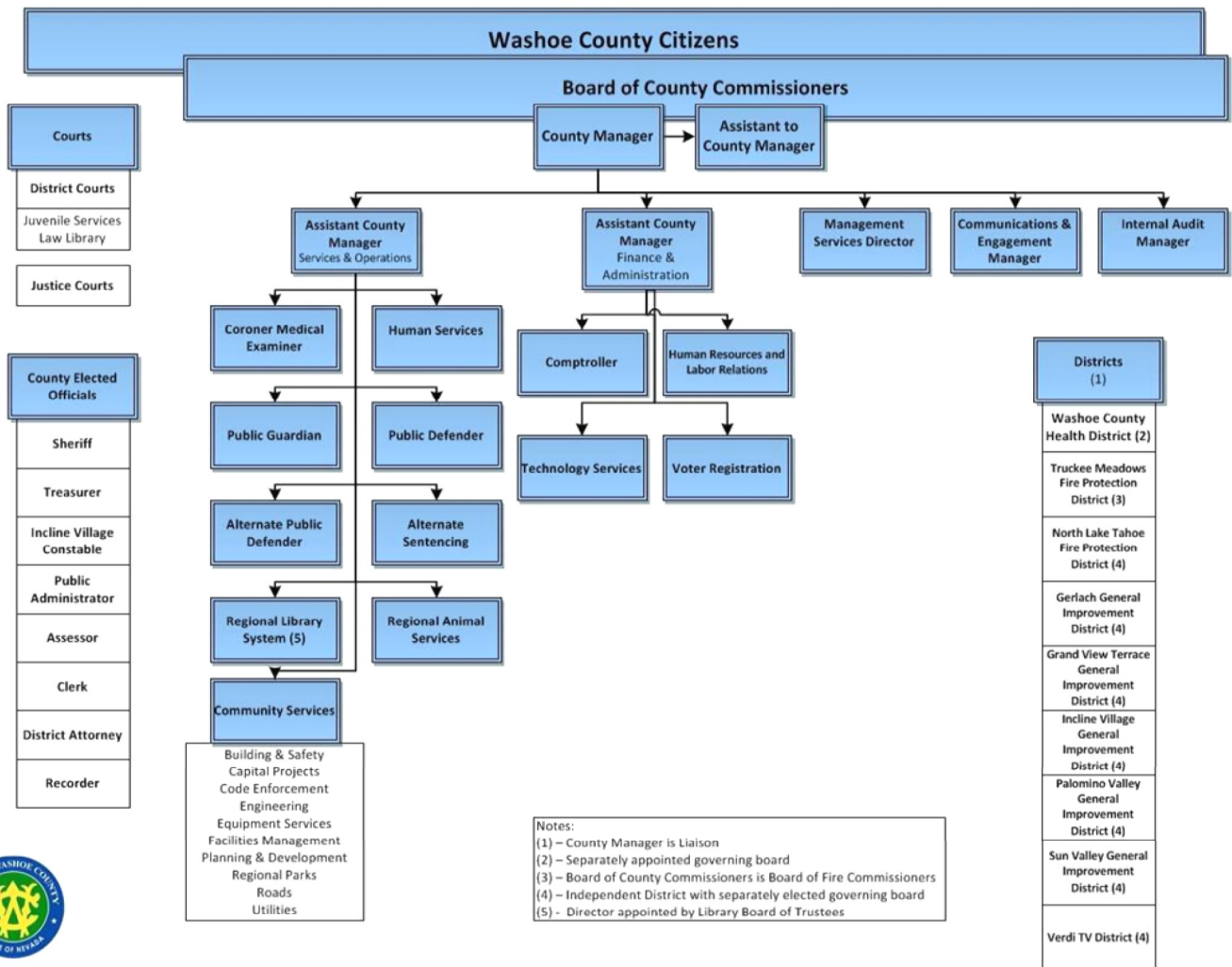
As always, my continued appreciation is extended to the Board of County Commissioners, County management and employees for their tireless efforts to make Washoe County an environment of excellence.

Sincerely,



John Slaughter  
Washoe County Manager

## Washoe County Organizational Chart



September 2015

# 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	
Incline Constable			
Justice Courts			
Juvenile Services			
Library			
Manager's Office			
Medical Examiner			
Public Administrator			
Public Defender			
Public Guardian			
Registrar of Voters			
Sheriff			
Social Services			
Technology Services			
Treasurer			
		Proprietary Fund Types	
		Enterprise Funds	Internal Service Funds
		Building & Safety	Equipment Services
		Golf Course	Health Benefits
		Water Resources	Risk Management
		Debt Service Funds	
		Debt Service Fund	
		Special Assessment Districts	



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# **Washoe County Annual Budget 2016-2017**

## ***Introduction***

### COMMUNITY, ECONOMIC AND ORGANIZATIONAL 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 6,600 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 434,853. 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. Unemployment peaked near 14% in 2009, but from February 2016 through the latest reporting period of June 2016, has been below 6%.

#### Average Annual Labor Force Summary

Calendar Year	2011	2012	2013	2014	2015
TOTAL LABOR FORCE <sup>(1)</sup>	221,774	221,478	221,910	222,614	227,030
Unemployment	28,020	24,435	20,850	16,554	14,341
Unemployment Rate <sup>(2)</sup>	12.6%	11.0%	9.4%	7.4%	6.3%
Total Employment <sup>(3)</sup>	193,754	197,043	201,060	206,060	212,689

(1) Figures for 2010-2014 were revised April 2015.

(2) The U.S. unemployment rates for the years 2010 through 2014 are 9.6%, 8.9%, 8.1%, 7.4%, and 6.2%, respectively.

(3) 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 - 2015**

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	2,500-2,999	Hospital
Washoe County	2,500-2,999	Local government
Peppermill Hotel Casino - Reno	2,000-2,499	Casino hotel
International Game Technology	1,500-1,999	Manufacturing
Silver Legacy Resort Casino	1,500-1,999	Casino hotel
Grand Sierra Resort and Casino	1,500-1,999	Casino hotel
Atlantis Casino Resort	1,500-1,999	Casino hotel
St. Mary's Regional Medical Center	1,000-1,499	Hospital
City of Reno	1,000-1,499	Local government
Eldorado Hotel & Casino	1,000-1,499	Casino hotel
VA Sierra Nevada Health Care System	1,000-1,499	Hospital
Nugget Casino Resort	1,000-1,499	Casino hotel
Circus Circus Casinos Inc. - Reno	1,000-1,499	Casino hotel

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	2010	2011	2012	2013	2014	2015 <sup>(2)</sup>
Natural Resources and Mining	0.3	0.3	0.3	0.2	0.2	0.2
Construction	9.1	8.8	9.0	10.1	10.8	11.4
Manufacturing	11.2	11.2	11.5	12.2	12.2	12.9
Trade (Wholesale and Retail)	30.4	29.9	29.8	30.7	31.4	31.6
Transportation, Warehousing and Utilities	11.9	12.3	12.9	13.2	13.7	15.0
Information	2.3	2.2	2.0	1.9	1.9	2.0
Financial Activities	9.0	8.9	9.0	9.5	9.7	9.7
Professional and Business Services	24.0	24.5	25.7	26.5	29.5	28.3
Education and Health Services	21.9	22.0	22.1	22.7	23.3	24.2
Leisure and Hospitality (casinos excluded)	19.2	19.4	19.2	19.9	20.5	21.7
Casino Hotels	14.9	14.9	14.7	14.8	15.0	15.1
Other Services	6.7	6.1	6.1	5.9	5.8	5.9
Government	<u>29.2</u>	<u>28.6</u>	<u>28.6</u>	<u>28.8</u>	<u>28.8</u>	<u>29.6</u>
<b>TOTAL ALL INDUSTRIES<sup>(3)</sup></b>	<b><u>190.1</u></b>	<b><u>189.1</u></b>	<b><u>190.8</u></b>	<b><u>196.4</u></b>	<b><u>202.8</u></b>	<b><u>207.5</u></b>

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

(2) Averaged numbers through November 30, 2015.

(3) Reflects employment by place of work. Does not necessarily coincide with labor force concept. Includes multiple job holders. All numbers are subject to periodic revision.

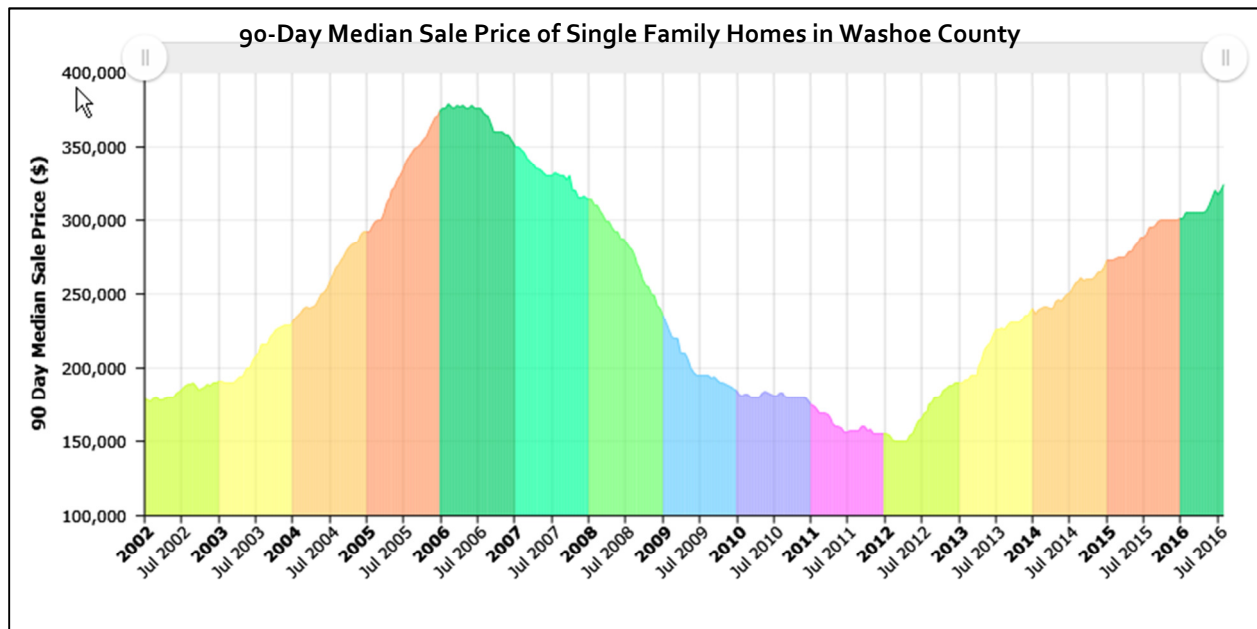
Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

### 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 \$320,000.

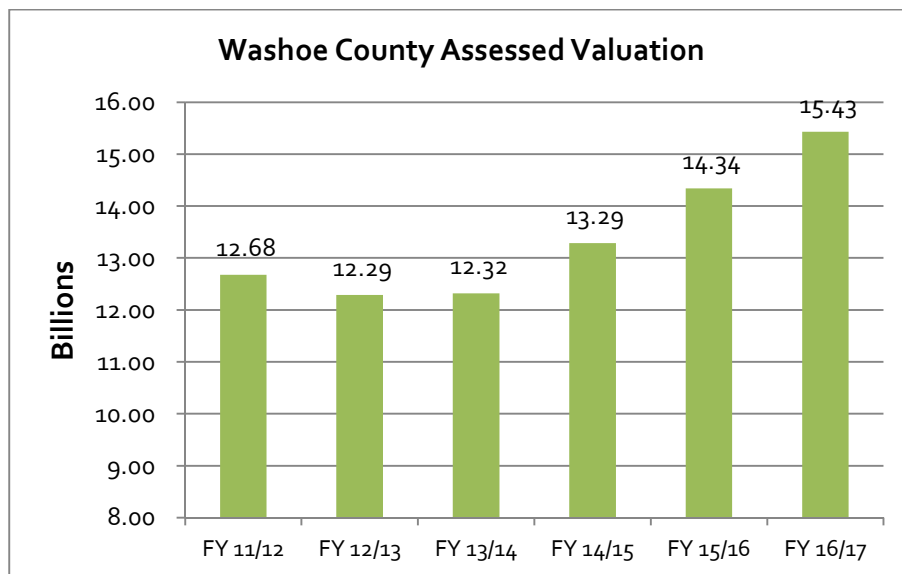




Source: Washoe County Assessor

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, have nevertheless rebounded more than 7.5% in each of the last three fiscal years.



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

(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*, 2012-2016.

As a result, taxable sales in Washoe County have increased in each of the last five fiscal years. In each of the last two full fiscal years in which data was available, taxable sales in Washoe County have exceeded that of the State. See the following chart. Through May 2016, taxable sales in Washoe County have increased 10.6% fiscal year-to-date and have already surpassed total sales in all of Fiscal Year 2014-15, while the rate of growth in the State through May 2016 is 4.4%.

**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%

Conclusion

Washoe County is clearly in the midst of a strong economic recovery, which is growing at a faster pace than the nation. Barring another recession, most economists expect that growth will continue and as the Tesla gigafactory plant is completed and residential housing development accelerates, economic activity may continue to accelerate compared to the last three years. At some point in the short- to intermediate-future, however, it is expected that the pace of taxable sales and housing prices in Washoe County will normalize. A future national recession would also 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 some revenues such as the Consolidated Tax may still show strong 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 AND DONATION 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 2016-2017**

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

**BUDGET AT A GLANCE**

On May 17, 2016, the Board of County Commissioners approved the Fiscal Year 2016-2017 (FY17) 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 FY17 budget for all funds are \$634,369,532. Of this, General Fund expenditures and transfers out total \$318,403,323, or 50.2 percent of the total budget.

**REVENUE AND EXPENDITURE ASSUMPTIONS**

The following assumptions and adjustments have been included in balancing the budget for FY 2016-17:

**Revenues and Other Sources:**

- Based on the State Department of Taxation's calculations, this year's residential cap on property taxes is 0.2% for Washoe County. This is the first time since the current method of capping property taxes was instituted in Nevada that the residential cap has fallen below 3.00%, the maximum residential cap, except for one year in Mineral County. The "general cap", which is applied to non-residential development, is also 0.2%.
- The impact of the 0.2% cap compared to the standard 3.00% cap is a loss in property taxes to Washoe County of more than \$4 million. New development, however, is projected to add approximately 2.0% in property tax growth. Therefore, total property taxes are projected to increase 2.2%, due again primarily to projected new development.
- 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 8% based on current trends.
- Fines and forfeitures have decreased approximately \$500,000 due to less delinquent property tax fees collected. This year, the Treasurer began sending mid-year delinquency notices, which has had a noticeable, positive impact on property tax payments; however, this also causes this revenue to drop.
- Charges for Services in the General Fund have decreased \$5 million, but this is attributable to changes in how Other Post Employment Benefits (OPEB), building leases and building utilities costs are budgeted in FY17. Previously, the County's annual OPEB payment for eligible retirees' health benefits and building costs were processed out of a central account in the General Fund and then other funds' and departments' share of this annual cost was determined in the County's indirect cost allocation plan and charged out to those funds. Beginning with the Fiscal Year 2016-17 budget, the County will directly allocate each department's and fund's allocated share of the annual OPEB payment to these departments' and funds' operating budgets. The effect of this change is to reduce the amount of OPEB payments, leases and utilities budgeted in the General Fund and also the charges for services collected from other funds.

**Expenditures and Other Uses:**

- Employee salary and wages were expected to rise due to cost of living increases that are still in negotiations.

- Group health insurance has been fully budgeted based on current health insurance rates for the HMO, PPO and High Deductible Health plans.
- Increase of 4.5% for mandatory indigent medical expenditures
- The County's OPEB payment will increase to \$20,946,000 in Fiscal Year 2016-17.
- Total countywide property and liability insurance, workers compensation, and equipment services rates have declined slightly in Fiscal Year 2016-17.
- An increase in the transfer to debt service payment funds of \$860,000 is needed to budget for the debt service on the new Medical Examiner building.
- The General Fund will again this year provide \$5 million of support to the Capital Improvement Plan (CIP).

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

The Budget Office received over \$25 million of budget requests for the FY17 budget. Based on the Board's direction, a total of \$3 million of General Fund resources were allocated for General Fund budget requests. With limited additional revenues available, departments were encouraged to redeploy unused budgets in the Services and Supplies category or other accounts for additional positions or other needs. The result was that a total of 45.89 new full-time equivalent (FTE) General Fund positions were authorized for the FY17 budget.

For special revenue and enterprise funds, 15.4 FTE positions were added. Of this, 6.5 net new positions are authorized for the Building and Safety Division to process applications and permits related to new development occurring in Washoe County. The Roads Division is adding 4 new positions to re-open the Incline Village Maintenance Yard. Four new positions are also added in the Child Protective Services Fund for the specialized foster care program, funded by State grants.

Other highlights of these enhancements in the FY2016-17 budget are:

- The launch of a Countywide Security Initiative, which will increase the presence of sworn personnel to enhance safety at the Mills Lane/District Court complex, Downtown Library/350 S. Center locations, the County Complex at 9<sup>th</sup> Street and Wells Avenue including the Senior Center and new Medical Examiner building, and Jan Evans Juvenile Center.
- Funding for increased coverage of the County's specialty courts including one new attorney and legal secretary for both the District Attorney and Alternate Public Defender and additional staffing for the Department of Alternative Sentencing.
- Increased funding for "Infrastructure Preservation", which covers maintenance and replacement costs of the County's buildings and facilities, regional and neighborhood park systems, and IT systems.
- Support for a third judge at Sparks Justice Center including a bailiff and clerk position.
- Funding of 2.0 additional FTE's of youth advisors for Juvenile Services to provide enhanced coverage during non-peak hours.
- Sheriff's Office
  - Three new positions in the Dispatch Center
  - \$113,000 for Crime Lab equipment
  - Funding for the conceptual design of a new detention infirmary.
- A new forensic interviewer position for the Child Advocacy Center.

**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 FY16 budget to the FY17 budget.

<b>Washoe County General Fund Sources and Uses</b>			
<b>Sources and Uses</b>	<b>FY15/16 Original Budget</b>	<b>FY16/17 Adopted Budget</b>	<b>% Chg from FY15/16 Budget</b>
<b>Beginning Fund Balance</b>	<b>43,376,849</b>	<b>44,611,065</b>	<b>2.8%</b>
<b>Revenues and Other Sources:</b>			
Taxes	147,266,413	152,237,230	3.4%
Licenses and permits	8,544,000	9,961,644	16.6%
Consolidated taxes	91,278,018	103,150,525	13.0%
Other intergovernmental	18,487,671	20,802,028	12.5%
Charges for services	23,930,232	18,949,320	-20.8%
Fine and forfeitures	8,023,650	7,501,750	-6.5%
Miscellaneous	3,927,860	3,738,420	-4.8%
<b>Total revenues</b>	<b>301,457,844</b>	<b>316,340,917</b>	<b>4.9%</b>
Other sources, transfers in	291,515	480,704	64.9%
<b>TOTAL SOURCES</b>	<b>345,126,208</b>	<b>361,432,686</b>	<b>4.7%</b>
<b>Expenditures and Other Uses:</b>			
Salaries and wages	141,717,563	142,054,291	0.2%
Employee benefits	83,233,003	83,995,108	0.9%
Services and supplies	62,922,278	48,489,694	-22.9%
Capital outlay	435,500	495,223	13.7%
<b>Total expenditures</b>	<b>288,308,344</b>	<b>275,034,316</b>	<b>-4.6%</b>
Transfers out	25,481,985	41,869,007	64.3%
Contingency	1,500,000	1,500,000	0.0%
<b>TOTAL USES</b>	<b>315,290,329</b>	<b>318,403,323</b>	<b>1.0%</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%
Unassigned Fund Balance	26,085,879	39,279,363	50.6%
<b>TOTAL ENDING FUND BALANCE</b>	<b>29,835,879</b>	<b>43,029,363</b>	<b>44.2%</b>
Unassigned Ending Fund Bal. as % of Exp.	8.3%	12.4%	49.1%

As identified above, the estimated ending unassigned fund balance in FY 16/17 is \$43,029,363. This represents 12.4% 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 also 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 \$542,065,740, which represents an increase of 6.3% from FY 15/16.

ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS								
FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	AD VALOREM TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	44,611,066	103,150,525	151,922,230	1.1368	61,268,162	5,000	475,704	361,432,687
Health	2,150,634	-	-	0.0000	11,239,578	-	9,796,856	23,187,068
Library Expansion	1,548,214	-	2,694,473	0.0200	15,000	-	-	4,257,687
Animal Services	6,292,999	-	4,041,710	0.0300	544,000	-	-	10,878,709
Regional Communication System	857,368	-	-	0.0000	1,589,932	-	-	2,447,300
Regional Permits System	154,905	-	-	0.0000	315,966	-	129,493	600,364
Indigent Tax Levy	8,640,745	-	8,083,420	0.0600	3,460,000	-	16,948,493	37,132,658
Child Protective Services	5,119,315	-	5,388,947	0.0400	48,418,151	-	1,347,237	60,273,650
Senior Services	317,667	-	1,347,237	0.0100	912,448	-	1,406,782	3,984,134
Enhanced 911	316,935	-	-	0.0000	1,624,732	-	-	1,941,667
Regional Public Safety	380,633	-	-	0.0000	848,768	-	-	1,229,401
Central Truckee Meadows Remediation District	5,508,399	-	-	0.0000	1,266,562	-	-	6,774,961
Truckee River Flood Mgt Infrastructure	1,877,139	-	-	0.0000	10,357,014	-	-	12,234,153
Roads Special Revenue Fund	5,765,704	-	-	0.0000	9,703,546	-	3,589,733	19,058,983
Other Restricted Special Revenue	3,228,773	-	1,347,237	0.0100	12,077,690	-	-	16,653,700
Capital Facilities Tax	9,898,133	-	6,736,184	0.0500	94,000	-	-	16,728,317
Parks Construction	18,916,072	-	-	0.0000	707,209	-	-	19,623,281
Capital Improvements Fund	6,316,710	-	-	-	48,500	-	6,149,000	12,514,210
Regional Permits Capital	1,044,323	-	-	-	13,500	-	-	1,057,823
Washoe County Debt Ad Valorem	3,970,037	-	4,701,856	0.0349	-	-	-	8,671,893
Washoe County Debt Operating	1,670,760	-	-	-	-	-	8,853,442	10,524,202
SAD Debt	1,729,337	-	-	-	874,450	-	-	2,603,787
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>130,315,867</b>	<b>103,150,525</b>	<b>186,263,294</b>	<b>1.3917</b>	<b>165,379,208</b>	<b>5,000</b>	<b>48,696,740</b>	<b>633,810,634</b>

ESTIMATED EXPENDITURES AND OTHER FINANCING USES GOVERNMENTAL FUNDS								
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME								
General	142,054,290	83,995,109	48,489,694	495,223	1,500,000	41,869,007	43,029,364	361,432,687
Health	10,889,626	6,023,738	4,992,330	59,443	-	58,081	1,163,850	23,187,068
Library Expansion	868,989	450,275	1,101,103	-	-	219,110	1,618,210	4,257,687
Animal Services	2,414,195	1,416,382	1,236,021	100,000	-	-	5,712,111	10,878,709
Regional Communications System	387,555	201,279	1,556,561	60,000	-	-	241,905	2,447,300
Regional Permits System	-	-	284,665	-	-	-	315,699	600,364
Indigent Tax Levy	1,737,121	2,982,415	27,127,489	-	-	585,000	4,700,633	37,132,658
Child Protective Services	16,403,336	9,471,482	28,879,517	-	-	400,000	5,119,315	60,273,650
Senior Services	1,436,800	830,429	1,527,468	-	-	-	189,437	3,984,134
Enhanced 911	28,535	19,335	1,630,746	200,000	-	-	63,051	1,941,667
Regional Public Safety	231,626	139,560	368,300	145,000	-	-	344,915	1,229,401
Central Truckee Meadows Remediation District	629,536	342,873	2,602,606	-	-	-	3,199,946	6,774,961
Truckee River Flood Mgt Infrastructure	754,277	416,627	7,800,271	-	-	1,385,838	1,877,140	12,234,153
Roads Special Revenue Fund	3,769,276	2,113,493	5,471,446	3,805,000	-	-	3,899,768	19,058,983
Other Restricted Special Revenue	3,354,305	1,825,142	6,896,293	706,458	-	2,289,704	1,581,798	16,653,700
Capital Facilities	-	-	4,856,545	9,439,455	-	1,890,000	542,317	16,728,317
Parks Construction	-	-	201,731	12,381,079	-	-	7,040,471	19,623,281
Capital Improvements Fund	-	-	1,080,739	9,079,577	-	-	2,353,894	12,514,210
Regional Permits Capital	-	-	27,000	-	-	-	1,030,823	1,057,823
Washoe County Debt Ad Valorem	-	-	4,686,319	-	-	-	3,985,574	8,671,893
Washoe County Debt Operating	-	-	8,839,806	-	-	-	1,684,396	10,524,202
SAD Debt	-	-	553,509	-	-	-	2,050,278	2,603,787
TOTAL GOVERNMENTAL FUNDS	184,959,467	110,228,139	160,210,159	36,471,235	1,500,000	48,696,740	91,744,894	633,810,634

## 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 \$92,303,792.

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS							
FUND NAME	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NON- OPERATING REVENUES (3)	NON- OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
					IN (5)	OUT (6)	
Building & Safety	3,300,000	3,453,109	30,000	-	-	-	(123,109)
Water Resources	13,979,546	16,242,548	4,662,397	451,803	-	-	1,947,592
Golf Course	1,280,000	921,822	10,300	-	-	-	368,478
Health Benefit	55,010,457	55,338,028	364,700	-	-	-	37,129
Risk Management	6,839,875	8,226,165	327,200	-	-	-	(1,059,090)
Equipment Services	8,286,186	7,670,317	614,595	-	-	-	1,230,464
TOTAL	88,696,064	91,851,989	6,009,192	451,803	-	-	2,401,464





The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are \$634,369,532. Public Safety is the single largest expenditure requirement at \$167.7 million, followed by General Government at \$116.0 million.

BUDGET SUMMARY FOR WASHOE COUNTY					
REVENUES	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2017 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2015 (1)	ESTIMATED CURRENT YEAR 6/30/2016 (2)	BUDGET YEAR 6/30/2017 (3)		
Property Taxes	174,116,478	182,017,471	186,263,294	-	186,263,294
Other Taxes	3,196,239	2,322,515	2,430,175	-	2,430,175
Licenses and Permits	9,940,916	9,924,708	12,356,796	-	12,356,796
Intergovernmental Resources	179,391,531	195,432,761	192,425,243	-	192,425,243
Charges for Services	38,893,362	36,205,827	32,268,945	88,696,064	120,965,009
Fines and Forfeits	15,945,738	9,695,594	9,793,229	-	9,793,229
Miscellaneous	11,623,459	17,122,368	19,255,345	5,501,197	24,756,542
<b>TOTAL REVENUES</b>	<b>433,107,722</b>	<b>452,721,244</b>	<b>454,793,027</b>	<b>94,197,261</b>	<b>548,990,288</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	59,219,584	65,105,604	44,784,687	71,234,510	116,019,197
Judicial	56,792,884	69,964,196	71,115,992	-	71,115,992
Public Safety	136,225,994	151,901,688	167,661,777	-	167,661,777
Public Works	34,839,658	44,637,964	32,626,056	-	32,626,056
Health	21,490,933	22,426,967	25,540,152	-	25,540,152
Welfare	72,746,302	85,679,472	93,191,374	-	93,191,374
Culture and Recreation	16,516,405	20,226,002	32,990,887	-	32,990,887
Community Support	213,816	357,087	269,761	-	269,761
Intergovernmental Expenditures	8,942,706	9,362,205	9,605,680	-	9,605,680
Contingencies **	-	350,000	1,500,000	-	1,500,000
Utilities	-	-	-	16,342,548	16,342,548
Building and Safety	-	-	-	3,453,109	3,453,109
Golf Fund	-	-	-	921,822	921,822
Debt Service - Principal	9,093,823	9,543,094	9,346,671	-	9,346,671
Interest Costs	5,298,783	5,141,483	4,613,090	351,803	4,964,893
Escrow on Refunding	-	-	-	-	-
Service Fees	70,916	404,148	122,873	-	122,873
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>421,451,804</b>	<b>485,099,910</b>	<b>493,369,000</b>	<b>92,303,792</b>	<b>585,672,792</b>
Excess of Revenues over (under) Expenditures-Expenses	11,655,918	(32,378,666)	(38,575,973)	1,893,469	(36,682,504)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	-	12,333,202	-	-	-
Sales of General Fixed Assets	2,021,419	6,375	5,000	507,995	512,995
Proceeds of Medium-term Financing	-	-	-	-	-
Operating Transfers In	31,024,903	33,635,419	48,696,740	-	48,696,740
Operating Transfers (Out)	(33,856,403)	(33,635,419)	(48,696,740)	-	(48,696,740)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(810,081)</b>	<b>12,339,577</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>10,845,837</b>	<b>(20,039,089)</b>	<b>(38,570,973)</b>	<b>2,401,464</b>	
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>	<b>139,509,119</b>	<b>150,354,956</b>	<b>130,315,867</b>		
Prior Period Adjustments					
Residual Equity Transfers					
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>	<b>150,354,956</b>	<b>130,315,867</b>	<b>91,744,894</b>		

The total fund balance for Governmental Funds is budgeted at \$91.7 million, 16.9% of total expenditures and transfers out.

## **OUTLINE OF 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.

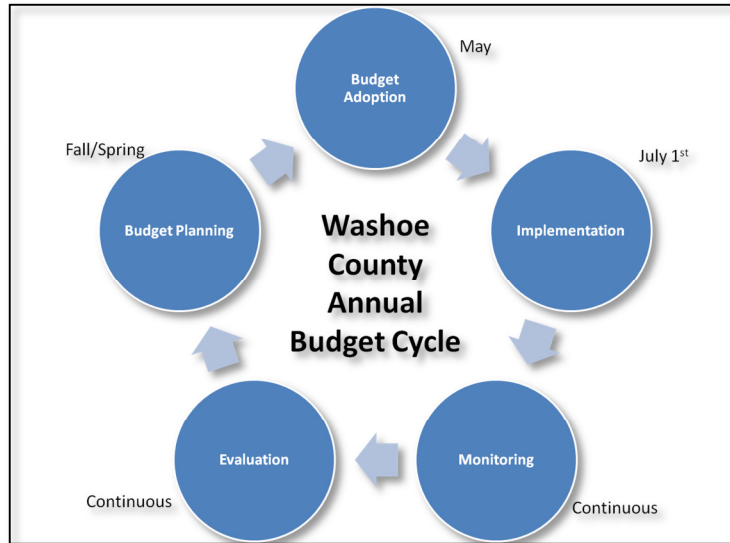
After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health insurance costs or legislative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

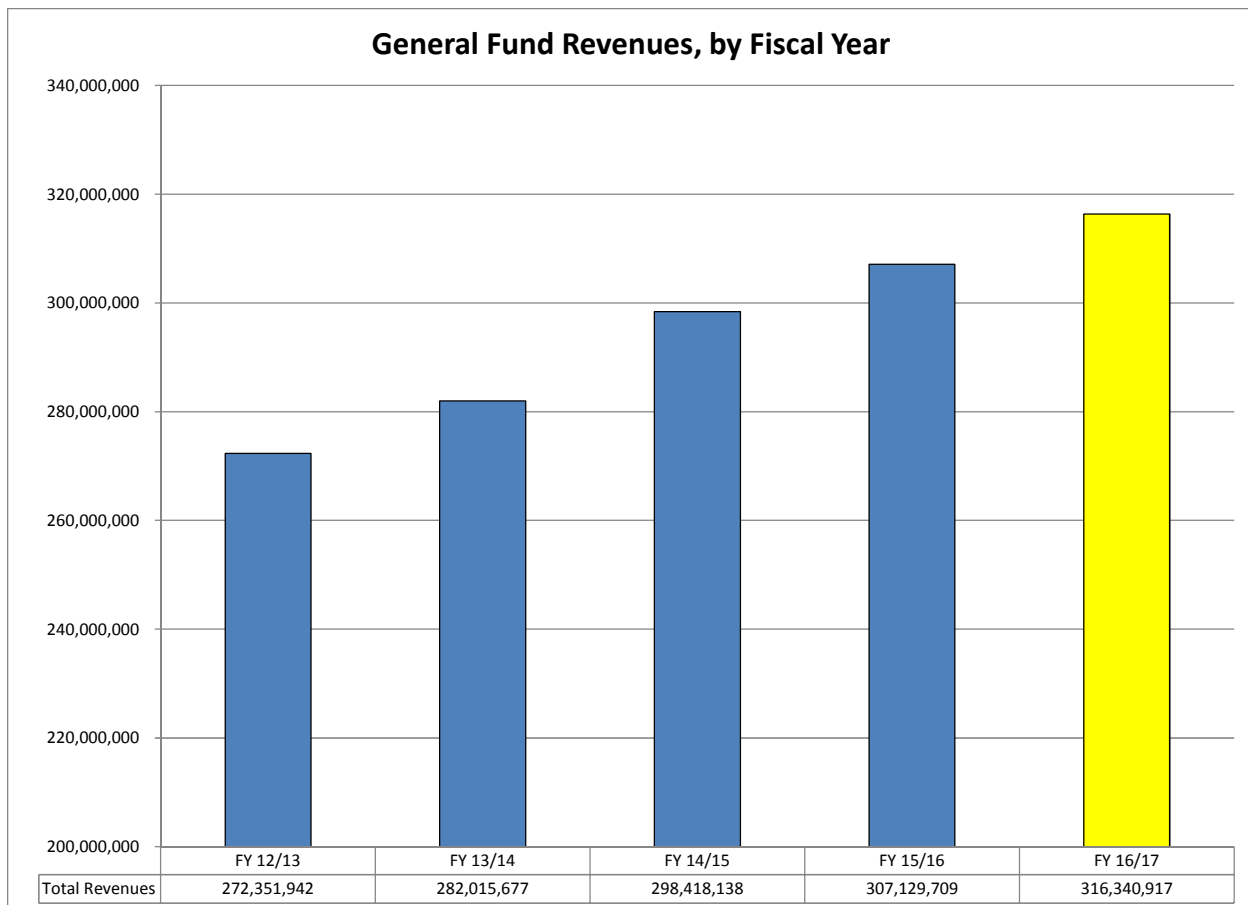
The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a self-balancing set of accounts. Funds are established to segregate specific activities or objectives of a government in accordance with specific regulations,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

- |  |  |
|--|--|
| <ol style="list-style-type: none"><li>1. Governmental Fund Types<ul style="list-style-type: none"><li>• General Fund</li><li>• Special Revenue Funds</li><li>• Debt Service Funds</li><li>• Capital Project Funds</li></ul></li><li>2. Proprietary Fund Types<ul style="list-style-type: none"><li>• Enterprise Funds</li><li>• Internal Service Funds</li></ul></li></ol> | <ol style="list-style-type: none"><li>3. Fiduciary Fund Types<ul style="list-style-type: none"><li>• Intergovernmental funds for taxes, fines and fees collected for other governments</li><li>• Washoe County, Nevada OPEB Trust Fund</li><li>• Public Guardian/Administrator Trust Funds</li><li>• Court Trust</li><li>• Senior Services Trust</li><li>• Sheriff's Trust</li></ul></li></ol> |
|--|--|

**GENERAL FUND REVENUES**

Washoe County is budgeted to receive \$549 million of revenues, not including transfers in and other financing sources, in Fiscal Year 2016-17. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$454,793,027. This represents a modest increase of 0.5% compared to estimated Fiscal Year 2015-16 revenues. Total General Fund budgeted revenues for Fiscal Year 2016-17 are \$316,340,917, which represents a 3.0% increase over estimated revenues in Fiscal Year 2015-16.

For the period of Fiscal Year 2012-13 through Fiscal Year 2016-17, General Fund revenues have increased on average 3.8% per year, as shown in the chart below. For the first time, the County's General Fund revenues are budgeted to exceed the pre-recession peak of \$315,293,813, which occurred in Fiscal Year 2007-08.



General Fund revenues are summarized in the following table:

Revenue Type	FY 2014-15 Actual	FY 2015-16 Original Budget	FY 2015-16 Estimated	FY 2016-17 Final Budget	% Chg. FY 16 to FY 17
<b>TAXES</b>					
Ad valorem					
General	128,308,935	128,923,986	130,389,646	133,443,789	3.5%
Detention Facility	9,759,044	10,088,362	10,198,200	10,427,612	3.4%
Indigent Insurance Program	1,891,710	1,955,105	1,976,837	2,020,855	3.4%
AB 104	2,272,348	2,347,427	2,442,773	2,432,851	3.6%
China Springs support	1,096,876	1,133,989	1,146,235	1,010,428	-10.9%
Family Court	2,421,394	2,502,544	2,530,356	2,586,695	3.4%
NRS 354.59813 Makeup Rev.	2,311	-	-	-	
SUBTOTAL AD VALOREM	145,752,618	146,951,413	148,684,047	151,922,230	3.4%
Room Tax	351,413	315,000	315,000	315,000	0.0%
SUBTOTAL TAXES	146,104,031	147,266,413	148,999,047	152,237,230	3.4%
<b>LICENSES AND PERMITS</b>					
Business Licenses and Permits					
Business Licenses	798,520	840,000	800,000	840,000	0.0%
Business Licenses/Elec and Telcom	4,621,624	4,916,800	4,625,000	4,916,800	0.0%
Liquor Licenses	262,877	254,600	260,000	254,600	0.0%
Local Gaming Licenses	666,434.00	677,800.00	677,800	677,800	0.0%
Franchise Fees-Sanitation	373,264.00	365,000.00	365,000	365,000	0.0%
Franchise Fees-Cable Television	1,058,964.00	1,050,000.00	1,100,000	1,100,000	4.8%
County Gaming Licenses	229,687.00	234,300.00	234,300	234,300	0.0%
AB 104 - Gaming Licenses	20,862.00	30,000.00	30,000	1,397,644	4558.8%
Nonbusiness Licenses and Permits		-			
Marriage Affidavits	178,185.00	175,000.00	175,000	175,000	0.0%
Mobile Home Permits	163.00	200.00	200	200	0.0%
Other	550.00	300.00	300	300	0.0%
SUBTOTAL LICENSES AND PERMITS	8,211,130	8,544,000	8,267,600	9,961,644	16.6%
<b>INTERGOVERNMENTAL REVENUE</b>					
Federal Grants	129,490	128,500	128,500	128,500	0.0%
Federal Payments in Lieu of Taxes	3,446,375	3,446,375	3,446,375	3,446,375	0.0%
Federal Incarceration Charges	3,836,582	3,500,000	3,500,000	3,500,000	0.0%
State Grants					
State Shared Revenues					
State Gaming Licenses - NRS 463.380 and 463.320	143,393	146,986	146,986	146,986	0.0%
RPTT - AB104	627,768	515,500	627,750	627,750	21.8%
SCCRT - AB104 Makeup	10,982,172	10,516,200	11,805,837	12,691,275	20.7%
Consolidated Taxes	88,434,949	91,278,018	95,509,745	103,150,525	13.0%
State Extraditions	28,702	48,000	48,000	48,000	0.0%
Local Contributions:	184,532	186,110	186,144	213,142	14.5%
Miscellaneous Other Government Receipts	38	-	-	-	
SUBTOTAL INTERGOVERNMENTAL REVENUE	107,814,002	109,765,689	115,399,337	123,952,553	12.9%
<b>CHARGES FOR SERVICES</b>					
General Government					
Clerk Fees	110,259	100,000	100,000	100,000	0.0%
Recorder Fees	2,120,731	2,362,000	2,203,000	2,253,500	-4.6%
Map Fees	9,980	4,400	3,343	2,000	-54.5%
PTx Commission NRS 361.530	1,571,280	1,700,000	1,620,000	1,700,000	0.0%
Building and Zoning Fees					
Central Service billings (gl 461101-461766)	11,693,731	11,940,636	11,667,882	7,025,139	-41.2%
Other	529,991	-	132,340	243,754	
SUBTOTAL	16,035,972	16,107,036	15,726,565	11,324,393	-29.7%
Judicial					
Clerk's Court Fees	416,356.00	450,000.00	405,709	450,000	0.0%
Other	1,470,693	1,407,049	1,436,504	948,300	-32.6%
SUBTOTAL	1,887,049	1,857,049	1,842,213	1,398,300	-24.7%

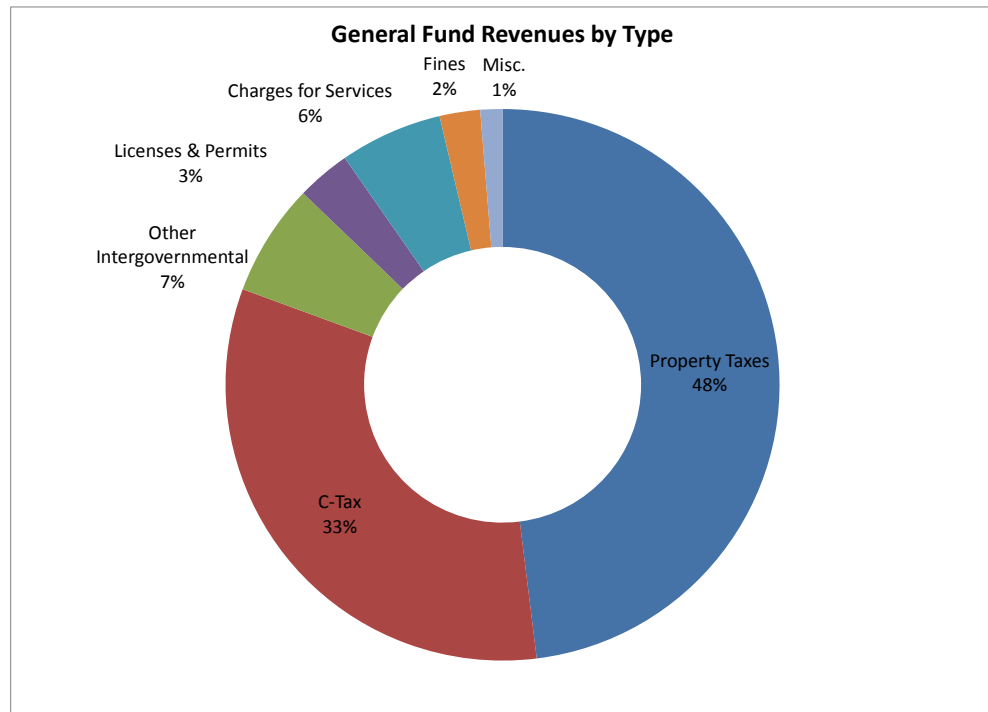




Revenue Type	FY 2014-15 Actual	FY 2015-16 Original Budget	FY 2015-16 Estimated	FY 2016-17 Final Budget	% Chg. FY 16 to FY 17
Public Safety					
Police					
Sheriffs Fees	304,795	410,000	410,000	410,000	0.0%
Others	4,738,484	4,196,825	4,293,144	4,438,140	5.7%
Corrections	21,746	15,000	15,000	15,000	0.0%
Protective Services	353,273	380,000	380,000	380,000	0.0%
SUBTOTAL	5,418,298	5,001,825	5,098,144	5,243,140	4.8%
Public Works	268,178	180,350	192,415	192,415	6.7%
Welfare	7,688	2,500	2,500	2,500	0.0%
Cultural and Recreation	871,445	781,472	756,472	788,572	0.9%
SUBTOTAL CHARGES FOR SERVICES	24,488,630	23,930,232	23,618,308	18,949,320	-20.8%
FINES AND FORFEITS					
Fines					
Library	76,663	90,000	90,000	90,000	0.0%
Court	1,909,286	1,904,450	1,831,179	1,843,350	-3.2%
Penalties	4,116,777	4,225,000	3,607,000	3,685,400	-12.8%
Forfeits/Bail	1,622,053	1,804,200	1,739,000	1,883,000	4.4%
SUBTOTAL FINES AND FORFEITS	7,724,779	8,023,650	7,267,179	7,501,750	-6.5%
MISCELLANEOUS					
Investment Earnings	1,706,709	1,822,030	1,822,030	1,822,030	0.0%
Net increase (decrease) in the fair value of investments	220,211	75,000	75,000	75,000	0.0%
Rents and Royalties	121,393	150,000	93,000	150,000	0.0%
Contributions and Donations from Private Sources				-	
Other	2,027,252	1,880,830	1,588,207	1,691,390	-10.1%
SUBTOTAL MISCELLANEOUS	4,075,566	3,927,860	3,578,237	3,738,420	-4.8%
<b>TOTAL REVENUE ALL SOURCES</b>	<b>298,418,138</b>	<b>301,457,844</b>	<b>307,129,709</b>	<b>316,340,917</b>	<b>4.9%</b>

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 81% 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 2016-17. 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, 2017, is \$15.432 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 7.6% from the assessed valuation for fiscal year 2016.

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. Based upon the assessed valuation for fiscal year 2016, the taxable value of all taxable property within the County is \$40,979,174,071 (excluding the taxable value attributable to the Redevelopment Agencies).

"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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Average Statewide rate	<u>\$3.1320</u>	<u>\$3.1171</u>	<u>\$3.1304</u>	<u>\$3.1212</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	0.9456	0.9598	0.9598	0.9598	0.9598
Combined Special Districts	0.0005	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>\$3.6463</u>	<u>\$3.6458</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.

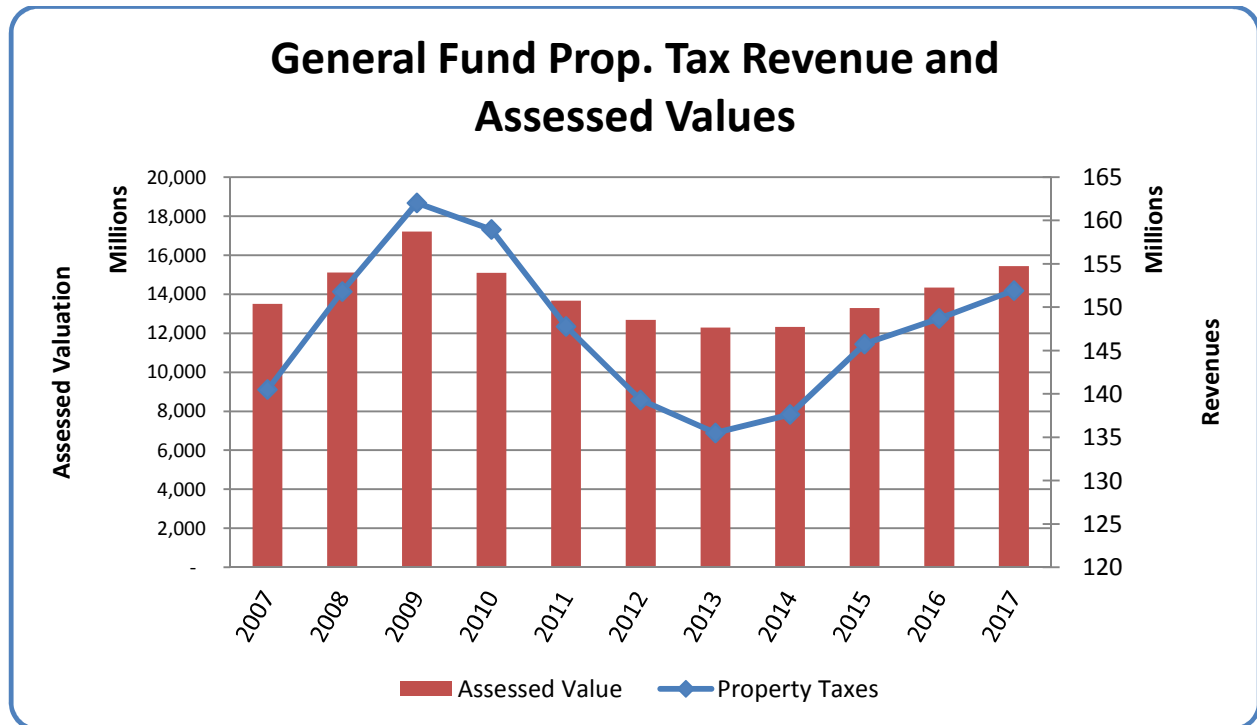
The County's portion of property taxes, \$1.3917 per \$100 of assessed valuation, is distributed for FY 2016-17 as follows:

<b>Washoe County Property Tax Rates - FY17</b>					
	<u>By Fund</u>	<u>Operating Rate</u>	<u>Legislative Overrides</u>	<u>Voter Overrides</u>	<u>Debt</u>
General Fund					
Operating	0.9905	0.9905			
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>1.1096</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>0.0349</u>				0.0349
Other (AB104)	<u>0.0272</u>		0.0272		
Total	<u>1.3917</u>	<u>1.0005</u>	<u>0.2563</u>	<u>0.1000</u>	<u>0.0349</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 have increased more than 7.5% in each of the last three fiscal years, as shown in the following table.

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%	148,684,047	2.0%
2017	15,432,327,199	7.6%	151,922,230	2.2%

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, has fallen below the statutorily established 3%. 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%. Based on the State's calculation that the average percent change in assessed valuation in Washoe County is negative, the formula is set this year as two times CPI, which in 2015 was only 0.1%. The resulting property tax cap of 0.2% generates an immaterial amount of increased revenues to fund costs to provide services to the existing population.

Fortunately, new development is estimated to generate an additional 2% to property tax revenues. As a result, General Fund property taxes are projected by the State Department of Taxation to increase to \$151.9 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 2014, the SCCRT and BCCRT accounted for a combined 82.6% (63.8% and 18.8%, respectively) 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 2014, the GST accounted for 13.5% 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 2014, the RPTT accounted for 2.5% 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 2014, the Cigarette Tax and the Liquor Tax accounted for 1.1% and 0.4%, respectively, 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.

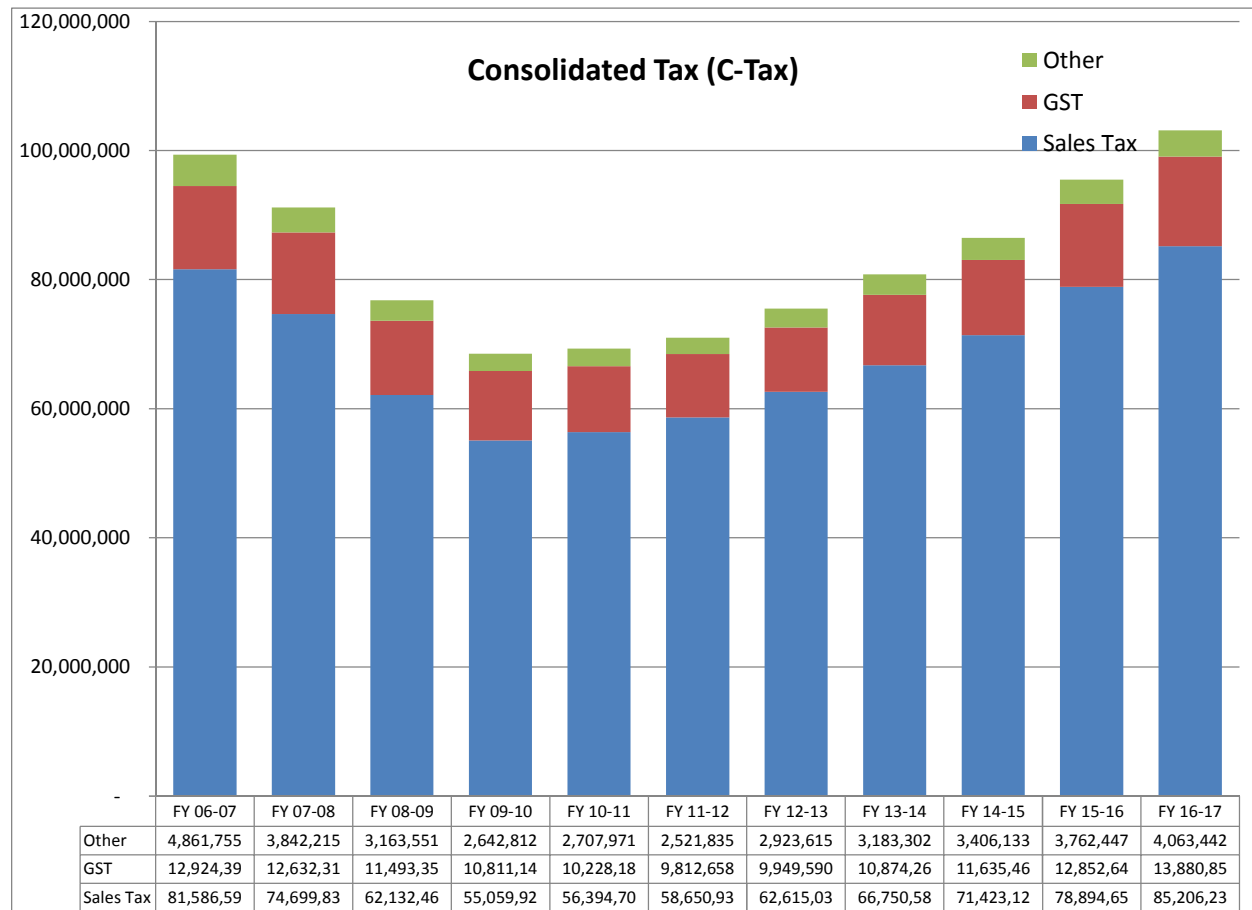
Because the BCCRT and the SCCRT constitute the majority of the Consolidated Tax Revenues, the State's sales tax collection and enforcement procedures are discussed briefly below. Taxation administers all sales taxes within the State, including the BCCRT and the SCCRT. Each licensed retailer is required 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. For Fiscal Year 2016-17, the Budget Office also tested a number of regression models to forecast this revenue. The model with the highest R<sup>2</sup> forecasted C-Tax revenues using two independent variables, population and per capita personal income. Based on expected growth in per capita income of 5% and population of 1.5%, the model forecasted revenues of \$105.65 million in FY17. Based on a deceleration of C-Tax revenues mid-way through FY16, the Budget Office reduced the forecast to an 8.0% growth rate for FY17.

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 (est.)	95,509,745	8.0%
FY 16/17 (budg)	103,150,525	8.0%



**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 \$20,802,028 in FY 2016-17.

**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

Congress appropriated \$451.6 million for payments to approximately 1,900 local governments for the 2016 program. The President's fiscal year 2017 budget proposes to return the PILT program to mandatory funding at \$480 million annually.

**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 - \$12,691,275**

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.

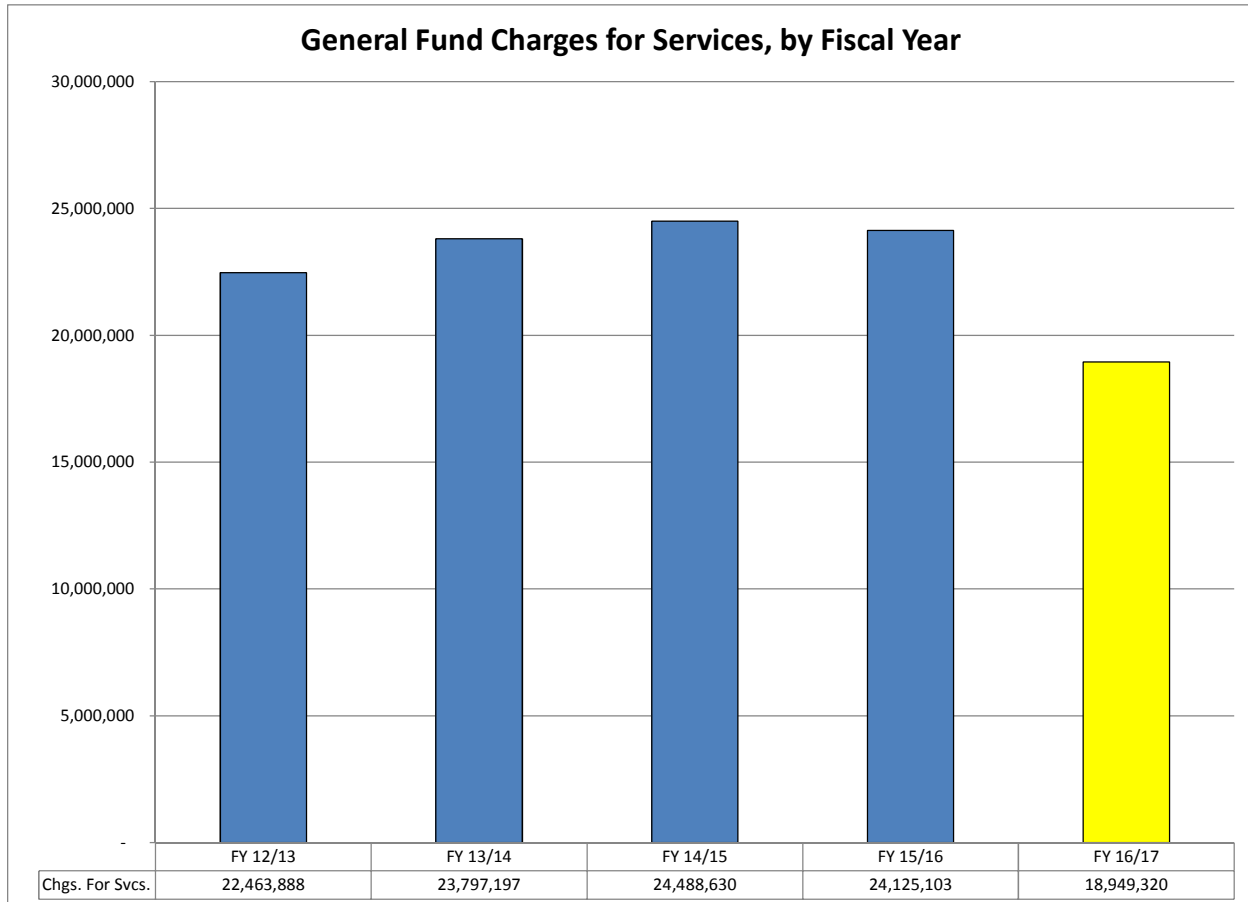
AB 104 also required that one or more taxes be reduced once the \$6.7 million "payment" to Clark County was completed. After the payback was completed in Fiscal Year 1993-94, the Board of County Commissioners reduced the AB 104 property tax from a rate of \$0.0822 to \$0.0272. The SCCRT AB 104 tax was maintained at 0.25%. The County has budgeted \$12,691,275 in FY 2016-17 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 fee 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 2016-17 are \$7,025,139. This represents a net decrease of \$4,642,743. This decrease is related to the new method for budgeting OPEB costs in the FY17 budget. 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.

For this reason, total Charges for Services are budgeted to decrease from \$23.93 million in Fiscal Year 2015-16 to \$18.95 million in Fiscal Year 2016-17. Projections of this revenue source are based on trend analysis and discussions with departments regarding usage trends and expected volumes of services.



### LICENSES AND PERMITS

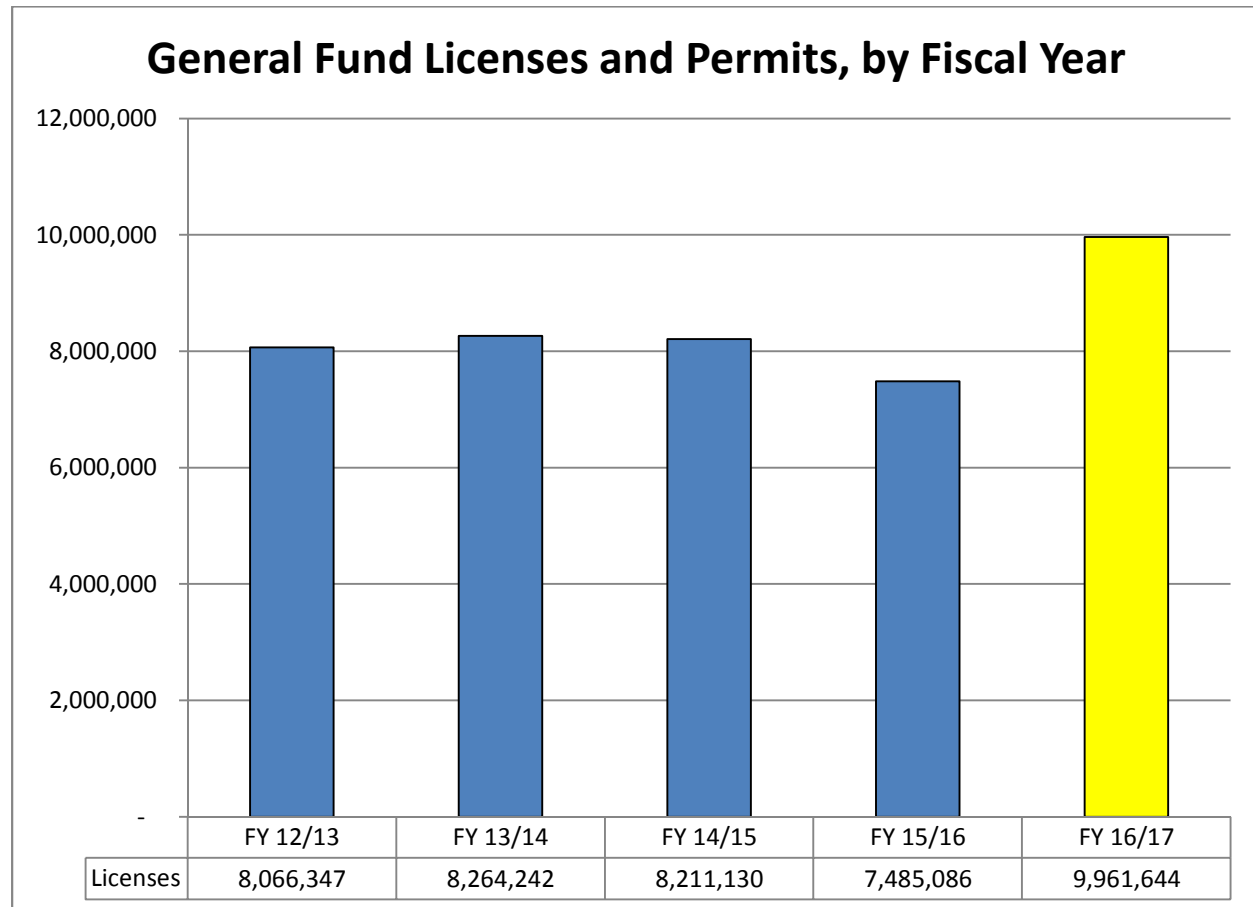
Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$9,961,000. Major revenues in this category are:

Business Licenses	840,000
Franchise Fees - Electric	3,801,800
Franchise Fees - Telecom	1,115,000
Franchise Fees - Sanitation	365,000
Franchise Fees - Cable TV	1,100,000

Revenues are estimated based on trend analysis and in the case of Business Licenses, discussions with the Community Services Department regarding the projected number of new businesses plus renewals. Franchise

fees are set in long-term franchise agreements with electric, telecommunications, sanitation and cable television companies.

In Fiscal Year 2016-17, there is a significant increase in the amount budgeted for AB 104 gaming taxes. Last fiscal year, it was discovered that this tax had been under-collected for a number of years. Revenues for this tax are now budgeted based on the correct formula for this tax. In addition, gaming operators were allowed to pay the corrected amount due for Fiscal Year 2015-16 over Fiscal Year 2016-17, so the budget includes an estimate of these past-due receipts.



### **STRATEGIC PLAN**

The Washoe County Strategic Plan consists of the following components, beginning with the broadest, long-term elements to the more specific, short-range goals and initiatives:

#### **Strategic Foundation**

##### **Strategic Direction**

*The purpose of the strategic direction is to establish a concrete picture of the future:*

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

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

##### **Mission**

*The purpose of the mission statement is to clearly articulate why we exist as an organization.*

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

##### **Values**

*The purpose of the values statement is to articulate how we behave as staff and community members.*

- **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 Objectives & FY17 Prioritized Goals****Stewardship of Our Community**

See goal under Valued & Engaged Workforce.

**Proactive Economic Development and Diversification****FY17 Goal- Be responsive and proactive to pending economic impacts.**

*There is excitement in the air throughout Washoe County and Northern Nevada. The region is emerging from the recent recession and poised for a period of significant economic growth. The County has an opportunity to play a leadership role in facilitating smart growth and a duty to proactively prepare for the increased demand on County services expected as a result.*

**Safe, Secure and Healthy Communities****FY17 Goal- Keep senior services on pace with rising senior population.**

*To be a healthy, stable community, Washoe County must be seen as a desirable place to live for people in all stages of life. As the number of seniors rises in our community, the County must make improvements in its ability to meet the unique needs of the senior population. The impact of this significant demographic shift will affect many County departments and must be addressed holistically if it is to be addressed effectively.*

**FY17 Goal- Enhance community safety through investing in critical infrastructure for current and future needs.**

*Community safety is a broad category into which much of the County's operations could reasonably fit. In FY17, the goal of enhancing community safety is focused on addressing critical infrastructure needs that have been deferred due to limited resources in the recent past. By investing in targeted infrastructure projects the County will shore up weaknesses and rebuild with an eye towards the future needs of the community.*

**FY17 Goal- Prepare for the impact of medical marijuana on the County.**

*The full impact of the legalization of medical marijuana will be felt throughout the County in FY17. By learning how to mitigate the negative consequences of medical marijuana and capitalize on the positive impacts from other regions that have legalized medical marijuana in the past, the County will proactively prepare for the expected impacts of this new regulation.*

**Regional and Community Leadership****FY17 Goal- Working as a professional, unified team.**

*The individual departments of Washoe County provide a vast array of services that each require specific knowledge and expertise. However, each department shares common goals related to enhancing the quality of life of citizens. The effectiveness and reputation of the County as a whole is enhanced by the ability of departments to work collaboratively to solve problems and address issues that are larger than any single department. In FY17, this goal will focus on improving internal and community-facing communication.*

**Valued, Engaged Employee Workforce****FY17 Goal- Simplify workflows to improve service delivery and customer outcomes.**

*The County will be seen as effective stewards of County resources based on its ability to deliver quality services efficiently. By continuing to implement fundamental review projects and identifying new projects to increase operational efficiency both within and across departments, the County will be able to increase service levels that meet or exceed pre-recession levels.*

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# **Washoe County Annual Budget 2016-2017**

## ***Budget Summaries***



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

### All Funds

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 2016/17 Budgeted Revenues	FY 2016/17 Other Financing/ Transfers In	FY 2016/17 Budgeted Expenditures	FY 2016/17 Operating Transfers Out	Ending Fund Balance/ Cash Balance
<b>GENERAL FUND</b>	44,611,066	316,340,917	480,704	276,534,316	41,869,007	43,029,364
<b>SPECIAL REVENUE FUNDS</b>						
Health	2,150,634	11,239,578	9,796,856	21,965,137	58,081	1,163,850
Library Expansion	1,548,214	2,709,473	-	2,420,367	219,110	1,618,210
Animal Services	6,292,999	4,585,710	-	5,166,598	-	5,712,111
Regional Communication System	857,368	1,589,932	-	2,205,395	-	241,905
Regional Permits System	154,905	315,966	129,493	284,665	-	315,699
Indigent Tax Levy	8,640,745	11,543,420	16,948,493	31,847,025	585,000	4,700,633
Child Protective Services	5,119,315	53,807,098	1,347,237	54,754,335	400,000	5,119,315
Senior Services	317,667	2,259,685	1,406,782	3,794,697	-	189,437
Enhanced g11	316,935	1,624,732	-	1,878,616	-	63,051
Regional Public Safety	380,633	848,768	-	884,486	-	344,915
Central Truckee Meadows Remediation District	5,508,399	1,266,562	-	3,575,015	-	3,199,946
Truckee River Flood Mgt Infrastructure	1,877,139	10,357,014	-	8,971,175	1,385,838	1,877,140
Roads Special Revenue Fund	5,765,704	9,703,546	3,589,733	15,159,215	-	3,899,768
Other Restricted Special Revenue	3,228,773	13,424,927	-	12,782,198	2,289,704	1,581,798
<b>Subtotal</b>	42,159,430	125,276,411	33,218,594	165,688,924	4,937,733	30,027,778
<b>DEBT SERVICE FUNDS</b>						
Washoe County Debt Ad Valorem	3,970,037	4,701,856	-	4,686,319	-	3,985,574
Washoe County Debt Operating	1,670,760	-	8,853,442	8,839,806	-	1,684,396
SAD Debt	1,729,337	874,450	-	553,509	-	2,050,278
<b>Subtotal</b>	7,370,134	5,576,306	8,853,442	14,079,634	-	7,720,248
<b>CAPITAL PROJECTS FUNDS</b>						
Capital Facilities Tax	9,898,133	6,830,184	-	14,296,000	1,890,000	542,317
Parks Construction	18,916,072	707,209	-	12,582,810	-	7,040,471
Capital Improvements Fund	6,316,710	48,500	6,149,000	10,160,316	-	2,353,894
Regional Permits Capital	1,044,323	13,500	-	27,000	-	1,030,823
<b>Subtotal</b>	36,175,238	7,599,393	6,149,000	37,066,126	1,890,000	10,967,505
<b>TOTAL - GOVERNMENTAL FUNDS</b>	130,315,868	454,793,027	48,701,740	493,369,000	48,696,740	91,744,895
<b>INTERNAL SERVICE FUNDS</b>						
Health Benefit	4,918,254	55,375,157	-	55,232,028	-	5,061,383
Risk Management	29,655,273	7,167,075	-	6,424,165	-	30,398,183
Equipment Services	2,888,597	8,794,181	-	10,471,235	-	1,211,543
<b>Subtotal</b>	37,462,124	71,336,413	-	72,127,428	-	36,671,109
<b>ENTERPRISE FUNDS</b>						
Building & Safety	2,596,260	3,330,000	-	3,587,809	-	2,338,451
Utilities	79,454,037	17,841,943	-	26,103,845	-	71,189,135
Golf Course	1,178,078	1,290,300	-	908,054	-	1,560,324
<b>Subtotal</b>	83,225,375	22,462,243	-	30,599,708	-	75,087,910
<b>TOTAL - PROPRIETARY FUNDS</b>	120,687,499	93,798,656	-	102,727,136	-	111,759,019
<b>GRAND TOTAL - ALL FUNDS</b>	251,003,367	548,591,683	48,701,740	596,096,136	48,696,740	203,503,914



## Summary of Revenues by Fund All Funds

REVENUES	Actual FY 2013	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017
<b>GOVERNMENTAL FUNDS</b>					
General Fund	274,688,807	282,892,186	300,881,042	307,421,224	316,821,621
Health Fund	17,710,833	18,267,134	19,512,567	20,315,964	21,036,434
Library Expansion Fund	2,429,411	2,451,421	2,509,381	2,621,240	2,709,473
Animal Services Fund	4,355,876	4,246,717	4,372,148	4,535,251	4,585,710
Enhanced 911 Fund	1,566,729	1,616,117	1,601,213	1,635,618	1,624,732
Regional Public Safety Training Center Fund	615,547	590,683	712,037	829,253	848,768
Regional Communications System Fund	1,147,571	1,363,142	1,417,639	1,540,432	1,589,932
Truckee River Flood Management Fund	8,526,952	9,111,791	9,468,861	10,109,456	10,357,013
Roads Fund	13,085,539	12,884,213	20,069,400	13,772,302	13,293,279
Indigent Tax Levy Fund	7,496,368	7,746,444	8,021,591	11,278,519	28,491,913
Senior Services Fund	4,084,990	3,953,896	4,505,676	4,833,057	3,666,467
Child Protective Services Fund	42,296,282	42,078,176	47,540,342	52,402,975	55,154,335
Regional Permits System Fund	-	-	434,946	285,965	445,459
Central Truckee Meadows Remediation Fund	1,258,613	1,377,045	1,328,716	1,383,815	1,266,562
Other Restricted Fund	19,075,049	17,402,084	15,919,825	17,203,982	13,424,927
Debt Service Fund	64,838,476	12,329,424	9,218,382	14,139,479	13,555,298
Special Assessment Debt Fund	1,529,568	1,667,124	1,814,871	875,600	874,450
Capital Improvement Fund	5,179,721	6,962,501	8,427,906	12,239,262	6,197,500
Parks Capital Projects Fund	5,635,701	2,183,676	1,379,285	1,957,511	707,209
Regional Permits Capital Fund	-	1,667,405	739,537	230,704	13,500
Capital Facilities Projects Fund	6,096,162	6,178,072	6,278,679	19,084,631	6,830,184
Truckee River Flood Infrastructure Fund	268,590	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>481,886,785</b>	<b>436,969,251</b>	<b>466,154,044</b>	<b>498,696,240</b>	<b>503,494,766</b>
<b>Governmental Funds Recap</b>					
General Fund	274,688,807	282,892,186	300,881,042	307,421,224	316,821,621
Special Revenue Funds	123,649,760	123,088,863	137,414,342	142,747,829	158,495,004
Debt Service	66,368,044	13,996,548	11,033,253	15,015,079	14,429,748
Capital Project Funds	17,180,174	16,991,654	16,825,407	33,512,108	13,748,393
Contingency	-	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>481,886,785</b>	<b>436,969,251</b>	<b>466,154,044</b>	<b>498,696,240</b>	<b>503,494,766</b>
<b>REVENUE</b>					
<b>TOTAL PROPRIETARY FUNDS</b>					
Golf Course Fund	1,037,308	854,192	1,423,937	1,280,000	1,280,000
Building and Safety Fund	1,724,360	2,491,146	2,792,189	2,800,000	3,300,000
Utilities Fund	31,538,902	32,286,438	23,595,021	13,705,141	13,979,546
Health Benefits Fund	41,068,632	42,330,660	43,788,174	48,958,807	55,010,457
Risk Management Fund	7,141,033	7,068,664	7,056,730	7,256,813	6,839,875
Equipment Services Fund	5,778,778	6,457,392	7,291,858	8,492,720	8,286,186
<b>TOTAL PROPRIETARY FUNDS</b>	<b>88,289,013</b>	<b>91,488,492</b>	<b>85,947,909</b>	<b>82,493,481</b>	<b>88,696,064</b>
<b>Internal Service &amp; Enterprise Funds Recap</b>					
Enterprise Funds	34,300,570	35,631,776	27,811,147	17,785,141	18,559,546
Internal Service Funds	53,988,443	55,856,716	58,136,762	64,708,340	70,136,518
<b>INTERNAL SERVICE &amp; ENTERPRISE FUNDS</b>	<b>88,289,013</b>	<b>91,488,492</b>	<b>85,947,909</b>	<b>82,493,481</b>	<b>88,696,064</b>
<b>Total All Funds Including Internal Charges</b>	<b>570,175,798</b>	<b>528,457,743</b>	<b>552,101,953</b>	<b>581,189,721</b>	<b>592,190,830</b>
<b>Less Internal Service Fund Internal Charges</b>	<b>(52,221,797)</b>	<b>(53,019,236)</b>	<b>(53,019,236)</b>	<b>(58,356,773)</b>	<b>(59,687,383)</b>
<b>TOTAL ALL FUNDS</b>	<b>517,954,001</b>	<b>475,438,507</b>	<b>499,082,717</b>	<b>522,832,948</b>	<b>532,503,447</b>



## Summary of Expenditures by Fund All Funds

<b>OPERATING EXPENSES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>ETC</b>	<b>Adopted</b>
<b>GOVERNMENTAL FUNDS</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
General Fund	271,977,684	275,319,370	296,187,856	314,109,911	316,903,323
Health Fund	18,815,411	18,922,800	19,399,860	20,433,835	22,023,217
Library Expansion Fund	2,306,651	2,129,704	2,026,340	2,424,937	2,639,477
Animal Services Fund	4,154,362	3,883,165	4,083,094	4,428,926	5,166,598
Enhanced 911 Fund	1,906,156	1,907,872	1,699,167	2,118,768	1,878,616
Regional Public Safety Training Center Fund	678,001	577,717	686,259	927,991	884,486
Regional Communications System Fund	1,189,415	1,185,101	1,744,405	2,291,836	2,205,394
Truckee River Flood Management Fund	12,607,929	9,016,459	9,395,460	9,777,445	10,357,014
Roads Fund	13,041,074	11,434,281	14,669,551	21,007,284	15,159,215
Indigent Tax Levy Fund	3,812,336	7,199,872	3,675,824	11,853,472	32,432,025
Senior Services Fund	4,350,037	4,057,561	4,374,175	4,898,387	3,794,697
Child Protective Services Fund	44,482,625	46,592,365	48,081,742	51,080,380	55,154,335
Regional Permits System Fund	-	-	282,041	283,965	284,665
Central Truckee Meadows Remediation Fund	1,742,591	2,634,926	2,091,074	2,051,213	3,575,015
Other Restricted Fund	17,498,147	15,812,327	14,135,556	31,439,907	15,071,901
Debt Service Fund	64,861,114	12,374,520	12,416,115	14,182,642	13,526,125
Special Assessment Debt Fund	2,102,716	1,290,392	2,044,406	579,123	553,509
Capital Improvement Fund	13,990,186	6,896,868	7,611,146	10,714,450	10,160,316
Parks Capital Projects Fund	9,378,057	4,816,867	1,623,237	3,277,623	12,582,810
Regional Permits Capital Fund	-	411,779	832,035	349,509	27,000
Capital Facilities Projects Fund	9,328,943	8,877,698	8,248,864	10,503,725	16,186,000
Truckee River Flood Management Infrastructure Fund	268,590	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>498,492,025</b>	<b>435,341,644</b>	<b>455,308,207</b>	<b>518,735,329</b>	<b>540,565,738</b>
<b>Governmental Funds Recap</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>ETC</b>	<b>Adopted</b>
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
General Fund	271,977,684	275,319,370	296,187,856	314,109,911	316,903,323
Special Revenue Funds	126,584,735	125,354,150	126,344,548	165,018,346	170,626,655
Debt Service	66,963,830	13,664,912	14,460,521	14,761,765	14,079,634
Capital Project Funds	32,965,776	21,003,212	18,315,282	24,845,307	38,956,126
Contingency	-	-	-	-	1,500,000
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>498,492,025</b>	<b>435,341,644</b>	<b>455,308,207</b>	<b>518,735,329</b>	<b>542,065,738</b>
<b>OPERATING EXPENSES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>ETC</b>	<b>Adopted</b>
<b>INTERNAL SERVICE &amp; ENTERPRISE FUNDS</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Golf Course Fund	1,074,197	1,083,962	1,053,674	1,053,853	921,822
Building and Safety Fund	1,622,680	1,683,341	1,996,563	2,315,786	3,453,109
Utilities Fund	26,975,359	27,138,525	20,727,874	14,303,086	16,242,548
Health Benefits Fund	43,420,994	43,883,030	47,415,939	51,900,195	55,338,028
Risk Management Fund	5,009,815	6,943,511	6,567,594	7,561,721	8,226,166
Equipment Services Fund	7,899,027	7,692,767	7,501,921	7,987,336	7,670,317
<b>TOTAL INTERNAL SERVICE &amp; ENTERPRISE FUNDS</b>	<b>86,002,072</b>	<b>88,425,136</b>	<b>85,263,565</b>	<b>85,121,977</b>	<b>91,851,990</b>
<b>Internal Service &amp; Enterprise Funds Recap</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>ETC</b>	<b>Adopted</b>
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Salaries Wages & Benefits	9,854,683	9,711,999	8,742,210	7,289,553	9,062,269
Services and Supplies	65,568,324	68,440,006	68,882,795	72,359,673	76,634,829
Depreciation	10,579,065	10,273,131	7,638,560	5,472,751	6,154,892
<b>TOTAL INTERNAL SERVICE &amp; ENTERPRISE FUNDS</b>	<b>86,002,072</b>	<b>88,425,136</b>	<b>85,263,565</b>	<b>85,121,977</b>	<b>91,851,990</b>
<b>Total All Funds Including Internal Charges</b>	<b>584,494,097</b>	<b>523,766,780</b>	<b>540,571,772</b>	<b>603,857,306</b>	<b>633,917,728</b>
<b>Less Internal Service Fund Internal Charges</b>	<b>(52,221,797)</b>	<b>(53,019,236)</b>	<b>(56,309,659)</b>	<b>(63,256,092)</b>	<b>(67,940,267)</b>
<b>TOTAL ALL FUNDS</b>	<b>532,272,300</b>	<b>470,747,544</b>	<b>484,262,113</b>	<b>540,601,214</b>	<b>565,977,461</b>



## Summary of Revenues by Department General Fund

REVENUES	Actual FY 2013	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Adopted FY 2017
<b>GENERAL FUND</b>					
Board of County Commissioners	-	-	-	-	-
Public Defender	230,628	224,423	190,355	230,000	230,000
Alternate Public Defender	-	-	-	-	-
Conflict Council	-	-	-	-	-
County Manager	580,139	555,112	615,979	600,244	649,142
Registrar of Voters	30,175	30,775	189,099	13,702	13,000
Assessor	201	635	25	400	400
Finance	1,295,086	1,210,197	1,248,968	124,000	253,054
Treasurer	4,572,775	6,216,443	6,710,205	6,040,740	6,165,000
County Clerk	292,613	318,059	313,504	295,000	295,000
Technology Services	31,908	73,633	41,708	24,618	28,200
Human Resources	400	6,139	717	-	-
County Recorder	2,585,986	2,232,774	2,234,775	2,328,075	2,378,600
Accrued Benefits-OPEB	-	-	-	-	-
Sheriff	18,892,172	19,044,409	18,868,430	18,703,242	19,123,532
Medical Examiner	529,891	605,459	738,039	671,565	671,560
Fire Suppression	54	-	-	-	-
Juvenile Services	805,311	293,465	295,892	294,600	294,600
Alternative Sentencing	78,799	105,845	69,223	90,000	105,000
Public Guardian	187,961	165,532	130,254	150,000	150,000
Public Administrator	216,842	277,804	223,019	230,000	230,000
Community Services	8,223,186	8,270,788	8,224,278	7,806,897	8,217,937
District Attorney	579,158	578,483	859,413	832,749	382,000
District Court	3,619,315	3,710,275	3,710,858	3,702,781	3,804,295
Incline Justice Court	226,922	191,162	168,495	201,000	201,000
Reno Justice Court	3,087,844	2,766,826	2,505,251	2,643,000	2,691,300
Sparks Justice Court	1,041,936	1,051,209	998,047	870,350	977,000
Wadsworth Justice Court	243,005	202,044	178,170	211,250	211,250
Incline Constable	4,062	2,185	2,677	2,800	2,800
Library	133,110	122,130	114,981	127,200	127,200
Human Services	48,807	24,743	7,687	2,500	2,500
Intergovernmental Expenditures	2,969,600	2,585,923	2,988,586	3,123,072	3,031,283
Community Support	-	-	-	-	-
Undesignated Revenue	221,844,057	231,149,205	246,789,503	257,809,924	266,105,264
<b>TOTAL GENERAL FUND</b>	<b>272,351,943</b>	<b>282,015,677</b>	<b>298,418,138</b>	<b>307,129,709</b>	<b>316,340,917</b>
<b>General Fund Recap</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Estimated FY 2016</b>	<b>Adopted FY 2017</b>
Taxes	136,404,618	137,946,773	146,104,031	148,999,047	152,237,230
Licenses and Permits	8,066,347	8,264,242	8,211,130	8,267,600	9,961,644
Intergovernmental	94,391,473	99,891,765	107,814,002	115,399,338	123,952,553
Charges for Services	22,463,887	23,797,197	24,488,630	23,618,308	18,949,320
Fines and Forfeitures	8,249,132	8,128,615	7,724,779	7,267,179	7,501,750
Miscellaneous	2,776,486	3,987,085	4,075,566	3,578,237	3,738,420
Subtotal Departments	272,351,943	282,015,677	298,418,138	307,129,709	316,340,917
Other Financing Sources	41,695	31,239	2,009,462	5,000	5,000
Transfers In	2,295,169	845,270	453,442	286,515	475,704
<b>TOTAL GENERAL FUND</b>	<b>274,688,807</b>	<b>282,892,186</b>	<b>300,881,042</b>	<b>307,421,224</b>	<b>316,821,621</b>



## Summary of Expenditures by Department General Fund

<b>OPERATING EXPENDITURES GENERAL FUND</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>ETC FY 2016</b>	<b>Adopted FY 2017</b>
Board of County Commissioners	533,769	541,811	568,359	636,238	710,909
Public Defender	6,862,895	7,155,484	7,612,657	8,285,716	9,444,136
Alternate Public Defender	1,814,667	1,807,014	2,002,819	2,103,456	2,642,475
Conflict Council	2,126,417	2,126,765	1,524,175	1,307,366	1,310,014
County Manager	2,642,268	2,524,374	4,095,371	4,514,115	5,962,799
Registrar of Voters	1,300,898	1,081,273	1,370,540	1,419,825	1,706,048
Assessor	5,518,283	5,748,706	5,933,452	6,127,679	7,035,902
Finance	2,859,374	2,892,680	2,362,227	2,340,553	2,956,588
Treasurer	2,174,159	2,017,600	2,005,067	2,050,841	2,403,723
County Clerk	1,138,178	1,031,240	1,216,974	1,256,947	1,432,630
Technology Services	10,169,564	10,572,439	10,844,601	12,734,792	13,029,608
Human Resources	1,661,854	1,891,542	1,993,569	2,588,711	2,293,821
County Recorder	1,748,531	1,744,063	1,712,229	1,836,210	2,180,885
Accrued Benefits-OPEB	19,026,530	17,712,111	21,063,499	20,181,841	2,500,000
Sheriff	88,311,142	91,030,408	97,906,908	102,598,323	110,032,788
Medical Examiner	1,910,375	2,116,252	2,223,715	2,641,790	2,980,573
Fire Suppression	485,058	695,625	685,259	906,816	897,995
Juvenile Services	12,533,530	12,482,218	12,840,900	13,318,731	15,528,243
Alternative Sentencing	642,202	662,513	687,198	827,683	1,239,415
Public Guardian	1,433,480	1,483,525	1,535,532	1,624,336	1,885,774
Public Administrator	931,890	989,665	982,479	1,009,868	1,211,056
Community Services	14,148,556	18,348,569	19,059,378	21,884,448	20,404,532
District Attorney	16,101,342	16,770,416	17,604,281	18,608,315	20,906,600
District Court	14,481,278	14,724,340	14,980,855	17,019,887	19,770,469
Incline Justice Court	465,771	502,420	480,636	498,844	652,653
Reno Justice Court	4,605,857	4,745,380	4,693,009	5,162,397	6,230,928
Sparks Justice Court	2,038,746	2,174,291	2,313,057	2,533,159	3,313,115
Wadsworth Justice Court	238,075	245,837	263,749	371,788	320,827
Incline Constable	106,344	106,820	112,170	152,823	165,776
Library	7,340,108	7,528,198	7,683,683	7,989,730	9,304,206
Human Services	17,650,439	15,912,180	16,738,160	17,694,972	1,818,545
Intergovernmental Expenditures	3,181,026	3,213,166	3,254,383	3,357,586	3,416,498
Community Support	343,244	178,296	213,816	357,087	269,761
Undesignated Revenue	5,554,401	1,444,603	1,401,271	945,572	(924,976)
<b>TOTAL GENERAL FUND</b>	<b>252,080,251</b>	<b>254,201,824</b>	<b>269,965,978</b>	<b>286,888,445</b>	<b>275,034,316</b>
<b>General Fund Recap</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>ETC FY 2016</b>	<b>Adopted FY 2017</b>
Salaries Wages & Benefits	194,927,525	199,049,104	212,284,478	222,908,521	226,049,399
Services and Supplies	56,898,043	54,954,485	57,225,092	63,879,150	48,489,694
Capital Outlay	254,683	198,235	456,408	450,774	495,223
Subtotal Departments	252,080,251	254,201,824	269,965,978	287,238,445	275,034,316
Contingency	-	-	-	-	1,500,000
Transfers to Other Funds	19,897,433	21,117,546	26,221,878	26,871,466	41,869,007
<b>TOTAL GENERAL FUND</b>	<b>271,977,684</b>	<b>275,319,370</b>	<b>296,187,856</b>	<b>314,109,911</b>	<b>318,403,323</b>



Summary of Authorized Positions and Full-Time Equivalents (FTE'S)					
Authorized Positions					FTE'S
Department/Program	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2016-17 Budget
<b>General Fund General Government:</b>					
Assessor's Office	59	59	59	60	60.00
Board of County Commissioners	5	6	5	5	5.00
Clerk's Office	14	14	14	14	14.00
County Manager	16	18	27	30	59.00
Comptroller's Office	31	27	26	27	25.42
Human Resources Department	17	16	16	17	15.14
Community Services Department	5	5	-	-	-
Recorder's Office	22	22	22	22	22.00
Registrar of Voters	6	7	7	7	6.00
Technology Services Department	82	80	80	82	82.00
Treasurer's Office	19	19	21	21	20.00
<b>Total General Government</b>	<b>276</b>	<b>273</b>	<b>277</b>	<b>285</b>	<b>308.56</b>
<b>Total General Fund Judicial Functions:</b>					
Alternate Public Defenders Office	14	14	15	15	17.00
Constable - Incline	2	2	2	2	1.84
District Attorney's Office	161	167	171	177	179.49
District Court	170	170	169	175	169.57
Justice Court - Incline	6	6	6	6	5.15
Justice Court - Reno	51	53	53	54	52.69
Justice Court - Sparks	25	24	25	28	27.66
Justice Court - Wadsworth	3	3	3	3	2.46
Public Defender's Office	54	54	56	61	61.43
<b>Total Judicial Functions</b>	<b>486</b>	<b>493</b>	<b>500</b>	<b>521</b>	<b>517.29</b>
<b>General Fund Public Safety Functions:</b>					
Alternative Sentencing Department	7	7	7	8	11.26
County Manager - Emergency Management	2	2	2	3	2.00
Juvenile Services Department	121	122	122	123	124.12
Medical Examiner/Coroner's Office	16	17	18	17	16.43
Public Administrator's Office	10	10	10	10	11.00
Public Guardian Department	18	16	16	16	16.00
Sheriff's Office	701	704	711	718	729.38
<b>Total Public Safety Functions</b>	<b>875</b>	<b>878</b>	<b>886</b>	<b>895</b>	<b>910.18</b>
<b>General Fund Public Works Functions:</b>					
Community Services	80	76	79	80	75.82
<b>Total Public Works Functions</b>	<b>80</b>	<b>76</b>	<b>79</b>	<b>80</b>	<b>75.82</b>
<b>General Fund Health and Welfare Functions:</b>					
Social Services Department	44	41	43	43	43.00
<b>Total Health and Welfare Functions</b>	<b>44</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>43.00</b>
<b>General Fund Culture and Recreation Functions:</b>					
Library	116	116	119	119	94.63
Regional Parks & Open Space Department	42	42	46	47	50.20
<b>Total Culture and Recreation Functions</b>	<b>158</b>	<b>158</b>	<b>165</b>	<b>166</b>	<b>144.83</b>
<b>General Fund Grand Total</b>	<b>1,919</b>	<b>1,919</b>	<b>1,950</b>	<b>1,990</b>	<b>1,999.68</b>



Summary of Authorized Positions and Full-Time Equivalents (FTE'S)					
Authorized Positions					FTE'S
Department/Program	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2016-17 Budget
<b>Other funds:</b>					
Regional Animal Services	33	35	37	40	42.00
Building & Safety Department	12	14	17	19	24.06
Child Protective Services	231	221	221	239	239.95
District Health Department	165	157	157	152	156.35
Equipment Services Division	21	21	21	21	20.13
Golf Course Fund	7	8	5	5	7.27
Health Benefits	4	3	3	3	3.00
Library Expansion Fund	20	17	13	21	16.04
May Operations (Other Restricted Fund)	3	7	4	4	5.48
Regional Public Safety Training Center	5	5	5	5	4.75
Risk Management Division	3	3	3	4	3.00
Roads Fund	56	59	57	57	61.62
Senior Services Department	32	26	25	27	24.74
Truckee River Flood Management	15	15	9	9	9.00
Water Resources - Remediation District	8	7	8	8	7.20
Water Resources Fund	69	68	24	25	28.05
<b>Total</b>	<b>684</b>	<b>666</b>	<b>609</b>	<b>639</b>	<b>652.64</b>
<b>Total All Funds</b>	<b>2,603</b>	<b>2,585</b>	<b>2,559</b>	<b>2,629</b>	<b>2,652.32</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
Alternate Public Defender's Office (#128-0)	Alternate Public Defender	MWX	1	1	1	1	1			1	1.00
	Deputy PD III	ATT	7	7	7	6	7			7	7.00
	Deputy PD IV	AUU	0	0	1	2	2			2	2.00
	Investigator II (PD)	WLM	2	2	2	2	2			2	2.00
	Legal Secretary	WII	1	1	1	1	2			2	2.00
	Legal Secretary Lead	WJJ	1	1	0	0	0			0	0.00
	Legal Secretary Supervisor	YKK	0	0	1	1	1			1	1.00
	Office Support Specialists	WHH	2	2	2	2	2			2	2.00
	Totals		14	14	15	15	17	0	0	17	17.00
Alternative Sentencing (#154-0)	Asst. Alt Sentencing Officer	CENN	4	4	3	4	3		1	4	5.40
	Asst. Alt Sentencing Officer Supv	CEO	0	0	1	1	1			1	1.00
	Chief Alt Sentencing Officer	MQQ	1	1	1	1	1			1	1.00
	Human Svcs Support Specialist II	WHH	0	0	0	0	2			2	2.00
	Office Assistant	WEE	1	1	1	1	0		1	1	0.85
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Totals		7	7	7	8	8	0	2	10	11.26
Animal Services Fund (#205-0)	Administrative Assistant II	YLL	0	0	1	1	1			1	1.00
	Animal Control Officer	WII	10	11	11	11	13			13	13.00
	Animal Services Assistant	WEE	3	3	3	3	3			3	3.00
	Animal Services Caretaker	WCC	6	6	6	6	7			7	7.00
	Animal Services Field Supervisor	YHH	0	0	0	5	5			5	5.00
	Animal Services Kennel Asst	WFF	2	2	2	0	0			0	0.00
	Animal Services Kennel Supv	YHH	0	0	0	2	2			2	2.00
	Animal Services Manager	YQQ	1	1	1	1	1			1	1.00
	Animal Services Supervisor	YLL	2	2	2	1	0			0	0.00
	Director - Animal Services	CUU	0	0	1	1	1			1	1.00
	Lead Animal Control Officer	WJJ	5	6	5	0	0			0	0.00
	Office Assistant II	WEE	1	1	2	6	6			6	6.00
	Office Support Specialist	WHH	2	2	2	1	1			1	1.00
	Program Coordinator	YLL	0	0	0	1	1			1	1.00
	Veterinary Technician	WJJ	1	1	1	1	1			1	1.00
	Totals		33	35	37	40	42	0	0	42	42.00
Assessor's Office (#102-0)	Administrative Asst II	YLL	1	1	1	1	1			1	1.00
	Appraisal Asst	WGG	4	3	3	3	3			3	3.00
	Appraiser III	YNN	18	18	18	18	18			18	18.00
	Chief Deputy Assessor	CUU	1	1	1	1	1			1	1.00
	Chief Property Appraiser	YRR	1	1	1	1	1			1	1.00
	County Assessor - Elected	E011	1	1	1	1	1			1	1.00
	Dept Programmer Analyst	WLL	2	2	0	0	0			0	0.00
	Dept Systems Supp Analyst	YNN	1	0	0	0	0			0	0.00
	Dept Systems Supp Supervisor	YOO	0	1	1	1	1			1	1.00
	GIS Specialist	WKK	3	3	3	3	3			3	3.00
	GIS Mapping Supervisor	YLL	0	1	1	1	1			1	1.00
	Mapping Supervisor	YLL	1	0	0	0	0			0	0.00
	Office Asst III	WGG	15	15	15	15	15			15	15.00
	Office Suppt Specialist	WHH	3	3	3	3	3			3	3.00
	Personal Prprty Auditor/ Appraiser	YKK	0	1	1	2	2			2	2.00
	Principal Account Clerk	YJJ	3	3	3	3	3			3	3.00
	Sr Appraiser	YPP	4	4	4	4	4			4	4.00
	Sr Dept Programmer Analyst	YNO	1	1	3	3	3			3	3.00
	Totals		59	59	59	60	60	0	0	60	60.00
Board of County Commissioners (#100-0)	Commissioner - Elected	E010	5	5	5	5	5			5	5.00
	Public Service Interns	XO12	0	1	0	0	0		0	0	0.00
	Totals		5	6	5	5	5	0	0	5	5.00





Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
Clerk's Office (#104-0)	Admin Clerk - County Commission	YKK	1	1	1	1	1			1	1.00
	Chief Deputy County Clerk	CNN	1	1	1	1	1			1	1.00
	County Clerk - Elected	E011	1	1	1	1	1			1	1.00
	Dept Programmer Analyst	WLL	1	1	1	1	1			1	1.00
	Deputy Clerk	WII	2	2	2	2	2			2	2.00
	Deputy Commis-Civil Marriages	WEE	0	0	0	0	0			0	0.00
	Marriage Division-Oprs Manager	YLL	1	1	1	1	1			1	1.00
	Office Assistant II	WEE	4	4	4	4	4			4	4.00
	Office Support Specialists	WHH	3	3	3	3	3			3	3.00
	Totals		14	14	14	14	14	0	0	14	14.00
Community Services Building and Safety (#560-0)	Admin Assistant	YKK	0	0	0	0	0			0	0.01
	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
	Building and Safety Branch Mgr	YOO	1	0	0	0	0			0	0.00
	Building Inspector Supervisor	YNN	1	1	1	1	1			1	1.00
	Building Inspector	WLL	0	1	4	5	5		1	6	5.00
	Building Permit Technician	WHH	3	3	4	5	4		1	5	4.00
	Code Enforcement Officer II	WKK	0	0	0	0	1			1	1.00
	County Building Official	MUU	1	1	1	1	1			1	1.00
	Deputy Building Official	YQQ	0	0	0	0	1			1	1.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.03
	Division Director-Finance&Admin	CTT	0	0	0	0	0			0	0.01
	Div Dir Operations	CWW	0	0	0	0	0			0	0.01
	Engineering Technician	WHH	0	0	0	0	0			0	0.00
	Office Assistant II	WEE	0	0	0	0	1			1	1.00
	Permit Services Coordinator	YKK	0	0	1	1	1			1	1.00
	Plans Examiner	WLM	5	7	5	5	5			5	5.00
	Senior Building Inspector	WMM	0	0	0	0	1			1	1.00
	Senior Bldg Permit Technician	WII	0	0	0	0	1			1	1.00
Technology Systems Developer II	YNO	0	0	0	0	1			1	1.00	
	Totals		12	14	17	19	24	0	2	26	24.06
Community Services Public Works Function General Fund (#105-0)	Account Clerk	WGG	1	1	2	2	1			1	1.00
	Account Clerk II	WHH	0	0	0	0	1			1	1.00
	Administrative Assistant I	YKK	0	0	1	1	1			1	0.67
	Administrative Secretary	WJJ	1	0	0	1	0			0	0.00
	Administrative Secretary Super	YKK	1	2	3	3	3			3	3.00
	APWD Engineering	CVV	1	1	1	1	1			1	1.00
	APWD Facilities	CVV	1	0	0	0	0			0	0.00
	Asset Systems Coordinator	YNN	0	0	0	0	1			1	1.00
	Building Ops Project Manager	YMM	0	0	0	1	1			1	1.00
	BuildingSystemControlSpecialist	WMM	2	2	2	1	1			1	1.00
	Business Facilitator	YNN	0	0	0	1	1			1	1.00
	Carpenter	WJJ	2	2	2	2	2			2	2.00
	Carpenter - Supervisor	YLL	1	1	1	1	1			1	1.00
	Chief of Building Operations	YPP	1	1	1	1	0			0	0.00
	Civil Engineer II	YNO	1	1	1	1	1			1	1.00
	Code Enforcement Officer II	WKK	2	2	2	2	2			2	2.00
	County Surveyor/Land Developer	CRR	1	1	1	1	1			1	1.00
	Custodial Worker	WBB	1	1	0	0	0			0	0.00
	Dept Programmer Analyst	WLL	0	0	1	1	1			1	1.00
	Director of Community Services	MZZ	1	1	1	1	1			1	0.60
	Div Dir of Engineering&Projects	CVV	1	1	1	1	1			1	0.46
	Div Dir of Finance & Admin	CTT	1	1	1	1	1			1	0.20
	Div Dir Planning & Development	CUU	1	1	1	1	1			1	0.03
	Div Dir Programs & Projects	CTT	1	1	0	0	0			0	0.00
	Div Dir Operations	CWW	1	1	1	1	1			1	0.38
	Engineering Inspector	WLL	0	0	0	0	0			0	0.00
	Facilities Contract&Srvs Superv.	YLL	1	1	1	1	1			1	1.00
	Facilities Technician Supervisor	YMM	2	2	2	2	2			2	2.00
	Facility Technician	WKK	13	13	13	13	13			13	13.00



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
	Fiscal Compliance Officer	YNN	2	2	2	2	2			2	2.00
	Geomatics Specialist	WMM	1	1	0	1	2			2	2.00
	Geomatics Technician	WKK	2	2	2	2	1			1	1.00
	Heavy Equipment Operator	WII	0	0	0	0	0			0	0.00
	Lead Custodial Worker	WFF	1	1	1	1	1			1	1.00
	Lead Heavy Equipment Operator	WJJ	0	0	0	0	0			0	0.00
	Licensed Engineer	YQR	3	3	3	3	3			3	3.00
	Maintenance Worker I	WCC	0	0	0	0	1			1	1.00
	Maintenance Worker II - funded by Social Services	WFF	0	0	0	1	0			0	0.00
	Medium Equipment Operator	WGG	0	0	0	0	0			0	0.00
	Natural Resources Manager	WNN	2	2	2	0	0			0	0.00
	Natural Resources Planner	WNN	0	0	0	1	1			1	1.00
	Office Assistant I	WDD	1	1	1	1	1			1	1.00
	Office Assistant II	WEE	2	2	2	2	1	1		2	1.48
	Office Assistant III	WGG	0	0	1	1	1			1	1.00
	Office Support Specialist	WHH	4	4	4	4	3			3	3.00
	Operations Superintendent - CSD/Facilities	CRR	0	0	0	0	1			1	1.00
	Painter	WII	2	2	2	2	2			2	2.00
	Painter - Supervisor	YKK	1	1	1	1	1			1	1.00
	Park Planner	WNN	2	2	2	1	1			1	1.00
	Planner	WNN	4	4	4	4	4			4	4.00
	Planning Manager	YRR	2	1	1	1	1			1	1.00
	Planning Technician	WHH	1	1	1	1	1			1	1.00
	Plans/Permits/Appcln/aide	WGG	1	1	1	1	1			1	1.00
	Program Assistant	YKK	0	0	0	0	0			0	0.00
	Project Manager	YQR	1	1	1	1	1			1	1.00
	Property Prog&Fiscal Compl Mgr	YQQ	1	1	1	0	1			1	1.00
	Public Works Director	MYV	0	0	0	0	0			0	0.00
	Project Coordinators - CSD	YNN	2	2	2	2	2			2	2.00
	Road Equip Training Coordinator	WLL	0	0	0	0	0			0	0.00
	Roads Superintendent	CSS	0	0	0	0	0			0	0.00
	Roads Supervisor	YLL	0	0	0	0	0			0	0.00
	Senior Duplicating Equip Op.	WHH	0	0	0	0	0			0	0.00
	Senior Planner	YOO	5	4	4	4	4			4	4.00
	Sign Fabricator	WFF	0	0	0	0	0			0	0.00
	Sign Shop Supervisor	YJJ	0	0	0	0	0			0	0.00
	Sr Licensed Engineer	YRS	2	1	1	1	1			1	1.00
	Surveying Technician	WJJ	0	0	0	0	0			0	0.00
	Water Mgmt Planner Coordinator	YPP	0	0	1	1	1	0		1	1.00
		Totals		80	76	79	80	79	1	0	80
Community Svcs.	Duplicating Equipment Operator II	WGG	2	2	0	0	0			0	0.00
Reprographics	Office Assistant II	WEE	1	1	0	0	0			0	0.00
General Gov.	Office Support Specialist	WHH	1	1	0	0	0			0	0.00
General Fund	Repograph/Mail Services Sup	YLL	1	1	0	0	0			0	0.00
	Totals		5	5	0	0	0	0	0	0	0.00



### Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
Community Svcs. Equipment Services Fund (#66g-o)	Auto Body Repairer	WII	1	1	1	1	1			1	1.00
	Auto Mechanic	WJJ	3	2	2	2	3			3	3.00
	Automotive Mechanic Lead	WKK	0	1	1	1	1			1	1.00
	Administrative Assistant	YKK	0	0	0	0	0			0	0.01
	Director of Community Services	MZZ	0	0	0	0	0			0	0.05
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.02
	Div Dir Operations	CWW	0	0	0	0	0			0	0.05
	Equip Parts Inventory Cont Sup	YII	1	1	1	1	0			0	0.00
	Equipment Parts Specialist	WGG	1	1	1	1	1			1	1.00
	Equipment Svcs Superintendent	YRR	1	1	1	1	1			1	1.00
	Equipment Svcs Supv.	YMM	2	2	2	2	2			2	2.00
	Equipment Svcs Worker II	WFF	3	3	3	3	3			3	3.00
	Heavy Diesel Equip Mechanic	WKK	6	6	6	6	5			5	5.00
	Heavy Diesel Equip Mechanic-Sup	YLL	1	1	1	1	1			1	1.00
	Lube Truck Driver	WFF	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
		Totals		21	21	21	21	20	0	0	20
Community Svcs. Roads Fund (#216-o) FY 11 reported above in Public Works-General Fund	Administrative Assistant I	YKK	0	0	0	0	0			0	0.19
	Director of Community Services	MZZ	0	0	0	0	0			0	0.20
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.15
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.05
	Div Dir Operations	CWW	0	0	0	0	0			0	0.30
	Engineering Inspector	WLL	1	2	1	1	0		1	1	1.66
	Heavy Equipment Operator	WII	12	11	10	10	11			11	11.00
	Lead Heavy Equipment Operator	WJJ	5	4	4	4	5			5	5.00
	Maintenance Worker II	WFF	10	13	11	11	10		1	11	10.40
	Medium Equipment Operator	WGG	18	19	19	19	19		1	20	19.67
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Ops Superintendent-CSD/Roads	CRR	0	0	0	1	1			1	1.00
	Roads Superintendent	CRR	1	1	1	0	0			0	0.00
	Roads Supervisor	YLL	4	4	4	4	5			5	5.00
	Safety Training EOC Coordinator	WKK	0	0	1	1	1			1	1.00
	Sign Fabricator	WFF	2	2	2	2	2			2	2.00
	Sign Shop Supervisor	YJJ	1	1	1	1	1			1	1.00
	Sr Licensed Engineer	YRS	1	1	1	1	1			1	1.00
	Water Sewer Civil Project Inspector	YNN	0	0	1	1	1			1	1.00
		Totals		56	59	57	57	58	0	3	61



### Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
			12/13	13/14	14/15	15/16					
Community Services Culture and Recreation Regional Parks & Open Space (#140-0)	Account Clerk	WGG	1	0	0	0	0			0	0.00
	Asst Director Regional Parks	CDTT	1	0	0	0	0			0	0.00
	Director, Parks & Open Space	MWW	0	0	0	0	0			0	0.00
	District Park Manager	YOO	2	2	2	2	2			2	2.00
	Grounds Equip Mechanic	WII	1	1	1	1	1			1	1.00
	Horticulture Assistant	WII	1	1	1	1	1			1	1.00
	Horticulturist	YNN	1	1	1	1	1			1	1.00
	Inmate Work Program Leader	WGG	2	2	2	2	2			2	2.00
	Irrigation Specialist	WGG	2	2	2	2	2			2	2.00
	Maint Worker II	WFF	12	11	11	12	9	1		10	9.75
	Medium Equipment Operator	WGG	0	1	1	1	1			1	1.00
	Park Proj. & Safety Coordinator	WJJ	0	0	0	0	1			1	1.00
	Park Ranger I	WII	4	4	3	3	2	1		3	2.50
	Park Ranger II	WKK	6	6	6	6	5	1		6	5.50
	Parks Coordinator	WII	0	0	0	0	0			0	0.00
	Parks Maintenance Supervisor	YLL	2	2	2	2	3			3	3.00
	Parks Operation Superintendent	YRR	1	1	1	1	1			1	1.00
	Planning Manager	YRR	0	0	0	0	0			0	0.00
	Playground Safety Spec	WHH	0	0	0	0	0			0	0.00
	Public Information Officer	YLL	0	0	0	0	0			0	0.00
	Rangemaster	WJJ	1	1	1	1	1			1	1.00
	Recreation Coordinator	YII	0	0	1	1	1			1	1.00
	Seasonal Workers	0003-S007	5	6	10	10	0		10	10	14.45
	Volunteer Coordinator	WII	0	1	1	1	1			1	1.00
	Totals			42	42	46	47	34	3	10	47
Community Svcs. Regional Parks (May operations)	Curator	YLL	1	1	1	1	1			1	1.00
	Recreation Coordinator	YII	0	0	1	1	1			1	1.00
	Seasonal Positions	0003/S005	2	6	2	2	0		2	2	3.48
	Totals			3	7	4	4	2	0	2	4
Community Svcs. Regional Parks Golf Course Fund (#520-0)	Administrative Assistant I	YKK	0	0	0	0	0			0	0.01
	Account Clerk II	WHH	0	0	0	0	0			0	0.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.02
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.01
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.00
	Div Dir Operations	CWW	0	0	0	0	0			0	0.01
	Golf Maintenance Supervisor	YLL	1	1	1	1	1			1	1.00
	Grounds Equip Mechanic	WII	1	1	1	1	1			1	1.00
	Horticulture Assistant	WII	1	0	0	0	0			0	0.00
	Horticulturist	YNN	1	0	0	0	0			0	0.00
	Maintenance Worker II	WFF	1	1	1	1	1			1	1.00
	Seasonal Park Aide(Maint,Ranger)	SOO5	1	4	1	1	0		1	1	3.22
	Sr Grounds Maintenance Worker	YJJ	1	1	1	1	1			1	1.00
	Totals			7	8	5	5	4	0	1	5



Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
Community Svcs.	Account Clerk	WGG	3	3	2	2	2			2	2.00
Water	Account Clerk II	WHH	1	1	1	1	1			1	1.00
Resources	Accountant II	YNN	2	2	1	1	1			1	1.00
	Administrative Assistant I	YKK	1	1	0	0	0			0	0.20
	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
	Admin Secretary Supv	YKK	0	0	0	0	0			0	0.00
	Business Analyst	YNN	0	0	0	0	0			0	0.00
	Department Programmer Analyst	WLL	1	1	0	0	0			0	0.00
	Department Sys Support Anlayst	YNN	1	1	0	0	0			0	0.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.20
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.36
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.70
	Div Dir Planning & Development	CUU	0	0	0	0	0			0	0.03
	Director Water Resources	MYV	1	0	0	0	0			0	0.00
	Engineering Services Technician	YII	0	1	0	0	0			0	0.00
	Engineering Technician	WHH	1	1	1	1	1			1	1.00
	Environmental Engineer II	YNO	0	0	1	2	1			1	1.00
	Finance & Customer Svcs Mgr	CDTT	1	0	0	0	0			0	0.00
	GIS Specialist	WKK	1	1	0	0	0			0	0.00
	Hydrogolist II	YNN	0	0	0	0	0			0	0.00
	Laborer	WAA	1	1	0	0	0			0	0.00
	Licensed Engineer	YQR	3	3	0	0	1			1	1.00
	Office Assistant I	WDD	1	1	0	0	0			0	0.00
	Office Assistant III	WGG	2	2	1	1	1			1	1.00
	Office Support Specialist	WHH	2	2	0	0	0			0	0.00
	Principal Account Clerk	YJJ	1	1	1	1	1			1	1.00
	Public Information Officer	YLL	0	0	0	0	0			0	0.00
	Public Service Intern	XO12	1	3	1	1	0		1	1	1.56
	Sewer Systems Worker II	WII	4	4	3	3	4			4	4.00
	Senior Accountant	YPP	1	1	1	1	1			1	1.00
	Sr. Environmental Engineer	YOP	1	1	1	1	1			1	1.00
	Sr. Financial Analyst	YPP	1	1	0	0	0			0	0.00
	Sr. Hydrogeologist	YPQ	2	2	0	0	0			0	0.00
	Sr. Licensed Engineer	YRS	4	4	3	3	3			3	3.00
	Sr. Utility Worker	WJJ	2	2	0	0	0			0	0.00
	Supervisor Utility Worker	YKK	2	2	0	0	0			0	0.00
	Techology Systems Developer II	YNO	1	1	0	0	0			0	0.00
	Utility Div Engineer Mgr	CTT	1	0	0	0	0			0	0.00
	Utility Operations Manager	YQR	1	0	0	0	0			0	0.00
	Utility Operations Supervisor	YNN	0	0	0	0	0			0	0.00
	Utility System Control Specialist	WMM	1	1	0	0	0			0	0.00
	Utility Worker II	WII	9	9	1	1	0			0	0.00
	Wastewater Collections Syst Sup	WKK	1	1	1	1	1			1	1.00
	Wastewater Treatment Plant Mgr	YPP	0	0	0	0	1			1	1.00
	Water & Sewer Project Inspector	WLL	3	3	2	2	2			2	2.00
	Water & Sewer Proj Insp Super	YNN	1	1	0	0	0			0	0.00
	Water Meter Tech II	WHH	3	3	0	0	0			0	0.00
	Water Mgmt Planner	YNN	1	1	1	1	1			1	1.00
	Water Rsrce Program Manager	YQR	1	1	1	1	1			1	1.00
	Water Rights Manager	YPP	1	1	0	0	0			0	0.00
	Water Rights Technician	WJJ	1	1	0	0	0			0	0.00
	Water Treatment Plant Operator	WNN	2	2	0	0	0			0	0.00
	Totals		69	68	24	25	25	0	1	26	28.05



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
Community Svcs. Remediation District (#266-o)	Administrative Assistant I	YKK	0	0	0	0	0			0	0.10
	Environmental Engineer II	YNO	1	1	1	1	0			0	0.00
	Hydrogeologist II	YNN	1	1	1	1	1			1	1.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.05
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.02
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.02
	Div Dir Operations	CWW	0	0	0	0	0			0	0.01
	Licensed Engineer	YQR	0	0	0	0	1			1	1.00
	Public Service Intern	XO12	1	0	1	1	0		1	1	0.00
	Sr. Hydrogeologist	YPQ	2	2	2	2	2			2	2.00
	Technology Systems Developer II	YNO	1	1	1	1	1			1	1.00
	Water Management Planner	YNN	1	1	1	1	1			1	1.00
	Water Rsrces Program Manager	YQR	1	1	1	1	1			1	1.00
	Totals			8	7	8	8	7	0	1	8
Comptroller's (#103-o)	Account Clerk II	WHH	5	3	3	3	3			3	3.00
	Accountant II	YNN	4	4	4	4	3			3	3.00
	Accounting Manager	CTT	0	2	2	2	2			2	2.00
	Admin Secretary Supervisor	YKK	1	1	1	1	0			0	0.00
	Admin. Secretary	WJJ	1	1	1	1	2			2	2.00
	Assistant Buyer	WKK	1	0	0	0	0			0	0.00
	Assistant Comptroller	CTT	0	0	0	0	0			0	0.00
	Assistant Finance Director	MWW	0	0	0	0	0			0	0.00
	Budget Manager	MVV	1	0	0	0	0			0	0.00
	Buyer	YLL	4	3	3	3	2		1	3	2.42
	Chief Deputy Comptroller	CTT	1	0	0	0	0			0	0.00
	Collections Supervisor	YKK	1	1	1	1	1			1	1.00
	Collections Analyst	WII	2	2	2	2	2			2	2.00
	County Comptroller	MWW	1	1	1	1	1			1	1.00
	Director of Finance	MZZ	1	0	0	0	0			0	0.00
	Payroll Supervisor	YLL	1	1	1	1	1			1	1.00
	Payroll Technician II	WJJ	1	2	2	2	2			2	2.00
	Principal Account Clerk	YJJ	1	1	1	1	1			1	1.00
	Principal Fiscal Analyst	CRR	0	1	0	0	0			0	0.00
	Public Service Intern	Xo12	0	0	0	1	0		1	1	0.00
	Purchasing & Contracts Manager	CSS	1	1	1	1	1			1	1.00
	Sr.Accountant (1 FTE in HR)	YPP	1	3	3	3	4			4	4.00
	Senior Fiscal Analyst	CPP	3	0	0	0	0			0	0.00
	Totals			31	27	26	27	25	0	2	27
Comptroller's Risk Mgt (#619-o)	Administrative Secretary	WJJ	1	0	0	0	0			0	0.00
	Claims Analyst	YNN	0	1	1	1	1			1	1.00
	Public Service Intern	Xo12	0	0	0	1	0		1	1	0.00
	Risk Manager	MTT	0	0	0	0	0			0	0.00
	Risk Management Analyst	YNN	1	1	1	1	1			1	1.00
	Senior Risk Management Analyst	CPP	1	1	1	1	1			1	1.00
Totals			3	3	3	4	3	0	1	4	3.00
Constable - Incline (#126-o)	Constable	E0000	1	1	1	1	1			1	1.00
	Justice Support Specialist	J106	1	1	1	1	0		1	1	0.84
	Office Support Specialist	WHH	0	0	0	0	0			0	0.00
	Totals			2	2	2	2	1	0	1	2



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
County Manager (#101-0)	Administrative Assistant I	YKK	0	1	2	1	1			1	1.00
	Administrative Assistant I- Fire	YKK	0	0	0	1	1			1	1.00
	Administrative Assistant II	YLL	1	2	1	1	1			1	1.00
	Administrative Secretary	WJJ	1	1	1	1	1			1	1.00
	Assistant County Manager	M100	2	2	2	2	2			2	2.00
	Assistant to County Manager	CNN	0	0	1	1	1			1	1.00
	Budget Manager	CUU	0	0	0	1	1			1	1.00
	Community Outreach Coordinator	YNN	1	1	2	2	0			0	0.00
	Communications Director	CRR	0	0	0	0	1			1	1.00
	Communications Manager	CSS	0	0	0	0	0			0	0.00
	Community Relations Manager	CRR	0	1	1	1	0			0	0.00
	Community Support Administrator	YPP	1	0	0	0	0			0	0.00
	County Grants Administrator	YPP	0	1	1	1	1			1	1.00
	County Security Officer - Security	WEE	0	0	0	0	19			19	19.00
	County Manager	M105	1	1	1	1	1			1	1.00
	Deputy Sheriff - Security	D001	0	0	0	0	7			7	7.00
	Director of Community Relations	CDSS	0	0	0	0	0			0	0.00
	Director of Finance	MZZ	0	1	0	0	0			0	0.00
	Director, Management Services	CSS	1	1	1	1	1			1	1.00
	Duplicating Equipment Operator II	WGG	0	0	2	2	2			2	2.00
	E-Gov Information Officer	YNN	1	1	1	0	0			0	0.00
	Emergency Mgt.Administrator(PS)	CQQ	1	1	1	1	1			1	1.00
	Fire Protection Officer	CII	0	0	0	0	1			1	1.00
	Fire Services Community Coord	CNN	0	0	0	0	1			1	1.00
	Fire Services Coordinator	CRR	1	0	0	0	0			0	0.00
	Government Affairs Manager	CQQ	0	0	1	1	1			1	1.00
	Grants Coordinator (PS)	WLL	1	1	1	1	1			1	1.00
	HR Analyst Trainee (Fire Svcs)	CKK	2	0	0	0	0			0	0.00
	Internal Audit Manager	CRR	0	1	1	1	1			1	1.00
	Internal Auditor	CNN	1	0	0	0	0			0	0.00
	Management Analyst	YNN	0	0	0	0	2			2	2.00
	Marketing Coordinator	YLL	0	0	0	0	0			0	0.00
	Media & Communications Spec	YNN	0	0	0	2	2			2	2.00
	Office Assistant II	WEE	0	0	2	4	4			4	4.00
	Office Support Specialist	WHH	2	1	0	0	0			0	0.00
	Org.Development Manager	CSS	1	1	0	0	0			0	0.00
	Principal Fiscal Analyst	CRR	0	0	1	0	0			0	0.00
	Print & Distribution Officer	YLL	0	0	0	1	1			1	1.00
	Program Assistant (Gnrl Gv'mt)	YKK	0	2	1	0	0			0	0.00
	Program Assistant (PS-Fire)	YKK	0	0	0	1	1			1	1.00
	Public Service Intern	X012	0	0	1	1	0		0	0	0.00
	Reprographics/Mail Svcs Supv	YLL	0	0	1	0	0			0	0.00
	Sergeant - Security	B005	0	0	0	0	1			1	1.00
	Sr. Fiscal Analyst	CPP	0	0	3	3	4			4	4.00
	Program Assistant (PS-Em Mgt)	YKK	0	0	0	1	0		0	0	0.00
Totals			18	20	29	33	61	0	0	61	61.00



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
District Attorney's Office (#106-0)	Administrative Assistant II	YLL	2	1	1	1	1			1	1.00
	Assistant Manager/Family Support	YOO	1	1	1	1	1			1	1.00
	Chief Investigator (DA)	CISS	1	1	1	1	1			1	1.00
	DA Investigator II (ER)	IENO	9	9	9	9	9			9	9.00
	DA Investigator III (ER)	EPQ	2	2	2	2	2			2	2.00
	Dept Computer Specialist	WKL	1	0	0	0	0			0	0.00
	Dept Support Analyst	YOO	1	0	0	0	0			0	0.00
	Dept Support Supervisor	YOO	0	1	1	1	1			1	1.00
	Dept Systems Specialist	WKL	0	1	1	2	2			2	2.00
	Deputy DA III	ATT	29	29	30	32	32		1	33	32.00
	Deputy DA III	ATT	0	4	3	4	4			4	4.00
	Deputy DA IV	AUU	7	7	8	8	8			8	8.00
	Deputy DA V	CAWW	2	2	2	2	2			2	2.00
	Deputy DA III (Civil)	CATT	14	14	14	14	14			14	14.00
	Deputy DA IV (Civil)	CAUU	2	2	2	2	2			2	2.00
	Deputy DA III Grant	CATT	1	1	0	0	0			0	0.00
	District Attorney	E013	1	1	1	1	1			1	1.00
	Family Support Program Mgr.	YQQ	1	1	1	1	1			1	1.00
	Family Support Specialist	WII	21	21	24	24	24			24	24.00
	Family Support Supervisor	YKK	4	4	4	4	4			4	4.00
	Fiscal Compliance Officer	YNN	1	1	1	1	1			1	1.00
	Forensic Interviewer	YLL	0	0	0	0	1			1	1.00
	Law Office Manager	CRR	1	1	1	1	1			1	1.00
	Legal Secretary	WII	23	25	25	26	27			27	27.00
	Legal Secretary	WII	0	0	1	1	1			1	1.00
	Legal Secretary Lead	WJJ	2	1	1	1	1			1	1.00
	Legal Secretary Supervisor	YKK	6	7	7	8	8			8	8.00
	Office Assistant II	WEE	22	22	22	22	22			22	22.00
	Office Support Specialist	WHH	2	2	2	2	2			2	2.00
	Program Assistant	YKK	0	0	0	0	0			0	0.00
	Project Coordinator - DA	YLL	0	1	1	1	1			1	1.00
	Public Service Intern	X012	0	0	0	0	0	0	1	1	0.49
	Sr. Dept Programmer Analyst	YNO	0	0	0	0	0			0	0.00
	Victim Witness Advocate	WII	4	4	4	5	5			5	5.00
	Video Program Coordinator	WJJ	1	1	1	0	0			0	0.00
	Totals		161	167	171	177	179	0	2	181	179.49





## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
District Court (#120-0)	Accounting Technician	K443	0	0	0	0	0			0	0.00
	Administrative Assistant	K406	1	1	1	1	2			2	2.00
	Administrative Secretary II	K408	2	2	2	3	2			2	2.00
	Assistant Clerk of the Court	K462	1	1	1	1	1			1	1.00
	Asst District Court Administrator	K462	1	1	1	1	1			1	1.00
	Case Compliance Specialist	K410	0	0	0	2	2			2	2.00
	Case Manager	K424	3	3	3	3	3			3	3.00
	Court Clerk II	K410	1	1	1	1	1			1	1.00
	Crt Fiscal Services Administrator	K466	1	1	1	1	1			1	1.00
	Court HR Administrator	K466	1	1	1	1	1			1	1.00
	Court HR Analyst	new	0	0	0	0	1			1	1.00
	Court IT & Facilities Administrator	K451	1	1	1	1	1			1	1.00
	Court IT Business Syst Analyst II	K449	1	1	1	1	1			1	1.00
	Court IT Systems Administrator	K452	1	1	1	1	1			1	1.00
	Court IT Technology Tech II	K407	1	1	1	1	1			1	1.00
	Court Interpreter	K436	3	3	2	2	2	0		2	2.53
	Court Master	K446	9	9	9	9	5	4		9	5.75
	Court Tech Network Engineer II	K426	1	1	1	1	0			0	0.00
	Court Sr Tech Network Engineer	K453	1	1	1	1	1			1	1.00
	Court Sr Tech Support Tech	new	0	0	0	0	1			1	1.00
	Court Tech Systems Developer	K444	0	0	0	1	1			1	1.00
	Deputy Clerk I	K403	0	0	0	0	0			0	0.00
	Deputy Clerk II	K407	0	0	0	0	0			0	0.00
	Deputy Clerk III	K409	0	0	0	0	0			0	0.00
	Director, Pre-Trial Services	K465	1	1	1	0	0			0	0.00
	Discovery/ARB Commissioner	K446	1	1	1	1	1			1	1.00
	District Court Administrator	K464	1	1	1	1	1			1	1.00
	District Court Clerk II	K410	40	40	40	38	38			38	38.00
	District Court Deputy Clerk I	K403	1	1	1	2	1		1	2	1.00
	District Court Deputy Clerk II	K407	22	22	22	22	21	1		22	21.53
	District Court Deputy Clerk III	K409	4	4	4	4	4			4	4.00
	Family Svcs Program Manager	K461	1	1	1	1	1			1	1.00
	Fiscal Services Clerk	K443	2	2	2	2	2			2	2.00
	Human Services Support Spec I	K437	1	1	1	1	0		1	1	0.97
	Integrated Case Services Mgr	K447	1	1	1	2	1			1	1.00
	Judges Admin Assistant	K444	15	15	15	15	15			15	15.00
	Jury Commissioner	K441	1	1	1	1	1			1	1.00
	Law Clerk	K438	15	15	15	16	15		1	16	15.00
	Law Librarian II	K449	1	1	1	1	1			1	1.00
	Law Librarian/Self Help Cntr Mgr	K462	1	1	1	1	1			1	1.00
	Law Library Assistant II	K437	1	1	1	1	0			0	0.00
	Law Library Assistant III	K417	3	3	3	3	4			4	4.00
	Pre Trial Services Officer I	K415	1	1	1	1	0		1	1	0.79
	Pre Trial Services Officer II	K443	18	18	18	20	20			20	20.00
	Pre Trial Services Officer III	K444	3	3	3	3	3			3	3.00
	Pre Trial Services Pgm Manager	K465	0	0	0	1	1			1	1.00
	Probate Commissioner	K446	1	1	1	1	1			1	1.00
	Records Clerk (District Court)	K401	2	2	2	2	2			2	2.00
	Specialty Court Program Mgr	K461	1	1	1	1	1			1	1.00
	Sr. Law Library Assistant	K418	1	1	1	1	1			1	1.00
	Supervising Clerk III	K444	0	0	0	0	0			0	0.00
	Unit Manager	K444	2	2	2	1	1			1	1.00
Totals			170	170	169	175	166	5	4	175	169.57



Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
District Health Dept (#202-0)	Account Clerk	WGG	1	1	1	1	1			1	1.00
	Account Clerk II	WHH	0	0	0	0	0			0	0.00
	Administrative Assistant I	YKK	2	2	2	2	3			3	3.00
	Administrative Assistant II	YLL	0	0	0	0	0			0	0.00
	Administrative Health Svcs Officer	CTT	1	1	1	1	1			1	1.00
	Administrative Secretary	WJJ	3	3	3	3	3			3	3.00
	Advanced Practitioner of Nursing	NQQ	3	4	4	3	0	2	1	3	2.40
	Air Quality Specialist II	YNN	8	8	8	8	8			8	8.00
	Air Quality Supervisor	YQQ	2	2	2	2	2			2	2.00
	Community Health Aide	WEE	7	7	7	7	6		1	7	7.60
	Community Health Nutritionist	YNN	2	2	2	2	2			2	2.00
	Dept.Computer Applic Spec	WKL	2	2	2	0	0			0	0.00
	Dept. Systems Specialist	YKL	0	0	0	2	2			2	2.00
	Development Officer	YNN	0	0	0	0	0			0	0.00
	Director of Programs & Projects	CQQ	0	0	1	1	1			1	1.00
	Disease Intervention Specialist	NNO	4	4	0	0	0			0	0.00
	District Health Officer	M0001	1	1	1	1	1			1	1.00
	Division Director-Air Quality	CTT	1	1	1	1	1			1	1.00
	Division Director-CCHS	CVV	1	1	1	1	1			1	1.00
	Div Director-Environmental Svcs	CVV	1	1	1	1	1			1	1.00
	EMS Program Manager	YQQ	0	0	1	1	1			1	1.00
	Emergency Medical Svcs Coord	YNN	1	1	1	1	1			1	1.00
	Environmental Engineer II	YNO	3	2	2	2	2			2	2.00
	Environmental Health Aid	WFF	1	1	1	0	0			0	0.00
	Environmental Health Specialist	YNN	21	21	21	21	18		1	19	18.80
	Env Health Specialist Supervisor	YQQ	3	3	3	3	3			3	3.00
	Epi Center Director	CWZ	1	1	1	1	1			1	1.00
	Epidemiologist	YOO	3	3	3	3	2		1	3	2.40
	Fiscal Compliance Officer	YNN	2	2	2	2	2			2	2.00
	Hazardous Materials Specialist	YNN	0	0	0	0	0			0	0.00
	Health Educator Coordinator	YNN	0	2	2	2	2			2	2.00
	Health Educator II	YMM	4	3	3	2	1		1	2	1.88
	Human Svcs Support Specialist II	WHH	4	4	3	3	3			3	3.00
	Licensed Engineer	YQR	2	2	1	1	1			1	1.00
	Licensed Practical Nurse	NJJ	1	1	0	0	0			0	0.00
	Office Assistant I	WDD	0	1	1	1	0		1	1	0.80
	Office Assistant II	WEE	20	18	20	18	17	0		17	17.00
	Office Assistant III	WGG	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	4	4	5	6	9			9	9.00
	Plans/Permits/Application Aide	WGG	4	4	3	3	0			0	0.00
	Program Coordinator	YLL	3	1	1	1	2			2	2.00
	Public Health Comms Prog Mgr	YOO	0	0	1	1	1			1	1.00
	Public Health Em Response Coord	YOO	2	2	2	2	2			2	2.00
	Public Health Investigator	WLL	3	3	3	2	1		0	1	1.00
	Public Health Nurse II	NNO	16	13	16	16	14	2		16	15.90
	Public Health Nurse Supervisor	OQQ	3	3	3	3	3			3	3.00
	Public Health Preparedness Mgr	YQQ	1	1	1	1	1			1	1.00
	Public Health Supervisor	YPP	0	0	0	1	1			1	1.00
	Public Information Officer	YLL	2	1	0	0	0			0	0.00
	Public Service Intern	XO12	1	1	1	1	0		1	1	3.04
Registered Nurse I	NKK	2	2	1	1	0		1	1	6.00	
Senior Air Quality Specialist	YOO	3	3	3	3	3			3	3.00	
Senior Environmental Hlth Spec	YOO	6	6	6	6	7			7	7.00	
Senior Epidemiologist	YPP	1	1	1	1	1			1	1.00	
Senior Licensed Engineer	YRS	1	0	0	0	0			0	0.00	
Statistician	YNN	1	1	2	2	1	1		2	1.53	
Storekeeper	WEE	1	1	1	1	1			1	1.00	
Vector-borne Disease Specialist	YNN	3	2	2	2	2			2	2.00	
Vector Control Coordinator	YQQ	1	1	1	1	1			1	1.00	
WIC Program Manager	YOO	1	1	1	0	0			0	0.00	
Totals			165	157	157	152	138	5	8	151	156.35



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)	
			Actual Position Count				FY17 Budgeted Position Count					
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)		
Human Resources (#109-0)	Administrative Assistant I	CKK	0	0	0	1	1			1	1.00	
	Administrative Assistant II	CLL	1	1	1	0	0			0	0.00	
	Assistant Director, HR & Lab Rel	CUU	0	0	0	1	1			1	1.00	
	Benefits Manager	CRR	0	0	0	0	0			0	0.00	
	Director of Human Res/Labor Rel	MXX	1	1	1	1	1			1	1.00	
	HR Admin Manager	CTT	1	1	1	1	0			0	0.00	
	Human Resource Analyst II	CNN	5	5	5	4	4			4	4.00	
	Human Resource Analyst II (FTE is counted .5 in Child Protective Services and .5 in Indigent Tax Levy Fund)	CNN	0	1	1	1	1			1	1.00	
	Human Resource Specialist I	WHH	1	0	0	0	0			0	0.00	
	Human Resource Specialist II	WJJ	3	3	3	3	2		1	3	2.14	
	Human Resource Specialist III	YKK	1	1	1	1	1			1	1.00	
	Labor Relations Manager	MUU	1	0	0	0	0			0	0.00	
	Learning&Performance Specialist	CQQ	1	0	0	0	0			0	0.00	
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00	
	Senior HR Analyst	CPP	0	1	1	1	1			1	1.00	
	Training & Developmt Specialist	CKK	0	0	0	1	1			1	1.00	
	Workforce Development Manager	CRR	1	1	1	1	1			1	1.00	
	Totals			17	16	16	17	15	0	1	16	15.14
	Human Resources Health Benefits Fund (#618-0)	Benefits Analyst	CNN	1	0	0	0	0			0	0.00
		Benefits Specialist	WKK	1	1	1	2	2			2	2.00
Office Support Specialist		WHH	1	1	1	0	0			0	0.00	
Sr. Accountant (position in Finance)		YPP	0	0	0	0	0			0	0.00	
Benefits Manager		CRR	1	1	1	1	1			1	1.00	
Totals				4	3	3	3	3	0	0	3	3.00
Justice Court Incline (#125-1)	Bailiff Supervisor (Incline)	J160	1	1	1	0	0			0	0.00	
	Deputy Clerk I	J110	0	0	0	1	0	1		1	0.75	
	Interpreter Clerk	J135	1	1	1	1	1			1	1.00	
	Judge	E205	1	1	1	1	1			1	1.00	
	Judge's Administrative Assistant	J178	0	0	0	1	0	1		1	0.80	
	Justice Support Specialist	J106	2	2	2	2	0	1	1	2	1.60	
	Supervising Clerk I	J150	1	1	1	0	0			0	0.00	
	Totals			6	6	6	6	2	3	1	6	5.15
Justice Court Reno (#125-3)	Account Clerk II-JC	J120	1	1	1	1	1			1	1.00	
	Accounting Supervisor	J170	1	1	1	1	1			1	1.00	
	Asst. Court Administrator	J180	1	1	1	1	1			1	1.00	
	Bailiff	J155	6	7	7	7	5	2		7	5.80	
	Bailiff - Supervisor	J160	1	1	1	1	1			1	1.00	
	Court Clerk I	J130	7	7	7	10	10			10	10.00	
	Court Clerk II	J157	3	3	3	3	3			3	3.00	
	Court Clerk III	J175	1	1	1	0	0			0	0.00	
	Court Info. Tech. Technician II	J110	0	0	0	1	1			1	1.00	
	Court Interpreter	K436	0	0	0	1	1			1	1.00	
	Court Reporter	J13	1	1	1	0	0			0	0.00	
	Court Tech Bus Syst Analyst II	J179	1	1	1	1	1			1	1.00	
	Deputy Clerk I	J100	1	1	1	1	1			1	1.00	
	Deputy Clerk II	J110	11	12	12	8	8			8	8.00	
	Deputy Clerk III	J120	2	2	2	3	3			3	3.00	
	Interpreter/Clerk	J135	1	1	1	0	0			0	0.00	
	Judge Reno/Sparks	E200	6	6	6	6	6			6	6.00	
	Judge's Secretary	J155	2	2	2	2	2			2	2.00	
	Justice Court Administrator	J195	1	1	1	1	1			1	1.00	
	Justice Ct Division Supervisor	J178	0	0	0	3	3			3	3.00	
	Justice Court Records Clerk	J105	1	1	1	1	0		1	1	0.89	
	Sr. Judge's Secretary	J170	1	1	1	1	1			1	1.00	
	Supervising Clerk III	J178	2	2	2	0	0			0	0.00	
	Justice Ct Technology Manager	J187	0	0	0	1	1			1	1.00	
	Totals			51	53	53	54	51	2	1	54	52.69



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)	
			Actual Position Count				FY17 Budgeted Position Count					
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)		
Justice Court Sparks (#125-4)	Account Clerk II	J120	0	0	0	0	0			0	0.00	
	Accounting Supervisor	J178	1	1	1	1	1			1	1.00	
	Assistant Court Administrator	J180	1	1	1	1	1			1	1.00	
	Bailiff (Sparks)	J155	3	2	2	3	3		1	4	3.25	
	Bailiff - Supervisor	J160	1	1	1	1	1			1	1.00	
	Court Clerk I	J130	4	2	3	3	3			3	3.00	
	Court Clerk II	J157	0	1	1	1	1			1	1.00	
	Court Clerk III	J175	0	1	1	1	0			0	0.00	
	Court Control Officer	J135	1	1	1	1	1			1	1.00	
	Deputy Clerk II	J110	6	6	6	7	7		1	8	7.00	
	Deputy Clerk III	J120	1	1	1	1	1			1	1.00	
	Interpreter Clerk	J135	1	1	1	1	1			1	1.00	
	Judge Reno/Sparks	E200	2	2	2	3	3			3	3.00	
	Judge's Secretary	J155	0	0	0	0	0			0	0.00	
	Justice Court Administrator	J185	1	1	1	1	1			1	1.00	
	Reserve Judge	J150	1	1	1	1	0	1		1	0.41	
	Sr Judges Secretary	J170	1	1	1	1	1			1	1.00	
	Supervising Clerk III	J178	1	1	1	1	2			2	2.00	
	Totals			25	24	25	28	27	1	2	30	27.66
	Justice Court Wadsworth (#125-7)	Court Clerk II	J157	1	1	1	1	1			1	1.00
Deputy Clerk I		J100	1	1	1	1		1		1	0.46	
Judge		E210	1	1	1	1	1			1	1.00	
Totals			3	3	3	3	2	1	0	3	2.46	
Juvenile Services (#127-0)	Account Clerk II	PHH	1	1	0	1	0	1		1	0.34	
	Admin Legal Secretary	PLL	1	1	1	1	1			1	1.00	
	Admin Secretary	PJJ	1	1	1	0	0			0	0.00	
	Advanced Practitioner of Nursing	PNQQ	1	2	2	2	0	1	1	2	1.00	
	Competency Develop Coordinator	PLL	1	1	1	1	1			1	1.00	
	Cook	PHH	3	3	3	3	2		1	3	2.40	
	Department Program Analyst	PLL	1	1	1	1	1			1	1.00	
	Director - Juvenile Services	PYY	1	1	1	1	1			1	1.00	
	Division Director Juv Services	PVV	2	2	2	2	2			2	2.00	
	Fiscal Compliance Officer	PNN	0	0	1	1	1			1	1.00	
	Food Manager	PLL	1	1	1	1	1			1	1.00	
	Investigative Assistant (On Call)	PLL	0	0	0	0	0	0	1	1	0.30	
	Juvenile Srvs Support Specialist	PHH	1	1	1	1	1			1	1.00	
	Juvenile Probation Officer II	PKK	11	12	12	12	12			12	12.00	
	Legal Secretary	PII	5	5	5	7	5	2		7	5.90	
	Legal Secretary Supervisor	PKK	1	1	1	1	1			1	1.00	
	Maintenance Worker Juv Services	PCC	1	1	1	1	1			1	1.00	
	Mental Health Counselor II	YPP	1	1	1	1	1			1	1.00	
	Office Assistant II	PEE	2	2	2	0	0			0	0.00	
	Outreach Specialist I	PKK	1	1	1	1	0		1	1	0.00	
	Outreach Specialist II	PLL	9	9	9	9	9			9	9.00	
	Outreach Specialist II Grant	PKK	2	0	0	0	0			0	0.00	
	Program Assistant	PKK	1	1	1	1	1			1	1.00	
	Program Coordinator	PLL	1	1	1	1	1			1	1.00	
	Program Manager (ER)	PER	3	3	3	5	5			5	5.00	
	Program Manager (RR)	PRR	1	2	2	1	0		1	1	0.29	
	Psychologist/Administrator	PTU	1	1	1	1	1			1	1.00	
	Registered Nurse I	PNKK	1	1	1	1	1			1	1.00	
	Shift Supervisor	PNN	3	3	3	4	4			4	4.00	
	Sr. Field Supervisor	PJJ	1	1	1	1	1			1	1.00	
	Sr Juvenile Probation Officer	PPP	15	15	15	15	15			15	15.00	
	Sr. Youth Advisor	PLL	7	7	7	6	6			6	6.00	



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)	
			Actual Position Count				FY17 Budgeted Position Count					
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)		
Juvenile Services	Victim Svcs. Coordinator	PII	1	1	1	1	1			1	1.00	
	Work Program Field Supervisor	PII	3	3	3	3	1	1	1	3	1.99	
	Youth Advisor (On Call)	PJJ	1	1	1	1	0		1	1	6.40	
	Youth Advisor I	PJJ	1	1	1	1	0		1	1	0.50	
	Youth Advisor II (On Call)	PKK	0	0	0	0	0	0	1	1	2.00	
	Youth Advisor II	PKK	34	34	34	34	34			34	34.00	
	Totals		121	122	122	123	111	5	9	125	124.12	
Library General Fund (#130-0)	Admin Secretary	WJJ	1	1	1	1	1			1	1.00	
	Admin Secretary Supv	YKK	1	1	1	1	1			1	1.00	
	Assistant Library Director	CRR	0	0	0	1	1			1	1.00	
	Associate Library Director	CRR	0	0	0	0	0			0	0.00	
	Dept Computer Applic Specialist	WJJ	3	3	0	0	0			0	0.00	
	Dept Systems Specialist	WKL	0	0	3	3	3			3	3.00	
	Development Officer	YNN	1	1	1	1	1			1	1.00	
	Internet Services Librarian	YNN	1	1	1	1	1			1	1.00	
	Librarian I	YKK	9	9	9	9	9			9	9.00	
	Librarian II	YNN	6	6	5	5	5			5	5.00	
	Librarian III	YOO	5	5	6	6	6			6	6.00	
	Librarian Aide	WAA	23	23	24	24	0	24		24	9.50	
	Library Asst II	WGG	47	47	49	49	32	17		49	39.13	
	Library Asst III	WHH	10	10	11	11	11			11	11.00	
	Library Director	MVV	1	1	1	1	1			1	1.00	
	Office Assistant II	WEE	2	2	1	1	1			1	1.00	
	Program Coordinator	YLL	1	1	1	1	1			1	1.00	
	Sr Library Asst	YJJ	1	1	1	1	1			1	1.00	
	Sr. Public Services Librarian	YQQ	1	1	1	0	0			0	0.00	
	Storekeeper	WEE	2	2	2	2	2			2	2.00	
		System/Access Svc Librn	YOO	1	1	1	1	1			1	1.00
		Totals		116	116	119	119	78	41	0	119	94.63
Library Expansion Fund (#204-0)	Librarian I	YKK	3	2	2	1	1			1	1.00	
	Librarian II	YNN	1	1	0	0	0			0	0.00	
	Librarian III	YOO	1	1	1	1	1			1	1.00	
	Library Aide	WAA	2	2	0	0	0	0		0	0.00	
	Library Asst II	WGG	9	7	7	14	6	8		14	9.04	
	Library Asst III	WHH	2	2	1	3	3			3	3.00	
	Office Support Specialist	WHH	2	2	2	2	2			2	2.00	
	Totals		20	17	13	21	13	8	0	21	16.04	
Medical Examiner (#153-0)	Admin. Assistant II	YLL	1	1	1	1	1			1	1.00	
	Assistant Medical Examiner	C0001	1	1	1	1	1			1	1.00	
	Deputy Chief Medical Examiner	C0002	0	0	1	1	1			1	1.00	
	Deputy Coroner (Investigator)	WMM	1	1	1	0	0			0	0.00	
	Deputy Coroner (Technologist)	WMM	0	1	0	0	0			0	0.00	
	Forensic Medical Transcriber	WHH	2	2	2	2	1		1	2	1.08	
	Medical Examiner	M0003	1	1	1	1	1			1	1.00	
	Medicolegal Death Invest Superv	YPP	2	2	2	2	2			2	2.00	
	Medicolegal Death Investigator/Tech	WMM	8	8	9	9	8		1	9	9.34	
	Office Support Specialist	WHH	0	0	0	0	0			0	0.00	
	Totals		16	17	18	17	15	0	2	17	16.43	
Public Administrator (#159-0)	Account Clerk II	WHH	1	1	1	1	1			1	1.00	
	Admin Secretary Supervisor	YKK	1	1	1	1	1			1	1.00	
	Office Support Specialist	WHH	3	3	3	3	4			4	4.00	
	Probate Estate Case Mgr	YOO	1	1	1	1	1			1	1.00	
	Public Admin Estate Invst	WKK	3	3	3	1	3			3	3.00	
	Public Administrator	E011	1	1	1	3	1			1	1.00	
Totals		10	10	10	10	11	0	0	11	11.00		



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
			12/13	13/14	14/15	15/16					
Public Defender's Office (#124-0)	Admin. Assistant II	YLL	1	1	1	1	1			1	1.00
	Chief Investigator (PD)	YPP	1	1	1	1	1			1	1.00
	Deputy PD III	ATT	26	26	27	28	29			29	29.00
	Deputy PD IV	AUU	6	6	6	6	6			6	6.00
	Family Court Investigative Spec	WLL	2	2	1	1	1			1	1.00
	Family Court Investigative Spec II	YNN	0	0	1	1	1			1	1.00
	Investigator II (PD)	WLM	4	4	4	5	5			5	5.00
	Legal Secretary	WII	7	7	8	10	8		1	9	8.43
	Legal Secretary Supervisor	YKK	1	1	1	1	2			2	2.00
	Mitigation Specialist	WLM	1	1	1	1	1			1	1.00
	Office Assistant II	WEE	1	1	1	0	0			0	0.00
	Office Support Specialists	WHH	3	3	3	5	5			5	5.00
	Public Defender - Appointed	MYZ	1	1	1	1	1			1	1.00
	Totals			54	54	56	61	61	0	1	62
Public Guardian (#157-0)	Account Clerk	WGG	2	1	1	1	1			1	1.00
	Account Clerk II	WHH	1	1	1	1	1			1	1.00
	Admin. Assistant II	YLL	0	0	0	1	1			1	1.00
	Guardian Case Manager	WLL	8	8	9	9	9			9	9.00
	Legal Secretary	WII	1	1	1	0	0			0	0.00
	Office Assistant II	WEE	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	1	1	1	0	0			0	0.00
	Public Guardian	MSS	1	1	1	1	1			1	1.00
	Registered Nurse I	NKK	1	1	0	0	0			0	0.00
	Supervising Guardian Case Mgr	YOO	2	1	1	2	2			2	2.00
	Totals			18	16	16	16	16	0	0	16
Recorder's Office (#111-0)	Administrative Asst I	YKK	1	1	1	1	1			1	1.00
	Chief Deputy Recorder	COO	1	1	1	1	1			1	1.00
	County Recorder - Elected	E011	1	1	1	1	1			1	1.00
	Deputy County Recorder 1	WGG	10	11	12	12	12			12	12.00
	PropertyTransferCompl Recorder	WII	1	1	1	1	1			1	1.00
	Recording Supervisor	YKK	3	3	2	2	2			2	2.00
	Senior Deputy Recorder	WHH	5	4	4	4	4			4	4.00
	Totals			22	22	22	22	22	0	0	22
Registrar of Voters (#112-0)	Administrative Assistant I	YKK	1	1	1	0	0			0	0.00
	Assistant Registrar of Voters	YPP	0	0	0	1	1			1	1.00
	Elections Workers	XOOO	0	1	1	1	0		1	1	0.00
	Office Support Specialist	WHH	4	4	4	4	4			4	4.00
	Registrar of Voters - Appointed	MVV	1	1	1	1	1			1	1.00
	Totals			6	7	7	7	6	0	1	7



Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)	
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
Senior Services (#225-0)	Account Clerk II	WHH	0	0	1	1	1			1	1.00
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00
	Attorney - Senior Law Project	ATT	1	0	0	0	0			0	0.00
	Community Health Aide	WEE	6	6	6	7	6		1	7	6.68
	Director - Senior Services	MUU	1	1	1	1	0			0	0.00
	Eligibility Certification Specialist I	WHH	1	1	0	0	0			0	0.00
	Eligibility Certification Specialist II	WII	0	0	1	1	1			1	1.00
	Equipment Services Worker II	WFF	1	0	0	0	0			0	0.00
	Human Services Support Spec I	WGG	1	1	1	0	0			0	0.00
	Human Services Support Spec II	WHH	0	0	0	1	1			1	1.00
	Legal Secretary	WII	2	0	0	0	0			0	0.00
	Legal Secretary Lead	WJJ	1	0	0	0	0			0	0.00
	Licensed Practical Nurse	NJJ	1	1	0	0	0			0	0.00
	Office Assistant II	WEE	3	4	4	4	1	3		4	2.83
	Office Support Specialist	WHH	2	3	2	2	1			1	1.00
	Paralegal - Senior Law Project	WKK	3	0	0	0	0			0	0.00
	Program Assistant	YKK	0	0	0	0	1			1	1.00
	Public Health Nurse II	NNO	0	0	1	1	1			1	1.00
	Public Health Nurse Supervisor	OQQ	1	1	1	1	1			1	1.00
	Registered Nurse I	NKK	2	2	1	1	0		1	1	0.24
	Senior Services Coord Supervisor	YRR	0	0	0	0	1			1	1.00
Social Services Supervisor	YPP	1	1	1	1	1			1	1.00	
Social Worker III	YNN	4	4	4	4	4			4	4.00	
Volunteer Coordinator	WII	0	0	0	1	1			1	1.00	
	Totals		32	26	25	27	22	3	2	27	24.74
Sheriff's Office (#150-0)	Account Clerk II	WHH	4	4	4	4	3			3	3.00
	Admin Assistant II	YLL	2	2	2	2	2			2	2.00
	Admin Secretary	WJJ	3	4	4	3	3			3	3.00
	Admin Secretary Supervisor	WKK	3	2	2	1	1			1	1.00
	Admin Services Manager	YPP	1	1	1	1	1			1	1.00
	Admin Supervisor - Criminal	YKK	0	0	0	1	1			1	1.00
	Air Craft Mechanic	WKK	2	1	2	2	1		1	2	1.16
	Asst Food Manager	YJJ	1	1	0	0	0			0	0.00
	Business Analyst	YNN	0	0	0	0	0			0	0.00
	Captain	B015	5	5	5	5	5			5	5.00
	Chief Deputy Sheriff	CD340	3	3	3	3	3			3	3.00
	Chief Records Clerk	YII	2	2	2	1	2			2	2.00
	Chief Toxicologist	YRU	0	0	0	0	0			0	0.00
	Civil Supervisor	YKK	0	1	1	1	1			1	1.00
	Communications Specialist	WJJ	21	27	27	27	29			29	29.00
	Memo: 3 Communications Specialist Trainees authorized but not Funded	WGG	0	0	0	3	3			3	3.00
	Courthouse Security Officer	WEE	0	0	0	0	0			0	0.00
	Crthouse Security Officer-Sprvrs	YHH	0	0	0	0	0			0	0.00
	Crime Analyst/GIS Specialist II	YOO	1	1	2	2	1			1	1.00
	Crime Lab Director	CTV	1	1	1	1	1			1	1.00
	Criminalist II	YNP	15	15	16	17	17			17	17.00
	Department Computer Appl Spec	WJJ	1	0	0	0	0			0	0.00
	Department Computer Specialist	WKL	2	0	0	0	0			0	0.00
	Department Systems Specialist	WKL	0	1	1	1	1			1	1.00
	Dept.SystemsSupport Coordinator	YNN	0	1	1	1	1			1	1.00
	Department Systems Technician	WJJ	0	1	1	1	1			1	1.00
	Deputy Sheriff	D001	345	346	355	355	352		1	353	355.32
	Deputy Sheriff - KSK	D001	0	0	0	0	2			2	2.00
	Memo: 15 Deputy Sheriff Recruits authorized but not Funded	C075	15	15	15	15	15			15	15.00
	Detention Operations Manager	YPP	1	1	1	1	1			1	1.00
	Detention Programs Coordinator	YMM	1	1	1	1	1			1	1.00
	Detention Services Mgr	YOO	1	1	1	1	1			1	1.00



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
			12/13	13/14	14/15	15/16					
Sheriff's Office (#150-0)	Evidence & Property Control Clerk	WHH	2	2	2	2	2			2	2.00
	Fiscal Manager/Sheriff's Office	YRR	0	1	1	1	1			1	1.00
	Food Manager	YLL	1	1	1	1	1			1	1.00
	Forensic Technician II	WJJ	4	4	0	0	0			0	0.00
	Forensic Investigator II	WLL	0	0	4	4	4			4	4.00
	Grants Coordinator	WLL	1	1	1	1	1			1	1.00
	Inmate Class/Inmate Assist Spec	WJJ	6	6	6	6	6			6	6.00
	Inmate Property/Services Supervisor	YJJ	1	1	1	1	1			1	1.00
	Inmate Storekeeper	WFF	2	0	0	0	0			0	0.00
	Inmate Work Program Leader	WGG	8	8	9	8	7	1		8	11.83
	Inmate Work Program Supervisor	YJJ	1	1	1	1	1			1	1.00
	Investigative Assistant	WII	3	2	3	4	3		1	4	5.66
	Investigative Assistant Supervisor	YKK	1	0	0	0	0			0	0.00
	Jail Cook	WHH	8	8	8	8	8			8	8.00
	Latent Fingerprint Examiner	WLL	1	1	1	0	0			0	0.00
	Lead Communication Specialist	WKK	1	0	0	0	0			0	0.00
	Lieutenant	Bo10	13	13	13	14	14			14	14.00
	Management Analyst	YNN	0	1	1	0	0			0	0.00
	Media Production Specialsit	WJJ	0	0	0	1	1			1	1.00
	Media Programs Coordinator	YMM	0	0	0	1	1			1	1.00
	NNCTC Infrastructure Liaison Coor	YPP	1	1	1	1	1			1	1.00
	NNCTC Intelligence Analyst	YQQ	4	4	1	1	2			2	2.00
	NNCTC Terrorism Liaison Officer	YPP	1	1	0	0	0			0	0.00
	Office Assistant II	WEE	10	9	7	7	7	1		8	7.60
	Office Assistant III	WGG	19	18	17	18	10			10	10.00
	Office Assistant III-TBD titles	WHH	0	0	0	0	9			9	9.00
	Office Support Specialist	WHH	14	16	17	18	18			18	18.00
	Payroll/Personnel Clerk	WHH	2	2	2	2	2			2	2.00
	Pilot	CKO	1	0	1	1	0		1	1	0.40
	Principal Account Clerk	YJJ	0	1	1	1	1			1	1.00
	Program Assistant	YKK	1	1	0	0	0			0	0.00
	Program Coordinator	YLL	0	0	1	1	1			1	1.00
	Property Inventory Clerk	WEE	5	4	4	4	4			4	4.00
	Public Information Officer	YLL	1	1	1	1	1			1	1.00
	Public Service Intern	X012	1	0	1	1	0		1	1	0.36
	Sergeant	Bo05	46	46	46	45	45			45	45.00
	Sheriff	E012	1	1	1	1	1			1	1.00
	Sheriff Support Specialist B/C/PC	WHH	81	80	79	81	80		1	81	83.04
	Sheriff Support Specialist-Field	WGG	8	8	7	8	7			7	7.00
	Sheriff Support Spec-Supervisor	YKK	9	9	9	9	9			9	9.00
	Sheriff's Office Records Manager	YNN	1	1	1	1	0			0	0.00
	Sr Criminalist	YOQ	3	3	3	3	3			3	3.00
	Sr. Financial Analyst	YPP	1	0	0	0	0			0	0.00
Supervising Communication Spec	YLL	3	4	4	4	5			5	5.00	
Supervising Criminalist	YQR	3	3	3	3	4			4	4.00	
Supply Specialist	WFF	0	2	2	2	2			2	2.00	
Undersheriff	CD 440	1	1	1	1	1			1	1.00	
Victim Witness Advocate - Sheriff	WJJ	0	0	0	1	1			1	1.00	
Video Production Coordinator	WJJ	1	1	1	0	0			0	0.00	
Totals			701	704	711	718	714	1	7	722	729.38
Sheriffs Office Regional Public Safety Training Center (#209-0)	Admistrative Secretary	WJJ	1	1	1	1	1			1	1.00
	Dept Computer Applic Specialist	WJJ	1	1	0	0	0	1		0	0.00
	Dept Systems Specialist	WKL	0	0	1	1	0			1	0.75
	Dir Reg Public Safety Training Ctr	CRR	1	1	1	1	1			1	1.00
	Facilities Coordinator	WHH	0	0	0	0	1			1	1.00
	Inmate Work Program Leader	WGG	1	1	1	1	0			0	0.00
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
Totals			5	5	5	5	4	1	0	5	4.75





Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
Child Protective Services Fund (#228-0)	Account Clerk	WGG	1	1	1	1	1			1	1.00
	Administrative Secretary Sup	YKK	2	2	2	2	2			2	2.00
	Advanced Practitioner of Nursing	NQQ	1	1	1	1	1			1	1.00
	Case Compliance Reviewer	YQQ	1	1	1	2	2			2	2.00
	Children's Svcs Coordinator Sup	YRR	5	5	5	6	6			6	6.00
	CPS Intake Screener	WKK	5	5	4	4	4			4	4.00
	Dept Computer Application Spec	WJJ	1	0	0	0	0			0	0.00
	Department Systems Technician	WJJ	0	0	0	1	1			1	1.00
	Division Director-Children's Svcs	CDVV	2	2	0	0	0			0	0.00
	Division Director-Finance&Admin										
	Social Services	CTT	0	0	1	1	1			1	1.00
	Division Director Social Services	CDVV	0	0	2	2	2			2	2.00
	Eligibility Certification Specialist II	WII	3	3	3	3	3			3	3.00
	Eligibility Supervisor	YKK	1	1	1	1	1			1	1.00
	Fiscal Compliance Officer	YNN	2	2	2	1	1			1	1.00
	Fiscal Manager/Social Services	YTT	1	1	0	0	0			0	0.00
	Fiscal Cost Allocation Officer	YQQ	0	0	0	1	1			1	1.00
	Foster Care Training&Support Sp	YPP	3	3	3	3	3			3	3.00
	Grants Coordinator	WLL	1	1	1	1	1			1	1.00
	Human Resources Analyst II (Full time position counted under Social Services-Adult Services; .5 FTE reported in CPS Fund)-Reported in										
	HR's position count	CNN	0	0	0	0	0			0	0.00
	Human Services Program Super	YPP	1	1	1	1	1			1	1.00
	Human Services Support Spec II	WHH	11	11	11	11	11			11	11.00
	Management Analyst	YNN	0	0	0	1	1			1	1.00
	Mental Health Counselor II	YPP	3	3	4	5	7			7	7.00
	Mental Health Counselor Super	YQQ	2	2	2	2	2			2	2.00
	Office Assistant II	WEE	29	28	28	29	29			29	29.00
	Office Support Specialist	WHH	11	11	11	12	12			12	12.00
	Pediatric Physician	CUZ	1	0	0	0	0			0	0.00
	Program Assistant	YKK	4	4	4	6	6			6	6.00
	Program Coordinator	YLL	1	1	1	1	1			1	1.00
	Public Health Nurse II	NNO	1	1	1	1	1			1	1.00
	Social Svcs Program Specialist	YQQ	2	1	1	1	1			1	1.00
	Social Services Supervisor	YPP	18	20	20	23	23			23	23.00
	Social Worker III	YNN	105	98	98	104	98	7	1	106	102.95
	Sr Human Svcs Support Specialist	WII	5	5	5	5	5			5	5.00
Sr Social Worker	YOO	8	7	7	7	7			7	7.00	
Totals			231	221	221	239	235	7	1	243	239.95



Authorized Positions and Full Time Equivalents												
Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)	
			Actual Position Count				FY17 Budgeted Position Count					
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)		
Social Services- Adult Services (#179-0)	Account Clerk	WGG	3	3	3	3	3			3	3.00	
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00	
	Administrative Secretary Superv	YKK	1	1	1	1	1			1	1.00	
	Behavioral Health Program Coordinator	YRR	0	0	1	1	1			1	1.00	
	Division Director - Adult Services	CDTT	1	1	0	0	0			0	0.00	
	Division Director-Social Services	CDVV	0	0	1	1	1			1	1.00	
	Eligibility Case Compl Reviewer	YLL	1	1	1	1	1			1	1.00	
	Eligibility Certification Specialist II	WII	14	13	13	13	13			13	13.00	
	Eligibility Supervisor	YKK	2	2	2	2	2			2	2.00	
	Human Resource Analyst II (Full time position counted in Social Services- Adult Services; .5 FTE reported in CPS Fund)-Reported in HR's position count	CNN	0	0	0	0	0			0	0.00	
	Office Assistant II	WEE	10	9	9	9	9			9	9.00	
	Office Support Specialist	WHH	1	0	0	0	0			0	0.00	
	Principal Account Clerk	YJJ	1	1	1	1	1			1	1.00	
	Program Coordinator	YLL	1	1	1	1	1			1	1.00	
	Registered Nurse I	NKK	0	0	0	0	0			0	0.00	
	Social Services Director	MYV	1	1	1	1	1			1	1.00	
	Senior Social Worker	YOO	1	1	1	1	1			1	1.00	
	Social Worker III	YNN	6	6	7	7	7			7	7.00	
	Totals			44	41	43	43	43	0	0	43	43.00
	Technology Services (#108-0)	Administrative Assistant I	YKK	1	1	1	1	1			1	1.00
Administrative Secretary		WJJ	1	1	1	1	1			1	1.00	
Basis Administrator II		YOO	2	2	2	2	2			2	2.00	
Business Systems Analyst II		YNN	1	0	0	0	0			0	0.00	
Chief Info Mgt Officer		MXV	1	1	1	0	0			0	0.00	
Chief Information Officer		MXK	0	0	0	1	1			1	1.00	
Electronics Technician		WKK	2	0	0	0	0			0	0.00	
GIS Specialist		WKK	2	2	2	0	0			0	0.00	
Imaging & Record Mgt Super		YPP	1	1	1	1	1			1	1.00	
Imaging Equipment Tech II		WGG	4	4	4	4	4			4	4.00	
IT Manager		CTT	4	4	4	4	4			4	4.00	
Management Analyst		YNN	0	0	1	0	0			0	0.00	
Office Support Specialist		WHH	1	1	1	1	1			1	1.00	
Public Service Interns		XO12	0	1	1	1	0		1	1	0.00	
Records Mgt Tech II		WEE	2	2	2	2	2			2	2.00	
Regional Communications Coord		YQR	0	1	1	1	1			1	1.00	
Security Electronics Administrator		WNN	1	1	1	2	2			2	2.00	
Sr Business Systems Analyst		YPP	4	7	7	7	7			7	7.00	
Sr Business Systems Analyst - paid by Sheriff's Office = PS		YPP	0	0	0	0	1			1	1.00	
Sr Technology Network Engineer		YPP	5	5	5	5	5			5	5.00	
Sr Technology Support Tech		WKK	4	3	3	3	3			3	3.00	
Sr Technology Sys Administrator		YPP	5	4	4	5	5			5	5.00	
Sr Technology Sys Developer		YPP	7	6	5	6	6			6	6.00	
Technology Network Engineer II		WLM	8	8	8	9	9			9	9.00	
Technology Project Coordinator		YQR	4	4	3	3	3			3	3.00	
Technology Support Technician II		WII	4	3	4	5	6			6	6.00	
Technology Sys Administrator II		WLM	5	3	3	2	2			2	2.00	
Technology Systems Developer II		YNO	11	14	14	14	14			14	14.00	
Technology Systems Developer II - paid by Sheriff's Office = PS		YNO	0	0	0	1	0			0	0.00	
Telecommunications Manager		CDTT	1	0	0	0	0			0	0.00	
Telephone Technician		WKK	1	1	1	1	1			1	1.00	
Totals				82	80	80	82	82	0	1	83	82.00



Authorized Positions and Full Time Equivalents											
Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2016/17 (base 2080 hrs)	
			Actual Position Count				FY17 Budgeted Position Count				
			Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Fiscal Year 15/16	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY16/17 Total Position Count (a+b+c)	
Treasurer's Office (#113-0)	Account Clerk	WGG	8	7	7	6	5		1	6	5.00
	Account Clerk II	WHH	1	2	4	5	5			5	5.00
	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
	Asst Chief Deputy Treasurer	YOO	0	1	1	1	1			1	1.00
	Chief Deputy Treasurer	CQQ	1	1	1	1	1			1	1.00
	Collections Analyst	WII	1	1	1	2	2			2	2.00
	County Treasurer - Elected	E011	1	1	1	1	1			1	1.00
	Depart Computer App Specialist	WJJ	2	1	1	0	0			0	0.00
	Department Systems Technician	WJJ	0	0	0	1	1			1	1.00
	Deputy Treasurer	YLL	0	0	0	1	1			1	1.00
	Personal Property Field Rep	WII	1	1	1	0	0			0	0.00
	Principal Account Clerk	YJJ	3	3	3	2	2			2	2.00
	Totals			19	19	21	21	20	0	1	21
Truckee River Flood Management (#211-0)	Account Clerk	WGG	1	1	0	0	0			0	0.00
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00
	Administrative Services Manager	YPP	1	1	1	1	1			1	1.00
	Deputy Director, TRFMP	CTT	1	1	0	0	0			0	0.00
	Executive Director, TRFMA	FM000	1	1	1	1	1			1	1.00
	General Counsel (TRFMA)	GCUU	1	1	1	1	1			1	1.00
	Land Acquisition Manager	YRR	1	1	0	0	0			0	0.00
	Licensed Engineer	YQR	1	1	1	1	1			1	1.00
	Natural Resources Manager	YRR	1	1	1	1	1			1	1.00
	Natural Resources Planner	WNN	1	1	0	0	0			0	0.00
	Public Information Officer	YLL	1	1	0	0	0			0	0.00
	Public Service Intern	X012	1	1	0	0	0			0	0.00
	Sr. Financial Analyst	YPP	1	1	1	1	1			1	1.00
	Sr. Hydrogeologist	YPQ	1	1	1	1	1			1	1.00
	Sr. Licensed Engineer	YRS	1	1	1	1	1			1	1.00
Totals			15	15	9	9	9	0	0	9	9.00
Total County			2,603	2,585	2,559	2,629	2,534	87	70	2,691	2,652.32



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# **Washoe County Annual Budget 2016-2017**

## ***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 2016-17 budget, follow in the remainder of this section. The summary below does not include General Fund transfers out of \$41,869,007 and transfers in of \$475,704 that are not specific to a department.

<b>GENERAL FUND DEPARTMENT</b>	<b>Budgeted Expenditures/ Other Uses</b>	<b>Budgeted Revenues/ Other Sources</b>	<b>Net General Fund Cost</b>
Board of County Commissioners	710,909	-	710,909
Public Defender	9,444,136	230,000	9,214,136
Alternate Public Defender	2,642,475	-	2,642,475
Conflict Council	1,310,014	-	1,310,014
County Manager	5,962,799	649,142	5,313,657
Registrar of Voters	1,706,048	13,000	1,693,048
Assessor	7,035,902	400	7,035,502
Finance	2,956,588	253,054	2,703,534
Treasurer	2,403,723	6,165,000	(3,761,277)
County Clerk	1,432,630	295,000	1,137,630
Technology Services	13,029,608	28,200	13,001,408
Human Resources	2,293,821	-	2,293,821
County Recorder	2,180,885	2,378,600	(197,715)
Accrued Benefits-OPEB	2,500,000	-	2,500,000
Sheriff	110,032,788	19,123,532	90,909,256
Medical Examiner	2,980,573	671,560	2,309,013
Fire Suppression	897,995	-	897,995
Juvenile Services	15,528,243	294,600	15,233,643
Alternative Sentencing	1,239,415	105,000	1,134,415
Public Guardian	1,885,774	150,000	1,735,774
Public Administrator	1,211,056	230,000	981,056
Community Services	20,404,532	8,217,937	12,186,595
District Attorney	20,906,600	382,000	20,524,600
District Court	19,770,469	3,804,295	15,966,174
Incline Justice Court	652,653	201,000	451,653
Reno Justice Court	6,230,928	2,691,300	3,539,628
Sparks Justice Court	3,313,115	977,000	2,336,115
Wadsworth Justice Court	320,827	211,250	109,577
Incline Constable	165,776	2,800	162,976
Library	9,304,206	127,200	9,177,006
Social Services	1,818,545	2,500	1,816,045
Intergovernmental Expenditures	3,416,498	3,031,283	385,215
Community Support	269,761	-	269,761
Undesignated Revenue	(924,976)	266,105,264	(267,030,240)
<b>TOTAL GENERAL FUND</b>	<b>275,034,316</b>	<b>316,340,917</b>	<b>(41,306,601)</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 2016/17 Budget Enhancements/Changes**

None.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Accrued Benefits	C182010	2,363,499	900,000	2,501,841	2,500,000	177.8%
<b>Total</b>		<b>2,363,499</b>	<b>900,000</b>	<b>2,501,841</b>	<b>2,500,000</b>	<b>177.8%</b>

**Sources and Uses**Sources

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Uses

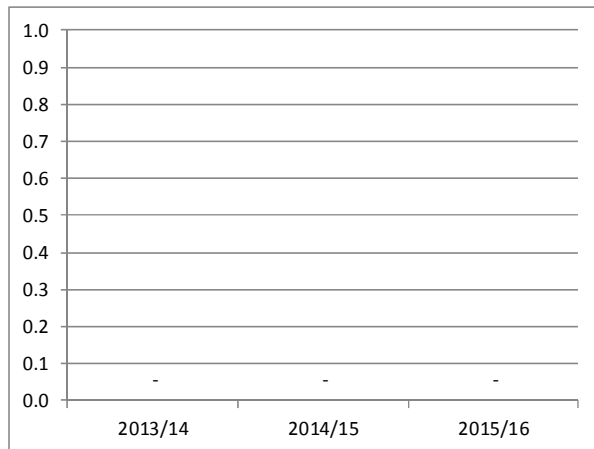
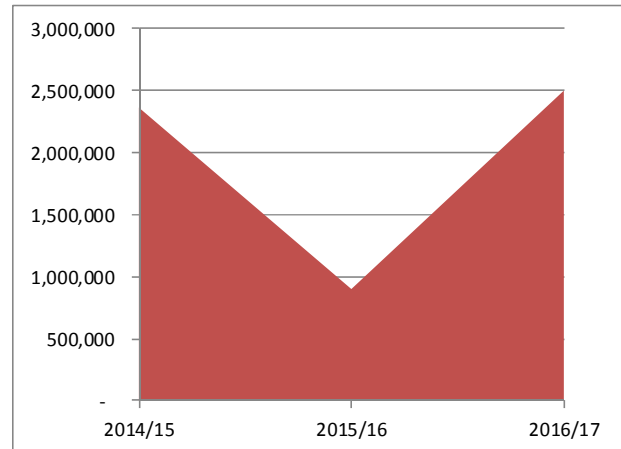
Salaries & Wages 2,318,902 900,000 2,472,140 2,500,000 177.8%

Employee Benefits 44,597 29,701

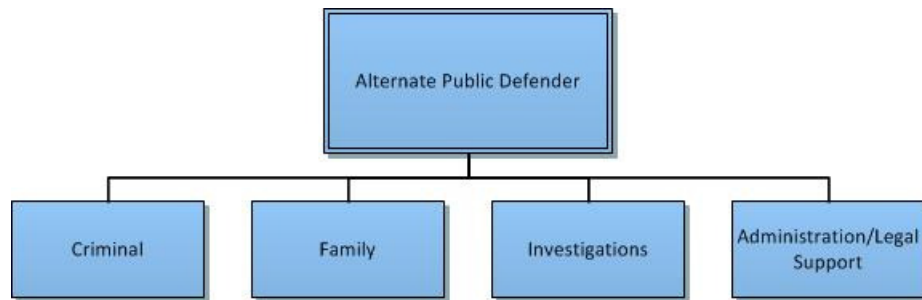
**Total** 2,363,499 900,000 2,501,841 2,500,000 177.8%

**Net General Fund Cost** 2,363,499 900,000 2,501,841 2,500,000 177.8%

**FTE Summary** 0.0 0.0 0.0 0.0

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

- Assume representation of the District Court Specialty Court cases July 1, 2017, to alleviate the crisis in the Public Defender's Office case load.
- Cross-train lawyers in all areas of APD practice, to include criminal, therapeutic specialty courts, dependency and delinquency.
- Increase proficiency with technology in the court room. Increase training in audio/visual presentations in the courtroom, to increase the levels of advocacy and provide better representation to the clients served.

**FY 2016/17 Budget Enhancements/Changes**

**Personnel** (1) Addition of one Deputy Alternate Public Defender for coverage of Specialty Courts  
 (2) Addition of one Legal Secretary for coverage of Specialty Courts

**Non-Personnel** (1) Increase of \$3,300 to supply computer equipment for new positions

In addition, utility (\$6,800) and OPEB costs (\$175,278) are shown in the Alternate Public Defender's budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Alternate Public Defender	128-0	2,002,819	2,150,653	2,103,456	2,642,475	22.9%
<b>Total</b>		<b>2,002,819</b>	<b>2,150,653</b>	<b>2,103,456</b>	<b>2,642,475</b>	<b>22.9%</b>

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

Charges for Services	-	-	-	-
Fines	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total General Fund</b>	-	-	-	-
Total Sources	-	-	-	-

**Uses**

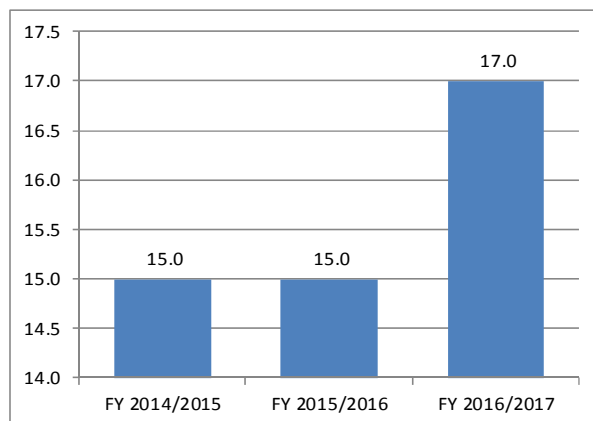
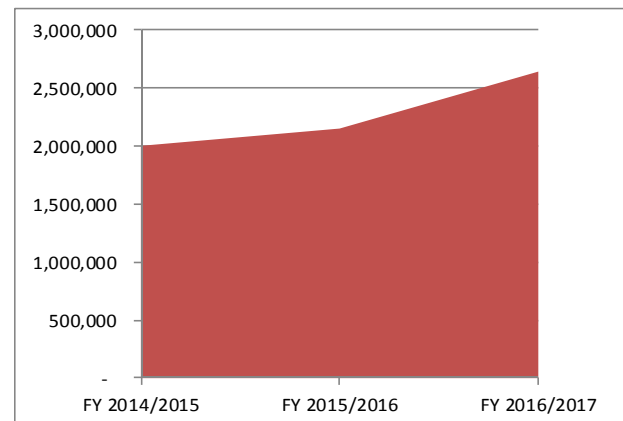
Salaries & Wages	1,316,773	1,410,827	1,379,788	1,600,769	13.5%
Employee Benefits	517,453	570,553	569,375	856,287	50.1%
Services & Supplies	168,593	169,273	154,293	185,419	9.5%

**Other Financing Uses**

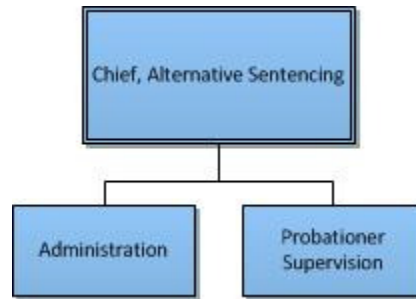
	-	-	-	-	
<b>Total Uses</b>	<b>2,002,819</b>	<b>2,150,653</b>	<b>2,103,456</b>	<b>2,642,475</b>	<b>22.9%</b>

<b>Net General Fund Cost</b>	<b>2,002,819</b>	<b>2,150,653</b>	<b>2,103,456</b>	<b>2,642,475</b>	<b>22.9%</b>
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<b>FTE Summary</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>17.0</b>	<b>13.3%</b>
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**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 #3: ENHANCE COMMUNITY SAFETY THROUGH INVESTING IN CRITICAL INFRASTRUCTURE FOR CURRENT AND FUTURE NEEDS**

- Attend training and implement new Risk/Needs Assessment Tool.
- Research updating/implementing Case Management that has potential ability to streamline workflow between WCDAS and Justice Courts.

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

- Expand collaboration with the Washoe County Sheriff's Office Crossroad Program.
- Implement probationer/property checks by Alternative Sentencing officers seven days per week.

**FY 2016/17 Budget Enhancements/Changes**

- Personnel**
- 1) Addition of two Human Services Support Specialists, for administrative support due to the increased caseload of probationers sentenced to this program.
  - 2) Increase of \$54,039 for intermittent Assistant Alternative Sentencing Officers.
  - 3) Increase of \$24,000 for Standby Pay for Assistant Alternative Sentencing Officers.
- Non-Personnel** None

In addition, OPEB costs (\$53,035) are shown in the Department of Alternative Sentencing budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Alternative Sentencing	154-0	687,198	870,025	827,683	1,239,415	42.5%
Repeat DUI Program	IN10872	35,576	216,026	171,027	60,000	-72.2%
<b>Total</b>		<b>722,774</b>	<b>1,086,051</b>	<b>998,710</b>	<b>1,299,415</b>	<b>19.6%</b>

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

Charges for Services	3,347	-	-	-	
Fines	65,876	60,000	90,000	105,000	75.0%
<b>Total General Fund</b>	<b>69,223</b>	<b>60,000</b>	<b>90,000</b>	<b>105,000</b>	<b>75.0%</b>

**Other Restricted Funds**

Intergovernmental	-	45,000	-	-	-100.0%
Charges for Services	70,563	60,000	60,000	60,000	0.0%
<b>Total - Other Funds</b>	<b>70,563</b>	<b>105,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-42.9%</b>

Total Sources	139,786	165,000	150,000	165,000	0.0%
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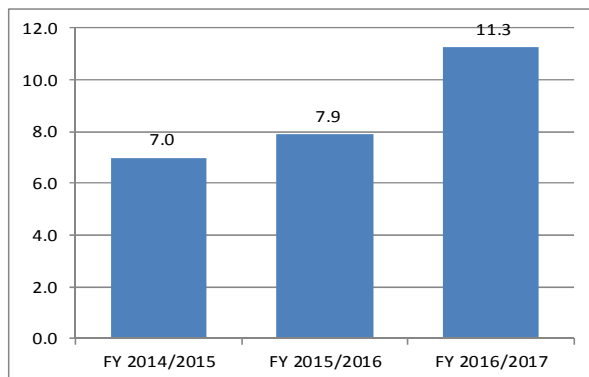
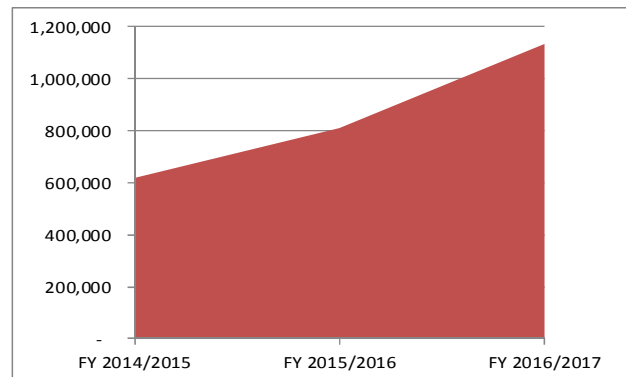
**Uses**

Salaries & Wages	430,184	681,572	644,395	749,553	10.0%
Employee Benefits	205,772	244,164	233,693	376,658	54.3%
<b>Services &amp; Supplies</b>	<b>86,818</b>	<b>160,315</b>	<b>120,622</b>	<b>173,204</b>	<b>8.0%</b>
<b>Total</b>	<b>722,774</b>	<b>1,086,051</b>	<b>998,710</b>	<b>1,299,415</b>	<b>19.6%</b>

Carry-forward Funding	(34,987)	111,027	111,027	-	
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<b>Net General Fund Cost</b>	<b>617,975</b>	<b>810,024</b>	<b>737,683</b>	<b>1,134,415</b>	<b>40.0%</b>
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<b>FTE Summary</b>	<b>7.0</b>	<b>7.9</b>	<b>7.9</b>	<b>11.3</b>	<b>42.5%</b>
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**Staffing Trend:****Net General Fund Cost:**

**ASSESSOR**

**Mission** 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. In addition, the administration division oversees the personal property valuation process used to create the unsecured tax roll which consists of 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 Data Management Division manages the data used in creating the secured tax roll. This includes the authentication and recordation into our CAMA system for changes in ownership, parcel configuration, tax district boundaries, property tax cap qualifications, and processing both personal and corporate exemption applications. Data Management also encodes all parcel changes identified by the Appraisal Division into the CAMA system, then calculates and stores the associated value changes.
- The GIS Mapping Division creates all assessor parcel maps for Washoe County by reviewing the recorded documents filed in the County Recorder's Office. The GIS mapping division also creates 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.
- The Real Property Appraisal division is responsible for the valuation of all real property in Washoe County. Real Property Appraisal is also responsible for explaining and defending those values to taxpayers, the Department of Taxation, and before both the County and State Boards of Equalization.

**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

**FY 2016/17 Budget Enhancements/Changes**

None requested.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Assessor' s Office	102-0	5,933,452	6,360,604	6,127,679	7,035,902	10.6%
Assessor Tech Fund	IN20280	450,244	2,283,438	2,283,438	525,000	-77.0%
<b>Total</b>		<b>6,383,696</b>	<b>8,644,042</b>	<b>8,411,117</b>	<b>7,560,902</b>	<b>-12.5%</b>

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

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

**Other Restricted Funds**

<u>Pers Prop Tax Commission</u>	525,956	400,000	525,000	525,000	31.3%
<b>Total - Other Funds</b>	525,956	400,000	525,000	525,000	31.3%

Total Sources	525,981	400,400	525,400	525,400	31.2%
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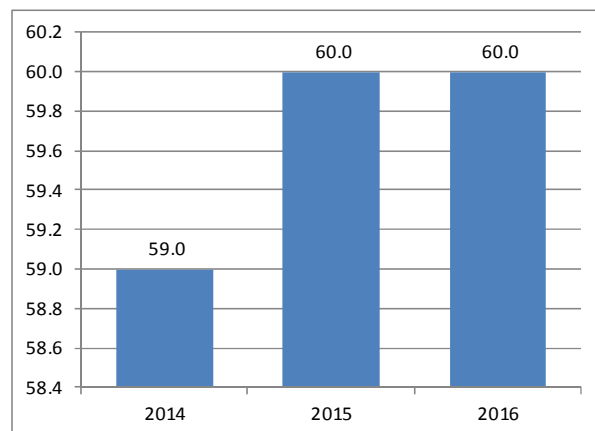
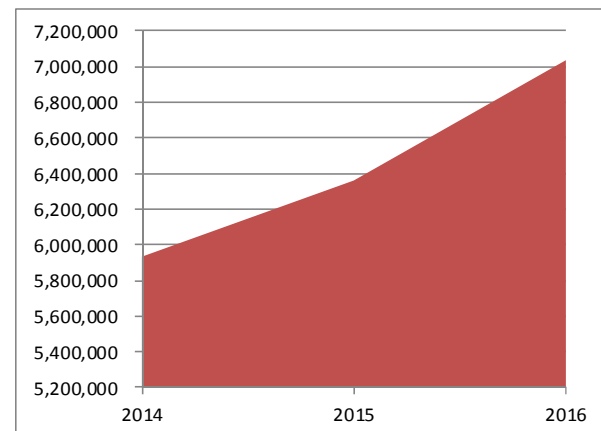
**Uses**

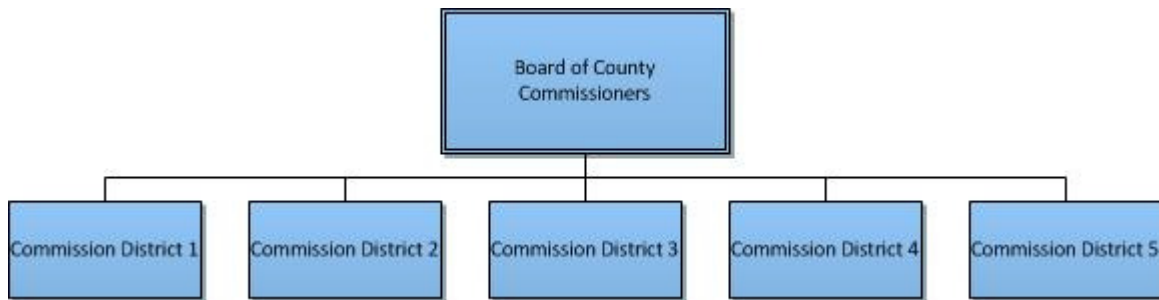
Salaries & Wages	3,942,269	4,128,766	4,012,340	4,146,821	0.4%
Employee Benefits	1,606,349	1,777,347	1,750,848	2,401,435	35.1%
Services & Supplies	613,515	2,477,929	2,387,929	862,646	-65.2%
Capital Outlay	121,563	87,895	87,895	150,000	-81.0%
<u>Transfers Out</u>	<u>100,000</u>	<u>172,105</u>	<u>172,105</u>	-	-100.0%
<b>Total</b>	<b>6,383,696</b>	<b>8,644,042</b>	<b>8,411,117</b>	<b>7,560,902</b>	<b>-12.5%</b>

Carry-forward Funding	(75,712)	1,883,438	1,758,438	-	-81.0%
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<b>Net General Fund Cost</b>	<b>5,933,427</b>	<b>6,360,204</b>	<b>6,127,279</b>	<b>7,035,502</b>	<b>10.6%</b>
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<b>FTE Summary</b>	<b>59.0</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 #1: BE RESPONSIVE AND PROACTIVE TO PENDING ECONOMIC IMPACTS**

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

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

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

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

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

**FY 2016/17 Budget Enhancements/Changes**

None requested.

Utility (\$9,900) and OPEB costs (\$40,145) are shown in the Board of County Commissioner's budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
County Commissioners	100-0	581,481	633,910	637,238	710,909	12.1%
<b>Total</b>		<b>581,481</b>	<b>633,910</b>	<b>637,238</b>	<b>710,909</b>	<b>12.1%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	-	-	-	-
Fines	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total General Fund</b>	-	-	-	-

Other Restricted Funds

Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total - Other Funds</b>	-	-	-	-

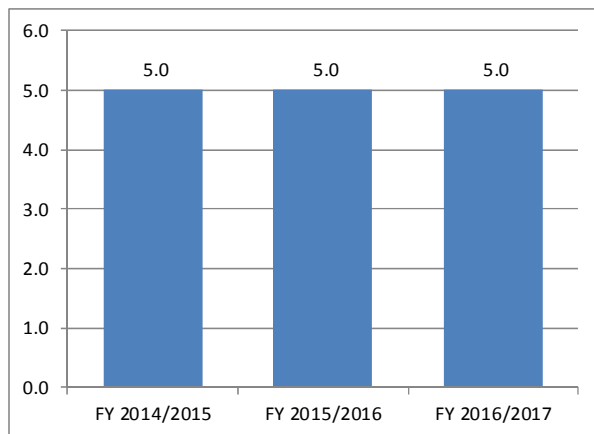
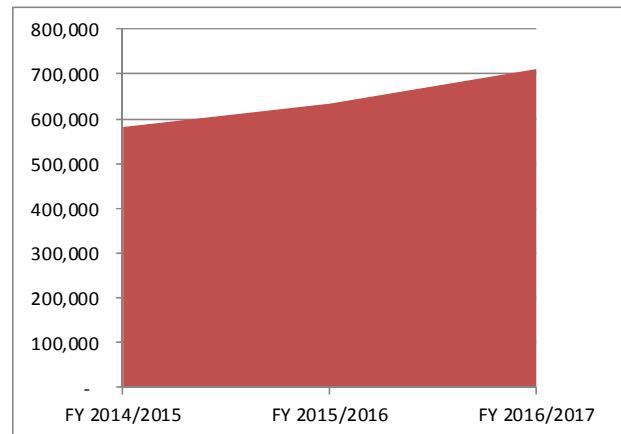
Total Sources	-	-	-	-
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Uses

Salaries & Wages	311,228	319,925	311,923	320,761	0.3%
Employee Benefits	120,922	125,779	129,108	181,410	44.2%
Services & Supplies	136,209	172,706	195,207	208,738	20.9%
Other Financing Uses	13,122	15,500	1,000	-	-100.0%
<b>Total Uses</b>	<b>581,481</b>	<b>633,910</b>	<b>637,238</b>	<b>710,909</b>	<b>12.1%</b>

<b>Net General Fund Cost</b>	<b>581,481</b>	<b>633,910</b>	<b>637,238</b>	<b>710,909</b>	<b>12.1%</b>
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<b>FTE Summary</b>	<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 2016/17 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. The expected savings were conservatively estimated and budgeted based on historical trends.

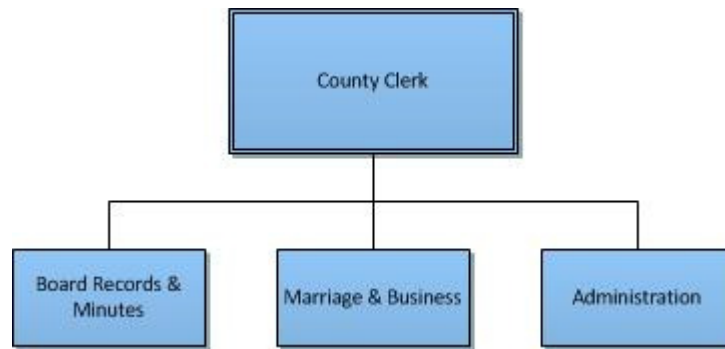
**Budget Summary**

Programs	Cost Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Salary Savings	199000	-	-	(645,855)	(1,500,000)	
Operating Savings	199000	-	-	-	(1,000,000)	
Undesignated Revenue	199999	1,401,271	2,366,456	1,591,427	1,575,024	-33.4%
<b>Total</b>		<b>1,401,271</b>	<b>2,366,456</b>	<b>945,572</b>	<b>(924,976)</b>	<b>-139.1%</b>

<b><u>Sources and Uses</u></b>						
<b><u>Sources</u></b>						
Taxes		130,935,008	131,586,413	133,147,419	136,191,640	3.5%
Licenses and Permits		21,025	1,080,200	1,130,200	2,497,844	131.2%
Intergovernmental		103,764,185	106,031,579	111,665,193	120,191,411	13.4%
Charges for Services		11,693,731	11,667,882	11,667,882	7,025,139	-39.8%
Other Financing Sources		2,009,129	820,000	-	-	-100.0%
Miscellaneous		<u>375,554</u>	<u>199,230</u>	<u>199,230</u>	<u>199,230</u>	<u>0.0%</u>
<b>Total General Fund</b>		<b>248,798,632</b>	<b>251,385,304</b>	<b>257,809,924</b>	<b>266,105,264</b>	<b>5.9%</b>
<b><u>Uses</u></b>						
Services and Supplies		1,401,271	1,546,456	1,591,427	1,575,024	1.8%
Salary/Operating Savings		-	-	(645,855)	(2,500,000)	
<b>Transfers Out</b>		<u>-</u>	<u>820,000</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>
<b>Total</b>		<b>1,401,271</b>	<b>2,366,456</b>	<b>945,572</b>	<b>(924,976)</b>	<b>-139.1%</b>
<b>Net General Fund Cost</b>		<b>(247,397,361)</b>	<b>(249,018,848)</b>	<b>(256,864,352)</b>	<b>(267,030,240)</b>	<b>7.2%</b>

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

- 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.

### **FY 2016/17 Budget Enhancements/Changes**

None requested. However, utility (\$3,400), and OPEB costs (\$99,605) are shown in the Clerk's Office budget for the first time in Fiscal Year 2016/2017.

## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Administration	104-0	387,490	425,407	372,766	439,312	3.3%
Board Records & Minutes	104-0	289,812	296,589	278,737	289,101	-2.5%
Marriage & Business	104-0	539,672	582,238	605,444	704,216	20.9%
Clerk Technology Fund	IN20293	23	34,801	34,801	6,050	-82.6%
<b>Total</b>		<b>1,216,997</b>	<b>1,339,035</b>	<b>1,291,748</b>	<b>1,438,679</b>	<b>7.4%</b>

### Sources and Uses

#### Sources

##### General Fund

Licenses and Permits	178,185	175,000	175,000	175,000	0.0%
Charges for Services	135,319	120,000	120,000	120,000	0.0%
<b>Total General Fund</b>	<b>313,504</b>	<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>0.0%</b>

##### Other Restricted Funds

Charges for Services	5,225	6,000	6,000	6,000	0.0%
Miscellaneous	261	-	-	50	
<b>Total - Other Funds</b>	<b>5,486</b>	<b>6,000</b>	<b>6,000</b>	<b>6,050</b>	<b>0.8%</b>

Total Sources	318,990	301,000	301,000	301,050	0.0%
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#### Uses

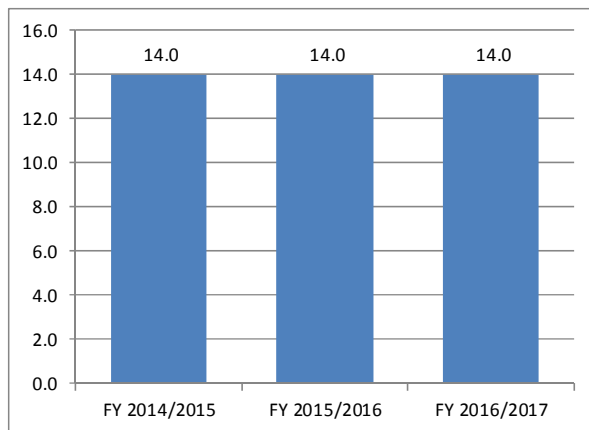
Salaries & Wages	729,571	828,410	803,488	829,130	0.1%
Employee Benefits	326,804	384,004	383,640	507,024	32.0%
Services & Supplies	160,622	126,621	104,621	102,525	-19.0%
<b>Total</b>	<b>1,216,997</b>	<b>1,339,035</b>	<b>1,291,749</b>	<b>1,438,679</b>	<b>7.4%</b>

Carry-forward Funding	(5,462)	28,801	28,801	-	-100.0%
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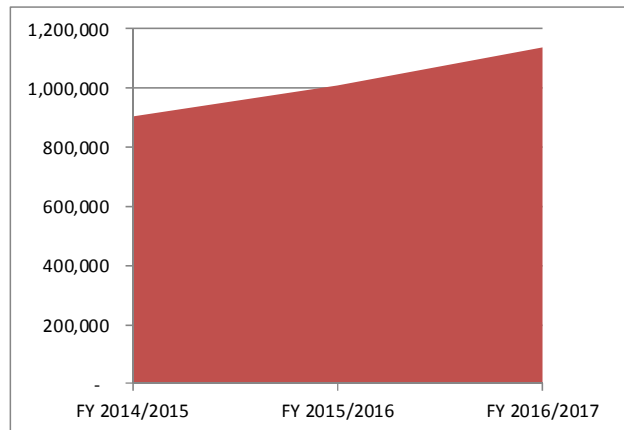
<b>Net General Fund Cost</b>	<b>903,470</b>	<b>1,009,233</b>	<b>961,947</b>	<b>1,137,629</b>	<b>12.7%</b>
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<b>FTE Summary</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>0.0%</b>
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### Staffing Trend:



### Net General Fund Cost:



## COMMUNITY SERVICES DEPARTMENT



**Mission:** **Sustaining 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;

- Issuing and overseeing compliance with business, liquor and gaming licenses;
- Providing land use and community planning and development services;
- Developing and enforcing relevant provisions of County Code;
- Providing Public Works services, including managing, maintaining, and rehabilitating the County's buildings, roadways, and other facilities, and managing real property;
- Providing Regional Parks & Open Spaces that enhance the quality of life, and preserving our natural, cultural and historical resources;
- Providing to residents in the unincorporated areas of the County a broad range of municipal-type services including wastewater and reclaimed water utility services, managing water rights, and managing, maintaining and rehabilitating the County's utility infrastructure;
- Providing building permitting, inspection, and plan review services to residents in the unincorporated areas of the County.
- Providing 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 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 2016/17 Budget Enhancements/Changes**

### **Personnel**

- (1) Addition of one new Parks Maintenance Supervisor
- (2) Addition of one new Parks Project and Safety Coordinator
- (3) Reclassification of an Office Support Specialist to Asset Systems Coordinator
- (4) Reclassification of an Account Clerk I to Account Clerk II
- (5) Reclassification of Chief of Building Operations to Operations Superintendent Facilities
- (6) Reclassification of Engineering Geomatics Technician to Engineering Geomatics Specialist
- (7) Elimination of two part-time Maintenance Worker II

### **Non-Personnel**

- (1) Planning for water rights permits licensing and fees required by the State
- (2) Engineering Tahoe Basin Total Maximum Daily Load (TMDL) to enhance Lake Tahoe clarity
- (3) Infrastructure Preservation funded by reduction in General Fund transfer to Roads
- (4) North Valleys Regional Park expansion maintenance funded by BCC previously committed funds for North Valleys Regional Park maintenance

**In Addition** Beginning with FY2017 some lease and utilities expenditures previously funded within CSD are now allocated to departments. These changes have resulted in reductions for CSD in FY2017.  
Utilities – Allocated to departments \$2.4M  
Leases - Allocated to departments \$0.8M

**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	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Administration	105-1	893,011	1,225,041	1,110,355	699,751	-42.9%
Projects and Programs	105-2	1,529	-	-	-	
Operations	105-3	14,176,100	18,094,541	16,790,051	15,427,598	-14.7%
Planning & Development	105-4	2,022,919	2,356,755	2,247,761	2,608,939	10.7%
Engineering & Capital Projects	105-5	2,016,331	2,318,852	2,242,523	2,535,254	9.3%
Finance & Administrative	105-6	825,308	874,002	844,340	964,098	10.3%
<b>Total</b>		<b>19,935,198</b>	<b>24,869,191</b>	<b>23,235,030</b>	<b>22,235,640</b>	<b>-10.6%</b>

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

Licenses and Permits	6,579,692	6,923,800	6,597,400	6,923,800	0.0%
Intergovernmental	7,660	-	-	-	
Charges for Services	1,139,623	961,822	948,887	980,987	2.0%
Miscellaneous	497,303	463,150	260,610	313,150	-32.4%
Other Financing Sources	-	57,115	57,115	246,303	331.2%
<b>Total General Fund</b>	<b>8,224,278</b>	<b>8,405,887</b>	<b>7,864,012</b>	<b>8,464,240</b>	<b>0.7%</b>

**Other Restricted Funds**

Intergovernmental	458,026	1,009,255	1,009,256	634,674	-37.1%
Charges for Services	90,955	86,000	101,000	90,000	4.7%
Miscellaneous	248,725	64,005	19,497	13,500	-78.9%
<b>Total - Other Funds</b>	<b>797,706</b>	<b>1,159,260</b>	<b>1,129,753</b>	<b>738,174</b>	<b>-36.3%</b>

<b>Total Sources</b>	<b>9,021,984</b>	<b>9,565,147</b>	<b>8,993,765</b>	<b>9,202,414</b>	<b>-3.8%</b>
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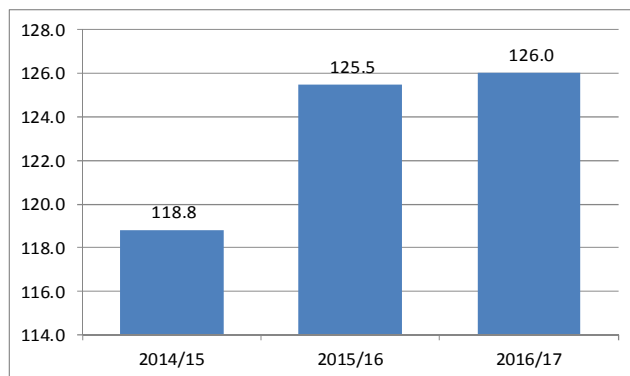
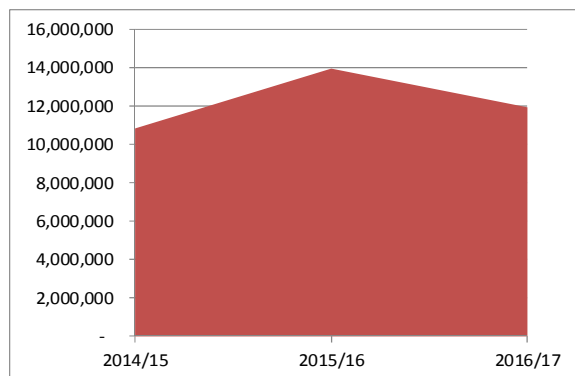
**Uses**

Salaries & Wages	7,264,094	8,150,371	7,686,417	8,156,236	0.1%
Employee Benefits	3,049,189	3,473,148	3,414,244	4,676,238	34.6%
Services & Supplies	9,491,911	13,076,429	12,005,126	8,722,140	-33.3%
Capital Outlay	5,004	117,128	77,128	439,723	275.4%
Other Financing Uses	125,000	52,115	52,115	241,303	363.0%
<b>Total</b>	<b>19,935,198</b>	<b>24,869,191</b>	<b>23,235,030</b>	<b>22,235,640</b>	<b>-10.6%</b>

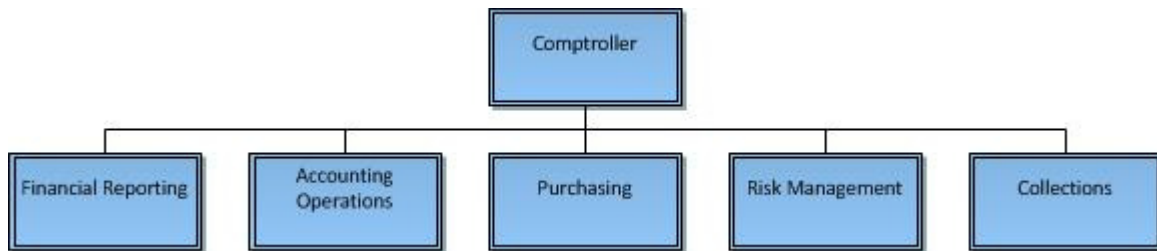
Carry-forward Funding	77,779	1,347,244	220,829	1,092,935	-18.9%
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<b>Net General Fund Cost</b>	<b>10,835,435</b>	<b>13,956,800</b>	<b>14,020,436</b>	<b>11,940,291</b>	<b>-14.4%</b>
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<b>FTE Summary</b>	<b>118.8</b>	<b>125.5</b>	<b>125.5</b>	<b>126.0</b>	<b>0.5%</b>
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**Staffing Trend:****Net General Fund Cost:**



**COMPTROLLER**

<b>Mission</b>	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.
<b>Description</b>	<p>The Comptroller's Office supports financial reporting, general accounting, accounts payable, payroll, purchasing, collections and risk management.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• The Accounting Operations Division is responsible for countywide processing, audit and procedural support for payroll, accounts payable and collections activities. This division also provides accounting and financial reporting support for the Health Benefits Fund and for the Other Post-Employment Benefits (OPEB) Trust Fund.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>
<b>Statutory Authority</b>	<p>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</p>

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

- Participate in a cross disciplinary team that is proactive in the community highlighting government financial stability and spirit of cooperation.

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

- Monitor "shared costs" items to ensure the highest level of compliance and maximize program benefits to the citizens.

**FY 2016/17 Budget Enhancements/Changes**

**Personnel** (1) Reclassification of Accountant II to Sr. Accountant  
(2) Reclassification of Admin. Secretary Supervisor to Admin. Secretary

**Non-Personnel** (1) Increase seminars and meetings budget by \$6,000  
(2) Increase dues budget by \$4,200

## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Comptroller Division	103-3	2,004,825	2,389,049	1,969,787	2,518,752	5.4%
Purchasing	103-6	357,402	398,210	370,766	437,836	10.0%
<b>Total</b>		<b>2,362,227</b>	<b>2,787,259</b>	<b>2,340,553</b>	<b>2,956,588</b>	<b>6.1%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	73,379	63,054	2,000	63,054	0.0%
Miscellaneous	116,625	190,000	122,000	190,000	0.0%
<b>Total Sources</b>	<b>190,004</b>	<b>253,054</b>	<b>124,000</b>	<b>253,054</b>	<b>0.0%</b>

#### Uses

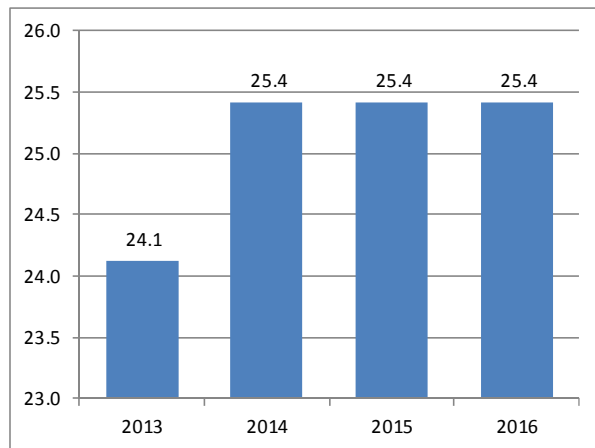
Salaries & Wages	1,561,685	1,744,879	1,418,484	1,698,899	-2.6%
Employee Benefits	630,576	746,555	657,821	952,440	27.6%
Services & Supplies	169,966	295,825	264,248	305,249	3.2%
<b>Total</b>	<b>2,362,227</b>	<b>2,787,259</b>	<b>2,340,553</b>	<b>2,956,588</b>	<b>6.1%</b>

<b>Net General Fund Cost</b>	<b>2,172,223</b>	<b>2,534,205</b>	<b>2,216,553</b>	<b>2,703,534</b>	<b>6.7%</b>
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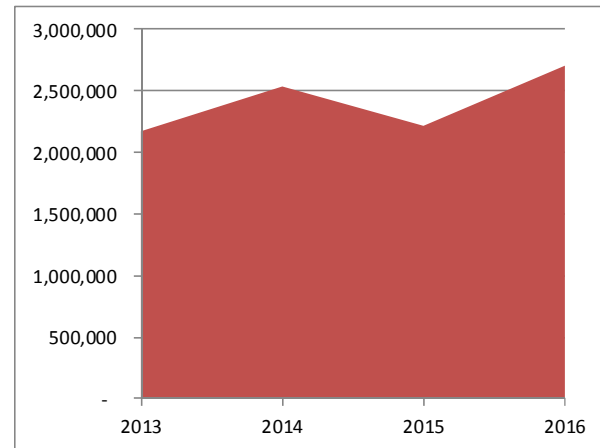
<b>FTE Summary</b>	<b>24.1</b>	<b>25.4</b>	<b>25.4</b>	<b>25.4</b>	<b>0.0%</b>
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\* FY 2014/15 decline due to transfer of Budget Division to Manager's Office.

## 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 2016/17 Budget Enhancements/Changes

**Personnel** None

**Non-Personnel** Decrease/reallocation of \$34,500 to other fund areas of indigent defense.

## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Conflict Counsel	129-0	1,524,175	1,344,514	1,307,366	1,310,014	-2.6%
<b>Total</b>		<b>1,524,175</b>	<b>1,344,514</b>	<b>1,307,366</b>	<b>1,310,014</b>	<b>-2.6%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	-	-	-	-
Fines	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total General Fund</b>	-	-	-	-

Total Sources	-	-	-	-
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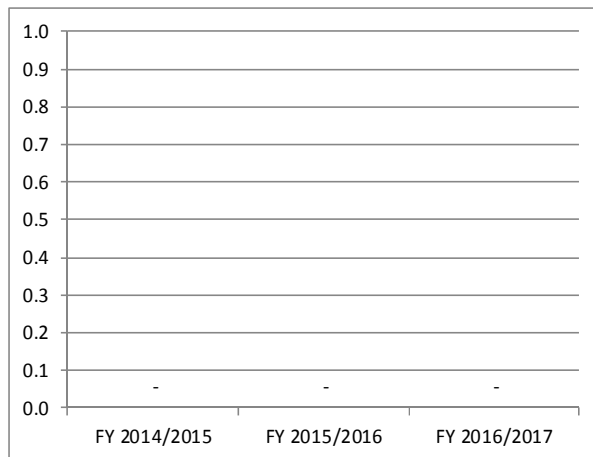
#### Uses

Salaries & Wages	-	-	-	-	
Employee Benefits	-	-	-	-	
Services & Supplies	1,524,175	1,344,514	1,307,366	1,310,014	-2.6%
<u>Other Financing Uses</u>	-	-	-	-	
<b>Total</b>	<b>1,524,175</b>	<b>1,344,514</b>	<b>1,307,366</b>	<b>1,310,014</b>	<b>-2.6%</b>

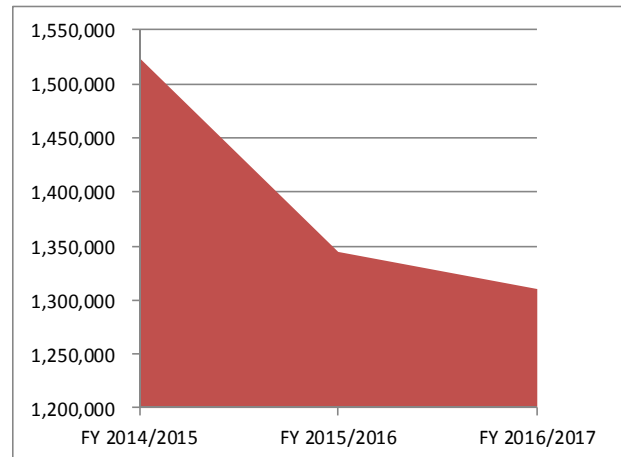
<b>Net General Fund Cost</b>	<b>1,524,175</b>	<b>1,344,514</b>	<b>1,307,366</b>	<b>1,310,014</b>	<b>-2.6%</b>
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<b>FTE Summary</b>	-	-	-	-
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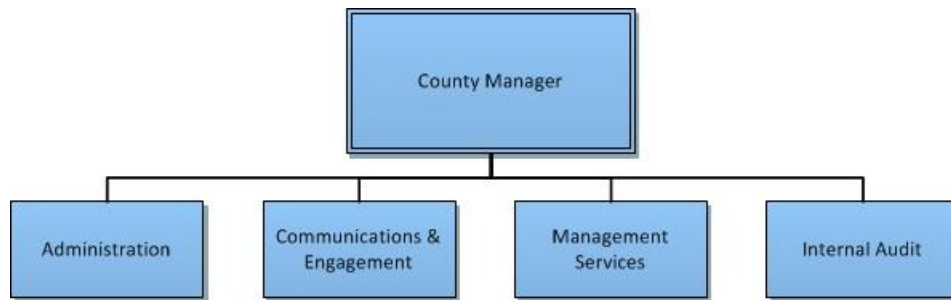
### Staffing Trend:



### 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.

- The FY 2016/2017 Emergency Management budget included funding for the Countywide Security project for half of the fiscal year. This budget will likely transition to the Washoe County Sheriff's Office during the fiscal year.
- *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 #1: BE RESPONSIVE AND PROACTIVE TO PENDING ECONOMIC IMPACTS**

- Implement proactive County Code revisions related to development and diversification in coordination with CSD.

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

- Develop County-wide Facility Master Plans including detention facility, County Complex, Courts, and other County facilities in coordination with CSD.
- Initiate the 800mhz rollout plan in coordination with Technology Services.

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

- Establish monitoring program and baseline for effects of medical marijuana on County services.
- Expand the current working group to be community-wide
- Implement an education campaign for public and staff regarding MME in Washoe County as a regulatory entity.

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

- Continue to conduct department and functional area presentations to BCC and other regional public meetings.
- Work with our regional partners to continue to share the County vision through videos, social media, presentations, etc.
- Streamline internal communications through tools such as an employee survey, videos of the month, tips of the day, department feature corner, and department feature of the month on washoecounty.us.
- Use training bulletins to promote leadership for everyone including: monthly leadership videos, tips of the week, email etiquette, manager tools, corporate license and broadcast on Inside Washoe.
- Roll out the Regional Call Center to the community using input from departments.

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

- Develop an employee-led engagement program that supports leadership, collaboration, service, communication, and appreciation.
- Support a culture of Yes by conducting employee training with an emphasis on solutions and workforce backing.
- Conduct an annual employee survey.
- Develop departmental employee recognition committee.

**FY 2016/17 Budget Enhancements/Changes**

- Personnel**
- (1) Addition of 27 new positions for the Countywide Security project to address security staffing at the Court Complex, Sparks Justice Court, Jan Evans, 350 S. Center/Downtown Library, and the County Complex (9<sup>th</sup> and Wells). Effective January 2, 2017.
    - (a) Addition of 19 County Security Officers
    - (b) Addition of seven Deputy Sheriffs
    - (c) Addition of one Sergeant
  - (2) Reclassification of Community Relations Manager to Communications Director
  - (3) Addition of one Fiscal Analyst I/II to support the Budget program
  - (4) Addition of one Fire Protection Officer for the Gerlach Fire Station – cost fully offset with reallocation of Fire Suppression Administration funding
  - (5) Addition of one Fire Services Community Coordinator for the Gerlach Fire Station – cost fully offset with reallocation of Fire Suppression Administration funding
  - (6) Addition of one Intermittent Fire Protection Officer for the Gerlach Fire Station
  - (7) Elimination of three Public Service Intern positions

**Non-Personnel** Addition of \$5,000 to supply computer equipment and workstation for new Fiscal Analyst

In addition, utility (\$10,200) and OPEB costs (\$314,333) are shown in the County Manager's budget for the first time in Fiscal Year 2016/2017.



**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Administration	101-1	1,191,575	1,532,660	1,318,606	1,600,721	4.4%
Countywide Initiatives	101-11	11,374	60,618	60,203	44,404	-26.7%
Grants	101-3	256,187	356,266	356,991	147,796	-58.5%
Emergency Management	101-5	817,873	1,519,086	1,239,610	1,267,131	-16.6%
Comm & Engagement	101-6	919,250	1,165,923	1,113,904	1,144,251	-1.9%
Management Services	101-8	1,519,052	1,382,951	1,414,750	1,667,687	20.6%
Internal Audit	101-9	145,003	155,632	156,778	166,942	7.3%
Community Support	181-0	213,816	362,587	357,087	269,761	-25.6%
Fire Suppression	187-0	692,582	1,093,923	918,886	897,995	-17.9%
<b>Total</b>		<b>5,766,712</b>	<b>7,629,646</b>	<b>6,936,815</b>	<b>7,206,688</b>	<b>-5.5%</b>

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

Licenses and Permits	373,264	365,000	365,000	365,000	0.0%
Intergovernmental	176,873	186,110	186,144	213,142	
Charges for Services	11,188	20,000	14,100	11,000	
Fines and Forfeitures	66,739	35,000	35,000	60,000	71.4%
Miscellaneous	(12,085)	40,000		-	
Other Sources	-	-	-	-	
<b>Total General Fund</b>	<b>615,979</b>	<b>646,110</b>	<b>600,244</b>	<b>649,142</b>	<b>0.5%</b>

**Other Restricted Funds**

Licenses and Permits	46,412	-	-	-	
Intergovernmental	732,884	1,328,082	1,085,404	76,134	-94.3%
Charges for Services	600	-	-	-	
Miscellaneous	8,500	8,500	8,500	-	
<b>Total - Other Funds</b>	<b>788,396</b>	<b>1,336,582</b>	<b>1,093,904</b>	<b>76,134</b>	<b>-94.3%</b>

Total Sources	1,404,375	1,982,692	1,694,148	725,276	-63.4%
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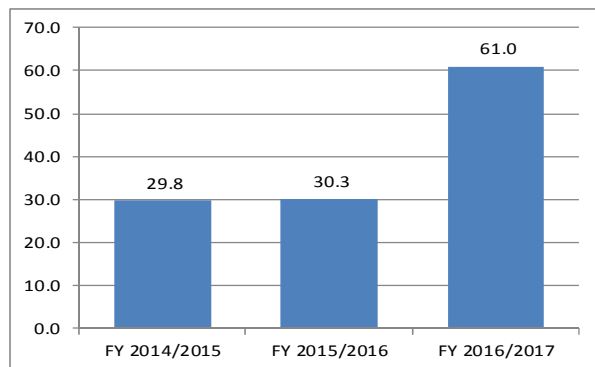
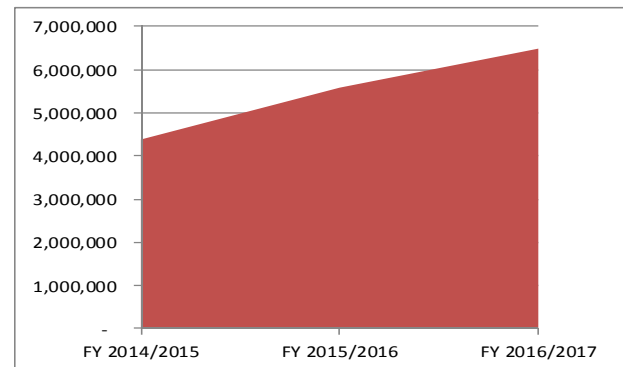
**Uses**

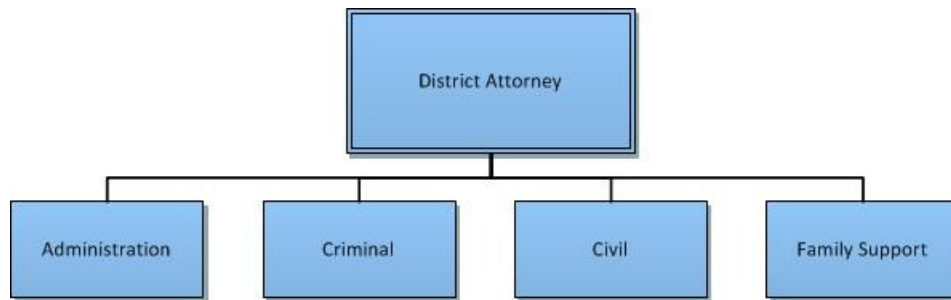
Salaries & Wages	2,301,468	2,635,057	2,581,430	3,365,791	27.7%
Employee Benefits	885,922	1,088,162	1,058,483	1,801,051	65.5%
Services & Supplies	2,548,410	3,857,442	3,247,917	2,029,346	-47.4%
Capital Outlay	30,913	48,985	48,985	10,500	
Other Financing Uses	-	-	-	-	
<b>Total Uses</b>	<b>5,766,713</b>	<b>7,629,646</b>	<b>6,936,815</b>	<b>7,206,688</b>	<b>-5.5%</b>

Carry-forward Funding	(16,129)	70,312	64,893	-	
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<b>Net General Fund Cost</b>	<b>4,378,467</b>	<b>5,576,642</b>	<b>5,177,774</b>	<b>6,481,412</b>	<b>16.2%</b>
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<b>FTE Summary</b>	<b>29.8</b>	<b>30.3</b>	<b>30.3</b>	<b>61.0</b>	<b>101.7%</b>
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**Staffing Trend:****Net General Fund Cost:**

**DISTRICT ATTORNEY**

**Mission** The Office of the Washoe County District Attorney is committed 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 #2: KEEP SENIOR SERVICES ON PACE WITH RISING SENIOR POPULATION**

- Re-establish Multi-Disciplinary Team for Vulnerable Adults to identify gaps in service (Elder abuse and training grant)

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

- Augment existing "Expert Witness" budget for District Attorney's Office

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

- Hire an additional prosecutor for specialty courts and additional support staff- investigator, advocate, and legal secretaries- to assist in preparing and handling the upcoming impact of MME on both the civil and criminal divisions of the DA's office.

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

- Improve service delivery through the electronic codification of the Washoe County code.
- Improve outcomes for victims of crimes by hiring an additional investigator and advocate.
- Simplify workflows by hiring additional support staff in criminal and civil divisions of the DA's office.
- Improve outcomes for victims of crimes by hiring an additional investigator supervisor plus Victim Advocate and Forensic Interviewer for the Child Advocacy Program.

**FY 2016/17 Budget Enhancements/Changes**

- Personnel**
- (1) Addition of two new positions to address Specialty Court coverage requirements
    - (a) Deputy District Attorney III
    - (b) Legal Secretary
  - (2) Addition of one new Forensic Interviewer for the Child Advocacy Program
  - (3) Addition of one new Public Service Intern (Intermittent) – cost fully offset with reallocation from services & supplies
  - (4) Reallocate funding for three Deputy District Attorneys and one Legal Secretary– previously revenue and expense budgeted in District Attorney's Office now direct charged to Indigent Tax Levy Fund.
- Non-Personnel**
- (1) Reallocate \$20,000 from Services & Supplies to Personnel fund Public Service Intern
  - (2) Addition of \$9,425 for Services & Supplies to cover the cost of computer equipment, registrations, dues and travel for new positions

In addition, utility (\$179,200) and OPEB costs (\$1,698,364) are shown in the District Attorney's budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Criminal	106-1	12,884,919	13,885,553	13,591,898	15,287,914	10.1%
CARES/SART Division	106-2	275,473	332,794	332,770	317,090	-4.7%
Family Support Division	106-3	3,340,077	4,033,327	3,714,070	4,126,862	2.3%
Grants Division	106-5	28,344	165,212	165,312	30,000	-81.8%
Civil Division	106-7	3,337,591	3,614,500	3,564,979	3,972,868	9.9%
Drug Forfeitures	106-9	130,504	247,083	226,953	159,132	-35.6%
<b>Total</b>		<b>19,996,908</b>	<b>22,278,469</b>	<b>21,595,982</b>	<b>23,893,866</b>	<b>7.3%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	830,311	808,749	808,749	350,000	
Miscellaneous	<u>29,103</u>	<u>32,000</u>	<u>24,000</u>	<u>32,000</u>	
<b>Total General Fund</b>	<b>859,414</b>	<b>840,749</b>	<b>832,749</b>	<b>382,000</b>	<b>-54.6%</b>

Other Restricted Funds

Intergovernmental	2,292,695	2,997,096	2,678,068	2,907,266	-3.0%
Charges for Services	57,258	30,000	52,100	30,000	0.0%
Fines and Forfeitures	47,326	50,000	36,573	50,000	0.0%
Miscellaneous	<u>5,580</u>	<u>10,604</u>	<u>448</u>	<u>-</u>	
<b>Total - Other Funds</b>	<b>2,402,859</b>	<b>3,087,700</b>	<b>2,767,189</b>	<b>2,987,266</b>	<b>-3.3%</b>

Total Sources	3,262,273	3,928,449	3,599,938	3,369,266	-14.2%
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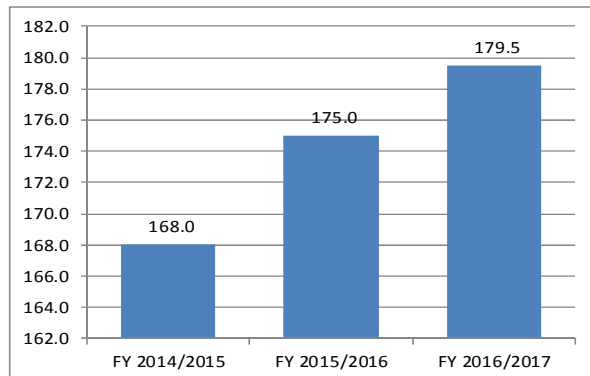
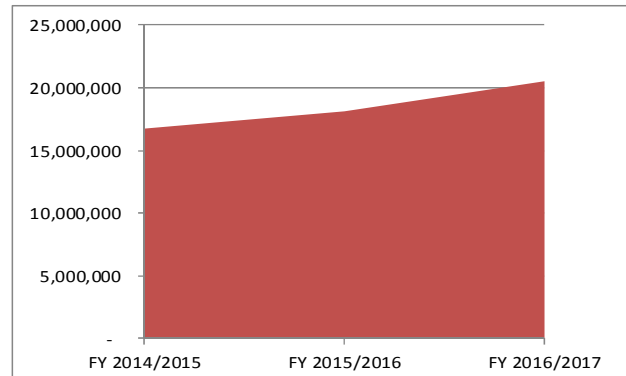
Uses

Salaries & Wages	13,117,007	14,260,002	13,692,983	14,011,938	-1.7%
Employee Benefits	5,435,666	6,016,683	6,006,426	8,077,359	34.2%
Services & Supplies	1,433,481	2,001,784	1,896,573	1,804,569	-9.9%
Capital Outlay	10,754	-	-	-	
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Uses</b>	<b>19,996,908</b>	<b>22,278,469</b>	<b>21,595,982</b>	<b>23,893,866</b>	<b>7.3%</b>

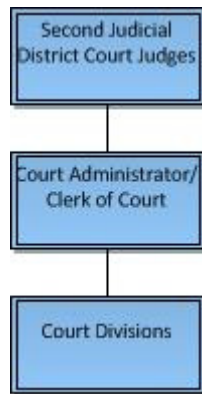
Carry-forward Funding	(10,232)	220,478	220,478	-	
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<b>Net General Fund Cost</b>	<b>16,744,867</b>	<b>18,129,542</b>	<b>17,775,566</b>	<b>20,524,600</b>	<b>13.2%</b>
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<b>FTE Summary</b>	<b>168.0</b>	<b>175.0</b>	<b>175.0</b>	<b>179.5</b>	<b>2.6%</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 \$10,000. This amount will increase to \$15,000, effective January 1, 2017. See NRS 4.370. 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, Self Help Center, Specialty Courts, Filing Office, Jury and Interpreter Services, Family Services, Discovery, Arbitration, Guardianship and Probate.

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

### FY 2016/17 Budget Enhancements/Changes

**Personnel**

- (1) Reclassification of Admin. Secretary II to Admin. Assistant
- (2) Court Administrator - salary increase
- (3) Reclassification of Law Library Assistant II and III positions to Law Library Assistant II/III positions
- (4) Addition of District Court Human Resources Analyst
- (5) Addition of District Court Sr. Technology Support Technician

**Non-Personnel** Reductions to Services and Supplies to cover Items #2, 4 and 5 above.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Administration Division	120-1	2,609,059	3,001,201	3,004,078	3,216,019	7.2%
General Jurisdiction Div.	120-2	5,781,407	11,939,962	10,604,743	8,389,496	-29.7%
Family Court Division	120-3	5,086,367	5,811,367	5,848,563	6,647,552	14.4%
Pre Trial Services Division	120-4	1,287,213	1,522,283	1,482,164	1,749,796	14.9%
Specialty Courts Division	120-5	1,687,321	2,848,032	2,613,319	1,787,831	-37.2%
Law Library	120-6	554,621	701,862	648,387	701,153	-0.1%
<b>Total</b>		<b>17,005,988</b>	<b>25,824,707</b>	<b>24,201,254</b>	<b>22,491,847</b>	<b>-12.9%</b>

**Sources and Uses**SourcesGeneral Fund

Property Taxes	2,421,394	2,502,544	2,530,356	2,586,695	3.4%
Charges for Services	863,506	814,000	799,164	814,000	0.0%
Fines	391,799	384,200	340,579	384,200	0.0%
<u>Miscellaneous</u>	<u>34,159</u>	<u>19,400</u>	<u>32,682</u>	<u>19,400</u>	<u>0.0%</u>
<b>Total General Fund</b>	<b>3,710,858</b>	<b>3,720,144</b>	<b>3,702,781</b>	<b>3,804,295</b>	<b>2.3%</b>

Other Restricted Funds

Intergovernmental Revenues	575,523	780,105	697,150	601,967	-22.8%
Charges for Services	1,078,995	1,201,500	996,723	1,201,500	0.0%
Fines	1,049,088	1,362,273	1,254,354	1,030,056	-24.4%
<u>Miscellaneous</u>	<u>151,057</u>	<u>86,172</u>	<u>100,000</u>	<u>-</u>	<u>-100.0%</u>
<b>Total - Other Funds</b>	<b>2,854,663</b>	<b>3,430,050</b>	<b>3,048,227</b>	<b>2,833,523</b>	<b>-17.4%</b>
<b>Total Sources</b>	<b>6,565,521</b>	<b>7,150,194</b>	<b>6,751,008</b>	<b>6,637,818</b>	<b>-7.2%</b>

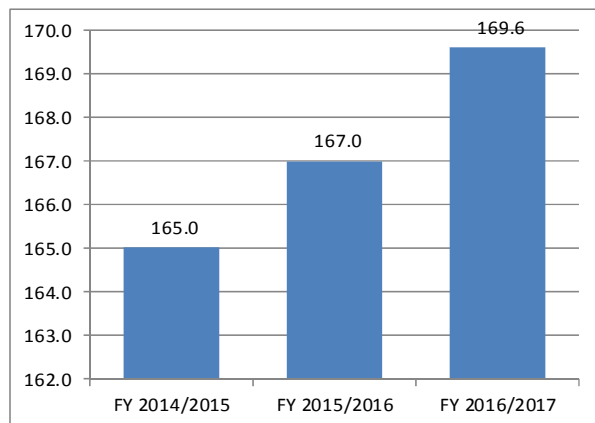
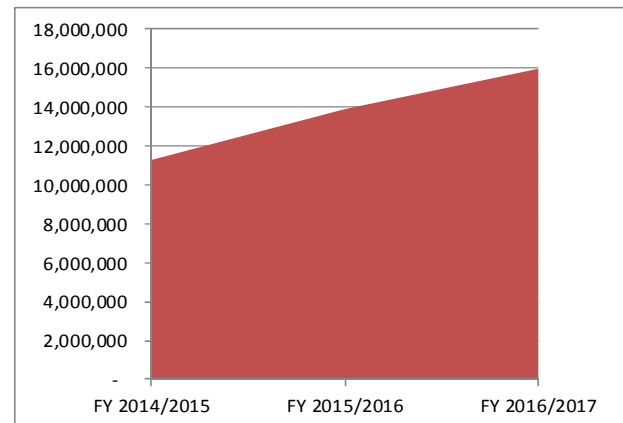
Uses

Salaries & Wages	9,152,225	10,767,926	10,292,816	11,191,941	3.9%
Employee Benefits	3,775,964	4,596,749	4,553,026	6,492,143	41.2%
Services & Supplies	3,981,439	6,321,920	5,323,418	4,301,305	-32.0%
<u>Capital Outlay</u>	<u>96,360</u>	<u>4,138,112</u>	<u>4,031,994</u>	<u>506,458</u>	<u>-87.8%</u>
<b>Total</b>	<b>17,005,988</b>	<b>25,824,707</b>	<b>24,201,254</b>	<b>22,491,847</b>	<b>-12.9%</b>

Carry-forward Funding	(829,530)	4,778,797	4,133,139	(112,145)	-102.3%
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<b>Net General Fund Cost</b>	<b>11,269,997</b>	<b>13,895,716</b>	<b>13,317,107</b>	<b>15,966,174</b>	<b>14.9%</b>
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<b>FTE Summary</b>	<b>165.0</b>	<b>167.0</b>	<b>167.0</b>	<b>169.6</b>	<b>1.6%</b>
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**Staffing Trend:****Net General Fund Cost:**

## HUMAN RESOURCES



<b>Mission</b>	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 #5: WORKING AS A PROFESSIONAL, UNIFIED TEAM**

- Update original 1999/2000 job class families and compensation philosophy is critical for future strategic focus of County services.
- 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.
- Educate all employees about job families/County services and compensation philosophy.

### FY 2016/17 Budget Enhancements/Changes

**Personnel** None.

**Non-Personnel** Continued Funding of Hay Group reclassification studies (\$75,000)



**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Human Resources	109-1	1,993,363	2,495,624	2,591,090	2,293,821	-8.1%
Labor Relations	109-2	206	-	-	-	
<b>Total</b>		<b>1,993,569</b>	<b>2,495,624</b>	<b>2,591,090</b>	<b>2,293,821</b>	<b>-8.1%</b>

**Sources and Uses**SourcesGeneral Fund

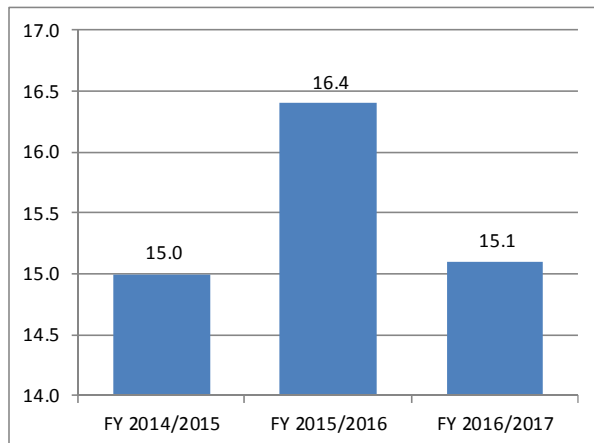
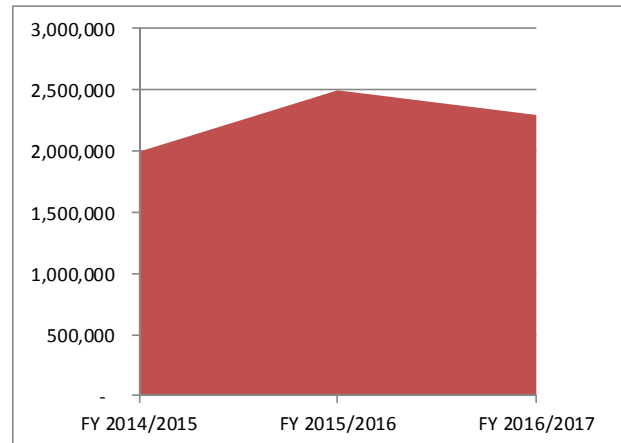
Miscellaneous	718	-	-	-	-
<b>Total Sources</b>	<b>718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Uses

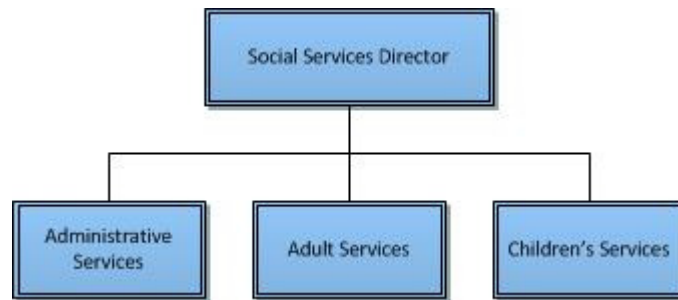
Salaries & Wages	1,169,485	1,335,839	1,509,290	1,208,269	-9.5%
Employee Benefits	448,610	497,489	490,799	645,986	29.8%
Services & Supplies	348,786	632,296	571,001	439,566	-30.5%
<u>Capital Outlay</u>	<u>26,688</u>	<u>30,000</u>	<u>20,000</u>		-100.0%
<b>Total</b>	<b>1,993,569</b>	<b>2,495,624</b>	<b>2,591,090</b>	<b>2,293,821</b>	<b>-8.1%</b>

<b>Net General Fund Cost</b>	<b>1,992,851</b>	<b>2,495,624</b>	<b>2,591,090</b>	<b>2,293,821</b>	<b>-8.1%</b>
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<b>FTE Summary</b>	<b>15.0</b>	<b>16.4</b>	<b>16.4</b>	<b>15.1</b>	<b>-7.9%</b>
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**Staffing Trend:****Net General Fund Cost:**

## HUMAN SERVICES DEPARTMENT



**Mission** The mission of the Washoe County Department of Human Services 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 Department of Human Services expenditure budget for FY 17 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 Social Services 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 nine 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, Information and Referral program, Case Management, Advocacy, Caregiver Support, DayBreak Adult Day Health, and Homemaker programs. Senior Services serves more than 1,600+ 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

### **Strategic Plan Initiatives**

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

- Complete integration of Social Services and Senior Services to the Human Services Agency.

### **FY 2016/17 Budget Enhancements/Changes**

In FY 2016/17, all indigent services costs (179-4) will be reflected in the Indigent Levy Fund, Fund 221. In addition, utility (\$90,600), and OPEB costs (\$81,969) are shown in the Social Services' budget for the first time in Fiscal Year 2016/2017.

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

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

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Social Services	179-1	1,178,159	1,558,957	1,425,818	1,763,545	13.1%
Homeless Services	179-2	213,484	200,516	212,857	72,615	-63.8%
Housing	179-3	45,800	135,647	135,809	135,784	0.1%
Indigent Services	179-4	15,520,243	16,218,654	16,218,654	16,948,493	4.5%
Behavior Health Program	179-5	56,876	416,772	174,155	153,373	-63.2%
<b>Total</b>		<b>17,014,562</b>	<b>18,530,546</b>	<b>18,167,293</b>	<b>19,073,810</b>	<b>2.9%</b>

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

<u>Charges for Services</u>	7,688	2,500	2,500	2,500	0.0%
<b>Total General Fund</b>	7,688	2,500	2,500	2,500	0.0%

**Other Restricted Funds**

Intergovernmental	242,544	581,239	345,642	167,670	-71.2%
Charges for Services	58,735	90,000	90,000	90,000	0.0%
Miscellaneous	263	4,500	4,662	-	-100.0%
<u>Transfers In</u>	-	-	-	-	
<b>Total - Other Funds</b>	301,542	675,739	440,304	257,670	-61.9%

<b>Total Sources</b>	309,230	678,239	442,804	260,170	-61.6%
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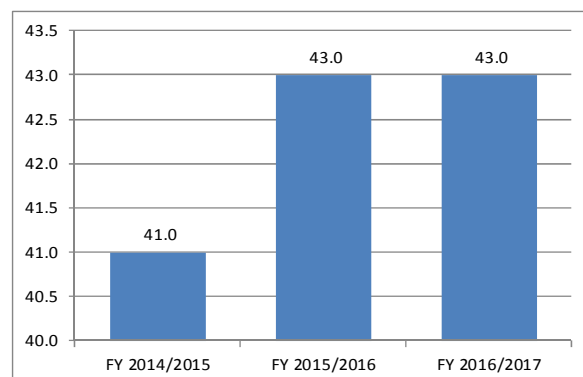
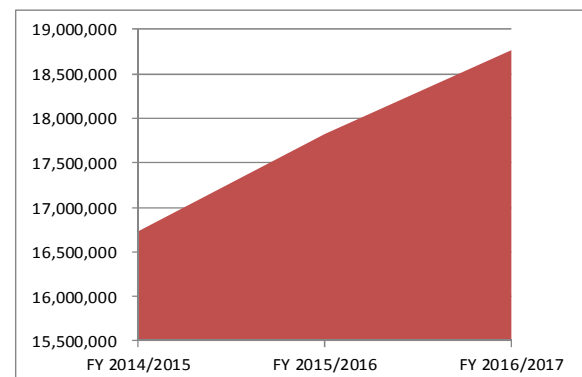
**Uses**

Salaries & Wages	2,459,612	3,211,485	2,936,252	775,893	-75.8%
Employee Benefits	1,029,257	1,344,555	1,302,795	458,738	-65.9%
Services & Supplies	13,487,296	13,608,006	13,832,746	890,686	-93.5%
Capital Outlay	38,397	366,500	95,500	-	-100.0%
<u>Transfers Out</u>	-	-	-	16,948,493	
<b>Total</b>	17,014,562	18,530,546	18,167,293	19,073,810	2.9%

Carry-Forward Funding	(25,140)	26,695	32,016	49,102	83.9%
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<b>Net General Fund Cost</b>	<b>16,730,472</b>	<b>17,825,612</b>	<b>17,692,473</b>	<b>18,764,538</b>	<b>5.3%</b>
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<b>FTE Summary</b>	<b>41.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>0.0%</b>
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**Staffing Trend:****Net General Fund Cost:**

**INCLINE CONSTABLE**

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

**Description** The Constable is a peace officer elected to office by Incline Village electors. His Office serves civil processes such as summons and complaints, small claims, notices of eviction, notices of hearings, writs of restitution and subpoenas. The Constable's Office assists the Washoe County Sheriff's Office and Nevada Highway Patrol with additional manpower 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 almost all court ordered civil standbys on domestic violence orders. Additionally the Constable's Office monitors subjects on pre-trial release and alternative sentencing out of Incline, Sparks, Reno Justice Court and District Court for those who live in the Incline Village area.

**Statutory Authority** NRS Chapter 258 - Constables

**FY 2016/17 Budget Enhancements/Changes**

None requested.

## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Incline Constable	126-0	112,170	154,011	153,074	165,776	7.6%
<b>Total</b>		<b>112,170</b>	<b>154,011</b>	<b>153,074</b>	<b>165,776</b>	<b>7.6%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	2,677	2,800	2,800	2,800	0.0%
<b>Total General Fund</b>	<b>2,677</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>0.0%</b>

Total Sources	2,677	2,800	2,800	2,800	0.0%
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#### Uses

Salaries & Wages	73,020	104,196	103,196	103,000	-1.1%
Employee Benefits	27,454	30,204	30,267	47,522	57.3%
Services & Supplies	11,696	19,611	19,611	15,254	-22.2%

#### Other Financing Uses

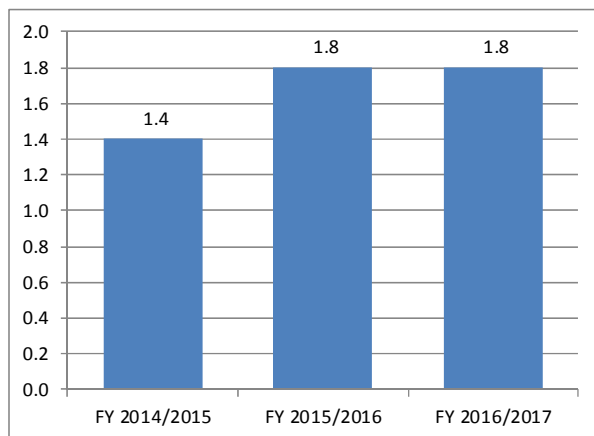
<b>Total</b>	<b>112,170</b>	<b>154,011</b>	<b>153,074</b>	<b>165,776</b>	<b>7.6%</b>
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Carry-forward Funding	-	251	251	-	
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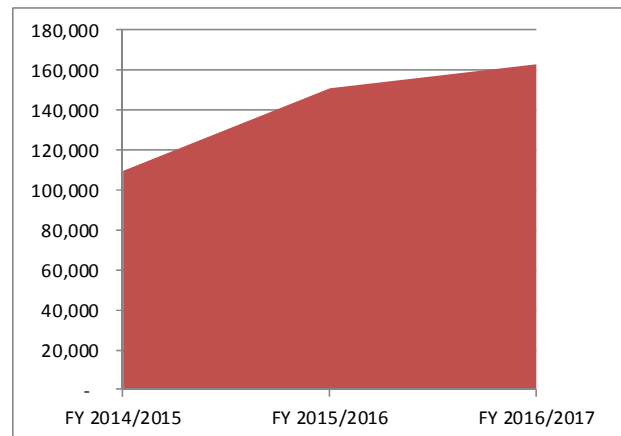
<b>Net General Fund Cost</b>	<b>109,493</b>	<b>150,960</b>	<b>150,023</b>	<b>162,976</b>	<b>8.0%</b>
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<b>FTE Summary</b>	<b>1.4</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>0.0%</b>
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### Staffing Trend:



### 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 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 2016/17 Budget Enhancements/Changes**

**Non-Personnel** Based on guidance from the State Department of Taxation, the budget for Groundwater Basins was eliminated in Fiscal Year 2016-17.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Indigent NRS 428-185	C180210	1,855,115	1,955,105	1,955,105	2,020,855	3.4%
China Spring Support	C180240	1,154,853	1,154,933	1,155,119	1,155,223	0.0%
Ethics Commission AB551	C280270	20,331	25,000	25,000	25,000	0.0%
Truckee Meadows Regional Planning	C180280	205,162	205,162	205,162	215,420	5.0%
Groundwater Basin	C180290	18,922	20,000	17,200	-	-100.0%
<b>Total</b>		<b>3,254,383</b>	<b>3,360,200</b>	<b>3,357,586</b>	<b>3,416,498</b>	<b>1.7%</b>

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

Property Tax	<u>2,988,586</u>	<u>3,089,094</u>	<u>3,123,072</u>	<u>3,031,283</u>	-1.9%
<b>Total</b>	2,988,586	3,089,094	3,123,072	3,031,283	-1.9%

**Uses**

Services & Supplies	<u>3,254,383</u>	<u>3,360,200</u>	<u>3,357,586</u>	<u>3,416,498</u>	1.7%
<b>Total</b>	3,254,383	3,360,200	3,357,586	3,416,498	1.7%

<b>Net General Fund Cost</b>	<b>265,797</b>	<b>271,106</b>	<b>234,514</b>	<b>385,215</b>	<b>42.1%</b>
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**JUSTICE COURT – INCLINE**

**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 2016/17 Budget Enhancements/Changes**

None requested. However, the cost of the building lease (\$87,250) and utility costs for the Court is shown in the department's budget for the first time in Fiscal Year 2016/2017.



## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Incline Justice Court	125-1	480,636	517,443	498,844	652,653	26.1%
<b>Total</b>		<b>480,636</b>	<b>517,443</b>	<b>498,844</b>	<b>652,653</b>	<b>26.1%</b>

### Sources and Uses

#### Sources

##### General Fund

##### Charges for Services

Fines & Forfeitures	168,495	201,000	201,000	201,000	0.0%
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<b>Total General Fund</b>	168,495	201,000	201,000	201,000	0.0%
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Total Sources	168,495	201,000	201,000	201,000	0.0%
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#### Uses

Salaries & Wages	324,716	341,112	333,844	351,927	3.2%
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Employee Benefits	135,242	145,971	144,640	180,736	23.8%
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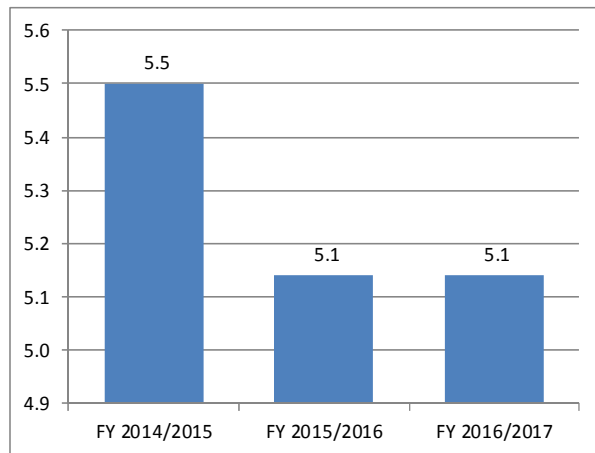
Services & Supplies	20,678	30,360	20,360	119,991	295.2%
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<b>Total</b>	480,636	517,443	498,844	652,654	26.1%
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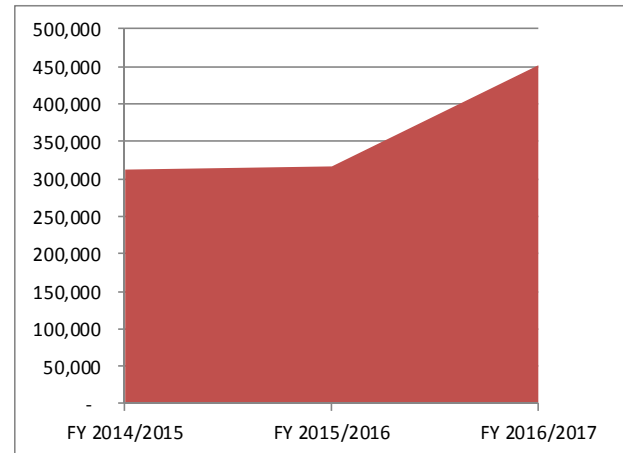
<b>Net General Fund Cost</b>	<b>312,141</b>	<b>316,443</b>	<b>297,844</b>	<b>451,654</b>	<b>42.7%</b>
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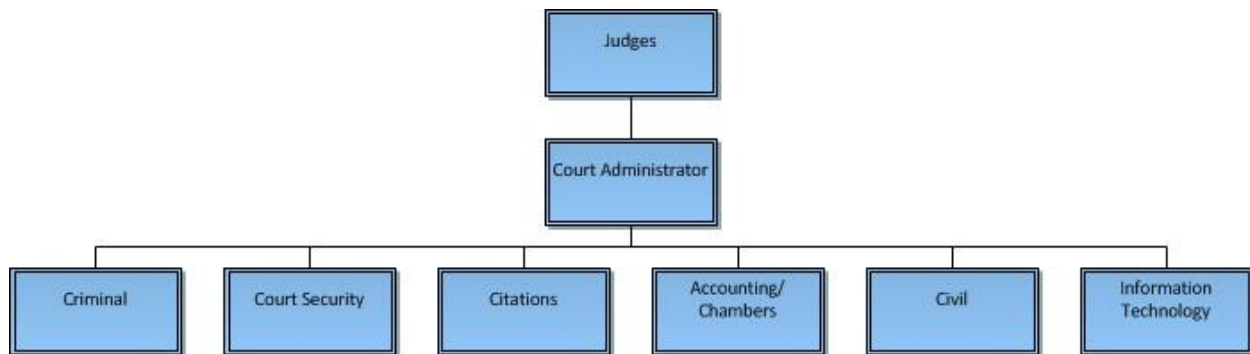
<b>FTE Summary</b>	<b>5.5</b>	<b>5.1</b>	<b>5.1</b>	<b>5.1</b>	<b>0.0%</b>
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### Staffing Trend:



### 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 (< \$10,000) 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

**FY 2016/17 Budget Enhancements/Changes**

**Personnel** None.

**Non-Personnel** Increase Court Reporter/Transcripts budget by \$15,000.

Increase Service Contract budget by \$10,000.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2014/15 to 2015/16
Reno Justice Court	125-3	4,906,119	5,997,628	5,435,027	6,464,283	7.8%
<b>Total</b>		<b>4,906,119</b>	<b>5,997,628</b>	<b>5,435,027</b>	<b>6,464,283</b>	<b>7.8%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	200	1,500	1,500	1,500	0.0%
Fines	2,501,783	2,688,200	2,638,000	2,686,300	-0.1%
Miscellaneous	3,268	3,500	3,500	3,500	0.0%
Transfers fr Other Restricted Funds	<u>190,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total General Fund</b>	<b>2,695,442</b>	<b>2,693,200</b>	<b>2,643,000</b>	<b>2,691,300</b>	<b>-0.1%</b>

Other Restricted Funds

Intergovernmental	-	25,200	-	-	-100.0%
Charges for Services	100,000	100,000	100,000	100,000	0.0%
Fines	90,286	250,169	133,355	133,355	-46.7%
<u>Transfers fr Other Restricted Funds</u>	<u>-</u>	<u>52,248</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>
<b>Total - Other Funds</b>	<b>190,286</b>	<b>427,617</b>	<b>233,355</b>	<b>233,355</b>	<b>-45.4%</b>

Total Sources		2,885,728	3,120,817	2,876,355	2,924,655	-6.3%
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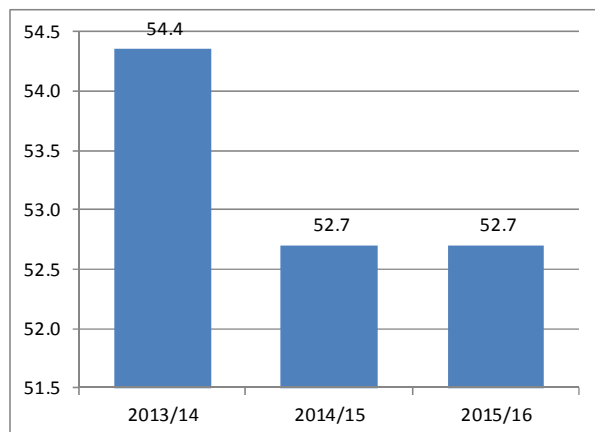
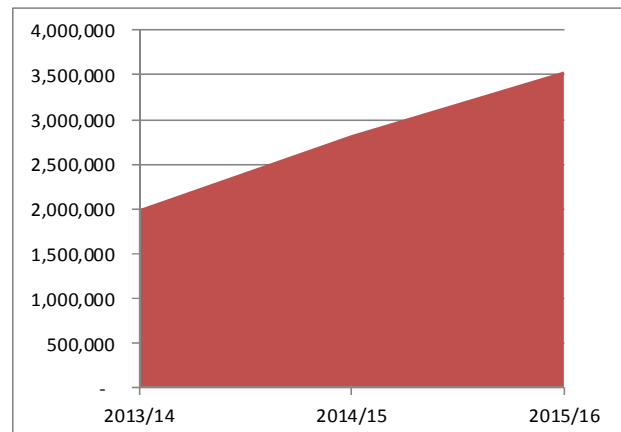
Uses

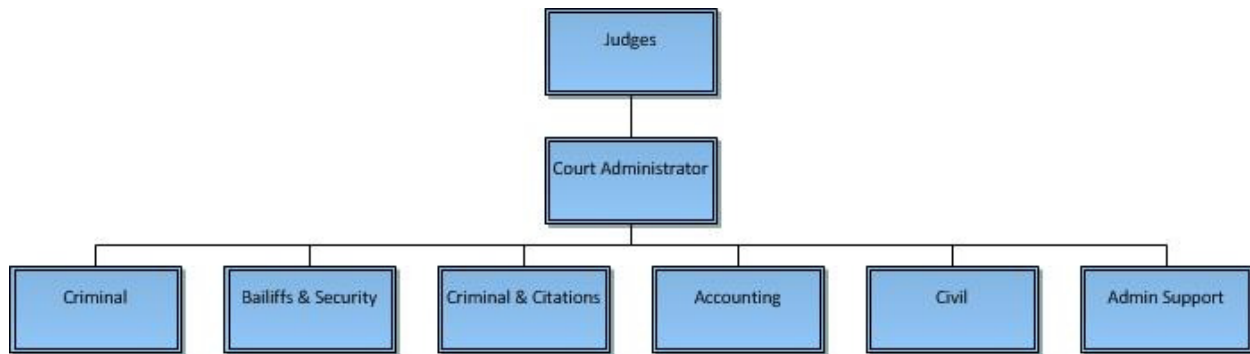
Salaries & Wages	3,354,521	3,925,704	3,632,877	3,971,666	1.2%
Employee Benefits	1,239,884	1,511,725	1,421,212	2,069,707	36.9%
Services & Supplies	311,714	560,199	380,938	422,910	-24.5%
<u>Other Financing Uses</u>	-	-	-	-	
<b>Total</b>	<b>4,906,119</b>	<b>5,997,628</b>	<b>5,435,027</b>	<b>6,464,283</b>	<b>7.8%</b>

Carry-forward Funding		22,824	50,460	39,275	-	-100.0%
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<b>Net General Fund Cost</b>		<b>1,997,567</b>	<b>2,826,351</b>	<b>2,519,397</b>	<b>3,539,628</b>	<b>25.2%</b>
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<b>FTE Summary</b>		<b>54.4</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 2016/17 Budget Enhancements/Changes**

**Personnel** (1) Reclassification of Court Clerk III to Supervisory Clerk III  
 (2) Intermittent Bailiff  
 (3) Chief Justice pay  
 (4) Deputy Clerk II for third judge  
 (5) Bailiff for third judge

**Non-Personnel** Sundry costs for third judge.

In addition, the cost of the building lease (\$227,136) and utility costs (\$24,800) for the Court is shown in the department's budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Sparks Justice Court	125-4	2,313,057	2,515,356	2,533,160	3,313,115	31.7%
<b>Total</b>		<b>2,313,057</b>	<b>2,515,356</b>	<b>2,533,160</b>	<b>3,313,115</b>	<b>31.7%</b>

**Sources and Uses**SourcesGeneral Fund

Fines & Forfeitures	998,047	1,017,000	870,350	977,000	-3.9%
<b>Total General Fund</b>	<b>998,047</b>	<b>1,017,000</b>	<b>870,350</b>	<b>977,000</b>	<b>-3.9%</b>

Other Restricted Funds

Fines & Forfeitures	-	15,017	-	-	-100.0%
<b>Total - Other Funds</b>	<b>-</b>	<b>15,017</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>

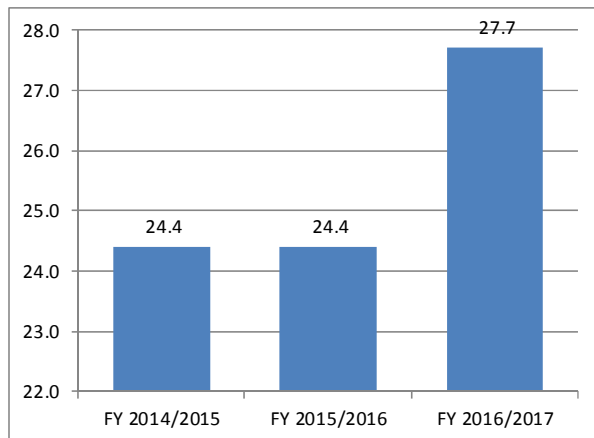
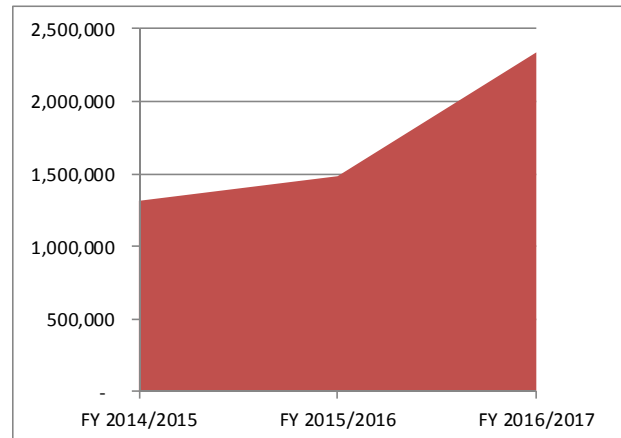
Total Sources	998,047	1,032,017	870,350	977,000	-5.3%
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Uses

Salaries & Wages	1,575,645	1,656,622	1,683,196	1,890,914	14.1%
Employee Benefits	654,006	726,869	741,193	1,033,498	42.2%
Services & Supplies	81,411	131,865	108,771	388,703	194.8%
Capital Outlay	1,995				
<u>Other Financing Uses</u>	-	-	-	-	
<b>Total</b>	<b>2,313,057</b>	<b>2,515,356</b>	<b>2,533,160</b>	<b>3,313,115</b>	<b>31.7%</b>

<b>Net General Fund Cost</b>	<b>1,315,010</b>	<b>1,483,339</b>	<b>1,662,810</b>	<b>2,336,115</b>	<b>57.5%</b>
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<b>FTE Summary</b>	<b>24.4</b>	<b>24.4</b>	<b>24.4</b>	<b>27.7</b>	<b>13.5%</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 2016/17 Budget Enhancements/Changes**

None requested.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Wadsworth Justice Court	125-7	263,749	374,523	371,788	320,827	-14.3%
<b>Total</b>		<b>263,749</b>	<b>374,523</b>	<b>371,788</b>	<b>320,827</b>	<b>-14.3%</b>

**Sources and Uses**SourcesGeneral Fund

Fines & Forfeitures	178,170	211,250	211,250	211,250	0.0%
Total Sources	178,170	211,250	211,250	211,250	0.0%

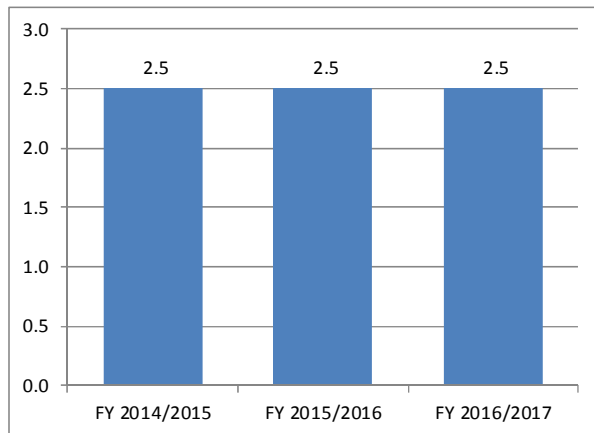
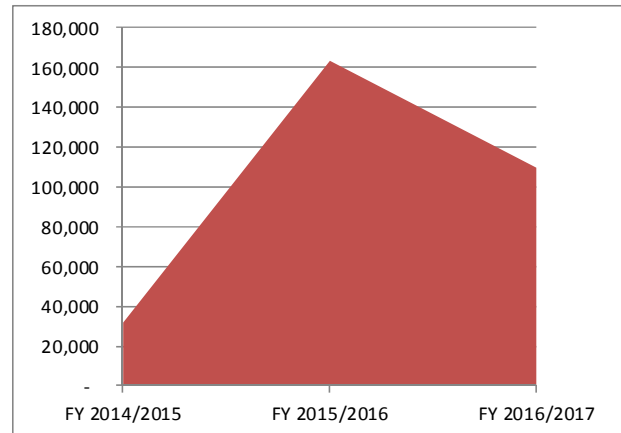
Uses

Salaries & Wages	175,272	197,499	187,156	191,116	-3.2%
Employee Benefits	64,877	69,471	77,079	110,723	59.4%
Services & Supplies	16,671	69,482	69,482	18,988	-72.7%
Capital Outlay	6,929	38,071	38,071	-	-100.0%
<b>Total</b>	<b>263,749</b>	<b>374,523</b>	<b>371,788</b>	<b>320,827</b>	<b>-14.3%</b>

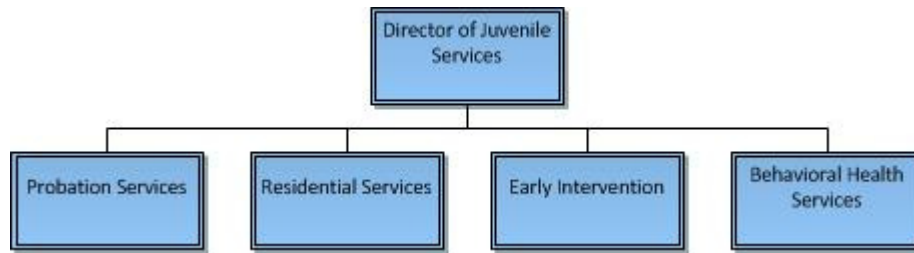
Carry-forward Funding	53,851	-	-	-	-100.0%
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<b>Net General Fund Cost</b>	<b>31,728</b>	<b>163,273</b>	<b>160,538</b>	<b>109,577</b>	<b>-32.9%</b>
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<b>FTE Summary</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<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 *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

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

The *Detention 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.

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



## **Strategic Plan Initiatives**

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

- Improve youth development programming in Wittenburg Hall by providing in-house substance abuse programming.

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

- Install perimeter fence/gate system for external housing unit access to improve detention facility safety and construct fire exit doors for Wittenburg Hall C-Pod.
- Improve radio communications.

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

- Further develop our automated case management system to provide quality assurance and improve consistency of probation practice.

## **FY 2016/17 Budget Enhancements/Changes**

<b>Personnel</b>	Addition of one intermittent Investigative Assistant for backgrounds investigations.
	Increased Pool Position budget for intermittent positions in Detention to provide greater 24/7 coverage.
<b>Non-Personnel</b>	Reallocation of certain Services and Supplies costs to non-General Fund internal orders to offset the increased costs above.
	During FY 2015-16, the Sparks branch office was closed. Personnel and costs for this office, which was budgeted in Early Intervention Services, were reallocated to other budget units for the FY 2016-17 budget.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Administration	127-1	2,132,882	3,059,359	2,869,479	3,233,764	5.7%
Probation Services	127-2	4,647,471	4,843,218	4,510,733	5,287,089	9.2%
Juvenile Grants	127-3	996,348	2,076,694	1,667,000	518,243	-75.0%
Early Intervention Services	127-4	1,040,347	667,531	669,855	761,486	14.1%
Wittenberg Hall	127-5	5,020,754	5,526,904	5,305,264	6,252,904	13.1%
<b>Total</b>		<b>13,837,802</b>	<b>16,173,706</b>	<b>15,022,331</b>	<b>16,053,486</b>	<b>-0.7%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	51,869	47,000	47,000	47,000	0.0%
Fines	203,768	202,000	202,000	202,000	0.0%
Miscellaneous	40,255	45,600	45,600	45,600	0.0%
<b>Total General Fund</b>	<b>295,892</b>	<b>294,600</b>	<b>294,600</b>	<b>294,600</b>	<b>0.0%</b>

Other Restricted Funds

Intergovernmental	477,982	516,251	430,715	80,000	-84.5%
Charges for Services	620,854	315,000	315,000	438,243	39.1%
Miscellaneous	8,408	336,790	8,000	7,000	-97.9%
<b>Total - Other Funds</b>	<b>1,107,244</b>	<b>1,168,041</b>	<b>753,715</b>	<b>525,243</b>	<b>-55.0%</b>

Total Sources	1,403,136	1,462,641	1,048,315	819,843	-43.9%
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Uses

Salaries & Wages	7,991,573	8,598,955	8,078,337	8,676,949	0.9%
Employee Benefits	3,606,271	3,967,656	3,881,321	5,331,327	34.4%
Services & Supplies	2,239,958	3,607,095	3,062,674	2,045,210	-43.3%

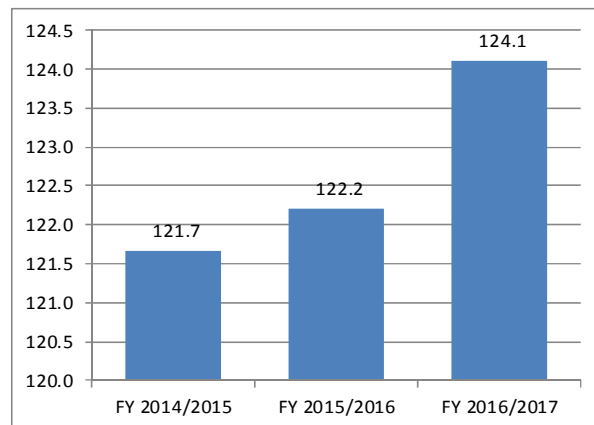
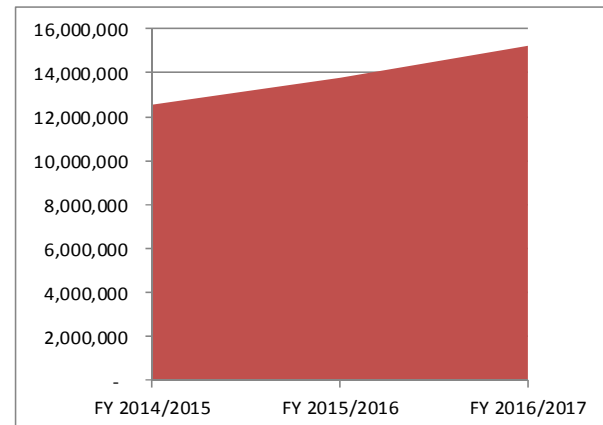
Other Financing Uses

<b>Total</b>	<b>13,837,802</b>	<b>16,173,706</b>	<b>15,022,332</b>	<b>16,053,486</b>	<b>-0.7%</b>
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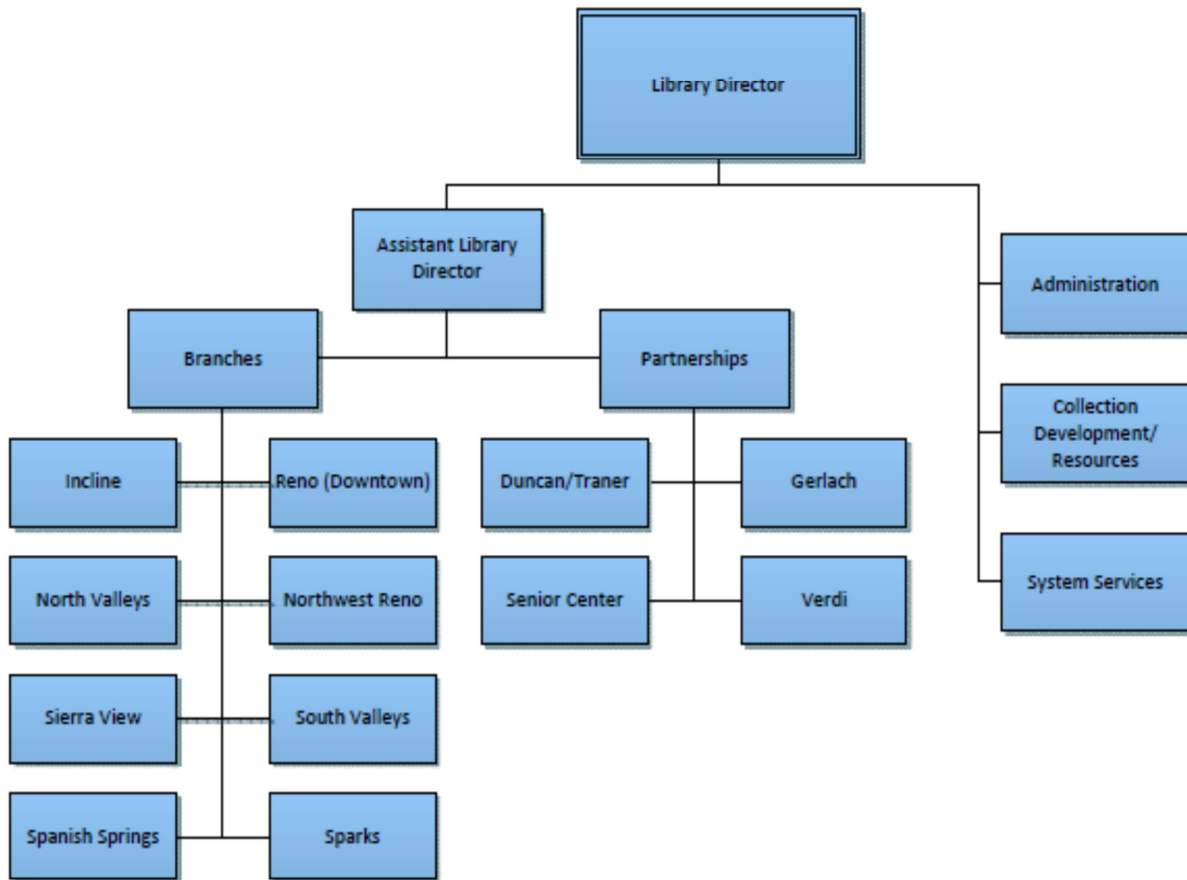
Carry-forward Funding	(110,342)	945,253	949,885	-	-100.0%
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<b>Net General Fund Cost</b>	<b>12,545,008</b>	<b>13,765,812</b>	<b>13,024,131</b>	<b>15,233,643</b>	<b>10.7%</b>
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<b>FTE Summary</b>	<b>121.7</b>	<b>122.2</b>	<b>122.2</b>	<b>124.1</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

**FY 2015/16 Budget Enhancements/Changes****Personnel**      None**Non-Personnel**   None

The building lease (\$226,185), utility (\$214,300), and OPEB costs (\$571,401) are shown in the Library department's budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Library Department	130-0	7,962,998	8,461,519	8,243,782	9,304,206	10.0%
<b>Total</b>		<b>7,962,998</b>	<b>8,461,519</b>	<b>8,243,782</b>	<b>9,304,206</b>	<b>10.0%</b>

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

Charges for Services	-	-	-	-	-
Fines and Forfeitures	76,663	90,000	90,000	90,000	0.0%
Miscellaneous	<u>38,318</u>	<u>37,200</u>	<u>37,200</u>	<u>37,200</u>	<u>0.0%</u>
<b>Total General Fund</b>	<b>114,981</b>	<b>127,200</b>	<b>127,200</b>	<b>127,200</b>	<b>0.0%</b>

**Other Restricted Funds**

Intergovernmental	53,682	51,627	51,627	-	-100.0%
Charges for Services	-	-	-	-	-
Miscellaneous	<u>224,910</u>	<u>202,425</u>	<u>202,425</u>	<u>-</u>	<u>-100.0%</u>
<b>Total - Other Funds</b>	<b>278,592</b>	<b>254,052</b>	<b>254,052</b>	<b>-</b>	<b>-100.0%</b>

Total Sources	393,573	381,252	381,252	127,200	-66.6%
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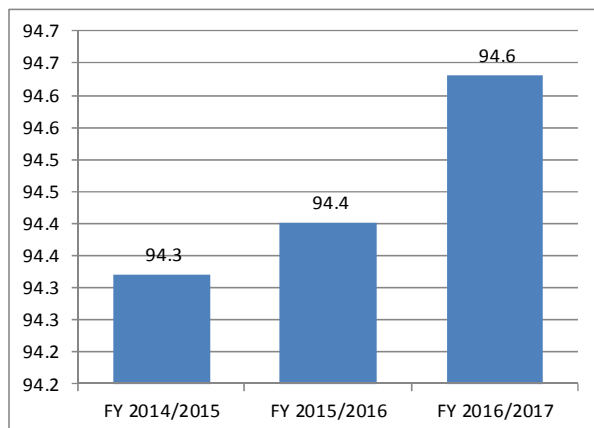
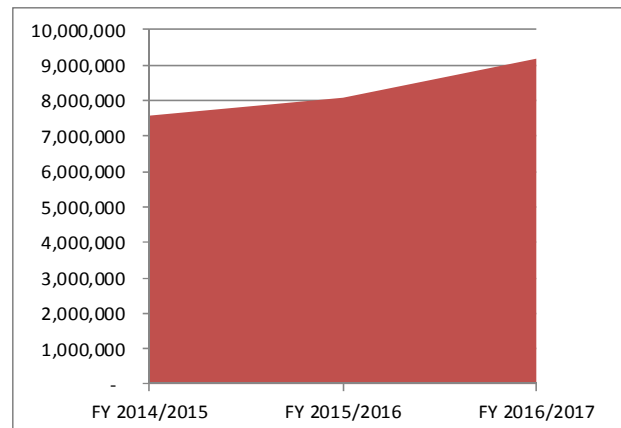
**Uses**

Salaries & Wages	5,242,617	5,466,084	5,280,541	5,450,444	-0.3%
Employee Benefits	2,092,257	2,296,996	2,282,187	3,003,191	30.7%
Services & Supplies	628,124	698,439	681,054	850,571	21.8%
Other Financing Uses	-	-	-	-	-
<b>Total Uses</b>	<b>7,962,998</b>	<b>8,461,519</b>	<b>8,243,782</b>	<b>9,304,206</b>	<b>10.0%</b>

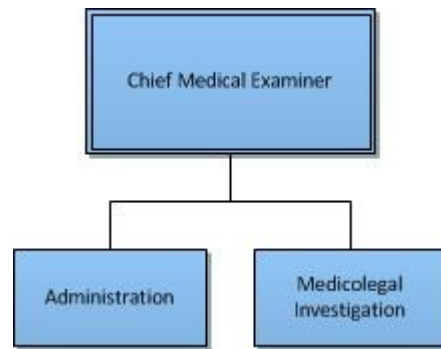
Carry-forward Funding	724	-	-	-	-
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<b>Net General Fund Cost</b>	<b>7,568,701</b>	<b>8,080,267</b>	<b>7,862,530</b>	<b>9,177,006</b>	<b>13.6%</b>
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<b>FTE Summary</b>	<b>94.3</b>	<b>94.4</b>	<b>94.4</b>	<b>94.6</b>	<b>0.2%</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 #1: BE RESPONSIVE AND PROACTIVE TO PENDING ECONOMIC IMPACTS**

- Continue developing the VertiQ report menu to upgrade MEO computerized case management systems.
- Develop Medical Examiner specific strategic and master plans.
- Plan and execute move to new ME facility when complete, utilizing a moving service, maintaining chain of custody and confidentiality where necessary.
- Implement the VertiQ system and develop report menu to upgrade our x-ray and computerized case management systems.

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

- Add an Investigator/Tech and an Office Support Specialist to enhance staffing, scene response, and increasing information requests.
- Train additional intermittent hourly employees to enhance staffing to provide scene response and bereavement services.

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

- Add an additional Assistant Medical Examiner to manage ever-increasing caseload, ensuring ability of office to produce highest quality work product.
- Upgrade radiography technique to LODOX system 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 #4: PREPARE FOR THE IMPACT OF MEDICAL MARIJUANA ON THE COUNTY**

- Improve drug death reporting capabilities in VertiQ database, for public health, law enforcement, and media responsiveness, and for MEO annual reporting purposes.

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

- Use the installation of the digital x-ray system to expedite turnaround times freeing up law enforcement from medical examiner case attendance.
- Implement well-constructed, professional MEO Annual Report that summarizes the annual workload and work types of the office, to meet national accreditation guidelines.
- Continue to build working relationships with Tissue Procurement Organization(s), with enhanced collaboration opportunities.
- Obtain NAME inspection for accreditation purposes in new facility.

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

- Write/edit and implement streamlined, non-redundant ME policies and procedures appropriate to new MEO facility, prior to NAME accreditation.

## **FY 2016/17 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** Additional \$61,000 in Services & Supplies, funded through increased revenues received from Medical Examiner contracts with user agencies.

In addition, utility (\$36,600), and OPEB costs (\$183,885) are shown in the Medical Examiner's budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Medical Examiner	153-0	2,223,714	2,716,790	2,641,790	2,980,573	9.7%
Coroner Fee	IN20277	11,613	159,479	159,479	26,000	-83.7%
<b>Total</b>		<b>2,235,327</b>	<b>2,876,269</b>	<b>2,801,269</b>	<b>3,006,573</b>	<b>4.5%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	698,731	574,000	635,000	635,000	10.6%
Miscellaneous	<u>39,308</u>	<u>36,000</u>	<u>36,565</u>	<u>36,560</u>	<u>1.6%</u>
<b>Total General Fund</b>	<b>738,039</b>	<b>610,000</b>	<b>671,565</b>	<b>671,560</b>	<b>10.1%</b>

Other Restricted Funds

Charges for Services	22,115	25,000	25,000	25,000	0.0%
Miscellaneous	<u>1,301</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0.0%</u>
<b>Total - Other Funds</b>	<b>23,416</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>0.0%</b>

Total Sources	761,455	636,000	697,565	697,560	9.7%
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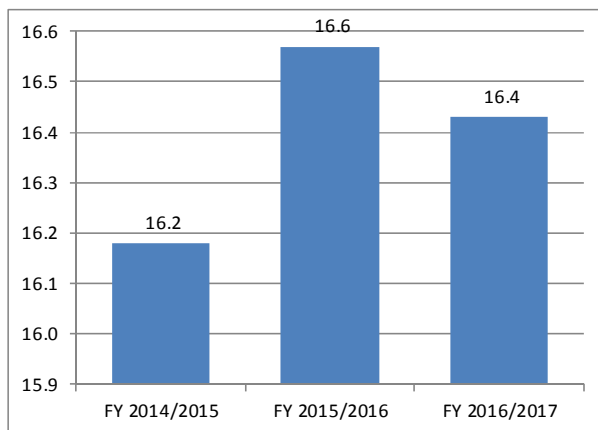
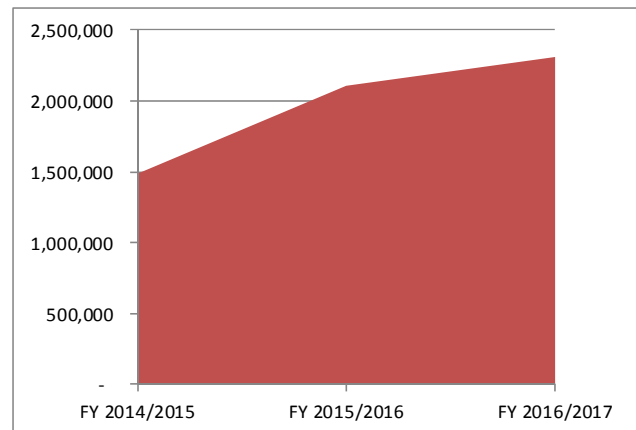
Uses

Salaries & Wages	1,328,389	1,669,716	1,526,488	1,610,144	-3.6%
Employee Benefits	475,383	583,017	568,387	811,540	39.2%
Services & Supplies	409,012	623,536	706,394	584,889	-6.2%
Capital Outlay	<u>22,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total</b>	<b>2,235,327</b>	<b>2,876,269</b>	<b>2,801,269</b>	<b>3,006,573</b>	<b>4.5%</b>

Carry-forward Funding	(11,804)	133,479	133,479	-	
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<b>Net General Fund Cost</b>	<b>1,485,676</b>	<b>2,106,790</b>	<b>1,970,225</b>	<b>2,309,013</b>	<b>9.6%</b>
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<b>FTE Summary</b>	<b>16.2</b>	<b>16.6</b>	<b>16.6</b>	<b>16.4</b>	<b>-0.8%</b>
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**Staffing Trend:****Net General Fund Cost:**



**OTHER POST EMPLOYMENT BENEFITS (OPEB)**

**Description** On May 11, 2010, the Board of County Commissioners established an OPEB Trust for the prefunding liability for retiree health benefits. Previously, the County funded the future liability for retiree health benefits through a General Fund transfer to the Pre-Funded Retiree Health Benefits Fund, a Special Revenue Fund. With the creation of the trust, the assets from Pre-Funded Retiree Health Benefits Fund were placed in the Trust, and the fund discontinued. The annually required funding of the long-term liability will now be paid as expense in the General Fund to the Trust Fund.

**FY 2016/17 Budget Enhancements/Changes**

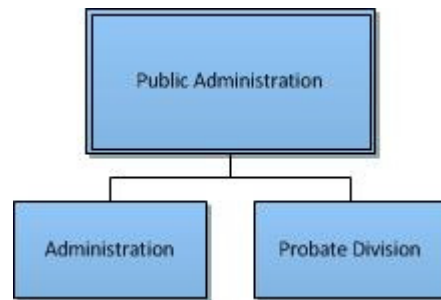
In FY 2016/17, the way that OPEB is budgeted in the County budget was changed. Rather than being centrally budgeted out of the General Fund in one cost center (below), OPEB is now allocated on a departmental and fund level to better present the full costs of departments. Total OPEB payments budgeted in FY 2016/17 equal \$20,946,000.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2014/15 to 2015/16
OPEB Contribution	C182020	18,700,000	17,680,000	17,680,000	-	-100.0%
<b>Total</b>		<b>18,700,000</b>	<b>17,680,000</b>	<b>17,680,000</b>	<b>-</b>	<b>-100.0%</b>

**Sources and Uses**

<u>Sources</u>	0	0	0	0	
<u>Uses</u>					
<u>Employee Benefits</u>	18,700,000	17,680,000	17,680,000	-	-100.0%
<b>Total</b>	18,700,000	17,680,000	17,680,000	-	-100.0%
<b>Net General Fund Cost</b>	<b>18,700,000</b>	<b>17,680,000</b>	<b>17,680,000</b>	<b>-</b>	<b>-100.0%</b>

**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

**FY 2015/16 Budget Enhancements/Changes**

**Personnel** Addition of one Office Support Specialist to assist with timely processing of estate cases.

**Non-Personnel** None

In addition, Utility (\$8,000) and OPEB costs (\$82,050) are shown in the Public Administrator's budget for the first time in Fiscal Year 2016/2017.

Programs	Fund Ctr	Actual	Adjusted Budget	Estimated	Final Budget	2015/16 to 2016/17
Public Administrator	159-0	982,479	1,030,457	1,009,868	1,211,056	17.5%
<b>Total</b>		<b>982,479</b>	<b>1,030,457</b>	<b>1,009,868</b>	<b>1,211,056</b>	<b>17.5%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	223,019	230,000	230,000	230,000	0.0%
Fines	-	-	-	-	
Miscellaneous	-	-	-	-	
<b>Total General Fund</b>	<b>223,019</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>0.0%</b>

Total Sources	223,019	230,000	230,000	230,000	0.0%
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Uses

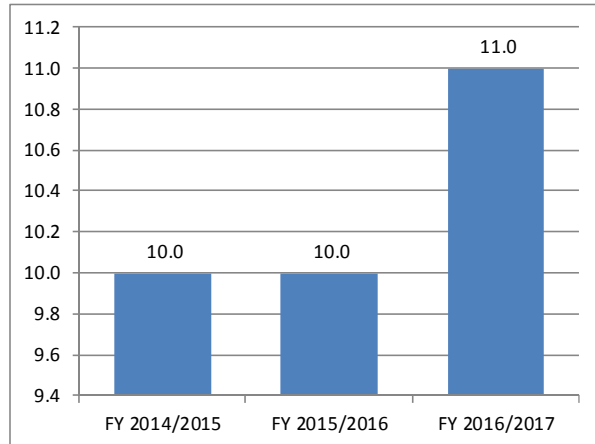
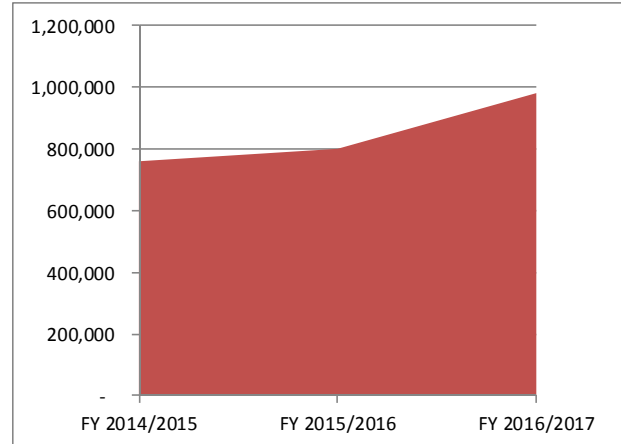
Salaries & Wages	658,616	673,877	663,083	720,968	7.0%
Employee Benefits	282,608	303,718	302,924	429,477	41.4%
Services & Supplies	41,255	52,862	43,861	60,611	14.7%

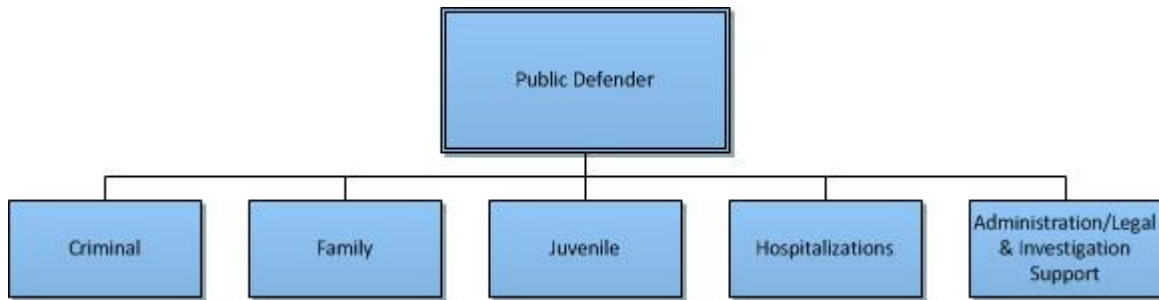
Other Financing Uses

<b>Total</b>	<b>982,479</b>	<b>1,030,457</b>	<b>1,009,868</b>	<b>1,211,056</b>	<b>17.5%</b>
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<b>Net General Fund Cost</b>	<b>759,460</b>	<b>800,457</b>	<b>779,868</b>	<b>981,056</b>	<b>22.6%</b>
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<b>FTE Summary</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>11.0</b>	<b>10.0%</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 #5: WORKING AS A PROFESSIONAL, UNIFIED TEAM**

- Increase participation of University of Nevada, Reno in Public Defender's Office Bail Project and increase collaboration of District Attorney and Courts in addressing bail at initial arraignment proceedings.
- Help Court identify and administer a PreTrial Risk Assessment Instrument for adult jail population and develop process for use of Risk Assessment in therapeutic court admission.
- Contact local legal aid non-profit and investigate/evaluate collaboration and use of legal aid attorneys at Public Defender facility/

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

- Expand Social Work Internship program with UNR to increase service delivery to other county/state agencies and represented persons.

**FY 2016/17 Budget Enhancements/Changes**

**Personnel** (1) Reclassification of one Legal Secretary to Legal Secretary Supervisor  
(2) Addition of one Deputy Public Defender III – costs partially offset with savings from staff turnover and zeroing out Pooled Position budget. Remainder of funding reallocated from Conflict Counsel.

**Non-Personnel** (1) Increase of \$20,000 for Expert Witness Fees related to increased Category A and Criminal caseload per conflict policy.  
(2) Increase of \$45,000 for Psychiatric Evaluations related to increased Category A and Criminal caseload per conflict policy.

**Non-Personnel cont.**

(3) Increase of \$2,900 for Equipment Services charges related to vehicle reassigned to the Public Defender's Office from the Assessor's Office.

In addition, utility (\$23,300) and OPEB costs (\$698,681) are shown in the Public Defender's budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Public Defender	124-0	7,422,302	8,204,105	8,055,716	9,214,136	12.3%
<b>Total</b>		<b>7,422,302</b>	<b>8,204,105</b>	<b>8,055,716</b>	<b>9,214,136</b>	<b>12.3%</b>

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

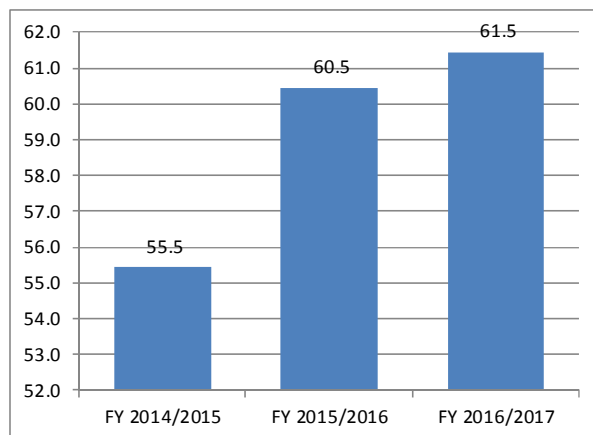
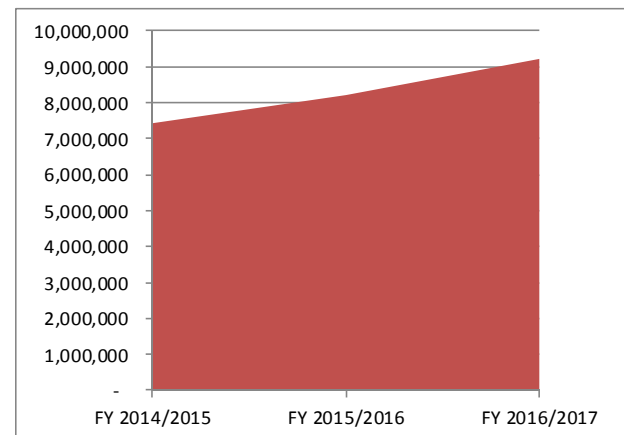
Charges for Services	190,355	230,000	230,000	230,000	0.0%
Fines	-	-	-	-	
Miscellaneous	-	-	-	-	
<b>Total General Fund</b>	<b>190,355</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>0.0%</b>
<b>Total Sources</b>	<b>190,355</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>0.0%</b>

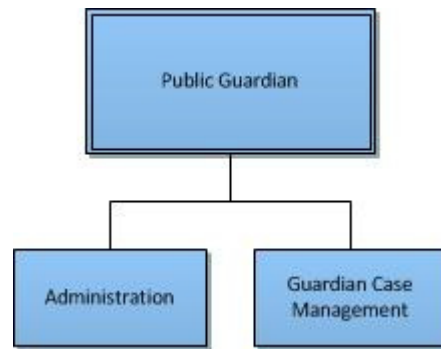
**Uses**

Salaries & Wages	5,183,541	5,701,575	5,575,530	5,753,055	0.9%
Employee Benefits	1,984,291	2,296,379	2,236,888	3,145,362	37.0%
Services & Supplies	444,825	436,151	473,298	545,719	25.1%
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total</b>	<b>7,612,657</b>	<b>8,434,105</b>	<b>8,285,716</b>	<b>9,444,136</b>	<b>12.0%</b>

<b>Net General Fund Cost</b>	<b>7,422,302</b>	<b>8,204,105</b>	<b>8,055,716</b>	<b>9,214,136</b>	<b>12.3%</b>
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<b>FTE Summary</b>	<b>55.5</b>	<b>60.5</b>	<b>60.5</b>	<b>61.5</b>	<b>1.7%</b>
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**Staffing Trend:****Net General Fund Cost:**

**PUBLIC GUARDIAN**

<b>Mission</b>	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.
<b>Description</b>	Providing professional, efficient guardianship services which fulfill mandated legal responsibilities; including the protection of assets, the enhancement of wards' quality of life; educating the community on available less restrictive alternatives; and participating in proposing innovative legislative changes.
<b>Values</b>	<ul style="list-style-type: none"> <li>○ Civil rights of our citizens</li> <li>○ We will protect and promote the well-being of individuals served</li> <li>○ Teamwork</li> <li>○ Standards and Ethics of Professional guardians</li> </ul>
<b>Statutory Authority</b>	NRS 159 – Guardianships; NRS 253 – Public Guardians

**FY 2016/17 Budget Enhancements/Changes**

**Personnel**      None

**Non-Personnel**   None

In addition, building lease (\$21,821), utility (\$5,800), and OPEB costs (\$133,863) are shown in the Public Guardian's budget for the first time in Fiscal Year 2016/2017.

## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Public Guardian	157-0	1,535,532	1,716,769	1,624,335	1,885,774	9.8%
Public Guardian Donation	IN20334	-	2,544	2,544	-	
<b>Total</b>		<b>1,535,532</b>	<b>1,719,313</b>	<b>1,626,879</b>	<b>1,885,774</b>	<b>9.7%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	130,254	150,000	150,000	150,000	0.0%
<b>Total General Fund</b>	<b>130,254</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0.0%</b>
Total Sources	130,254	150,000	150,000	150,000	0.0%

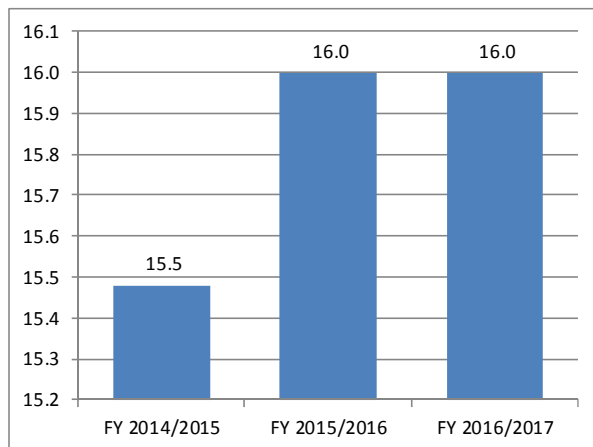
#### Uses

Salaries & Wages	1,044,458	1,143,436	1,087,119	1,123,885	-1.7%
Employee Benefits	444,638	500,672	486,555	663,360	32.5%
<u>Services &amp; Supplies</u>	<u>46,436</u>	<u>75,205</u>	<u>53,205</u>	<u>98,529</u>	31.0%
<b>Total</b>	<b>1,535,532</b>	<b>1,719,313</b>	<b>1,626,879</b>	<b>1,885,774</b>	<b>9.7%</b>
Carry-Forward Funding	-	2,544	2,544	-	-100.0%

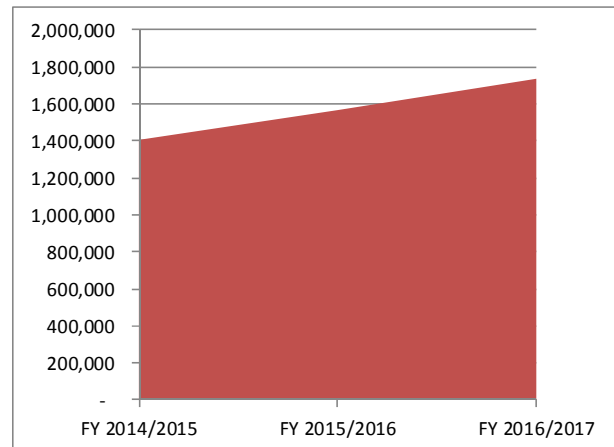
<b>Net General Fund Cost</b>	<b>1,405,278</b>	<b>1,566,769</b>	<b>1,474,335</b>	<b>1,735,774</b>	<b>10.8%</b>
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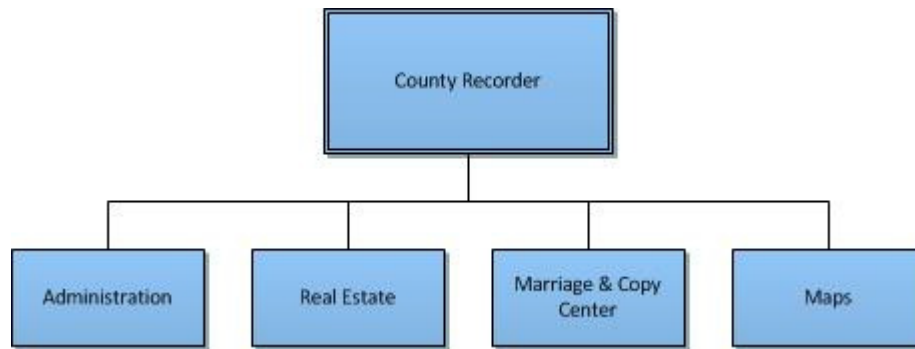
<b>FTE Summary</b>	<b>15.5</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>0.0%</b>
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### Staffing Trend:



### Net General Fund Cost:



**RECORDER**

**Mission** 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 a variety of Nevada Revised Statutes.

**Statutory Authority** NRS 247 – County Recorders

**FY 2016/17 Budget Enhancements/Changes**

None requested. However, utility (\$7,000), and OPEB costs (\$150,399) are shown in the Recorder's Office budget for the first time in Fiscal Year 2016/2017.



**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Administration	111-0	297,578	406,665	403,013	462,132	13.6%
Real Estate	111-0	1,184,575	1,336,735	1,215,911	1,449,648	8.4%
Marriage & Copy Center	111-0	69,746	95,105	20,474	13,909	-85.4%
Maps	111-0	160,330	153,061	196,812	255,196	66.7%
Recorder Tech Fund	IN20014	122,817	3,069,003	3,069,003	355,000	-88.4%
<b>Total</b>		<b>1,835,046</b>	<b>5,060,569</b>	<b>4,905,213</b>	<b>2,535,885</b>	<b>-49.9%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	2,123,031	2,364,500	2,203,075	2,253,600	-4.7%
Fines	111,744	75,000	125,000	125,000	66.7%
<b>Total General Fund</b>	<b>2,234,775</b>	<b>2,439,500</b>	<b>2,328,075</b>	<b>2,378,600</b>	<b>-2.5%</b>

Other Restricted Funds

Charges for Services	321,021	325,000	320,000	320,000	-1.5%
Miscellaneous	26,490	45,000	35,000	35,000	-22.2%
<b>Total - Other Funds</b>	<b>347,511</b>	<b>370,000</b>	<b>355,000</b>	<b>355,000</b>	<b>-4.1%</b>

Total Sources	2,582,286	2,809,500	2,683,075	2,733,600	-2.7%
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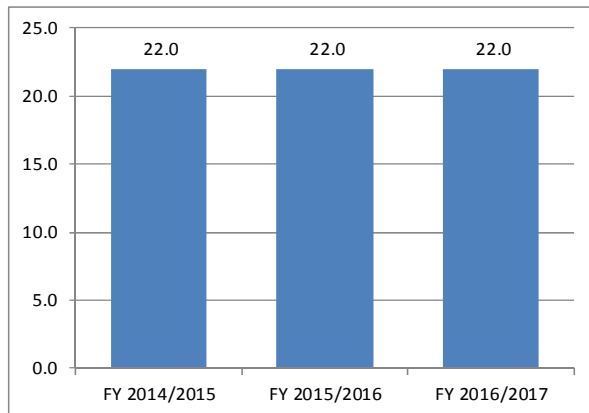
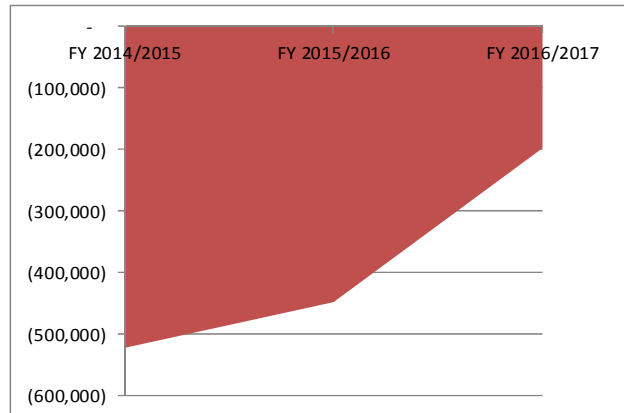
Uses

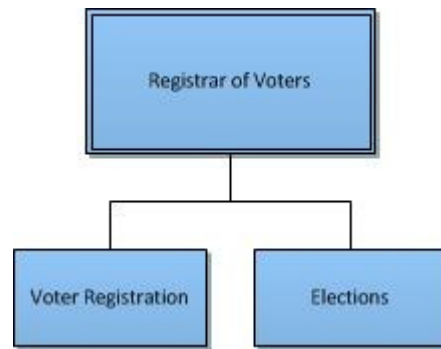
Salaries & Wages	1,099,165	1,247,594	1,143,757	1,257,959	0.8%
Employee Benefits	491,703	584,599	557,966	773,155	32.3%
Services & Supplies	159,778	3,143,976	3,119,090	370,371	-88.2%
Capital Outlay				50,000	
Other Financing Uses	84,400	84,400	84,400	84,400	0.0%
<b>Total</b>	<b>1,835,046</b>	<b>5,060,569</b>	<b>4,905,213</b>	<b>2,535,885</b>	<b>-49.9%</b>

Carry-forward Funding	(224,694)	2,699,003	2,714,003	-	
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<b>Net General Fund Cost</b>	<b>(522,546)</b>	<b>(447,934)</b>	<b>(491,865)</b>	<b>(197,715)</b>	<b>-55.9%</b>
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<b>FTE Summary</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>0.0%</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 #1: BE RESPONSIVE AND PROACTIVE TO PENDING ECONOMIC IMPACTS**

- Encourage 5,000 voters to opt-out of traditional sample ballots.

**FY 2016/17 Budget Enhancements/Changes**

None requested. However, building lease (\$90,451), utility (\$14,200) and OPEB costs (\$49,125) are shown in the Registrar of Voters' budget for the first time in Fiscal Year 2016/2017.

## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Administration	112-1	598,576	820,918	799,447	973,064	18.5%
Elections Division	112-2	771,964	709,991	620,378	732,984	3.2%
<b>Total</b>		<b>1,370,540</b>	<b>1,530,909</b>	<b>1,419,825</b>	<b>1,706,048</b>	<b>11.4%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	189,099	13,000	13,702	13,000	0.0%
<b>Total General Fund</b>	<b>189,099</b>	<b>13,000</b>	<b>13,702</b>	<b>13,000</b>	<b>0.0%</b>

Total Sources	189,099	13,000	13,702	13,000	0.0%
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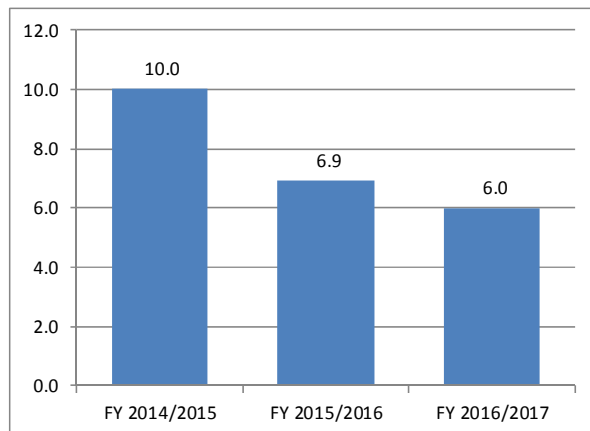
#### Uses

Salaries & Wages	480,875	537,691	525,709	460,677	-14.3%
Employee Benefits	175,856	194,097	194,995	260,446	34.2%
Services & Supplies	701,479	701,810	601,810	939,925	33.9%
Capital Outlay	12,330	97,311	97,311	45,000	-53.8%
<b>Total</b>	<b>1,370,540</b>	<b>1,530,909</b>	<b>1,419,825</b>	<b>1,706,048</b>	<b>11.4%</b>

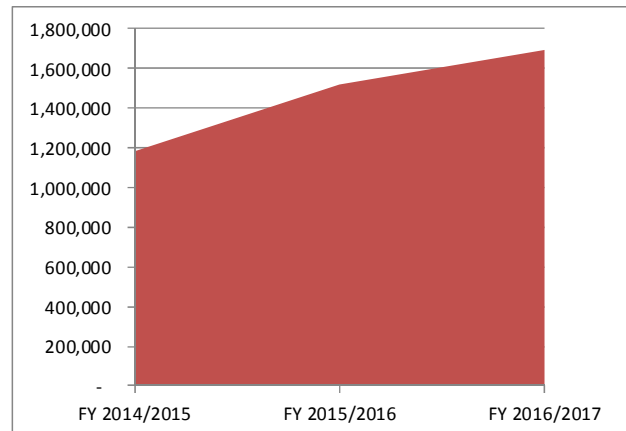
<b>Net General Fund Cost</b>	<b>1,181,441</b>	<b>1,517,909</b>	<b>1,406,123</b>	<b>1,693,048</b>	<b>11.5%</b>
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<b>FTE Summary</b>	<b>10.0</b>	<b>6.9</b>	<b>6.9</b>	<b>6.0</b>	<b>-13.0%</b>
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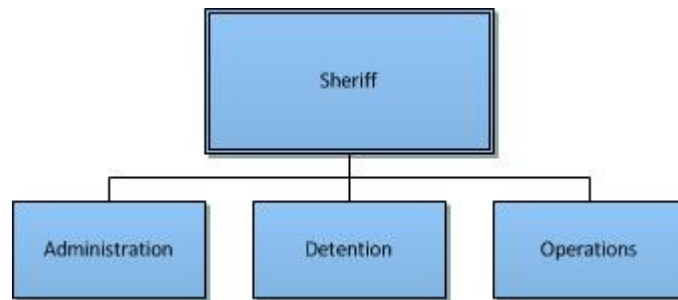
### Staffing Trend:



### Net General Fund Cost:



## SHERIFF



**Mission** To serve the residents of Washoe County, consistently earning the public's confidence by providing a safe and secure community using the highest quality of law enforcement, detention, and support services possible within the resources entrusted to us.

**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 operate 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 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 1058 inmates. The Sheriff's Community Work Program (SCWP) operates under the Detention Division and averages of 1,847 additional participants.

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

- Expand the Volunteer Reserve Deputy Program in order to meet the community needs.

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

- Increase and enhance the Crossroads Program and Vulnerable Persons Unit in coordination with Social Services.

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

- Implement a Green Ribbon Panel of community leaders.
- Have a fully integrated Laboratory Information Management System featuring paperless systems, error free transcription processes, accurate and efficient evidence flow, click of the button statistical calculations, and an overall reduction in LIMS management time.
- Develop and implement a Technology Strategic Plan detailing current software and infrastructure and recommendations for future purchases of software, system upgrades and new software/equipment.
- 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.
- Enhance security at WCSO facilities.

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

- Provide updates to the community and Green Ribbon Panel members quarterly to enhance community awareness and education as it relates to medical marijuana and Law Enforcement requirements.

## **FY 2016/17 Budget Enhancements/Changes**

- Personnel**
- (1) Re-organization of Administrative Services Division
    - (a) Reclassification of one Sheriff's Office Records Manager to Chief Records Clerk
    - (b) Reclassification of one Sheriff Support Specialist to Office Assistant III
    - (c) Addition of one Part-Time (0.60 FTE) Office Assistant II
  - (2) Reclassification of one Account Clerk II to Supervising Criminalist – cost fully offset with additional revenue
  - (3) Reclassification of one Crime Analyst/GIS Specialist to NNCTC Intelligence Analyst
  - (4) Reclassification of one Technology Systems Developer II to Sr. Business Systems Analyst – assigned to and funded by Sheriff
  - (5) Reclassification of nine Office Assistant IIIs to Criminal Information Specialists
  - (6) Addition of one Supervising Communication Specialist
  - (7) Addition of two Communication Specialists – cost fully offset with increased revenue
  - (9) Additional Standby Pay for Search and Rescue
  - (8) Reallocate funding for two Deputy Sheriffs – previously revenue and expense budgeted in Sheriff's Office now direct charged to Indigent Tax Levy Fund.
- Non-Personnel**
- (1) Increase of \$61,364 additional services and supplies for various sections of the crime lab – fully offset with additional revenue

In addition, building lease (\$21,821), utility (\$913,100), and OPEB costs (\$5,799,091) are shown in the Sheriff's Office budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Sheriff Administration	150-1	8,003,994	11,154,923	9,604,289	11,256,868	0.9%
Grants Division	150-2	2,077,120	4,649,308	3,936,408	1,208,867	-74.0%
Sheriff Admin Operations	150-4	7,046,496	8,104,022	8,024,099	8,752,245	8.0%
Detective Division	150-6	8,770,975	8,412,215	8,175,054	9,097,618	8.1%
Patrol Division	150-8	22,058,915	22,618,937	23,424,439	24,424,914	8.0%
Detention Division	150-9	52,011,313	52,320,226	53,380,717	56,501,143	8.0%
<b>Total</b>		<b>99,968,813</b>	<b>107,259,631</b>	<b>106,545,006</b>	<b>111,241,655</b>	<b>3.7%</b>

**Sources and Uses**SourcesGeneral Fund

Taxes	9,759,043	10,088,362	10,198,200	10,427,612	3.4%
Intergovernmental	3,865,284	3,548,000	3,548,000	3,548,000	0.0%
Charges for Services	4,311,078	4,000,824	4,036,144	4,181,140	4.5%
Miscellaneous	933,025	966,780	920,898	966,780	0.0%
<u>Other Financing Sources</u>	<u>333</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total General Fund</b>	<b>18,868,763</b>	<b>18,603,966</b>	<b>18,703,242</b>	<b>19,123,532</b>	<b>2.8%</b>

Other Restricted Funds

Intergovernmental	1,786,775	2,358,223	2,222,952	224,800	-90.5%
Charges for Services	146,355	90,000	90,000	90,000	0.0%
Fines and Forfeitures	421,221	294,733	296,133	330,067	12.0%
<u>Miscellaneous</u>	<u>57,707</u>	<u>19,732</u>	<u>19,432</u>	<u>-</u>	<u>-100.0%</u>
<b>Total - Other Funds</b>	<b>2,412,058</b>	<b>2,762,688</b>	<b>2,628,517</b>	<b>644,867</b>	<b>-76.7%</b>

Total Sources	21,280,821	21,366,654	21,331,759	19,768,399	-7.5%
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Uses

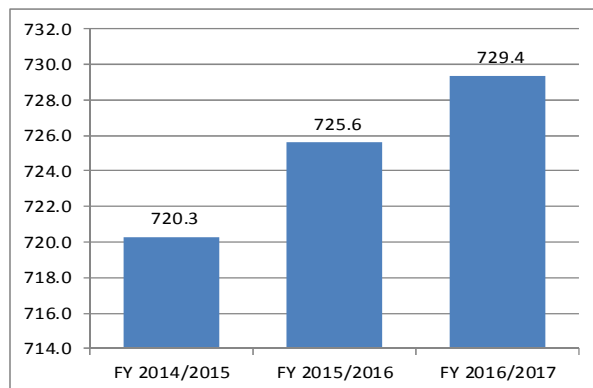
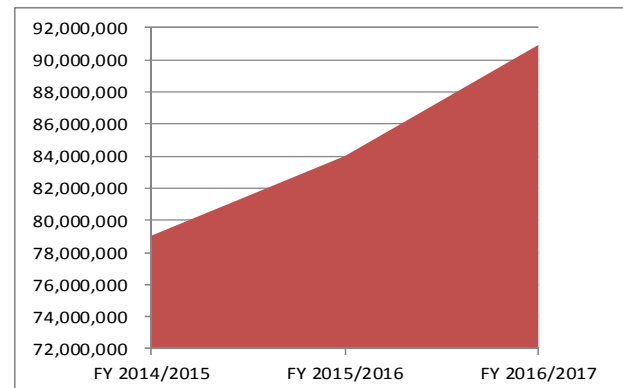
Salaries & Wages	55,552,511	57,528,853	57,628,036	57,382,767	-0.3%
Employee Benefits	28,157,323	29,861,158	30,002,245	36,301,828	21.6%
Services & Supplies	15,720,493	19,250,457	18,301,682	16,993,060	-11.7%
Capital Outlay	538,486	619,163	613,043	-	
<u>Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>564,000</u>	

<b>Total Uses</b>	<b>99,968,813</b>	<b>107,259,631</b>	<b>106,545,006</b>	<b>111,241,655</b>	<b>3.7%</b>
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Carry-forward Funding	(350,153)	1,898,620	1,318,166	564,000	
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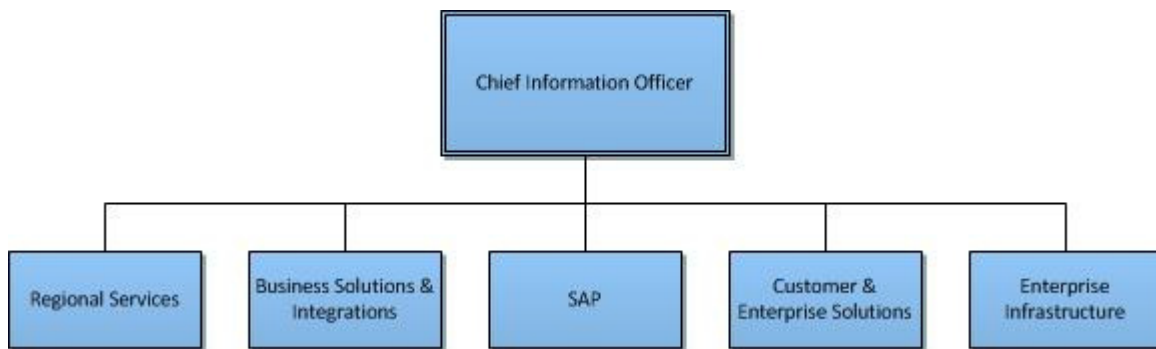
<b>Net General Fund Cost</b>	<b>79,038,145</b>	<b>83,994,357</b>	<b>83,895,081</b>	<b>90,909,256</b>	<b>8.2%</b>
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<b>FTE Summary</b>	<b>720.3</b>	<b>725.6</b>	<b>725.6</b>	<b>729.4</b>	<b>0.5%</b>
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**Staffing Trend:****Net General Fund Cost:**



## TECHNOLOGY SERVICES DEPARTMENT



**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 six 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 to personal computers, mobile devices, printers and other computer peripherals. It operates the Helpdesk which technical support over the phone and dispatches field technicians as needed. CES also administers the PC Refresh Program. In addition, CES administers and coordinates the County's records and imaging functions.
- The *SAP Service Center Division* is an ERP knowledge center that maximizes the County's use of its SAP investment and the administrative modules it has implemented.
- The *Enterprise Infrastructure Division* operates and maintains the County's internet and intranet, email, and telephones. EID provides security, 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 partnership 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.

**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 2016/17 Budget Enhancements/Changes

**Personnel** (1) Addition of one new Technology Support Technician II to enhance support desk  
 (2) Reclassification of one Technology Systems Developer II to Sr. Business Systems Analyst assigned to and funded by Sheriff

**Non-Personnel** (1) Addition of one-time funding for infrastructure preservation of \$250,000 for PC Refresh

### 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 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Tech Services Operations	108-1	10,604,321	11,833,640	11,514,382	12,321,778	4.1%
GIS Basemap	108-7	45	224,015	196,845	94,000	-58.0%
Tech Services Infrastructure	108-8	422,245	1,291,822	1,291,822	779,242	-39.7%
<b>Total</b>		<b>11,026,611</b>	<b>13,349,477</b>	<b>13,003,049</b>	<b>13,195,020</b>	<b>-1.2%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	37,049	28,200	24,618	28,200	0.0%
Miscellaneous	4,659	-	-	-	
<b>Total General Fund</b>	<b>41,708</b>	<b>28,200</b>	<b>24,618</b>	<b>28,200</b>	<b>0.0%</b>

Other Restricted Funds

Charges for Services	87,948	65,000	61,225	94,000	44.6%
Miscellaneous	-	-	-	-	
<b>Total - Other Funds</b>	<b>87,948</b>	<b>65,000</b>	<b>61,225</b>	<b>94,000</b>	<b>44.6%</b>

Total Sources	129,656	93,200	85,843	122,200	31.1%
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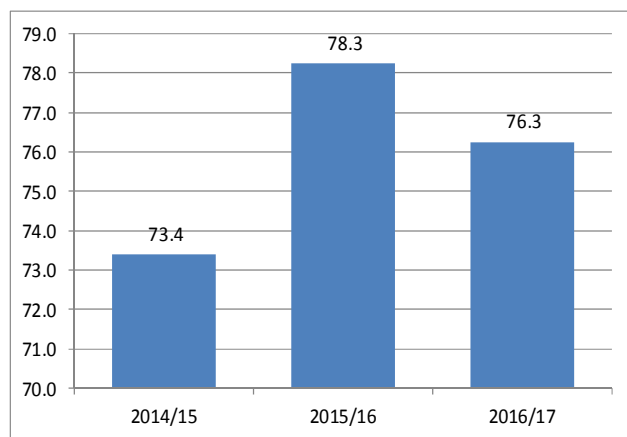
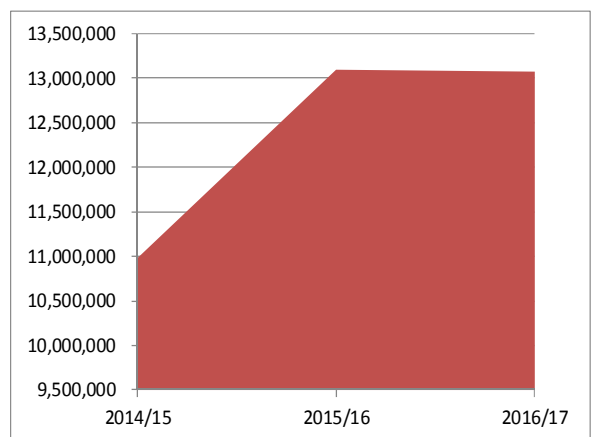
Uses

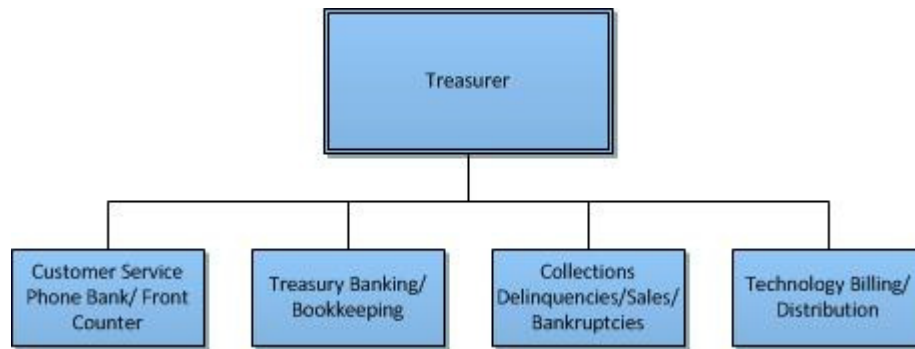
Salaries & Wages	5,444,560	5,963,774	5,658,009	5,952,212	-0.2%
Employee Benefits	2,238,527	2,481,986	2,468,495	3,398,680	36.9%
Services & Supplies	3,161,559	4,832,305	4,805,133	3,772,716	-21.9%
Capital Outlay	-	-	-	-	
Transfer to Regional Permits	181,965	71,412	71,412	71,412	0.0%
<b>Total</b>	<b>11,026,611</b>	<b>13,349,477</b>	<b>13,003,049</b>	<b>13,195,020</b>	<b>-1.2%</b>

Carry-forward Funding	(87,903)	159,015	135,620	-	
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<b>Net General Fund Cost</b>	<b>10,984,858</b>	<b>13,097,262</b>	<b>12,781,586</b>	<b>13,072,820</b>	<b>-0.2%</b>
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<b>FTE Summary</b>	<b>73.4</b>	<b>78.3</b>	<b>78.3</b>	<b>76.3</b>	<b>-2.6%</b>
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**Staffing Trend:****Net General Fund Cost:**

**TREASURER**

**Mission** The mission of the Treasurer's Office: to provide excellent customer service as we collect, invest and distribute revenues that fund vital local government services.

**Description** As Ex-Officio Tax Receiver, the Treasurer bills, collects and apportions real and personal property taxes on behalf of all the taxing agencies within Washoe County. The Department's Customer Service, Collections and Treasury teams work in concert to receive, disburse and invest all County revenue in the most efficient manner possible while complying with appropriate Nevada Revised Statutes, the Washoe County Investment Policy and generally accepted accounting standards. The Treasurer is an elected County official and serves a four-year term of office. The Treasurer is designated the County Investment Officer by the Board of County Commissioners and as such is also responsible for establishing proper banking and investment agreements.

**Statutory Authority** NRS 249 County Treasurers; NRS 361 Property Tax; NRS 355 Public Investments

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

- Increase electronic payment options for departments throughout the County, and assist in implementing those options.
- Complete a review, including implementing recommendations, of all County bank accounts to ensure appropriate security measures and optimal service levels.
- Annually review the needs of departments related to bank deposits. When appropriate, add departments for check imaging and electronic deposit services by the Treasurer's Office.

**FY 2016/17 Budget Enhancements/Changes**

**Personnel** Reclassification of Assistant Chief Deputy Treasurer.

**Non-Personnel** None

In addition, utility (\$11,700), and OPEB costs (\$145,421) are shown in the Treasurer's Office budget for the first time in Fiscal Year 2016/2017.

## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Treasurer	113-0	2,005,067	2,385,126	2,050,841	2,403,723	0.8%
<b>Total</b>		<b>2,005,067</b>	<b>2,385,126</b>	<b>2,050,841</b>	<b>2,403,723</b>	<b>0.8%</b>

### Sources and Uses

#### Sources

##### General Fund

Charges for Services	1,773,151	1,830,000	1,681,740	1,810,000	-1.1%
Fines	2,961,697	3,060,000	2,464,000	2,460,000	-19.6%
Miscellaneous	1,975,357	1,895,000	1,895,000	1,895,000	0.0%
<b>Total General Fund</b>	<b>6,710,205</b>	<b>6,785,000</b>	<b>6,040,740</b>	<b>6,165,000</b>	<b>-9.1%</b>

Total Sources	6,710,205	6,785,000	6,040,740	6,165,000	-9.1%
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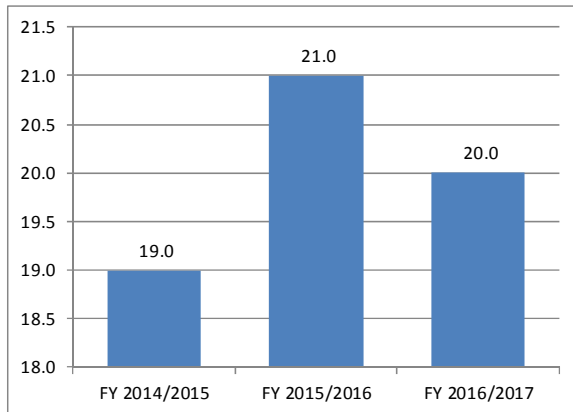
#### Uses

Salaries & Wages	1,111,536	1,195,269	1,144,409	1,201,584	0.5%
Employee Benefits	474,739	530,625	530,242	726,947	37.0%
Services & Supplies	418,792	659,232	376,190	475,192	-27.9%
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>2,005,067</b>	<b>2,385,126</b>	<b>2,050,841</b>	<b>2,403,723</b>	<b>0.8%</b>

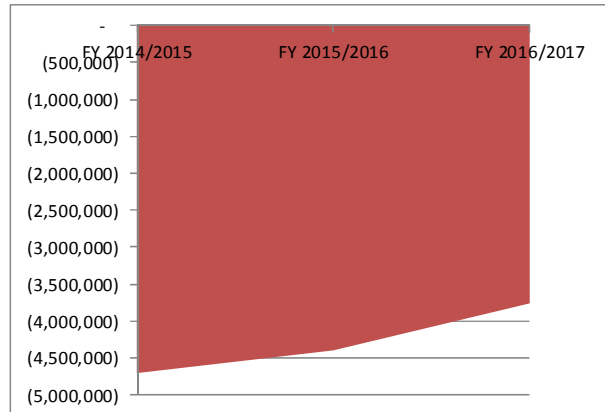
<b>Net General Fund Cost</b>	<b>(4,705,138)</b>	<b>(4,399,874)</b>	<b>(3,989,899)</b>	<b>(3,761,277)</b>	<b>-14.5%</b>
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<b>FTE Summary</b>	<b>19.0</b>	<b>21.0</b>	<b>21.0</b>	<b>20.0</b>	<b>-4.8%</b>
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### Staffing Trend:



### Net General Fund Cost:





# **Washoe County Annual Budget 2016-2017**

## ***Special Revenue Funds***

## SPECIAL REVENUE FUNDS

**Description** Special Revenue Funds account for specific revenue sources which are legally restricted for specified purposes. In Fiscal Year 2014-15, the Regional Permits System special revenue fund was created in order to track expenses and revenues associated with the development of a regional permitting software system, jointly funded by Washoe County, the Washoe County Health District, the City of Reno and City of Sparks.

Fund	Beginning Fund Balance/ Cash Balance	FY 2016/17 Budgeted Revenues	FY 2016/17 Other Financing/ Transfers In	FY 2016/17 Budgeted Expenditures	FY 2016/17 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Health	2,150,634	11,239,578	9,796,856	21,965,137	58,081	1,163,850
Library Expansion	1,548,214	2,709,473	-	2,420,367	219,110	1,618,210
Animal Services	6,292,999	4,585,710	-	5,166,598	-	5,712,111
Regional Communication System	857,368	1,589,932	-	2,205,395	-	241,905
Regional Permits System	154,905	315,966	129,493	284,665	-	315,699
Indigent Tax Levy	8,640,745	11,543,420	16,948,493	31,847,025	585,000	4,700,633
Child Protective Services	5,119,315	53,807,098	1,347,237	54,754,335	400,000	5,119,315
Senior Services	317,667	2,259,685	1,406,782	3,794,697	-	189,437
Enhanced 911	316,935	1,624,732	-	1,878,616	-	63,051
Regional Public Safety	380,633	848,768	-	884,486	-	344,915
Central Truckee Meadows Remediation Dist	5,508,399	1,266,562	-	3,575,015	-	3,199,946
Truckee River Flood Mgt Infrastructure	1,877,139	10,357,014	-	8,971,175	1,385,838	1,877,140
Roads Special Revenue Fund	5,765,704	9,703,546	3,589,733	15,159,215	-	3,899,768
<u>Other Restricted Special Revenue</u>	<u>3,228,773</u>	<u>13,424,927</u>	<u>-</u>	<u>12,782,198</u>	<u>2,289,704</u>	<u>1,581,798</u>
<b>Total</b>	<b>42,159,430</b>	<b>125,276,411</b>	<b>17,247,655</b>	<b>165,688,924</b>	<b>4,937,733</b>	<b>30,027,778</b>

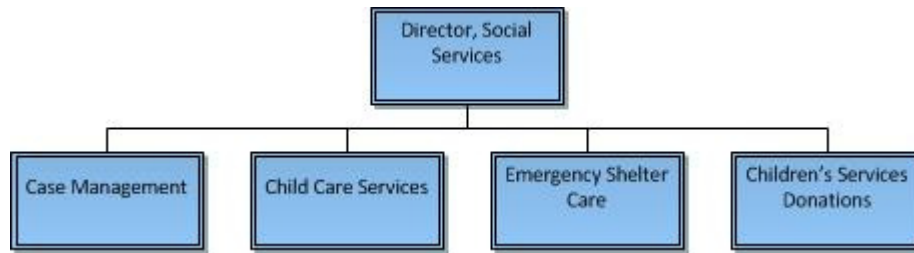


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**CHILD PROTECTIVE SERVICES FUND  
HUMAN SERVICES DEPARTMENT**



**Mission** The mission of the Washoe County Department of Social Services 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

**FY 2016/17 Budget Enhancements/Changes**

**Personnel** (1) Addition of two new Mental Health Counselors and two Social Worker III positions to fully implement the Specialized Foster Care Program.

**Non-Personnel** (1) Addition of \$593,369 for therapeutic placement, recruitment and home studies to fully implement the Specialized Foster Care Program.

(2) Increase of \$2,969,031 for additional services and supplies for various child welfare programs.

In addition, utility (\$56,600), and OPEB costs (\$1,921,590) are shown in the Child Protective Services budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015	FY 2015/2016	FY 2015/2016	FY 2016/2017	% Change
		Actual	Adjusted Budget	Estimated	Final Budget	2015/16 to 2016/17
Children's Svcs Case Mgt	228-1	25,872,578	30,570,278	27,596,364	29,487,140	-3.5%
Child Care Services	228-2	1,018,503	1,070,387	1,067,806	1,190,415	11.2%
Emergency Shelter Care	228-3	21,163,225	22,124,742	22,217,262	24,476,780	10.6%
Children's Svcs Donations	228-4	27,436	210,598	198,948	-	-100.0%
Neighborhood Stabilization	228-5	-	-	-	-	
<b>Total</b>		<b>48,081,742</b>	<b>53,976,005</b>	<b>51,080,380</b>	<b>55,154,335</b>	<b>2.2%</b>

**Sources and Uses**Sources

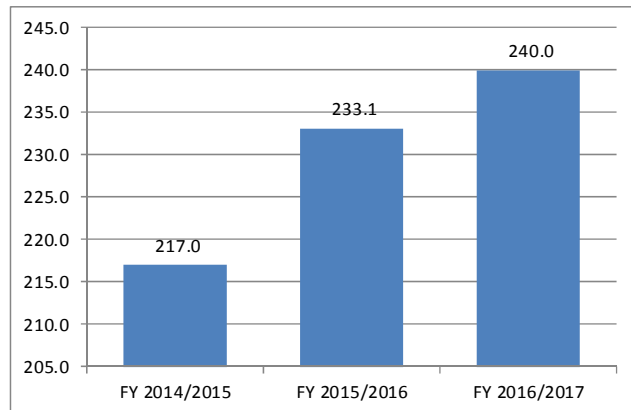
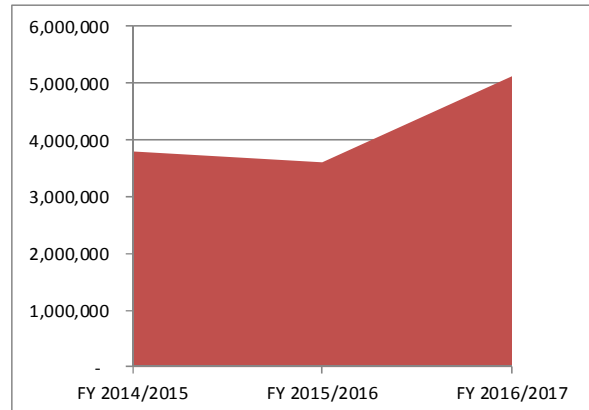
Beginning Fund Balance	4,338,120	3,796,720	3,796,720	5,119,315	34.8%
Taxes	4,988,606	5,213,623	5,213,093	5,388,947	3.4%
Licenses and Permits	23,245	22,500	19,400	22,500	0.0%
Intergovernmental	33,663,929	38,219,698	36,292,852	36,144,620	-5.4%
Charges for Services	3,952,337	2,640,000	3,201,150	3,237,000	22.6%
Miscellaneous	3,677,799	6,391,338	6,381,689	9,014,031	41.0%
<u>Transfer In - General Fund</u>	<u>1,234,426</u>	<u>1,296,791</u>	<u>1,294,791</u>	<u>1,347,237</u>	3.9%
<b>Total</b>	<b>51,878,462</b>	<b>57,580,670</b>	<b>56,199,695</b>	<b>60,273,650</b>	<b>4.7%</b>

Uses

Salaries & Wages	13,668,822	16,601,485	14,547,814	16,403,336	-1.2%
Employee Benefits	5,710,092	6,682,458	6,560,040	9,471,482	41.7%
Services & Supplies	28,265,108	30,292,062	29,572,526	28,879,517	-4.7%
Capital Outlay	37,720				
<u>Transfers Out</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	0.0%
<b>Total</b>	<b>48,081,742</b>	<b>53,976,005</b>	<b>51,080,380</b>	<b>55,154,335</b>	<b>2.2%</b>

<b>Ending Fund Balance</b>	<b>3,796,720</b>	<b>3,604,665</b>	<b>5,119,315</b>	<b>5,119,315</b>	<b>42.0%</b>
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<b>FTE Summary</b>	<b>217.0</b>	<b>233.1</b>	<b>233.1</b>	<b>240.0</b>	<b>2.9%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

## CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND COMMUNITY SERVICES DEPARTMENT

**Mission:** The Central Truckee Meadows Remediation District (CTMRD) program was created 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 2016/17 Budget Enhancements/Changes**

**Personnel** (1) Reclassification of Environmental Engineer II to Licensed Engineer  
To align work currently being performed with the appropriate job class

**Non-Personnel** (1) Increased Services and Supplies  
To continue preventing, protecting, and mitigating PCE contamination of groundwater

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Clean Water Activities	266-1	460,888	607,068	525,654	739,369	21.8%
Source Management	266-2	451,372	1,196,187	323,828	1,352,597	13.1%
GW Investigation & Modeling	266-3	557,207	1,118,854	474,789	816,887	-27.0%
Implementation & Admin	266-4	217,691	164,548	92,166	202,562	23.1%
Support Activities	266-5	3,678	30,009	6,093	15,782	-47.4%
Outreach	266-6	17,760	92,064	44,838	55,670	-39.5%
CTMRD General	C206000	382,478	301,155	583,845	392,148	30.2%
<b>Total</b>		<b>2,091,074</b>	<b>3,509,885</b>	<b>2,051,213</b>	<b>3,575,015</b>	<b>1.9%</b>

**Sources and Uses**Sources

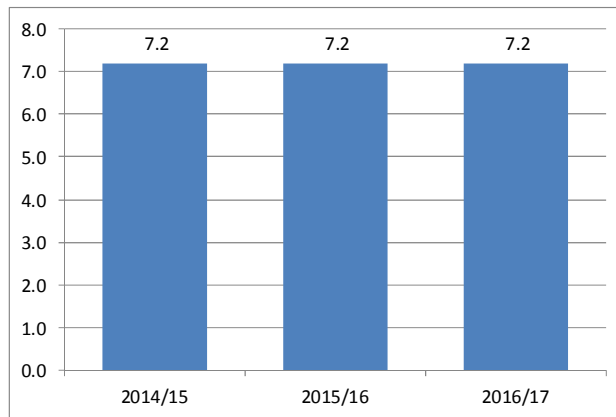
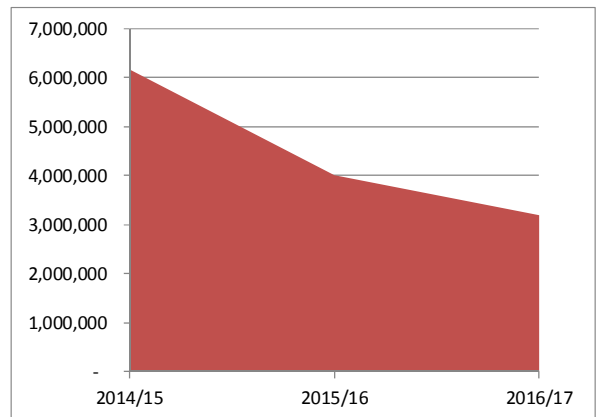
Beginning Fund Balance	6,938,153	6,175,797	6,175,797	5,508,399	-10.8%
Charges for Services	1,253,676	1,250,000	1,281,336	1,183,453	-5.3%
Miscellaneous	<u>75,042</u>	<u>97,824</u>	<u>102,479</u>	<u>83,109</u>	-15.0%
<b>Total</b>	<b>8,266,871</b>	<b>7,523,621</b>	<b>7,559,612</b>	<b>6,774,961</b>	<b>-10.0%</b>

Uses

Salaries & Wages	570,633	686,633	592,888	629,536	-8.3%
Employee Benefits	213,845	299,837	274,904	342,873	14.4%
Services & Supplies	<u>1,306,596</u>	<u>2,523,415</u>	<u>1,183,421</u>	<u>2,602,606</u>	3.1%
<b>Total</b>	<b>2,091,074</b>	<b>3,509,885</b>	<b>2,051,213</b>	<b>3,575,015</b>	<b>1.9%</b>

<b>Ending Fund Balance</b>	<b>6,175,797</b>	<b>4,013,736</b>	<b>5,508,399</b>	<b>3,199,946</b>	<b>-20.3%</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 2016/17 Budget Enhancements/Changes**

None

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Enhanced 911	208-0	1,699,167	2,218,572	2,118,768	1,878,616	-15.3%
<b>Total</b>		<b>1,699,167</b>	<b>2,218,572</b>	<b>2,118,768</b>	<b>1,878,616</b>	<b>-15.3%</b>

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

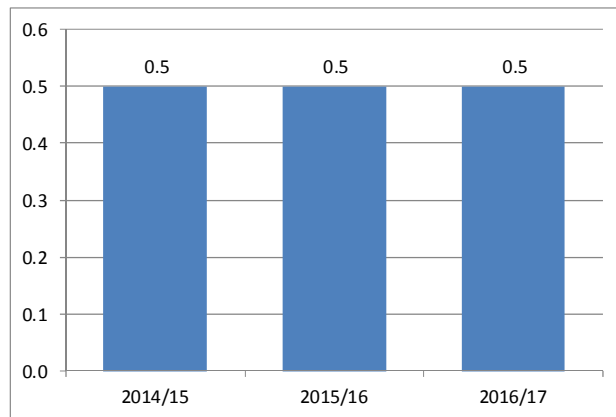
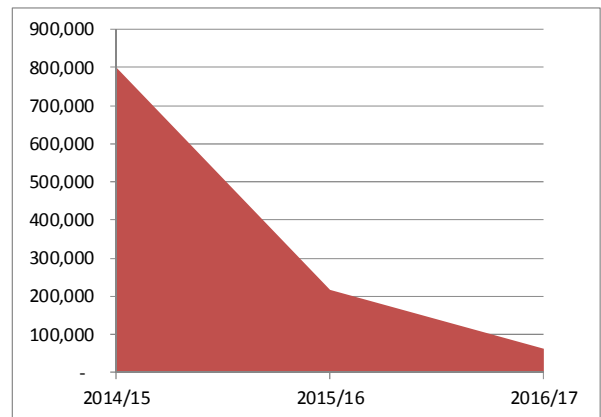
Beginning Fund Balance	898,039	800,085	800,085	316,935	-60.4%
Charges for Services	1,591,647	1,619,500	1,619,500	1,614,732	-0.3%
Miscellaneous	<u>9,566</u>	<u>16,118</u>	<u>16,118</u>	<u>10,000</u>	-38.0%
<b>Total</b>	<b>2,499,252</b>	<b>2,435,703</b>	<b>2,435,703</b>	<b>1,941,667</b>	<b>-20.3%</b>

**Uses**

Salaries & Wages	24,763	26,490	26,637	28,535	7.7%
Employee Benefits	12,307	13,656	13,705	19,335	41.6%
Services & Supplies	1,662,097	1,828,426	1,828,426	1,630,746	-10.8%
Capital Outlay	<u>-</u>	<u>350,000</u>	<u>250,000</u>	<u>200,000</u>	-42.9%
<b>Total</b>	<b>1,699,167</b>	<b>2,218,572</b>	<b>2,118,768</b>	<b>1,878,616</b>	<b>-15.3%</b>

<b>Ending Fund Balance</b>	<b>800,085</b>	<b>217,131</b>	<b>316,935</b>	<b>63,051</b>	<b>-71.0%</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:** 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 2016/17 Budget Enhancements/Changes**

**Personnel**

- (1) New Program Coordinator
- (2) Reclassification of one Environmental Health Specialist to Senior Environmental Health Specialist
- (3) Reclassification of three Plans Permits Application Aids to Office Support Specialists
- (4) Eliminate four positions Health Educator II, Epidemiologist, Public Health Investigator and Office Assistant II

**Non-Personnel**

- (1) Funding for community needs assessment update
- (2) Funding for safety and security needs
- (3) Funding for after-hours emergency environmental calls
- (4) Funding for credit card fees
- (5) Funding for accrued vacation payouts
- (6) Funding for increased technology as a result of regional permitting
- (7) Funding for clinic/contract billing specialist contracted service
- (8) Funding for miscellaneous increases due to operational changes

**Increased Revenue to support increases in costs**

**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 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Office of District Health Officer	202-1	481,886	703,642	681,707	977,616	38.9%
Health Administration	202-2	1,096,568	1,018,458	1,016,028	1,189,749	16.8%
Air Quality	202-3	2,587,196	3,222,502	2,658,806	3,292,265	2.2%
Community & Clinical Health	202-4	6,967,501	7,325,760	7,119,627	7,546,992	3.0%
Environmental Health	202-5	5,954,566	6,556,723	6,226,677	6,421,242	-2.1%
Epidemiological Public Health	202-6	2,312,142	2,982,591	2,730,990	2,595,354	-13.0%
Undesignated	202-9	-	-	-	-	
<b>Total</b>		<b>19,399,859</b>	<b>21,809,676</b>	<b>20,433,835</b>	<b>22,023,218</b>	<b>1.0%</b>

**Sources and Uses**Sources

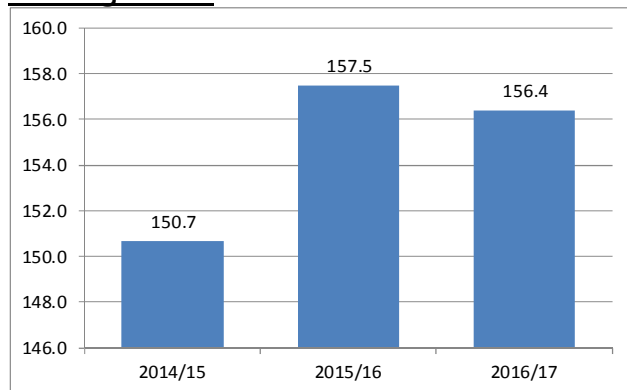
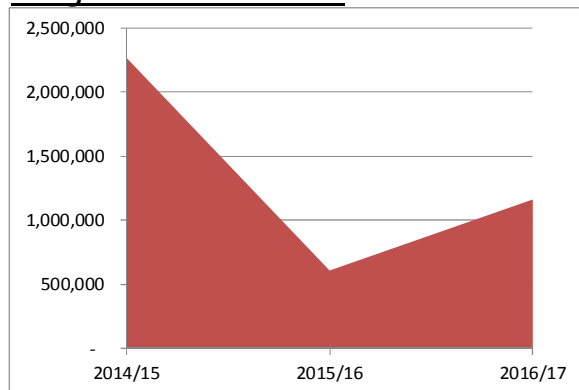
Beginning Fund Balance	2,155,799	2,268,506	2,268,506	2,150,634	-5.2%
Licenses and Permits	1,410,276	1,372,583	1,413,708	2,148,652	56.5%
Grants and Restricted Funding	6,646,748	7,259,700	7,194,387	6,986,411	-3.8%
Charges for Services	1,397,065	1,361,248	1,551,035	1,991,371	46.3%
Miscellaneous	58,285	79,885	79,977	113,144	41.6%
Transfers	10,000,192	10,076,856	10,076,856	9,796,856	-2.8%
<b>Total</b>	<b>21,668,365</b>	<b>22,418,778</b>	<b>22,584,469</b>	<b>23,187,068</b>	<b>3.4%</b>

Uses

Salaries & Wages	10,186,634	10,781,678	10,238,302	10,889,626	1.0%
Employee Benefits	4,088,796	4,700,224	4,470,029	6,023,738	28.2%
Services & Supplies	5,098,902	6,163,813	5,637,158	4,992,330	-19.0%
Capital Outlay	25,527	105,880	30,265	59,443	-43.9%
Transfers	-	58,081	58,081	58,081	0.0%
<b>Total</b>	<b>19,399,859</b>	<b>21,809,676</b>	<b>20,433,835</b>	<b>22,023,218</b>	<b>1.0%</b>

<b>Ending Fund Balance</b>	<b>2,268,506</b>	<b>609,102</b>	<b>2,150,634</b>	<b>1,163,850</b>	<b>91.1%</b>
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<b>FTE Summary</b>	<b>150.7</b>	<b>157.5</b>	<b>157.5</b>	<b>156.4</b>	<b>-0.7%</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 2016/17 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 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.

In addition, building leases (\$23,160), utilities (\$90,600), and OPEB costs (\$81,969) are shown in the Indigent Tax Levy budget for the first time in Fiscal Year 2016/2017.

**Personnel**

- (1) Reallocate funding for two Deputy Sheriffs – previously revenue and expenses were budgeted in the Sheriff's Office. They are now directly budgeted in the Indigent Tax Levy Fund.
- (2) Reallocate funding for one Maintenance Worker – previously this was budgeted in Indigent Services (179-4). This cost is now charged to Indigent Tax Levy Fund.
- (3) Reallocate funding for three Deputy District Attorneys and one Legal Secretary– previously revenue and expenses were budgeted in the District Attorney's Office. They are now directly budgeted in Indigent Tax Levy Fund.
- (4) Reallocate funding for one Deputy District Attorney previously budgeted in Indigent Services (179-4), which is now charged to Indigent Tax Levy Fund.
- (5) The thirty positions previously budgeted in Indigent Services (179-4) are now budgeted in the Indigent Tax Levy Fund.

**Non-Personnel**

- (1) Addition of \$15,000 to install hot/cold boxes on two delivery vehicles for Senior Services.
- (2) Addition of \$150,000 for Senior Nutrition Program.
- (3) Addition of \$769,888 for services for the Community Assistance Center.
- (4) Addition of \$2,969,031 for support to Child Welfare.
- (5) Addition of \$585,000 for the Family Visitation Center.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Indigent Assistance	221-0	3,675,824	12,613,000	11,853,472	32,432,025	157.1%
<b>Total</b>		<b>3,675,824</b>	<b>12,613,000</b>	<b>11,853,472</b>	<b>32,432,025</b>	<b>157.1%</b>

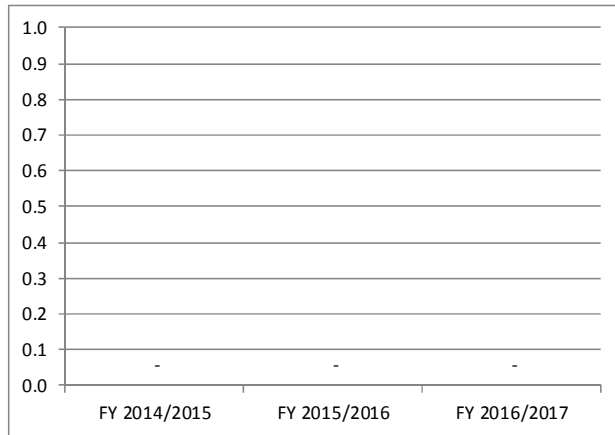
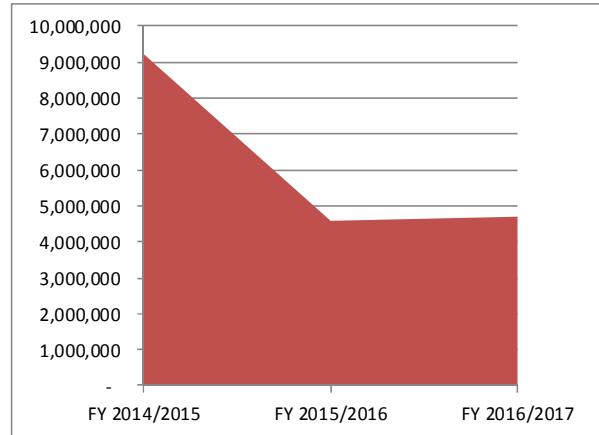
**Sources and Uses**Sources

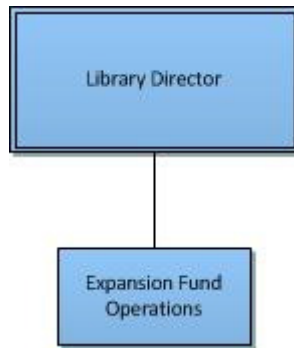
Beginning Fund Balance		4,869,931	9,215,698	9,215,698	8,640,745	-6.2%
Taxes		7,487,290	7,830,204	7,824,217	8,083,420	3.2%
Charges for Services		232,416	91,000	83,801	78,000	-14.3%
Miscellaneous		301,885	60,000	3,370,501	3,382,000	5536.7%
<u>Transfer In-General Fund</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>16,948,493</u>	
<b>Total</b>		<b>12,891,522</b>	<b>17,196,902</b>	<b>20,494,217</b>	<b>37,132,658</b>	<b>115.9%</b>

Uses

Salaries & Wages		-	-	-	2,982,415	
Employee Benefits		-	-	-	1,737,121	
Services & Supplies		3,675,824	12,613,000	11,853,472	27,127,489	115.1%
<u>Transfers Out</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>585,000</u>	
<b>Total</b>		<b>3,675,824</b>	<b>12,613,000</b>	<b>11,853,472</b>	<b>32,432,025</b>	<b>157.1%</b>

<b>Ending Fund Balance</b>		<b>9,215,698</b>	<b>4,583,902</b>	<b>8,640,745</b>	<b>4,700,633</b>	<b>2.5%</b>
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**FTE Summary****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 2016/17 Budget Enhancements/Changes**

**Personnel** None

**Non-Personnel** None

OPEB costs (\$88,114) are shown in the Library Expansion Fund's Employee Benefits budget for the first time in Fiscal Year 2016/2017. Prior years included OPEB costs as part of the Expansion Fund's General Fund Overhead charge.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Library Expansion	204-0	2,026,340	2,877,859	2,424,937	2,639,477	-8.3%
<b>Total</b>		<b>2,026,340</b>	<b>2,877,859</b>	<b>2,424,937</b>	<b>2,639,477</b>	<b>-8.3%</b>

**Sources and Uses**Sources

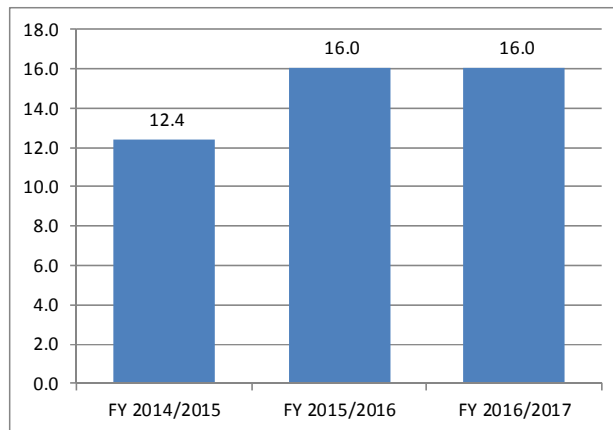
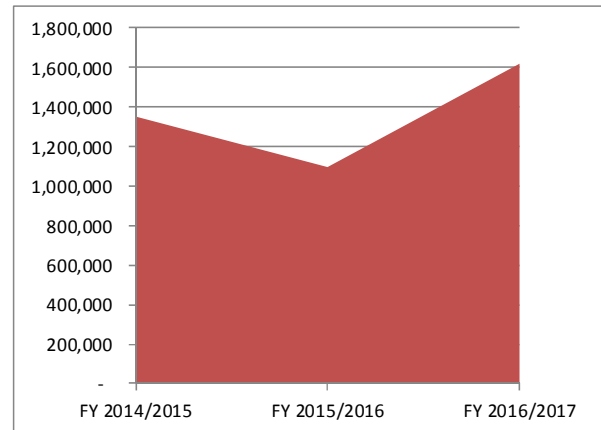
Beginning Fund Balance	868,870	1,351,911	1,351,911	1,548,214	14.5%
Property Taxes	2,494,009	2,606,834	2,606,240	2,694,473	3.4%
Miscellaneous	15,372	15,000	15,000	15,000	0.0%
<b>Total</b>	<b>3,378,251</b>	<b>3,973,745</b>	<b>3,973,151</b>	<b>4,257,687</b>	<b>7.1%</b>

Uses

Salaries & Wages	631,706	1,064,278	741,511	868,989	-18.3%
Employee Benefits	281,078	445,296	312,799	450,275	1.1%
Services & Supplies	896,418	1,152,423	1,154,765	1,101,103	-4.5%
Other Financing Use	217,138	215,862	215,862	219,110	1.5%
<b>Total</b>	<b>2,026,340</b>	<b>2,877,859</b>	<b>2,424,937</b>	<b>2,639,477</b>	<b>-8.3%</b>

<b>Ending Fund Balance</b>	<b>1,351,911</b>	<b>1,095,886</b>	<b>1,548,214</b>	<b>1,618,210</b>	<b>47.7%</b>
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<b>FTE Summary</b>	<b>12.4</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.

**FY 2016/17 Budget Enhancements/Changes**

May Center  
WiFi Installation  
WiFi Monthly Service Fees  
Additional Janitorial Services  
Additional Traveling Exhibits  
Additional Advertising

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Baseball Stadium	270-2	1,070,913	1,133,340	1,133,340	1,250,000	10.3%
Cooperative Extension	270-3	1,280,042	1,303,407	1,303,304	1,347,237	3.4%
May Center	270-6	499,911	601,016	571,402	645,491	7.4%
Administrative Assessments	270-7	771,225	3,184,394	3,184,394	873,000	-72.6%
<b>Total</b>		<b>3,622,091</b>	<b>6,222,157</b>	<b>6,192,440</b>	<b>4,115,728</b>	<b>-33.9%</b>

**Sources and Uses**Sources

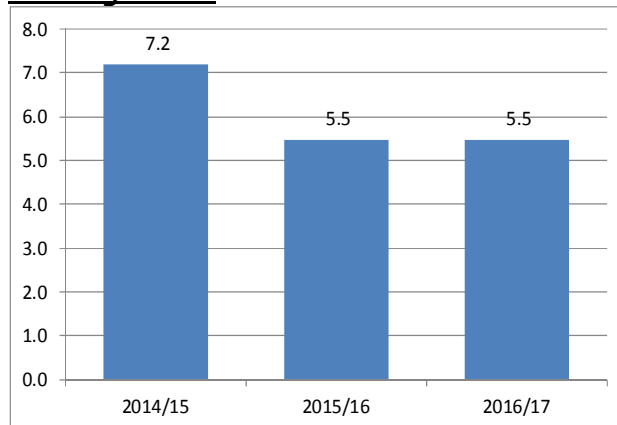
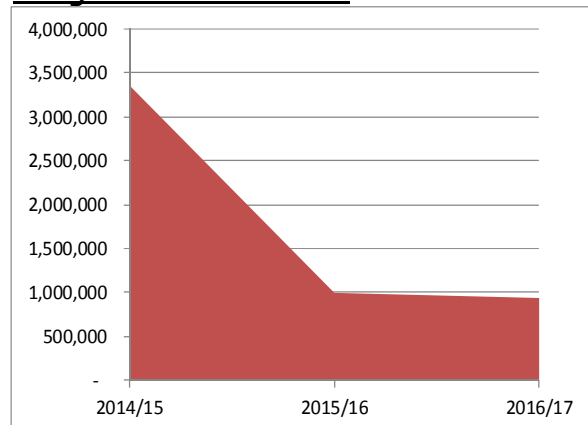
Beginning Fund Balance		3,258,851	3,362,357	3,362,357	991,659	-70.5%
Property Tax		1,247,171	1,303,407	1,303,294	1,347,237	3.4%
Car Rental Fee		1,225,141	1,133,340	1,133,340	1,250,000	10.3%
Charges for Services		300,065	302,408	302,408	402,408	33.1%
Fines and Forfeitures		613,038	708,000	708,000	748,000	5.6%
Miscellaneous		340,182	409,037	374,700	315,000	-23.0%
Other Financing Sources		-	-	-	-	
<b>Total</b>		<b>6,984,448</b>	<b>7,218,549</b>	<b>7,184,099</b>	<b>5,054,304</b>	<b>-30.0%</b>

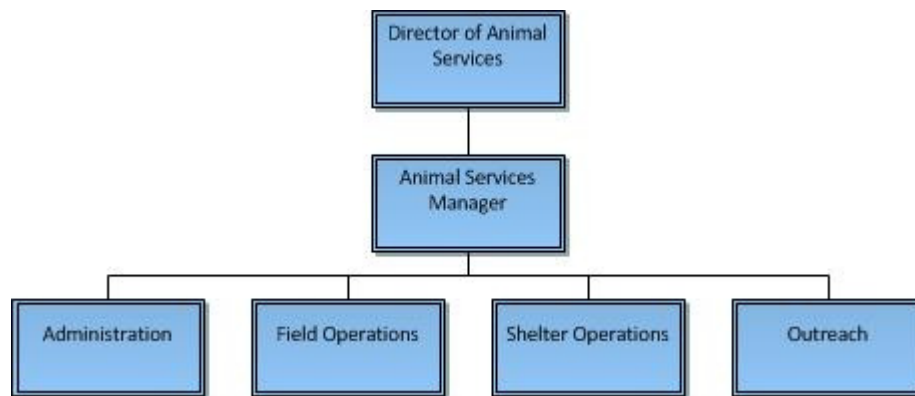
Uses

Salaries & Wages		216,121	253,522	248,484	253,326	-0.1%
Employee Benefits		68,244	91,223	90,957	105,984	16.2%
Services & Supplies		2,022,771	4,541,824	4,569,659	2,356,418	-48.1%
Capital Outlay		-	-	-	-	
Transfer to General Fund		244,042	150,000	1,133,340	150,000	0.0%
Transfer to Other Restricted		-	52,248	-	-	-100.0%
Transfer to Debt Service		1,070,913	1,133,340	150,000	1,250,000	10.3%
<b>Total</b>		<b>3,622,091</b>	<b>6,222,157</b>	<b>6,192,440</b>	<b>4,115,728</b>	<b>-33.9%</b>

<b>Ending Fund Balance</b>		<b>3,362,357</b>	<b>996,392</b>	<b>991,659</b>	<b>938,576</b>	<b>-5.8%</b>
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<b>FTE Summary</b>		<b>7.2</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>0.0%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

**REGIONAL ANIMAL SERVICES FUND**

**Mission** Protecting public safety and animal welfare while supporting a more humane community through public education, collaboration with stakeholders and the professional enforcement of laws.

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

- Prepare to offer 35 pro-active humane education programs in schools during FY16/17.
- Develop low-income spay/neuter program funded through 10% license revenue.
- Facilitate 40 proactive, humane education and career day programs for schools, community and civic groups.

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

- Partner with Senior Services to provide 2 free vaccination and microchip clinics for seniors.
- Partner with Senior Services to provide 4 free vaccination, license and microchip clinics for seniors.
- Partner with Nevada Humane Society to provide monthly distribution of pet food for seniors at senior service locations.
- Launch a homebound senior pet veterinary care program with an aim of assisting 400 animals belonging to seniors.

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

- Hire two Animal Control Officers and one Animal Caretaker to provide adequate service, continuity of operations, and institute additional proactive campaigns.
- Increase veterinarian pool through contacts for service to help facilitate additional outreach programs.
- Launch block walk program for community animal issues, outreach, licensing and engagement.

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

- Study the impacts, symptoms and treatment of medical marijuana exposure on pets and provide a report to staff.

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

- Partner with Senior Services to collaborate on a needs assessment relating to resources provided by Regional Animal Services.
- Collaborate with the DA's office to improve Regional Animal Services' investigative processes in order to effectively prosecute criminal cases.
- Complete revision of educational resources to update and incorporate processes that overlap with other departments.

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

- Develop Regional Animal Services Advisory Board.
- Facilitate quarterly informational meetings to review operations, citizen complaints, services and other related issues with the Cities of Sparks and Reno.

## **FY 2016/17 Budget Enhancements/Changes**

- Personnel**
- (1) Reclassification of one Animal Services Supervisor to Animal Control Officer to provide additional resources related to the Homebound Senior Assistance Program – zero net cost
  - (2) Addition of one Animal Services Caretaker to expand capabilities of outreach programs and animal care and support through shelter services – funded by reallocation of services & supplies
  - (3) Addition of one Animal Control Officer to provide additional resources related to the Homebound Senior Assistance Program – partially funded by reallocation of services & supplies

- Non-Personnel** Reallocation of \$65,340 from services and supplies and capital outlay to personnel to fund the new Caretaker position and partially fund the new Animal Control Officer position.

In addition, OPEB costs (\$264,131) are shown in the Regional Animal Services Fund's Employee Benefits budget for the first time in Fiscal Year 2016/2017. Prior years included OPEB costs as part of the Regional Animal Services Fund's General Fund Overhead charge.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Animal Services	205-0	4,083,095	4,985,686	4,428,926	5,166,598	3.6%
<b>Total</b>		<b>4,083,095</b>	<b>4,985,686</b>	<b>4,428,926</b>	<b>5,166,598</b>	<b>3.6%</b>

**Sources and Uses**Sources

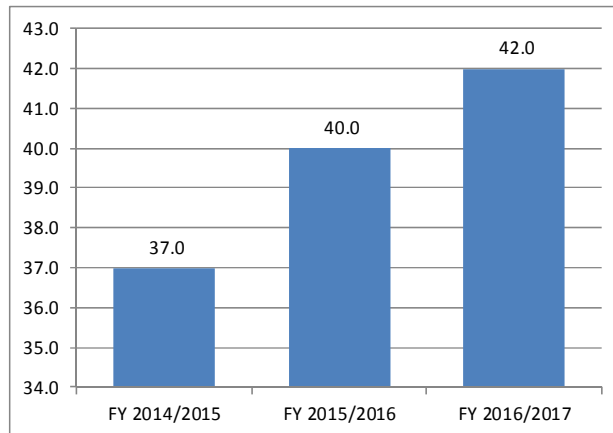
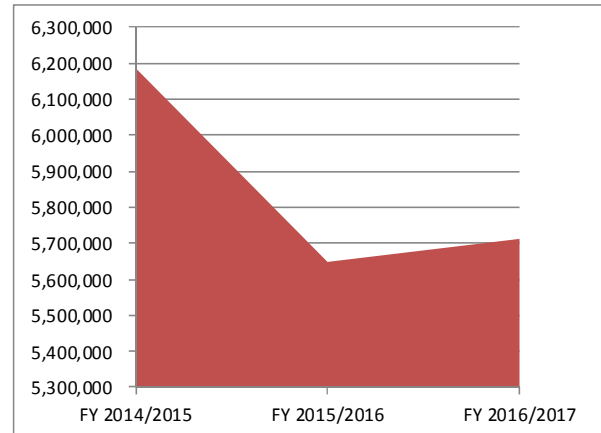
Beginning Fund Balance	5,897,621	6,186,674	6,186,674	6,292,999	1.7%
Property Taxes	3,794,077	3,910,706	3,964,810	4,041,710	3.3%
Licenses and Permits	249,853	224,000	224,000	224,000	0.0%
Charges for Services	158,382	130,000	161,060	165,000	26.9%
Miscellaneous	169,836	182,478	185,381	155,000	-15.1%
<b>Total</b>	<b>10,269,769</b>	<b>10,633,858</b>	<b>10,721,925</b>	<b>10,878,709</b>	<b>2.3%</b>

Uses

Salaries & Wages	1,989,786	2,306,657	2,158,572	2,414,195	4.7%
Employee Benefits	852,281	1,029,396	986,408	1,416,382	37.6%
Services & Supplies	1,103,570	1,482,100	1,251,413	1,236,021	-16.6%
Capital Outlay	137,458	167,533	32,533	100,000	-40.3%
<b>Total</b>	<b>4,083,095</b>	<b>4,985,686</b>	<b>4,428,926</b>	<b>5,166,598</b>	<b>3.6%</b>

<b>Ending Fund Balance</b>	<b>6,186,674</b>	<b>5,648,172</b>	<b>6,292,999</b>	<b>5,712,111</b>	<b>1.1%</b>
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<b>FTE Summary</b>	<b>37.0</b>	<b>40.0</b>	<b>40.0</b>	<b>42.0</b>	<b>5.0%</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 2016/17 Budget Enhancements/Changes**

None

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
RCS Operations	210-1	1,184,055	1,425,075	1,432,636	1,503,895	5.5%
RCS Expansion	210-2	765	1,263,350	763,350	100,800	-92.0%
RCS Infrastructure	210-3	559,584	245,850	95,850	600,700	144.3%
<b>Total</b>		<b>1,744,404</b>	<b>2,934,275</b>	<b>2,291,836</b>	<b>2,205,395</b>	<b>-24.8%</b>

**Sources and Uses**Sources

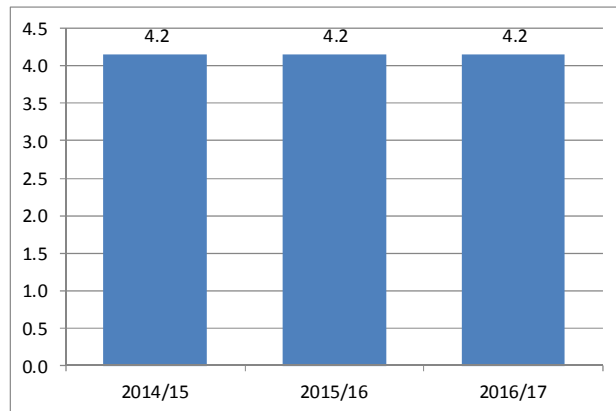
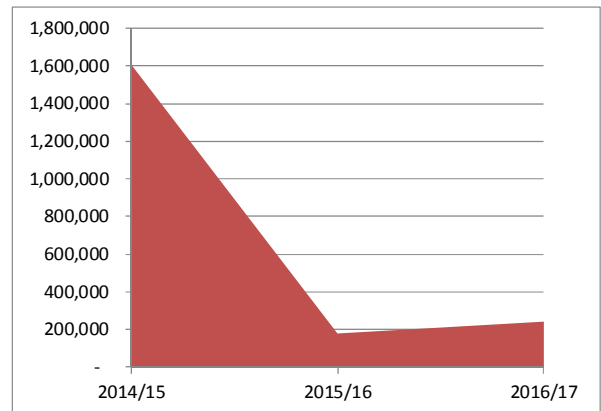
Beginning Fund Balance	1,935,537	1,608,772	1,608,772	857,368	-46.7%
Intergovernmental	1,400,337	1,471,932	1,507,932	1,565,932	6.4%
Miscellaneous	17,302	32,500	32,500	24,000	-26.2%
<b>Total</b>	<b>3,353,176</b>	<b>3,113,204</b>	<b>3,149,204</b>	<b>2,447,300</b>	<b>-21.4%</b>

Uses

Salaries & Wages	348,630	379,010	378,951	387,555	2.3%
Employee Benefits	143,232	154,388	162,008	201,279	30.4%
Services & Supplies	577,305	1,381,302	1,031,302	1,556,561	12.7%
Capital Outlay	675,237	1,019,575	719,575	60,000	-94.1%
<b>Total</b>	<b>1,744,404</b>	<b>2,934,275</b>	<b>2,291,836</b>	<b>2,205,395</b>	<b>-24.8%</b>

<b>Ending Fund Balance</b>	<b>1,608,772</b>	<b>178,929</b>	<b>857,368</b>	<b>241,905</b>	<b>35.2%</b>
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<b>FTE Summary</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>	<b>0.0%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

## REGIONAL PERMITS SYSTEM FUND TECHNOLOGY SERVICES DEPARTMENT

<b>Mission</b>	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.
<b>Description</b>	<p>Implement the web based solution, Accela Automation, to achieve the following benefits:</p> <ul style="list-style-type: none"> <li>• Promote consistent building permitting and licensing practices throughout the Agencies</li> <li>• Enhance data sharing through efficient systems integrations</li> <li>• Enhance functionality offered by current solutions to further develop and improve business processes</li> <li>• Increase the availability of, and access to, pertinent information by appropriate users through single system/database</li> <li>• Decrease system support costs by implementing one system, configured to meet the needs of each participating Agencies</li> <li>• 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</li> <li>• Provide easy access to centralized geographic information by establishing a seamless integration with ESRI Geographic Information Systems (GIS)</li> <li>• Provide wireless access to allow for inspections in the field using Accela Mobile Office</li> <li>• Increase reporting and performance management capabilities through standardized Reference Data (Address, Parcel and Property Owner) using a consolidated data repository (GIS)</li> <li>• Improve business processes, work management and customer service through Accela Automation</li> <li>• Implementation of management dashboards for management reporting and monitoring of key activities and processes</li> <li>• 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.</li> <li>• Increase productivity, particularly for contractors and citizens by making the permit application and tracking process easier with increased transparency.</li> <li>• Leverage other powerful capabilities to automate workflow, licensing, code enforcement, and planning.</li> <li>• Increase efficiencies and improve service delivery.</li> <li>• Reduce risks due to outdated legacy technical systems.</li> <li>• Position the region for the future.</li> </ul>

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

### **FY 2016/17 Budget Enhancements/Changes**

None

The Regional Permits System Project is scheduled to be operational in August 2016.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Regional Permits System	230-0	282,041	282,965	283,965	284,965	0.7%
<b>Total</b>		<b>282,041</b>	<b>282,965</b>	<b>283,965</b>	<b>284,965</b>	<b>0.7%</b>

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

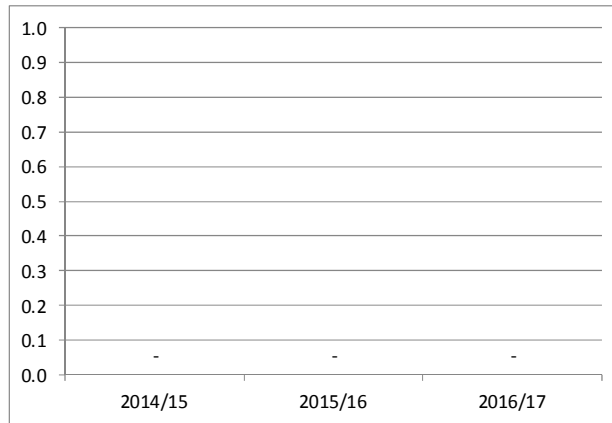
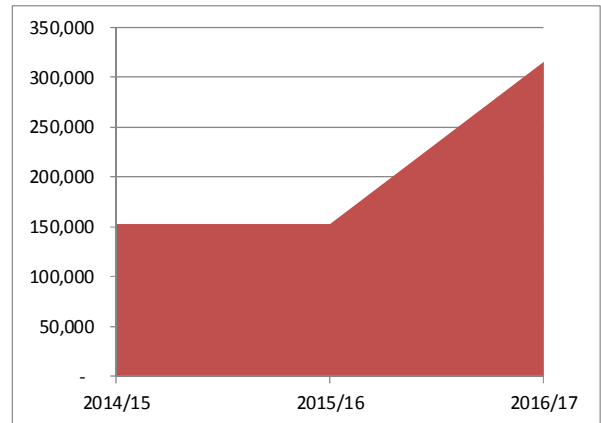
Beginning Fund Balance	-	152,905	152,905	154,905	1.3%
Intergovernmental	152,472	152,472	152,472	313,266	105.5%
Miscellaneous	509	-	2,000	2,700	
Transfer in - General Fund	181,965	72,412	73,412	71,412	-1.4%
Transfer in - Health Fund	-	58,081	58,081	58,081	0.0%
Transfer in - Other Restricted Fund	100,000	-	-	-	
<b>Total</b>	<b>434,946</b>	<b>435,870</b>	<b>438,870</b>	<b>600,364</b>	<b>37.7%</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>152,905</b>	<b>152,905</b>	<b>154,905</b>	<b>315,699</b>	<b>106.5%</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. Beginning in FY 2016/2017, Truckee Meadows Community College (TMCC) is no longer a partner agency and the Inter-local Agreement is being updated accordingly. The Washoe County Sheriff's Office (WCSO) provides administrative support. Resources at the facility include wireless access, state of the art 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 2016/17 Budget Enhancements/Changes

**Personnel** Reclassification of one Inmate Work Program Leader to Facilities Coordinator

**Non-Personnel** None

OPEB costs (\$20,640) are shown in the RPSTC Employee Benefits budget for the first time in Fiscal Year 2016/2017. Prior years included OPEB costs as part of the RPSTC General Fund Overhead charge.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Regional Public Safety Train	209-0	686,259	971,278	927,991	884,486	-8.9%
<b>Total</b>		<b>686,259</b>	<b>971,278</b>	<b>927,991</b>	<b>884,486</b>	<b>-8.9%</b>

**Sources and Uses**Sources

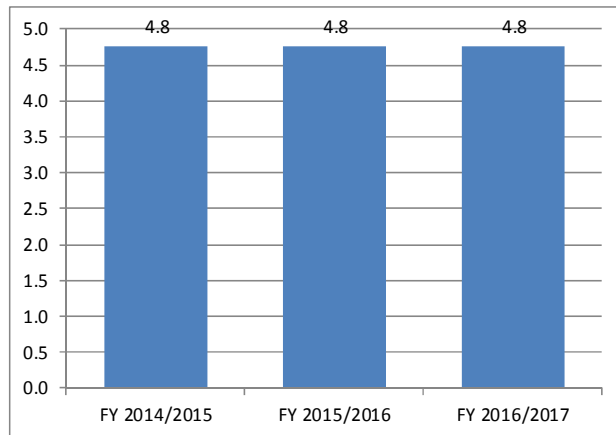
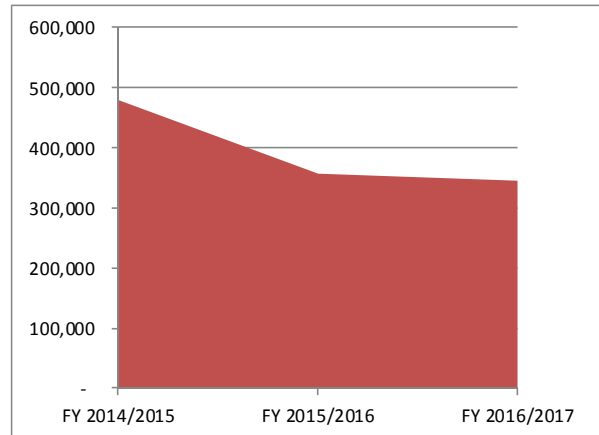
Beginning Fund Balance	453,594	479,371	479,371	380,633	-20.6%
Charges for Services	684,720	816,786	795,753	816,768	0.0%
Miscellaneous	<u>27,316</u>	<u>32,000</u>	<u>33,500</u>	<u>32,000</u>	<u>0.0%</u>
<b>Total</b>	<b>1,165,630</b>	<b>1,328,157</b>	<b>1,308,624</b>	<b>1,229,401</b>	<b>-7.4%</b>

Uses

Salaries & Wages	217,269	223,983	222,417	231,626	3.4%
Employee Benefits	99,171	107,640	107,964	139,560	29.7%
Services & Supplies	311,186	377,445	348,970	368,300	-2.4%
Capital Outlay	<u>58,633</u>	<u>262,210</u>	<u>248,640</u>	<u>145,000</u>	<u>-44.7%</u>
<b>Total</b>	<b>686,259</b>	<b>971,278</b>	<b>927,991</b>	<b>884,486</b>	<b>-8.9%</b>

<b>Ending Fund Balance</b>	<b>479,371</b>	<b>356,879</b>	<b>380,633</b>	<b>344,915</b>	<b>-3.4%</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:**



## ROADS FUND COMMUNITY SERVICES DEPARTMENT

<b>Mission</b>	The mission of the Roads function of the Operations Division 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 Division maintains 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 installs and repair, striping roads, crack sealing, and pavement patching. Maintenance crews work out of corporation yards on Longley Lane in Reno, Incline Village, North Valley 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 2016/17 Budget Enhancements/Changes**

<b>Personnel</b>	<ul style="list-style-type: none"> <li>(1) New Roads Supervisor</li> <li>(2) New Lead Heavy Equipment Operator</li> <li>(3) New Heavy Equipment Operator</li> <li>(4) New Medium Equipment Operator</li> </ul> <p>To re-establish the Incline Village operation as a permanent, year-round station</p>
<b>Non-Personnel</b>	<ul style="list-style-type: none"> <li>(1) Increase Pooled Position Budget</li> <li>(2) Increased Services and Supplies</li> <li>(3) Increase Pedestrian Road Safety</li> <li>(4) Purchase two new vehicles</li> </ul> <p>To re-establish the Incline Village operation and increase pedestrian road safety</p> <ul style="list-style-type: none"> <li>(5) Reduction in transfer from General Fund to support Community Services Department infrastructure preservation</li> </ul>

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Roads Administration	216-1	12,667,544	16,940,712	16,838,038	15,159,215	-10.5%
Roads Grants Donations	216-2	2,002,007	4,197,329	4,169,246	-	-100.0%
<b>Total</b>		<b>14,669,551</b>	<b>21,138,041</b>	<b>21,007,284</b>	<b>15,159,215</b>	<b>-28.3%</b>

**Sources and Uses**Sources

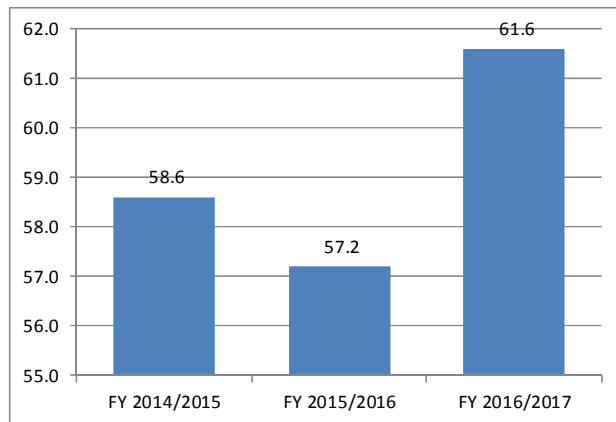
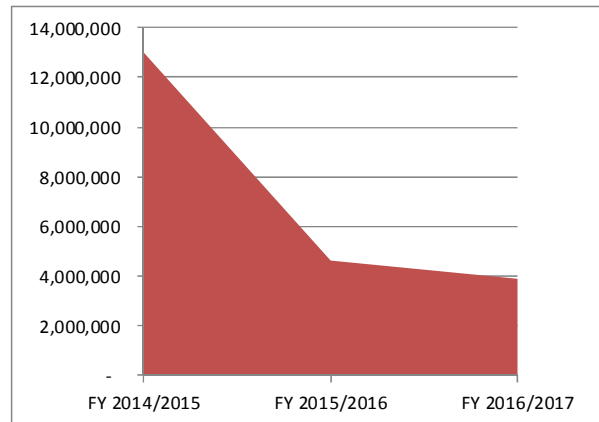
Beginning Fund Balance		7,600,838	13,000,686	13,000,686	5,765,704	-55.7%
Fuel Taxes		8,363,490	8,000,346	9,032,569	9,303,546	16.3%
Federal Grants		201,877	28,084	-	-	-100.0%
Charges for Services		1,157,973	400,000	400,000	400,000	0.0%
Fines & Forfeitures (State of Nevada)		6,000,000	-	-	-	-
Miscellaneous		6,326	-	-	-	-
Transfer In - General Fund		1,349,733	2,449,733	2,449,733	1,699,733	-30.6%
Transfer In - Capital Facilities		<u>2,990,000</u>	<u>1,890,000</u>	<u>1,890,000</u>	<u>1,890,000</u>	0.0%
<b>Total</b>		<b>27,670,237</b>	<b>25,768,849</b>	<b>26,772,988</b>	<b>19,058,983</b>	<b>-26.0%</b>

Uses

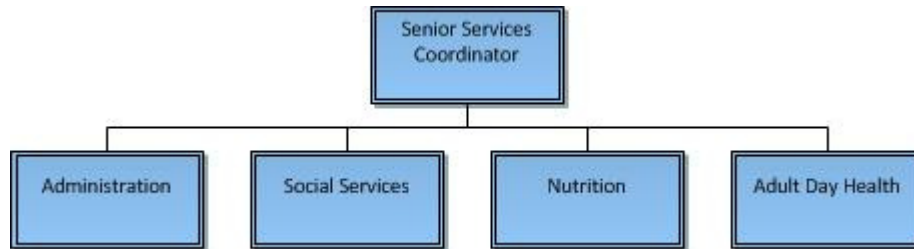
Salaries & Wages		3,334,068	3,468,898	3,358,278	3,769,276	8.7%
Employee Benefits		1,581,861	1,688,485	1,696,431	2,113,493	25.2%
Services & Supplies		6,039,494	6,300,800	6,300,800	5,471,446	-13.2%
Capital Outlay		<u>3,714,128</u>	<u>9,679,858</u>	<u>9,651,775</u>	<u>3,805,000</u>	-60.7%
<b>Total</b>		<b>14,669,551</b>	<b>21,138,041</b>	<b>21,007,284</b>	<b>15,159,215</b>	<b>-28.3%</b>

<b>Ending Fund Balance</b>		<b>13,000,686</b>	<b>4,630,808</b>	<b>5,765,704</b>	<b>3,899,768</b>	<b>-15.8%</b>
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<b>FTE Summary</b>		<b>58.6</b>	<b>57.2</b>	<b>57.2</b>	<b>61.6</b>	<b>7.7%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

**SENIOR SERVICES FUND  
HUMAN SERVICES DEPARTMENT**



**Mission** The mission of the Senior Services Department 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 through DayBreak, and the Adult Day Health Care program. Programs are enhanced through volunteer opportunities available through the Senior Ambassador Volunteer program. Community partnerships with non-profit and volunteer agencies bring additional services, classes and activities to senior centers operated by the department to meet the diverse interests and needs of seniors. Senior Services currently serves 1,600+ 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 order to meet the growing demand for services of the aging population, Senior Services will be joining Social Services in Fiscal Year 2016/17 to create the Washoe County Human Services Department.

**Statutory Authority** County Code Chapter 45 Public Welfare, Washoe County Department of Senior Services

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

- Expand the senior nutrition program.
- Develop a mental health program for seniors.
- Expand memory care and respite services for adults.
- Continue to open up access to information for seniors by implementing myAvatar case management system for Senior Services.

**FY 2016/17 Budget Enhancements/Changes**

**Personnel**           (1) Reclassification of Director of Senior Services to Social Services Coordinator.

                              (2) Reclassification of Office Support Specialist to Program Assistant.

**Non-Personnel**   None

In addition, utility (\$58,200), and OPEB costs (\$156,939) are shown in the Senior Services' budget for the first time in Fiscal Year 2016/2017.

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Sr. Services Admin.	225-1	1,431,813	1,561,568	1,401,493	1,268,002	-18.8%
Sparks Admin.	225-2	28,387	72,058	59,420	25,848	-64.1%
Social Services	225-3	897,772	893,237	838,481	1,038,656	16.3%
Legal Division	225-4	174,302	201,476	201,476	150,000	-25.5%
Nutrition	225-5	1,190,445	1,870,209	1,772,423	571,038	-69.5%
Adult Day Care	225-6	651,456	712,087	625,094	741,153	4.1%
<b>Total</b>		<b>4,374,175</b>	<b>5,310,635</b>	<b>4,898,387</b>	<b>3,794,697</b>	<b>-28.5%</b>

**Sources and Uses**Sources

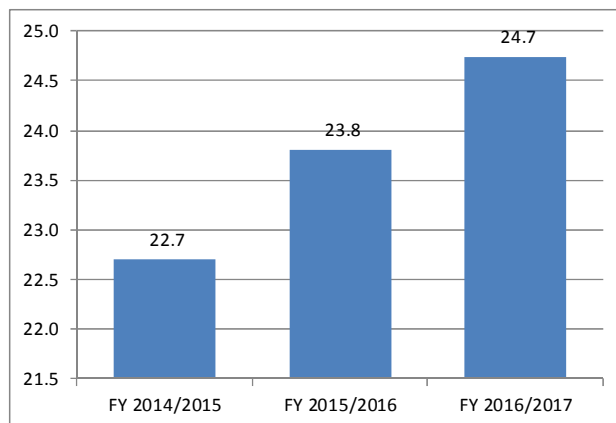
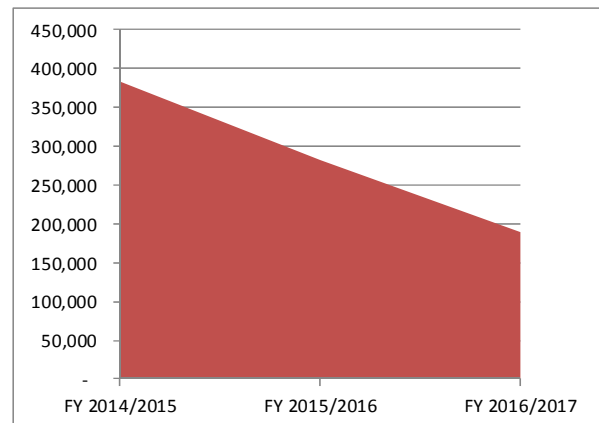
Beginning Fund Balance	251,496	382,997	382,997	317,667	-17.1%
Property Taxes	1,249,306	1,303,406	1,305,525	1,347,237	3.4%
Federal, State & Local Grants	1,230,713	1,919,353	1,588,213	497,848	-74.1%
Charges for Services	489,870	430,100	449,428	361,150	-16.0%
Miscellaneous	103,926	136,356	82,109	53,450	-60.8%
Transfer In - General Fund	1,419,904	1,420,282	1,407,782	1,406,782	-1.0%
Proceeds from Asset Disposition	11,957	-	-	-	
<b>Total</b>	<b>4,757,172</b>	<b>5,592,494</b>	<b>5,216,054</b>	<b>3,984,134</b>	<b>-28.8%</b>

Uses

Salaries & Wages	1,360,174	1,468,711	1,306,412	1,436,800	-2.2%
Employee Benefits	580,607	666,623	623,351	830,429	24.6%
Services & Supplies	2,375,072	3,147,371	2,940,694	1,527,468	-51.5%
Capital Outlay	58,322	27,930	27,930		-100.0%
<b>Total</b>	<b>4,374,175</b>	<b>5,310,635</b>	<b>4,898,387</b>	<b>3,794,697</b>	<b>-28.5%</b>

<b>Ending Fund Balance</b>	<b>382,997</b>	<b>281,859</b>	<b>317,667</b>	<b>189,437</b>	<b>-32.8%</b>
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<b>FTE Summary</b>	<b>22.7</b>	<b>23.8</b>	<b>23.8</b>	<b>24.7</b>	<b>3.9%</b>
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**Staffing Trend:****Budgeted Fund Balance:**

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

**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 2016/17 Budget Enhancements/Changes**

**Personnel** None.

**Non-Personnel** Decrease in Transfer Out to Debt Service due to refunding of the Washoe County, Nevada, Sales Tax Revenue Bonds, Series 1998, in March 2016, which resulted in a reduced interest rate.

In addition, OPEB costs (\$112,794) are shown in the Truckee River Flood Management budget for the first time in Fiscal Year 2016/2017.

## Budget Summary

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Operations	211-1	3,643,084	3,609,525	3,609,345	2,644,099	-26.7%
Settlement	211-2	5,752,376	6,168,100	6,168,100	7,712,914	25.0%
<b>Total</b>		<b>9,395,460</b>	<b>9,777,625</b>	<b>9,777,445</b>	<b>10,357,013</b>	<b>5.9%</b>

### Sources and Uses

#### Sources

Beginning Fund Balance	1,471,726	1,545,127	1,545,127	1,877,139	21.5%
Intergovernmental	8,227,877	8,386,697	8,707,000	8,968,557	6.9%
Miscellaneous	1,240,985	1,402,456	1,402,457	1,388,457	-1.0%
<b>Total</b>	<b>10,940,587</b>	<b>11,334,280</b>	<b>11,654,584</b>	<b>12,234,153</b>	<b>7.9%</b>

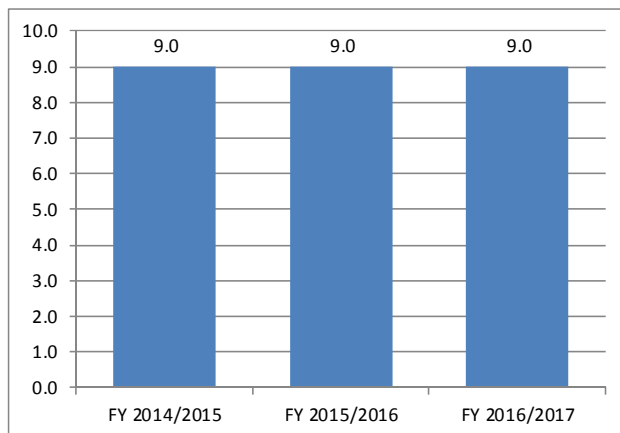
#### Uses

Salaries & Wages	802,140	754,473	742,593	754,277	0.0%
Employee Benefits	294,365	296,723	310,978	416,627	40.4%
Services & Supplies	5,895,925	6,312,452	6,309,897	7,800,271	23.6%
Transfer Out-Debt Service	2,403,031	2,413,977	2,413,977	1,385,838	-42.6%
<b>Total</b>	<b>9,395,460</b>	<b>9,777,625</b>	<b>9,777,445</b>	<b>10,357,013</b>	<b>5.9%</b>

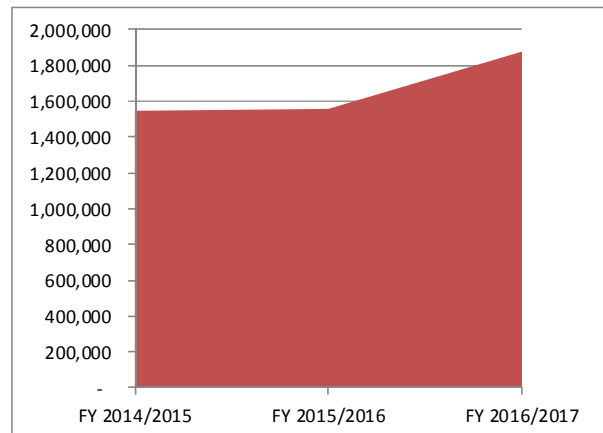
<b>Ending Fund Balance</b>	<b>1,545,127</b>	<b>1,556,655</b>	<b>1,877,139</b>	<b>1,877,140</b>	<b>20.6%</b>
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<b>FTE Summary</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>0.0%</b>
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### Staffing Trend:



### Budgeted Fund Balance:



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# **Washoe County Annual Budget 2016-2017**

## ***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 debt.

Fund	Beginning Fund Balance/ Cash Balance	FY 2016/17 Budgeted Revenues	FY 2016/17 Other Financing/ Transfers In	FY 2016/17 Budgeted Expenditures	FY 2016/17 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Debt Ad Valorem	3,970,037	4,701,856	-	4,686,319	-	3,985,574
Debt Operating	1,670,760	-	8,853,442	8,839,806	-	1,684,396
<u>SAD Debt</u>	<u>1,729,337</u>	<u>874,450</u>	<u>-</u>	<u>553,509</u>	<u>-</u>	<u>2,050,278</u>
Total	7,370,134	5,576,306	8,853,442	14,079,634	-	7,720,248

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 2016 of \$15,432,327,199, which does not include assessed valuation of the Reno Redevelopment Agency and the Sparks Redevelopment Agency, the County's debt limit for general obligations is \$1,543,232,720. To date, the County has \$223,398,021 of general obligation indebtedness. This represents 14.5% of the County's general obligation debt limit. The County is thus more than \$1.3 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				
	2012	2013	2014	2015	2016
General Obligation Bonds	\$ 43,655,000	\$ 39,465,000	\$ 36,890,000	\$ 34,205,000	\$ 30,855,000
G. O. Revenue Bonds	250,592,023	239,859,365	231,552,927	188,343,333	191,997,021
G. O. Medium-Term Bonds	<u>2,533,000</u>	<u>2,064,000</u>	<u>1,577,000</u>	<u>1,071,000</u>	<u>546,000</u>
<b>TOTAL</b>	<b>\$ 296,780,023</b>	<b>\$ 281,388,365</b>	<b>\$ 270,019,927</b>	<b>\$ 223,619,333</b>	<b>\$ 223,398,021</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.



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## DEBT SERVICE FUND

**Description** 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.

GENERAL OBLIGATION REVENUE SUPPORTED BONDS  
AND REVENUE BONDS

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10)		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2016	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2017		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
350 South Center Series 2004(455975)	2	14	11,900,000	12/2004	1/2018	3.75-5.0	1,255,000	49,431	615,000	664,431
Incline Library Series 2004 (455970)	2	15	3,280,000	03/2004	3/2019	3.5-5.0	605,000	23,610	195,000	218,610
Refund Building Bonds 2011B (455931)	2	15	12,565,000	08/2011	11/2026	4.18	9,925,000	399,608	730,000	1,129,608
Sales Tax and Revenue Bonds 1998 (450660)	4	30	21,915,000	12/1998	12/2028	4.0-5.1	0	0	0	0
Edison Property 2007 (450550)	5	10	4,645,000	3/2007	3/2017	3.83	546,000	20,912	546,000	566,912
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	2.527	17,070,945	268,298	541,604	809,902
Jail Expansion 2006 (455980)	2	30	12,500,000	4/2006	3/2036	4.0-4.5	0	0	0	0
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	14,881,600	434,931	767,800	1,202,731
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,954,845	2/2008	12/2057	7.0	9,808,025	0	0	0
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	25,775,000	633,675	1,680,000	2,313,675
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	2.0-5.0	12,000,000	379,708	480,000	859,708
2016B Public Safety Refunding 2016 (450981)	2	20	9,800,000	3/2016	3/2033	3.21	9,800,000	305,491	0	305,491
2016A Sales Tax Refunding 2016 (450661)	2	13	11,230,000	3/2016	12/2028	4.99	11,305,000	561,300	0	561,300
TOTAL ALL DEBT SERVICE			202,174,845				116,531,570	3,230,133	5,555,404	8,785,537

## GENERAL OBLIGATION BONDS

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10)		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2016	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2017		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Bonds Series 2009B (450262)	1	8	10,540,000	3/2009	5/2017	3.0-4.2	1,520,000	63,840	1,520,000	1,583,840
Parks & Library Refunding Bond 2011 A (450271)	1	15	17,360,000	7/2011	5/2026	4.2	12,525,000	526,050	1,040,000	1,566,050
Various Purpose Refunding Series2012A(450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	16,810,000	566,200	930,000	1,496,200
TOTAL ALL DEBT SERVICE			45,990,000				30,855,000	1,156,090	3,490,000	4,646,090



**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Ad Valorem General Obligation Bond	301-1	4,095,064	4,675,290	4,673,103	4,686,319	0.2%
Medium-Term Revenue Bonds	301-2	5,823,135	17,152,892	6,948,338	7,027,506	-59.0%
Non-GO Revenue Bonds	301-3	2,497,916	16,245,250	2,561,201	1,812,300	-88.8%
<b>Total</b>		<b>12,416,115</b>	<b>38,073,432</b>	<b>14,182,642</b>	<b>13,526,125</b>	<b>-64.5%</b>

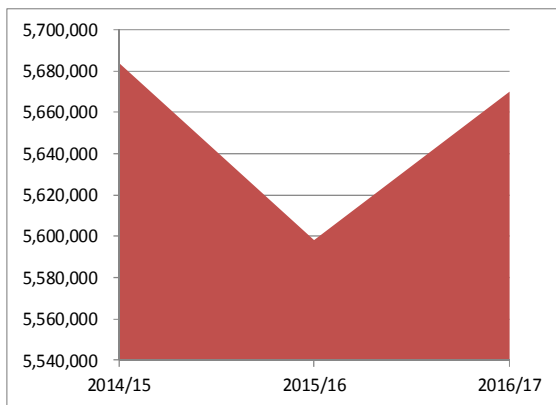
**Sources and Uses**Sources

Beginning Fund Balance	8,881,693	5,683,960	5,683,960	5,640,797	-0.8%
Property Taxes	867,583	4,559,403	4,599,816	4,701,856	3.1%
Debt Issued	-	21,105,000	-	-	
Bond Premium	-	2,783,603	-	-	
Transfer In - General Fund	3,189,807	2,458,725	2,458,725	2,003,011	-18.5%
transfer In - Consolidated Tax	1,069,909	2,723,686	2,723,686	3,595,483	32.0%
transfer In - Library Expansion	217,138	215,862	215,862	219,110	1.5%
transfer In - Truckee River Flood Mgmt	2,403,031	2,413,977	2,413,977	1,385,838	-42.6%
transfer In - Child Protective Services	400,000	400,000	400,000	400,000	0.0%
Transfer In - Other Restricted Fund	1,070,914	1,133,340	1,133,340	1,250,000	10.3%
Transfer In - Capital Facilities	-	194,073	194,073	-	-100.0%
<b>Total</b>	<b>18,100,075</b>	<b>43,671,629</b>	<b>19,823,439</b>	<b>19,196,095</b>	<b>-56.0%</b>

Uses

Services & Supplies	5,958	25,500	23,313	23,729	-6.9%
Principal	7,393,646	32,530,863	9,235,863	9,045,404	-72.2%
Interest	4,997,201	5,022,103	4,897,716	4,386,223	-12.7%
Debt Service Fees	19,310	494,966	25,750	70,769	-85.7%
<b>Total</b>	<b>12,416,115</b>	<b>38,073,432</b>	<b>14,182,642</b>	<b>13,526,125</b>	<b>-64.5%</b>

<b>Ending Fund Balance</b>	<b>5,683,960</b>	<b>5,598,197</b>	<b>5,640,797</b>	<b>5,669,970</b>	<b>1.3%</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**

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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE #REF!	(9) (10) REQUIREMENTS FOR FISCAL #REF!		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D. #29-Mt.Rose: sewer project	8	20	1,281,308	11/2004	11/2024	4.55	0	0	0	0
S.A.D. #31-Spearhead Way/Running Bear Dr.	8	10	109,000	4/2006	5/2016	4.29	0	0	0	0
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	5,181,088	178,125	253,295	431,420
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	336,075	14,620	24,665	39,285
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	482,140	34,122	23,307	57,429
TOTAL ALL DEBT SERVICE			11,711,176				5,999,303	226,867	301,267	528,134



**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
SAD 21 Admin/General Bond	700210	6,444	-	-	500	
SAD 29 Mt Rose Sewer Phase 1	700290	714,145	2,100	2,100	300	-85.7%
SAD 31 Spearhead/Running Bear	700310	9,800	8,825	8,825	25	-99.7%
SAD 32 Spanish Springs Valley Road	700320	1,131,063	456,585	456,585	447,020	-2.1%
SAD 35 Rhodes Road	700350	2,722	-	-	25	
SAD 36 Evergreen Drive	700360	15,136	-	-	25	
SAD 37 Spanish Springs Sewer 1A	700370	65,203	45,449	42,949	43,385	-4.5%
SAD AD Lightning W Water Supply	700390	99,617	68,464	68,464	62,029	-9.4%
SAD Surplus & Deficiency	700921	276	200	200	200	0.0%
<b>Total</b>		<b>2,044,406</b>	<b>581,623</b>	<b>579,123</b>	<b>553,509</b>	<b>-4.8%</b>

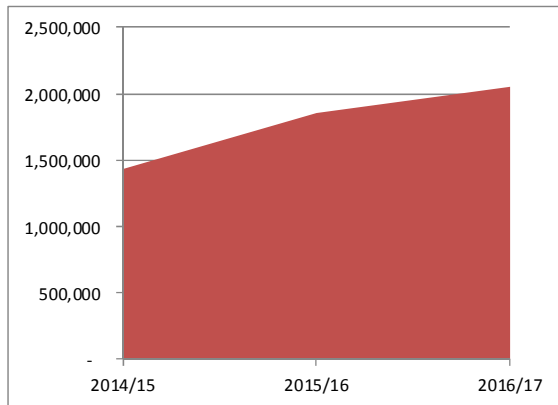
**Sources and Uses**Sources

Beginning Fund Balance	1,662,395	1,432,860	1,432,860	1,729,337	20.7%
Special Assessment Taxes	1,373,763	634,000	551,000	542,000	-14.5%
Assessment Interest	405,192	329,200	299,200	298,000	-9.5%
Miscellaneous	35,916	38,400	25,400	34,450	-10.3%
Transfer in Capital Improvement Fund	-	-	-	-	
<b>Total</b>	<b>3,477,266</b>	<b>2,434,460</b>	<b>2,308,460</b>	<b>2,603,787</b>	<b>7.0%</b>

Uses

Services & Supplies	1,620	1,125	1,125	1,875	66.7%
Principal	1,700,177	307,231	307,231	301,267	-1.9%
Interest	301,580	243,767	243,767	226,867	-6.9%
Debt Service Fees	41,029	29,500	27,000	23,500	-20.3%
<b>Total</b>	<b>2,044,406</b>	<b>581,623</b>	<b>579,123</b>	<b>553,509</b>	<b>-4.8%</b>

<b>Ending Fund Balance</b>	<b>1,432,860</b>	<b>1,852,837</b>	<b>1,729,337</b>	<b>2,050,278</b>	<b>10.7%</b>
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**Budgeted Fund Balance:**



# **Washoe County Annual Budget 2016-2017**

## ***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.

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>FY 2016/17 Budgeted Revenues</b>	<b>FY 2016/17 Other Financing/ Transfers In</b>	<b>FY 2016/17 Budgeted Expenditures</b>	<b>FY 2016/17 Operating Transfers Out</b>	<b>Ending Cash Balance</b>
Building & Safety	2,596,260	3,330,000	-	3,587,809	-	2,338,451
Utilities	79,451,037	17,841,943	-	26,103,845	-	71,189,135
<u>Golf Course</u>	<u>1,178,078</u>	<u>1,290,300</u>	<u>-</u>	<u>908,054</u>	<u>-</u>	<u>1,560,324</u>
<b>Total</b>	<b>83,225,375</b>	<b>22,462,243</b>	<b>-</b>	<b>30,599,708</b>	<b>-</b>	<b>75,087,910</b>



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**BUILDING AND SAFETY FUND  
COMMUNITY SERVICES DEPARTMENT**

**Mission:** The mission of the Department of Community Services – Building and Safety Division is to provide to residents in the unincorporated areas of the County municipal-type services including: building permitting, inspection and plan review.

**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 2016/17 Budget Enhancements/Changes**

**Personnel**

- (1) Addition of one new Deputy Building Official
- (2) Addition of one new Technology Systems Developer II
- (3) Addition of one new Code Enforcement Officer II
- (4) Addition of one new Office Assistant II
- (5) Addition of one new Building Inspector
- (6) Addition of one new Senior Building Permit Technician
- (7) Addition of one new Senior Building Inspector
- (8) Reassignment of Engineering Tech (.5 FTE) to the Utilities Fund

To meet increased service demands and increase customer service to the building community.

**Non-Personnel** None

**Budget Summary**

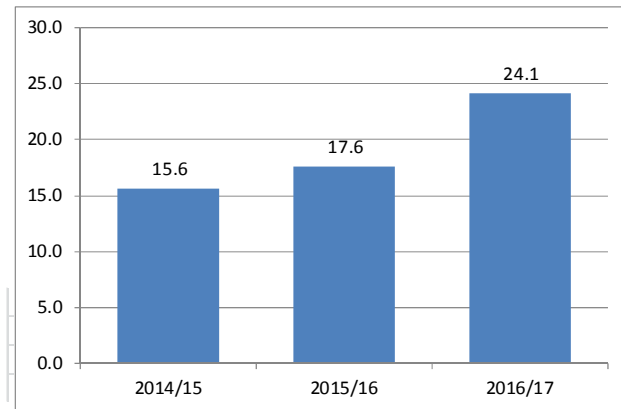
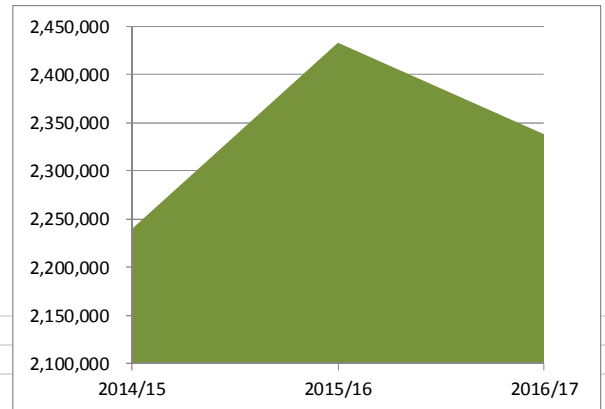
Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Administration	560-1	757,385	946,570	946,752	1,268,515	34.0%
Incline Village	560-2	5,946	11,535	11,535	-	-100.0%
Permit Services	560-3	260,826	445,868	340,224	531,523	19.2%
Building Inspection Services	560-4	61	-	-	126,925	
Plans Examination	560-5	972,345	1,074,722	1,017,275	1,526,146	42.0%
<b>Total</b>		<b>1,996,563</b>	<b>2,478,695</b>	<b>2,315,786</b>	<b>3,453,109</b>	<b>39.3%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		2,792,039	2,800,000	2,800,000	3,300,000	17.9%
Other		150	-	-	-	
<b>Total Operating Revenue</b>		<b>2,792,189</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>3,300,000</b>	<b>17.9%</b>
Operating Expenses						
Salaries & Wages		1,049,446	1,255,947	1,095,418	1,616,856	28.7%
Employee Benefits		378,946	478,181	475,801	885,405	85.2%
Services & Supplies		558,610	722,767	722,767	929,048	28.5%
Depreciation		9,561	21,800	21,800	21,800	0.0%
<b>Total Operating Expenses</b>		<b>1,996,563</b>	<b>2,478,695</b>	<b>2,315,786</b>	<b>3,453,109</b>	<b>39.3%</b>
<b>Operating Income/(Loss)</b>		<b>795,626</b>	<b>321,305</b>	<b>484,214</b>	<b>(153,109)</b>	<b>-147.7%</b>
Net Nonoperating Income		16,614	7,000	7,000	30,000	328.6%
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>812,240</b>	<b>328,305</b>	<b>491,214</b>	<b>(123,109)</b>	<b>-137.5%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		815,396	346,605	509,514	(127,809)	-136.9%
Net Cash Provided (Used) by Noncapital Financing Activities		-	-	-	-	
Net Cash Provided (Used) by Capital		(101,984)	(160,000)	(160,000)	(160,000)	0.0%
Net Cash Provided (Used) by Investing Activities		14,897	7,000	7,000	30,000	328.6%
Cash & Cash Equiv. at July 1		1,511,437	2,239,746	2,239,746	2,596,260	15.9%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>2,239,746</b>	<b>2,433,351</b>	<b>2,596,260</b>	<b>2,338,451</b>	<b>-3.9%</b>
<b>FTE Summary</b>		<b>15.6</b>	<b>17.6</b>	<b>17.6</b>	<b>24.1</b>	<b>36.9%</b>

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

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**GOLF COURSE FUND  
COMMUNITY SERVICES DEPARTMENT**

<b>Fund</b>	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.
<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 2016/17 Budget Enhancements/Changes**

None

**Budget Summary**

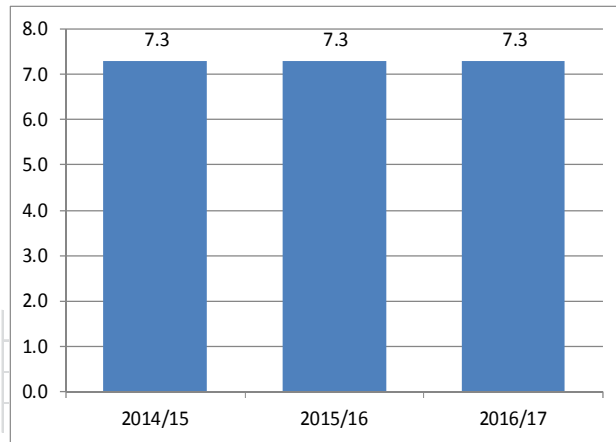
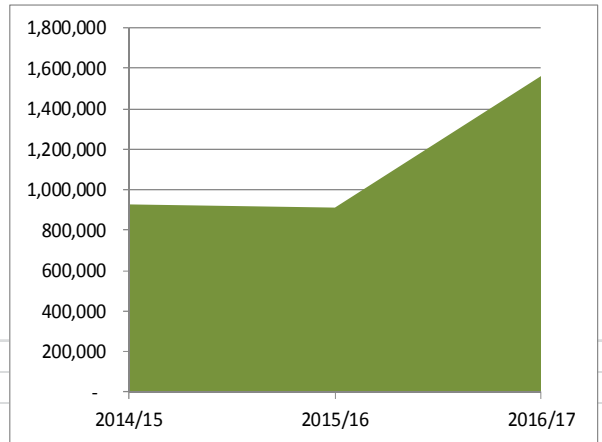
Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Sierra Sage Golf Operations	520-13	148,666	170,768	170,768	170,768	0.0%
Washoe Golf Operations	520-14	742,611	784,431	772,299	621,407	-20.8%
Golf Course Administration	520-1	119,836	110,768	110,785	129,647	17.0%
Golf Construction	520-3	42,561	-	-	-	
<b>Total</b>		<b>1,053,674</b>	<b>1,065,967</b>	<b>1,053,852</b>	<b>921,822</b>	<b>-13.5%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		943,177	955,240	850,000	850,000	-11.0%
Other		<u>480,760</u>	<u>78,217</u>	<u>430,000</u>	<u>430,000</u>	449.8%
Total Operating Revenue		1,423,937	1,033,457	1,280,000	1,280,000	23.9%
Operating Expenses						
Salaries & Wages		259,027	317,921	319,374	210,733	-33.7%
Employee Benefits		106,470	108,170	102,602	81,725	-24.4%
Services & Supplies		469,748	421,108	413,108	410,596	-2.5%
Depreciation		<u>218,429</u>	<u>218,768</u>	<u>218,768</u>	<u>218,768</u>	0.0%
Total Operating Expenses		1,053,674	1,065,967	1,053,852	921,822	-13.5%
<b>Operating Income/(Loss)</b>		<b>370,263</b>	<b>(32,510)</b>	<b>226,148</b>	<b>358,178</b>	<b>-1201.7%</b>
Net Nonoperating Income		12,312	3,283	11,500	10,300	213.7%
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>382,575</b>	<b>(29,227)</b>	<b>237,648</b>	<b>368,478</b>	<b>-1360.7%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		85,868	178,041	444,915	576,946	224.1%
Net Cash Provided (Used) by Noncapital Financing Activities		1,144	-	-	-	
Net Cash Provided (Used) by Capital Investing Activities		(140,071)	(205,000)	(205,000)	(205,000)	0.0%
Net Cash Provided (Used) by Investing Activities		10,807	11,500	11,500	10,300	-10.4%
Cash & Cash Equiv. at July 1		968,915	926,663	926,663	1,178,078	27.1%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>926,663</b>	<b>911,204</b>	<b>1,178,078</b>	<b>1,560,324</b>	<b>71.2%</b>
<b>FTE Summary</b>		<b>7.3</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>	<b>0.0%</b>

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



## UTILITIES FUND COMMUNITY SERVICES DEPARTMENT

- Mission:** The mission of the Community Services Department (CSD) – Utilities Fund is to provide to residents in unincorporated areas of Washoe County a broad range of municipal-type services including wastewater, reclaimed water, recharge water, and floodplain detention utility services, managing water rights and managing, maintaining and rehabilitating the County's utility infrastructure.
- Description:** The CSD provides and bills for reclaimed water, recharge water, sanitary sewer, and floodplain detention utility services for approximately 19,000 customers within unincorporated areas of Washoe County. In addition, the Utility Fund serves an additional 11,000 customers located in the City of Reno.
- Statutory Authority:** NRS 244-County Governments; 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 2016/17 Budget Enhancements/Changes**

- Personnel** (1) Addition of one new Wastewater Treatment Plant Supervisor  
(2) Reclassification of Environmental Engineer II to Licensed Engineer  
(3) Reassignment of Engineering Tech (.5 FTE) from the Building and Safety Fund  
Necessary to meet the needs and requirements of the wastewater and reclaimed water operations
- 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**

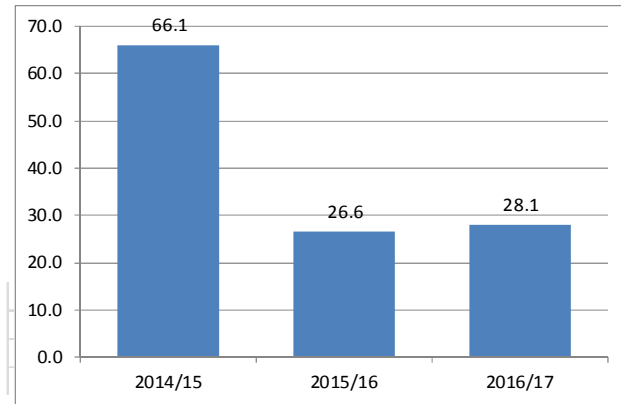
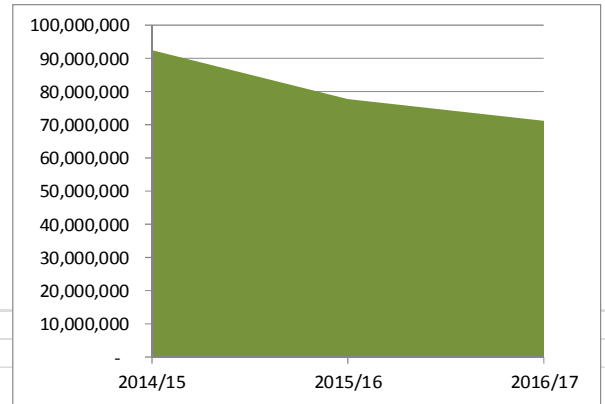
Programs	Bus Area	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
General	01	5,569	40,750	5,805	15,805	-61.2%
Water Operations	10	10,127,401	179,757	166,022	304,507	69.4%
Reclaimed Business	11	1,280,531	2,290,342	1,690,950	2,256,117	-1.5%
Sewer Business	12	8,930,847	14,124,700	12,095,348	13,221,777	-6.4%
Stormwater Business	13	383,526	361,900	344,961	444,342	22.8%
<b>Total</b>		<b>20,727,874</b>	<b>16,997,449</b>	<b>14,303,086</b>	<b>16,242,548</b>	<b>-4.4%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		23,561,490	14,285,201	13,696,017	13,978,270	-2.1%
Other		<u>33,531</u>	<u>1,436</u>	<u>9,124</u>	<u>1,276</u>	-11.1%
Total Operating Revenue		23,595,021	14,286,637	13,705,141	13,979,546	-2.1%
Operating Expenses						
Salaries & Wages		3,137,392	1,853,306	1,847,873	2,094,804	13.0%
Employee Benefits		1,215,010	815,121	825,040	1,176,322	44.3%
Services & Supplies		10,308,288	10,460,731	8,035,688	9,090,480	-13.1%
Depreciation		<u>6,067,184</u>	<u>3,868,291</u>	<u>3,594,485</u>	<u>3,880,942</u>	0.3%
Total Operating Expenses		20,727,874	16,997,449	14,303,086	16,242,548	-4.4%
<b>Operating Income/(Loss)</b>		<b>2,867,147</b>	<b>(2,710,812)</b>	<b>(597,945)</b>	<b>(2,263,002)</b>	<b>-16.5%</b>
Net Nonoperating Income		(237,245,661)	351,590	566,945	320,594	-8.8%
Capital Contributions		5,442,568	3,695,000	3,653,075	3,890,000	5.3%
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>(228,935,946)</b>	<b>1,335,778</b>	<b>3,622,075</b>	<b>1,947,592</b>	<b>45.8%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities	(24,222,573)	1,151,479	2,996,541	1,487,940	29.2%
Net Cash Provided (Used) by Noncapital Financing Activities	4,459	-	-	-	
Net Cash Provided (Used) by Capital	(6,854,278)	(16,885,392)	(17,192,158)	(10,522,239)	-37.7%
Net Cash Provided (Used) by Investing Activities	1,033,312	1,051,666	1,170,120	772,397	-26.6%
Cash & Cash Equiv. at July 1	122,515,614	92,476,534	92,476,534	79,451,037	-14.1%
<b>Cash &amp; Cash Equiv. at June 30</b>	<b>92,476,534</b>	<b>77,794,287</b>	<b>79,451,037</b>	<b>71,189,135</b>	<b>-8.5%</b>
<b>FTE Summary</b>	<b>66.1</b>	<b>25.6</b>	<b>25.6</b>	<b>28.1</b>	<b>9.8%</b>

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

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# **Washoe County Annual Budget 2016-2017**

## ***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 Cash Balance	FY 2016/17 Budgeted Revenues	FY 2016/17 Other Financing/ Transfers In	FY 2016/17 Budgeted Expenditures	FY 2016/17 Operating Transfers Out	Ending Cash Balance
Health Benefit	4,918,254	55,375,157	-	55,232,028	-	5,061,383
Risk Management	29,655,273	7,167,075	-	6,424,165	-	30,398,183
<u>Equipment Services</u>	<u>2,888,597</u>	<u>8,794,181</u>	<u>-</u>	<u>10,471,235</u>	<u>-</u>	<u>1,211,543</u>
<b>Total</b>	37,462,124	71,336,413	-	72,127,428	-	36,671,109



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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 a self-funded health plan 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 16/17 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 families.

**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 2016/17 Budget Enhancements/Changes**

None



**Budget Summary**

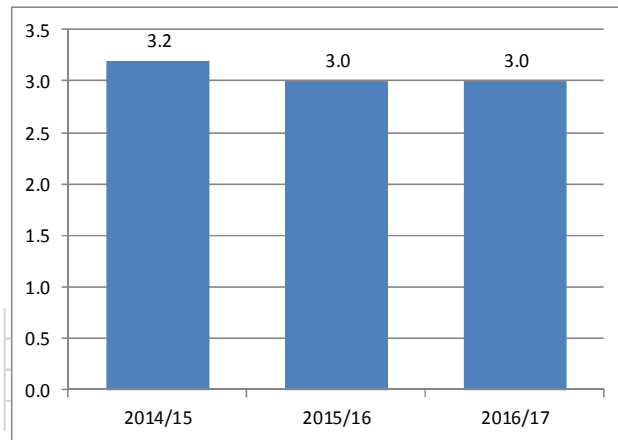
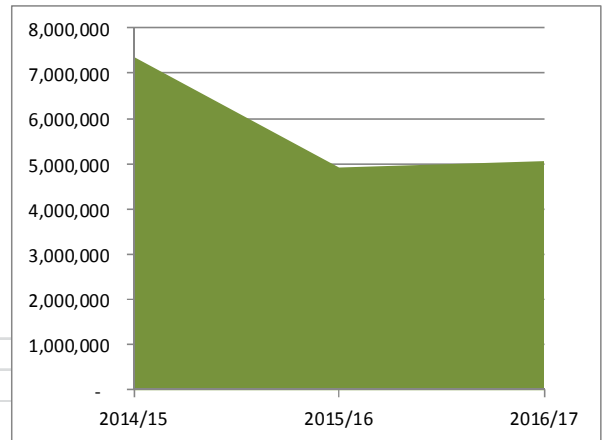
Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Health Benefits Admin.	618-1	1,536,611	1,396,246	1,325,017	1,664,409	19.2%
Self Funded Plan	618-2	24,809,526	25,984,442	26,152,180	27,922,175	7.5%
HMO Plan	618-3	20,789,024	24,081,000	24,159,363	25,476,444	5.8%
PEBS Subsidies	618-4	280,778	263,635	263,635	275,000	4.3%
<b>Total</b>		<b>47,415,939</b>	<b>51,725,323</b>	<b>51,900,195</b>	<b>55,338,028</b>	<b>7.0%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		42,126,749	47,244,435	47,611,609	53,125,351	12.4%
Other		1,661,425	1,319,550	1,347,198	1,885,106	42.9%
<b>Total Operating Revenue</b>		<b>43,788,174</b>	<b>48,563,985</b>	<b>48,958,807</b>	<b>55,010,457</b>	<b>13.3%</b>
Operating Expenses						
Salaries & Wages		258,153	290,197	264,136	291,851	0.6%
Employee Benefits		98,728	117,997	116,380	154,809	31.2%
Services & Supplies		47,059,058	51,317,129	51,519,679	54,891,368	7.0%
<b>Total Operating Expenses</b>		<b>47,415,939</b>	<b>51,725,323</b>	<b>51,900,195</b>	<b>55,338,028</b>	<b>7.0%</b>
<b>Operating Income/(Loss)</b>		<b>(3,627,765)</b>	<b>(3,161,338)</b>	<b>(2,941,388)</b>	<b>(327,571)</b>	<b>-89.6%</b>
Net Nonoperating Income						
Capital Contributions		102,386	105,500	101,694	104,700	-0.8%
Net Operating Transfers		263,438	260,000	261,042	260,000	0.0%
		2,831,500	-	-	-	
<b>Net Income/(Loss)</b>		<b>(430,441)</b>	<b>(2,795,838)</b>	<b>(2,578,652)</b>	<b>37,129</b>	<b>-101.3%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities	(206,178)	(3,080,338)	(2,807,965)	(221,571)	-92.8%
Net Cash Provided (Used) by Nonoperating Activities	263,438	300,000	261,042	260,000	-13.3%
Net Cash Provided (Used) by Capital Investing Activities	76,284	105,500	101,695	104,700	-0.8%
Cash & Cash Equiv. at July 1	7,229,938	5,515,202	7,363,482	4,918,254	-10.8%
<b>Cash &amp; Cash Equiv. at June 30</b>	<b>7,363,482</b>	<b>2,840,364</b>	<b>4,918,254</b>	<b>5,061,383</b>	<b>78.2%</b>
<b>FTE Summary</b>	<b>3.25</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0%</b>

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

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**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.

**FY 2016/17 Budget Enhancements/Changes**

A number of reallocations with the Services and Supplies budget were made for FY 2016/17.

**Budget Summary**

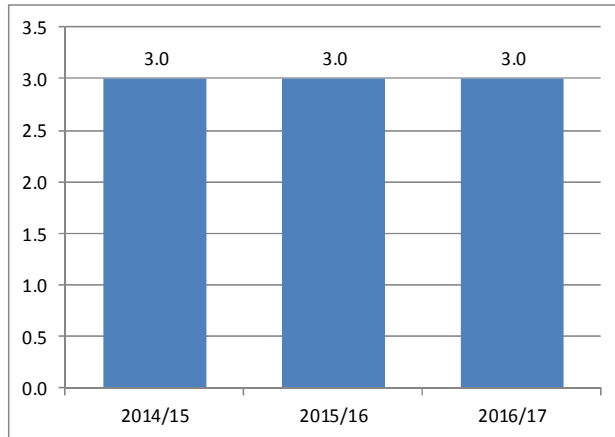
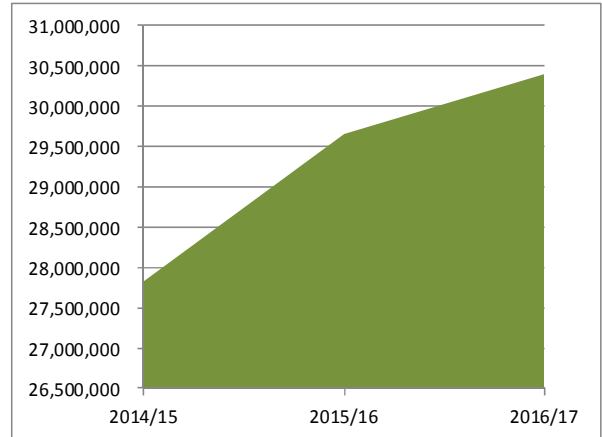
Programs	Cost Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Risk Mgmt. Administration	195051	164,522	217,860	142,016	144,817	-33.5%
Safety Division	195052	76,329	108,311	111,658	119,756	10.6%
Property & Liability	195053	2,514,150	2,704,508	2,755,109	2,911,292	7.6%
Workers Compensation	195054	3,666,056	4,671,420	4,304,194	4,801,557	2.8%
Unemployment Comp.	195055	146,537	248,744	248,744	248,744	0.0%
<b>Total</b>		<b>6,567,594</b>	<b>7,950,843</b>	<b>7,561,721</b>	<b>8,226,166</b>	<b>3.5%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		6,957,390	7,196,813	7,196,813	6,789,875	-5.7%
Other		99,340	170,000	60,000	50,000	-70.6%
<b>Total Operating Revenue</b>		<b>7,056,730</b>	<b>7,366,813</b>	<b>7,256,813</b>	<b>6,839,875</b>	<b>-7.2%</b>
Operating Expenses						
Salaries & Wages		240,468	265,499	239,828	274,382	3.3%
Employee Benefits		96,081	107,890	101,548	147,821	37.0%
Services & Supplies		6,231,044	7,577,454	7,220,345	7,803,963	3.0%
<b>Total Operating Expenses</b>		<b>6,567,593</b>	<b>7,950,843</b>	<b>7,561,721</b>	<b>8,226,166</b>	<b>3.5%</b>
<b>Operating Income/(Loss)</b>		<b>489,137</b>	<b>(584,030)</b>	<b>(304,908)</b>	<b>(1,386,291)</b>	<b>137.4%</b>
Net Nonoperating Income		335,861	330,650	330,650	327,200	-1.0%
Capital Contributions						
Net Operating Transfers						
<b>Net Income/(Loss)</b>		<b>824,998</b>	<b>(253,380)</b>	<b>25,742</b>	<b>(1,059,091)</b>	<b>318.0%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities	2,515,438	1,217,970	1,497,092	415,710	-65.9%
Net Cash Provided (Used) by Nonoperating Activities	-		-	-	
Net Cash Provided (Used) by Capital	110,162				
Net Cash Provided (Used) by Investing Activities	213,107	330,650	330,650	327,200	-1.0%
Cash & Cash Equiv. at July 1	24,988,824	26,422,668	27,827,531	29,655,273	12.2%
<b>Cash &amp; Cash Equiv. at June 30</b>	<b>27,827,531</b>	<b>27,971,288</b>	<b>29,655,273</b>	<b>30,398,183</b>	<b>8.7%</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 function of the Operations Division (ESD) is to provide safe and reliable vehicles and equipment to County departments to meet their transportation and specialized heavy equipment needs at the lowest 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. ESD 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. ESD 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 2016/17 Budget Enhancements/Changes**

- Personnel** (1) Elimination of one Heavy Diesel Mechanic  
(2) Reclassification of Parts Supervisor to Auto Mechanic  
Result of Truckee Meadows Fire Protection District now servicing owned equipment.
- Non-Personnel** (1) Increase in Physical Damage Loss in Body Shop  
Result of insufficient damage loss budget in Body Shop

**Budget Summary**

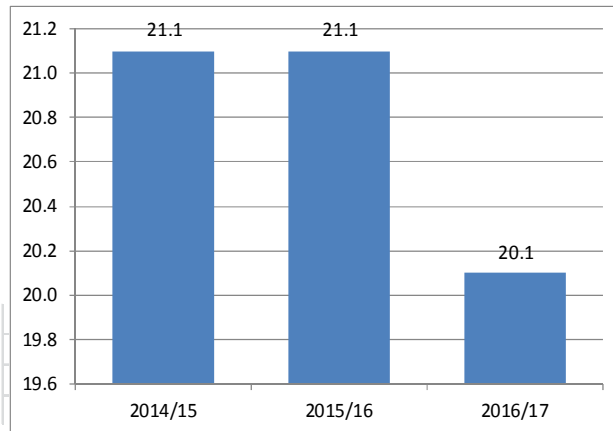
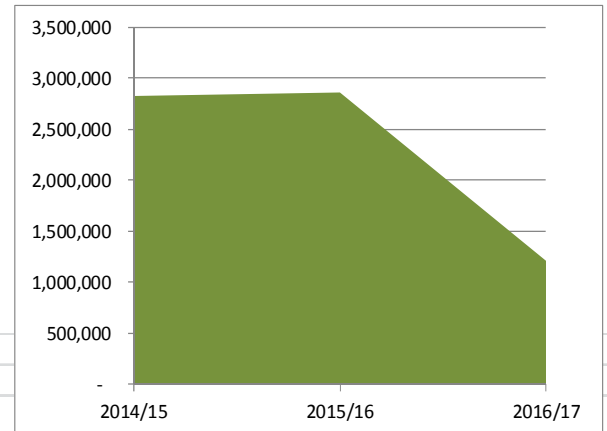
Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Replacement	669-1	1,685,287	2,028,014	2,028,014	2,423,698	19.5%
Administration	669-2	1,002,161	1,044,699	1,044,624	527,967	-49.5%
Maintenance	669-3	4,541,693	4,699,260	4,603,769	4,718,652	0.4%
Fire Services	669-4	272,780	316,152	310,929	-	-100.0%
<b>Total</b>		<b>7,501,921</b>	<b>8,088,125</b>	<b>7,987,336</b>	<b>7,670,317</b>	<b>-5.2%</b>

**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		7,225,519	8,447,670	8,447,670	8,025,041	-5.0%
Other		66,339	45,050	45,050	261,145	479.7%
Total Operating Revenue		7,291,858	8,492,720	8,492,720	8,286,186	-2.4%
Operating Expenses						
Salaries & Wages		1,318,919	1,363,763	1,279,109	1,295,576	-5.0%
Employee Benefits		583,568	638,578	622,443	831,985	30.3%
Services & Supplies		4,256,048	4,448,086	4,448,086	3,509,374	-21.1%
Depreciation		1,343,386	1,637,698	1,637,698	2,033,382	24.2%
Total Operating Expenses		7,501,921	8,088,125	7,987,336	7,670,317	-5.2%
<b>Operating Income/(Loss)</b>		<b>(210,063)</b>	<b>404,595</b>	<b>505,384</b>	<b>615,869</b>	<b>52.2%</b>
Net Nonoperating Income		200,489	206,600	206,600	614,595	197.5%
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>(9,574)</b>	<b>611,195</b>	<b>711,984</b>	<b>1,230,464</b>	<b>101.3%</b>

**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		1,264,932	2,335,093	2,450,830	2,942,051	26.0%
Net Cash Provided (Used) by Noncapital Financing Activities		-	-	-	-	
Net Cash Provided (Used) by Capital Investing Activities		(781,823)	(2,300,000)	(2,390,000)	(4,619,105)	100.8%
Cash & Cash Equiv. at July 1		2,344,658	2,827,767	2,827,767	2,888,597	2.2%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>2,827,767</b>	<b>2,862,860</b>	<b>2,888,597</b>	<b>1,211,543</b>	<b>-57.7%</b>
<b>FTE Summary</b>		<b>21.1</b>	<b>21.1</b>	<b>21.1</b>	<b>20.1</b>	<b>-4.7%</b>

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



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# **Washoe County Annual Budget 2016-2017**

## ***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 2016/17 Budgeted Revenues</b>	<b>FY 2016/17 Other Financing/ Transfers In</b>	<b>FY 2016/17 Budgeted Expenditures</b>	<b>FY 2016/17 Operating Transfers Out</b>	<b>Ending Fund Balance/ Cash Balance</b>
Capital Facilities Tax	9,898,133	6,830,184	-	14,296,000	1,890,000	542,317
Parks Construction	18,916,072	707,209	-	12,582,810	-	7,040,471
Capital Improvements Fund	6,316,710	48,500	6,149,000	10,160,316	-	2,353,894
<u>Regional Permits Capital</u>	<u>1,044,323</u>	<u>13,500</u>	<u>-</u>	<u>27,000</u>	<u>-</u>	<u>1,030,823</u>
<b>Total</b>	<b>36,175,238</b>	<b>7,599,393</b>	<b>6,149,000</b>	<b>37,066,126</b>	<b>1,890,000</b>	<b>10,967,505</b>



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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 2016-2017 PROJECT LIST</b>	
<b>Projects</b>	
<b>Projects:</b>	
Sparks Library HVAC (carry-over)	84,891
Medical Examiner Building (carry-over)	9,354,564
<b>Projects Total</b>	<b>9,439,455</b>
<b>Other Expenditures/Uses:</b>	
Services and Supplies	35,829
Payments to Other Agencies	740,172
Payments to State Highway Fund	4,041,710
Settlement Payments	38,834
Transfers to Roads Special Revenue Fund	1,890,000
<b>Other Expenditures/Uses Total</b>	<b>6,746,545</b>
<b>Total Expenditures / Uses</b>	<b>\$16,186,000</b>

**Budget Summary**

Programs	Function	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
General Government	220	121,861	5,600	5,600	5,600	0.0%
Public Safety	240	323,412	12,580,016	2,866,494	9,363,564	-25.6%
Welfare	270	-	79,940	79,940	-	-100.0%
Culture and Recreation	280	405,309	493,598	442,343	84,891	-82.8%
Intergovernmental	300	4,408,282	4,701,315	4,701,315	4,841,945	3.0%
Debt Service	370	-	323,960	323,960	-	-100.0%
Transfers Out	950	2,990,000	2,084,073	2,084,073	1,890,000	-9.3%
<b>Total</b>		<b>8,248,864</b>	<b>20,268,502</b>	<b>10,503,725</b>	<b>16,186,000</b>	<b>-20.1%</b>

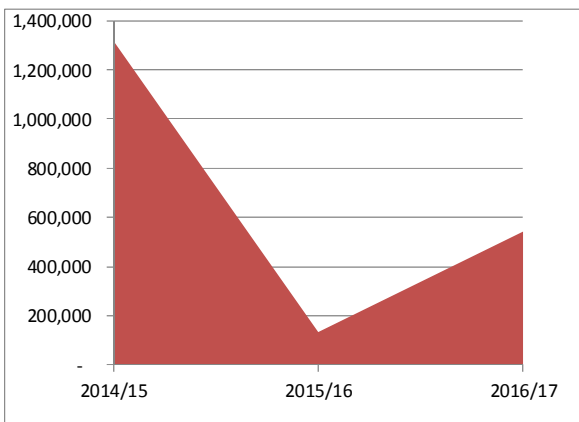
**Sources and Uses****Sources**

Beginning Fund Balance	3,287,411	1,317,227	1,317,227	9,898,133	651.4%
Property Taxes	6,235,817	6,517,039	6,516,429	6,736,184	3.4%
Miscellaneous	42,863	235,000	235,000	94,000	-60.0%
Debt Issued	-	12,333,202	12,333,202	-	-100.0%
<b>Total</b>	<b>9,566,091</b>	<b>20,402,468</b>	<b>20,401,858</b>	<b>16,728,317</b>	<b>-18.0%</b>

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

Payments for Share of Taxes	4,408,282	4,701,315	4,701,315	4,841,945	3.0%
Services and Supplies				14,600	
Capital Outlay	850,582	13,483,114	3,718,337	9,439,455	-30.0%
Transfers Out - Debt Service		194,073	194,073		-100.0%
Transfers Out - Roads Fund	2,990,000	1,890,000	1,890,000	1,890,000	0.0%
<b>Total</b>	<b>8,248,864</b>	<b>20,268,502</b>	<b>10,503,725</b>	<b>16,186,000</b>	<b>-20.1%</b>

<b>Ending Fund Balance</b>	<b>1,317,227</b>	<b>133,966</b>	<b>9,898,133</b>	<b>542,317</b>	<b>304.8%</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 2016-2017 PROJECT LIST</b>	
<b>Projects</b>	
Callahan Park Playground Rehab	160,000
Thomas Creek Park Playground Rehab	220,720
Whites Creek Park Playground Rehab	220,720
Galena Terrace Park Development (carry-over)	229,000
Eagle Canyon Park Parking Lot Paving	100,000
Eagle Canyon Park Playground Rehab	521,000
Gator Swamp Playground (carry-over)	300,000
IVGID Pedestrian Path	318,000
Crystal Bay Park (carry-over)	506,800
Persigehl Land Acquisition	3,220,707
Rancho San Rafael Irrigation Phase 2	1,400,000
Rancho San Rafael Playground Replacement	400,000
Truckee River Restoration	331,000
Truckee River Acquisitions	603,200
Lake Tahoe Bike Path Phase 4	880,000
Bowers Mansion Parking Lot (carry-over)	250,000
Hunter Creek Trailhead (carry-over)	126,432
Crystal Peak Park Road (carry-over)	262,000
Golden Eagle Trailhead (carry-over)	300,000
Arboretum Greenhouse (carry-over)	280,000
North Valley Recreation Phase 5 (carry-over)	1,251,500
Special Projects Undesignated	500,000
<b>Projects Total</b>	<b>12,381,079</b>
Services and Supplies	198,731
Debt Service	3,000
<b>Total Expenditures</b>	<b>\$12,582,810</b>

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
District One	404A	2,198	328,127	14,971	922,492	181.1%
District Two	404B	106,639	2,242,293	600,947	923,398	-58.8%
District Three	404C	65,753	162,124	117,372	172	-99.9%
District Four	404D	263,815	1,160,000	1,101,094	825,948	-28.8%
Bond Projects	404E	1,127,086	4,982,495	1,270,413	7,785,380	56.3%
Special Projects	404F	57,746	3,133,416	172,826	2,125,420	-32.2%
<b>Total</b>		<b>1,623,237</b>	<b>12,008,455</b>	<b>3,277,623</b>	<b>12,582,810</b>	<b>4.8%</b>

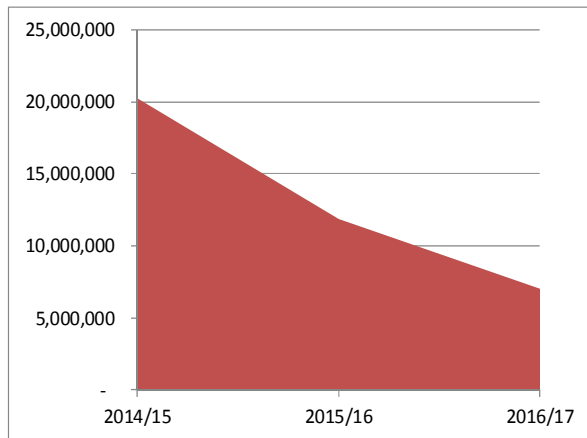
**Sources and Uses****Sources**

Beginning Fund Balance	20,480,136	20,236,184	20,236,184	18,916,072	-6.5%
Park Construction Tax	245,922	200,000	323,175	323,175	61.6%
Federal, State & Local Grants	905,015	1,465,959	1,259,481	-	-100.0%
Miscellaneous	228,348	1,156,780	374,855	384,034	-66.8%
Transfer from General Fund	-	820,000	-	-	-100.0%
<b>Total</b>	<b>21,859,421</b>	<b>23,878,923</b>	<b>22,193,695</b>	<b>19,623,281</b>	<b>-17.8%</b>

**Uses**

Services & Supplies				198,731	
Capital Outlay	1,620,237	12,005,455	3,274,623	12,381,079	3.1%
Debt Service	3,000	3,000	3,000	3,000	0.0%
<b>Total</b>	<b>1,623,237</b>	<b>12,008,455</b>	<b>3,277,623</b>	<b>12,582,810</b>	<b>4.8%</b>

<b>Ending Fund Balance</b>	<b>20,236,184</b>	<b>11,870,468</b>	<b>18,916,072</b>	<b>7,040,471</b>	<b>-40.7%</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. Projects in this fund include Technology and Facilities Infrastructure, Public Works Projects and Erosion Control projects at Lake Tahoe.

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

<b>CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2016-2017 PROJECT LIST</b>	
<b>Projects</b>	
<b>Public Works - Construction Projects</b>	
Bowers Mansion Playground Replacement	400,000
Countywide Security Upgrades	310,000
County 800MHz Radio Upgrade - Sheriff	400,000
911 Parr Blvd. - Detention Lock Replacements	250,000
911 Parr Blvd. - HU-6 HVAC replacement	690,000
911 Parr Blvd. - Re-Roof lower detention	800,000
Senior Center Replace Aged Equipment	180,000
CPS Visitation Center	585,000
911 Parr Elevator Controls	125,000
Sheriff Detention Infirmary Conceptual Design	150,000
Sheriff Raven Hanger Project	564,000
Mills Lane Chiller Replacement	410,000
WC Facilities Parking Lot Maintenance	318,000
WC Facilities Parking Lot Reconstruction	458,800
CSD Asset Management Software (carry-over)	200,000
Marr Project Bartley Ranch Storage Unit (carry-over)	274,826
Bartley Ranch Parking Lot Replacement (carry-over)	110,000
Longley Lane Sand Dome (carry-over)	500,000
<b>Public Works - Construction Projects Total</b>	<b>6,725,626</b>
<b>Technology Services Projects</b>	
Security Control System Replacement	276,430
Central Technology Event Logging System	113,920
Security Camera System	435,060
VOIP Infrastructure (carry-over)	753,541
<b>Technology Services Projects Total</b>	<b>1,578,951</b>
<b>Warm Springs Projects</b>	<b>775,000</b>
<b>Projects Total</b>	<b>9,079,577</b>
<b>Other Expenditures/Uses:</b>	
Undesignated Projects	1,000,000
Services and Supplies	80,739
<b>Other Expenditures/Uses Total</b>	<b>1,080,739</b>
<b>Total Expenditures</b>	<b>\$ 10,160,316</b>

**Budget Summary**

Programs	Function	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
General Government	220	2,903,106	3,667,387	2,245,768	2,104,690	-42.6%
Judicial	230	47,424	1,463,435	588,398	460,000	-68.6%
Public Safety	240	81,475	2,095,615	1,945,615	3,279,000	56.5%
Public Works	250	4,401,796	7,121,800	5,735,032	2,566,800	-64.0%
Health and Sanitation	260	-	-	-	-	
Welfare	270	-	400,000	-	815,000	103.8%
Culture and Recreation	280	177,345	792,978	199,637	934,826	17.9%
Transfers Out	950	-	-	-	-	
<b>Total</b>		<b>7,611,146</b>	<b>15,541,215</b>	<b>10,714,450</b>	<b>10,160,316</b>	<b>-34.6%</b>

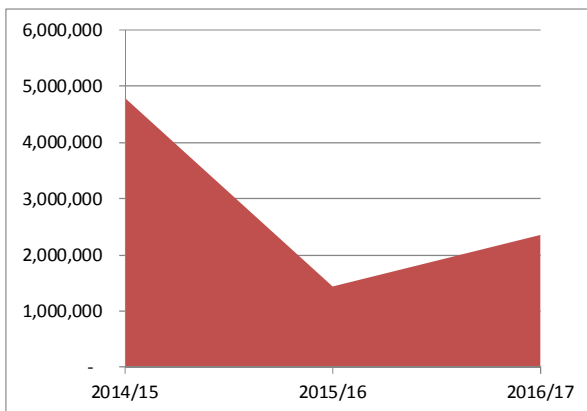
**Sources and Uses****Sources**

Beginning Fund Balance	3,975,138	4,791,898	4,791,898	6,316,710	31.8%
Federal, State & Local Grants	3,439,620	5,567,001	5,567,001	-	-100.0%
Miscellaneous	43,843	61,500	113,675	48,500	-21.1%
Transfer In - General Fund	4,944,443	6,386,481	6,386,481	5,000,000	-21.7%
Transfer In - Indigent	-	-	-	585,000	
Transfer In - Other Restricted Fund	-	172,105	172,105	564,000	227.7%
<b>Total</b>	<b>12,403,044</b>	<b>16,978,985</b>	<b>17,031,160</b>	<b>12,514,210</b>	<b>-26.3%</b>

**Uses**

Services and Supplies				1,080,739	
Capital Outlay	<u>7,611,146</u>	<u>15,541,215</u>	<u>10,714,450</u>	<u>9,079,577</u>	-41.6%
<b>Total</b>	<b>7,611,146</b>	<b>15,541,215</b>	<b>10,714,450</b>	<b>10,160,316</b>	<b>-34.6%</b>

<b>Ending Fund Balance</b>	<b>4,791,898</b>	<b>1,437,770</b>	<b>6,316,710</b>	<b>2,353,894</b>	<b>63.7%</b>
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**Budgeted Fund Balance:**

**REGIONAL PERMITS CAPITAL FUND**

**Mission** 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 the complete listing of the Department's Strategic Plan.

The Regional Permits System Project is scheduled to be operational in August 2016

**Budget Summary**

Programs	Fund Ctr	FY 2014/2015 Actual	FY 2015/2016 Adjusted Budget	FY 2015/2016 Estimated	FY 2016/2017 Final Budget	% Change 2015/16 to 2016/17
Washoe County Permits	C430010	1,245	56,095	12,000	27,000	-51.9%
Sparks Permits	C430030	251,591	146,313	102,209	-	-100.0%
Reno Permits	C430040	213,584	123,029	86,769	-	-100.0%
Regional Permits Project	RP430001	365,615	316,167	148,531	-	-100.0%
<b>Total</b>		<b>832,035</b>	<b>641,604</b>	<b>349,509</b>	<b>27,000</b>	<b>-95.8%</b>

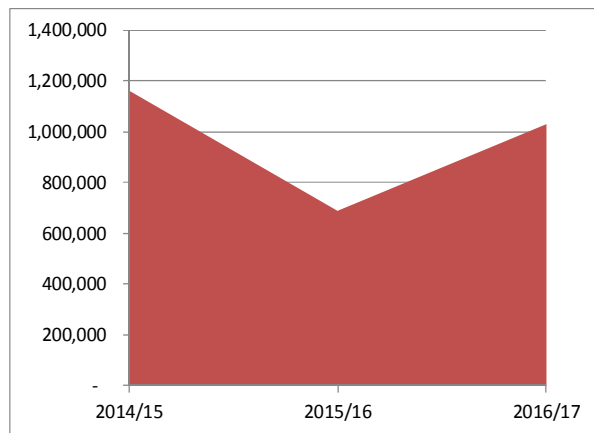
**Sources and Uses****Sources**

Beginning Fund Balance	1,255,626	1,163,128	1,163,128	1,044,323	-10.2%
Intergovernmental	725,340	-	210,704	-	
Miscellaneous	14,197	20,000	20,000	13,500	
Transfer from General Fund	-	148,000	-	-	-100.0%
<b>Total</b>	<b>1,995,163</b>	<b>1,331,128</b>	<b>1,393,832</b>	<b>1,057,823</b>	<b>-20.5%</b>

**Uses**

Services and Supplies	-	-	-	27,000	
Capital Outlay	832,035	641,604	349,509	-	-100.0%
<b>Total</b>	<b>832,035</b>	<b>641,604</b>	<b>349,509</b>	<b>27,000</b>	<b>-95.8%</b>

<b>Ending Fund Balance</b>	<b>1,163,128</b>	<b>689,524</b>	<b>1,044,323</b>	<b>1,030,823</b>	<b>49.5%</b>
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**Budgeted Fund Balance:**



# **Washoe County Annual Budget 2016-2017**

## ***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 \$154 million in capital expenditures, while the planned expenditures for FY 16/17 totals slightly over \$52.9 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 16/17 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 2014-15, the level of General Fund support for the CIP was established at \$5 million, compared to less than \$1 million from Fiscal Year 2007-08 through Fiscal Year 2010-11. 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.

This fiscal year, 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 2016-17 was again approximately \$5 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 \$154 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 16/17, capital plan funding totals \$52,938,335. This includes more than \$13 million of park and recreation projects, major security-related projects to enhance security of County facilities, continued improvements to the Sheriff's facility on 911 Parr Boulevard, and many other projects. New projects for FY 16/17 include:

- **Playground Equipment - \$2.22 million**
  - Bowers Mansion, Callahan Park, Thomas Creek Park, Whites Creek Park, Galena Terrace Park
- **North Valley Regional Park, Phase 5 - \$1.25 million**
- **Trailheads - \$1.6 million**
  - Hunter Creek, Golden Eagle
  - Lake Tahoe Bike Path, Phase 4
  - IVGID Pedestrian Path
- **Open Space Land Acquisitions - \$3.22 million**
- **Security-related Projects**
  - Security Control System Replacement
  - Central Technology Event Logging System
  - Security Camera System improvements
  - Countywide Security Upgrades
- **Sheriff's Facility – continued repairs**
  - Detention Lock Upgrade
  - HVAC Replacement
  - Re-roof lower detention
  - Elevator Controls
  - Infirmary (conceptual design)

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 2017-2021 SUMMARY

WASHOE COUNTY CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2017-2021						
FUND SUMMARY						
CAPITAL FUNDS SUMMARY	Year 1 2016/2017	Year 2 2017/2018	Year 3 2018/2019	Year 4 2019/2020	Year 5 2020/2021	Total 5 Years
<b>Fund</b>						
Capital Improvement Fund	9,079,577	13,906,011	4,335,000	1,240,000	350,000	28,910,588
Parks Capital Fund	12,381,079	-	-	-	-	12,381,079
Capital Facilities Tax Fund	9,439,455	-	-	-	-	9,439,455
Other Funds	5,936,124	3,552,500	3,605,788	3,659,874	3,714,772	20,469,058
Utilities Fund	10,975,000	16,395,000	14,890,000	11,825,000	8,875,000	62,960,000
Equipment Services Fund	5,127,100	4,500,000	5,000,000	3,000,000	2,400,000	20,027,100
<b>Total Funding Sources and Uses</b>	<b>\$52,938,335</b>	<b>\$38,353,511</b>	<b>\$27,830,788</b>	<b>\$19,724,874</b>	<b>\$15,339,772</b>	<b>\$154,187,280</b>
FUNCTIONAL SUMMARY						
Functional Summary	Year 1 2016/2017	Year 2 2017/2018	Year 3 2018/2019	Year 4 2019/2020	Year 5 2020/2021	Total 5 Years
<b>Function</b>						
Culture and Recreation	13,343,971	3,073,000	225,000	340,000	-	16,981,971
General Government	7,261,051	11,768,011	5,570,000	3,350,000	2,750,000	30,699,062
Health	59,443	141,000	-	-	-	200,443
Judicial	916,458	1,015,000	610,000	-	-	2,541,458
Public Safety	12,849,064	1,260,000	1,726,000	550,000	-	16,385,064
Public Works	6,403,348	4,596,500	3,855,788	3,659,874	3,714,772	22,230,282
Welfare	765,000	105,000	954,000	-	-	1,824,000
Golf	205,000	-	-	-	-	205,000
Building & Safety	160,000	-	-	-	-	160,000
Utilities	10,975,000	16,395,000	14,890,000	11,825,000	8,875,000	62,960,000
<b>Total</b>	<b>\$52,938,335</b>	<b>\$38,353,511</b>	<b>\$27,830,788</b>	<b>\$19,724,874</b>	<b>\$15,339,772</b>	<b>\$154,187,280</b>
REVENUE SOURCES SUMMARY						
Revenue Summary	Year 1 2016/2017	Year 2 2017/2018	Year 3 2018/2019	Year 4 2019/2020	Year 5 2020/2021	Total 5 Years
<b>Revenue Source</b>						
Ad Valorem	84,891	-	-	-	-	84,891
Fees and Charges	21,021,301	20,885,069	19,998,012	14,657,383	11,122,591	87,684,356
Investment Earnings	526,534	415,942	226,988	167,617	152,409	1,489,490
Fuel Taxes	3,805,000	3,552,500	3,605,788	3,659,874	3,714,772	18,337,934
Parks Bonds, Grants, and Taxes	11,997,045	-	-	-	-	11,997,045
Transfer from General Fund	5,000,000	6,000,000	4,000,000	1,240,000	350,000	16,590,000
Transfer from Indigent Fund	585,000	-	-	-	-	585,000
Transfer from Other Restricted Fund	564,000	-	-	-	-	564,000
Debt Financing	9,354,564	7,500,000	TBD	TBD	TBD	16,854,564
<b>Total</b>	<b>\$52,938,335</b>	<b>\$38,353,511</b>	<b>\$27,830,788</b>	<b>\$19,724,874</b>	<b>\$15,339,772</b>	<b>\$154,187,280</b>





**FISCAL YEAR 2017-2021  
CONSOLIDATED PROJECT LIST**

<b>FY 2016/2017 - 2020/2021 Project List</b>	<b>Year 1 2016/2017</b>	<b>Year 2 2017/2018</b>	<b>Year 3 2018/2019</b>	<b>Year 4 2019/2020</b>	<b>Year 5 2020/2021</b>	<b>Total 5 Years</b>
<b>Projects</b>						
<b>Capital Improvements Fund Projects</b>						
Bowers Mansion Playground Replacement	400,000	-	-	-	-	400,000
Countywide Security Upgrades	310,000	350,000	350,000	350,000	350,000	1,710,000
Year 1 75 Court St Window Replacement	-	-	-	-	-	-
Year 1 Treasurer Frount Counter & lobby	-	-	-	-	-	-
County 800MHz Radio Upgrade - Sheriff	400,000	-	-	-	-	400,000
911 Parr Blvd. - Detention Lock Replacements	250,000	-	-	-	-	250,000
911 Parr Blvd. - HU-6 HVAC replacement	690,000	-	-	-	-	690,000
911 Parr Blvd. - Re-Roof lower detention	800,000	-	-	-	-	800,000
Senior Center Replace Aged Equipment	180,000	-	-	-	-	180,000
CPS Visitation Center	585,000	-	-	-	-	585,000
911 Parr Elevator Controls	125,000	-	-	-	-	125,000
Sheriff Detention Infirmary Conceptual Design	150,000	-	-	-	-	150,000
Sheriff Raven Hanger Project	564,000	-	-	-	-	564,000
Mills Lane Chiller Replacement	410,000	-	-	-	-	410,000
WC Facilities Parking Lot Maintenance	318,000	-	-	-	-	318,000
WC Facilities Parking Lot Reconstruction	458,800	-	-	-	-	458,800
CSD Asset Management Software (carry-over)	200,000	-	-	-	-	200,000
Marr Project Bartley Ranch Storage Unit (carry-over)	274,826	-	-	-	-	274,826
Bartley Ranch Parking Lot Replacement (carry-over)	110,000	-	-	-	-	110,000
Longley Lane Sand Dome (carry-over)	500,000	-	-	-	-	500,000
WC Health District Expansion of Office Space	-	141,000	-	-	-	141,000
May Museum HVAC Project	-	500,000	-	-	-	500,000
Hidden Valley Park Playground Rehab	-	160,000	-	-	-	160,000
Ellen's Park Playground Rehab	-	220,000	-	-	-	220,000
EOC Dispatch HVAC Redesign	-	500,000	-	-	-	500,000
Hidden Valley Park Improvements	-	300,000	-	-	-	300,000
South Valleys Park Master Plan	-	1,593,000	-	-	-	1,593,000
Regional Shooting Facility Improvements	-	300,000	-	-	-	300,000
DA - New office space - 6th & 7th Floors	-	205,000	-	-	-	205,000
Roads North Valleys Maintenance Yard	-	1,044,000	-	-	-	1,044,000
Admin Complex Courtyard Replacement	-	275,000	-	-	-	275,000
Parking Garage Elevators 220 S. Sierra	-	460,000	-	-	-	460,000
75 Court St Main Elevator Upgrades	-	350,000	-	-	-	350,000
911 Parr HU-9 HVAC Project	-	650,000	-	-	-	650,000
911 Parr HU-10 HVAC Project	-	110,000	-	-	-	110,000
Building C Roofing	-	180,000	-	-	-	180,000
Admin Complex Flooring Replacement	-	120,000	-	-	-	120,000
Admin Complex Window/wall Reseal	-	200,000	-	-	-	200,000
Kids Kottage Furnace Replacement 11 units	-	105,000	-	-	-	105,000
WC Facilities Master Plan	-	-	250,000	-	-	250,000
Add on Construction - ME Bldg Training Wing	-	-	485,000	-	-	485,000
Add on Construction - ME Bldg Refrig. Body Storage	-	-	736,000	-	-	736,000
9th St. Senior Center HVAC Replacement	-	-	430,000	-	-	430,000
350 S Center 2nd Floor VAV Replacement	-	-	224,000	-	-	224,000
350 S Center New Windows	-	-	300,000	-	-	300,000
75 Court St Historic Elevator Upgrades	-	-	610,000	-	-	610,000
Building D Roofing	-	-	220,000	-	-	220,000
Northwest Library HVAC Replacement	-	-	225,000	-	-	225,000
North Valleys Library	-	-	TBD	-	-	-
Lodox Digital Radiography System	-	-	505,000	-	-	505,000
Sheriff Detention Infirmary (Design/Construction)	-	-	TBD	-	-	-
911 Parr Motor Pool HVAC	-	-	-	550,000	-	550,000
Sparks Library New Roof	-	-	-	340,000	-	340,000
District Court Building	-	-	-	TBD	-	-
Security Control System Replacement	276,430	-	-	-	-	276,430
Central Technology Event Logging System	113,920	-	-	-	-	113,920
Security Camera System	435,060	-	-	-	-	435,060
VOIP Infrastructure (carry-over)	753,541	-	-	-	-	753,541
VOIP Infrastructure	-	1,240,000	-	-	-	1,240,000
County 800 MHz radio upgrade - Phase II	-	4,903,011	-	-	-	4,903,011
Warm Springs Projects	775,000	-	-	-	-	775,000
<b>Capital Improvements Fund Total</b>	<b>9,079,577</b>	<b>13,906,011</b>	<b>4,335,000</b>	<b>1,240,000</b>	<b>350,000</b>	<b>28,910,588</b>



<b>FY 2016/2017 - 2020/2021 Project List</b>	<b>Year 1 2016/2017</b>	<b>Year 2 2017/2018</b>	<b>Year 3 2018/2019</b>	<b>Year 4 2019/2020</b>	<b>Year 5 2020/2021</b>	<b>Total 5 Years</b>
<b>Parks Capital Projects</b>						
Callahan Park Playground Rehab	160,000	-	-	-	-	160,000
Thomas Creek Park Playground Rehab	220,720	-	-	-	-	220,720
Whites Creek Park Playground Rehab	220,720	-	-	-	-	220,720
Galena Terrace Park Development (carry-over)	229,000	-	-	-	-	229,000
Eagle Canyon Park Parking Lot Paving	100,000	-	-	-	-	100,000
Eagle Canyon Park Playground Rehab	521,000	-	-	-	-	521,000
Gator Swamp Playground (carry-over)	300,000	-	-	-	-	300,000
IVGID Pedestrian Path	318,000	-	-	-	-	318,000
Crystal Bay Park (carry-over)	506,800	-	-	-	-	506,800
Persigehl Land Acquisition	3,220,707	-	-	-	-	3,220,707
Rancho San Rafael Irrigation Phase 2	1,400,000	-	-	-	-	1,400,000
Rancho San Rafael Playground Replacement	400,000	-	-	-	-	400,000
Truckee River Restoration	331,000	-	-	-	-	331,000
Truckee River Acquisitions	603,200	-	-	-	-	603,200
Lake Tahoe Bike Path Phase 4	880,000	-	-	-	-	880,000
Bowers Mansion Parking Lot (carry-over)	250,000	-	-	-	-	250,000
Hunter Creek Trailhead (carry-over)	126,432	-	-	-	-	126,432
Crystal Peak Park Road (carry-over)	262,000	-	-	-	-	262,000
Golden Eagle Trailhead (carry-over)	300,000	-	-	-	-	300,000
Arboretum Greenhouse (carry-over)	280,000	-	-	-	-	280,000
North Valley Recreation Phase 5 (carry-over)	1,251,500	-	-	-	-	1,251,500
Special Projects Undesignated	500,000	-	-	-	-	500,000
<b>Parks Capital Total</b>	<b>12,381,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,381,079</b>
<b>Capital Facilities Tax Fund Projects</b>						
Sparks Library HVAC (carry-over)	84,891	-	-	-	-	84,891
Medical Examiner Building (carry-over)	9,354,564	-	-	-	-	9,354,564
<b>Capital Facilities Tax Fund Projects Total</b>	<b>9,439,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,439,455</b>
<b>Other Funds Projects</b>						
General Fund Projects	495,223	-	-	-	-	495,223
Health Fund	59,443	-	-	-	-	59,443
Animal Services Fund Projects	100,000	-	-	-	-	100,000
Enhanced 911 Fund Projects	200,000	-	-	-	-	200,000
Regional Public Safety Training Center	145,000	-	-	-	-	145,000
Regional Communications System Projects	60,000	-	-	-	-	60,000
Roads Fund Projects	3,805,000	3,552,500	3,605,788	3,659,874	3,714,772	18,337,934
Golf Course Fund	205,000	-	-	-	-	205,000
Building & Safety Fund	160,000	-	-	-	-	160,000
Other Restricted Special Revenue Fund Projects	706,458	-	-	-	-	706,458
<b>Other Funds Total</b>	<b>5,936,124</b>	<b>3,552,500</b>	<b>3,605,788</b>	<b>3,659,874</b>	<b>3,714,772</b>	<b>20,469,058</b>
<b>Utilities Fund Projects</b>						
Golden Valley Water Rights Purchase	40,000	40,000	40,000	-	-	120,000
STMWRF Utility Ops Storage Building 25%	150,000	-	-	-	-	150,000
Huffaker Reservoir Water Quality Management	100,000	250,000	250,000	-	-	600,000
Reclaim Truck Fills	100,000	-	-	-	-	100,000
Field Creek Reservoir Water Quality Management	-	500,000	500,000	-	-	1,000,000
Dorothy Towne (Zircon) Lift Station Improv 80%	600,000	-	-	-	-	600,000
STMWRF Utility Ops Storage Building 75%	450,000	-	-	-	-	450,000
STMWRF Chemical Storage Building	1,300,000	-	-	-	-	1,300,000
STMWRF Admin Building Expansion & Improv 35%	350,000	-	-	-	-	350,000
Southern Comfort Lift Station Replacement	100,000	-	-	-	-	100,000
S Truckee Meadows WRF Projects	1,735,000	605,000	1,500,000	2,000,000	250,000	6,090,000
Cold Springs WRF SCADA System Control Upgrades	200,000	-	-	-	-	200,000
Horizon Hills Sewer System Improvements	-	-	-	225,000	225,000	450,000
Lemmon Valley WRF Blower Replacement	200,000	-	-	-	-	200,000
Lemmon Valley WRF Projects	950,000	1,050,000	1,150,000	5,400,000	5,400,000	13,950,000
Reclaimed Water Transmission Main Extensions	200,000	200,000	200,000	200,000	3,000,000	3,800,000
Dorothy Towne (Zircon) Lift Station Improv 20%	150,000	-	-	-	-	150,000
STMWRF Admin Building Expansion & Improv 65%	650,000	-	-	-	-	650,000
Pleasant Valley Interceptor Reach 3	350,000	-	-	-	-	350,000
S Truckee Meadows WRF Projects	2,250,000	11,250,000	11,250,000	2,000,000	-	26,750,000
Steamboat Lift Station Capacity Expansion	-	-	-	2,000,000	-	2,000,000
Eagle Canyon Sewer Interceptor Capacity Improv	700,000	-	-	-	-	700,000
Cold Springs WRF Expansion Design County Portion	200,000	500,000	-	-	-	700,000
Diamond Peak Lift Station Capacity Expansion	200,000	2,000,000	-	-	-	2,200,000
<b>Utilities Fund Projects Total</b>	<b>10,975,000</b>	<b>16,395,000</b>	<b>14,890,000</b>	<b>11,825,000</b>	<b>8,875,000</b>	<b>62,960,000</b>
<b>Equipment Services Fund Projects</b>						
Heavy Equipment Replacement	2,938,000	2,100,000	2,400,000	900,000	500,000	8,838,000
Light Equipment Replacement	2,189,100	2,400,000	2,600,000	2,100,000	1,900,000	11,189,100
<b>Equipment Services Fund Projects Total</b>	<b>5,127,100</b>	<b>4,500,000</b>	<b>5,000,000</b>	<b>3,000,000</b>	<b>2,400,000</b>	<b>20,027,100</b>
<b>Total All Projects</b>	<b>\$52,938,335</b>	<b>\$38,353,511</b>	<b>\$27,830,788</b>	<b>\$19,724,874</b>	<b>\$15,339,772</b>	<b>\$154,187,280</b>



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# **Washoe County Annual Budget 2016-2017**

## ***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.