



Washoe County

Annual Budget



Photo Credit: John Cella

Fiscal Year 2023

July 1, 2022 - June 30, 2023

WASHOE COUNTY
NEVADA

ANNUAL BUDGET

For the Fiscal Year
Ending June 30, 2023

VAUGHN HARTUNG
Chair, District 4

ALEXIS HILL
Vice Chair, District 1

KITTY JUNG
District 3

BOB LUCEY
District 2

JEANNE HERMAN
District 5

ERIC P. BROWN
County Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Washoe
Nevada**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

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, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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, 2023**

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**WASHOE COUNTY
NEVADA**

COUNTY OFFICIALS

July 1, 2022

ELECTED OFFICIALS

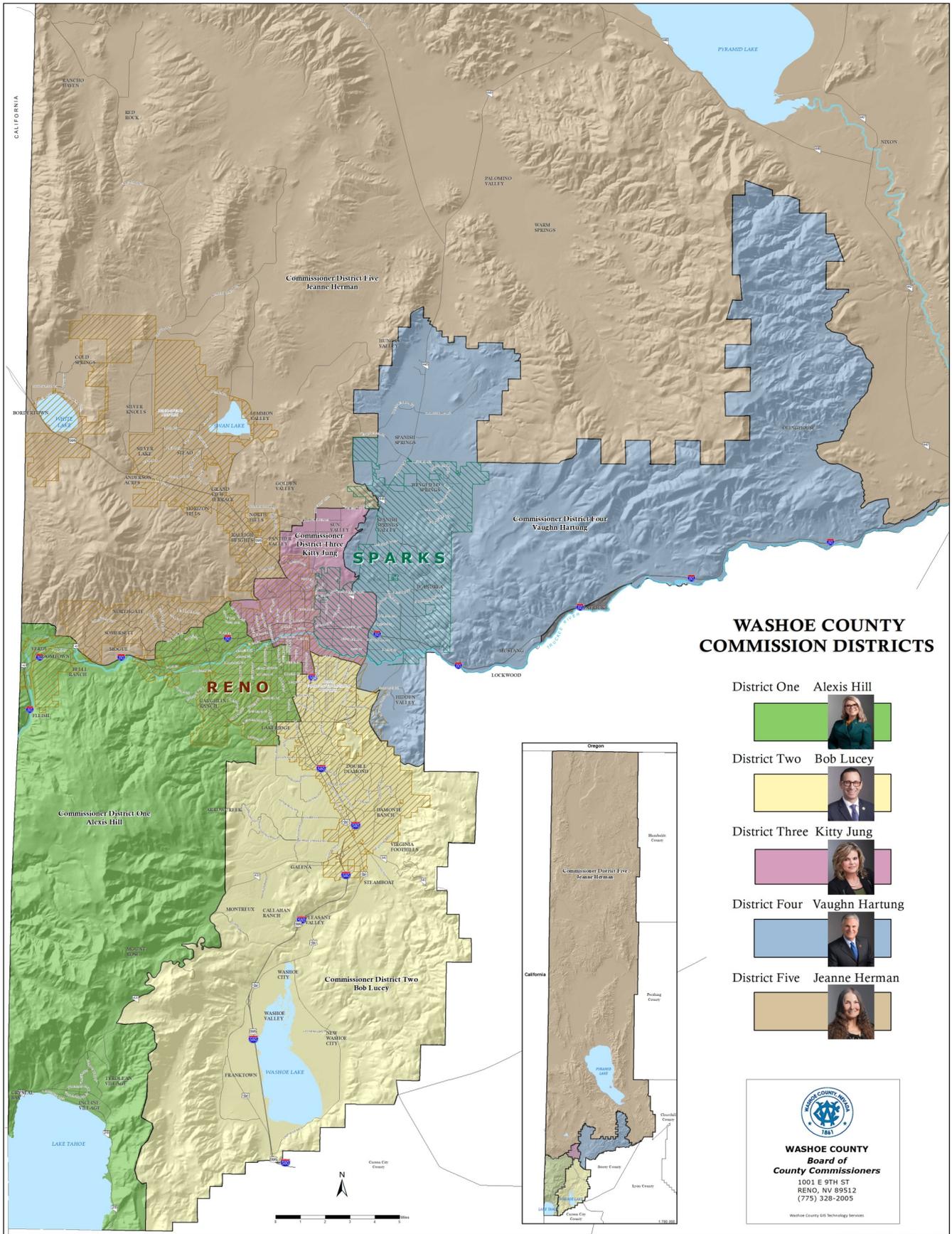
Chair, Board of County Commissioners, District 4
Vice-Chair, Commissioner, District 1
Commissioner, District 2
Commissioner, District 3
Commissioner, District 5
County Assessor
County Clerk
County Recorder
County Treasurer (Acting)
District Attorney
Incline Constable
Public Administrator
Sheriff

Vaughn Hartung
Alexis Hill
Bob Lucey
Kitty Jung
Jeanne Herman
Michael Clark
Jan Galassini
Kalie Work
Linda Jacobs
Christopher Hicks
Hans Keller
Don Cavallo
Darin Balaam

APPOINTED OFFICIALS

County Manager
Assistant County Manager & Director of Community Services
Assistant County Manager, Services and Operations
Chief Financial Officer (Interim)
Alternate Public Defender
Chief Alternative Sentencing Officer
Comptroller
Director of Human Resources/Labor Relations
Director of Human Services Agency
Director of Juvenile Services
Director of Library System
Director of Regional Animal Services
Director of Technology Services
District Health Officer
Medical Examiner
Public Defender
Public Guardian
Registrar of Voters (Acting)

Eric P. Brown
Dave Solaro
Kate Thomas
Cathy Hill
Marc Picker
Justin Roper
Cathy Hill
Patricia Hurley
Amber Howell
Elizabeth Florez
Jeff Scott
Shyanne Schull
Behzad Zamanian
Kevin Dick
Laura Knight, MD
John Arrascada
Tracey Bowles
Jamie Rodriguez



WASHOE COUNTY COMMISSION DISTRICTS

- District One Alexis Hill 
- District Two Bob Lucy 
- District Three Kitty Jung 
- District Four Vaughn Hartung 
- District Five Jeanne Herman 



WASHOE COUNTY
 Board of
 County Commissioners
 1001 E 9TH ST
 RENO, NV 89512
 (775) 328-2005

Washoe County GIS Technology Services



To Our Washoe County Citizens and Visitors:

Thank you for your interest in the Washoe County Fiscal Year 2023 (FY 2023) Budget Book. This policy document reflects the values and strategic vision of the Board of County Commissioners (BCC) and our commitment to providing superior services to all Washoe County residents and visitors, responsible stewardship of public funds, response to emerging issues, and positioning ourselves to support the economic growth of our region. The Budget Book also highlights the current state of local economic trends and outlines the new initiatives and significant changes in Washoe County's FY 2023 Budget.

Of particular note this year is the County's implementation of the requirements related to Assembly Bill 424 (AB424) passed in the 81st Session (2021) of the Nevada Legislature. AB 424 represents significant bail reform and requires pretrial release hearings within 48 hours of arrest. This legislation requires the Courts, District Attorney, Public Defender, Sheriff's Office, and others to operate 7 days a week. Significant resources have been allocated to meet this mandate including additional budget of \$4

million, including 28 new positions. The County has also fully transitioned to lead Regional Homeless Services -including increased capital and operating financial support for the operations of the Nevada Cares Campus, Cares Campus Safe Camp as well as our continued operation of Our Place. Finally, one-time transfers to the Capital Improvements Fund of over \$38 million will allow the County to make significant progress on various Facilities/Buildings, Parks, and Technology Infrastructure Scorecard Projects.

Two years ago, Washoe County, like most local governments, was facing the economic uncertainty and acute fiscal impact resulting from the worldwide COVID-19 pandemic. Accordingly, the County acted quickly and prudently by anticipating revenue losses due to the lockdown, business closings, and spike in unemployment - to over 19%, as well as increased expenses in response to the public health and safety needs of the community. With Washoe County's growing population, costs to provide services to the community continue to increase. These costs were outpacing the County's revenue growth prior to COVID-19. Despite the economic slowdown and growth challenges, the County ended Fiscal Years 2020 and 2021 with positive operating results, attributed largely to conservative budgeting practices, and better-than-anticipated revenue collections. Significant FY 2022 accomplishments are located in the "Strategic Plan and Performance Measures" section.

Due to the pandemic related public health and economic uncertainties in the spring of 2020, the FY 2021 General Fund Budget included reductions in capital improvement projects and the contingency budget, a soft hiring freeze, and a new review process for major expenditures. The Direction from the Board of County Commissioners was to: Maintain Services (focus on priorities to support public health) and; Keep Employees Working, and; Use Reserves Wisely.

Moving into FY 2023, these tenets still hold. Some FY 2021 impacts that were addressed with the FY 2022 budget continue into FY 2023, including General Fund transfer to the Capital Improvement Fund, increasing the contingency budget, and providing additional funding for regional homelessness and modest service expansion.

In Fiscal Year 2023, a normalization in revenue growth is anticipated to cover base (existing) budget needs and combined with reallocations of existing budget will provide funding for certain enhancements. As such, the FY 2023 General Fund Budget includes a significant one-time increase of transfers for capital improvements (one-time use of fund balance), maximum statutory contingency, funding for services and supplies and personnel cost increases, certain enhancements including an additional 67.05 net new Full Time

Equivalents (FTEs) to support criminal justice, vulnerable populations, central and regional services, and continued expansion of regional homelessness services. These enhancements and program expansions must be sustainable going forward to ensure a long-term structurally balanced budget. Based on available information when the FY 2023 budget was adopted, the 5-year General Fund forecast, shown and discussed separately, these enhancements are sustainable.

Outside of the General Fund, starting in FY 2021 and continuing through FY 2023, the County received and deployed over \$20 million in federal Coronavirus Aid, Relief and Economic Security (CARES) Act funding through the State of Nevada and over \$12 million of federal Emergency Rental Assistance grants, filed over \$11 million in claims for reimbursement of COVID-19 related regional response costs-including over \$7 million to the Federal Emergency Management Agency (FEMA), and was awarded over \$91 million in federal funding under the American Rescue Plan Act to be expended over the next several fiscal years. Additionally, the County has been awarded over \$14 million in Federal Fiscal Year 2023 earmarks to support the Nevada Cares Campus (\$12 million) and Detention Facility Infirmery assessment & design (\$2.3 million).

The continued emphasis on fiscal sustainability is critical and the County recognizes fiscal sustainability as a strategic priority in the County's Fiscal Year 2022-2024 Strategic Plan. This fiscally conservative approach that Washoe County has used for many years, continued with this year's budget process and is reflected in many quantifiable ways. As an example, Washoe County's bond credit rating remains one of the highest in Northern Nevada at AA/Aa2; credit rating as indicated in the Debt Service Funds section of this document. A strong bond credit rating translates directly into lower borrowing costs and debt service savings.

Since the Great Recession and the resulting budget reductions, now almost 15 years ago, the County has not had the financial resources to hire as many additional employees or fund as many program expansion as requested by departments to meet increased demands for services. Instead, the County has focused on becoming more efficient in its service delivery through technology, contracting services, organizational and process improvements. Those same strategies became crucial in continuing to operate the County and provide services to the community during the pandemic. Through remote working and increased on-line services, the County continues to make improvements in efficiency and customer service, many of which have continued.

The FY 2023 Final Budget, adopted by the BCC on May 17, 2022, includes total appropriations of \$1,000,375,787. The County's General Fund Budget represents \$509,648,196, or 51% of total appropriations and continues to be the County's largest and most comprehensive fund encompassing a wide variety of functions and programs.

	Fiscal Year 2022	Fiscal Year 2023
Total Budget Appropriations*	Final	Final
Governmental Funds		
General Fund	\$ 436,638,743	\$ 509,648,196
Special Revenue Funds	\$ 238,081,653	\$ 273,467,518
Capital Project Funds	\$ 50,436,306	\$ 95,063,811
Debt Service Funds	\$ 13,752,515	\$ 14,002,848
Total Governmental Funds	\$ 738,909,217	\$ 892,182,373
Proprietary Funds		
Enterprise Funds	23,692,567	29,072,216
Internal Service Funds	75,343,284	79,121,198
Total Proprietary Funds	99,035,851	108,193,414
Total Appropriations - All Funds	837,945,068	1,000,375,787

Based on the Final Fiscal Year 2023 Budget, the estimated unassigned General Fund balance as of June 30, 2023, is \$82,542,096, which represents unassigned fund balance of 16.6% based on estimated expenditures and transfers out not including capital outlay.

This is within the County's policy of 10% - 17% and reflects a reduction in unassigned fund balance of \$38,515,157 mainly due to the one-time transfers to the Capital Improvements Fund discussed above. The Fiscal Year 2023 Final Budget also reflects the FY 2021 replenishment of the \$3 million Stabilization Reserve and a \$1 million increase to bring total Stabilization Reserve to \$4 million.

A summary of the Washoe County General Fund Fiscal Year 2023 Final Budget in terms of total sources and total uses, with comparisons to prior years is presented below.

Washoe County FY 2023 General Fund Final Budget							
Sources and Uses	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Adjusted Budget	FY 2022 Estimate	FY 2023 Final	FY23 Final vs. FY22 Year-End Estimate	
						% Var.	\$ Var.
Revenues and Other Sources:							
Taxes	193,797,302	203,478,752	203,478,752	203,703,752	222,084,279	9.0%	18,380,527
Licenses and permits	10,794,523	10,045,793	10,045,793	10,545,793	10,832,500	2.7%	286,707
Consolidated taxes	142,376,192	131,687,450	131,687,450	157,325,692	165,978,000	5.5%	8,652,308
SCCRT AB104	17,269,476	14,762,416	14,762,416	19,059,253	20,107,438	5.5%	1,048,185
Other intergovernmental	10,466,159	7,961,753	7,961,753	12,149,449	8,281,520	-31.8%	(3,867,929)
Charges for services	23,423,125	22,101,745	22,101,745	22,638,845	23,618,771	4.3%	979,926
Fine and forfeitures	6,754,416	6,146,782	6,146,782	6,550,982	6,544,782	-0.1%	(6,200)
Miscellaneous	2,761,286	4,288,037	4,288,037	4,310,611	4,419,691	2.5%	109,080
Total revenues	407,642,479	400,472,728	400,472,728	436,284,377	461,866,981	5.9%	25,582,604
Other sources, transfers in	1,084,865	499,000	734,439	729,439	587,000	-19.5%	(142,439)
TOTAL SOURCES	408,727,344	400,971,728	401,207,167	437,013,816	462,453,981	5.8%	25,440,165
Expenditures and Other Uses:							
Salaries and wages	162,686,537	173,684,484	172,967,401	170,477,210	190,097,863	11.5%	19,620,653
Employee benefits	89,002,201	92,208,471	91,615,563	88,855,890	95,787,151	7.8%	6,931,261
Services and supplies	51,619,782	64,692,932	69,732,791	73,633,140	78,191,418	6.2%	4,558,277
Settlement payments (one-time)	-	40,000,000	40,000,000	16,000,000	22,000,000	37.5%	6,000,000
Capital outlay	327,500	835,048	1,156,109	1,160,113	1,104,198	-4.8%	(55,915)
Total expenditures	303,636,016	371,420,935	375,471,864	350,126,353	387,180,630	10.6%	37,054,277
Transfers out	46,869,779	54,099,808	54,649,260	61,849,260	69,855,991	12.9%	8,006,731
Transfers out (one-time)	-	-	-	34,896,774	40,996,175	17.5%	6,099,401
Contingency	-	11,118,000	8,928,000	1,000,000	11,615,400	1061.5%	10,615,400
TOTAL USES	350,505,795	436,638,743	439,049,124	447,872,387	509,648,196	13.8%	61,775,809
Net Change in Fund Balance	58,221,549	(35,667,015)	(37,841,957)	(10,858,571)	(47,194,215)		
Beginning Fund Balance	94,267,805	115,768,721	152,489,354	152,489,354	141,630,783		
Ending Fund Balance	152,489,354	80,101,706	114,647,397	141,630,783	94,436,569		
Unassigned Ending Fund Balance	\$122,086,966	\$71,435,484	\$105,981,175	\$121,057,252	\$82,542,096		
Unassigned Ending Fund Balance %	34.9%	16.4%	24.2%	27.2%	16.6%		

*as % of Expense & Transfers less Capital

Washoe County's Fiscal Year 2023 Final Budget reflects a cautious approach to enhance services, including legislative mandates and regional homelessness, and accounts for the second year of legal settlement obligation payments. The County recognizes fiscal sustainability as a strategic priority and continues to apply fiscal discipline and restraint while continuing its commitment to provide regional leadership and quality customer service for all residents.

Sincerely,

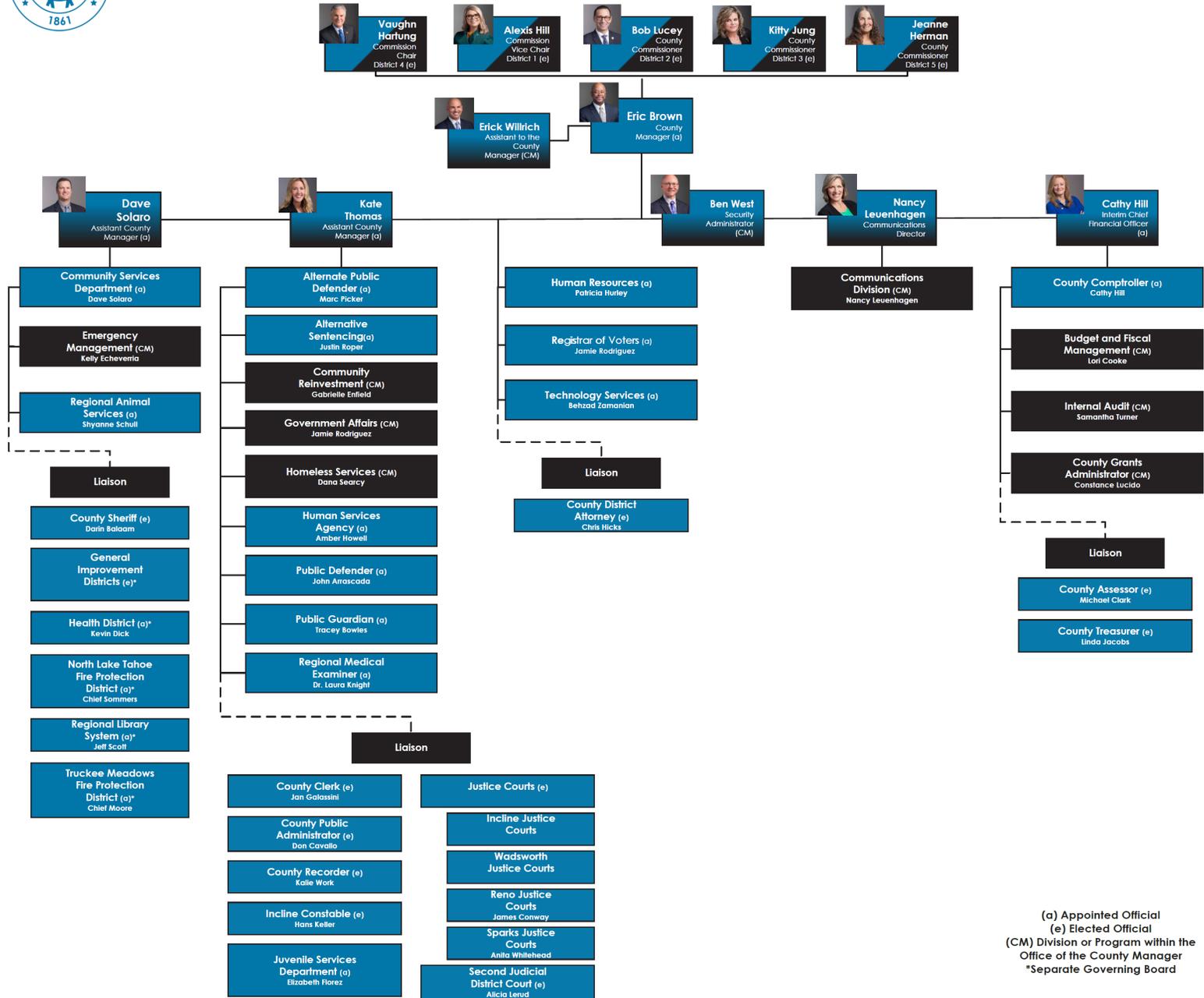


Eric P. Brown



Washoe County Organization Chart

Washoe County Citizens



(a) Appointed Official
 (e) Elected Official
 (CM) Division or Program within the Office of the County Manager
 *Separate Governing Board

WASHOE COUNTY, NEVADA

Fund Organization Structure

If a fund reports to a department, it will be noted in parenthesis. See next page for fund type definitions. Definitions are also included in the Glossary section.

<u>General Fund</u>		
Accrued Benefits	County Manager's Office (CMO)	Medical Examiner
Alternate Public Defender	District Attorney	Public Administrator
Alternative Sentencing	District Court	Public Defender
Assessor	Human Resources (HR)	Public Guardian
Board of County Commissioners	Human Services Agency (HSA)	Recorder
Centrally Managed Activities	Incline Constable	Registrar of Voters
County Clerk	Intergovernmental Exp	Sheriff
Community Services (CSD)	Justice Courts	Technology Services (TS)
Comptroller	Juvenile Services	Treasurer
Conflict Counsel	Library	
<u>Special Revenue Funds</u>		
Central Truckee Meadows Remediation District (CSD)	Indigent Tax Levy (HSA)	Regional Permits System (CSD & TS)
Child Protective Services (HSA)	Library Expansion Fund (Library)	Regional Public Safety (Sheriff) Training Center
Enhanced 911 (TS)	Marijuana Establishments	Roads (CSD)
Health District	Other Restricted Revenue (Any)	Senior Services (HSA)
Homelessness Fund (CMO & HSA)	Regional Animal Services	Truckee River Flood Management
	Regional Communications System (TS)	
<u>Capital Projects Funds</u>		
Capital Facilities Tax (CSD)	Capital Improvements (CMO, CSD & TS)	Regional Permits Capital (CSD & TS)
	Parks Capital Fund (CSD)	
<u>Debt Service Funds</u>		
Debt Service (CMO & Comptroller)	Special Assessment Districts	

Governmental Fund Types

Department Fund Matrix

Department	General Fund	Animal Services Fund	Capital Facilities Projects Fund	Capital Improvement Fund	Central Truckee Meadows Remediation Fund	Child Protective Services Fund	Debt Service Fund	Enhanced 911 Fund	Health Fund	Homelessness Fund	Indigent Tax Levy Fund	Library Expansion Fund	Marijuana Establishments Fund	Other Restricted Fund	Parks Capital Projects Fund	Regional Communications System Fund	Regional Permits Capital Fund	Regional Permits System Fund	Regional Public Safety Training Center Fund	Roads Fund	Senior Services Fund	Special Assessment Debt Fund	Truckee River Flood Management Fund	Building and Safety Fund	Equipment Services Fund	Golf Course Fund	Health Benefits Fund	Risk Management Fund	Utilities Fund
Accrued Benefits & OPEB	X																												
Alternate Public Defender	X																												
Alternative Sentencing	X												X																
Assessor	X												X																
Board of County Commissioners	X																												
Community Services	X		X	X	X								X	X						X				X	X	X			X
Conflict Council	X																												
County Clerk	X													X															
County Manager	X								X					X															
County Recorder	X													X															
District Attorney	X													X															
District Court	X													X															
Finance	X																											X	
Human Resources	X																										X		
Human Services	X					X			X	X				X							X								
Incline Constable	X													X															
Intergovernmental Expenditures	X																												
Justice Court - Incline	X													X															
Justice Court - Reno	X													X															
Justice Court - Sparks	X													X															
Justice Court - Wadsworth	X													X															
Juvenile Services	X													X															
Library	X											X		X															
Medical Examiner	X													X															
Public Administrator	X																												
Public Defender	X																												
Public Guardian	X																												
Registrar of Voters	X													X															
Sheriff	X													X					X										
Technology Services	X						X								X	X	X												
Treasurer	X													X															

Governmental Funds account for general government activities and include four (4) classifications:

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 limitation imposed by legal, policy or reporting conventions.

Special Revenue Funds: Funds to account for the proceeds of specific revenue sources (other than Special assessment or for major capital project(s) that are legally restricted to expenditure for specified purposes.

Capital Project Funds: Funds 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).

Debt Service Funds : Funds to account for the accumulation of resources for payment of long-term debt principal and interest not financed by Enterprise Funds.

Enterprise Funds			Proprietary Fund Types
Building & Safety (CSD)	Golf Course (CSD)	Utilities (CSD)	
Internal Service Funds			
Equipment Services (CSD)	Health Benefits (HR)	Risk Management (Comptroller)	

Proprietary Funds account for activities that operate as a business and include two (2) classifications:

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.

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.

Component Units account for the financial activities of a legally separate entity. Washoe County does not budget appropriations for component units but does report component unit financial activity in the Annual Comprehensive Financial Report. The County has one component unit: Truckee Meadows Fire Protection District. The Fire District is a legally separate entity, governed by a Board of Fire Commissioners. The members of the Washoe Board of County Commissioners serve as members of this board. There is no financial benefit or burden relationship between the County and the Fire District.

Fiduciary Funds account for resources held for the benefit of parties outside of the County. Fiduciary funds appropriations are not included in the County's adopted budget, nor are they included in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. However, fiduciary funds are included in the Annual Comprehensive Financial Report Fund Financial Statements. The accounting used for fiduciary funds is much like that used for proprietary funds.

For more information regarding Washoe County governmental accounting and financial reporting, including the Annual Comprehensive Financial Report archives and Interim Financial Reports, please visit: <https://www.washoecounty.gov/comptroller/Divisions/Accounting/index.php>.

Introduction

USER'S GUIDE TO THE BUDGET

A local government budget is a plan that matches existing resources with the needs of the community. As such, it represents both a policy document that expresses the Board of County Commissioner's policy priorities and a financial plan for the County's fiscal year from July 1, 2022 through June 30, 2023, which sets the amount of appropriations (i.e., budget) that a department or fund can spend. The following guide is designed to assist readers in understanding the information provided in the Fiscal Year 2023 (FY 2023) budget, as well as how the document is organized. The FY 2023 budget is organized into 11 sections with separate glossaries of terms and acronyms.

Introduction

This section provides a profile and history of Washoe County and recent major economic trends that affect County revenues.

Understanding The Budget

This section discusses major assumptions used in the development of the budget and provides high-level summaries of the County's General Fund budget and other fund groups. Also discussed are the budget preparation process, a review of major General Fund revenues, long-range General Fund forecast and the most recent Strategic Plan and Performance Measure information.

Budget Summaries

This section is comprised of financial schedules of sources and uses by fund and authorized staffing.

General Fund

The General Fund is the primary operating fund of Washoe County and comprises over half of the County's total budget. This section provides an overview of each General Fund department, including each department's mission statement, organization chart, operating budget, program changes made for the FY 2023 budget, and staffing.

Special Revenue Funds

Special revenue funds account for specific revenue sources which are legally restricted. This section provides an overview of each special revenue fund. Many departments are funded by a special revenue funding source, and in those cases, information is provided for that department.

Debt Service Funds

This section provides a summary of the County's total outstanding debt as well as an overview of the County debt service funds.

Enterprise Funds

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

Internal Service Funds

The County also operates three internal services funds, which are used to track internal programs that support other County programs.

Capital Projects Funds

These funds are used to track expenditures of the County's capital projects within one of four funds.

Capital Improvement Program

The Capital Improvement Program (CIP) represents expenditures for major construction and infrastructure projects such as repairs and renovation of County facilities, parks, wastewater projects, County roads and other infrastructure. A summary of the five-year CIP is provided, along with details on new projects approved for FY 2023.

Financial Policies

This section includes selected Financial Policies.

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

Washoe County, a political subdivision of the State of Nevada, is located along the eastern slopes of the Sierra Nevada Mountains in western Nevada. A five-member elected Board of County Commissioners governs the County. The County covers an area of 6,542 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 485,113. 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 are plentiful 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. 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 3,000 people in permanent positions and provides regional and community services, serves as an administrative arm-of-the-state and supports governmental administrative functions.

For additional Washoe County demographic data, please visit: <https://www.nevadatomorrow.org/demographicdata?id=1813>.

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)
- 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)

**BUDGET SNAPSHOT
FISCAL YEAR 2023**

Population: 485,113

Per Nevada State Demographer as certified by the Governor

Total Budget: \$1 billion

General Fund Budget: \$509.6 million

Special Revenue Funds Budget: \$273.5 million

Debt Service Funds Budget: \$14 million

Capital Project Funds Budget: \$95.1 million

Enterprise Funds Budget: \$29.1 million

Internal Service Funds Budget: \$79.1 million

Total Authorized FTEs: 3,024

Washoe County Property Tax Rate: \$1.3917/per \$100 Assessed Valuation (AV) (Unincorporated only; overlapping statutory property tax rate limit = \$3.64/\$100 AV)

Washoe County Sales Tax Rate: 8.265% (No separate tax rate for incorporated cities/towns); sales tax distributions are split among the applicable unincorporated county and the incorporated cities/towns/fire districts/etc. based on a formula determined by the State of Nevada.

Estimated Housing Units: 207,464, per NevadaTomorrow.org

Planned Land Use: Unincorporated County

Rural	89.79%
Suburban	1.03%
Urban	0.02%
Parks & Open Space	8.90%
Public/Semi-Pub Facils.	0.12%
Commercial	0.06%
Industrial	0.08%

- Communicable disease surveillance and control; ambulance franchise oversight; environmental health compliance; recording and issuance of birth and death certificates (Health District)
- Indigent program services, including funding for health care, temporary housing assistance, and indigent burials (Human Services Agency)
- Child protection and placement (Child Protective Services Division, Human Services Agency)
- Safeguarding the assets of deceased citizens (Public Administrator)
- Guardianship for vulnerable persons unable to manage personal and/or financial affairs (Public Guardian)

Regional Facilities and Programs

- Housing and medical care for an average daily population of 1,212 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 (Regional 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 Division, Human Services Agency)
- Training and exercises to test emergency plans and coordinate with local agencies (Regional Emergency Operations Center)
- Regional Homelessness Services (Homeless Services & Human Services Agency)

Community Services

- Enforcement of laws and response to calls for service, including accidents and criminal investigations, in unincorporated Washoe 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; legislative affairs (County Manager's Office)
- Payroll, accounting, purchasing, collections, and risk management; budget, grants administration and internal audit (Finance)
- 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 and Equipment Services)

For more information on Washoe County services, please view the video titled "Washoe County: When You Need Us", available at: <https://youtu.be/VqsxCZktKfo>.

Non-County Services

Governmental services are provided by a variety of state and local agencies. Due to similar names and/or overlapping service areas, sometimes it can be difficult to determine the agency responsible for certain services. Agencies and/or services that are commonly thought as being under the umbrella of Washoe County, but are separate, are listed below:

Washoe County School District <https://www.washoeschools.net>

The Washoe County School District (WCSD) is responsible for the primary and secondary (K-12) public education for over 64,000 Washoe County students. The WCSD was founded in 1956 after the consolidation of 17 separate local school districts within the county by the Nevada State Legislature. The WCSD is comprised of a Board of Trustees with seven elected members and one Superintendent that reports to the Board of Trustees.

Regional Transportation Commission of Washoe County <https://rtcwashoe.com>

The Regional Transportation Commission of Washoe County (RTC) serves the citizens of Reno and Sparks along with unincorporated areas of Washoe County. Formed in July 1979, as a result of legislation approved by the Nevada Legislature, the RTC consolidated the Regional Street and Highway Commission, the Regional Transit Commission, and the Washoe County Area Transportation Study Committee. The RTC is responsible for most of the non-Nevada Department of Transportation (NDOT) regional road construction, reconstruction and expansion in Washoe County as well as providing public transit. Washoe County provides maintenance of approximately 1,100 miles of paved and unpaved roads in the unincorporated areas of Washoe County separately from the RTC.

Reno Housing Authority <https://renoha.org>

The Reno Housing Authority (RHA) was founded in 1943 as a municipal corporation under Nevada Revised Statute 315. Since its founding, RHA has also been appointed as the Public Housing Authority for the City of Sparks, Reno and Washoe County. The RHA provides affordable rental housing for Nevadans through several Housing and Urban Development (HUD) funded programs. The RHA has a five-person Board of Commissioner appointed by the Reno Mayor with concurrent of the Reno City Council. The Board appoints an Executive Director who administers day-to-day operations.

Reno-Sparks Convention & Visitors Authority <https://visitrenotahoe.com>

The Reno-Sparks Convention and Visitors Authority (RSCVA) was established in 1959 as the Washoe County Fair and Recreation Board. The RSCVA acts as a marketing organization for the county to promote convention and tourism business. The RSCVA owns and/or operates several facilities designed to draw out-of-town visitors, including the Reno-Sparks Convention Center, Reno-Sparks Livestock Events Center, National Bowling Stadium and the Reno Event Center.

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 rush 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 declined sharply 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 in the early 1900s with the help of Andrew Carnegie. 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 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 Palisades Tahoe (formerly 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.



Top, astronauts Gordon Cooper, Scott Carpenter, John Glenn, Donald Slayton and Virgil Grissom leave Stead Air Force Base for desert survival training in in July 1960. RGJ File

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 County Health District 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 collective 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 1st, 1986 the first Hot August Nights took place at the Reno-Sparks Convention Center. The event grew to become over a weeklong annual event bringing classic vehicles and more tourists to the area than any other.



Additional events were created in the following years including the Great Reno Balloon Races, the Best in the West Rib Cook-off and most recently a Blues Festival. These events join the oldest special events in the area, the Reno Rodeo (est. 1919) and the Reno Air Races (est. 1964). Washoe County also sees a large influx of Burning Man participants (78,820 in 2019) that fly into the Reno-Tahoe International Airport, visit local businesses, and travel through the County approximately 122 miles northeast.

WASHOE COUNTY ECONOMIC PROFILE

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.



In 2005 the Nevada Legislature passed a law to provide property tax relief. This law provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owners' primary residence and a higher cap of 8% on the tax bill of other properties. Only properties that are new to the tax roll (i.e., new development) aren't subject to a tax cap until the following year. The effect of the abatement is that a property owner's tax bill cannot increase by more than 3% or 8% regardless of increases to assessed valuation. This cap limits the amount of property tax paid to Washoe County and other local governments when assessed valuations increase by more than the cap. Therefore, funding for local government services, both ongoing and enhancements, is constrained.

Prior to the Great Recession, Washoe County enjoyed a period of almost seven years of program expansions and major capital project construction, including full integration of State child welfare activities, construction and opening of Regional Public Safety facilities, and multiple Parks, Library and Open Space projects. Like the rest of the nation and Nevada, the County suffered greatly during the Great Recession that began in 2007.

Beginning in Fiscal Year 2008, all the broad measures of the economy in Northern Nevada and Washoe County including taxable sales, housing prices, the unemployment rate, and the foreclosure rate showed deterioration of the economy. Unfortunately, Nevada was in many ways one of the most severely impacted states and perhaps the last state to emerge from the economic slowdown. It was not until 2012 that the state, and Northern Nevada more specifically, began to see a reversal of the economic decline that began in 2007.

Since Fiscal Year 2014, Washoe County's general economy has experienced improvement. Average housing prices surpassed the pre-recession peak and according to 24/7 Wall St., through May 2019, Reno, Nevada had seen the third largest employment growth in the nation.



Rank	City	Percent of Residents Ages 25-34	Jan 2021 Unemployment Rate ¹	Estimated Cost of Living ¹	Median Monthly Rent	Four-Year Change in Earnings ²	Index ³
1	Sioux Falls, SD	15.33 %	3.2 %	\$ 19,306	\$ 849	14.45 %	100.00
2	Minneapolis, MN	22.30 %	4.5 %	\$ 21,603	\$ 1,068	17.02 %	99.61
3	Cincinnati, OH	18.64 %	5.8 %	\$ 19,713	\$ 775	14.84 %	95.92
4	St. Louis, MO	20.40 %	7.0 %	\$ 20,284	\$ 828	18.71 %	95.00
5	Pittsburgh, PA	22.43 %	7.9 %	\$ 19,928	\$ 1,014	14.76 %	89.34
6	Nashville, TN	20.76 %	4.9 %	\$ 21,421	\$ 1,191	20.28 %	87.50
7	St. Paul, MN	18.15 %	5.0 %	\$ 21,603	\$ 1,001	15.84 %	85.13
8	Madison, WI	19.51 %	3.3 %	\$ 22,321	\$ 1,155	11.72 %	83.95
9	Omaha, NE	15.72 %	3.8 %	\$ 20,421	\$ 940	14.19 %	83.42
10	Boise, ID	16.19 %	3.9 %	\$ 19,218	\$ 1,043	13.81 %	82.76
11	Durham, NC	19.26 %	5.2 %	\$ 21,378	\$ 1,127	21.72 %	82.37
12	Reno, NV	17.74 %	4.8 %	\$ 20,444	\$ 1,149	17.76 %	81.58
13	Kansas City, MO	18.26 %	5.8 %	\$ 19,792	\$ 979	13.06 %	81.05
14	Seattle, WA	25.52 %	6.3 %	\$ 29,066	\$ 1,744	29.23 %	80.79
15	Atlanta, GA	22.17 %	6.1 %	\$ 23,309	\$ 1,257	23.40 %	79.61
16	Lincoln, NE (Tie)	13.93 %	3.3 %	\$ 19,941	\$ 857	8.79 %	79.47
16	Chattanooga, TN (Tie)	18.11 %	5.1 %	\$ 19,153	\$ 907	11.34 %	79.47
18	Rochester, NY	18.31 %	7.3 %	\$ 20,077	\$ 847	16.65 %	79.21
19	Austin, TX	22.32 %	5.4 %	\$ 22,935	\$ 1,334	17.41 %	79.08
20	Lexington, KY	15.40 %	4.4 %	\$ 19,526	\$ 932	9.90 %	78.95
21	San Francisco, CA	23.15 %	6.2 %	\$ 37,044	\$ 1,959	24.88 %	78.68
22	Huntsville, AL	16.42 %	3.0 %	\$ 19,189	\$ 846	11.63 %	77.37
23	Raleigh, NC	17.87 %	5.0 %	\$ 21,498	\$ 1,163	21.08 %	76.84
24	Salt Lake City, UT	21.83 %	3.5 %	\$ 20,897	\$ 1,062	15.05 %	76.58
25	Columbus, OH	20.96 %	5.6 %	\$ 20,253	\$ 984	11.14 %	76.05

1. These metrics are both measured at the county level.
 2. This is the percentage change in median earnings for full-time workers from 2015 to 2019.
 3. Our analysis also includes four metrics that are not on this table: labor force participation rate for residents ages 25-34, concentration of entertainment establishments, median earnings for full-time workers and rent as a percentage of median earnings for full-time workers.

The economic rebound is largely due to favorable demographics and advantages that Northern Nevada and Washoe County offer to businesses both within and outside Nevada. These advantages continue to be relatively affordable and plentiful land, relatively 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. However, the County is seeing impacts of national inflation, supply shortages, labor shortages, geopolitical issues, etc.

The 2020 America’s Best Cities report ranks Reno as America’s #1 Small City. The 2020 Best Cities rankings utilized a combination of statistical performance and qualitative evaluations by locals and visitors grouped into six core categories: Place, People, Programming, Product, Prosperity and Promotion. Reno’s information can be viewed at:

<https://www.edawn.org/wp-content/uploads/2020/08/Resonance-2020-Americas-Best-Small-Cities-Report-Part-1.pdf>

Reno also ranked #12 in the 2021 SmartAsset “Best Cities for Young Professionals” report (see chart above).

These metrics may contribute to Washoe County’s population of 25-34 year-olds higher than both the State of Nevada and the United States as shown below (as of January 1, 2021).



Age Distribution

Age	Washoe County	State of Nevada	United States
0-17	21.2%	22.2%	22.0%
18-24	8.5%	8.3%	9.3%
25-34	14.6%	13.9%	13.5%
35-44	13.1%	13.6%	12.8%
45-54	11.8%	12.6%	12.2%
55-64	12.7%	12.3%	12.7%
64-74	11.5%	10.5%	10.4%
75 and Older	6.6%	6.6%	7.1%

Copyright © 2021 Environics Analytics (EA). Source: ©Claritas, LLC 2021.

Another factor in the growth of the region is a recognition by leaders that economic diversification beyond the gaming and tourism industry was essential, which has led to greater economic development efforts by the state, counties, cities and economic development agencies. These efforts have resulted in notable successes including decisions by Apple, Tesla, Switch, Google, Amazon, Zulily, BlocWatch, Rackspace, Nanotech Energy and other major companies to locate significant plants and business operations in Northern Nevada.

According to the Economic Development Authority of Western Nevada, the Northern Nevada economy, which includes Greater Reno-Sparks-Tahoe, Fernley, Washoe County, and Storey County, is being fueled by growth in Technology and Manufacturing. In 2020 and 2021, 59 companies relocated or expanded their workforce in the Northern Nevada area, including 29 corporate headquarters – **despite the pandemic**. These companies will add a combined 5,600 new jobs over the next five years. Further, the average annual salary in 2021 rose to \$64,000, or an average wage of over \$30/hour.

<https://www.edawn.org/home-page-feature/northern-nevada-economy-fueled-by-growth-in-tech-and-manufacturing-59-companies-29-headquarters-and-5600-jobs-reach-unexpected-milestones-during-the-pandemic/>

The companies' decisions to establish operations in Northern Nevada, including Washoe County, after in many cases, fierce competitions by other states to attract these plants to their states, is 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.

Labor Market

Major employers in Washoe County continue to diversify, but predominantly consist of educational institutions, hospitals, and gaming, see chart on following page. Institutional employers and small business growth less dependent on gaming/tourism may serve as an economic anchor, providing stability in the labor market but may experience less growth in employment than other sectors.

Largest Employers — Washoe County, Nevada2nd Half — 2021

Employer	Employees	Industry
Washoe County School District	5,000-9,999	Public education
Renown Regional Medical Center	5,000-9,999	Hospital
Washoe County	1,000-4,999	Local government
Peppermill Hotel Casino – Reno	1,000-4,999	Resort
Nugget Casino Resort	1,000-4,999	Casino
Grand Sierra Resort and Casino	1,000-4,999	Casino
St. Mary's Regional Medical Center	1,000-4,999	Hospital
Eldorado Resort Casino	1,000-4,999	Hotels & motels
Spa at Silver Legacy	1,000-4,999	Spas
University of Nevada, Reno	1,000-4,999	Universities & colleges
International Game Technology	1,000-4,999	Slot machines - sales/service
AMERCO	1,000-4,999	Truck renting & leasing
Circus Circus Reno	1,000-4,999	Casino
Legacy Supply Chain Services	1,000-4,999	Logistics
Sierra NV Health Care System - Veterans	1,000-4,999	Hospital

Source: Research and Analysis Bureau, Nevada Dep't. of Employment, Training and Rehabilitation

Establishment Based Industrial Employment
Reno MSA, Nevada⁽¹⁾
(Estimates in Thousands)

Calendar Year	2015	2016	2017	2018	2019	2020	2021 ⁽²⁾	2022 ⁽²⁾	% of Total
Natural Resources and Mining	0.2	0.2	0.3	0.3	0.3	0.3	0.5	0.3	0.1%
Construction	13.0	14.6	16.9	18.0	19.7	17.9	17.8	21.6	8.4%
Manufacturing	13.0	14.0	17.2	23.3	26.7	26.3	26.3	30.4	11.8%
Trade (Wholesale and Retail)	31.8	32.2	33.2	34.2	35.5	36.2	35.0	35.2	13.6%
Transportation, Warehousing and Utilities	15.8	17.7	18.8	19.2	20.0	19.3	20.7	22.5	8.7%
Information	2.4	2.5	2.6	2.9	2.9	3.0	3.0	3.0	1.2%
Financial Activities	10.0	10.4	10.6	10.9	11.2	11.0	11.4	11.2	4.3%
Professional and Business Services	28.6	30.1	30.9	32.8	37.3	35.5	34.9	33.6	13.0%
Education and Health Services	24.3	25.4	26.1	27.2	28.1	27.5	27.6	28.2	10.9%
Leisure and Hospitality (casinos excluded)	21.6	22.6	23.6	24.6	24.8	21.7	24.5	26.2	10.1%
Casino Hotels	14.5	14.4	14.3	13.9	14.0	10.1	9.3	11.0	4.3%
Other Services	5.9	6.0	6.3	6.5	6.5	5.8	6.3	6.6	2.6%
Government	29.3	29.9	30.4	30.1	30.3	29.4	29.1	28.5	11.0%
Total⁽³⁾	210.4	220.1	231.3	244.0	257.4	244.0	246.4	258.3	100.0%

(1) Reno, NV Metropolitan Statistical Area includes two counties: Storey and Washoe

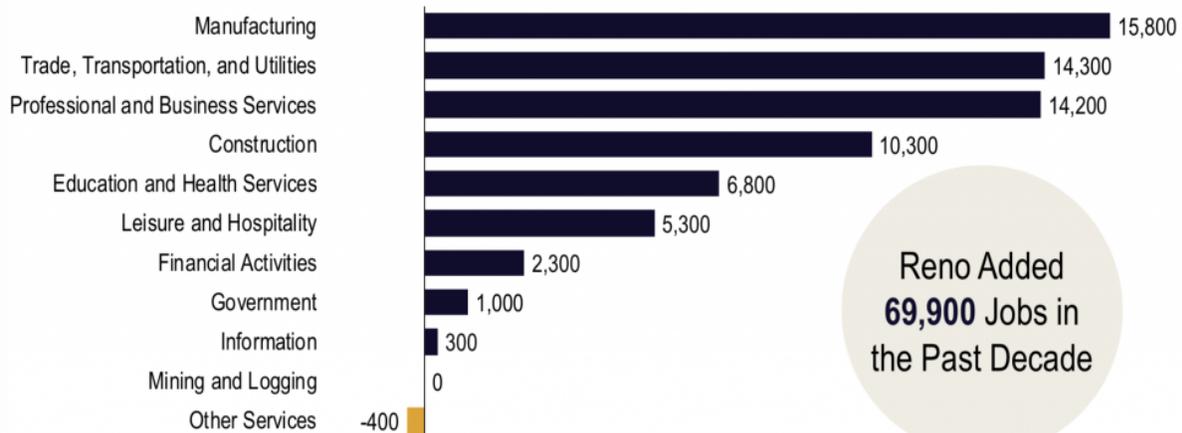
(2) Figures for month of June 2022 (not an annual average)

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

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

As further evidence of the local job growth and diversification, Chase International Real Estate reports the Reno Metropolitan Service Area, Reno MSA, has seen an additional 69,900 jobs in the past decade, with 57,200 added in the last five years. The chart below, courtesy of the Economic Development Authority of Western Nevada (EDAWN), illustrates the diversification of job industry growth.

Employment Growth Reno MSA | Last 10 Years



Source: U.S. Bureau of Labor Statistics (November 2009 vs. November 2019)



The chart below tracks long-term job growth and the pre-COVID decline in the unemployment rate from 2015 through 2019. Calendar year 2020 reflects the annualized COVID impact. During the Great Recession, Washoe County's unemployment rate peaked near 14% in 2010. As of February 2020, Washoe County's

unemployment rate was 3.2%, compared to Nevada's rate of 4.2% and the U.S. unemployment rate of 3.5%. In April 2020, the County's unemployment rate spiked to 19.9% due to COVID, but fell below 10% by June 2020. Through June 2022, that rate fell again to 3.3%.

Average Annual Labor Force Summary

Calendar Year	2017	2018	2019	2020	2021	2022 ⁽¹⁾
Labor Force	238,443	250,005	263,947	254,278	252,681	256,463
Unemployed	9,986	9,064	8,340	19,734	10,885	8,479
Unemployment Rate ⁽¹⁾	4.2%	3.6%	3.2%	7.8%	4.3%	3.3%
Total Employment	228,457	240,941	255,607	234,544	241,796	247,984

(1) Averaged figures through June, 2022

(2) The U.S. unemployment rates for the years 2017 through 2021 are 4.4%, 3.9%, 3.7%, 8.1% and 5.4%, respectively, and 3.7% for 2022 averaged through June.

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

In addition to various industries starting and/or relocating to Washoe County/Northern Nevada, the median household effective buying income and per capita personal income levels have significantly increased, in both absolute value, as well as when compared with the State of Nevada and the United States. This could be an impact of the local economy shifting and becoming less-reliant on relatively low-paying jobs.

Personal Income and Spending

Regarding Median Household Effective Buying Income, Washoe County was approximately 1% higher than the Nevada/US average in 2017. 2022 estimates reflect Washoe County approximately 12% higher than both measures, see below.

Median Household Effective Buying Income Estimates ⁽¹⁾

Year	Washoe County	State of Nevada	United States
2017	\$48,320	\$47,914	\$48,043
2018	54,436	50,009	50,620
2019	55,290	51,985	52,468
2020	60,839	55,709	54,686
2021	61,903	56,292	56,093
2022	71,564	64,039	63,680

(1) The difference between consecutive years is not an estimate of change from one year to the next; combination of data are used each year to identify the estimated mean of income from which the median is computed.

Source: Claritas, ©2018-2021 Environics Analytics (EA).

Looking at Per Capita Personal Income, Washoe County has also shown significant growth. The County was approximately 15% higher than the Nevada average and 3% higher than the US average in 2015. 2020 estimates Washoe County approximately 23% higher than the Nevada average and 11% higher than the US average, see the following chart.

Per Capita Personal Income

Year	Washoe County	State of Nevada	United States
2015	\$50,528	\$44,065	\$48,978
2016	52,678	45,232	49,812
2017	56,441	47,279	51,811
2018	61,033	49,424	54,098
2019	62,994	51,419	56,047
2020	66,076	53,720	59,510

** County figures posted November 2021; state and national figures posted September 2021. All figures are subject to periodic revision.

Source: United States Department of Commerce, Bureau of Economic Analysis

Housing Market

In recent years, continued employment and population growth, a low inventory of housing stock, and record-low mortgage rates, have contributed to soaring housing prices. Back in January 2017, for example, the combined median home price for Reno-Sparks was just a little over \$300,000. Today, it sits at \$600,000, a 100% increase. Median home prices broke the \$600,000 barrier in June 2022.

However, the housing market is seeing a cool down. As of the end of July 2022, Realtor.com analysis indicates that Reno’s housing market saw price reductions on 32.6% of it’s listings, ranking No. 1 among the 200 largest metropolitan areas in the United States for its share of sellers who are cutting prices. These price reductions coincide with the multiple interest rate hikes this year and impacts markets that saw higher rates of home price increases compared to other markets.

<https://www.rgj.com/story/news/money/business/2022/07/26/reno-no-1-highest-rate-home-price-reductions-nation/10158814002/>

Even with the recent price reductions, affordable housing in the region is still a challenge. According to an article by “thisisreno.com”, less than 25% of Reno residents can afford a median-priced home. <https://thisisreno.com/2022/02/city-fewer-than-a-quarter-residents-in-reno-can-afford-to-buy-a-home/>

This is a continuing theme. In March 2018, buyers needed to make more than \$80,000/year in income to afford a median house in Reno. A March 2019 report by ATTOM Data Solutions indicates median-priced homes are not affordable for average wage earners in 71 percent of U.S. Housing Markets. The same report indicated that Washoe County residents need an annual income of over \$99,000/year to buy a home. By March 2022, the estimate is well over \$100,000/year. Needless to say; it’s a difficult market for buyers, particularly first-time homebuyers.

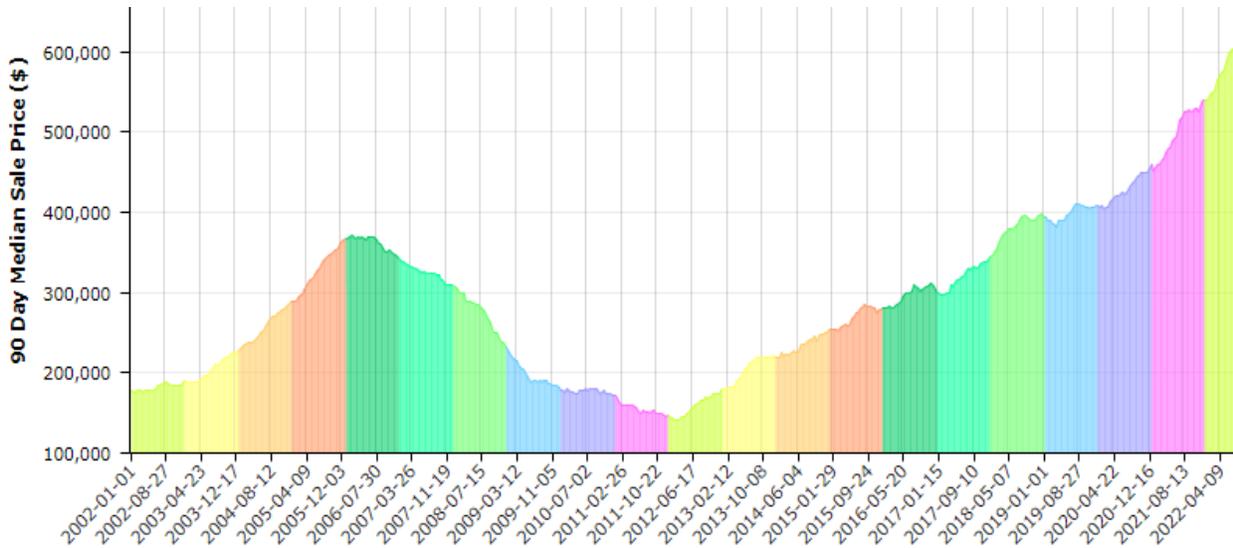
To further illustrate, based on data from EKey Economic Consultants, the Reno MSA Housing Affordability Index for Q2 2022 (April —June 2022), shows a 14.51% affordability decrease versus Q1 2022 (January — March 2022), and a 24.25% affordability decrease versus 2021 (see chart).

Reno MSA Housing Affordability Index– Q2



The following chart from the Washoe County Assessor's Office shows the 90-day moving median sale price of single family homes in Washoe County. The pre-recession peak for Washoe County occurred in 2006 with the annual median sales price of \$366,900. Since bottoming out at \$159,900 in 2011, the 2022 annual median sales price through July 30, 2022 is \$600,000.

90-Day Median Sale Price of Single Family Homes in Washoe County



Source: Washoe County Assessor; https://www.washoecounty.us/assessor/real_property/SalesHistoryChart.php

Commensurate with a residential sales cool down, both residential and commercial building permit activity has seen a decline when compared to June 2021 and year-over-year. However, new residents relocating from other states and investors both impact the limited housing options available across the region. See additional construction information in the following charts.

Reno MSA Construction Index-June 2022

Provides historical and current trends for the construction industry in the Reno MSA region

		Commercial		Residential	
		Building	Commercial	Building	Residential
		Construction	Building	Building	Building
		Employment	Permit	Permit	Permit
		Valuation	Permits	Valuation	Units
% Change					
Month to Month	0.58% ↑	-30.9% ↓	-42.3% ↓	-4.3% ↓	-2.6% ↓
		-7.53% ↓			
Year to Year	7.6% ↑	-76.2% ↓	-69.8% ↓	-26.3% ↓	-9.8% ↓
		-26.52% ↓			

Series	Latest Period-	Prev. Period-	Change	Prev. Year-	Change
	June 2022	May 2022	Prev. Period	June 2021	Prev. Year
Reno MSA Construction Employment (SA)	20,275	20,158	0.58%	18,842	7.61%
Washoe Co. Commercial Building Permit Value (SA, CPI)*	4,042,580	5,847,713	-30.87%	16,978,165	-76.19%
Washoe Co. Commercial Building Permits (SA)*	5.0	8.7	-42.31%	16.6	-69.85%
Washoe Co. Residential Building Permit Value (SA, CPI)*	40,957,479	42,780,730	-4.26%	55,588,248	-26.32%
Washoe Co. Residential Building Permit Units (SA)*	288	296	-2.59%	320	-9.83%
Construction Index Result	73.50	79.49	-7.53%	100.03	-26.52%

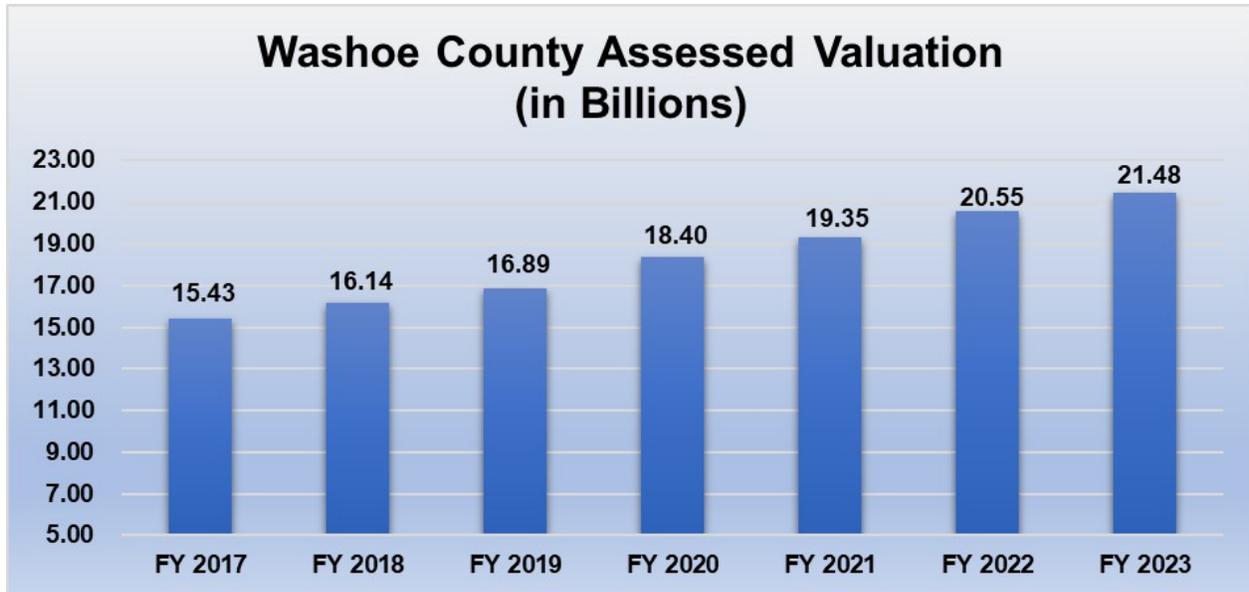
Source: Current Employment Statistics-Bureau of Labor Statistics and Building Departments of City of Reno, City of Sparks, and Washoe County.

SA-Series results are seasonally adjusted. CPI-Series results are adjusted for inflation to 2001.

*Includes data for Washoe County, City of Reno, and City of Sparks.

Source: EKay Economic Consultants

Assessed valuation of homes, another measure of increasing growth and home values, has continued to experience year-over-year increases (see chart below). Assessed valuations, which are not based solely on market values but instead a complex formula in state law, increased an average of 5.9% from Fiscal Year 2018 through Fiscal Year 2022. Assessed valuation for Fiscal Year 2023 is \$21.5 billion, an increase of 4.6% compared to Fiscal Year 2022. This again surpasses the previous all-time peak of \$17.2 billion in Fiscal Year 2009. As previously mentioned, the assessed valuation increase does not always equate to the same/commensurate percentage increase in property tax revenue. However, based on abatement of existing properties and new development, which isn't eligible for abatement in the first year, the Fiscal Year 2023 estimated property tax revenue increase for all funds is 8.4%.



Fiscal Year	Total Assessed Valuation	% Chg
2017	15,432,327,199	7.6%
2018	16,136,670,732	4.6%
2019	16,886,587,798	4.6%
2020	18,398,773,380	9.0%
2021	19,346,366,369	5.2%
2022 Est	20,550,253,841	6.2%
2023 Budget	21,487,837,028	4.6%



Another indicator of economic stability is taxable sales. Washoe County taxable sales have increased in each of the last 12 fiscal years. Fiscal Year 2021 and 2022 taxable sales increased significantly, even during the pandemic. However, increases slowed towards the end of FY 2022. See the following chart.

Washoe County Taxable Sales

Fiscal Year	Washoe County	% Change	State of Nevada	% Change
2010	\$5,176,981,699		\$37,772,066,777	
2011	5,282,935,192	2.0%	39,935,010,577	5.7%
2012	5,522,605,351	4.5%	42,954,750,131	7.6%
2013	5,824,726,136	5.5%	45,203,408,413	5.2%
2014	6,370,684,534	9.4%	47,440,345,167	4.9%
2015	6,817,588,648	7.0%	50,347,535,591	6.1%
2016	7,550,466,734	10.7%	52,788,295,421	4.8%
2017	7,989,009,111	5.8%	56,547,741,530	7.1%
2018	8,531,252,745	6.8%	58,947,823,520	4.2%
2019	8,829,863,974	3.5%	62,561,025,875	6.1%
2020	9,250,415,486	4.8%	61,365,683,690	-1.9%
2021	11,049,067,465	19.4%	67,704,797,544	10.3%
2022	12,267,765,904	11.0%	81,787,630,231	20.8%

**Note: Washoe County reported taxable sales in Fiscal Years 2019 and 2020 were impacted by a negotiated Consolidated Tax (C-Tax) refund discussed in the "Budget at a Glance" section. The refund is reported as a negative taxable sale, thus impacting taxable sales in Fiscal Years 2019 & 2020. Adjusting for the negative taxable sales, the FY 2019 & 2020 respective increases are approximately 6.6% and 4.98%.

Although taxable sales and the resulting tax distributions tend to be a leading indicator of local economic conditions, many governments' revenues tend to lag broad and local economic measures for variety 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. Therefore, governmental revenues are expected to keep growing more modestly during upturns in the economic cycle.

WASHOE COUNTY ECONOMIC PROFILE — COVID-19 IMPACTS

The degree of total COVID-19 financial impact proved difficult to predict due to the evolving nature of the disease transmission, including uncertainties relating to (1) the duration of the outbreak-including new variants, (2) the severity of the outbreak, and (3) the ultimate geographic spread of the outbreak, as well as what additional actions may be taken by governmental authorities.

Fortunately, prior to COVID-19, Washoe County's economy had seen positive growth from the Great Recession. As previously discussed, the County has experienced both economic growth and diversification. Due to its pre-COVID fiscal position, the County has been able to respond to the pandemic while adhering to the Board of County Commissioner directives to:

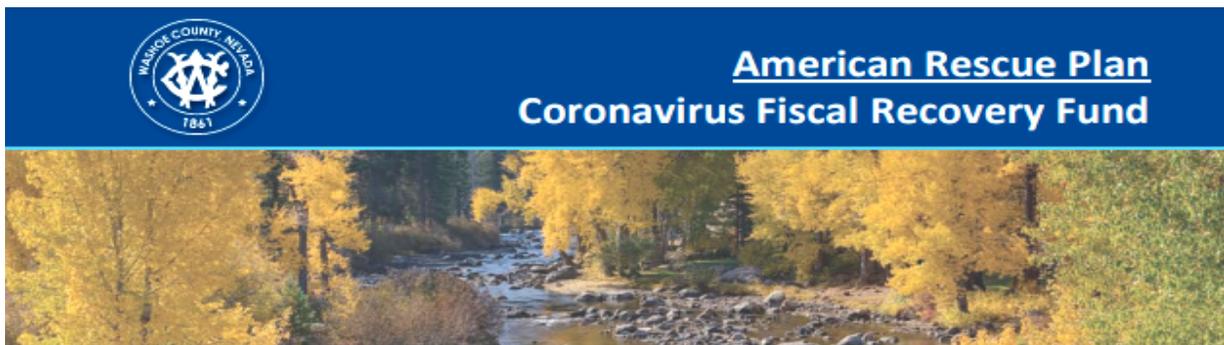
- ◆ Maintain Services (focus on priorities to support public health)
- ◆ Keep Employees Working
- ◆ Use Reserves Wisely

Additionally, as outlined in the County Manager's budget message and as well as the metrics already discussed, the County's financial impacts of the pandemic have been less severe than initially anticipated. On December 14, 2021, the Board of County Commissioners voted to terminate the Declaration of Emergency concerning COVID-19. Additional information can be found at: <https://covid19washoe.com/>, which includes dashboard information recognized as a COVID-19 management tool.

For more information regarding the Fiscal Year 2020 and 2021 measures taken to address the anticipated COVID-19 fiscal impact while adhering to the Board’s directive, please visit the Fiscal Year 2021 Budget Book at: https://www.washoecounty.us/budget/library_of_budgets/files/Washoe-County-NV-FY21-Budget-Book.pdf.

Even with diversification, the local economy continues to benefit from tourism, particularly “drive-up” tourists, and is still an important economic sector. The Reno-Sparks Convention and Visitors Authority (RSCVA) indicated Washoe County’s hotel and motels saw record taxable room revenue in 2021, up 4.2% compared to 2020, and was the highest taxable room revenue in the agency’s history. Many special events that were canceled or restricted in 2020 and/or 2021 returned in 2022.

In terms of COVID-19 financial assistance, the County deployed over \$30 million in federal funding, including CARES and Emergency Rental Assistance funds, in FY 2021. These funds were critical for the County’s public health response. An additional \$91.6 million of American Rescue Plan Act (ARPA), State and Local Fiscal Recovery Funds (SLFRF) have been allocated to the County. The County received the first half of the funds in May 2021 and the remaining half in early June 2022. Information about the County’s SLFRF funds, including the initial County Recovery plan, ARPA overview, projects dashboard, and quarterly reporting and can be found at: <https://www.washoecounty.gov/ARPA/>. Federal funding is not reflected in the County’s General Fund budget.



The American Rescue Plan will deliver over \$91 million to Washoe County to respond to the COVID-19 public health emergency and address critical needs facing our communities.



Recovery Fund investments in Washoe County will:

- **Address health disparities** known to directly influence social inequities in health through programs that target populations with higher incidents of disease.
- **Bolster economic recovery for small businesses** to mitigate financial hardships, implement structural workplace changes, or address other COVID-related issues.
- **Promote healthy childhood environments** with key partners in the community who deliver early learning and family support services
- **Build stronger neighborhoods** with initiatives that preserve and expand upon affordable housing options for low to mid-income level earners in our community.
- **Focus on foundational investments** into stormwater infrastructure and the expansion of broadband service into underserved locations.
- **Address the root causes of homelessness**, to include collaborative solutions for mental health, substance abuse and identifying pathways to independent living.

Development Timeline

The Recovery Fund creates an unprecedented opportunity for our community, region and state that will last for decades to come. Washoe County’s approach to allocating its funds will be collaborative with public and private sector partners. The process will leverage the expertise of both in providing transformational solutions before allocation of funding begins.



Recovery Funds must be obligated by December 2024 and be used by December 2026.

OUTLINE OF BUDGET PROCESS

STRATEGIC PLANNING AND BUDGET PROCESS

Strategic Planning

The budget process begins with strategic planning. The strategic planning process has been prioritized and enhanced over the past few years. As such, Strategic Planning is presented at the end of this section of the Budget Book. Note that the Strategic Planning process, including updates to the Strategic Plan, Goals, Initiatives, etc., includes County Management (including Elected Officials and Appointed Department Heads). As such, strategic information is provided to, and often provided by, department leadership prior to the annual budget process.

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). 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 minor 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 2016.

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 working capital (unrestricted fund balance), of 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 1st. The budget is integrated into the County enterprise resource planning system (SAP) for monitoring and control. The legal level of budgetary control is held at the function level for governmental and proprietary funds. Guidance has also been provided that budget authority must not exceed by fund, function or function within a fund. The person designated to administer the Budget may approve appropriation transfers within a function in the same fund, if amounts do not exceed the original budget. Transfers between functions within a fund, may be approved by the person designated to administer the Budget with notification to the BCC. Adjustments between funds or use of contingency require Board approval. 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 1st through June 30th. 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/key performance indicators. 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												
Departmental Meetings												
Review Requests & Prepare County Manager's Recommended 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 with a lifespan of more than one year. 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 (Base Budget)

The initial funding level process uses the assumptions and guidelines developed jointly with department heads and the Budget Division to set the base budget 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 other employee benefit estimated costs. The initial funding levels 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 calendar 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/key performance indicators 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 to the County Manager. Through the County Manager, the



BCC also 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 15th of each year.

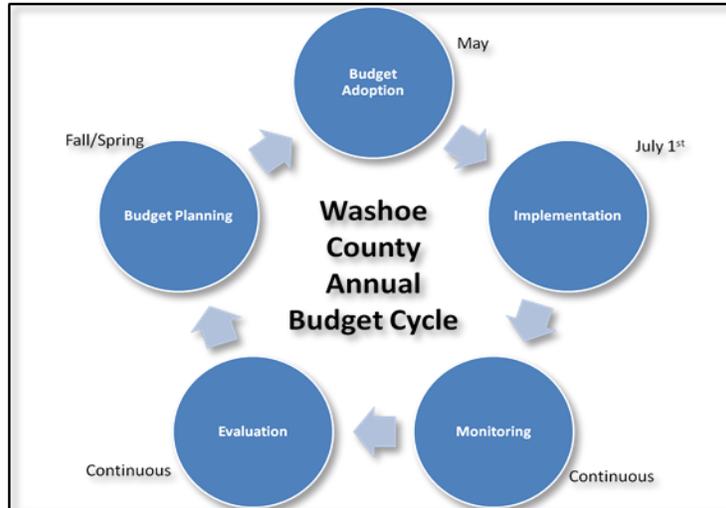
After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the County Manager and/or the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health 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 31st. 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 1st and filed with the State Department of Taxation pursuant 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 begins July 1st 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.



Budget Adjustments

Once the final budget is adopted, there are four legal ways to adjust the budget:

- ◇ Carry Forward Adjustments that reappropriate budget for prior year restricted funding and/or legal encumbrances that are approved by the Board of County Commissioners (BCC) are part of the Annual Comprehensive Financial Report (ACFR).
- ◇ Augmentations to increase budget appropriations must be approved by the BCC and submitted to the Nevada Department of Taxation for certification.

Augmentations must meet the statutory criteria and process outlined in Nevada Revised Statute (NRS) 354.493; 354.5989005(1) through (4); Nevada Administrative Code (NAC) 354.400 through 354.490. Among other requirements, available fund balance in a governmental fund is not sufficient to legally augment the budget; resources must be in excess of those anticipated.

- ◇ Amendments to increase budget appropriations for new/supplemental grants/gifts-in-aid/donations must be approved by the BCC according to the criteria outlined in NRS 354.5989005(3).
- ◇ Appropriation Transfers that reallocate budget authority across functions or funds, but do not increase total budget appropriations (i.e., net zero appropriation transfers), must be approved by the Budget Manager and/or the BCC per the criteria outlined in NRS 354.5989005(5)(a) through (c).

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 and food 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 enterprise resource planning system (SAP). 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.

Budget availability control is in place to prevent departments from exceeding non-personnel expenditure authority at a department level. Departments receive a warning when they have expended 95% of total budgeted services and supplies authority and capital outlay followed by a hard error preventing any posting that would result in reaching 100% or greater.

Basis of Accounting

Washoe County implemented Governmental Accounting Standards Board Statement 34, beginning with the June 30, 2001, Annual Comprehensive 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 assignments of fund balances. All annual appropriations lapse at fiscal year end to the extent they have not been expended or lawfully encumbered.

Fund Descriptions

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

- Governmental Fund Types
 - General Fund
 - Special revenue funds
 - Debt service funds
 - Capital project funds
- Proprietary Fund Types
 - Enterprise funds
 - Internal service funds
- Fiduciary Fund Types
 - Agency funds
 - ◆ Includes Washoe County agency funds and other Intergovernmental funds for taxes, fines and fees collected for other governments
 - Investment trust funds
 - ◆ Includes funds invested by Washoe County for other agencies
 - Financial Assurances
 - ◆ Includes Washoe County and other agency funds
 - Other agency funds

STRATEGIC PLAN

As previously mentioned, the budget process begins with strategic planning. The strategic planning process includes periodic citizen and other surveys (as primary data sources) as well as other methods of determining community needs and priorities. The information gathered from strategic planning is reviewed during workshops with department heads and with the Board of County Commissioners which results with the Board adopting the County’s overall Strategic Plan. Each year’s strategic planning process builds on previously approved strategic plans. The strategic planning process continues the identification of important strategic issues for the coming year and provides the framework for the development of the Budget Guidelines.

Key Findings from the most recent 2018 Washoe County Citizen Survey are listed below. The results reflect a scientific sample of 1,500 households. 314 citizens returned surveys, representing a 22% response rate. The margin of error is +/- 6%. A comprehensive Citizen Survey summary was provided to the Board of County Commissioners on January 22, 2019 and can be viewed at: https://www.washoecounty.gov/bcc/board_committees/2019/additional/2019-01-22/AgendaItem09.pdf (starting on pg. 54 of the pdf).

- Key Focus areas identified as most essential or very important over the next two years: Economy, Education and Enrichment, and Safety
 - Key Finding #1: Economy is a priority with residents applauding employment, but have concerns about housing affordability
 - Key Finding #2: Community Enrichment activities (i.e., Parks, Libraries, etc.) are under-utilized assets
 - Key Finding #3: Safety merits continued focus due to overall feeling of safety and feeling of safety in downtown/ commercial areas

The FY 2021-2023 planning process was initiated in the fall of 2019 in response to a shared desire among County leadership to institute a strategic management process where strategic priorities, organization alignment and performance metrics are part of core management practices. Additional outcomes of the planning process included linking the strategic plan to the budget to ensure resources are more closely aligned to priorities and an organizational conversation about values and culture is initiated.

The strategic planning process focuses on cross—functional/organizational initiatives with key performance measures/indicators (i.e., performance metrics) versus department-level tasks. A recent enhancement to the strategic plan is the addition of guiding principles. While all department-level tasks are not reflected in the plan, the guiding principles align work through an established set of expectations and direction. A Strategic Planning Committee, consisting of representation from across the County, guided the plan development process and managed communications throughout the four-phase development of the strategic plan. Strategic goal teams executed key components of the process and will manage implementation of initiatives.

FY 2023 Objectives:



Washoe County’s Fiscal Year 2021-2023 Strategic Plan Goals and Organizational Performance Measures (KPIs) was refreshed for FY 2022 and FY 2023. A summary of Washoe County’s current Strategic Plan and each Goal Team’s information follows. The full plan including detailed action plans for each goal can be found at: https://www.washoecounty.gov/mgrsoff/Special-Projects/strategic_plan/index.php



WASHOE COUNTY
 FY21-23 STRATEGIC PLAN
 FY23 UPDATE

VALUES



Integrity

We are dedicated to uncompromising honesty in our dealings with the public and each other in conformance with our code of conduct.



Effective Communication

We believe in simple, accurate, and clear communication. We encourage the open exchange of ideas and information.



Quality Public Service

The County exists to serve the public. We put the needs and expectations of citizens at the center of everything we do and take pride in delivering services of the highest quality.

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.

VISION

The purpose of the vision 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.

GUIDING PRINCIPLES

As Washoe County employees, we approach our work by putting first our community responsibility to: Support and represent the people we serve.

Elevate the quality of life so our community is a great place for everyone to live, regardless of means. We support and believe in diversity, inclusivity, and accessibility to all.

Be forward thinking.

We will make decisions that are future looking, support economic diversification and are financially sustainable.

Protect our natural resources.

Be caretakers of the environment so we preserve our region for future generations.

Collaborate within and across the County.

Nurture and strengthen collaboration regionally with citizens, community organizations, nonprofits, business and government agencies.

Commit to digital delivery.

Drive a fundamental change through the value chain of County services by continuing digital delivery of services and processes where the outcomes for citizens and staff are improved.

Reduce redundancies and non-value adds.

Reduce non-value add steps in the process. Stop non-essential services by deconstructing and reconstructing where we can.

Show up as "One County" externally and internally.

Promote the idea that we are "One County" instead of independent entities, while also celebrating the uniqueness of each department.



County Objectives	What We Are Doing (Goals)	How We Will Do It (FY23 Initiatives)
<p>Fiscal Sustainability</p> 	RESTORE FISCAL STABILITY FROM IMPACTS OF COVID-19 PANDEMIC	FEDERAL FUNDING & COST REIMBURSEMENT: Secure reimbursement from available funding sources.
	LONG-TERM SUSTAINABILITY	<p>LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans.</p> <p>FACILITIES PLANNING: Review and analyze costs related to the revised Facilities Master Plan based on shifts from COVID and remote working, including looking at a North Valleys Complex.</p> <p>NORTH VALLEYS SEWER: Explore sewer delivery in the North Valleys and possibly merging with City of Reno's sewer utilities.</p>
	EFFICIENT DELIVERY OF REGIONAL SERVICES	<p>P25 RADIO SYSTEM: Deployment of the P25 Radio system.</p> <p>REGIONAL COLLABORATION: Work with City of Reno and Sparks specifically in high leverage areas such as Public Safety, Human Services and Public Health to find opportunities to streamline service delivery.</p> <p>EMS, DISPATCH, & FIRE REGIONALIZATION: Collaborate with regional partners to harmonize operating procedures across regional entities to reduce call times.</p>
<p>Economic Impacts</p> 	MEET THE NEEDS OF OUR GROWING COMMUNITY	<p>SERVICE LEVELS: Co-create the Washoe County Master Plan update, with our regional partners to grow our tax base and quality of life with Service Levels aligned with County Fiscal Solvency and incorporate what "building back" looks like.</p> <p>FACILITIES & TECHNOLOGY INFRASTRUCTURE: Expand the use of the facilities infrastructure scorecard to include technology. Leverage scorecard metrics for decision making related to capital spending and operational budget development.</p>
	SUPPORT A THRIVING COMMUNITY	CLIMATE ACTION INITIATIVE: Expand regional environmental sustainability efforts, including GHG reduction, by enhancing the County's efforts as well as working with regional partners.
	PLAN FOR EXPANDED WASTEWATER & STORMWATER	<p>EFFLUENT MANAGEMENT SYSTEM PLAN: Continue creating the effluent management and water balance plan to identify demands and water quality solutions over 10-year planning horizon.</p> <p>STORMWATER MODEL: Develop a fiscally sustainable model to manage all stormwater Countywide.</p>
<p>Vulnerable Populations</p> 	ADDRESS HOMELESSNESS WITH A REGIONAL APPROACH	<p>REGIONAL DATA SYSTEM: Expand use of HMIS regional information system to collect and manage quality data so it is easy for service providers and individuals experiencing homelessness to work together.</p> <p>CARES CAMPUS DEVELOPMENT AND CONSTRUCTION: Complete the development and construction of the 15-acre Cares Campus to include needed facilities, expanded services and housing options.</p>
	EXPAND APPROPRIATE HOUSING OPTIONS ACROSS COMMUNITY	<p>HOUSING CAPACITY: Expand the capacity for extremely low income and supportive housing programs in Washoe County.</p> <p>PREVENTATIVE HOUSING LOSS: Focus on expanding efforts to keep people in their homes.</p>
	COORDINATION BETWEEN AGENCIES & COMMUNICATION OF PROGRAMS	<p>OUTREACH EFFORTS: Develop a coordinated and proactive structure for outreach services across our community.</p> <p>EXPANDING PARTNERS AND VOLUNTEER EFFORTS: Develop services at the Nevada Cares Campus through community service provider and volunteer partnerships.</p>
<p>Innovative Services</p> 	LEVERAGE TECHNOLOGY TO STREAMLINE AND AUTOMATE	<p>INFRASTRUCTURE MODERNIZATION: Continue infrastructure modernization efforts by upgrading or deploying Wi-Fi at county facilities, upgrading the county-wide firewall, adding/updating hardware such as security cameras, door access controllers, network switches, and In-Building Public Safety Radio systems.</p> <p>CITIZEN & EMPLOYEE EXPERIENCE: Accelerate efforts to improve citizen experience by increasing the accessibility of the County website, implementing a chatbot, deploying self-service kiosks, improving public broadband connectivity, and automating the agenda process and adding an Accela module for the Health District. Improve county employee experience by continuing to migrate shared files to SharePoint, and updating conference rooms to enable hybrid (virtual and in-person) meetings.</p> <p>SECURITY AND BUSINESS CONTINUITY: Implement disaster recovery infrastructure and related plan.</p> <p>DIGITAL TRANSFORMATION & AUTOMATION OF BUSINESS PROCESSES: Undertake a thorough assessment of SAP and business needs related to finance, budget, and HR.</p>
	STRENGTHEN OUR CULTURE OF SERVICE	<p>COMMISSION SUPPORT & COMMUNITY ENGAGEMENT: Continue to engage citizens across the community through diverse channels (CABs, special public meetings, social, etc.).</p> <p>EMPLOYEE DEVELOPMENT: Expand professional training, including leadership development, conference attendance, & interpersonal skill development.</p>
	PROMOTE EXPERIMENTATION & INNOVATION	<p>POLICY DEVELOPMENT: Set county-wide policies for flexible work. #FutureofWork</p> <p>SOFTWARE DEPLOYMENT: Consistently use, train, and fully deploy the software we have. #FutureofWork</p> <p>SPACE STANDARDS: Establish Space Standards based on time in office and needs. #FutureofWork</p>

Washoe County

FY2021-FY2023 STRATEGIC PLAN



FISCAL SUSTAINABILITY

Washoe County recognizes the importance of sustainable fiscal planning, accountability, and transparency in the management of public funds, assets, programs and services.

Commissioner Sponsors: Commissioner Hartung and Commissioner Herman

Executive Champion: Christine Vuletich

Project Lead: Lori Cooke

OVERVIEW OR RATIONALE

Critical to the County's long-term sustainability is having and maintaining fiscal health for the short-term and the long-term. Given the current growth of the region and increasing needs on programs and services, a focus on meeting those demands while maintaining a structurally balanced budget is the focus of this goal.

Why is this where we want to go? To set a long-term vision for the County's fiscal health and future – beyond the annual budget process.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY23 Focus)	FY20	FY23
Restore Fiscal Stability from Impacts of COVID-19 Pandemic	<p>*FEDERAL FUNDING & COST REIMBURSEMENT: Secure reimbursement from available funding sources.</p> <p>FISCAL IMPACT REVIEW: Continue the Fiscal Impact Review to evaluate positions and purchases. #Depts (Completed – FY21)</p> <p>COST REIMBURSEMENT: Secure reimbursement from available funding sources. #ReveivComm & Depts (Completed – FY21)</p>	As of June 30, 2020, the estimated fiscal impact from COVID-19 is \$65 million.	Revenue and expense impacts are expected for up to 2 years, possibly longer.
Long-Term Sustainability	<p>*LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans.</p> <p>*FACILITIES PLANNING: Review and analyze costs related to the revised Facilities Master Plan based on shifts from COVID and remote working, including looking at a North Valleys Complex. #CSD & Finance</p> <p>*NORTH VALLEYS SEWER: Explore sewer delivery in the North Valleys and possibly merging with City of Reno’s sewer utilities. #CSD</p> <p>LEGISLATIVE ACTION: Support legislative action that promotes fiscal sustainability. #Depts (Completed – FY22)</p> <p>COST CONTAINMENT: Look to cost containment strategies such as centralizing contracts across the County, specifically software. (Completed – FY21)</p>	Efforts over the past several years have not resulted in new revenue streams, due to complexity of regional agreements and County policies.	Annual structurally balanced budget that adheres to BCC approved financial policies utilizing resources (excluding Fund Balances). Sustainability means the ability to permanently fund operations and long-term investments such as CIP, OPEB, etc.
Efficient Delivery of Regional Services	<p>*P25 RADIO SYSTEM: Deployment of the system. #TechServices & Finance</p> <p>*REGIONAL COLLABORATION: Work with the City specifically in high leverage areas such as Public Safety, Human Services and Public Health to find opportunities to streamline service delivery. #County Manager, Sheriff</p> <p>*SHARED RMS & CMS: Moving forward with the same Records Management and Corrections Management Systems as other law enforcement agencies in the region.</p> <p>MENTAL HEALTH/MEDICAL UNIT: Create plan to identify project manager for design, development and build of new Mental Health/ Medical Unit.</p> <p>RAVEN HANGER: Design & construct new RAVEN hanger at the Stead Airport.</p> <p>EMS, DISPATCH, & FIRE REGIONALIZATION: Collaborate with regional partners to harmonize operating procedures across regional entities to reduce call times.</p> <p>SERVICE REFINEMENT: Explore how to become more of a regional entity instead of a neighborhood entity.</p>	Initial catalog of regional services and service agreements is in place.	All regional services are provided equitably... accelerating our move to services provided to other agencies at cost.



Washoe County
FY2021-FY2023 STRATEGIC PLAN



KEY PERFORMANCE MEASURES

Key Performance Measure	Data Source	Data Owner	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
*Variance of General Fund Revenues-Actual vs. Budget (Green = within 5%; Yellow = 5.1% to 10%; Red =10.1% or more)	SAP/ County Budget	Budget	+2.39% over	<1.09%> under	+1.95% over	+2.74% over	+1.87% over	+20.35% over (large variance due to C-Tax budget vs. Actual based on unknown impacts of COVID)	+2.18% over (based on FY22 actuals as of 7-11-22; additional changes are likely)	0% - 5%
*Variance of General Fund Expenses-Actual vs. Budget (not including transfers out/contingency) (Green = within 5%; Yellow = 5.1% to 10%; Red =10.1% or more)	SAP/ County Budget	Budget	<4.06%> under	<1.92%> under	<1.68%> under	<4.08%> under	<4.00%> under	<3.52%> under	<14.06%> under (based on actuals as of 7-11-22- additional changes likely; large variance due to Incline Settlement Payments)	0% - 5%
**Structurally balanced budget (This measure reflects the <u>Adopted</u> Budget. Actual results will reflect in the "Change in fund balance over prior year" indicator below)	County Budget	Budget	N; Use of FB \$13.5M budgeted deficit	N; Use of FB \$1.58M budgeted deficit	Y; Use of FB \$0M budgeted increase/ deficit	N; Use of FB \$1.15M budgeted deficit	Y; Increase of FB \$547,000 budgeted (\$0 deficit)	N; Use of \$15.6M use of fund balance budgeted due to COVID N; Use of FB \$15.8M budgeted deficit	N; Use of FB \$35.7M budgeted deficit for Year One of Incline Settlement Payments	N; Use of FB \$47.2M budgeted deficit for Year 2 of Incline Settlement Payments and other One-Time uses like Transfers to Capital Fund
**Change in fund balance over prior year (Total & Unrestricted Balance changes; Benchmark/actuals include Unrealized Gain/Loss)	CAFR/ County Budget	Comptroller/ Budget	+\$2.1M Total +\$2.0M Unrestricted	<\$2.9M> Total <\$2.6M> Unrestricted	+\$6.5M Total +\$3.8M Unrestricted	+\$16.8M Total +\$16.6M Unrestricted	+\$20.45M Total +\$1.7M Unassigned	+\$58.2M Total +\$53.8M Unassigned	<\$10.9M> Total <\$1.0M> Unassigned (based on FY22 Estimate for FY23 Budget)	<\$47.2M> Total <\$38.5M> Unassigned
**General Fund Unrestricted fund balance % (BCC Policy is 10% - 17%)	CAFR/ County Budget	Comptroller/ Budget	14.7%	14.2%	15.6%	19.7%	19.3%	34.9%	27.2% (based on FY22 Estimate for FY23 Budget)	16.6%



Washoe County

FY2021-FY2023 STRATEGIC PLAN



Key Performance Measure	Data Source	Data Owner	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
**Capital Projects Funding – meeting needs (% of CIP projects submitted vs. GF transfer-CIP General Fund only, does not include Parks, Utilities, or Capital Facilities Funds)	County Budget	Budget	33.6% \$5M of \$14.9M	42.4% \$5M of \$11.8M	53.5% \$7.7M of \$14.4M	36.7% \$5.3M of \$14.5M	44.4% \$6.4M of \$14.4M Budgeted Adjusted to \$30.1% \$4.3M due to COVID	0% \$0M of \$15.6M	69% \$7M of \$10.2M	104.6% \$45M of \$43M
**Stabilization Reserve (BCC Policy is Minimum of \$3M)	County Budget/ CAFR	Budget/ Comptroller	\$3M	\$3M	\$0 \$3M transferred in 1 st Quarter FY18 for Lemmon Valley Flood expenses	\$3M	\$0M \$3M transferred in 4 th Quarter FY20 for COVID-19 expenses	\$3M Replenished at FY20 year-end	\$4M Increased from \$3M to \$4M per BCC approval as part of the FY23 Budget	\$4M Increased to \$4M per BCC approval as part of the FY23 Budget
Personnel Expenditures as % of Total Expenditures and Transfers Out (Organization-wide and General Fund, excluding Debt Service & Capital Funds)	SAP/ County Budget	Budget	52% Org 72% GF	53% Org 71% GF	53% Org 71% GF	53% Org 71% GF	53% Org 71% GF	50% Org 72% GF	42% Org 60% GF	42% Org 57% GF
External Funds as \$ and % of Total Revenue (Grants, Donations, etc.)	SAP/ County Budget	Budget	10% \$53.7M of \$543M	10% \$53.8M of \$556M	10% \$63.4M of \$605M	10% \$64M of \$627M	10% \$64M of \$615M	10% \$64M of \$615M	28% \$243M of \$872M (reflects \$91.6M Federal ARPA funding)	9% \$67M of \$781M



Washoe County

FY2021-FY2023 STRATEGIC PLAN



ECONOMIC IMPACTS

Be responsive and proactive to economic impacts.

Commissioner Sponsors: Commissioner Hartung and Commissioner Lucey

Executive Champion: Dave Solaro

Project Lead: Kelly Mullin

OVERVIEW OR RATIONALE

Washoe County has the opportunity to play a leadership role and a duty to support the development of our community with consideration to our unique physical and cultural environment and demands on County services expected as a result. Proactively plan for growth areas for all regional services and align infrastructure development with revenue sources.

Why is this where we want to go? Provide community services that reflect a shared understanding of our current needs and resources.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It	FY20	FY23
<p>Proactively Plan County Infrastructure & Services</p>	<p>*SERVICE LEVELS: Co-create the Washoe County Master Plan update, with our regional partners to grow our tax base and quality of life with Service Levels aligned with County Fiscal Solvency and incorporate what “building back” looks like. #GoalTeam</p> <p>*FACILITIES & TECHNOLOGY INFRASTRUCTURE: Expand the use of the facilities infrastructure scorecard to include technology. Leverage scorecard metrics for decision making related to capital spending and operational budget development. #GoalTeam</p>	<p>Infrastructure in the North Valleys (roads, fire, schools, stormwater) is perhaps lagging.</p> <p>No revenue model exists to understand which areas bring in revenue and guide future infrastructure/ service decisions.</p>	<p>Services provided are commensurate with revenue to support the service levels expected.</p>
<p>Support a Thriving Community</p>	<p>*CLIMATE ACTION INITIATIVE: Expand regional environmental sustainability efforts, including GHG reduction, by enhancing the County’s efforts as well as working with regional partners. #GreenTeam</p> <p>SUPPORT THE ARTS & EVENTS: Embrace arts at all different forms including exploring creation of an Arts Commission.</p> <p>*COMMUNITY PUBLIC HEALTH & RECOVERY: Continue to reopen our community and manage COVID-19 economic impacts to ensure our citizens have confidence in the overall recovery of our community. #GoalTeam</p>	<p>Emerging from the health and economic impacts of COVID-19, with current unemployment levels at 19.6%.</p>	<p>Our region attracts high paying jobs because our community has the programs available and resources necessary to support a thriving economy after COVID-19.</p>
<p>Plan for Expanded Wastewater & Stormwater</p>	<p>*EFFLUENT MANAGEMENT SYSTEM PLAN: Continue creating the effluent management and water balance plan to identify demands and water quality solutions over 10-year planning horizon. #CSD</p> <p>*STORMWATER MODEL: Develop a fiscally sustainable model to manage all stormwater Countywide. #CSD</p>	<p>Demands for stormwater and flood mitigation in previously developed and historically problematic areas. County code only conditions new development and no sustainable funding source for stormwater and flood infrastructure is available.</p>	<p>A stormwater and flood mitigation funding source is in place and policies are in place to address historically problem areas where there is inadequate storm water and flood mitigation infrastructure.</p>



Washoe County
FY2021-FY2023 STRATEGIC PLAN



KEY PERFORMANCE MEASURES

Key Performance Measure	Data Source	Data Owner	FY16 Actual	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Assessed value added due to new construction	Assessor	Assessor	--	--	\$444,343,315	\$580,246,669	\$519,556,662	\$553,235,059	\$743,190,062	--
Overall Assessed Value Added	Assessor	Assessor	--	--	\$418,860,250	\$1,323,211,764	\$960,257,356		\$1,691,768,724	--
Costs of Services balanced against expectations	Will be defined during FY23	--	--	--	--	--	--	--	--	Will be defined in FY23
% of new development that has a positive or neutral impact - residential & commercial	Will be defined during FY23	--	--	--	--	--	--	--	--	Will be defined in FY23
Infrastructure Health Score	Asset Essentials	Aaron Smith	--	--	--	--	--	90		--
CTAX Revenue	SAP Estimates & Targets from County Budget Actuals from CAFR or restated financials	Budget for Estimates & Targets Comptroller for Actuals	\$95,605,303 % Change 8.1%	\$100,335,898 % Change 6.9%	\$111,301,067 % Change 8.6%	\$116,837,253 % Change 5.3%	\$106,900,000 (Estimated) % Change -3.7%	\$126,016,700 (Estimated)	\$157,325,692 (Estimated) % Change 10.5% over FY21 29.9% over FY20	\$165,978,000



Washoe County

FY2021-FY2023 STRATEGIC PLAN



VULNERABLE POPULATIONS

Identify and triage the most vulnerable population as identified by community need and work together cross-departmentally and regionally to provide adequate resources and support.

Commissioner Sponsors: Commissioner Jung and Commissioner Lucey

Executive Champion: Kate Thomas

Project Lead: Dana Searcy

OVERVIEW OR RATIONALE

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, homeless and other vulnerable populations rise in our community, the County must make improvements in its ability to meet the unique needs of these populations. The impact of this significant demographic shift will affect many County departments and must be addressed holistically if it is to be addressed effectively. As a community experiences unprecedented growth, an inadequate housing supply and is dealing with the pandemic, the most vulnerable population is those living on the streets or in emergency shelter.

Why is this where we want to go? To assist low-income, indigent, elderly, or at-risk residents regain or maintain their independence, their health, or their safety. To ensure our community is a safe, livable, vibrant place enabling every member of the community to be successful and a contributing member of our community.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *= FY23 Focus)	FY20	FY23
<p>Implement a Regional Homelessness Strategy</p>	<p>*REGIONAL DATA SYSTEM: Expand use of HMIS regional information system to collect and manage quality data so it is easy for service providers and individuals experiencing homelessness to work together.</p> <p>Complete the remaining Built For Zero (BFZ) scorecard item to achieve quality data as defined by BFZ. (All service providers for homeless services reporting into HMIS for program enrollments and exists)</p> <p>Develop a Washoe County data policy and a standard set of performance metrics for programs serving people experiencing homelessness.</p> <p>*CARES CAMPUS DEVELOPMENT AND CONSTRUCTION: Complete the development and construction of the 15-acre Cares Campus to include needed facilities, expanded services and housing options.</p> <p>MENTAL HEALTH & SUBSTANCE ABUSE: Coordinated Substance Abuse and Mental Health Strategy. #SubstanceAbuseTaskforce</p> <p>REGIONAL HOMELESS SERVICES: Transition lead role of providing homeless services and the Continuum of Care to Washoe County, unifying the many different teams working to address homelessness. (Completed – FY22)</p> <p>SERVICE INVENTORY: Complete an inventory of services and major approaches currently being pursued regionally. #BuiltForZero (Completed – FY21)</p> <p>HOUSING FIRST: Adopt a “Housing First” mentality and practice across the continuum. #BuiltForZero</p>	<p>Opened sheltering and providing service to 27 families housed and a daycare. Additionally, 114 women will be housed starting in August, moving all women out of REC to overflow shelter. Crossroads added 6 new sites in the last 3 years. We, as a region, have committed to the Built For Zero initiative.</p>	<p>A regional plan has been developed and implemented; all jurisdictions are invested in implementing the plan. The number of people experiencing homelessness, both sheltered and unsheltered has substantially decreased.</p>
<p>Expand Appropriate Housing Options Across the Community</p>	<p>*HOUSING CAPACITY: Expand the capacity for extremely low income and supportive housing programs in Washoe County.</p> <p>Support relevant Affordable Housing Policy</p> <p>Establish the Affordable Housing Trust Fund Allocation Plan and Funding</p> <p>Support efforts to preserve existing Affordable Housing Inventory</p> <p>*PREVENTATIVE HOUSING LOSS: Focus on expanding efforts to keep people in their homes.</p>	<p>Partnering with community efforts who are working in this area... There is a need for more affordable and transitional housing and there is not a plan to address the concern.</p>	<p>We have a plan and are taking steps towards all residents having access to housing that is affordable.</p>



Washoe County

FY2021-FY2023 STRATEGIC PLAN



<p>Strengthen Coordination Between Agencies and the Communication of the Available Programs to Those in Need</p>	<p>*OUTREACH EFFORTS: Increase utilization of Regional Coordinated Outreach Policy throughout outreach services across the community.</p> <p>*EXPANDING PARTNERS AND VOLUNTEER EFFORTS: Develop services at the Nevada Cares Campus through community service provider and volunteer partnerships.</p>	<p>Many clients have no idea what is out there or how to access the programs. Where do you go if you need XYZ?</p>	<p>A central clearinghouse where residents can go to find out what programs are available and who is eligible for them.</p>
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Washoe County
FY2021-FY2023 STRATEGIC PLAN



KEY PERFORMANCE MEASURES

Key Performance Measure	Data Source	Data Owner	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
# of Crossroads graduates (male)	Avatar	Catrina Peters	31	41	49	59	80	49	19	36
# of Crossroads graduates (female)	Avatar	Catrina Peters	10	10	4	10	11	24	32	40
# of drug related deaths in Washoe County	Medical Examiner	Medical Examiner	--	--	185	183	227	180 *preliminary	197	Decrease
Drug related deaths as a % of total deaths reported to the Medical Examiner	Medical Examiner	Medical Examiner	--	--	4.2%	4.1%	4.9%	4.6%	4.4%	Decrease
<u>By-name List (Actively Homeless Count)</u>	Built For Zero Community Dashboard	Catrina Peters	n/a	n/a	n/a	n/a	1,362 *Source -HMIS	1,657	2,106	5% reduction
Exits to permanent housing (HMIS Housing Programs)	HMIS	Catrina Peters	--	--	--	--	--	--	1,062	10% increase
Exists to permanent housing (Cares Campus Shelter and Safe Camp)	HMIS	Catrina Peters	--	--	--	--	--	--	258	10% increase
Recidivism (HMIS Housing Programs)	HMIS	Catrina Peters	--	--	--	--	--	--	--	Baseline and annual target to be completed in Q1
Recidivism (Cares Campus Shelter and Safe Camp)	HMIS	Catrina Peters	--	--	--	--	--	--	--	Baseline and annual target to be completed in Q1
Units funded by the Washoe County Affordable Housing Trust Fund	HMIS	Catrina Peters	--	--	--	--	--	--	0 (new)	50 units



Washoe County

FY2021-FY2023 STRATEGIC PLAN



INNOVATIVE SERVICES

Washoe County employees working together to innovate public service and improve community outcomes.

Commissioner Sponsors: Commissioner Hill

Executive Champion: County Manager Eric Brown

Project Lead: Nancy Leuenhagen and Quinn Korbolic

OVERVIEW OR RATIONALE

The effectiveness and reputation of the County is enhanced by the ability of departments to work together to solve problems and address issues that are larger than any single department. Through identifying and implementing cross functional projects to increase operational efficiency both within and across departments, the County will be able to increase service levels and provide new innovative solutions. By engaging employees and working collaboratively we will enhance the quality of life of our community and our employees to be the catalyst for driving change and innovation throughout the County.

Why is this where we want to go? Building a culture of employee engagement encourages communication, employee participation, proactive organizational improvement, teamwork, retention and innovative public service initiatives.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY22 Focus)	FY20	FY23
<p>Modernize the Workplace</p>	<p>*INFRASTRUCTURE MODERNIZATION: Continue infrastructure modernization efforts by upgrading or deploying Wi-Fi at county facilities, upgrading the county-wide firewall, adding/updating hardware such as security cameras, door access controllers, network switches, and In-Building Public Safety Radio systems.</p> <p>*CITIZEN & EMPLOYEE EXPERIENCE: Accelerate efforts to improve citizen experience by increasing the accessibility of the County website, implementing a chatbot, deploying self-service kiosks, improving public broadband connectivity, and automating the agenda process and adding an Accela module for the Health District. Improve county employee experience by continuing to migrate shared files to SharePoint, and updating conference rooms to enable hybrid (virtual and in-person) meetings.</p> <p>*SECURITY AND BUSINESS CONTINUITY: Implement disaster recovery infrastructure and related plan.</p> <p>*DIGITAL TRANSFORMATION & AUTOMATION OF BUSINESS PROCESSES: Undertake a thorough assessment of SAP and business needs related to finance, budget, and Human Resources.</p>	<p>20% staff transitioned to working from home to comply with COVID-19 health guidelines.</p> <p>244 forms converted to digital and web-based. Technology security is fragmented and requires significant manual intervention to respond to incidents.</p> <p>Antiquated and fragmented VOIP system in place.</p>	<p>All high-impact and public-facing forms are available digitally AND easily accessible using a mobile device.</p> <p>Cybersecurity systems are up to date, managed in a unified manner and meet CIS compliance goals</p> <p>County employees can utilize County technology resources and applications from wherever they are, including voice communications and internal business applications.</p>
<p>Service-Oriented Culture</p>	<p>*COMMISSION SUPPORT & COMMUNITY ENGAGEMENT: Continue to engage citizens across the community through diverse channels such as CABs, special public meetings, social, etc. #Comms</p> <p>*EMPLOYEE DEVELOPMENT: Expand professional training, including leadership development, conference attendance, & interpersonal skill development.</p> <p>COUNTYWIDE TEAMS/TEAMWORK: Create a mechanism to capture, document and share the "stories" for Countywide teams deployed for specific needs or efforts such as elections – to include celebrations, sense of County community, challenges, and lessons learned. (Completed – FY21)</p>	<p>The foundation has been set for the service and usage is increasing on our centralized service systems. Provide multiple option for information (email/phone/form).</p>	<p>Citizens understand the work being done by WC staff.</p> <p>Centralized and primary source for information. Providing a “Chatbot” for information.</p> <p>As 311 expands, look at robust after-hours service.</p>
<p>Accelerating Transformational Change</p>	<p>*POLICY DEVELOPMENT: Set county-wide policies for flexible work. #FutureofWork</p> <p>*SOFTWARE DEPLOYMENT: Consistently use, train, and fully deploy the software we have. #FutureofWork</p> <p>*SPACE STANDARDS: Establish Space Standards based on time in office and needs. #FutureofWork</p>	<p>Services digitized where required to serve during COVID.</p> <p>There is not a uniform process improvement process across the County. The tool is available for continuous process improvement but underutilized.</p>	<p>Reduce overall county “carbon footprint”, decrease use of paper, and decrease foot traffic to county facilities by streamlined use of technology.</p> <p>Continuous process improvement is the culturally accepted method of change.</p>



Washoe County
FY2021-FY2023 STRATEGIC PLAN



KEY PERFORMANCE MEASURES

Key Performance Measure	Data Source	Data Owner	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Best Places to Work Overall Engagement Score	Best Places to Work	Samantha Turner	--	--	--	77.67%	76.2%	--	--	Will be conducted in
<u>Number of 311 Requests</u>	QScend	Bethany Drysdale	--	7,020	8,456	11,860	27,205	28,980	23,741	Likely reduction due to post-COVID operations
Number of Citizen Advisory Boards	Comms Team	Alex Wilson	--	--	--	--	--	--	8	
Number of public meetings hosted	Comms Team	Alex Wilson	--	--	--	--	--	--		
# of Public Records Requests Countywide (tracked thru 311)	QScend	Bethany Drysdale	0	0	0	410	539	1,063	1,901	N/A
Employees Phished	KnowB4	Kobe Harkins	--	--	--	--	--	--	11.7%	
Computer Viruses Detected	Cybersecurity	Kobe Harkins	--	--	--	--	--	--	400 per day	



Washoe County

FY2021-FY2023 STRATEGIC PLAN



Washoe County's Fiscal Year 2022 Major Accomplishments are outlined below. For the full performance summary, please visit: https://www.washoecounty.gov/mgrsoff/Special-Projects/strategic_plan/index.php

FY22 MAJOR ACCOMPLISHMENTS

Fiscal Sustainability

- Received \$91,587,038 in ARPA Funding with supplemental funding earmarks.
- Completed contract with the City of Reno for Crime Lab services.
- Started RFP process for Regional Computer Aided Dispatch/Records Management System/Jail Management System.
- Completed over \$11 million in COVID-19 related reimbursement requests.

Vulnerable Populations

- Distributed \$9,650,000 in Rental Assistance.
- 224 exits to permanent housing from Cares Campus emergency shelter & 19 exits to permanent housing from Cares Campus Safe Camp.
- Transitioned Homeless Services to the County, gained Continuum of Care designation from HUD.
- Recruiting, onboarding, and training of 30 mental health counselors and case managers, funded through ARPA by the BCC.
- Implemented Safe Camp pilot project and transitioned from tents to mod-pod units.

Economic Impacts

- Developed Fiscal Feasibility Analysis tool.
- Completed the majority of Infrastructure Scorecard project.
- Rebranded Leger 8760 to Zero. Greenhouse gas emissions monitoring occurring internally for reduction planning.
- Initiated FEMA updates & Regional Effluent Management Plan update.

Innovative Services

- Drafted and finalized 3-year Technology Plan.
- Completed SAP Assessment and preparing recommendations.
- Launched 8 Citizen Advisory Boards.
- Developed & launched Washoe County Leadership Academy.
- Launched Management Development Program with over 200 people trained in past 5 month.

PRODUCED BY
OnStrategy



Although department-level information is not the focus of the strategic planning process, most departments are examining performance metrics and updating, as necessary, particularly due to ongoing COVID-19 operational impacts. However, selected performance/workload measures are presented on the following pages.

Note: Information is based on available information provided by departments and represent point-in-time data/ averages and/or annualized averages based on timing of information.

Department & Measure	Fiscal Year				Target/Goal
	2019	2020	2021	2022	
Alternative Sentencing					
Number of Probationers at Month End (Average)	1,170	688	436	754	Reduce case-load
Percentage Change			-37%	73%	
Number of Cases per Officer (Annual Average)	201	132	99	240	Reduce case-load
Percentage Change		-34%	-25%	141%	
Number of Drug Tests Conducted	46,842	71,996	85,652	146,847	
Percentage Change		54%	19%	71%	
Drug Test Success Rates		88%	87%	84%	100%
Percentage Change			-1%	-3%	
Comptroller					
Increased Collections to \$2 for Every \$1 Spent		\$ 1.37	\$ 2.07	\$ 2.42	\$2.00
Percentage Change			51%	17%	
Ghost Card program: \$ Rebate Received	\$110,168	\$ 134,790	\$ 151,384	\$ 179,644	Increase rebate
Percentage Change		22%	12%	19%	
Human Resources					
Number of Training Classes Conducted	115	290	408	201	Increase number of trainings of-
Percentage Change		152%	41%	-51%	
Number of Participants	3,694	8,165	6,583	12,687	Increase % of employees receiving training
Percentage Change		121%	-19%	93%	
Human Services					
Number of Finalized Adoptions		156	87	72	Increase % of finalized adoptions
Percentage Change			-44%	-17%	
Number of Children in Care		790	730	701	Reduce number of children in
Percentage Change			-8%	-4%	
Number of Meals Delivered	305,949	377,364	390,509	320,898	Maintain current service level
Percentage Change		23%	3%	-18%	
Medical Examiner					
Number of Deaths Reported	5,036	5,191	6,226	6,499	
Percentage Change		3%	20%	4%	
Percentage of Cases Achieving Required Turnaround Time	97%	97%	97%	97%	90%
Percentage Change		0%	0%	0%	
Number of Actual Tissue Donors	250	158	313	112	Increase number of donors
Percentage Change		-37%	98%	-64%	
Number of Actual Ocular Donors (separated from Tissue Donors 2022)				231	Increase number of donors
Percentage Change					



Department & Measure	Fiscal Year				Target/Goal
	2019	2020	2021	2022	
Public Guardian's Office					
Number of Cases (Annual Average)	244.83	256.67	264.56	261.33	Maintain current service level
Percentage Change		5%	3%	-1%	
Number of Cases per Guardian Case Manager (GCM) (Annual Average does not include staffing impacts that result in higher actual caseloads such as new GCMs in training, FMLA, other vacancies, etc.)	29.32	29.11	29.65	30.43	20
Percentage Change		-1%	2%	3%	
Number of Homeless Individuals		15.00	23.00	19.00	Decrease
Percentage Change			53%	-17%	
Percent Homeless at Time of Referral		18%	33%	35%	Decrease
Percentage Change			15%	2%	
Regional Animal Services					
Number of Pets Returned to Owner - from Shelter	3,196	2,946	3,397	3,417	Increase
Percentage Change		-8%	15%	1%	
Number of Pets Returned to Owner - from Field	1,639	1,425	1,303	1,274	Increase
Percentage Change		-13%	-9%	-2%	
Number of Shelter Intakes (Dogs & Cats)	11,846	10,150	9,488	11,162	Decrease
Percentage Change		-14%	-7%	18%	
Number of Microchip Implants	2,912	2,348	2,322	2,343	Increase
Percentage Change		-19%	-1%	1%	
Number of Licenses Sold	32,024	30,936	31,569	30,985	Increase
Percentage Change		-3%	2%	-2%	
License Compliance (Annual Average)	30.0%	29.0%	29.0%	28.0%	35%
Percentage Change		-3%	0%	-3%	
Registrar of Voters					
Number of Registered Voters	280,461	304,224	315,807	312,349	Ensure all eligible voters have access to registration
Percentage Change		8%	4%	-1%	
Number of Voters per Staff	40,066	50,704	52,635	52,058	Decrease
Percentage Change		27%	4%	-1%	
Sparks Justice Court					
Number of Criminal Filings	2,851	2,894	3,105	2,987	
Percentage Change		2%	7%	-4%	
Number of Civil Filings	4,567	3,917	2,954	3,920	
Percentage Change		-14%	-25%	33%	
Total Non-Traffic Filings	7,418	6,811	6,059	6,907	
Percentage Change		-8%	-11%	14%	
Total Non-Traffic Dispositions	7,206	7,054	5,896	3,598	Maintain current service levels
Percentage Change		-2%	-16%	-39%	
Non-Traffic Clearance Rate	97.1%	103.6%	97.3%	52.1%	
Percentage Change		6.7%	-6.1%	-46.5%	
Number of Traffic Filings	6,517	5,130	4,389	3,183	
Percentage Change		-21%	-14%	-27%	
Total Traffic Dispositions	6,232	5,406	4,620	3,737	
Percentage Change		-13%	-15%	-19%	
Traffic Clearance Rate	95.6%	105.4%	105.3%	117.4%	
Percentage Change		10.3%	-0.1%	11.5%	
Technology Services					
Number of Total Emails		30,271,865	37,604,155	40,297,450	
Percentage Change			24%	7%	
Number of Files Infected & Cleaned (Monthly Average)		106	282	2	Increase detection and number of files cleaned
Percentage Change			166%	-99%	



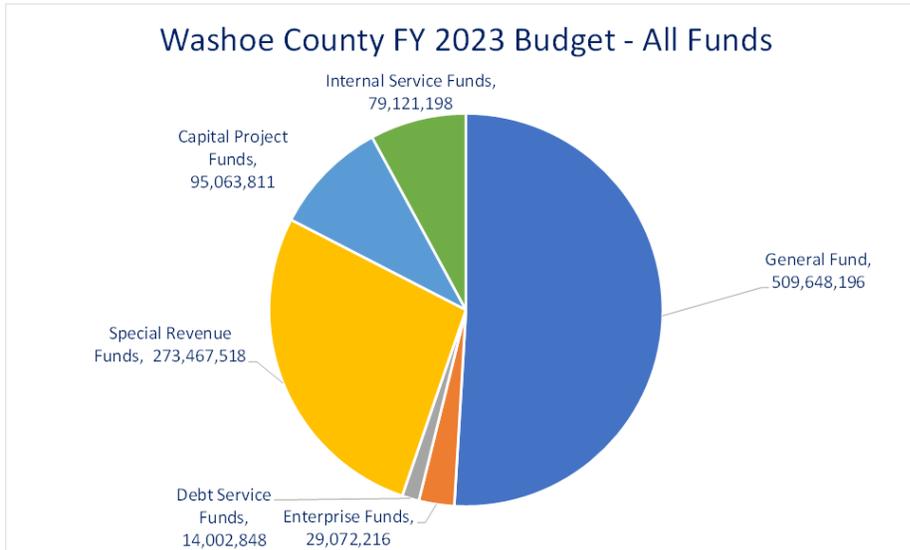
BUDGET AT A GLANCE

On May 17, 2022, the Board of County Commissioners (BCC) approved the Washoe County Fiscal Year 2023 (FY 2023) Budget. The annual budget appropriates expenditures and transfers out 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, contingencies and transfers out) authorized by the FY 2023 budget for all funds are \$1 billion. Of this, General Fund expenditures and transfers out total \$509.6 million, or 51 percent of the total budget.

Washoe County				
	Fiscal Year 2022	Fiscal Year 2023	Change from Prior Year	
	Final	Final	\$	%
Total Budget Appropriations*				
Governmental Funds				
General Fund	\$ 436,638,743	\$ 509,648,196	\$ 73,009,453	17%
Special Revenue Funds	\$ 238,081,653	\$ 273,467,518	\$ 35,385,865	15%
Capital Project Funds	\$ 50,436,306	\$ 95,063,811	\$ 44,627,505	88%
Debt Service Funds	\$ 13,752,515	\$ 14,002,848	\$ 250,333	2%
Total Governmental Funds	\$ 738,909,217	\$ 892,182,373	\$ 153,273,156	21%
Proprietary Funds				
Enterprise Funds	23,692,567	29,072,216	\$ 5,379,649	23%
Internal Service Funds	75,343,284	79,121,198	\$ 3,777,914	5%
Total Proprietary Funds	99,035,851	108,193,414	\$ 9,157,563	9%
Total Appropriations - All Funds	837,945,068	1,000,375,787	162,430,719	19%

***Please note: throughout this document chart/column totals may not add due to rounding .*



GOVERNMENTAL FUNDS

The County has 22 governmental funds. Governmental funds include the General Fund but also include 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.

Special revenue funds include some of the most critical functions of the

County including funding of many social services programs via four funds: Child Protective Services Fund, Senior Services Fund, Indigent Tax Fund and Homelessness 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 resources and expenditures and other uses for governmental funds. Excluding Ending Fund Balances, total expenditures, transfers out and contingencies for governmental funds are \$892.2 million, representing a 21% increase compared to FY 2022. The majority of increases reflected in the General Fund support one-time transfers for capital projects and increased transfer to the Homelessness Fund. Increases in the Capital Projects Funds reflect the anticipated project budgets supported by the increased General Fund transfers.

ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS							
GOVERNMENTAL FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES	TAX RATE	OTHER REVENUES	OPERATING TRANSFERS IN	TOTAL
General	141,630,784	165,978,000	221,444,278	1.1617	74,444,702	587,000	604,084,765
Health	16,239,431	-	-	-	17,373,437	9,516,856	43,129,724
Library Expansion	3,428,941	-	3,843,013	0.020	15,000	-	7,286,954
Animal Services	6,637,064	-	5,764,517	0.030	665,000	-	13,066,581
Marijuana Establishments	281,911	-	-	-	1,093,000	-	1,374,911
Regional Communication System	3,927,325	-	-	-	2,505,658	27,372	6,460,355
Regional Permits System	791,380	-	-	-	633,368	90,000	1,514,748
Indigent Tax Levy	7,701,959	-	11,529,033	0.060	7,720,035	22,071,347	49,022,374
Homelessness Fund	268,620	-	-	-	870,000	30,953,226	32,091,846
Child Protective Services	9,464,238	-	7,686,023	0.040	52,591,844	10,106,953	79,849,059
Senior Services	1,721,000	-	1,921,505	0.010	1,062,440	4,552,625	9,257,570
Enhanced 911	4,690,693	-	-	-	5,896,801	-	10,587,494
Regional Public Safety	1,522,159	-	-	-	1,036,738	-	2,558,897
Central Truckee Meadows Remediation Dis	4,081,661	-	-	-	1,307,858	-	5,389,519
Truckee River Flood Mgt Infrastructure	2,546,836	-	-	-	15,431,112	-	17,977,948
Roads Special Revenue Fund	5,669,066	-	-	-	11,518,568	3,158,197	20,345,831
Other Restricted Special Revenue	7,350,727	-	1,921,505	0.010	18,252,408	-	27,524,641
Capital Facilities Tax	2,579,159	-	9,607,527	0.050	30,000	-	12,216,686
Parks Construction	12,670,947	-	-	-	1,530,003	-	14,200,950
Capital Improvements Fund	52,150,143	-	-	-	14,011,282	53,969,640	120,131,065
Washoe County Debt Ad Valorem	3,596,834	-	1,921,505	0	-	-	5,518,339
Washoe County Debt Operating	2,278,255	-	-	-	-	10,863,561	13,141,816
SAD Debt	2,427,986	-	-	-	759,800	-	3,187,786
TOTAL ALL GOVERNMENTAL FUNDS	293,657,119	165,978,000	265,638,906	1.3917	228,749,056	145,896,777	1,099,919,858

ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS								
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTIN- GENCIES & OTHER USES	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
General	190,097,863	95,787,151	100,191,418	1,104,198	11,615,400	110,852,166	94,436,569	604,084,765
Health	15,262,330	7,003,005	6,380,991	250,000	-	90,000	14,143,398	43,129,724
Library Expansion	1,459,803	628,553	1,435,465	-	-	410,000	3,353,133	7,286,954
Animal Services	3,049,196	1,468,893	1,876,004	-	-	-	6,672,488	13,066,581
Marijuana Establishments	-	-	6,000	-	-	1,087,000	-	1,374,911
Regional Communications System	576,139	240,719	931,255	120,000	-	3,304,142	1,288,102	6,460,355
Regional Permits System	-	-	760,536	-	-	-	754,212	1,514,748
Indigent Tax Levy	1,272,680	617,442	17,993,112	-	-	23,961,990	5,177,149	49,022,374
Homelessness	4,949,380	2,460,663	24,040,483	300,000	72,700	-	268,620	32,091,846
Child Protective Services	23,865,884	11,497,264	34,000,100	256,200	-	109,454	10,120,157	79,849,059
Senior Services	2,523,250	1,240,672	3,403,461	170,000	-	137,576	1,782,611	9,257,570
Enhanced 911	156,000	70,222	6,340,420	200,000	-	2,500,000	1,320,852	10,587,494
Regional Public Safety	389,693	186,393	313,027	145,000	-	-	1,524,784	2,558,897
Central Truckee Meadows Remediation D	626,563	288,299	2,565,298	-	-	-	1,909,359	5,389,519
Truckee River Flood Mgt Infrastructure	692,685	309,837	11,940,665	-	-	2,487,925	2,546,836	17,977,948
Roads Special Revenue Fund	4,420,468	2,138,065	6,604,378	5,456,000	-	-	1,726,920	20,345,831
Other Restricted Special Revenue	10,411,542	4,964,161	8,440,594	601,416	-	2,006,525	1,100,403	27,524,641
Capital Facilities	-	-	6,892,501	-	-	1,950,000	3,374,185	12,216,686
Parks Construction	-	-	1,402,702	4,498,369	-	-	8,299,878	14,200,950
Capital Improvements Fund	-	-	5,485,085	74,835,154	-	-	39,810,826	120,131,065
Washoe County Debt Ad Valorem	-	-	2,855,174	-	-	-	2,663,165	5,518,339
Washoe County Debt Operating	-	-	10,863,561	-	-	-	2,278,255	13,141,816
SAD Debt	-	-	284,113	-	-	-	2,903,673	3,187,786
TOTAL ALL GOVERNMENTAL FUNDS	259,753,476	128,901,340	255,006,343	87,936,338	11,688,100	148,896,777	207,737,486	1,099,919,858



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 \$108.2 million, reflecting a 9.2% increase when compared to FY 2022. The majority of the increase reflected in the Utilities and Health Benefits Funds.

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS							
PROPRIETARY FUNDS	OPERATING REVENUES	OPERATING EXPENSES	NON-OPERATING REVENUES	NON-OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
					IN	OUT	
Building & Safety	3,330,000	4,052,975	75,438	2,000	-	-	(649,538)
Utilities	21,561,193	20,240,975	11,434,470	847,605	-	-	11,907,083
Golf Course	617,000	3,927,361	38,008	1,300	-	-	(3,273,652)
Health Benefits	60,733,664	60,917,370	108,000	-	3,000,000	-	2,924,294
Risk Management	7,750,118	8,837,012	327,200	-	-	-	(759,694)
Equipment Services	11,208,082	9,366,816	615,531	-	-	-	2,456,798
TOTAL ALL PROPRIETARY FUNDS	105,200,057	107,342,509	12,598,647	850,905	3,000,000	-	12,605,290

The following chart summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are just over \$1 billion. Public Safety is the single largest expenditure requirement at \$243.1 million, followed by General Government at \$176.5 million-which includes the second year of property tax settlement payments.

BUDGET SUMMARY FOR WASHOE COUNTY					
REVENUES	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2023 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2021 (1)	ESTIMATED CURRENT YEAR 6/30/2022 (2)	BUDGET YEAR 6/30/2023 (3)		
Property Taxes	233,326,139	245,096,809	265,638,906	-	265,638,906
Other Taxes	3,337,939	3,254,886	3,363,001	-	3,363,001
Licenses and Permits	16,213,183	15,563,492	16,172,735	-	16,172,735
Intergovernmental Resources	295,141,835	417,502,953	287,635,998	-	287,635,998
Charges for Services	48,796,229	47,357,080	60,691,257	113,421,204	174,112,461
Fines and Forfeits	9,487,276	9,437,726	9,344,072	-	9,344,072
Miscellaneous	12,155,955	32,902,549	17,519,993	4,177,500	21,697,493
TOTAL REVENUES	618,458,556	771,115,494	660,365,962	117,598,704	777,964,666
EXPENDITURES-EXPENSES					
General Government	72,207,709	134,212,784	97,368,544	79,121,198	176,489,743
Judicial	79,935,319	103,185,794	94,970,387	-	94,970,387
Public Safety	181,981,966	232,967,220	243,083,196	-	243,083,196
Public Works	29,226,328	42,976,863	49,547,306	-	49,547,306
Health	33,614,416	49,583,029	32,376,486	-	32,376,486
Welfare	103,915,297	160,133,445	151,826,039	-	151,826,039
Culture and Recreation	20,267,905	24,393,664	34,674,160	-	34,674,160
Community Support	107,892	373,849	278,461	-	278,461
Intergovernmental Expenditures	11,713,530	12,360,672	13,469,569	-	13,469,569
Contingencies **	-	1,091,876	11,688,100	-	11,688,100
Utilities	-	-	-	20,265,975	20,265,975
Building and Safety	-	-	-	4,054,975	4,054,975
Golf Fund	-	-	-	3,928,661	3,928,661
Debt Service - Principal	19,917,650	10,509,541	10,172,971	-	10,172,971
Interest Costs	3,321,117	3,160,777	3,752,978	822,605	4,575,583
Escrow on Refunding	-	-	-	-	-
Service Fees	405,474	82,697	77,399	-	77,399
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	556,614,602	775,032,211	743,285,596	108,193,414	851,479,010
Excess of Revenues over (under) Expenditures-Expenses	61,843,954	(3,916,718)	(82,919,634)	9,405,290	(73,514,344)



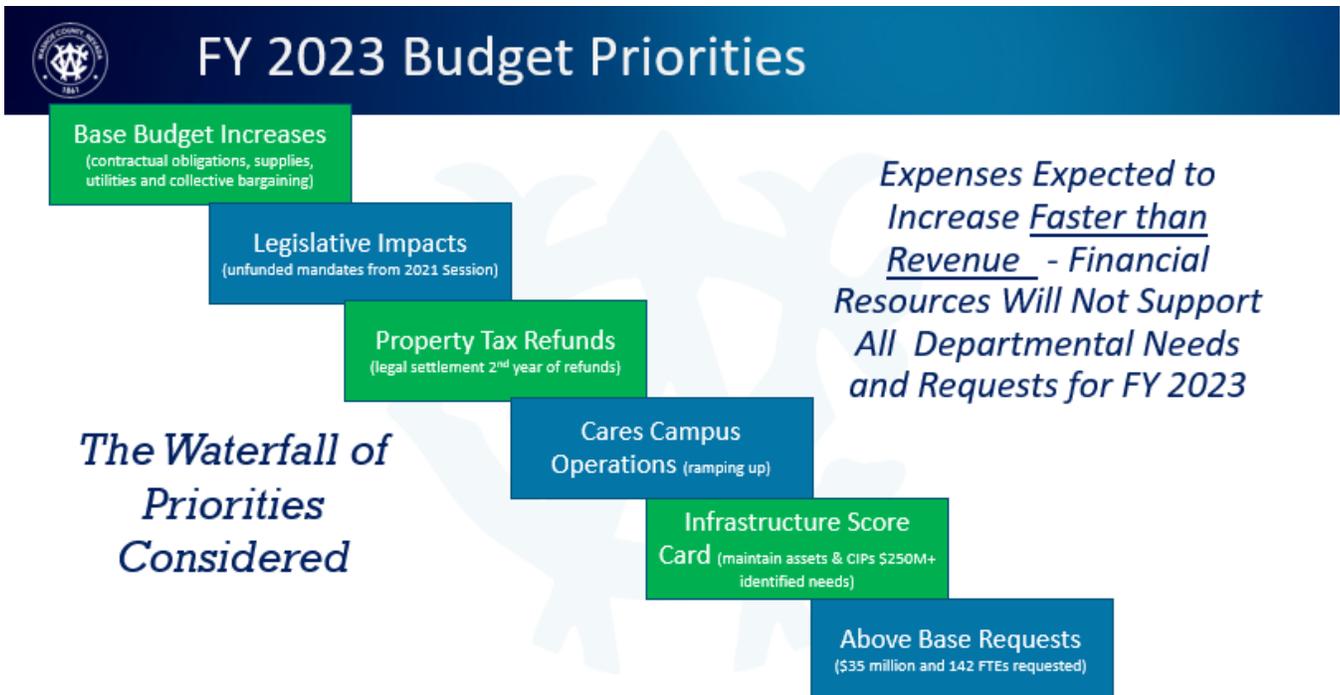
BUDGET SUMMARY FOR WASHOE COUNTY - CONT					
	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2023	TOTAL (MEMO ONLY) COLUMNS 3+4
	ACTUAL PRIOR YEAR 6/30/2021	ESTIMATED CURRENT YEAR 6/30/2022	BUDGET YEAR 6/30/2023		
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	10,546,220	-	-	-	-
Sales of General Fixed Assets	6,897	204,473	-	200,000	200,000
Proceeds of Medium-term Financing	9,835,000	-	-	-	-
Operating Transfers In	63,039,846	155,224,085	145,896,777	3,000,000	148,896,777
Operating Transfers (Out)	(66,039,844)	(155,224,085)	(148,896,777)	-	(148,896,777)
TOTAL OTHER FINANCING SOURCES (USES)	17,388,118	204,473	(3,000,000)	3,200,000	200,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	79,232,072	(3,712,244)	(85,919,634)	12,605,290	
FUND BALANCE JULY 1, BEG. OF YEAR:	218,137,293	297,369,364	293,657,119		
Prior Period Adjustments					
Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR:	297,369,365	293,657,119	207,737,485		

The total fund balance for Governmental Funds is budgeted at \$207.7 million, 23.3% of total governmental expenditures (\$743.3 million) and transfers out (\$148.9 million).

HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES

Many priorities were considered in developing the Fiscal Year 2023 Budget. These priorities included funding for existing contractual obligations, supplies, utilities, personnel costs, unfunded mandates from the 2021 Legislative session, property tax refunds, ramping up of homeless services capital improvements and operations, maintaining the County's assets and infrastructure needs, and additional operating budget requests. Any enhancements and program expansions must be sustainable going forward to ensure a long-term structurally balanced budget and have been included in the General Fund 5-Year Forecast.

Washoe County's Fiscal Year 2023 Final Budget reflects a cautious approach to enhance services, including legislative mandates and regional homelessness, and accounts for the second year of legal settlement obligation payments.



The Fiscal Year 2023 total County budget includes:

- Year 2 of Property Tax Refunds: legal obligation
- Legislative Unfunded Mandates (AB 424 and Elections)
- Increase Stabilization Fund to 1% of Operating Budget
- Investment in Capital Improvement Program & Infrastructure Scorecard projects
- Expansion of Cares Campus ongoing operating costs for Homelessness Services
- Additional 97.52 full time equivalent positions (FTE’s)

Material changes between the FY 2023 Recommended budget presented on April 19, 2022 and the Final FY 2023 Budget:

GENERAL FUND: Net increase \$3,000,000:

- District Attorney - \$755,858
 - Additional 7.0 positions; 3.0 for AB424 and 4.0 for Criminal
- Community Reinvestment - \$54,011
 - Additional 1.0 Program coordinator to assist with ARPA and Community Support/Other funding opportunities. 50% ARPA-funded
- Reduced Transfer to Homelessness Fund - \$809,869
 - Offset District Attorney and Community Reinvestment increases
- Increased Transfer to Internal Service Fund - Health Benefits Fund - \$3,000,000
 - Estimated impacts due to increased program costs

CIP FUND: Net increase \$29,216,744:

- Increased Capital Project(s) appropriations for:
 - Inclusion of FY 2023 projects that were contingent upon available funding-including FY 2022 transfers - \$10.6 million
 - Revised 2022 year-end true-ups and new FY 2023 projects - \$18.6 million

Notable highlights for the Fiscal Year 2023 Final Budget include:

An additional 97.52 Net Full Time Equivalent (FTE) positions: **67.05 General Fund**

Function	Department	Net FTE Change
Legislative:	Alternate Public Defender	1.00
	District Attorney	10.00
	District Court	3.00
	Reno Justice Court	2.00
	Sheriff	9.00
	Sparks Justice Court	<u>3.00</u>
	Total Legislative	28.00
Criminal Justice:	Alternative Sentencing	2.00
	District Attorney	4.00
	District Court	2.00
	Juvenile Services	3.40
	Public Defender	1.00
	Sheriff	<u>10.00</u>
	Total Criminal Justice	22.40
Vulnerable Populations:	Public Guardian	<u>3.00</u>
	Total Vulnerable Populations	3.00



Function	Department	Net FTE Change
Central/Regional/Other Support:	Assessor	1.00
	Budget	1.00
	Communications	2.00
	Community Reinvestment	1.00
	Fire Suppression	(2.40)
	Human Resources	1.00
	Internal Audit	1.00
	Medical Examiner	3.00
	Parks & Open Space	3.10
	Sheriff/Incline Constable	(0.90)
	Sparks Justice Court	(0.15)
	Sustainability	1.00
	Technology Services	2.00
	Treasurer	<u>1.00</u>
	Total Central/Regional/Other Support	13.65
Total General Fund		67.05

An additional 97.52 Net Full Time Equivalent (FTE) positions: **30.47 Other Funds**

Function	Department	Net FTE Change
Health & Sanitation:	Health District	8.47
Welfare:	Human Services - Child Protective Services	12.00
	Human Services – Homelessness	3.00
	Human Services – Senior Services	<u>5.00</u>
	Total Welfare	20.00
Public Safety:	Animal Services	1.00
	Regional Communications	<u>1.00</u>
	Public Safety	2.00
Total Other Funds		30.47

A complete list of all position changes, including new, eliminated and other FTE changes, and reclassified positions, is reflected in the Budget Summaries section.

General Fund Transfers Out of \$110.85 million, including material increase to support capital:

Transfer Out to Fund:	Amount
Capital Improvement	\$44,996,175 (\$7 million ongoing & \$38 million one-time)
Indigent Services	\$22,071,347
Homelessness Fund	\$20,027,665
Health District	\$9,516,856
Debt Service	\$6,155,807
Senior Services	\$3,428,882
Health Benefits Fund	\$3,000,000 (one-time)
Road Maintenance	\$1,208,197
Child Protective Services	\$447,237
Total General Fund	\$110,852,166

REVENUE AND EXPENDITURE ASSUMPTIONS

The following assumptions and adjustments have been included in the FY 2023 budget:

Revenues and Other Sources:

- Total County revenues are budgeted to decrease \$103.8 million, or 11.9%. This is almost exclusively due to one-time Federal (ARPA) funding and non-federal grant funding (i.e., funding anticipated in FY 2022 and not budgeted in FY 2023).
- The County's property tax rate remains at \$1.3917 for the 18th consecutive year.
- Based on the State Department of Taxation's calculations, the FY 2023 residential property tax cap is 3.0% for Washoe County. The "general cap" applied to non-residential property, is 8.0%.
- Overall, property taxes for all funds are projected to increase \$20.5 million, or 8.4%. General Fund property taxes are projected to increase \$18.4 million, or 9.0%. The higher percentage increase for the General Fund is the result of a lower Debt Service property tax rate based on debt service fund balance and lower costs due to refinancings.
- Consolidated Tax ("C-Tax") revenues are projected to increase by \$8.65 million, or 5.5% compared to FY 2022 estimate to complete. C-Tax revenues only reflect in the General Fund.
- Charges for Services, or user fees, is the third largest revenue for all funds and are projected to increase \$20.6 million, or 14.5%, mostly due to anticipated capital reimbursements from the cities of Reno and Sparks. The General Fund is expected to remain relatively flat in Fiscal Year 2023, increasing approximately \$980 thousand, or 4.3%, mostly due to increased overhead fees. Charges for Services for the Utilities Fund is discussed in the Enterprise Fund section.
- Other Intergovernmental revenue is expected to decrease \$129.9 million across all funds, a 31.1% decrease, due to Fiscal Year 2022 estimates that include over \$91 million in Federal funding (ARPA). General Fund is anticipated to decrease approximately \$3.8 million, or 32% based on FY 2022 estimates that include approximately \$4 million of FEMA reimbursements.
- Miscellaneous/Other revenue is expected to decrease \$15.7 million, or 41.5% across all funds, mostly due to non-governmental grants estimated in Fiscal Year 2022. General Fund is anticipated to increase \$110 thousand, or 2.5%.
- Licenses & Permits and Fines & Forfeitures across all funds are anticipated to remain stable.

Expenditures and Other Uses:

- Each collective bargaining agreement has been approved by the BCC and cover the period of July 1, 2022 through June 30, 2024. For FY 2023, a 5.0% salary increase is effective July 1, 2022. For FY 2024, a 3.5% salary increase will be effective July 1, 2023.
 - Based on collective bargaining agreements not being approved prior to adoption of the FY 2023 budget, no personnel savings were included in FY 2023.
- Retirement rates set by Nevada Public Employee Retirement System (NV PERS) remained at 29.75% and 44.0% for Regular and Police/Fire employees, respectively. The NV PERS Board will determine rates for FY's 2024 and 2025 in November 2022.
 - Per Nevada Revised Statute, employees are required to pay half of any PERS rate increases.
- The County's OPEB contribution, based on the latest actuarial report will decrease from \$11 million to \$6.8 million, or 38.2% in Fiscal Year 2023. The General Fund's allocated portion of OPEB is \$4.8 million, a reduction over prior year of \$3.2 million, and is 71% of total OPEB. It's anticipated some of the reduction continues to be one-time, so future years have been adjusted accordingly in the General Fund 5-Year forecast.
- Total personnel (Salaries & Wages and Employee Benefits) increased \$33.9 million, or 9.3% compared to FY 2022 estimates. General Fund personnel increased \$26.5 million, or 10.2%, compared to FY 2022 estimates. Increases reflect both anticipated changes due to collective bargaining agreements, "regular" increases such as merit and promotions, as well as an additional net 97.52 Full Time Equivalents (FTEs).
- All funds' services & supplies, excluding settlement payments, decreased \$105 million, or 30.6%, due to due to Fiscal Year 2022 estimates that include over \$91 million in Federal spending (ARPA). General Fund services and supplies, excluding settlement payments, increased \$4.6 million, or 6.2%, compared to

FY 2022 estimates, to support ongoing operations-including anticipated inflationary increases, and some new initiatives .

- Increase of General Fund transfers out from \$96.7 million to \$110.8 million, compared to Fiscal Year 2022 estimates, supporting the Indigent Fund, Homelessness Fund, Senior Services Fund, and the Capital Improvement Fund.
- The Fiscal Years 2018 through 2022 budgets contained various items in response to natural disasters, particularly, the two Federally-declared flooding events of January and February 2017 and the March 2020 COVID-19 pandemic. As ongoing response is necessary, the Fiscal Year 2023 General Fund budget reflects:
 - Ongoing flood cost budget of \$1.2 million
 - Anticipated COVID-19 expenses of \$3.0 million (non-ARPA/SLFRF/FEMA eligible)
- Budgeted General Fund Contingency remains at the statutory maximum, or \$11.6 million.
- The Fiscal Year 2023 General Fund budget reflects \$4 million of Stabilization Reserve. The Stabilization Reserve, accessed in FY 2020 due to COVID-19 impacts, was replenished June 30, 2021 and increased to \$4 million June 30, 2022 based on favorable financial results.
- The second year of legally required property tax settlement payments of \$22 million reflect in the General Fund.

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 over half of the County's total budget. Over 20 departments are all or partially funded via the General Fund, including: Alternative Sentencing, County Assessor, Board of County Commissioners, County Clerk, Community Services, Comptroller, County Manager, District Court, District Attorney, Human Resources, Human Services, Incline Constable, Justice Courts, Juvenile Services, Library, Medical Examiner, Public Administrator, Public Guardian, Recorder, Registrar of Voters, Sheriff, and Treasurer. The summary of Sources and Uses compares resources and uses for the FY 2022 budget to the FY 2023 budget.

Below is a high-level overview and comparison of the General Fund requests and approvals for Fiscal Years 2022 and 2023.

FY 2022:

General Fund final adopted budget deficit \$35.7 million (one-time use of fund balance per BCC approval reflecting anticipated impacts for settlement payments)
 Above Base Department/Fund Requests = \$12.6 million and 57.0 FTE's
 Above Base Requests Approved = \$3.5 million (net) and 18.0 FTE's

FY 2023:

General Fund final adopted budget deficit \$47.2 million (one-time use of fund balance per BCC approval reflecting anticipated impacts for settlement payments and capital investment)
 Above Base Department/Fund Requests = \$35.1 million and 142.1 FTE's
 Above Base Requests Approved = \$26.1 million (net) and 67.05 FTE's

A summary of the Washoe County General Fund Fiscal Year 2023 Final Budget in terms of total sources and total uses, with comparisons to prior year is presented on the following page.

Washoe County FY 2023 General Fund Final Budget						
Sources and Uses	FY 2022 Adopted Budget	FY 2022 Adjusted Budget	FY 2022 Year-End Estimate	FY 2023 Final Budget	FY23 Final vs. FY22 Year-End Estimate	
					% Var.	\$ Var.
Revenues and Other Sources:						
Taxes	203,478,752	203,478,752	203,703,752	222,084,279	9.0%	18,380,527
Licenses and permits	10,045,793	10,045,793	10,545,793	10,832,500	2.7%	286,707
Consolidated taxes	131,687,450	131,687,450	157,325,692	165,978,000	5.5%	8,652,308
SCCRT AB104	14,762,416	14,762,416	19,059,253	20,107,438	5.5%	1,048,185
Other intergovernmental	7,961,753	7,961,753	12,149,449	8,281,520	-31.8%	(3,867,929)
Charges for services	22,101,745	22,101,745	22,638,845	23,618,771	4.3%	979,926
Fine and forfeitures	6,146,782	6,146,782	6,550,982	6,544,782	-0.1%	(6,200)
Miscellaneous	4,288,037	4,288,037	4,310,611	4,419,691	2.5%	109,080
Total revenues	400,472,728	400,472,728	436,284,377	461,866,981	5.9%	25,582,604
Other sources, transfers in	499,000	734,439	729,439	587,000	-19.5%	(142,439)
TOTAL SOURCES	400,971,728	401,207,167	437,013,816	462,453,981	5.8%	25,440,165
Expenditures and Other Uses:						
Salaries and wages	173,684,484	172,967,401	170,477,210	190,097,863	11.5%	19,620,653
Employee benefits	92,208,471	91,615,563	88,855,890	95,787,151	7.8%	6,931,261
Services and supplies	64,692,932	69,732,791	73,633,140	78,191,418	6.2%	4,558,277
Settlement payments (one-time)	40,000,000	40,000,000	16,000,000	22,000,000	37.5%	6,000,000
Capital outlay	835,048	1,156,109	1,160,113	1,104,198	-4.8%	(55,915)
Total expenditures	371,420,935	375,471,864	350,126,353	387,180,630	10.6%	37,054,277
Transfers out	54,099,808	54,649,260	61,849,260	69,855,991	12.9%	8,006,731
Transfers out (one-time)	-	-	34,896,774	40,996,175	17.5%	6,099,401
Contingency	11,118,000	8,928,000	1,000,000	11,615,400	1061.5%	10,615,400
TOTAL USES	436,638,743	439,049,124	447,872,387	509,648,196	13.8%	61,775,809
Net Change in Fund Balance	(35,667,015)	(37,841,957)	(10,858,571)	(47,194,215)		
Beginning Fund Balance	\$ 115,768,721	\$ 152,489,354	\$ 152,489,354	\$ 141,630,783		
Ending Fund Balance	\$ 80,101,706	\$ 114,647,397	\$ 141,630,783	\$ 94,436,569		
Unassigned Ending Fund Balance	\$ 71,435,484	\$ 105,981,175	\$ 121,057,252	\$ 82,542,096		
Unassigned Ending Fund Balance %	16.4%	24.2%	27.2%	16.6%		

*as % of Expense & Transfers less Capital

Fund Balance:

Washoe County's current policy is to maintain an unassigned General Fund balance of between 10% and 17%. Based on the Final Fiscal Year 2023 Budget, the estimated unassigned General Fund balance as of June 30, 2023, is \$82.5 million, which represents unassigned fund balance of 16.6% based on estimated expenditures and transfers excluding capital outlay. This reflects a reduction in unassigned fund balance of \$38.5 million which reflects the one-time transfers for capital improvement projects. More information about the FY 2022 and FY 2023 General Fund estimates are discussed in the "General Fund Five-Year Forecast" section.

An overview and breakdown of General Fund revenues and expenses/uses follows.

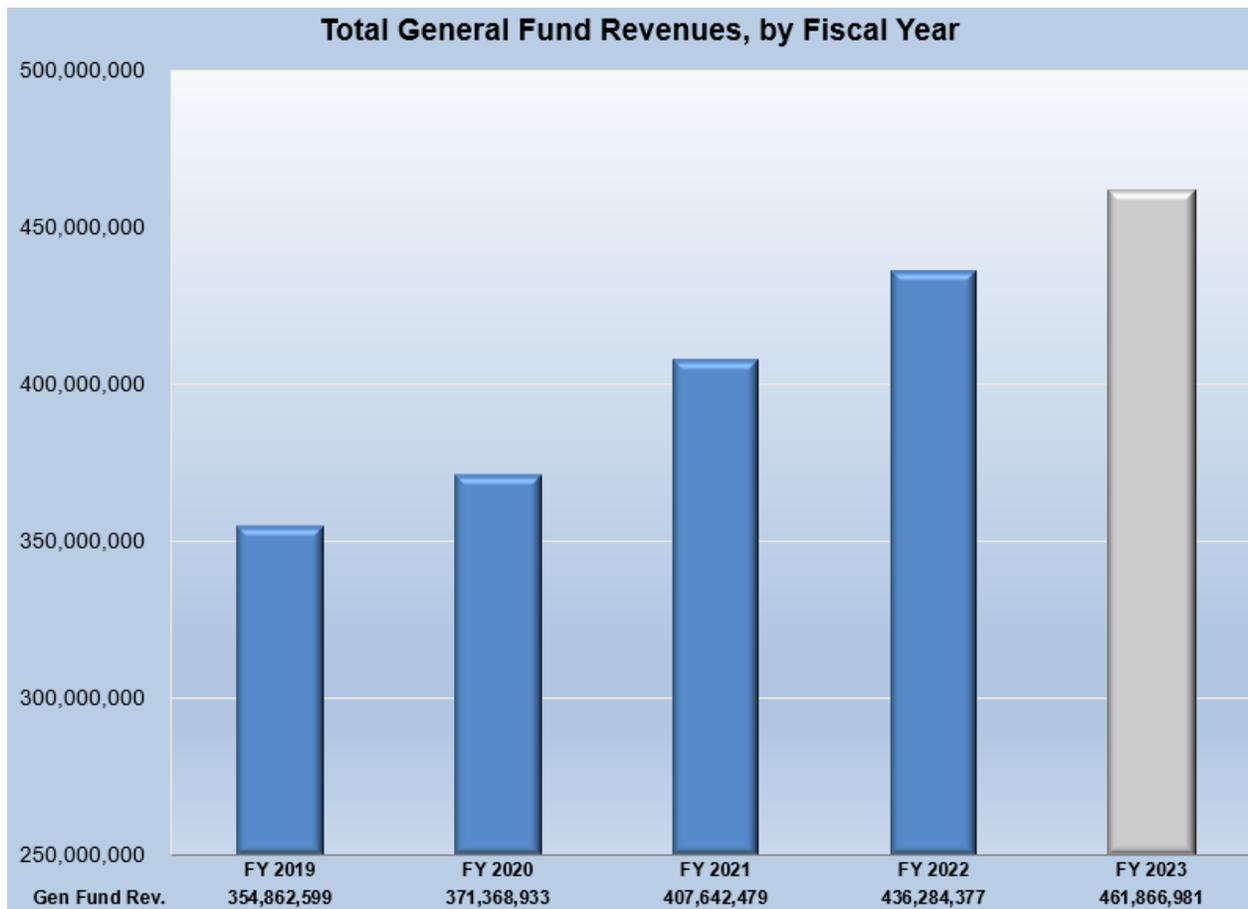


GENERAL FUND REVENUES

Washoe County is budgeted to receive \$778 million of revenues in FY 2023, not including transfers in and other financing sources. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$660 million. This represents a decrease of 14% compared to Fiscal Year 2022 budgeted estimated revenues of \$771 million, mostly due to Federal COVID and SLFRF funds received in FY 2022 .

Total FY 2023 General Fund budgeted revenues are \$462 million, representing a 5.9% increase over FY 2022 estimated revenues of \$436 million.

For the period of Fiscal Year 2019 through Fiscal Year 2023, General Fund revenues have increased on average 6.8% per year, as shown in the chart below. Note that FY 2022 and FY 2023 reflect estimated and budgeted revenues, respectively.



An overview and breakdown of General Fund revenues are on the following pages.

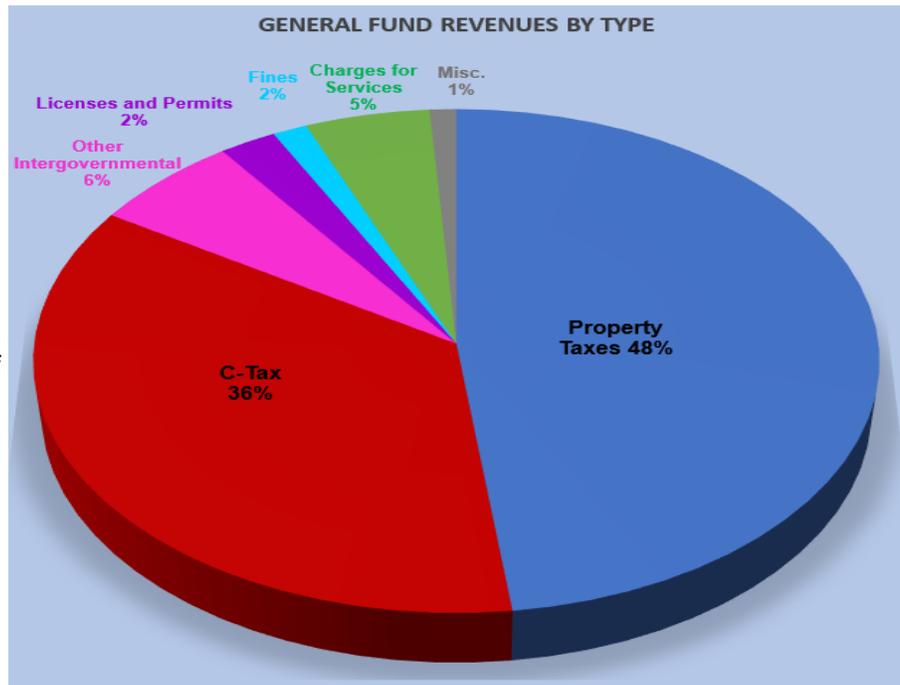
Revenue Type	FY 2021 Actual	FY 2022 Original Budget	FY 2022 Estimated	FY 2023 Final Budget	\$ Chg FY 22 Est to 23	% Chg. FY 22 Est to 23
TAXES						
Ad valorem						
General	170,067,037	178,851,540	178,851,540	195,186,518	16,334,978	9.1%
Detention Facility	13,048,715	13,722,349	13,722,350	14,872,450	1,150,100	8.4%
Indigent Insurance Program	2,528,834	2,659,369	2,659,369	2,882,262	222,893	8.4%
AB 104	3,094,708	3,182,734	3,182,734	3,449,487	266,753	8.4%
China Springs support	1,197,326	1,258,767	1,258,767	1,364,270	105,503	8.4%
Family Court	3,236,891	3,403,992	3,403,992	3,689,292	285,300	8.4%
NRS 354.59813 Makeup Rev.	2	-	-	-	-	
SUBTOTAL AD VALOREM	193,173,513	203,078,752	203,078,752	221,444,278	18,365,526	9.0%
Room Tax	623,789	400,000	625,000	640,000	15,000	2.4%
SUBTOTAL TAXES	193,797,302	203,478,752	203,703,752	222,084,278	18,380,526	9.0%
LICENSES AND PERMITS						
Business Licenses and Permits						
Business Licenses	1,013,076	1,100,293	1,100,293	1,117,000	16,707	1.5%
Business Licenses/Elec and Telcom	5,130,083	4,800,000	5,300,000	5,300,000	-	0.0%
Franchise Fees-Gas	185,943	245,000	245,000	245,000	-	0.0%
Liquor Licenses	330,831	260,000	260,000	260,000	-	0.0%
Local Gaming Licenses	-	-	-	-	-	
Franchise Fees-Sanitation	1,163,054	870,000	870,000	1,140,000	270,000	31.0%
Franchise Fees-Cable Television	1,167,724	1,100,000	1,100,000	1,100,000	-	0.0%
County Gaming Licenses	697,118	845,000	845,000	845,000	-	0.0%
AB 104 - Gaming Licenses	950,557	675,000	675,000	675,000	-	0.0%
Nonbusiness Licenses and Permits						
Marriage Affidavits	155,169	150,000	150,000	150,000	-	0.0%
Mobile Home Permits	93	200	200	200	-	
Other	875	300	300	300	-	0.0%
SUBTOTAL LICENSES AND PERMITS	10,794,523	10,045,793	10,545,793	10,832,500	286,707	2.7%
INTERGOVERNMENTAL REVENUE						
Federal Grants	2,447,489	140,000	4,178,000	241,505	(3,936,495)	-94.2%
Federal Payments in Lieu of Taxes	3,831,737	3,766,042	3,766,042	3,831,737	65,695	1.7%
Federal Incarceration Charges	2,825,280	2,900,000	2,900,000	2,900,000	-	0.0%
State Grants	-	-	-	-	-	
State Shared Revenues	-	-	-	-	-	
State Gaming Licenses - NRS 463.380 & 463.3	112,880	130,000	130,000	130,000	-	0.0%
RPTT- AB104	1,104,214	850,000	1,000,000	1,000,000	-	0.0%
SCCRT - AB104 Makeup	17,269,476	14,762,416	19,059,253	20,107,438	1,048,185	5.5%
Consolidated Taxes	142,376,192	131,687,450	157,325,692	165,978,000	8,652,308	5.5%
State Extraditions	21,857	48,000	48,000	48,000	-	0.0%
Local Contributions:	122,702	127,711	127,407	130,278	2,871	2.3%
Miscellaneous Other Government Receipts	-	-	-	-	-	
SUBTOTAL INTERGOVERNMENTAL REVENUE	170,111,827	154,411,619	188,534,394	194,366,958	5,832,564	3.1%
CHARGES FOR SERVICES						
General Government						
Clerk Fees	109,570	100,000	100,000	100,000	-	0.0%
Recorder Fees	4,097,453	2,808,500	3,203,500	3,203,500	-	0.0%
Map Fees	12,380	1,600	2,600	1,600	(1,000)	-38.5%
PTx Commission NRS 361.530	2,421,836	1,850,000	2,035,000	2,035,000	-	0.0%
Building and Zoning Fees	-	-	-	-	-	
Central Service billings (gl 461101-461766)	6,933,979	7,224,249	7,224,249	7,224,249	-	0.0%
Other	562,590	393,594	372,594	836,841	464,247	124.6%
SUBTOTAL	14,137,808	12,377,943	12,937,943	13,401,190	463,247	3.6%
Judicial						
Clerk's Court Fees	317,956	350,000	350,000	350,000	-	0.0%
Other	806,241	789,400	789,400	789,400	-	0.0%
SUBTOTAL	1,124,197	1,139,400	1,139,400	1,139,400	-	0.0%



Revenue Type	FY 2021 Actual	FY 2022 Original Budget	FY 2022 Estimated	FY 2023 Final Budget	\$ Chg FY 22 Est to 23	% Chg. FY 22 Est to 23
Public Safety						
Police						
Sheriffs Fees	249,006	410,000	410,000	410,000	-	0.0%
Others	6,081,269	6,414,128	6,401,528	6,787,607	386,079	6.0%
Corrections	2,901	9,000	1,200	1,500	300	25.0%
Protective Services	368,212	380,000	380,000	380,000	-	0.0%
SUBTOTAL	6,701,388	7,213,128	7,192,728	7,579,107	386,379	5.4%
Public Works	746,203	464,489	464,489	589,489	125,000	26.9%
Welfare	-	2,500	-	-	-	-
Cultural and Recreation	713,529	904,285	904,285	909,585	5,300	0.6%
SUBTOTAL CHARGES FOR SERVICES	23,423,125	22,101,745	22,638,845	23,618,771	979,926	4.3%
FINES AND FORFEITURES						
Fines						
Library	4,047	70,000	10,000	10,000	-	0.0%
Court	2,054,909	1,480,250	1,444,450	1,538,250	93,800	6.5%
Penalties	2,889,316	2,949,500	3,449,500	3,349,500	(100,000)	-2.9%
Forfeits/Bail	1,806,144	1,647,032	1,647,032	1,647,032	-	0.0%
SUBTOTAL FINES AND FORFEITS	6,754,416	6,146,782	6,550,982	6,544,782	(6,200)	-0.1%
MISCELLANEOUS						
Investment Earnings	2,522,846	1,622,030	1,622,030	1,622,030	-	0.0%
Net increase (decrease) in fair value of investme	(2,071,022)	-	-	-	-	-
Rents and Royalties	32,639	34,375	34,375	32,063	(2,312)	-6.7%
Contributions and Donations from Private Source	-	-	-	-	-	-
Other	2,276,823	2,631,632	2,654,206	2,765,598	111,392	4.2%
SUBTOTAL MISCELLANEOUS	2,761,286	4,288,037	4,310,611	4,419,691	109,080	2.5%
TOTAL REVENUE ALL SOURCES	407,642,480	400,472,728	436,284,377	461,866,981	25,582,604	5.9%

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 over 84% of General Fund revenues, as shown in the adjacent chart.

Each major revenue source for the General Fund is discussed in the following narrative.



PROPERTY TAXES

Property taxes represent the single largest component of both Washoe County's General Fund revenues and total revenues. Property taxes represent almost 35% of total organization revenue, 40% of Governmental Fund revenues, and almost half of the County's General Fund revenues in Fiscal Year 2023. 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 Fiscal Year 2023, is \$21.5 billion (excluding the assessed valuation attributable to the City of Reno Redevelopment and the City of Sparks Redevelopment Agencies). The assessed valuation for Fiscal Year 2023 represents a 4.6% increase from the assessed valuation for Fiscal Year 2022.

State law requires that county assessors reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the County Assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and secured personal property in the County each year. State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature.

"Taxable value" is defined in the statutes (NRS 361) 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 total rate of \$0.17 per \$100 of assessed valuation is not included in computing compliance with this \$3.64 cap (i.e. the total rate can be \$3.66).

The following table sets forth a history of statewide average tax rates and a representative overlapping tax rate for taxing entities located in Washoe 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 and Sample Overlapping Property Tax Rates⁽¹⁾

Fiscal Year Ended June 30	2019	2020	2021	2022	2023
Average Statewide Rate	\$3.1615	\$3.1572	\$3.2218	\$3.1878	\$3.1736
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
City of Reno/City of Sparks	0.9598	0.9598	0.9598	0.9598	0.9598
Combined Special Districts	-	-	-	-	-
State of Nevada ⁽²⁾	0.1700	0.1700	0.1700	0.1700	0.1700
Total	\$3.6600	\$3.6600	\$3.6600	\$3.6600	\$3.6600

(1) Per \$100 of assessed valuation

(2) \$0.0200 of the State rate is exempt from the \$3.64 cap.

Source: Property Tax Rates for Nevada Local Governments - State of Nevada, Department of Taxation, 2018-19 through 2022-23

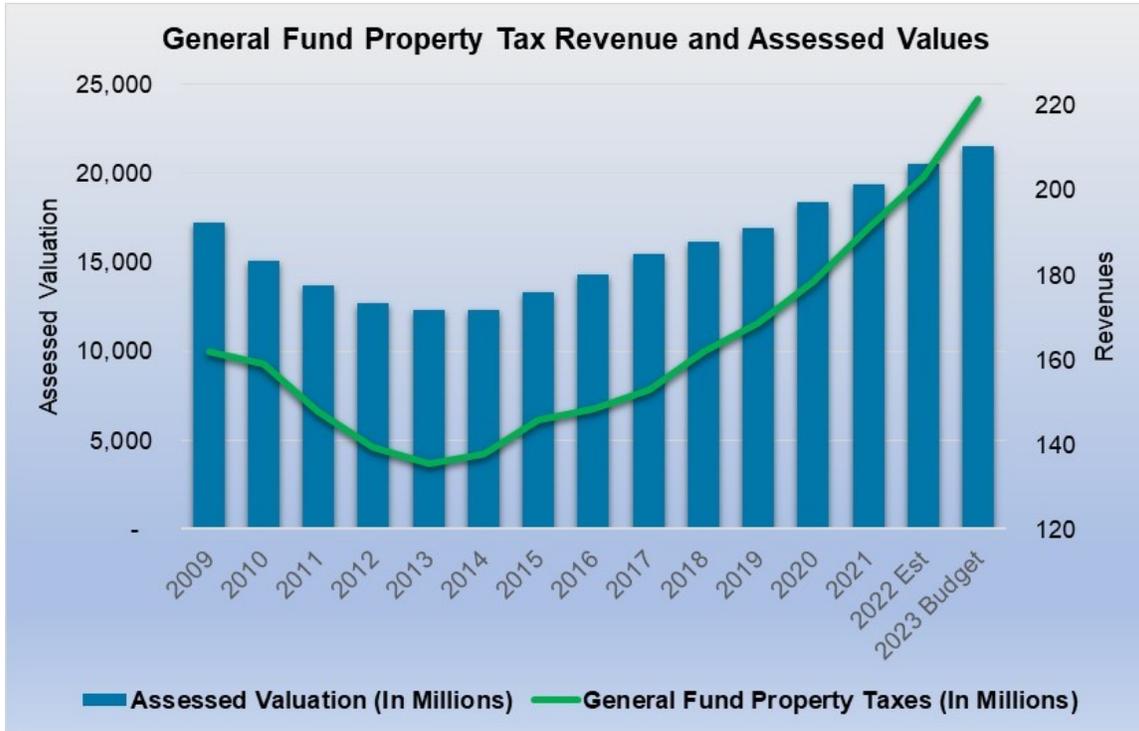
The County's portion of property taxes, \$1.3917 per \$100 of assessed valuation, remains unchanged for FY 2023 is distributed as follows:

Washoe County Property Tax Rates - Fiscal Year 2023					
By Fund	Operating Rate	Legislative Overrides	Voter Overrides	Debt	
General Fund					
Operating	1.0158	1.0158			
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)	0.0071		0.0071		
Family Court (NRS 3.0107)	0.0192		0.0192		
Subtotal	1.1345				
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	0.0100			0.0100	
Subtotal	0.1700				
Capital Projects Funds					
Capital Facilities Fund	0.0500		0.0500		
Subtotal	0.0500				
Debt Service Fund	0.0100				0.0100
Other (AB104)	0.0272		0.0272		
Totals	1.3917	1.0258	0.2559	0.1000	0.0100

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 in the first year. 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 assessed valuation of properties in the County from Fiscal Year 2010 through Fiscal Year 2013, due to the Great Recession, assessed valuations increased more than 7.5% annually from Fiscal Year 2015 through Fiscal Year 2017. In Fiscal Years 2018 and 2019, the assessed value of properties in the County only increased 4.6%, while Fiscal Year 2020 reflects a 9.0% increase. Fiscal Years 2021, 2022 and 2023 reflect 5.2%, 6.2%, and 4.6% increases, respectively.

The following table shows the historical assessed valuation changes and indicates the General Fund portion of property taxes by fiscal year. Fiscal Years 2022 and 2023 are estimates.

Fiscal Year	Total Assessed Valuation	% Chg	General Fund Property Taxes	% Chg
2009	17,207,010,574	13.9%	162,019,835	
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%	145,752,618	5.9%
2016	14,342,710,925	8.0%	148,383,116	1.8%
2017	15,432,327,199	7.6%	152,751,357	2.9%
2018	16,136,670,732	4.6%	161,885,403	6.0%
2019	16,886,587,798	4.6%	168,835,136	4.3%
2020	18,398,773,380	9.0%	180,065,759	6.7%
2021	19,346,366,369	5.2%	193,173,513	7.3%
2022 Est	20,550,253,841	6.2%	203,078,752	5.1%
2023 Budget	21,487,837,028	4.6%	221,444,279	9.0%



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 approximately 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 at the end of March 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.

Fiscal Year 2017 saw the residential property tax cap, which sets how much a property owner's bill can increase in a year, fall below the statutorily established 3%, for the first time since the current property tax system was established by law in 2005. This occurred again in Fiscal Year 2018, with the cap set at 2.6%. Fortunately, the tax cap for Fiscal Year 2023 is 3% for residential and 8% for non-residential. 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.

As new development is estimated to generate an additional 1.0% to 1.5% of property tax revenues, General Fund property taxes are projected by the State Department of Taxation to increase to \$221.4 million from \$203.1 million, an increase of 9%. 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 2022, combined SCCRT and BCCRT collections were \$129.5 million and accounted for a combined 83% 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 2022, the GST totaled \$19.5 million and accounted for 12.5% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax: The Real Property Transfer Tax ("RPTT") is paid by the buyer and seller, who are jointly and severally liable for the payment of the taxes. Per NRS 375.020 and 375.023 and Washoe County Code 21.1630, the rate of taxation on transfers of real property in Washoe County is \$2.05 per \$500 of value of the transferred real property as declared pursuant to NRS 375.060. Of the \$0.65 per \$500 of value per NRS 375.020, 55 cents is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the remaining 10 cents is retained by the state for various purposes. In Fiscal Year 2022, the RPTT totaled \$6.1 million and accounted for 3.9% 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, 5 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The remaining 85 cents per pack is distributed to the Nevada State General Fund. 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 2022, combined Cigarette Tax and the Liquor Tax collections were \$1 million and accounted for 0.6% of the Consolidated Tax distributed within the County.

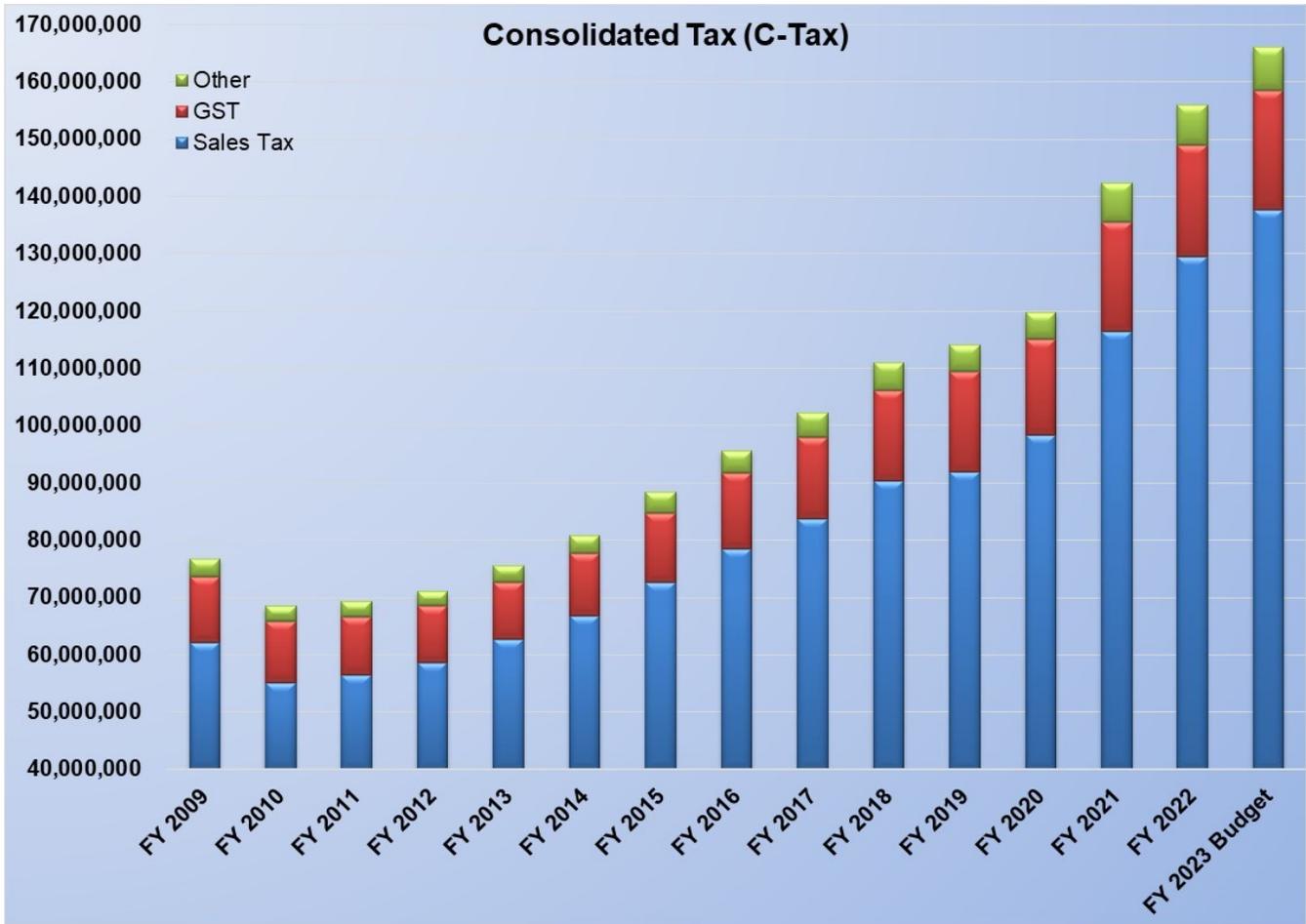
Collection and Enforcement of Consolidated Tax Revenues: The State Department of Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly. Taxation 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 2022 were due to Taxation no later than May 31, 2022). 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 an average of 51% 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 2009.



Projections

Beginning in FY 2013, Consolidated Tax (C-Tax) revenues have shown positive increases due to Washoe County’s economic recovery. The Budget Division tracks C-Tax revenues on a monthly basis by each of the five components of this revenue as well as total taxable sales in the County. Because of the sensitivity of sales tax to the overall economy of the County, this revenue is quicker to follow economic trends – good or bad – than property tax. The Budget Division 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. Since midway through FY 2017, C-Tax growth began to temper but remained stable. Fiscal Year 2023 budgeted revenue reflects an anticipated flattening of growth based on 2022 trend analysis and global and local economic conditions.

Fiscal Year	Consolidated Tax	% Change
2007	\$99,372,745	-3.50%
2008	91,174,372	-8.3%
2009	76,787,162	-15.8%
2010	68,512,745	-10.8%
2011	69,145,904	0.9%
2012	70,985,428	2.7%
2013	75,489,072	6.3%
2014	80,808,838	7.0%
2015	88,434,949	9.4%
2016	95,605,303	8.1%
2017	102,195,009	6.9%
2018	111,000,071	8.6%
2019	114,016,013	2.7%
2020	119,730,827	5.0%
2021	142,376,191	18.9%
2022 (est)	156,070,241	9.6%
2023 (budget)	165,978,000	6.3%

*Represents actual distributions; may vary from financial statements due to separate financial entries.

OTHER INTERGOVERNMENTAL REVENUES

Major General Fund intergovernmental revenues besides the Consolidated Tax discussed previously include Federal Payment-in-Lieu-Taxes (PILT) revenues, federal Incarceration fees and AB 104 revenues. Each of these is described below. Total Other Intergovernmental Revenues total \$28,388,958 in FY 2023. The largest components are discussed below.

Federal Payments in Lieu of Taxes (PILT) - \$3,831,737

The US government’s PILT program was established for local governments (mostly rural counties) that contain non-taxable federal lands and provide vital services, such as public safety, housing, social services and transportation. These jurisdictions provide significant support for national parks, wildlife refuges and recreation areas throughout the year. PILT seeks to compensate them for their support and foregoing tax revenue from these federal lands.

Using a formula provided by statute, the annual PILT payments to local governments are computed based on the number of acres of federal entitlement land within each county or jurisdiction and the population of that county or jurisdiction. The lands include the National Forest and National Park Systems; lands in the U.S. Fish and Wildlife Refuge System reserved from the public domain; areas managed by Bureau of Land Management; those affected by U.S. Army Corps of Engineers and Bureau of Reclamation water resource development projects; and others. Individual county payments may vary from the prior year as a result of changes in acreage data, prior year Federal Revenue Sharing payments reported yearly by the Governor of each State, and population. By statute, the per acre and population variables used in the formula to compute payment amounts are subject to annual inflationary adjustments using the Consumer Price Index.

Federal Incarceration - \$2,900,000

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 - \$20,107,438

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



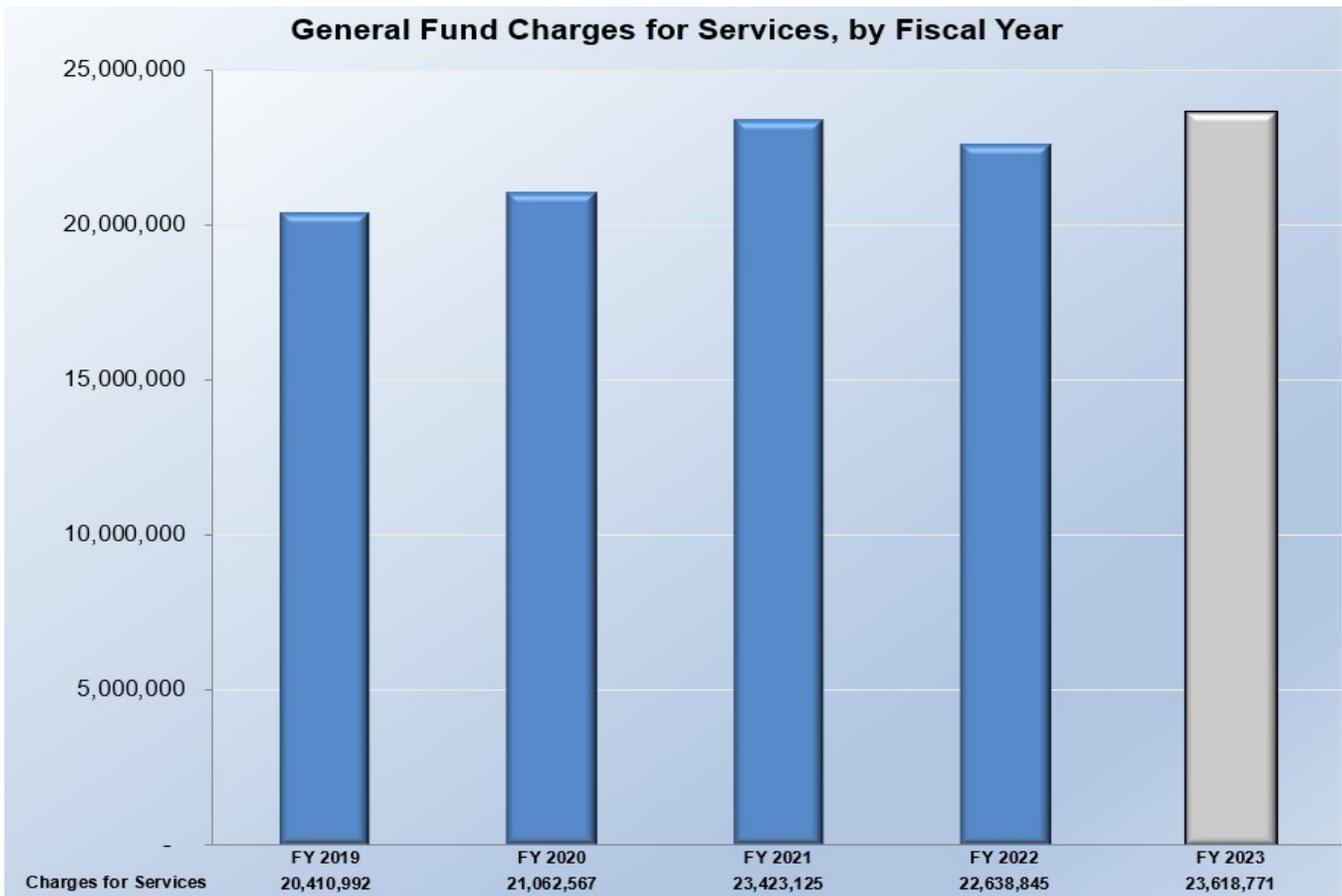
replace the \$17 million in SCCRT revenues reduced due to the change in the distribution formula. These five taxes are referred to as the “Fair Share” taxes, AB 104 taxes or Chapter 491 taxes. The five makeup revenues were the SCCRT sales tax, motor vehicle privilege tax, property tax, real property 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 estimate for FY 2023 represents a \$1 million increase from FY 2022 estimated revenue of \$19.1 million. SCCRT AB 104 revenue is 100% impacted by taxable sales. Although C-Tax has other components that can smooth impacts due to taxable sales, the majority of C-Tax is related to taxable sales and there’s an anticipated flattening of both Basic GST and RPTT. As such, the estimated FY 2023 SCCRT AB 104 is approximately the same percentage increase as the FY 2023 C-Tax estimate.

CHARGES FOR SERVICES

Charges for services consist of revenues generated from services fees charged to 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, court fees, and a variety of Sheriff fees. The chart below show General Fund Charges for Services over the last five fiscal years.



Total General Fund Charges for Services is budgeted at \$23.6 million for FY 2023. The largest single source of fees the General Fund collects are overhead charges for indirect services provided to other funds based on the County’s cost allocation plan, which is calculated annually in accordance with Title 2 Part 200 Code of Federal Regulations (2 CFR) guidelines. Total budgeted indirect services fees for Fiscal Year 2023 are \$7.2 million.



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

- Recorder fees (\$3.2 million) – these are fees charged primarily on real estate recordings.
- Public safety fees (\$7.6 million) – the largest source of public safety revenues consist of dispatch fees charged to other public agencies and forensic services and toxicology fees charged to other law enforcement agencies in the area. Also included in this category are fees charged by the Medical Examiner’s Office to public agencies outside Washoe County, which are estimated to be \$1.4 million.
- Judicial fees (\$1.1 million) – in addition to fines and forfeitures assessed by District Court and the four justice courts in Washoe County, the courts also collect certain fee revenues. These revenues have been declining over the last five years based on defendants’ ability to pay and greater use of non-monetary punishments by the courts.
- Property Tax Commissions (\$2 million) – State law authorizes the County Treasurer to deduct an 8% commission from personal property tax collections prior to distribution of those taxes. Of the 8% collected, 2% is remitted to the Assessor Technology Fund and 6% is remitted to the General Fund.

Projections of this revenue source are based on trend analysis and when there have been changes to fee schedules for County services, an estimate of increased revenues based on estimated volumes.

LICENSES AND PERMITS

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$10.8 million. Revenues in this category are:

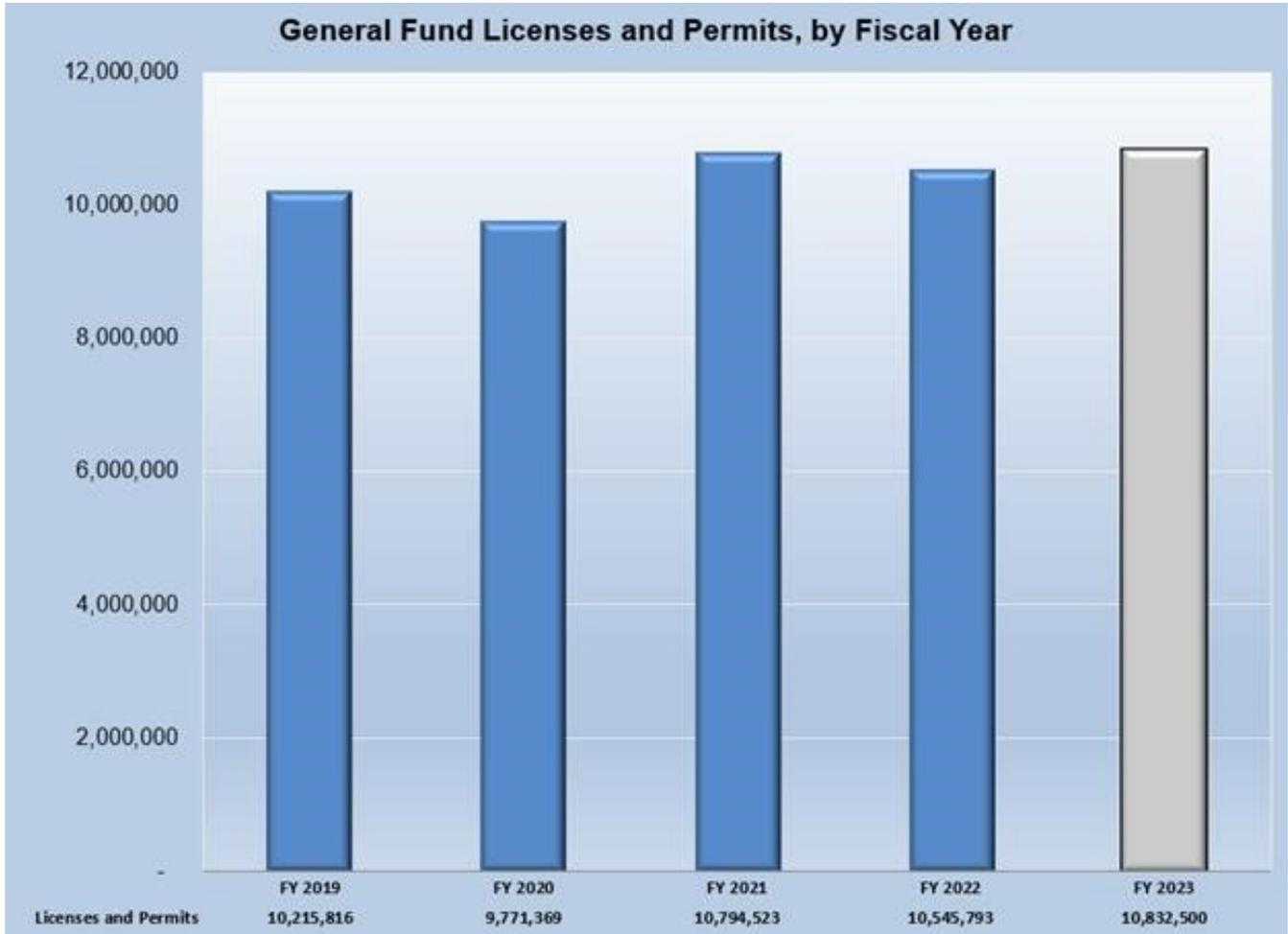
Licenses & Permits	FY 2023
Business Licenses	\$1,117,000
Franchise Fees - Electric	4,500,000
Franchise Fees - Telecom	800,000
Franchise Fees - Cable TV	1,100,000
Franchise Fees - Sanitation	1,140,000
County Gaming Licenses	845,000
AB 104 - Gaming Licenses	675,000
Other	655,500
Total Licenses & Permits	10,832,500

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.

Both County Gaming Licenses and AB 104 Gaming Licenses are estimated to come in flat in FY 2023 compared to FY 2022. Revenues were negatively impacted previously due to COVID-19. Ongoing impacts are unknown.



The following chart shows General Fund Licenses & Permits over the last five fiscal years.



GENERAL FUND EXPENSES/USES

TOTAL EXPENSES/USES

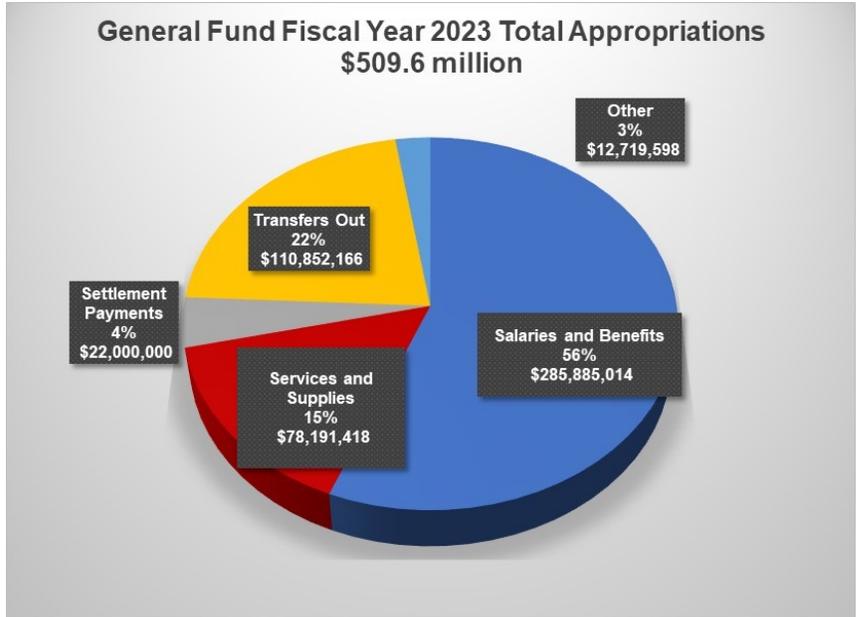
The General Fund Fiscal Year 2023 budget reflects total appropriations (expenses, transfers out and contingency) of \$509.6 million. The various components are identified below.

PERSONNEL

Personnel costs represent the single largest component of both Washoe County’s General Fund and total organizational expenses. Personnel expenses are made up of two categories: Salaries & Wages and Employee Benefits. General Fund personnel expenses for Fiscal Year 2023 make up 56% of total uses and 72% of total expenditures (excluding transfers out).

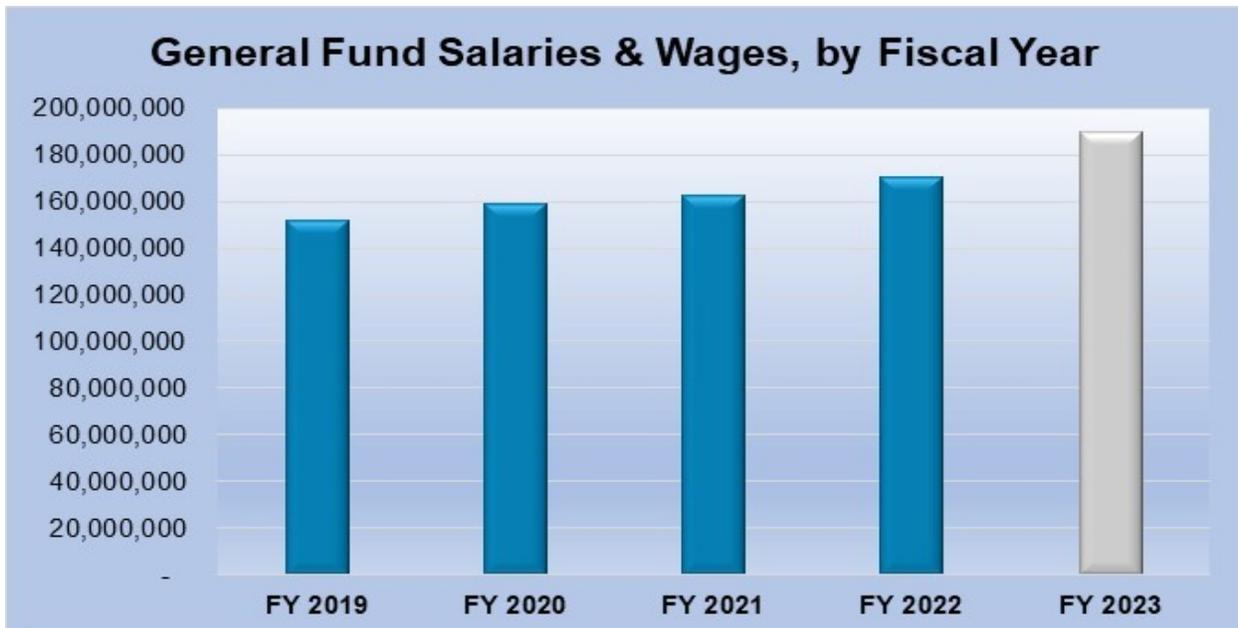
Per Nevada Revised Statute 288, Washoe County recognizes and participates in Collective Bargaining with various employee associations. There are currently 11 labor units representing employees. In addition to employees covered under collective bargaining, Washoe County also has management, confidential, non-represented, and elected official employees. In all, the County has 15 different employee groups. More information regarding labor relations can be found at:

<https://www.washoecounty.gov/humanresources/laborrelations.php>



Salaries & Wages:

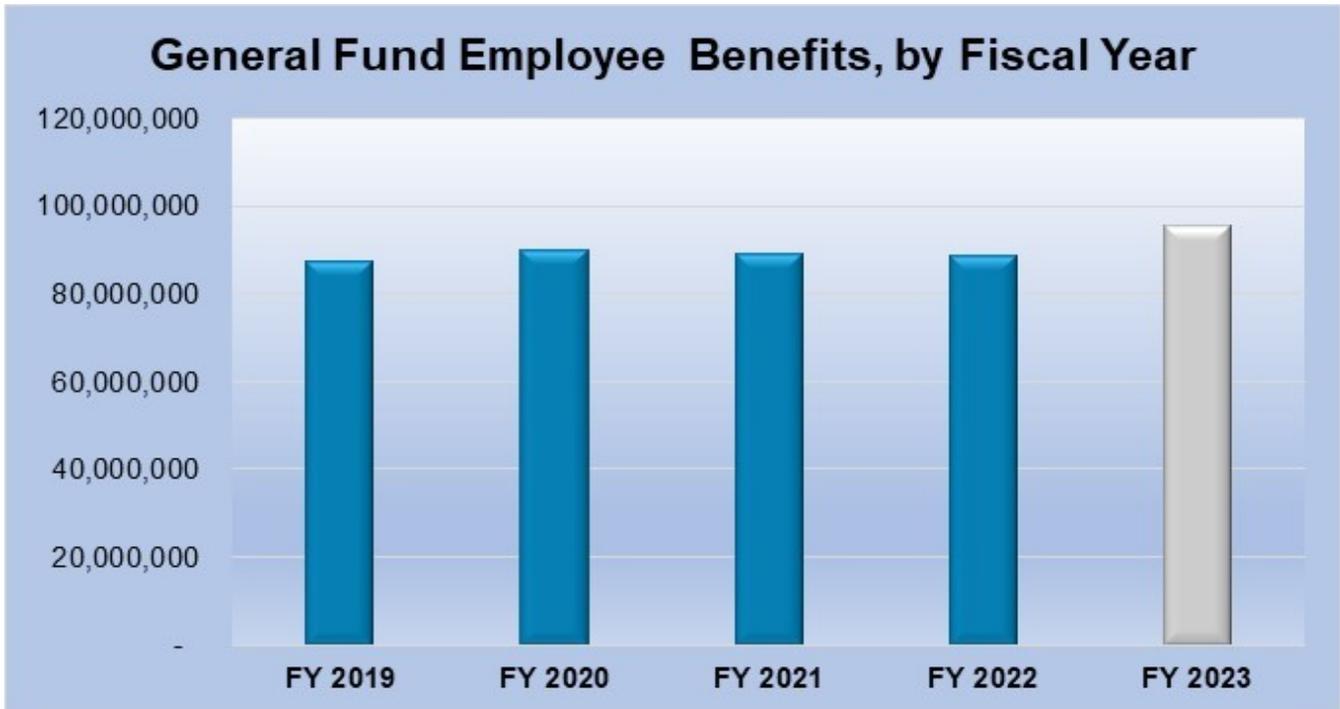
Salaries & Wages consist of base salaries for permanent full and part-time employees, salaries for seasonal/intermittent employees, incentive longevity, overtime, termination payouts for vacation, sick and compensatory time earned, and other special pays. Total General Fund Salaries & Wages is budgeted at \$190 million for FY 2023. This is an increase of \$16 million, or 8.6% compared to FY 2022 adopted budget.



Projections of this expense reflect both anticipated changes due to collective bargaining agreements that were outstanding at the time the budget was adopted, “regular” increases such as merit and promotions, as well as an additional net 67.05 Full Time Equivalent (FTEs).

Employee Benefits:

Employee Benefits consist of group insurance (health, vision, dental & life insurance), retirement, other post-employment benefits (OPEB), workmen’s compensation, and unemployment compensation costs for permanent full-time and eligible part-time employees. Total General Fund Employee Benefits is budgeted at \$95.8 million for FY 2023. This is an increase of \$3.6 million, or 3.9% compared to FY 2022 adopted budget. The largest two components are Retirement and Group Insurance. They make up approximately 88% of total employee benefits at 64% and 24%, respectively.



Projections of Employee Benefits mirror Base Salaries.

TRANSFERS OUT

The next largest category of use in the FY 2023 budget is transfers out. As discussed in various sections of this document, transfers out are budgeted at \$110.85 million, which is a \$14.1 million, or 15%, increase compared to Fiscal Year 2022 estimates and a \$56.7 million, or 105% increase compared to Fiscal Year 2022 adopted budget. This variance accounts for almost \$40 million of one-time transfers to support capital projects and health benefits, as well as ongoing increases to support regional homelessness, senior services and indigent services, discussed in various sections of this document.

SERVICES & SUPPLIES AND SETTLEMENT PAYMENTS

Total services & supplies and settlement payments are budgeted at just over \$100 million in FY 2023.

General Fund Services & Supplies, excluding Settlement Payments, increased \$4.6 million, or 6.2%, compared to FY 2022 estimates, to support ongoing operations-including anticipated inflationary increases, and some new initiatives.

Year 2 of legally required property tax settlement payments of \$22 million reflect in the General Fund.

CONTINGENCY

Budgeted General Fund Contingency remains at the statutory maximum, or \$11.6 million. Contingency supports funding for one-time expenses. It is policy that ongoing expenses should be funded with ongoing sources.



GENERAL FUND FIVE-YEAR FORECAST

Although the annual budget process represents the formal, legal allocation of resources and the expression of the Board of County Commissioners' policies, the short time horizon of the annual budget makes it challenging to allow for longer term modeling of financial trends to guide policy and programmatic decisions. Moreover, just because an agency can afford the expansion of certain programs or creation of new positions in that particular year does not necessarily mean those programs are sustainable and fiscally feasible over an intermediate or long-term horizon. In keeping with Washoe County's fiscally conservative approach, County management and the Board want to be especially careful not to set its operating budget based on peak revenues and then have to reduce staffing and programs when revenues normalize or, worse, fall in a recession. The County is also aware that certain costs, such as health benefits and retirement costs, have and can continue to increase at a faster rate than revenue growth and the associated expenses have a cumulative long-term impact.

Because of these concerns, the Budget Division prepares a five-year General Fund forecast using an in-house projection model. A number of assumptions are modeled, including population growth, inflation, and retirement contribution rates for Police/Fire and Regular employees. The fiscal projections are not designed to be exact, but to give a realistic estimate of future revenue and expenditure trends. Looking forward five years, there are a number of unknowns that may impact the budget. The projections are useful in identifying potential future issues and allowing time to manage resources to offset anticipated problems in a timely and organized way rather than having to make abrupt decisions during the budget process or midway through the fiscal year. An example occurred in Fiscal Year 2020, when the five-year plan showed that current General Fund expenditures would not be sustainable in the case of a "normal" recession and the revenue impacts. The County adopted a FY 2020 budget with minimal ongoing increases, even though short-term financials indicated the potential for additional enhancements. Again in Fiscal Year 2021, the County had to react and proactively plan for the potential fiscal impacts due to COVID-19. A variety of measures were taken in the last quarter of FY 2020 (April-June 2020), as well as adoption of an extremely conservative FY 2021 budget. Based on updated financial results, many of the actions included in the FY 2021 budget were discontinued with FY 2022 and FY 2023.

The five-year plan allows staff to model different economic scenarios related to the business cycle and demographic changes and to gauge the impact of these scenarios on revenues, expenses and reserves of the County. The five-year plan also allows staff to test relationships between variables that can affect both revenues and expenditures; and to "shock test" the budget for outlier events. In summary, the plan provides an "early warning" system to management of negative cost or revenue trends and to avoid a long-term, structural deficit of the General Fund budget.

Like all forecasts, this forecast represents point-in-time best estimates. Projections for the County's baseline five-year forecast are formulated on a number of revenue and expenditure assumptions, historical trends and estimates provided by the Budget Division. These assumptions are in line with a scenario that represents Washoe County experiencing moderate economic growth, inflation in line with current trends, and moderate growth of housing stock (i.e., new development). Major assumptions are summarized below:

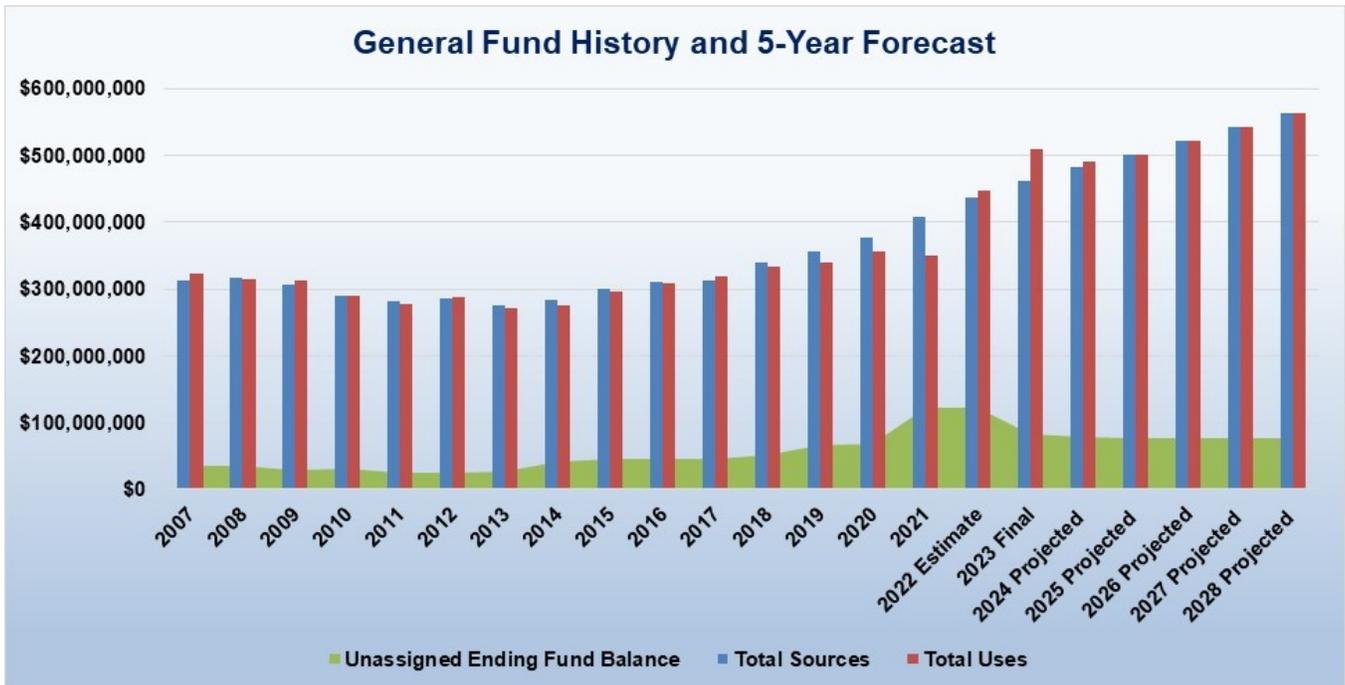
- Inflation is assumed at an annual average of 3.5% throughout the forecast, with higher rates in Fiscal Years 2023 through 2026. Inflation mostly impacts estimated Services/Supplies costs.
- Property taxes are expected to trend at an annual average increase of 4.50% in Fiscal Years 2024 and 2025, then 4.25% in Fiscal Years 2026 through 2028, representing 3.0% residential cap and 1.25% to 1.5% non-residential and/or new development.
- C-Tax and SCCRT AB104 revenues are expected to increase approximately 5.5% in FY 2023 compared to FY 2022 estimated, then increase at lower rates of 4.5%, 4.25%, 4.0%, 3.75%, and 3.75% in Fiscal Years 2024, 2025, 2026, 2027, and 2028, respectively.
- Employee salaries and wages are assumed to increase commensurate with employees moving through the salary ranges (i.e., merit increases) and minor cost of living adjustments (COLAs).
 - FYs 2024-2028 include anticipated growth of personnel costs, including minor increased staffing.
 - FYs 2024-2028 anticipate 0.5% salary savings due to regular turnover
- Retirement rates charged by NVPERS are assumed to increase 1% per biennium for both Police/Fire and Regular members.
- Health insurance costs assume 6% annual increases, beginning in Calendar Year 2023.
- OPEB costs for retiree health benefits is expected to rise approximately 40% in FY 2024 (equivalent

to FY 2022), then at 3.5% per year beginning in FY 2024.

- Debt service reflects the County’s existing General Fund-financed debt.
- Ongoing General Fund support to the Capital Improvement Program (CIP) is forecasted to increase from to \$7 million in FY 2023 to \$16 million in FY 2024 (including a \$5 million one-time transfer), and to \$11 million in Fiscal Years 2025 through 2028.
- Modest enhancements (i.e., above base increases) of approximately 1% - 2% annually are forecasted in FYs 2024-2028.
- Transfers out (to restricted funds) are forecast to increase to almost \$111 million in FY 2023 based on various ongoing and one-time needs already discussed. FY 2024 transfers are forecast to reduce to \$89 million, and include \$5 million of one-time use. FYs 2025-2028 are forecast to remain relatively stable compared to FY 2025 based on transfers for ongoing support to the Indigent Fund, Homelessness Fund, and Capital Improvement Fund.
- Stable contingency allocation in FYs 2023 through 2027, below the 3% statutory maximum. FY 2028 forecasts only \$430 thousand of Contingency to show a structurally balanced budget.

FYs 2024-2028 revenue increases average 4.0% annually, reflecting moderate economic growth. FY 2024 total uses is estimated to decrease 3.7% compared to FY 2023 based on one-time uses. Fiscal Years 2025 through 2028 estimated average annual increases of 3.5%. The FY 2023 and 2024 structural deficit reflects the potential impact of the property tax settlement payments, as well as transfers for capital projects; both reflect use of fund balance for one-time purposes. Fiscal Years 2025 through 2028 do not reflect structural deficits, but do indicate declining fund balances, contingency and above base funding. Although FY 2023 through FY 2028 fund balances show declines, the General Fund unassigned fund balance does not fall below the Board’s policy level of 10%-17%.

Note that neither the FY 2021 nor the FY 2022 figures will reconcile to either the FY 2021 or FY 2022 adopted budgets due to current true-ups. An overview of the General Fund history, beginning slightly before the Great Recession, and 5-year forecast is shown below. A more detailed five-year forecast is on the following page.



Washoe County General Fund
Five-Year Forecast of Sources & Uses

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Estimate	Final	Forecast	Forecast	Forecast	Forecast	Forecast
BEGINNING FUND BALANCE	\$ 152,489,354	\$ 141,630,783	\$ 94,436,569	\$ 85,436,570	\$ 85,436,569	\$ 85,436,569	\$ 85,436,569
Sources by Category							
Room Tax	625,000	640,000	648,000	658,000	670,000	681,000	691,000
Property Tax	203,078,752	221,444,279	231,409,272	241,822,689	253,513,153	264,287,462	275,519,679
Licenses and permits	10,545,793	10,832,500	10,978,739	11,155,497	11,356,296	11,543,675	11,723,756
Consolidated taxes	157,325,692	165,978,000	173,447,010	180,818,508	188,051,248	195,103,170	202,419,539
SCCRT AB104	19,059,253	20,107,438	21,012,273	21,905,294	22,781,506	23,635,813	24,522,156
Other intergovernmental	12,149,449	8,281,520	8,571,373	8,871,371	9,181,869	9,480,279	9,788,389
Charges for services	22,638,845	23,618,771	23,937,624	24,323,020	24,760,834	25,169,388	25,562,030
Fine and forfeitures	6,550,982	6,544,782	6,633,137	6,739,931	6,861,250	6,974,461	7,083,263
Miscellaneous	4,310,611	4,419,691	4,479,357	4,551,475	4,633,402	4,709,853	4,783,327
Transfers In	729,439	587,000	587,000	587,000	587,000	587,000	587,000
Total	437,013,817	462,453,981	481,703,785	501,432,785	522,396,558	542,172,101	562,680,138
Uses by Category							
Salaries and Wages	170,477,210	190,097,863	201,019,703	211,154,189	219,943,088	229,118,722	238,610,646
Employee Benefits	88,855,890	95,787,151	106,807,509	114,554,540	123,589,856	130,000,085	139,352,863
Services and Supplies	89,633,140	100,191,418	82,402,096	79,362,388	82,244,331	85,015,176	87,876,854
Capital outlay	1,160,113	1,104,198	1,142,845	1,182,845	1,224,244	1,264,032	1,305,113
Transfers Out	96,746,034	110,852,166	89,062,828	85,011,687	88,213,972	91,672,302	95,104,890
Contingency	1,000,000	11,615,400	10,268,804	10,167,137	7,181,067	5,101,785	429,772
Total	447,872,387	509,648,196	490,703,784	501,432,785	522,396,558	542,172,101	562,680,138
TOTAL REVENUES OVER/UNDER USES							
Revenues/Transfers In	437,013,817	462,453,981	481,703,785	501,432,785	522,396,558	542,172,101	562,680,138
Expenditures/Transfers Out	446,872,387	498,032,796	480,434,980	491,265,648	515,215,491	537,070,316	562,250,366
Contingency	1,000,000	11,615,400	10,268,804	10,167,137	7,181,067	5,101,785	429,772
Structural Budget Balance	(10,858,571)	(47,194,215)	(9,000,000)	0	0	0	0
Available Fund Balance							
Total Ending Fund Balance	141,630,783	94,436,569	85,436,570	85,436,569	85,436,569	85,436,569	85,436,570
% of Expend. Transfers Out							
Less Capital	31.7%	18.6%	17.5%	17.1%	16.4%	15.8%	15.2%
Unassigned Fund Balance	121,057,252	82,542,097	77,432,040	77,318,132	77,200,236	77,086,930	76,969,943
% of Expend. Transfers Out							
Less Capital	27.2%	16.6%	16.2%	15.8%	15.0%	14.4%	13.7%



Budget Summaries

Summary of Sources, Uses and Changes in Fund Balance All Funds

Fund Type/Fund	Beginning Fund Balance/ Cash Balance	FY 2023 Budgeted Revenues	FY2023 Other Financing/ Transfers In	FY 2023 Budgeted Expenditures	FY 2023 Operating Transfers Out	Ending Fund Balance/ Cash Balance
GENERAL FUND	141,630,784	461,866,981	587,000	398,796,030	110,852,166	94,436,569
SPECIAL REVENUE FUNDS						
Health	16,239,431	17,373,437	9,516,856	28,896,326	90,000	14,143,398
Library Expansion	3,428,941	3,858,013	-	3,523,821	410,000	3,353,133
Animal Services	6,637,064	6,429,517	-	6,394,093	-	6,672,488
Marijuana Establishments	281,911	1,093,000	-	6,000	1,087,000	281,911
Regional Communication System	3,927,325	2,505,658	27,372	1,868,111	3,304,142	1,288,102
Regional Permits System	791,380	633,368	90,000	760,536	-	754,212
Indigent Tax Levy	7,701,959	19,249,068	22,071,347	19,883,235	23,961,990	5,177,149
Homelessness	268,620	870,000	30,953,226	31,823,226	-	268,620
Child Protective Services	9,464,238	60,277,868	10,106,953	69,619,448	109,454	10,120,157
Senior Services	1,721,000	2,983,945	4,552,625	7,337,383	137,576	1,782,611
Enhanced 911	4,690,693	5,896,801	-	6,766,642	2,500,000	1,320,852
Regional Public Safety	1,522,159	1,036,738	-	1,034,113	-	1,524,784
Central Truckee Meadows Remediation District	4,081,661	1,307,858	-	3,480,160	-	1,909,359
Truckee River Flood Mgt Infrastructure	2,546,836	15,431,112	-	12,943,187	2,487,925	2,546,836
Roads Special Revenue Fund	5,669,066	11,518,568	3,158,197	18,618,911	-	1,726,920
Other Restricted Special Revenue	7,350,727	20,173,914	-	24,417,713	2,006,525	1,100,403
Subtotal	76,323,011	170,638,865	80,476,576	237,372,905	36,094,612	53,970,935
DEBT SERVICE FUNDS						
Washoe County Debt Ad Valorem	3,596,834	1,921,505	-	2,855,174	-	2,663,165
Washoe County Debt Operating	2,278,255	-	10,863,561	10,863,561	-	2,278,255
SAD Debt	2,427,986	759,800	-	284,113	-	2,903,673
Subtotal	8,303,075	2,681,305	10,863,561	14,002,848	-	7,845,093
CAPITAL PROJECTS FUNDS						
Capital Facilities Tax	2,579,159	9,637,527	-	6,892,501	1,950,000	3,374,185
Parks Construction	12,670,947	1,530,003	-	5,901,072	-	8,299,878
Capital Improvements Fund	52,150,143	14,011,282	53,969,640	80,320,239	-	39,810,826
Regional Permits Capital	-	-	-	-	-	-
Subtotal	67,400,249	25,178,812	53,969,640	93,113,812	1,950,000	51,484,889
TOTAL - GOVERNMENTAL FUNDS	293,657,119	660,365,963	145,896,777	743,285,595	148,896,778	207,737,486
INTERNAL SERVICE FUNDS						
Health Benefits	16,216,264	63,841,664	-	58,795,370	-	21,262,558
Risk Management	40,870,182	8,077,318	-	7,035,012	-	41,912,488
Equipment Services	6,485,405	11,408,082	-	13,545,393	-	4,348,094
Subtotal	63,571,851	83,327,064	-	79,375,775	-	67,523,140
ENTERPRISE FUNDS						
Building & Safety	6,903,902	3,403,438	-	4,097,675	-	6,209,664
Utilities	137,977,085	47,783,663	-	75,268,079	-	110,492,669
Golf Course	3,888,850	655,008	-	3,795,261	-	748,597
Subtotal	148,769,837	51,842,109	-	83,161,015	-	117,450,930
TOTAL - PROPRIETARY FUNDS	212,341,688	135,169,173	-	162,536,790	-	184,974,070
GRAND TOTAL - ALL FUNDS	505,998,807	795,535,136	145,896,777	905,822,385	148,896,778	392,711,556

DISCUSSION OF MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

As the preceding chart indicates, there are several governmental major and non-major funds (in the aggregate), that are anticipated to have an increase or decrease in fund balance of more than 10 %. A discussion of the changes is provided below.

*Please note that the proprietary fund financials on the previous page reflect Revenues and Expenditures per Statement of Cash Flows and may vary from Schedules of Revenues and Expenses and Changes in Net Position.

Major Funds:

The General Fund is anticipated to have a reduction in fund balance of 33% (\$47 million). In addition to one-time transfers out of \$41 million, fund balance is being identified to assist with the one-time legally required property tax settlement payments, budgeted at \$22 million. The General Fund and associated changes, assumptions, etc. are discussed in depth in the “Budget at a Glance, “General Fund Revenue”, “General Fund Five-Year Forecast”, and General Fund sections of this document.

The Other Restricted Revenue Fund is anticipated to have a decrease in fund balance of 85% (\$6.25M). This is not unusual as this fund accounts for various types of restricted revenue, including grants and donations. In preparing the annual budget, remaining balances of restricted revenues received in prior years (i.e., reflecting in fund balance), but not spent, are budgeted in future fiscal years (i.e., reflecting as reduction to fund balance). This results in a decreased budgeted fund balance.

Nonmajor Funds (Aggregate):

Washoe County nonmajor funds are comprised of all CIP funds, debt funds other than SAD, and all other special revenue funds other than the Other Restricted Revenue Fund. In the aggregate, nonmajor funds are anticipated to decrease by 22% (\$32M).

The largest source of variance is due to budgeting for CIP funds. In aggregate, all CIP funds are anticipated to decrease by 24 % (\$15.9M). This change in fund balance is not unusual as there are various projects, that have been planned but not expended in FY 2022. Therefore, the funding for these projects reflect in FY 2023 beginning fund balance. When these projects are re-budgeted for FY 2023, they appear as a reduction to fund balance since there isn’t an associated revenue offset.

All other special revenue funds, exclusive of the major special revenue funds, are anticipated to decrease 27.6% (\$14.2M). The majority of this decrease is particular to the Regional Communication System, Roads Fund, Enhanced 911 and Central Truckee Meadows Remediation District Fund. Much like capital funds, these funds have projects budgeted in FY 2023 that reflect as reductions to fund balance. Some of the variance is based on project timing (i.e., re-budgeting projects like the CIP funds), and some are based on one-time projects that utilize fund balance.

The Indigent Tax Levy Fund (Indigent) is anticipated to have a reduction of 33% in fund balance and is being driven by a one-time transfer of \$3 million to the Capital Improvement Fund for Human Services Agency Riverhouse and Our Place Building 2A renovations. This transfer is greater than the \$2.5 reduction in fund balance.

The Special Assessment District (SAD) Debt Fund is anticipated to have an increase of 19.6 % (476K). Because SAD debt calls are not known until May, the SAD Fund budget is always a best estimate. Based on the existing debt schedule and anticipated revenue at the time of budget adoption, the result is an anticipated increase to fund balance.

None of the fund balance variances identified for major or nonmajor funds are a concern. Fund balance analysis, including future year projections, is part of the budget process. Please see the following page for a three-year overview of categorical change in fund balance information for Major Funds discussed above. Each appropriated fund has a categorical/organizational breakdown in this document as well.

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

General Fund

Washoe County FY 2023 Final General Fund Budget

Sources and Uses	FY 2021 Actual	FY 2022 Estimated	FY 2023 Budget
Revenues and Other Sources:			
Taxes	193,797,302	203,703,752	222,084,278
Licenses and Permits	10,794,523	10,545,793	10,832,500
Consolidated Taxes	142,376,192	157,325,692	165,978,000
Other Intergovernmental	27,735,635	31,208,702	28,388,958
Charges for Services	23,423,125	22,638,845	23,618,771
Fines and Forfeitures	6,754,416	6,550,982	6,544,782
Miscellaneous	2,761,286	4,310,611	4,419,691
Total Revenues	407,642,479	436,284,377	461,866,980
Other Financial Sources	1,084,865	729,439	587,000
TOTAL SOURCES	408,727,344	437,013,816	462,453,981
Expenditures and Other Uses:			
Salaries and Wages	162,686,537	170,477,210	190,097,863
Employee & Wages	89,002,201	88,855,890	95,787,151
Services and Supplies	51,619,782	73,633,140	78,191,418
Settlement Payments	-	16,000,000	22,000,000
Capital Outlay	327,500	1,160,113	1,104,198
Contingency	-	1,000,000	11,615,400
Transfers Out	46,869,779	61,849,260	69,855,991
Transfers Our (one-time)	-	34,896,774	40,996,175
TOTAL USES	350,505,795	447,872,387	509,648,196
Net Change in Fund Balance	58,221,549	(10,858,571)	(47,194,215)
Beginning Fund Balance	94,267,805	152,489,354	141,630,784
Ending Fund Balance	152,489,354	141,630,784	94,436,569
Unassigned Ending Fund Balance	122,086,966	121,057,252	82,542,096
Fund Balance %	34.9 %	27.2 %	16.6 %

*as % of Expense & Transfers less Capital

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

Other Restricted Revenue Fund

Washoe County FY 2023 Final Other Revenue Fund Budget

Sources and Uses	FY 2021 Actual	FY 2022 Estimated	FY 2023 Budget
Revenues & Other Sources:			
Taxes	2,999,488	3,428,798	3,670,506
Licenses and Permits	-	-	-
Other Intergovernmental	29,501,705	116,981,982	6,927,596
Charges for Services	4,244,301	3,900,817	3,875,817
Fines and Forfeitures	2,593,360	2,830,840	2,799,290
Miscellaneous	2,192,101	15,238,353	2,900,705
Total Revenues	41,530,955	142,380,790	20,173,914
Other Financial Sources	5,414	5,000	-
TOTAL SOURCES	41,536,369	142,385,789	20,173,913
Expenditures and Other Uses:			
Salaries and Wages	4,531,984	11,757,730	10,411,542
Employee & Wages	2,063,554	5,561,920	4,964,161
Services and Supplies	30,923,670	107,630,193	8,440,594
Capital Outlay	1,526,213	1,696,484	601,416
Contingency	-	-	-
Transfers Out	1,781,842	33,204,770	2,006,525
TOTAL USES	40,827,263	159,851,098	26,424,238
Net Change in Fund Balance	709,106	(17,465,309)	(6,250,325)
Beginning Fund Balance	24,106,929	24,816,035	7,350,727
Ending Fund Balance	24,816,035	7,350,727	1,100,403
Fund Balance %	63.1 %	4.6 %	4.3 %

*as % of Expense & Transfers less Capital

Summary of Sources by Fund
All Funds
 (Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimated FY 2022	Adopted FY 2023
GOVERNMENTAL FUNDS					
General Fund	354,958,299	375,723,460	408,727,344	437,013,816	462,453,981
Health Fund	24,063,371	23,420,651	39,496,500	47,766,081	26,890,293
Library Expansion Fund	3,065,429	3,291,377	3,376,264	3,560,830	3,858,013
Animal Services Fund	5,489,389	5,802,292	5,893,525	6,058,742	6,429,517
Marijuana Establishments Fund	718,513	1,069,935	1,265,447	1,000,000	1,093,000
Enhanced 911 Fund	5,523,536	5,935,678	5,834,699	5,812,373	5,896,801
Regional Public Safety Training Center Fund	1,114,677	1,197,079	1,008,546	1,036,738	1,036,738
Regional Communications System Fund	1,781,243	5,006,182	2,390,760	2,387,157	2,533,030
Truckee River Flood Management Fund	11,702,924	12,232,280	14,111,002	13,105,249	15,431,112
Roads Fund	14,521,121	14,447,811	14,026,229	16,000,324	14,676,765
Indigent Tax Levy Fund	32,988,353	36,149,383	39,323,539	43,898,943	41,320,415
Homelessness Fund	-	-	-	25,470,983	31,823,226
Senior Services Fund	5,810,533	6,121,319	5,992,590	7,722,182	7,536,570
Child Protective Services Fund	58,803,092	55,801,115	64,573,888	66,815,689	70,384,820
Regional Permits System Fund	514,205	499,795	614,810	676,649	723,368
Central Truckee Meadows Remediation Fund	1,473,899	1,503,602	1,273,158	1,286,439	1,307,858
Other Restricted Fund	20,969,330	19,525,654	41,536,369	142,385,789	20,173,913
Debt Service Fund	20,666,382	24,123,875	22,943,552	13,343,954	12,785,066
Special Assessment Debt Fund	856,703	958,242	1,019,868	759,800	759,800
Capital Improvement Fund	12,523,080	14,574,847	18,727,237	79,872,772	67,980,923
Parks Capital Projects Fund	2,298,484	1,114,961	1,307,006	1,673,885	1,530,003
Regional Permits Capital Fund	36,452	23,865	467	1,090	-
Capital Facilities Projects Fund	7,480,457	7,967,765	8,443,720	8,894,567	9,637,527
TOTAL GOVERNMENTAL FUNDS REVENUE	587,359,470	616,491,168	701,886,518	926,544,052	806,262,739
Governmental Funds Recap					
General Fund	354,958,299	375,723,460	408,727,344	437,013,816	462,453,981
Special Revenue Funds	188,539,615	192,004,153	240,717,324	384,984,167	251,115,440
Debt Service	21,523,084	25,082,117	23,963,420	14,103,754	13,544,866
Capital Project Funds	22,338,472	23,681,438	28,478,430	90,442,314	79,148,452
TOTAL GOVERNMENTAL FUNDS REVENUE	587,359,470	616,491,168	701,886,518	926,544,052	806,262,739
TOTAL PROPRIETARY FUNDS					
Golf Course Fund	184,269	457,449	367,551	487,000	617,000
Building and Safety Fund	3,695,875	3,269,795	4,391,725	3,210,000	3,330,000
Utilities Fund	17,450,145	18,157,593	19,392,628	20,205,197	21,561,193
Health Benefits Fund	53,935,781	56,126,021	57,203,075	56,726,719	60,733,664
Risk Management Fund	7,491,127	7,350,399	7,706,319	7,750,118	7,750,118
Equipment Services Fund	8,536,972	8,534,426	8,864,952	9,893,518	11,208,082
TOTAL PROPRIETARY FUNDS REVENUE	91,294,169	93,895,683	97,926,248	98,272,552	105,200,057
Internal Service & Enterprise Funds Recap					
Enterprise Funds	21,330,289	21,884,837	24,151,903	23,902,197	25,508,193
Internal Service Funds	69,963,880	72,010,846	73,774,345	74,370,355	79,691,864
INTERNAL SERVICE & ENTERPRISE FUNDS REVENUE	91,294,169	93,895,683	97,926,248	98,272,552	105,200,057
Total All Funds Including Internal Charges	678,653,639	710,386,851	799,812,766	1,024,816,604	911,462,797
Less Internal Service Fund Internal Charges	(67,179,191)	(67,979,194)	(70,101,818)	(71,320,355)	(77,123,011)
TOTAL ALL FUNDS SOURCES	611,474,448	642,407,658	729,710,948	953,496,249	834,339,786

**Summary of Uses by Fund
All Funds**
(Includes Expenditures, Transfers Out and Contingencies)

OPERATIONS	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimated FY 2022	Adopted FY 2023
GOVERNMENTAL FUNDS					
General Fund	339,002,154	355,276,949	350,505,799	447,872,387	509,648,196
Health Fund	22,558,237	23,200,095	32,281,911	46,803,331	28,986,326
Library Expansion Fund	2,717,479	2,667,799	2,470,164	4,077,284	3,933,821
Animal Services Fund	5,406,172	5,411,400	6,196,952	6,114,831	6,394,093
Marijuana Establishments Fund	500,000	1,194,401	925,502	1,152,894	1,093,000
Enhanced 911 Fund	3,155,016	4,037,965	5,094,156	7,728,439	9,266,643
Regional Public Safety Training Center Fund	1,038,971	881,619	681,168	1,041,286	1,034,113
Regional Communications System Fund	1,319,040	2,254,729	2,242,978	3,101,120	5,172,254
Truckee River Flood Management Fund	11,687,981	12,106,731	13,631,337	13,105,249	15,431,112
Roads Fund	14,725,681	14,995,841	14,319,320	20,099,528	18,618,911
Indigent Tax Levy Fund	31,228,163	36,669,340	42,054,156	40,316,314	43,845,224
Homelessness Fund	-	-	-	25,202,363	31,823,226
Senior Services Fund	5,464,650	5,923,911	5,524,247	7,771,739	7,474,960
Child Protective Services Fund	59,900,767	60,481,919	61,029,108	67,804,740	69,728,902
Regional Permits System Fund	418,951	398,997	466,570	606,423	760,536
Central Truckee Meadows Remediation Fund	1,583,770	2,277,235	1,405,056	1,972,441	3,480,160
Other Restricted Fund	20,123,027	18,586,591	40,827,263	159,851,098	26,424,238
Debt Service Fund	20,042,727	23,729,781	22,571,060	13,372,292	13,718,735
Special Assessment Debt Fund	758,361	686,463	793,724	380,223	284,113
Capital Improvement Fund	6,036,993	16,937,999	10,189,813	51,928,960	80,320,239
Parks Capital Projects Fund	1,765,173	1,404,856	1,504,077	1,398,523	5,901,072
Regional Permits Capital Fund	45,131	900,046	140	244,444	-
Capital Facilities Projects Fund	7,179,819	7,551,306	7,939,953	8,310,388	8,842,501
TOTAL GOVERNMENTAL FUNDS	556,658,266	597,575,972	622,654,452	930,256,296	892,182,373
Governmental Funds Recap					
General Fund	293,327,309	313,105,035	303,636,020	350,126,353	387,180,630
Special Revenue Funds	169,153,760	175,860,830	211,929,820	350,473,480	237,300,207
Debt Service	20,801,088	24,416,244	23,364,783	13,752,515	14,002,848
Capital Project Funds	13,077,117	23,944,208	17,683,983	59,679,863	93,113,811
Contingency	-	-	-	1,000,000	11,688,100
Transfers to Other Funds	60,298,991	60,249,656	66,039,845	155,224,085	148,896,777
TOTAL GOVERNMENTAL FUNDS	556,658,266	597,575,972	622,654,452	930,256,296	892,182,373

**Summary of Uses by Fund
All Funds**
(Includes Expenditures, Transfers Out and Contingencies)

OPERATING EXPENSES	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimated FY 2022	Adopted FY 2023
PROPRIETARY FUNDS					
Golf Course Fund	362,443	675,197	373,557	806,779	3,927,361
Building and Safety Fund	3,042,420	3,110,439	2,933,369	3,560,694	4,052,975
Utilities Fund	19,067,923	12,634,895	11,737,999	17,167,053	20,240,975
Health Benefits Fund	51,775,616	57,573,151	56,728,827	57,746,043	60,917,370
Risk Management Fund	6,689,217	8,924,531	5,084,050	8,762,362	8,837,012
Equipment Services Fund	8,216,820	8,291,742	7,696,196	8,752,929	9,366,816
TOTAL OPERATING EXPENSES	89,154,440	91,209,955	84,553,997	96,795,860	107,342,509
Proprietary Funds Recap					
Salaries Wages & Benefits	8,334,564	8,292,312	7,651,178	8,924,164	10,441,967
Services and Supplies	75,216,536	74,050,523	70,847,994	80,939,584	89,474,490
Depreciation	5,552,823	5,790,359	6,054,825	6,932,112	7,426,053
Total Operating Expenses	89,103,924	88,133,195	84,553,997	96,795,860	107,342,509
Transfers To Other Funds	50,515	3,076,760	-	-	-
TOTAL PROPRIETARY FUNDS	89,154,440	91,209,955	84,553,997	96,795,860	107,342,509
Total All Funds Including Internal Charges	645,812,705	688,785,927	707,208,449	1,027,052,157	999,524,882
Less Internal Service Fund Internal Charges	(67,139,431)	(67,179,191)	(70,101,818)	(71,320,355)	(77,123,011)
TOTAL ALL FUNDS	578,673,274	621,606,735	637,106,631	955,731,802	922,401,871

**Summary of Sources by Department
General Fund**

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimated FY 2022	Adopted FY 2023
GENERAL FUND					
Board of County Commissioners	-	-	-	-	-
Public Defender	131,323	97,361	149,860	123,000	123,000
Alternate Public Defender	-	-	-	-	-
Conflict Council	-	-	4,200	-	-
County Manager	1,883,316	2,586,093	4,046,718	5,402,507	1,675,378
Registrar of Voters	88,689	27,486	95,070	40,440	40,440
Assessor	-	-	-	-	-
Finance	175,687	168,092	193,277	173,054	173,054
Treasurer	9,172,434	10,730,355	5,795,800	6,265,000	6,165,000
County Clerk	380,487	371,228	323,121	285,000	313,600
Technology Services	40,583	12,529	67,438	24,610	36,000
Human Resources	3,232	-	-	-	-
County Recorder	2,788,689	3,429,389	4,379,841	3,403,600	3,403,600
Accrued Benefits-OPEB	-	-	-	-	-
Sheriff	21,117,383	20,805,401	21,075,843	22,882,127	24,031,784
Medical Examiner	1,268,762	1,284,286	1,548,884	1,497,609	1,827,609
Fire Suppression	-	-	-	-	-
Juvenile Services	275,510	217,984	187,552	202,505	235,950
Alternative Sentencing	318,341	702,141	844,457	959,633	1,192,000
Public Guardian	143,396	106,540	180,559	150,000	150,000
Public Administrator	171,987	166,286	187,653	230,000	230,000
Community Services	9,099,781	8,795,175	9,180,940	9,297,092	9,446,599
District Attorney	388,938	377,131	369,615	382,000	382,000
District Court	3,660,389	3,760,790	3,932,373	4,158,492	4,443,792
Incline Justice Court	254,960	264,280	464,561	225,000	225,000
Reno Justice Court	2,708,223	2,101,710	1,871,665	2,362,432	2,362,432
Sparks Justice Court	924,604	763,546	694,019	745,000	745,000
Wadsworth Justice Court	283,683	277,877	225,663	187,750	187,750
Incline Constable	666	248	560	500	500
Library	109,599	74,075	5,503	51,950	51,950
Human Services	-	-	-	-	-
Intergovernmental Expenditures	3,328,282	3,532,503	3,726,160	3,918,136	4,246,532
Community Support	-	-	-	-	-
Undesignated Revenue	296,143,654	310,716,426	348,091,147	373,316,940	400,178,011
TOTAL REVENUES	354,862,599	371,368,933	407,642,479	436,284,377	461,866,981
General Fund Recap					
Taxes	169,338,997	180,524,330	193,797,302	203,703,752	222,084,279
Licenses and Permits	10,215,816	9,771,369	10,794,523	10,545,793	10,832,500
Intergovernmental	140,999,695	145,115,564	170,111,827	188,534,394	194,366,958
Charges for Services	20,410,992	21,062,567	23,423,125	22,638,845	23,618,771
Fines and Forfeitures	6,986,424	6,110,868	6,754,416	6,550,982	6,544,782
Miscellaneous	6,910,676	8,784,236	2,761,286	4,310,611	4,419,691
Subtotal Departments	354,862,599	371,368,933	407,642,479	436,284,377	461,866,981
Other Financing Sources	11,295	42,707	-	-	-
Transfers In	84,404	4,311,819	1,084,865	729,439	587,000
TOTAL REVENUES/SOURCES	354,958,299	375,723,460	408,727,344	437,013,816	462,453,981

**Summary of Uses by Department
General Fund**
(Includes Expenditures, Transfers Out and Contingencies)

OPERATING EXPENDITURES	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimated FY 2022	Adopted FY 2023
GENERAL FUND					
Board of County Commissioners	745,839	790,226	783,280	1,154,198	1,250,624
Public Defender	9,778,292	10,241,678	10,305,712	10,791,281	11,136,891
Alternate Public Defender	2,849,429	2,834,237	2,941,326	2,852,920	3,100,389
Conflict Council	1,261,795	1,132,625	959,811	1,401,158	1,186,433
County Manager	8,381,329	15,107,063	6,038,212	17,345,534	12,150,433
Registrar of Voters	2,243,447	2,058,552	2,435,207	3,621,134	3,863,848
Assessor	7,160,216	7,528,942	7,560,680	7,985,431	8,357,949
Finance	3,034,376	3,115,478	3,194,592	3,209,377	5,449,721
Treasurer	2,442,519	2,482,756	2,666,727	2,965,459	3,181,640
County Clerk	1,459,516	1,580,099	1,561,207	1,729,373	1,942,684
Technology Services	13,362,960	14,120,920	14,426,278	15,854,542	17,971,339
Human Resources	2,277,300	2,247,528	2,227,409	2,548,684	3,119,297
County Recorder	2,251,760	2,242,157	2,147,921	2,209,453	2,427,240
Accrued Benefits-OPEB	2,571,479	2,559,883	2,853,930	3,000,000	3,000,000
Sheriff	116,966,832	122,891,065	124,401,439	129,055,452	136,797,539
Medical Examiner	3,795,760	4,199,202	4,509,349	4,637,609	5,428,633
Fire Suppression	970,365	972,170	934,688	898,454	1,236,439
Juvenile Services	15,467,682	15,539,013	15,279,857	15,577,518	17,311,384
Alternative Sentencing	1,466,554	2,148,271	2,407,713	3,239,414	3,529,352
Public Guardian	1,826,359	1,945,326	1,945,689	2,068,565	2,571,995
Public Administrator	1,270,254	1,336,234	1,322,575	1,280,546	1,490,690
Community Services	20,027,486	20,727,326	19,569,406	22,704,483	24,436,228
District Attorney	21,966,352	22,859,021	22,898,682	23,878,564	26,732,607
District Court	21,532,273	22,665,091	23,495,794	24,236,690	25,255,848
Incline Justice Court	685,738	680,546	682,354	736,444	777,573
Reno Justice Court	6,662,137	6,707,294	6,633,821	6,979,113	7,786,588
Sparks Justice Court	3,577,600	3,799,163	3,836,988	3,953,997	4,486,528
Wadsworth Justice Court	341,762	347,743	343,181	350,477	360,500
Incline Constable	165,037	194,089	191,955	214,009	106,617
Library	9,517,261	9,692,209	9,395,226	10,315,692	11,124,296
Human Services	1,252,751	2,112,974	1,861,613	1,714,784	1,772,693
Intergovernmental Expenditures	3,768,721	3,871,720	4,043,576	4,227,372	4,655,563
Community Support	176,513	195,642	107,892	373,849	278,461
Undesignated Revenue	2,069,615	2,178,791	(328,072)	17,014,778	32,902,609
TOTAL EXPENSES	293,327,309	313,105,035	303,636,020	350,126,353	387,180,630
General Fund Recap					
Salaries Wages & Benefits	239,205,106	248,985,761	251,688,738	259,333,100	285,885,014
Services and Supplies	53,787,157	63,560,749	51,619,782	89,633,140	100,191,418
Capital Outlay	335,046	558,525	327,500	1,160,113	1,104,198
Subtotal Departments	293,327,309	313,105,035	303,636,020	350,126,353	387,180,630
Contingency	-	-	-	1,000,000	11,615,400
Transfers to Other Funds	45,674,844	42,171,914	46,869,779	96,746,034	110,852,166
TOTAL EXPENSES/USES	339,002,154	355,276,949	350,505,799	447,872,387	509,648,196

Budget Summaries

WASHOE COUNTY SUMMARY OF AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)

Authorized Positions					
Department/Program	2019 Actual	2020 Actual	2021 Actual	2022 Estimates	FTE'S 2023 Budget
General Fund General Government:					
Assessor's Office	60	62	62	62	63.00
Board of County Commissioners	5	5	5	5	5.00
Clerk's Office	14	15	15	15	16.00
County Manager	28	30	30	31	31.70
Finance Office	27	27	27	27	34.62
Human Resources Department	16	18	17	18	16.88
Community Services Department	-	-	-	-	-
Recorder's Officer	23	24	24	24	23.49
Registrar of Voters	7	8	8	8	19.62
Technology Services Department	84	86	85	85	84.63
Treasurer's Office	21	22	22	22	23.00
Total General Government Function	285	297	295	297	317.95
General Fund Judicial:					
Alternate Public Defenders Office	17	18	18	18	19.00
Constable - Incline	2	3	3	3	1.85
District Attorney's Office	180	189	194	195	210.47
District Court	177	179	180	179	181.08
Justice Court - Incline	7	7	6	6	4.84
Justice Court - Reno	57	56	56	56	55.21
Justice Court - Sparks	31	31	31	31	30.74
Justice Court - Wadsworth	3	3	3	3	2.80
Public Defender's Office	61	62	62	63	69.00
Total Judicial Function	535	548	553	554	574.99
General Fund Public Safety:					
Alternative Sentencing Department	12	15	16	16	26.40
County Manager - Emergency Management	6	6	6	6	2.00
Juvenile Services Department	128	128	127	127	126.32
Medical Examiner/Coroner's Office	22	23	23	25	27.08
Public Administrator's Office	11	11	11	11	12.00
Public Guardian Department	16	17	17	17	20.00
Sheriff's Office	732	738	753	767	816.80
Total Public Safety Function	927	938	953	969	1,030.60
General Fund Public Works:					
Community Services	85	87	87	90	84.39
Total Public Works Function	85	87	87	90	84.39
General Fund Health and Welfare:					
Human Services Agency	50	71	44	44	13.00
Total Health and Welfare Function	50	71	44	44	13.00
General Fund Culture and Recreation:					
Library	119	118	117	125	102.44
Regional Parks & Open Space	52	53	53	52	55.36
Total Culture and Recreation Function	171	171	170	177	157.80
General Fund Grand Total	2,053	2,112	2,102	2,131	2,178.71

WASHOE COUNTY SUMMARY OF AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)

Authorized Positions					
Department/Program	2019 Actual	2020 Actual	2021 Actual	2022 Estimates	FTE'S 2023 Budget
Other Funds:					
Regional Animal Services	42	42	42	42	43.00
Building & Safety Department	24	24	24	24	26.20
Child Protective Services	260	265	264	266	289.22
Health District	155	157	169	174	192.18
Equipment Services	20	20	20	20	20.20
Golf Course	1	1	1	1	0.02
Health Benefits	4	5	5	5	5.25
Indigent Tax Levy	-	-	32	31	17.00
Homelessness Fund	-	-	-	9	74.70
Library Expansion	21	21	21	28	23.04
May Operations (Other Restricted Fund)	4	4	4	4	5.06
Regional Public Safety Training Center	5	5	5	5	5.00
Reno Justice Court (Other Restricted Fund)	-	1	1	1	0.13
Risk Management	4	3	3	3	4.20
Roads	60	60	60	60	62.42
Senior Services	27	27	27	27	35.60
Truckee River Flood Management	7	7	6	6	6.00
Utilities - Remediation District	7	7	7	7	6.19
Utilities	26	26	26	26	29.46
Total	667	675	717	739	844.87
Total All Funds	2,720	2,787	2,819	2,870	3,023.58

*Note: The FY 2023 Budget reflects FY 2022 mid-year increases of 56.06 FTE not reflected in the FY 2022 estimates (which reflects the FY 2022 adopted budget). Almost all the mid-year FTE increases are attributable to grant and/or other restricted funding (i.e., ARPA).

The Fiscal Year 2023 Final Budget includes funding for an additional 97.52 Net Full Time Equivalent (FTE) positions: **67.05 General Fund**

Function	Department	Net FTE Change
Legislative:	Alternative Public Defender	1.00
	District Attorney	10.00
	District Court	3.00
	Reno Justice Court	2.00
	Sheriff	9.00
	Sparks Justice Court	3.00
	Total Legislative	28.00
Criminal Justice:	Alternative Sentencing	2.00
	District Attorney	4.00
	District Court	2.00
	Juvenile Services	3.40
	Public Definer	1.00
	Sheriff	10.00
Total Criminal Justice	22.40	
Vulnerable Population:	Public Guardian	3.00
Total Vulnerable Population	3.00	

Budget Summaries

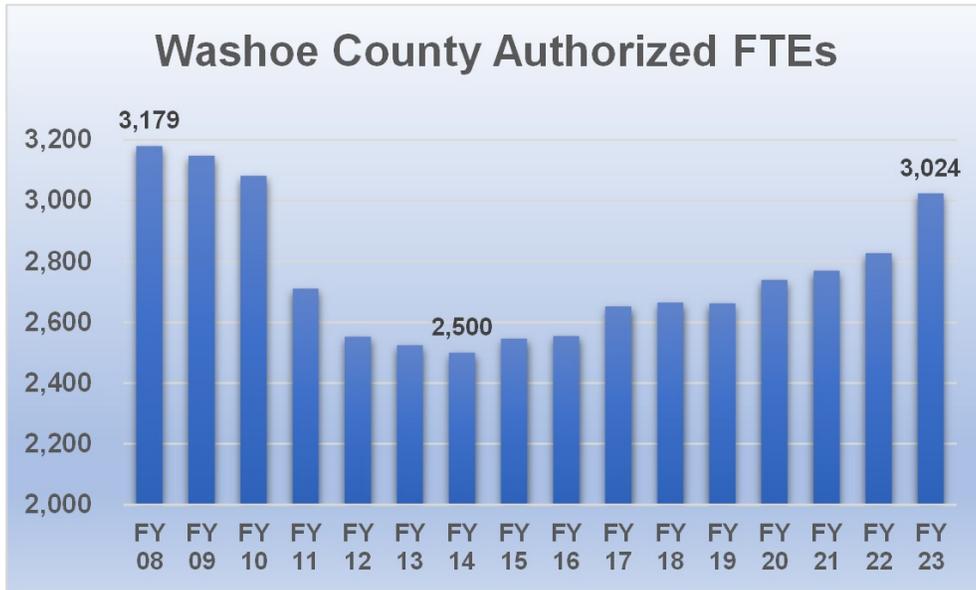
FY 2023 General Fund FTE changes continued:

Function	Department	Net FTE Change
Central/Regional /Other Support:	Assessor	1.00
	Budget	1.00
	Communications	2.00
	Community Reinvestment	1.00
	Dire Suppression	(2.40)
	Human Resources	1.00
	Internal Audit	1.00
	Medical Examiner	3.00
	Parks & Open Space	3.10
	Sparks/Incline Constable	(0.90)
	Sparks Justice Court	(0.15)
	Sustainability	1.00
	Technology Services	2.00
	Treasurer	1.00
Total Central/Regional/Other Support		13.65
Total General Fund:		67.05

The Fiscal Year 2023 Final Budget includes funding for an additional 97.52 Net Full Time Equivalent (FTE) positions: **30.47 Other Funds**

Function	Department	Net FTE Change
Health & Sanitation:	Health District	8.47
	Total Health & Sanitation	
Welfare:	Human Services — Child Protective Services	12.00
	Human Services — Homelessness	3.00
	Human Services — Senior Services	5.00
Total Welfare		20.00
Public Safety:	Animal Services	1.00
	Regional Communications	1.00
Total Public Safety		2.00
Total Other Funds		30.47

History of Washoe County Authorized Full Time Equivalent Position (FTEs)



	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Population	409,085	418,061	423,833	417,379	421,593	423,654	427,704	432,324	436,797	441,946	448,316	451,923	460,237	469,801	473,606	485,113
*per State Doc																
FTE's per 1,000 pop.	7.8	7.5	7.3	6.5	6.1	6.0	5.8	5.9	5.8	6.0	5.9	5.9	6.0	5.9	6.0	6.2
One FTE supports X residents	128.67	132.83	137.54	153.96	165.16	167.81	171.11	169.78	171.00	166.62	168.19	169.77	168.03	169.63	167.53	160.44

A complete list of all position changes, including new, eliminated and other FTE changes, and reclassified positions, is reflected on the following pages.

Budget Summaries

The information below identifies the net position changes associated with the FY 2023 Adopted Budget

Note: FY 2023 Adopted FTE total includes personnel changes processed mid-year FY 2022 (i.e., increase/decrease grant-funded positions, FTE authorized based on funding levels, etc.).

GENERAL FUND - POSITION CHANGES

Department	Title	Program	FTE's
Alternate Public Defender	Deputy Public Defender III	AB424	1.00
Alternative Sentencing	DAS Case Manager	Electronic Monitoring	1.00
Alternative Sentencing	Alternative Sentencing Officer	Electronic Monitoring	1.00
Assessor	Office Support Specialist	Assessment Services	1.00
Community Services - Parks	Maintenance Worker - Parks	Peavine and Pahrah Operations	2.00
Community Services - Parks	Maintenance Worker - Parks	Truckee Maintenance	0.75
District Attorney	Office Support Specialist	AB424	1.00
District Attorney	Legal Secretary	AB424	2.00
District Attorney	Legal Secretary Supervisor	AB424	1.00
District Attorney	Program Assistant	AB424	1.00
District Attorney	DA Investigator II	AB424	1.00
District Attorney	Deputy District Attorney III	AB424	3.00
District Attorney	Deputy District Attorney IV	AB424	1.00
District Attorney	Office Support Specialist	Criminal	1.00
District Attorney	Legal Secretary	Criminal	1.00
District Attorney	Paralegal	Criminal	1.00
District Attorney	Public Information Officer	Criminal	1.00
District Court	District Court Clerk	AB424	2.00
District Court	Pre-Trial Services Officer II	AB424	1.00
District Court	Case Compliance Specialist	Self Help Center	1.00
District Court	Pre-Trial Services Officer II	Pre-Trial Services	1.00
Finance	Principal Fiscal Analyst	Budget	1.00
Finance	Internal Auditor	Internal Audit/ Gov't Affairs	1.00
Human Resources	Human Resource Analyst II	Recruitment	1.00
Juvenile Services	Juvenile Detention Specialist II	Juvenile Detention	3.00
Manager's Office-Communications	Office Assistant II	Commission Support	1.00
Manager's Office-Communications	Office Assistant III	Washoe 311; Public Records Requests	1.00
Manager's Office - Community Reinvestment	Program Coordinator	Community Support Engagement; 50 % ARPA Support/ARPA Funded	1.00
Manager's Office-Sustainability	Director of Sustainability	Environmental Sustainability	1.00
Medical Examiner	Assistant Medical Examiner	Case Management	1.00
Medical Examiner	Medicolegal Death Investigator/ Tech	Scene Response	2.00
Public Defender	Department Systems Specialist	Media Discovery/ Case Mgt Software	1.00
Public Guardian	Account Clerk	Fiscal Support	1.00
Public Guardian	Guardian Case Manager III	Case Management	2.00
Reno Justice Court	Court Clerk I	AB424	2.00
Sheriff's Office	Sheriff Support Specialist	AB424	1.00
Sheriff's Office	Deputy Sheriff	AB424	7.00
Sheriff's Office	Sergeant	AB424	1.00
Sheriff's Office	Crime Analyst II	Crime Data Collection and Analysis	1.00
Sheriff's Office	Property Inventory Clerk	Detention - Inmate Services	2.00
Sheriff's Office	Deputy Sheriff	Patrol	6.00
Sheriff's Office	Sergeant	Patrol	1.00
Sheriff's Office	Deputy Sheriff	Incline Justice Court	1.00
Sparks Justice Court	Court Clerk I	AB424	1.00
Sparks Justice Court	Bailiff	AB424	1.00
Sparks Justice Court	Judge	AB424	1.00
Technology Services	IT Manager	Business Technology Office	1.00
Technology Services	Technology Systems Technician II	Tech. Support-BCC Chambers, Conference Rooms,	1.00
Treasurer	Office Assistant II	Administration	1.00
General Fund		Total New Position FTE's	70.75

Budget Summaries

The information below identifies the net position changes associated with the FY 2023 Adopted Budget

Note: FY 2023 Adopted FTE total includes personnel changes processed mid-year FY 2022 (i.e., increase/decrease grant-funded positions, FTE authorized based on funding levels, etc.).

GENERAL FUND - POSITIONS TO BE DELIMITED

Department	Title	Program	FTE's
Incline Constable	Incline Constable	Incline Constable	-1.00
Incline Constable	Justice Support Specialist	Justice Support Specialist	-0.70
Incline Constable	Justice Support Specialist	Justice Support Specialist	-0.20
Manager's Office - Fire Suppression	Fire Protection Officer	Fire Protection Officer	-1.00
Manager's Office - Fire Suppression	Fire Protection Officer	Fire Protection Officer	-1.00
Manager's Office - Fire Suppression	Fire Protection Officer	Fire Protection Officer	-0.40
Sparks Justice Court	Reserve Judge	Reserve Judge	-0.09
General Fund		Total Delimited Position FTE's	-4.39

GENERAL FUND - OTHER POSITION CHANGES

Department	Title	Program	FTE's
Community Services - Parks	Park Ranger	Park Ranger	0.10
Community Services - Parks	Range Safety Officer	Range Safety Officer	0.25
Juvenile Services	Advanced Practice Registered Nurse	Advanced Practice Registered Nurse	0.40
Sparks Justice Court	Court Clerk I	Court Clerk I	-0.06
General Fund		Total Other Position Changes FTE's	0.69

General Fund	Total Net New FTE's	67.05
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OTHER FUNDS - POSITION CHANGES

Department	Title	Program	FTE's
Human Services - Senior Services	Eligibility Certification Specialist II	Homemaker	1.00
Human Services - Senior Services	Grants Coordinator	Fiscal & Administration	1.00
Human Services - Senior Services	Human Services Caseworker III	Homemaker	2.00
Human Services - Senior Services	Office Assistant II	Senior Nutrition in North Valley	1.00
Human Services - Indigent	Human Services Program Specialist	Housing	1.00
Human Services - Indigent	Office Assistant II	Women's Crossroads	1.00
Human Services - Indigent	Program Assistant	Residential Property	1.00
Human Services - CPS	Department Systems Specialist	Administration	1.00
Human Services - CPS	Eligibility Certification Specialist II	Administration	1.00
Human Services - CPS	Human Services Caseworker III	Assessment; Clinical Care Coordination; Foster Care Placement	4.00
Human Services - CPS	Human Services Program Specialist	Continuous Quality Improvement	1.00
Human Services - CPS	Office Assistant II	Foster Care	3.00
Human Services - CPS	Office Assistant III	Fiscal & Administration	2.00
Regional Animal Services	Animal Services Field Manager	Field Operations	1.00
Regional Communications	Technology Network Engineer II	Regional Communications	1.00
Other Funds		Total New Position FTE's	22.00

OTHER FUNDS - POSITIONS TO BE DELIMITED

Other Funds	Total Delimited Position FTE's	0.00
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Other Funds	Total Net New FTE's	22.00
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Grand Total - All Funds	Total Net New FTE's	89.05
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Budget Summaries

The information below identifies the net position changes associated with the FY 2023 Adopted Budget

Note: FY 2023 Adopted FTE total includes personnel changes processed mid-year FY 2022 (i.e., increase/decrease grant-funded positions, FTE authorized based on funding levels, etc.).

HEALTH DISTRICT - ALL POSITION CHANGES; BCC ACTION NOT REQUIRED

Department	Title/Current Job Class	Program	FTE's
Health	Administrative Assistant I	Community & Clinical Health Services - Admin	1.00
Health	Air Quality Specialist	Air Quality Management - Permitting	1.00
Health	Deputy District Health Officer	Office of the District Health Officer	1.00
Health	Office Assistant II	Epidemiology & Chronic Disease	1.00
Health	Fiscal Compliance Officer	Administrative Health Services	1.00
Health	Office Support Specialist	Community & Clinical Health Services - Admin, WIC, Chronic Disease	2.00
Health	Public Health Supervisor	Clinic Services - Sexual Health	1.00
Health	Public Health Aide	Environmental Health Services	0.40
Health District			Total Net New FTE's 8.40
Health	Office Assistant I	Chronic Disease	-0.40
Health	Statistician	Emergency Medical Services	0.47
Health District			Total Position Change FTE's 0.07
Grand Total - All Changes			Total Net New FTE's 97.52

The FY 2023 Final Budget also includes Position Reclassifications as follows:

Function	Department	# of Incumbents/ Positions
Criminal Justice:	Juvenile Services	1.00
	Public Defender	1.00
	Reno Justice Court	1.00
	Sheriff (title change only)	1.00
	Sparks Justice Court	1.00
	Total Criminal Justice	4.00
Vulnerable Population:	Public Guardian	13.00
	Total Public Guardian	13.00
Central/Regional/ Other Support:	Budget	5.00
	Communications	2.00
	Community Services	8.00
	District Court	2.00
	Emergency Management	1.00
	Housing & Homelessness Services	2.00
	Human Resources (title change only)	1.00
	Technology Services	1.00
	Treasurer	3.00
		1.00
	Total Central/Regional/Other Support	16.00
Total General Fund		44.00

Function	Department	# of Incumbents/ Positions
Health & Sanitation:	Health District	6.00
Welfare:	Human Services—Senior Services (title change only)	5.00
Public Safety:	Animal Services	1.00
Total Other Fund		12.00

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 2023 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of \$110.8 million, other financing sources totaling \$587,000, and Contingency of \$11.6 million that is not specific to a department.

GENERAL FUND DEPARTMENT	Budgeted Expenditures/ Uses	Budgeted Revenues/ Other Sources	Net General Fund Cost
Accrued Benefits & OPEB	3,000,000	-	3,000,000
Alternate Public Defender	3,100,389	-	3,100,389
Alternative Sentencing	3,529,352	1,615,000	1,914,352
Assessor	8,357,949	-	8,357,949
Board of County Commissioners	1,250,624	-	1,250,624
Community Services	24,436,228	9,446,599	14,989,629
Community Support (w/County Manager)	278,461	-	278,461
Conflict Council	1,186,433	-	1,186,433
County Clerk	1,942,684	313,600	1,629,084
County Manager	12,150,433	1,531,378	10,619,055
County Recorder	2,427,240	3,403,600	(976,360)
District Attorney	26,732,607	546,000	26,186,607
District Court	25,255,848	4,533,792	20,722,056
Finance	5,449,721	173,054	5,276,667
Fire Suppression (w/County Manager)	1,236,439	-	1,236,439
Human Resources	3,119,297	-	3,119,297
Human Services	1,772,693	-	1,772,693
Incline Constable	106,617	500	106,117
Intergovernmental Expenditures	4,655,563	4,246,532	409,031
Justice Court - Incline	777,573	225,000	552,573
Justice Court - Reno	7,786,588	2,362,432	5,424,156
Justice Court - Sparks	4,486,528	745,000	3,741,528
Justice Court - Wadsworth	360,500	187,750	172,750
Juvenile Services	17,311,384	235,950	17,075,434
Library	11,124,296	51,950	11,072,346
Medical Examiner	5,428,633	1,827,609	3,601,024
Public Administrator	1,490,690	230,000	1,260,690
Public Defender	11,136,891	123,000	11,013,891
Public Guardian	2,571,995	150,000	2,421,995
Registrar of Voters	3,863,848	40,440	3,823,408
Sheriff	136,797,539	24,031,784	112,765,755
Technology Services	17,971,339	36,000	17,935,339
Treasurer	3,181,640	6,219,000	(3,037,360)
Undesignated Revenue	32,902,609	400,178,011	(367,275,402)
Fund Transfers	110,852,166	-	110,852,166
Contingency	11,615,400	-	11,615,400
TOTAL GENERAL FUND	509,648,196	462,453,981	47,194,215



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.

Strategic Objective: Fiscal Sustainability

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Cost Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Accrued Benefits	C182010	2,853,930	2,750,000	3,000,000	3,000,000	250,000	9.1 %
Total		2,853,930	2,750,000	3,000,000	3,000,000	250,000	9.1 %

Sources and Uses

Sources

Total Sources	-	-	-	-	-	-	- %
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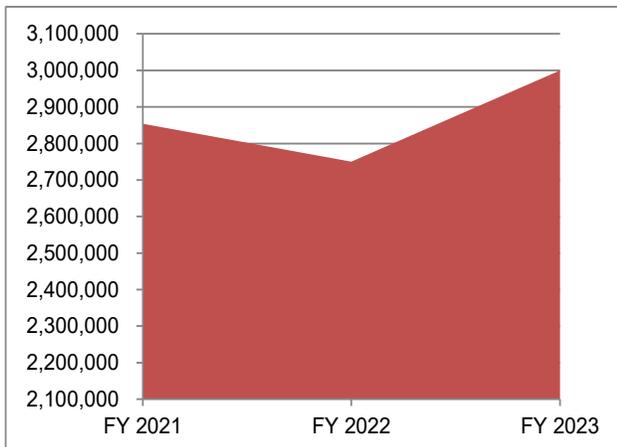
Uses

Salaries & Wages	2,801,279	2,700,000	2,953,790	2,950,000	250,000	9.3 %
Employee Benefits	52,652	50,000	46,210	50,000	-	- %
Total Uses	2,853,930	2,750,000	3,000,000	3,000,000	250,000	9.1 %

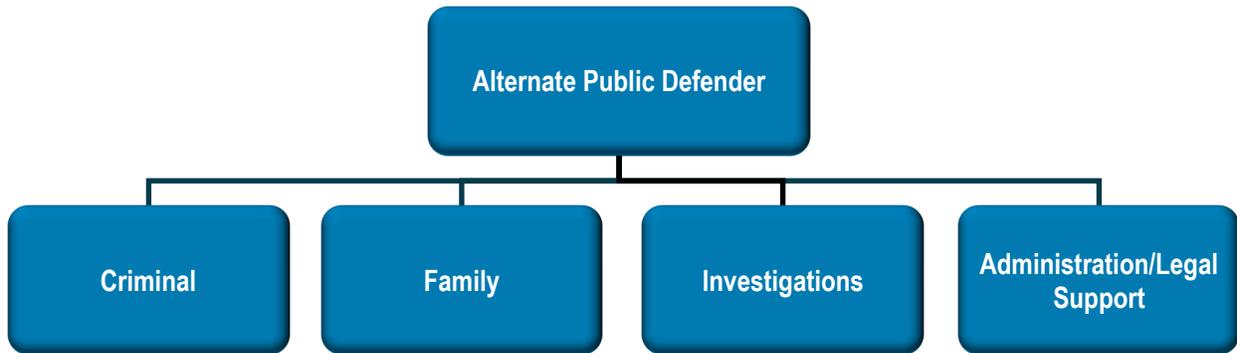
Net General Fund Cost	2,853,930	2,750,000	3,000,000	3,000,000	250,000	9.1 %
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FTE Summary	-	-	-	-	-	- %
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Net General Fund Cost



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

Website: <https://www.washoecounty.gov/apd>

Strategic Initiative: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Additional 1.0 Deputy Public Defender III (underfill as I) AB424 - \$130,000

Non-Personnel

- Increase in Software Maintenance - \$4,131
- Increase in Equipment Noncapital - \$3,000

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Alternate Public Defender	128-0	2,941,326	3,025,999	2,852,920	3,100,389	74,389	2.5 %
Total		2,941,326	3,025,999	2,852,920	3,100,389	74,389	2.5 %

Sources and Uses

Sources

Total Sources	-	-	-	-	-	-	- %
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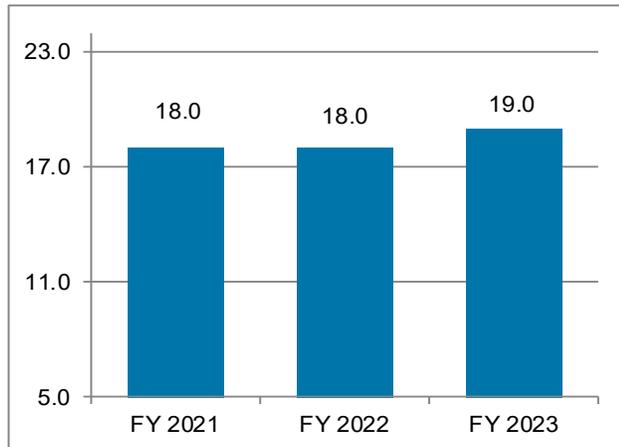
Uses

Salaries & Wages	1,890,261	1,944,082	1,834,471	2,032,497	88,415	4.5 %
Employee Benefits	924,436	912,534	849,099	899,022	(13,512)	-1.5 %
Services & Supplies	126,629	169,383	169,350	168,870	(513)	-0.3 %
Total Uses	2,941,326	3,025,999	2,852,920	3,100,389	74,389	2.5 %

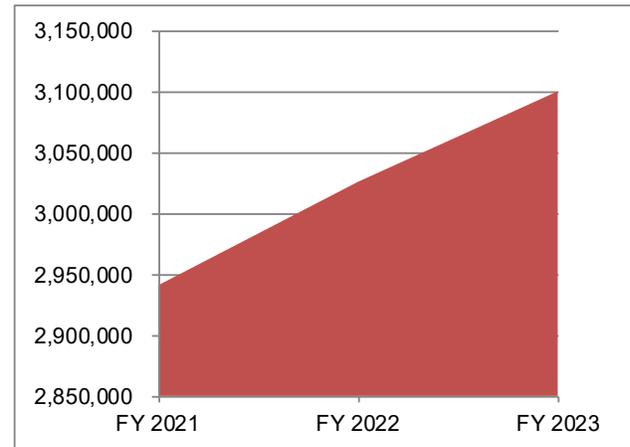
Net General Fund Cost	2,941,326	3,025,999	2,852,920	3,100,389	74,389	2.5 %
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FTE Summary	18.0	18.0	18.0	19.0	5.6 %
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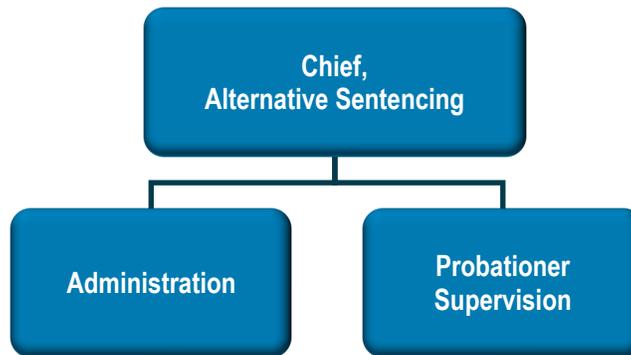
Staffing Trend



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

Website: <http://www.washoecounty.gov/altsent/index.php>

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2023 Budget Enhancements/Changes**Personnel**

- Additional 1.0 FTE Alternative Sentencing Officer – Electronic Monitoring - \$105,509
- Additional 1.0 FTE Case Manager – Electronic Monitoring - \$92,655
- General Fund Support for 1.0 FTE Alternative Sentencing Officer – Crossroads - \$105,509
- General Fund Support for 1.0 FTE Alternative Sentencing Sergeant – Crossroads \$187,637

Non-Personnel

- Increase in Software Subscription - \$31,775
- Increase of 2 Vehicles – Sober 24 - \$110,000 (one-time)
- Increase in Monitoring Equipment – Electronic Monitoring - \$312,550
- Increase in ASO Equipment – Electronic Monitoring - \$37,738

Increases partially offset with Revenue Increases of \$232,367

- *Other Fees – Sober 24 - \$47,367*
- *Day Reporting Fees – Probation and Pre-Trial - \$71,000*
- *Reimbursements – Electronic Monitoring and Drug Testing - \$114,000*

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Operations	154-1	1,608,221	2,083,400	1,585,785	1,759,354	(324,046)	-15.6 %
Central Testing	154-2	799,493	1,165,656	1,653,629	1,769,998	604,342	51.8 %
Total		2,407,713	3,249,056	3,239,414	3,529,352	280,296	8.6 %

Sources and Uses

Sources

Charges for Services	263,064	333,633	333,633	381,000	47,367	14.2 %
Fines and Forfeitures	19,445	25,000	25,000	96,000	71,000	284.0 %
Miscellaneous	561,947	601,000	601,000	715,000	114,000	19.0 %
Other Financing Sources	330,000	482,894	482,894	423,000	(59,894)	-12.4 %
Total Sources	1,174,457	1,442,527	1,442,527	1,615,000	172,473	12.0 %

Uses

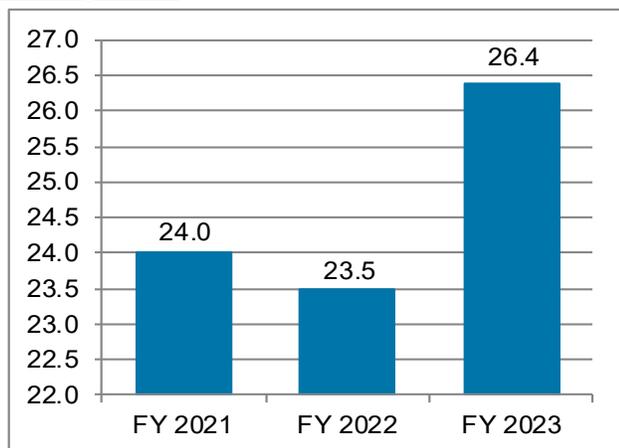
Salaries & Wages	1,287,590	1,692,320	1,722,461	1,706,946	14,626	0.9 %
Employee Benefits	506,422	528,045	560,404	641,386	113,342	21.5 %
Services and Supplies	584,701	938,691	866,549	1,071,020	132,329	14.1 %
Capital Outlay	29,001	90,000	90,000	110,000	20,000	22.2 %
Total Uses	2,407,714	3,249,056	3,239,414	3,529,352	280,296	8.6 %

Carry-forward Funding - - - - - - - - %

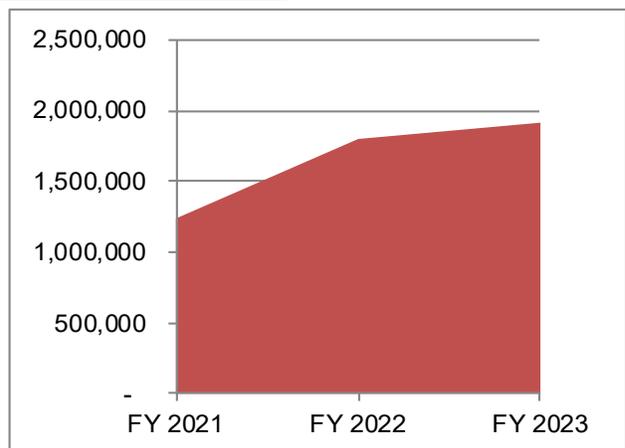
Net General Fund Cost	1,233,257	1,806,529	1,796,887	1,914,352	107,823	6.0 %
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FTE Summary	24.0	23.5	23.5	26.4	12.3 %
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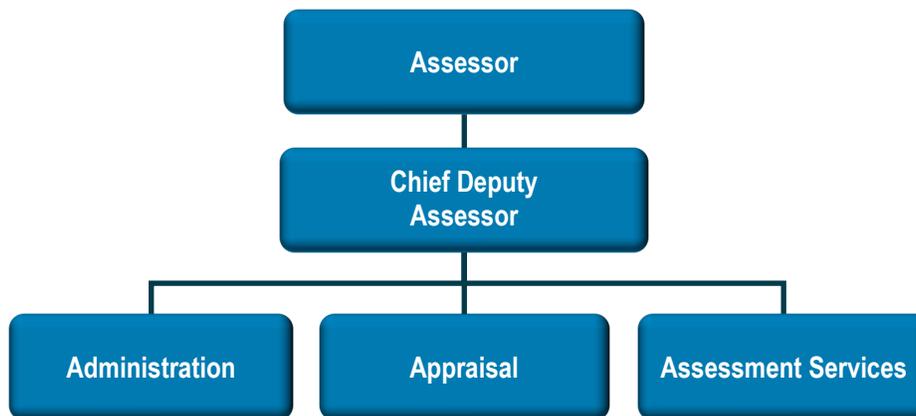
Staffing Trend



Net General Fund Cost



ASSESSOR



Mission: The mission of the Assessor's Office is to provide excellent public service through complete, accurate, and timely assessments of all property subject to taxation.

Description: As an elected constitutional office, the role of the County Assessor's Office is to discover, list and value all property subject to taxation under the provisions provided for in Nevada Revised Statutes (NRS) and Administrative Code (NAC). Those valuations create the secured and unsecured assessment rolls which serve as the basis for all ad valorem taxes levied throughout Washoe County. The Office of the County Assessor operates through three main divisions:

- The Administration Division provides day-to-day operational management of the Assessor's Office in the areas of budget, finance, purchasing, human resources, information technology, audio/visual presentations, support to staff supervision, project coordination and legislative responsibilities.
- The Appraisal Division is responsible for the valuation of all real and personal property in Washoe County. They must explain and defend those values to taxpayers, the Department of Taxation, and before both the County and State Boards of Equalization. The real property area encodes all parcel changes identified by the appraisers into the CAMA system, then calculates and stores the associated value changes in order to create the secured tax roll. The personal property area is responsible for the valuation of aircraft, business personal property and unsecured mobile homes. Personal property is also responsible for processing economic abatements granted through the Governor's Office in addition to other abatements provided for through NRS.
- The Assessment Services Division coordinates and carries out assessment related services such as property tax exemptions, partial abatements, new parcel creation, parcel maintenance, and ownership transfers. This includes the authentication and recordation into our CAMA system for address changes, parcel configuration, tax district boundaries, property tax cap qualifications, and processing both personal and corporate exemption applications. In addition, Assessment Services includes the GIS Mapping area which creates all assessor parcel maps for Washoe County by reviewing the recorded documents filed in the County Recorder's Office. They also create all of the tax district maps used by the various taxing entities in Washoe County in addition to maintaining the County's GIS parcel layer and various zoning layers.

Statutory Authority:

NRS 361 Revenue and Taxation, Nevada Admin Code 361 Property Tax
NRS 361A Taxes on Agricultural Real Property and Open Space, NAC 361A Ag and Open Space

Website: <https://www.washoecounty.gov/assessor/>

Strategic

Objective: Fiscal Sustainability

FY 2023 Budget Enhancements/Changes

Personnel

- Additional 1.0 FTE Office Support Specialist - \$83,650

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Assessor's Office	102-0	7,560,680	8,122,584	7,985,431	8,357,949	235,365	2.9 %
Assessor Technology Fund	IN20280	598,527	2,478,033	2,478,033	525,000	(1,953,033)	-78.8 %
Total		8,159,206	10,600,617	10,463,464	8,882,949	(1,717,669)	-16.2 %

Sources and Uses

Sources

Pers Prop Tax Commission	807,949	525,000	525,000	525,000	-	0.0 %
Total Sources	807,949	525,000	525,000	525,000	-	0.0 %

Uses

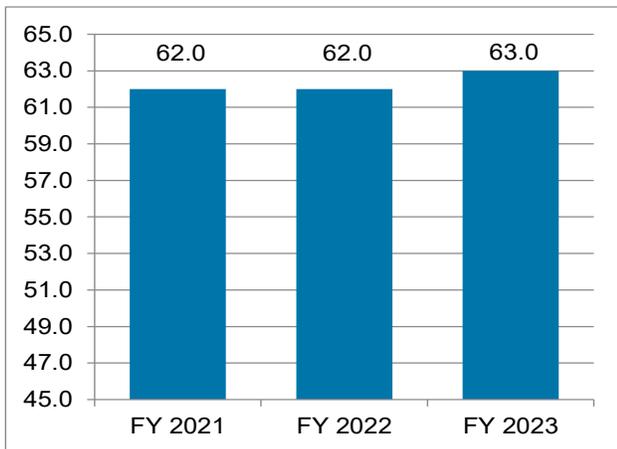
Salaries & Wages	4,495,871	4,790,931	4,720,299	5,051,287	260,356	5.4 %
Employee Benefits	2,473,994	2,515,750	2,453,282	2,494,451	(21,299)	-0.8 %
Services & Supplies	1,189,341	3,143,936	3,139,883	1,187,210	(1,956,726)	-62.2 %
Capital Outlay	-	150,000	150,000	150,000	-	0.0 %
Total Uses	8,159,206	10,600,617	10,463,464	8,882,949	(1,717,669)	-16.2 %

Carry-forward Funding	(209,423)	1,953,033	1,953,033	-	(1,953,033)	-100.0 %
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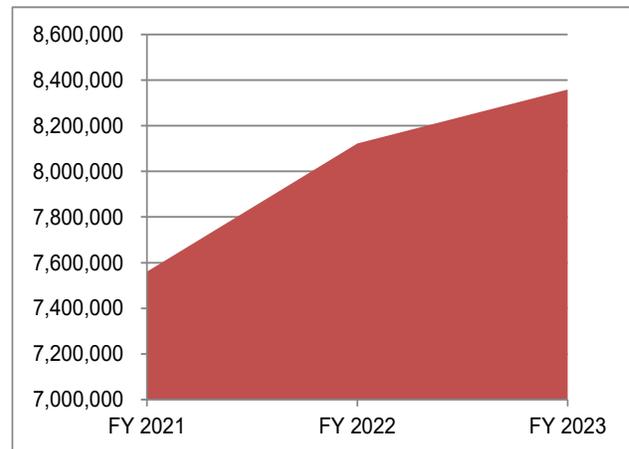
Net General Fund Cost	7,560,679	8,122,584	7,985,431	8,357,949	(1,717,669)	2.9 %
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FTE Summary	62.0	62.0	62.0	63.0	1.6 %
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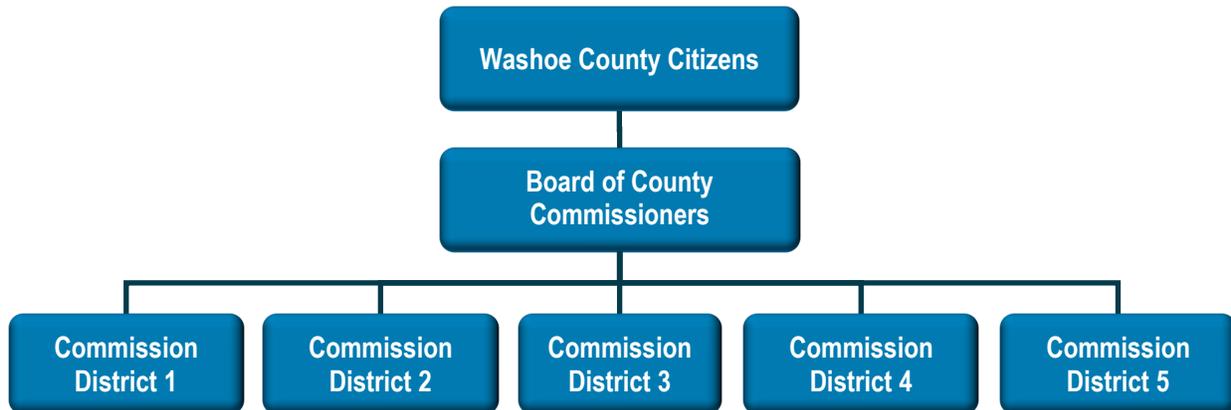
Staffing Trend



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

Website: <https://www.washoecounty.gov/bcc>

Strategic Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations & Innovative Services

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase in Cell Phone — \$2,000
- Increase in Dues — \$8,000



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Board of County Commissioners	100-0	815,280	1,230,332	1,218,570	1,250,624	20,292	1.6 %
Total		815,280	1,230,332	1,218,570	1,250,624	20,292	1.6 %

Sources and Uses

Sources

Total Sources	-	-	-	-	-	-	- %
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Uses

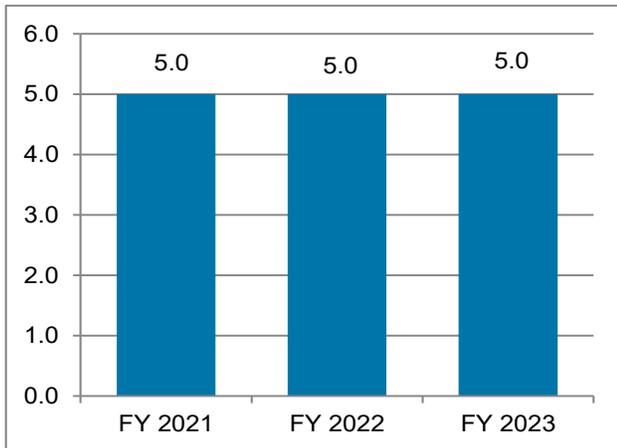
Salaries & Wages	374,263	383,384	375,577	397,794	14,410	3.8 %
Employee Benefits	204,960	201,654	197,700	198,662	(2,992)	-1.5 %
Services and Supplies	204,057	532,593	580,921	654,168	121,575	22.8 %
Other Financing Uses	32,000	112,700	64,372	-	(112,700)	-100.0 %
Total Uses	815,280	1,230,332	1,218,570	1,250,624	20,292	1.6 %

Carry-forward Funding	-	-	-	-	-	-	-
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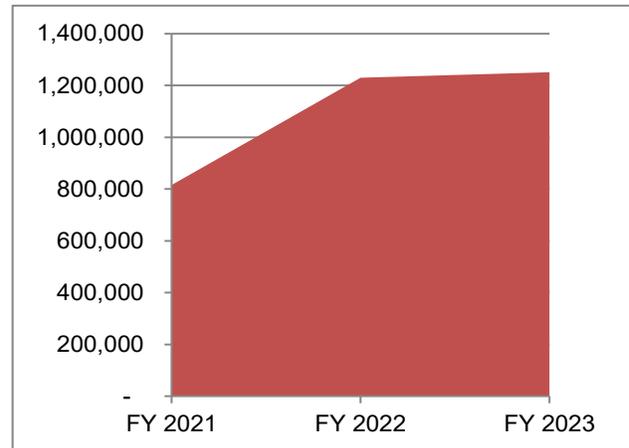
Net General Fund Cost	815,280	1,230,332	1,218,570	1,250,624	20,292	1.6 %
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FTE Summary	5.0	5.0	5.0	5.0	0.0 %
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Staffing Trend



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. Revenues include: the General Fund's portion of property taxes, room tax, the Consolidated Tax, AB 104 revenues, Cable TV Franchise fees, Federal Payment in Lieu of Taxes (PILT), and indirect cost allocation charges to departments. Costs include: property tax processing fees and any functional (i.e., General Government, Public Safety, Judicial, etc.) expense or savings not attributed to a particular department (i.e., Salary Savings, Purchasing Savings, New Initiative expenses dependent on Board approval, etc.).

Strategic

Objective: Fiscal Sustainability

FY 2023 Budget Enhancements/Changes

For FY 2020, salary savings were not budgeted due to expiration of all employee association Collective Bargaining Agreements. However, due to the unprecedented impacts of COVID-19, both Salary Savings and other Purchasing Savings were included in the FY 2021 Centrally Managed Activities budget. Due to better than anticipated financial results in FY 2020 and throughout FY 2021, neither Salary Savings nor other Purchasing Savings were included in the FY 2022 or FY 2023 adopted budgets. \$22 million in anticipated Property Tax Settlement Payments are included in the FY 2023 adopted budget, and are reflected in "Undesignated Revenue" Services and Supplies. The FY 2023 adopted budget in Centrally Managed Activities also includes Salary & Wages and Employee Benefits budget by function due collective bargaining that was ongoing when the budget was adopted.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Salaries/(Salary Savings)	199-0	-	-	-	3,095,346	3,095,346	- %
Benefits/(Benefit Savings)	199-0	-	2,837	2,837	1,277,753	1,274,916	44938.9 %
Undesignated Revenue	199-0	2,671,928	41,011,941	17,011,941	28,529,510	(12,482,431)	-30.4 %
Total		2,671,928	41,014,778	17,014,778	32,902,609	(9,387,085)	-19.8 %

Sources and Uses

Sources

Taxes	173,785,535	182,434,274	182,659,274	199,276,005	16,841,731	9.2 %
Licenses and Permits	2,118,374	1,775,200	1,775,200	1,775,200	-	0.0 %
Intergovernmental	164,883,516	151,335,908	181,458,987	191,288,680	39,952,772	26.4 %
Charges for Services	6,965,174	7,224,249	7,224,249	7,638,896	414,647	5.7 %
Miscellaneous	338,548	199,230	199,230	199,230	-	0.0 %
Total Sources	348,091,147	342,968,861	373,316,940	400,178,011	57,209,150	16.7 %

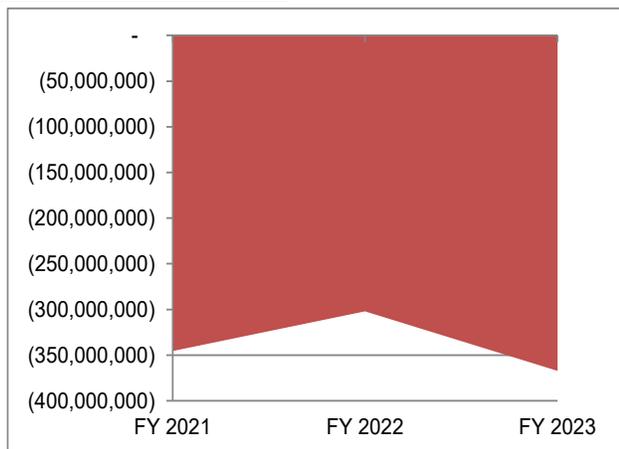
Uses

Services and Supplies/Capital	(328,072)	41,011,941	17,011,941	28,529,510	(12,482,431)	-30.4 %
Salary/(Salary Savings)/ (Operating Savings)	-	2,837	2,837	4,373,099	4,370,262	154045.2 %
Other Financing Uses/ (Sources)	3,000,000	-	-	-	-	-
Total Uses	2,671,928	41,014,778	17,014,778	32,902,609	(8,112,169)	-19.8 %

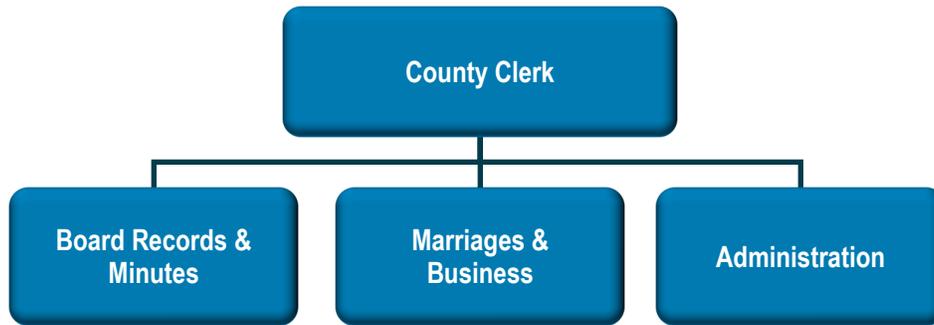
Net General Fund Cost	(345,419,219)	(301,954,083)	(356,302,162)	(367,275,402)	(66,596,235)	21.6 %
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FTE Summary	-	-	-	-	-	- %
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Net General Fund Cost



COUNTY CLERK



Mission: 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 officiant, notary, and business name records, and make them available to the public and historians in a timely and professional manner.

Description: The County Clerk serves as the clerk of the Board of County Commissioners, Truckee Meadows Fire Protection District, Board of Equalization, and Debt Management Commission. The Clerk’s Office is comprised of three divisions:

- *The Board Records and Minutes Division* creates, maintains, and preserves the official records and minutes pertaining to the actions of the County Commissioners and the various boards on which they serve. Additionally, this division places legal advertisements, ensures minutes are completed, approved, and posted online timely in compliance with Open Meeting Law, conducts records research, oversees operations of the Marriage Commissioner’s Office, and performs civil ceremonies.
- *The Marriage and Business Division* issues marriage licenses, files fictitious firm name certificates and notary bonds, authorizes marriage officiants, maintains records for public inspection and permanent retention, conducts research, accounts for the revenues of the Clerk’s Office, and oversees marriage licensing operations at a satellite office in Incline Village through a partnership with the Incline Village General Improvement District.
- *The Administration Division* 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; works toward improving office efficiency and productivity; and provides continuing technological advancement to provide transparency and public access to the Clerk’s records.

Statutory Authority: NRS 122 Marriage Licenses, Ministers, Marriage Commissioner; NRS 239 Public Records; NRS 240 Notary Bonds; NRS 241 Minutes; NRS 244 Board Records; NRS 245 Certification of Vacancy; NRS 246 County Clerks; NRS 281 Oaths of Office; NRS 293 Certificates of Election; NRS 350 Debt Management Commission; NRS 361 County Board of Equalization; NRS 602 Fictitious Firm Names.

Website: <https://www.washoecounty.gov/clerks/index.php>

Strategic Objective: Innovative Services



FY 2023 Budget Enhancements/Changes

Personnel

- General Fund Support for 1.0 Administrative Secretary created mid-FY22 with ARPA funding - \$92,982

Non-Personnel

- Increase to Software Maintenance - \$326

Increases partially offset with Revenue Increases of \$28,600

- *Marriage Commissioner Fees - \$28,600*

Budget Summary

Programs	Cost Object	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Administration	C104100	446,164	478,676	477,313	579,658	100,982	21.1 %
Marriage & Business Division	C104300	724,044	750,605	659,369	726,407	(24,198)	-3.2 %
Marriage Commissioners	C104400	317	350	350	350	-	0.0 %
Board Records & Minutes	C104700	370,861	418,396	381,877	425,805	7,409	1.8 %
Clerk Technology	IN20293	4,873	89,637	89,637	6,050	(83,587)	-93.3 %
Intra Agency Redaction Project	IN60579	19,822	210,464	210,464	210,464	-	0.0 %
Total		1,566,081	1,948,128	1,819,010	1,948,734	606	0.0 %

Sources and Uses

Sources

General Fund

Licenses and Permits	155,169	150,000	150,000	150,000	-	0.0 %
Charges for Services	167,952	135,000	135,000	163,600	28,600	21.2 %
Total General Fund	323,121	285,000	285,000	313,600	28,600	10.0 %

Other Restricted Funds

Charges for Services	26,855	6,000	6,000	6,000	-	0.0 %
Miscellaneous	(5)	50	50	50	-	0.0 %
Total - Other Funds	26,850	6,050	6,050	6,050	-	0.0 %

Total Sources **349,972** **291,050** **291,050** **319,650** **28,600** **9.8 %**

Uses

Salaries & Wages	953,327	1,014,280	939,214	1,099,840	85,560	8.4 %
Employee Benefits	522,693	539,428	485,376	538,265	(1,163)	-0.2 %
Services and Supplies	90,061	394,420	394,420	310,629	(83,791)	-21.2 %
Total Uses	1,566,081	1,948,128	1,819,010	1,948,734	606	0.0 %

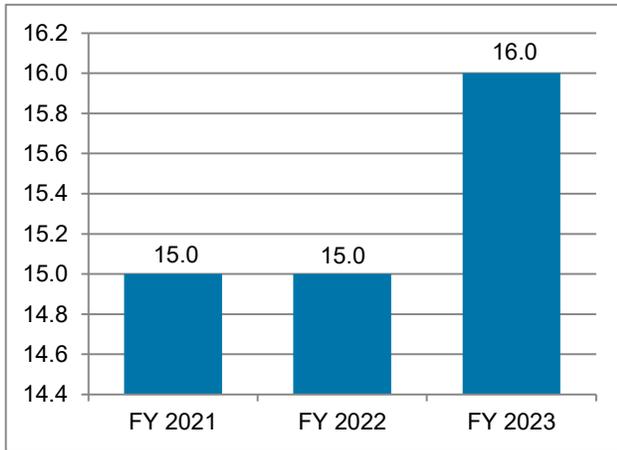
Carry-forward Funding (21,977) 83,587 83,587 - (83,587) -100.0 %

Net General Fund Cost **1,238,086** **1,573,491** **1,444,373** **1,629,084** **55,593** **3.5 %**

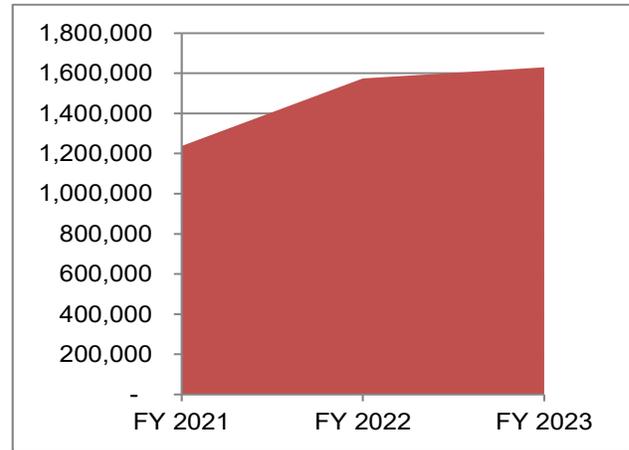
FTE Summary **15.0** **15.0** **15.0** **16.0** **6.7 %**



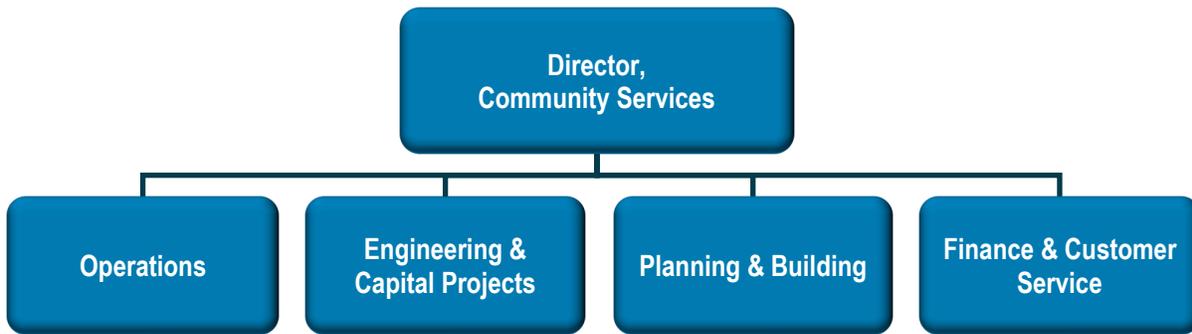
Staffing Trend



Net General Fund Cost



COMMUNITY SERVICES DEPARTMENT



Mission: The mission of the Community Services Department is to serve our customers by committing to understanding their needs, being responsive, and proactively seeking solutions that collectively lead to our region’s success.

Description: The Community Services Department provides the following services to residents and County departments:

- Issues and oversees compliance with business, liquor, and gaming licenses
- Provides land use and community planning and development services
- Develops and enforces relevant provisions of County Code
- Provides Public Works services including management, maintenance, and rehabilitation of County buildings, roadways, and other facilities, and the management of real property
- Provides Regional Parks & Open Spaces that enhance quality of life and preserves natural, cultural, and historical resources
- Provides golf services at three separate locations
- Provides a broad range of wastewater, reclaimed water, recharge water, and floodplain detention utility services; manages water rights; and manages, maintains and rehabilitates the County’s utility infrastructure
- Provides services to prevent, protect, and mitigate groundwater contamination by tetrachloroethene (PCE)
- Provides building permit, inspection, and plan review services to residents and developers
- Provides County departments with equipment services necessary for their day to day operations, purchasing, and maintaining heavy and light rolling stock

Statutory Authority: NRS 369-Intoxicating Liquor, Licenses and Taxes; NRS 244-County Governments; NRS 318-General Improvement Districts, NRS 338-Public Works and Planning; NRS 278-Planning and Zoning; NRS 376A-Taxes for Development of Open Space; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources; NRS 540A-Central Truckee Meadows Remediation District; Washoe County Code Chapters 25 (Business License), 30 (Liquor and Gaming Licenses), 40 (Water and Sewage), 50 (Nuisance Code), 80 (Public Works), 95 (Parks & Open Space); 100 (Building & Safety); 110 (Development Code); 125 (Administrative Enforcement Code); and 130 (Community Services Department).

Website: <https://www.washoecounty.gov/csd/index.php>

Strategic Objective: Economic Impacts, Innovative Services



FY 2023 Budget Enhancements/Changes

Personnel

- Engineering and Capital Projects Reclassification of 1.0 FTE Civil Engineer II to Sr Licensed Engineer - \$36,950; *Fully offset by revenue*
- Operations Reclassification of 1.0 FTE Account Clerk to Office Support Specialist - \$4,069
- Operations Reclassification of 1.0 FTE Department Programmer Analyst to Business Systems Analyst - \$6,566 (Ancillary Only)
- Planning/Utilities Reclassification of 1.0 FTE Grants Coordinator to Fiscal Compliance Officer with cost distribution shift of 80/20 to 70/30 (Planning/Utilities) – \$14,962 decrease to GF and increase to Utilities Fund
- Parks – Reclassification of 2.0 FTE Park Ranger I to Park Ranger - \$8,183
- Parks – Reclassification and FTE Increase from 0.9 FTE Park Ranger I to 1.0 FTE Park Ranger - \$20,148
- Parks – FTE Increase from 0.75 FTE to 1.0 FTE Range Safety Officer - \$17,471
- Parks – Additional 2.0 FTE Maintenance Worker - \$153,218
- Parks – Additional 0.75 FTE PT Maintenance Worker - \$60,156

Non-Personnel

- Facilities – Increase to Utilities GLs - \$70,603 (Base)
- Facilities – Increase to Land Lines - \$22,000 (Base)
- Operations – Increase to Service Contract - \$40,000 (Fire Control; HVAC Water Treatment)
- Operations – Increase to Repairs and Maintenance - \$186,169 (CPI Increases; Pest Control; Carpet Cleaning; Parking Garage Cleaning; Window Cleaning/Treatment; Hand Sanitizer Stations)
- Operations – Increase to Landscape Maintenance - \$15,000 (Tree/Arborist Services)
- Operations – Increase to Operating Supplies - \$12,000 (COVID Related Cleaning)
- Engineering and Capital Projects – Increase to Professional Services - \$83,050; *Fully offset by revenue*
- Parks – Increase to Operating Supplies - \$134,565 (CPI Increases)
- Parks – Increase to Vehicles Capital - \$120,800 (New Vehicles)
- Parks – Increase to Seasonal/Temp - \$99,855 (0.75 Temporary Recreation Specialist)
- Planning – Increase to Revenue - \$21,707 (Base – Permits)
- Planning – Increase to S/S - \$10,000 (Operating Supplies)

Non-General Fund Community Services Departments are:

<u>Fund</u>	<u>Fund Type</u>
Roads Fund	Special Revenue Fund
Central Truckee Meadows Remediation District	Special Revenue Fund
May Center	Component of Other Restricted
Capital Improvements Fund	Capital Projects Fund
Parks Capital Fund	Capital Projects Fund
Capital Facilities Tax Fund	Capital Projects Fund
Golf Course Fund	Enterprise Fund
Building and Safety Fund	Enterprise Fund
Utilities Fund	Enterprise Fund
Equipment Services Fund	Internal Service Fund



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Administration	105-1	585,310	761,758	789,543	692,551	(69,206)	-9.1 %
Operations	105-3	14,439,765	18,092,610	16,474,230	18,471,873	379,263	2.1 %
Planning & Development	105-4	2,615,623	3,086,476	2,912,410	3,126,772	40,297	1.3 %
Engineering & Capital Projects	105-5	2,315,637	3,126,802	2,899,027	2,976,893	(149,909)	-4.8 %
Finance & Administrative	105-6	657,289	807,441	772,221	819,979	12,538	1.6 %
Total		20,613,624	25,875,086	23,847,431	26,088,068	212,982	0.8 %

Sources and Uses

Sources

General Fund

Licenses and Permits	7,357,926	7,250,593	7,750,593	7,767,300	516,707	7.1 %
Intergovernmental	2,107	-	-	-	-	- %
Charges for Services	1,459,733	1,368,774	1,368,774	1,499,074	130,300	9.5 %
Miscellaneous	361,174	177,725	177,725	180,225	2,500	1.4 %
Other Financing Sources	-	39,133	10,220	-	(39,133)	-100.0 %
Total General Fund	9,180,940	8,836,225	9,307,312	9,446,599	610,374	6.9 %

Other Restricted Funds

Intergovernmental	639,611	692,963	692,963	692,963	-	0.0 %
Charges for Services	137,608	110,695	110,695	110,695	-	0.0 %
Miscellaneous	181,317	82,738	26,844	13,500	(69,238)	-83.7 %
Total - Other Funds	958,537	886,397	830,503	817,159	(69,238)	-7.8 %

Total Sources	10,139,476	9,722,622	10,137,815	10,263,758	541,136	5.6 %
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Uses

Salaries & Wages	8,231,855	9,733,395	9,268,486	10,365,971	632,576	6.5 %
Employee Benefits	4,469,935	4,899,388	4,595,849	4,892,925	(6,463)	-0.1 %
Services & Supplies	7,775,556	10,632,046	9,368,835	10,307,625	(324,421)	-3.1 %
Capital Outlay	136,278	540,958	544,962	521,548	(19,410)	-3.6 %
Other Financing Uses	-	69,300	69,300	-	(69,300)	-100.0 %
Total Uses	20,613,624	25,875,086	23,847,431	26,088,068	212,982	0.8 %

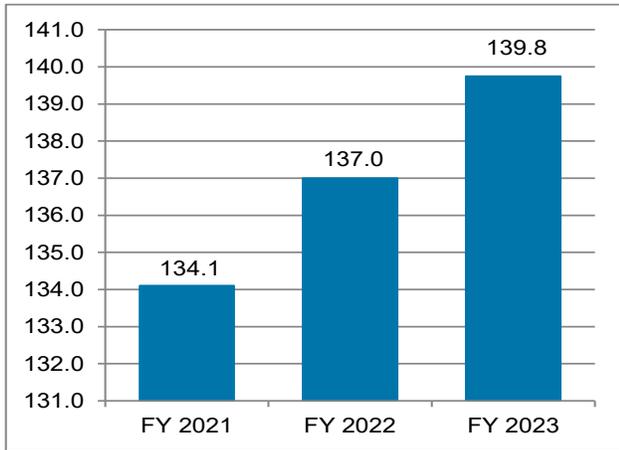
Carry-forward Funding	85,681	1,084,770	243,145	834,681	(250,089)	-23.1 %
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Net General Fund Cost	10,388,467	15,067,694	13,466,471	14,989,629	(78,065)	-0.5 %
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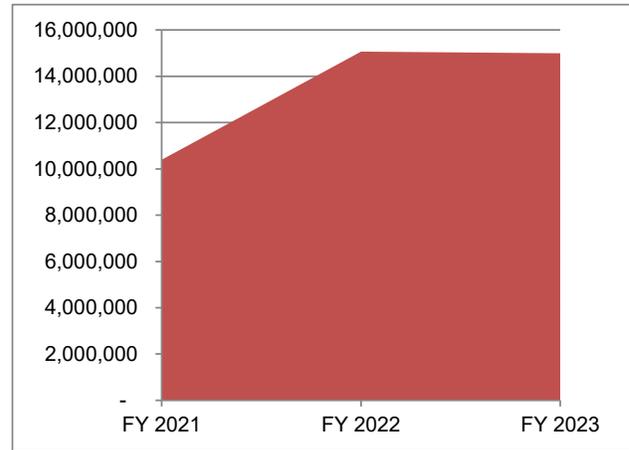
FTE Summary	134.1	137.0	137.0	139.8	2.0 %
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Staffing Trend



Net General Fund Cost



CONFLICT COUNSEL PROGRAM



Mission: The mission of the Conflict Attorney program is to protect the constitutional rights of the indigent by providing them a voice in their defense in Washoe County courtrooms.

Description: Pursuant to the Supreme Court of the State of Nevada’s order in ADKT No. 411, the District Court was required, and did file a plan to consolidate the appointment process in criminal cases where there is a conflict in both the Public Defender and the Alternate Public Defender’s offices. This plan became effective on July 1, 2008. The Plan calls for the administration of the process to appoint counsel both in conflict cases and on behalf of the court, to be provided under a contract by a qualified attorney. Washoe County has contracted with an attorney to serve as the Appointed Counsel Administrator to provide administrative services and administer the assignment of a group of private attorneys in case of conflicts of interest with both the Washoe County Public Defender’s and the Washoe County Alternate Public Defender’s Office. To qualify for participation in this process, all attorneys must qualify under an approval process administered by an independent selection committee of attorneys from both the public and private sectors. Attorneys are then assigned cases on a rotating basis under contract with the County.

These attorneys represent adult and juvenile clients charged with crimes in the District and Justice Courts of Washoe County, Family Court, and in appeals to the Nevada Supreme Court. Clients who are eligible for appointed attorneys are referred by the Alternate Public Defender’s Office when there is a conflict of interest which prevents the Alternate Public Defender’s Office from being able to defend that client. This assures each client will have independent counsel. The administration of the contracts is handled by the Washoe County Manager’s Office.

Statutory Authority: See above

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase in Software Maintenance - \$9,025
- Increase in Judicial - \$22,000
- Increase in Court Appointed Attorneys - \$24,000
- Increase in Medical Exam - \$30,250

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Conflict Counsel	129-0	959,811	1,401,158	1,401,158	1,186,433	(214,725)	-15.3 %
Total		959,811	1,401,158	1,401,158	1,186,433	(214,725)	-15.3 %

Sources and Uses

Sources

Total Sources	-	-	-	-	-	-	- %
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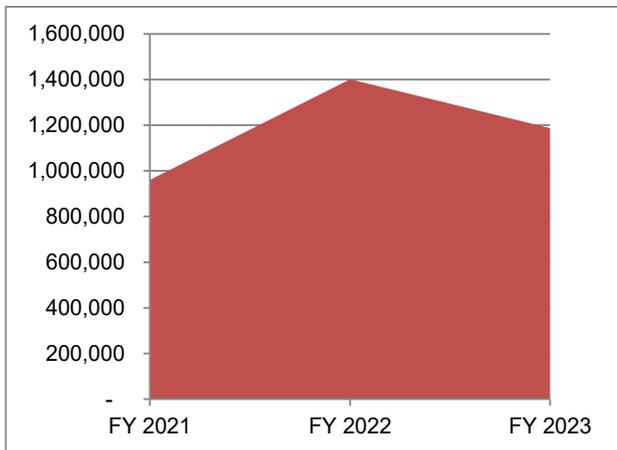
Uses

Services & Supplies	959,811	1,401,158	1,401,158	1,186,433	(214,725)	-15.3 %
Total Uses	959,811	1,401,158	1,401,158	1,186,433	(214,725)	-15.3 %

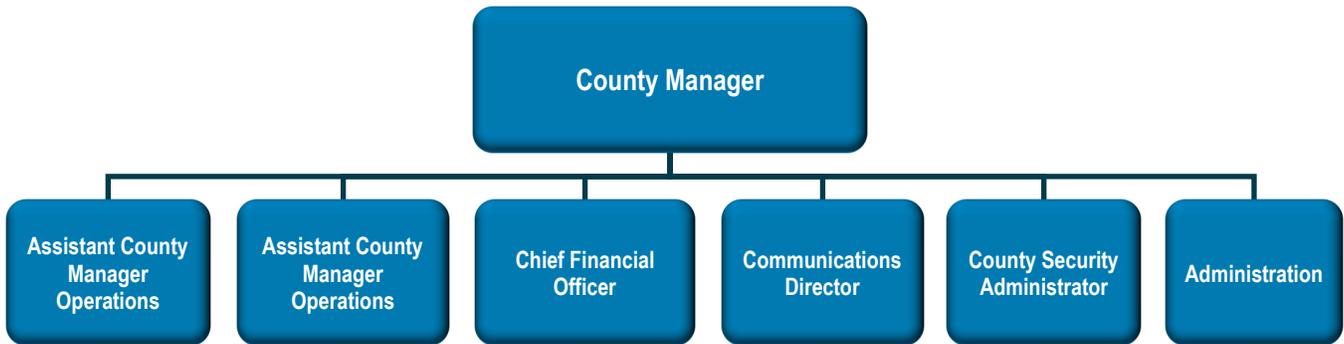
Net General Fund Cost	959,811	1,401,158	1,401,158	1,186,433	(214,725)	-15.3 %
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FTE Summary	-	-	-	-	-	- %
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Net General Fund Cost



COUNTY MANAGER'S OFFICE



Mission: The Mission of the Washoe County Manager's Office is to provide leadership to the organization 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, elected and appointed department directors, government and community agencies, businesses, employees, and county citizens:

- *Administration:* Office Administration facilitates presentation of issues to the Board of County Commissioners (BCC) for their consideration and ensures effective implementation of direction given by the BCC. They also support planning, strategy, financial management, and personnel support to the OCM and the Commission.
- *Communications:* The Communications 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. In keeping with transparency the Communications Division provides a number of ways to stay connected via Washoe311, social media, website, media partners, commission support, internal communications and branding, WCTV County news production and Charter channel 193.
- *Community Reinvestment:* The Community Reinvestment Program administers the American Rescue Plan Act/Coronavirus State and Local Fiscal Recovery Funds, federal grants and appropriations, the Washoe County Community Reinvestment Grant and coordinates across the organization and with the community to leverage funding opportunities for a more resilient community.
- *Emergency Management:* The 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; and manages the Regional Emergency Operations Center (REOC).
- *Government Affairs:* The Government Affairs Program manages issues of impact on Washoe County and promotes the County's interests at the federal, state, regional, and local levels.
- *Housing and Homelessness:* The Housing and Homeless Services Division is responsible for leading the Northern Nevada Continuum of Care as well as oversight of the Nevada

Cares Campus, Built for Zero program, Community Homelessness Advisory Board, and various community resources including emergency rental housing.

- *Security Administration:* The Security Administrator manages the countywide security contract which provides security officers for multiple locations across many departments, mobile security patrol and coverage of public meetings and special events as well as coordinating security assessments of county facilities. In addition, the Administrator is a key member of the County's Safety Committee and serves as a liaison to regional law enforcement agencies.

Statutory

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

Website: <https://washoecounty.gov/mgrsoff/index.php>

Strategic

Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations, Innovative Services

FY 2023 Budget Enhancements/Changes**Personnel**

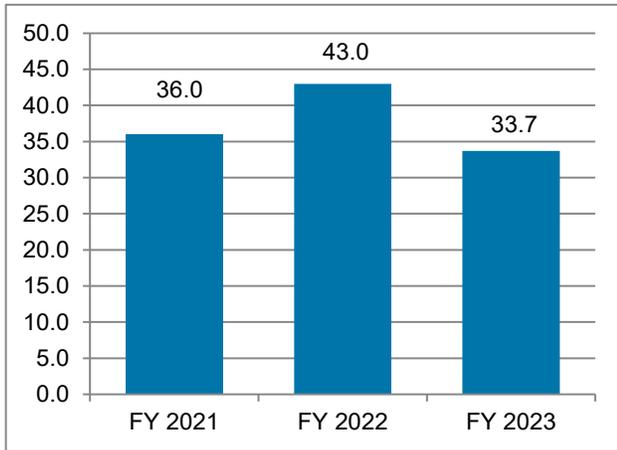
- Administration
 - None
- Communications
 - Reclassification of 1.0 FTE Office Assistant III to Program Assistant (70009475) - \$7,400
 - Reclassification of 1.0 FTE Office Assistant III to Administrative Secretary Supervisor (70009476) - \$8,138
 - Additional 1.0 FTE Office Assistant II - \$72,871
 - Additional 1.0 FTE Office Assistant III - \$79,883
- Community Reinvestment
 - Cost Distribution change for 0.20 FTE Community Reinvestment Manager from 100 % Grants to 80 % Grants/20 % General Fund \$32,570
 - Cost Distribution change for 0.10 FTE Fiscal Compliance Officer from 100 % Grants to 90 % Grants/10 % General Fund - \$11,490
 - Cost Distribution change for 0.10 FTE Grants and Community Program Analyst from 100 % Grants to 90 % Grants/10 % General Fund - \$11,445
 - Additional 1.0 FTE Program Coordinator; 50 % General Fund; 50 % ARPA-funded
- Emergency Management
 - Cost Distribution change for 1.0 FTE Program Assistant (70010601) from 68 % Grant/32 % General Fund to 100 % General Fund - \$69,432
 - Reclassification of 1.0 FTE Program Assistant to Program Coordinator (70010601) - \$6,279
- Fire Suppression
 - None
- Government Affairs
 - None
- Housing and Homelessness
 - None
- Security Administration
 - None
- Sustainability
 - Additional 1.0 FTE Sustainability Director—\$130,000

Non-Personnel

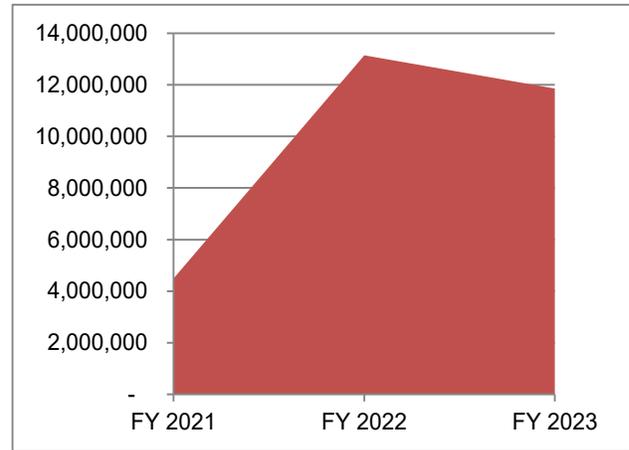
- Administration
 - Increase to Equipment Non-Capital – Wellness Center - \$20,000 (one-time)
 - Increase to Equipment Non-Capital – Caucus - \$50,000 (one-time)

- Items above budgeted in CC 101100; G/L 711504
 - Increase to Repairs and Maintenance – Wellness Center - \$2,000
 - Item above budgeted in CC 101100; G/L 710205
 - Increase to Payment to Other Agencies – Sponsorship, Community Events, Outreach - \$30,000
 - Item above budgeted in IO 60834. Brings total budget in IO 60834 to \$130,000
- Increases offset with Franchise Fees – Sanitation Revenue Increases of \$102,000*
- Communications
 - Increase to Service Contract – Crisis Support Services of Nevada - \$6,000
 - Increase to Equipment Non-Capital – OA II Ancillary - \$6,566
 - Increase to Equipment Non-Capital – OA III Ancillary - \$6,566
- Community Reinvestment
 - Increase to Office Supplies - \$500
 - Increase to Seminars and Meetings - \$2,000
 - Increase to Cellular Phone - \$2,000
 - Increase to Dues - \$600
 - Increase to Travel - \$2,000
 - Increase to Professional Services - \$36,000
 - Increase to Non-Capital Equipment \$2,000 (Program Coordinator)
- Partial funding offset with Federal Grants – Indirect Revenue - \$91,505*
- Emergency Management
 - None
- Fire Suppression
 - Increase to Payments to Other Agencies – Pyramid Fire Rescue Contract - \$547,050
- Increases partially offset with Revenue Increase & Reallocation of \$383,079*
- Revenue Federal Payments In lieu of Taxes - \$65,695
- Personnel, Salaries and Benefits Adjustments - \$240,984
- Services and Supplies Adjustment – \$76,400
- Security Administration
 - Increase to Security Contracts - \$131,279
 - Increase to Service Contracts - \$681
 - Increase to Equipment Capital - \$37,500
 - Increase to Dues - \$40
- Sustainability
 - Other Expenses – Ancillary Costs for Sustainability Director - 18,000
- Increases offset with Franchise Fees – Sanitation Revenue Increases of \$148,000*

Staffing Trend

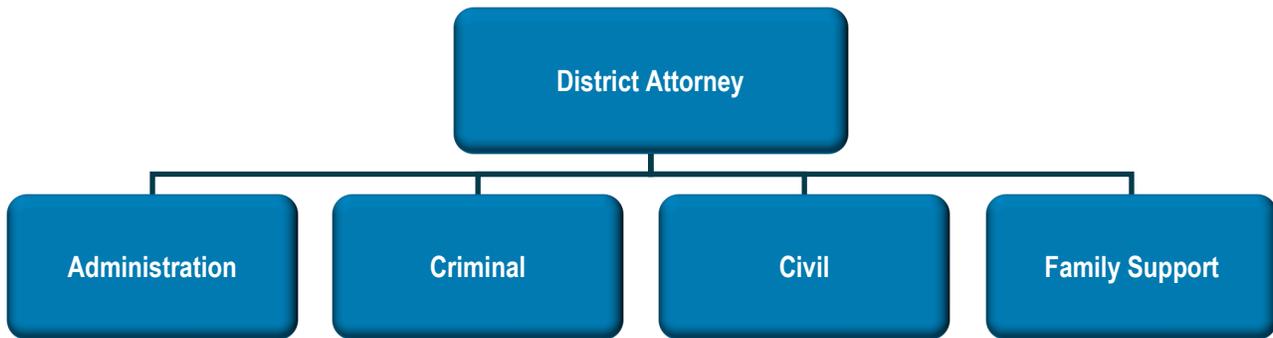


Net General Fund Cost



<https://www.washoecounty.gov/311/index.php>

DISTRICT ATTORNEY



Mission: The mission of the Office of the Washoe County District Attorney is a commitment to bringing justice and protecting the welfare of our community. We aggressively prosecute criminal cases, with a priority on violent crimes and repeat offenders, while preserving the rights and dignity of the victims of crime and their families. We professionally represent the Board of County Commissioners and all other County Agencies in legal matters. We defend children by ensuring the timely and sufficient payment of child support and the placement of those that are abused and neglected in a permanent, safe, and stable environment. The work of this Office is for the people of Washoe County and it will be conducted with the highest standard of integrity and professionalism without prejudice, bias, or improper influence.

Description: The District Attorney’s office operates through four main divisions:

- Departmental Administration Division provides day-to-day operational management of the District Attorney’s Office in the areas of budget, finance, purchasing, grants administration and reporting, human resources/training and development, information technology, audio/visual productions, support staff supervision, project coordination, and legislative responsibilities.
- The Criminal Division prosecutes all adult felonies and gross misdemeanors, and all juvenile matters. This division also prosecutes misdemeanors that occur in the unincorporated areas. The Division provides legal assistance on an on-call basis to local law enforcement agencies 24 hours a day. Within the Criminal Division, there are designated professionals specializing in different aspects of the criminal justice system:
 - Three Felony Trial Teams prosecute felony cases and gross misdemeanors.
 - The Major Violators Team prosecutes complex felony cases that require extensive work from very seasoned litigators.
 - The Juvenile Team prosecutes individuals under the age of 18 charged with criminal conduct. This team may lead or assist in prosecuting serious juvenile behaviors as adults.
 - The Appellate Team defends jury verdicts from attack in direct appeal and post-conviction matters before the Nevada Court of Appeals and the Nevada Supreme Court.
 - The Misdemeanor Team prosecutes all misdemeanor cases occurring in unincorporated Washoe County and all Nevada Highway Patrol cases occurring within Washoe County.
 - The Fraud Check Diversion Program offers a prosecution diversion opportunity for qualifying persons who write bad checks and collects restitution for individuals and local businesses that have been defrauded. Fees generated by this program assist

victims within the community.

- The Investigations Unit, comprised of POST-certified criminal investigators, assists in preparing cases for trial, locating and transporting reluctant and in-custody witnesses, obtaining background histories, serving subpoenas, and serving arrest warrants on criminal offenders.
- The Victim-Witness Assistance Center (VWAC) provides practical and moral support to crime victims and witnesses. The team provides advocacy to increase safety, promote healing, and foster empowerment through services for witnesses and victims of crime. This includes offering case status notifications, providing education on the criminal justice process, providing in-court support during trials, hearings, victim impact statements, and offering resources and 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

Website: <https://www.washoecounty.gov/da/index.php>

**Additional Goals/
Performance Information:** <https://youtu.be/3lBqCrYCjnU>

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Additional 1.0 Office Support Specialist - \$83,650
- Additional 1.0 Legal Secretary - \$87,921
- Additional 1.0 Department Support Specialist - \$104,021
- Additional 3.0 Deputy District Attorney III's - \$509,204
- Additional 1.0 Deputy District Attorney IV - \$185,645

Non-Personnel

- Increase in Software Maintenance - \$87,638
- Increase in Dues - \$3,250
- Increase in Safety Expense - \$2,000

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Criminal	106-1	15,957,292	16,982,520	16,433,786	18,860,174	1,877,654	11.1 %
CARES/SART Division	106-2	978,891	1,556,229	1,312,892	1,278,807	(277,422)	-17.8 %
Family Support Division	106-3	4,122,709	5,135,681	4,636,137	4,512,401	(623,280)	-12.1 %
Grants Division	106-5	890,157	2,509,701	1,330,632	920,051	(1,589,651)	-63.3 %
Civil Division	106-7	4,468,243	4,833,627	4,716,894	4,911,705	78,077	1.6 %
Drug Forfeitures	106-9	130,804	265,737	255,726	150,241	(115,496)	-43.5 %
Total		26,548,097	31,283,496	28,686,067	30,633,378	(650,118)	-2.1 %

Sources and Uses

Sources

General Fund

Charges for Services	350,000	350,000	350,000	350,000	-	0.0 %
Miscellaneous	19,615	32,000	32,000	32,000	-	0.0 %
Total General Fund	369,615	382,000	382,000	382,000	-	0.0 %

Other Restricted Funds

Intergovernmental	3,684,664	6,218,867	4,561,570	3,984,771	(2,234,096)	-35.9 %
Charges for Services	85,773	30,000	30,000	30,000	-	0.0 %
Fines and Forfeitures	36,207	50,000	50,000	50,000	-	0.0 %
Miscellaneous	44,383	220,000	-	-	(220,000)	-100.0 %
Total - Other Funds	3,851,027	6,518,867	4,641,570	4,064,771	(2,454,096)	-37.6 %

Total Sources	4,220,641	6,900,867	5,023,570	4,446,771	(2,454,096)	-35.6 %
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Uses

Salaries & Wages	16,509,463	18,780,484	17,154,026	19,447,124	666,640	3.5 %
Employee Benefits	8,575,216	9,110,318	8,500,250	9,312,161	201,844	2.2 %
Services & Supplies	1,627,418	3,556,695	3,195,791	2,038,093	(1,518,602)	-42.7 %
Other Financing Uses/(Sources)	(164,000)	(164,000)	(164,000)	(164,000)	-	0.0 %
Total Uses	26,548,097	31,283,496	28,686,067	30,633,378	(650,118)	-2.1 %

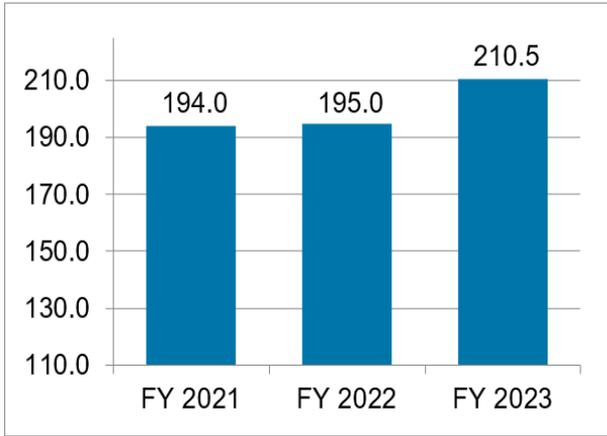
Carry-forward Funding	(37,612)	329,933	329,933	-	(329,933)	-100.0 %
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Net General Fund Cost	22,365,068	24,052,696	23,332,564	26,186,607	2,133,911	8.9 %
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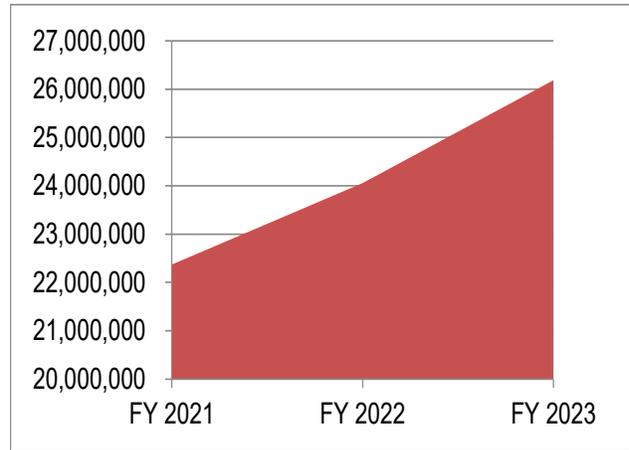
FTE Summary	194.0	195.0	195.0	210.5	12.3 %
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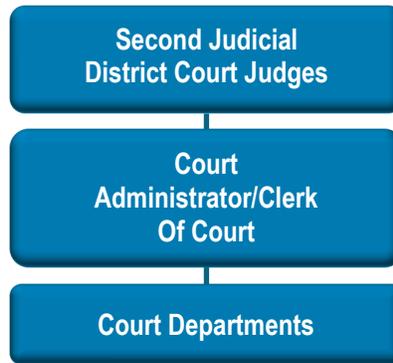
Staffing Trend



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 sixteen elected judges: nine General Jurisdiction Judges and seven Family Division Judges. The General Jurisdiction Judges preside over all felony and gross misdemeanor cases and civil cases where the claimed damages exceed \$15,000. The Family Division Judges preside over all domestic and juvenile cases filings. An additional six 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 five 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 operational departments: Court Services and Pretrial Supervision, Law Library and Resource Center, Specialty Courts, Filing Office, Jury Commissioner and Language Access Services, Family Services, Protection Order Help Center, Discovery, Arbitration, Guardianship and Probate and Community Outreach.

Statutory Authority: NRS Chapter 3 – District Courts

Website: <https://www.washoecourts.com>

Strategic Objective: Vulnerable Populations

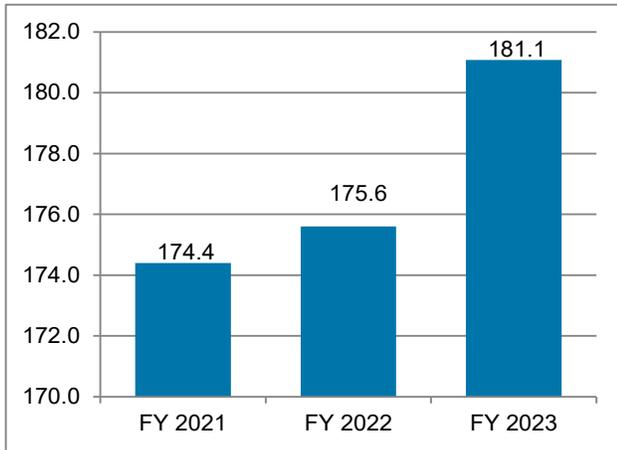
FY 2023 Budget Enhancements/Changes

Personnel

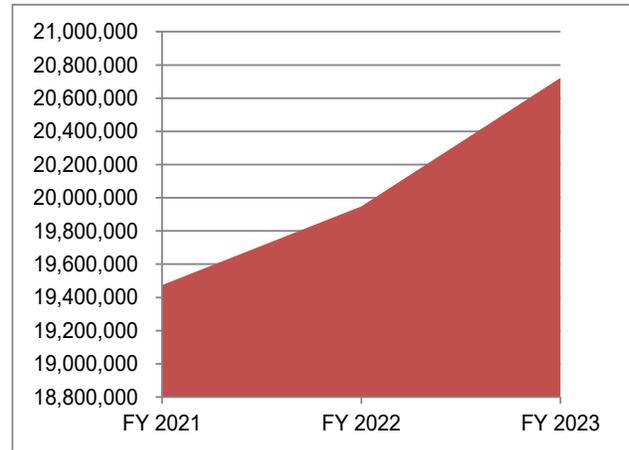
- Additional 2.0 Court Clerks – AB424 - \$198,361 (including \$13,952 ancillary)
- Additional 1.0 Pretrial Services Officer II – AB424 - \$99,180 (including \$6,976 ancillary)
- Additional 1.0 Case Compliance Specialist - \$114,479 (including \$6,976 ancillary)
- Additional 1.0 Pretrial Services Officer II - \$99,180 (including \$6,976 ancillary)
- Increase salary band of Library and Jury managers, commensurate with the other Court Department Manager positions.



Staffing Trend



Net General Fund Cost



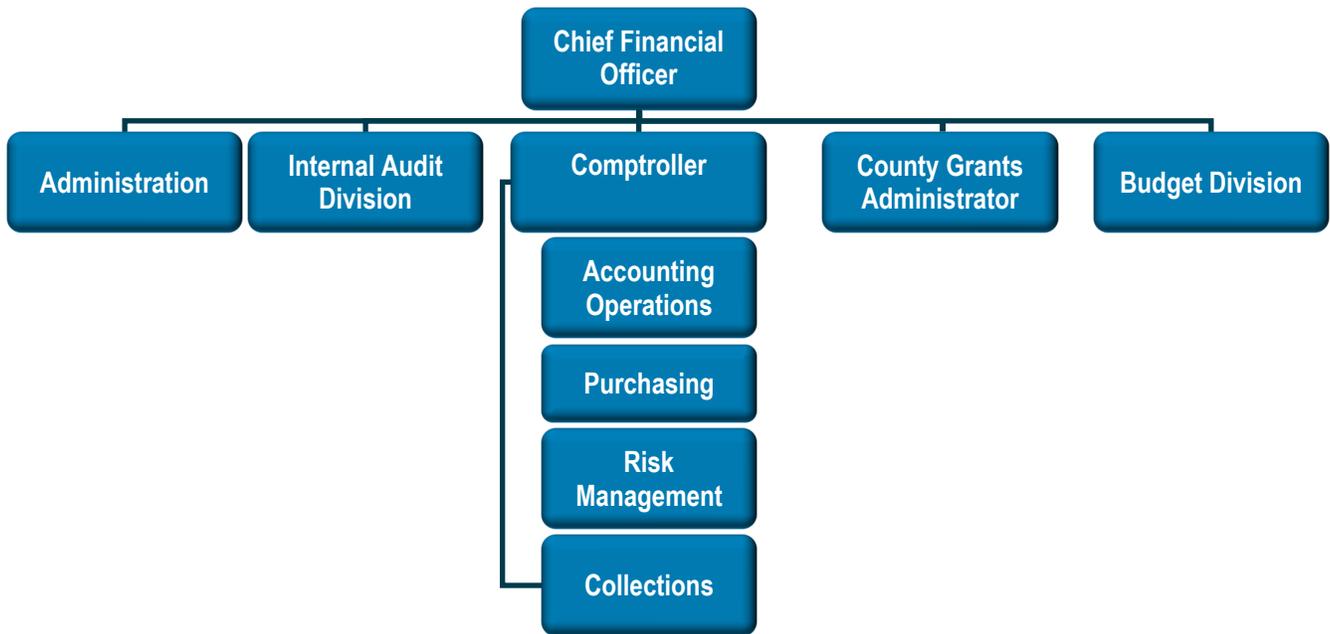
SECOND JUDICIAL DISTRICT COURT

STATE OF NEVADA

WASHOE COUNTY



FINANCE DEPARTMENT



Mission: The mission of the Finance Department is to promote sound financial management that provides accurate and useful information to decision makers to successfully support the operations of the County that align with vision, mission and goals of the Board of County Commissioners and the residents of Washoe County.

Description: The Finance Department office operates through four main divisions:

- 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 *Comptroller's Department* supports financial reporting, general accounting, accounts payable, payroll, purchasing, collections and risk management.
 - The Comptroller is appointed by the Board of County Commissioners and is the chief fiscal officer of the County. The Comptroller is responsible for planning, strategy and management of the Department.
 - *The Accounting Operations Division* produces the Annual Comprehensive Financial Report (ACFR), as well as a variety of other financial reports and required disclosures. This division maintains the general books of the County, oversees the external audit process, supports internal controls, and provides accounting research and procedural support to other departments and agencies.
The Accounting Operations Division is also responsible for countywide processing, audit and procedural support for payroll and accounts payable. This division also provides accounting and financial reporting support for the Health Benefits Fund and for the Other Post-Employment Benefits (OPEB) Trust Fund.
 - The Purchasing Division provides support for countywide procurement activities, including oversight of the competitive bidding process and the Procurement Card Program, as well as vendor maintenance and contract management. This division is also responsible for the inventory control process and disposal of surplus equipment.
 - *The Risk Management Division* manages the County's self-funded property and

general liability insurance, and safety and workers' compensation programs. Division staff process claims, coordinate claims defense with the District Attorney's Office, manages excess insurance needs through external carriers, and provides safety training to other County departments. For expenditures and FTE's related to this Division, please see the Risk Management Fund.

- The Collections Division is responsible for capturing funds owed to Washoe County by providing a collection program for County departments and agencies to which fees, fines, or charges are due. They serve as either the first point of contact on payments due or they perform collection activity when the debt becomes past due.
- The *Grants Administration Division* 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 *Budget Division* 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 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

Website: <https://www.washoecounty.gov/comptroller/index.php> ;
<https://www.washoecounty.gov/budget/>

Strategic

Objective: Fiscal Sustainability, Innovative Services

FY 2023 Budget Enhancements/Changes:

Finance - Internal Audit

- Reclassifications (as approved by the JEC)
 - Title change from Internal Auditor to Internal Audit Manager - \$ -0-
- New Positions
 - Additional 1.0 FTE Internal Auditor (including ancillary) - \$123,262

Finance - Comptroller

- Increase in Professional Services - \$10,000

Finance - Budget

- Reclassifications (as approved by the JEC)
 - Budget Division Positions waiting Korn Ferry Evaluation - \$42,845
- Additional 1.0 FTE Principal Fiscal Analyst - \$143,127 (final title waiting Korn Ferry Evaluation)
- Non-position approvals - \$12,235
 - Ancillary for additional 1.0 FTE Analyst

Increases fully offset with permanent savings from 2022A and 2022B Refunding

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Admiration	103-1	-	-	-	297,463	297,463	- %
Internal Audit Division	103-2	-	-	-	332,706	332,706	- %
Comptroller Division	103-3	2,676,459	2,832,706	2,699,885	2,888,625	55,919	2.0 %
County Grants Administration Division	103-4	-	-	-	214,076	214,076	- %
Budget Division	103-5	-	-	-	1,168,461	1,168,461	- %
Purchasing	103-6	518,133	556,238	509,492	548,389	(7,849)	-1.4 %
Total		3,194,592	3,388,944	3,209,377	5,449,721	2,060,776	60.8 %

Sources and Uses

Sources

Charges for Services	33,630	63,054	63,054	63,054	-	0.0 %
Miscellaneous	159,647	110,000	110,000	110,000	-	0.0 %
Total Sources	193,277	173,054	173,054	173,054	-	0.0 %

Uses

Salaries & Wages	1,901,952	2,035,938	1,914,714	3,284,735	1,248,797	61.3 %
Employee Benefits	1,008,609	1,029,128	970,783	1,510,637	481,509	46.8 %
Services & Supplies	284,030	323,879	323,879	554,349	230,470	71.2 %
Capital Outlay	-	-	-	100,000	100,000	- %
Total Uses	3,194,592	3,388,944	3,209,377	5,449,721	2,060,777	60.8 %

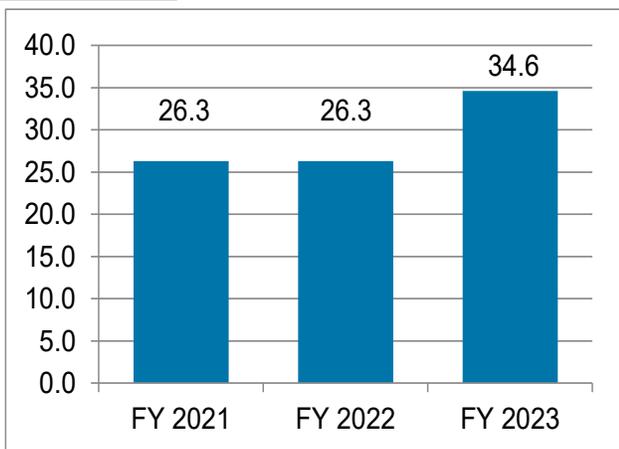
Carry-forward Funding - - - - - %

Net General Fund Cost	3,001,315	3,215,890	3,036,323	5,276,667	2,060,777	64.1 %
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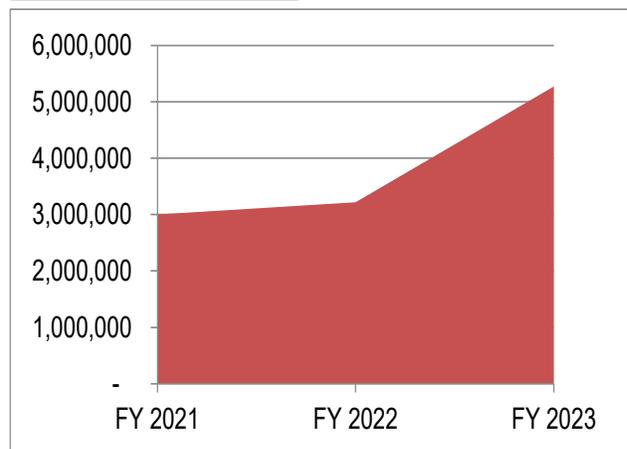
FTE Summary	26.3	26.3	26.3	34.6	31.6 %
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Note: Effective 7/1/22 the Internal Audit Division, County Grants Administration Division and Budget Division merged with the Comptroller to form the Finance Department.

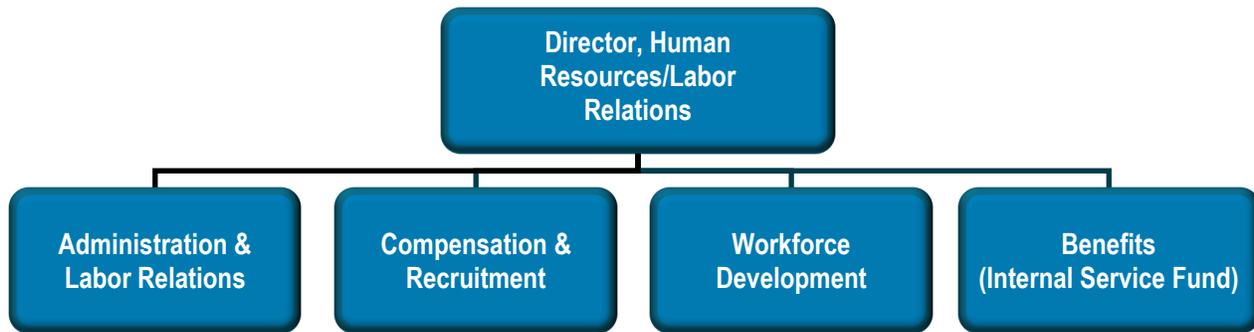
Staffing Trend



Net General Fund Cost



HUMAN RESOURCES



Mission: The mission of Human Resources/Labor Relations/Benefits is to provide pro-active and responsive leadership, resources and a full-range of hire through retire services to support the mission, vision and values of Washoe County.

Description: 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.

Statutory Authority: 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.

Website: <https://www.washoecounty.gov/humanresources/>

Strategic Objective: Innovative Services

FY 2023 Budget Enhancements/Changes

Personnel

- Additional in 1.0 HR Analyst II (flexibly staffer) – Recruitment - \$114,146

Non-Personnel

- Increase to Software Maintenance – Title VI - \$2,800
- Increase to Professional Services – Recruitment - \$50,000
- Increase to Pre-Employment Physicals - Recruitment - \$25,000
- Increase in Software Subscription - Organizational Effectiveness - \$17,000
- Increase in Seminars - Organizational Effectiveness - \$6,000



- Increase in Print Services - Organizational Effectiveness - \$ 4,500
- Increase in Travel - Organizational Effectiveness - \$4,000
- Increase in Dues - Organizational Effectiveness - \$1,000
- Increase in Food - Organizational Effectiveness - \$8,000
- Increase in Operating Supplies - Organizational Effectiveness - \$ 7,000
- Increase in Deputy/Sheriff - Recruitment Testing - \$21,120
- Increase in On-Line Testing - Recruitment Testing - \$20,000
- Increase in Annual Subscription - -- Title VI - \$ 40,000
- Increase in Equipment Non-Capital – Recruitment - \$1,366

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Administration	109-1	2,227,409	2,624,059	2,548,684	3,119,297	495,237	18.9 %
Total		2,227,409	2,624,059	2,548,684	3,119,297	495,237	18.9 %

Sources and Uses

Sources

Total Sources	-	-	-	-	-	-	- %
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Uses

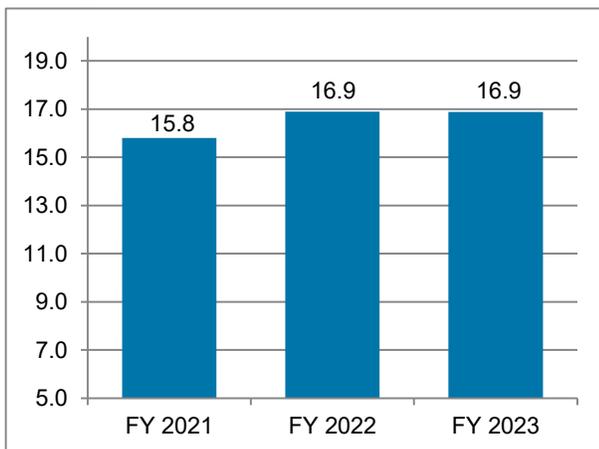
Salaries & Wages	1,262,508	1,471,320	1,418,408	1,562,227	90,907	6.2 %
Employee Benefits	616,818	656,314	633,851	675,517	19,203	2.9 %
Services and Supplies	348,083	496,425	496,425	881,552	385,127	77.6 %
Total Uses	2,227,409	2,624,059	2,548,684	3,119,297	495,237	18.9 %

Carry-forward Funding	-	-	-	-	-	- %
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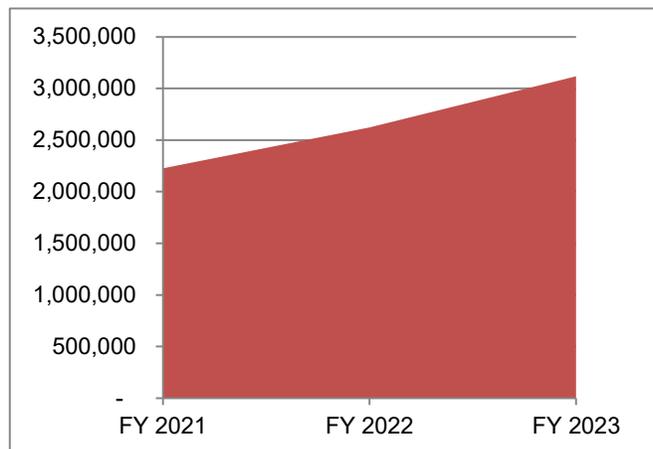
Net General Fund Cost	2,227,409	2,624,059	2,548,684	3,119,297	495,237	18.9 %
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FTE Summary	15.8	16.9	16.9	16.9	-0.1 %
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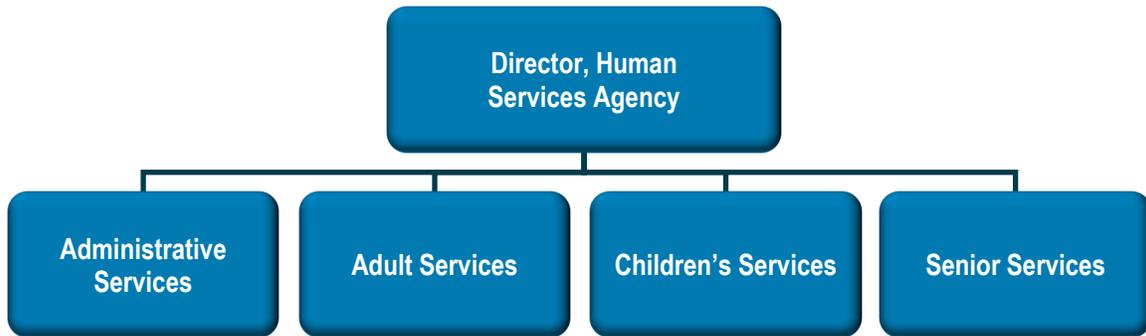
Staffing Trend



Net General Fund Cost



HUMAN SERVICES AGENCY



Mission: The mission of the Washoe County Human Services Agency is to assess the needs of the child, adult, senior and families in our community and provide an array of services to promote independence, safety, and well-being.

Description: The Human Services Agency expenditure budget for FY 2023 totals in excess of \$134 million, comprising services provided under the Washoe County General Fund (shown here) which includes Administration, Child Welfare, 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, Indigent Services and Homelessness.

- General Fund Administration includes administrative oversight of the Human Services Agency and general fund support of the child welfare function.
- Funding assistance is provided for indigent adults and seniors through the supportive shelter/housing program, Crossroads, Sober 24 and other human services assistance-based programs such as benefit application assistance, referral assistance and other support. Our Place provides critical resources and services to women and families in our region. Washoe County Human Services Agency manages the operation and services. The Cares Campus Shelter (formerly Community Assistance Center) provides emergency shelter care to adults in partnership with other community providers and local governments of which Washoe County is one of three funding agencies and supporters of the unsheltered population.
- 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. Case Workers provide case management services for those in group care, extended care facilities, other supportive housing, and emergency and non-emergency shelters. In addition, Case Workers connect clients and families to appropriate counseling, rehabilitation, medical and extended care, end of life services, and other supportive services. Indigent funding also provides support to the State of Nevada for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.
- Child Protective Services (Special Revenue Fund) investigates reports of child abuse and neglect, provides emergency shelter, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family counseling and other mental health supportive services; and licenses foster care and child care providers. The foster family program recruits, licenses and trains foster homes to support the placement of children in custody. The adoption program actively recruits and connects adoptive parents with available children and assists with the adoption process; the

independent living program assists teens aging out of foster care with supportive services to transition toward independent living. The department also acts in a fiduciary capacity as trustee for funds belonging to children in custody.

- Senior Services (Special Revenue Fund) administers programs at eleven senior center meal or activity sites and provides extensive support for vulnerable seniors living in their homes through the congregate meals and home delivered meals programs, case management, advocacy, caregiver support, adult day health, and homemaker programs. Senior Services serves more than 2,000+ 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

Website: <https://www.washoecounty.gov/hsa/>

Data

Publications: https://www.washoecounty.gov/hsa/community_outreach/publications.php

Additional Goals/

Performance Information: <https://www.youtube.com/watch?v=JZM3mTrunUE>

Strategic

Objective: Vulnerable Populations, Innovative Services

Non-General Fund Human Services Agency funds, shown elsewhere in this document, are:

<u>Fund</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
Homelessness Fund (partial)	Special Revenue Fund

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Human Services	179-1	1,710,895	2,059,472	2,006,384	2,003,218	(56,254)	-2.7 %
Homeless Services	179-2	3,926	-	-	55,000	55,000	- %
Housing	179-3	73,177	50,508	-	-	(50,508)	-100.0 %
Indigent Services	179-4	20,211,393	21,120,906	21,120,906	22,071,347	950,441	4.5 %
Behavior Health Program	179-5	146,792	-	-	-	-	- %
Total		22,146,183	23,230,886	23,127,290	24,129,565	898,680	3.9 %

Sources and Uses

Sources

General Fund

Charges for Services	-	2,500	-	-	2,500	-100.0 %
Total General Fund	-	2,500	-	-	2,500	-100.0 %

Other Restricted Funds

Charges for Services	89,516	-	-	-	-	- %
Miscellaneous	(47)	-	-	-	-	- %
Total - Other Funds	89,469	-	-	-	-	- %

Total Sources	89,469	2,500	-	-	2,500	-100.0 %
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Uses

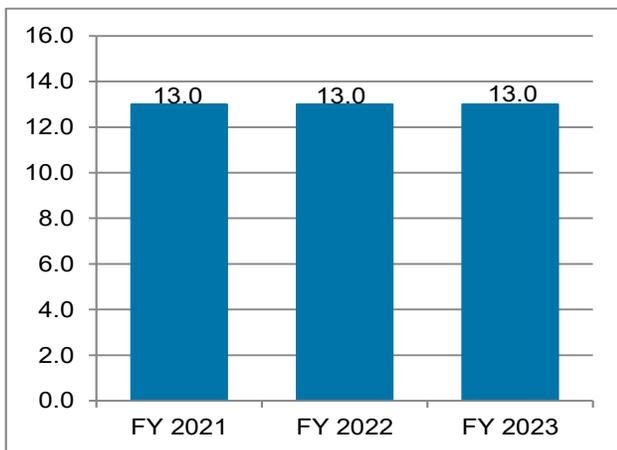
Salaries & Wages	981,930	916,825	902,047	978,475	61,650	6.7 %
Employee Benefits	529,026	491,428	459,911	465,903	(25,525)	-5.2 %
Services & Supplies	423,834	410,127	352,825	328,315	(81,812)	-19.9 %
Transfers Out	20,211,393	21,412,506	21,412,506	22,356,872	944,366	4.4 %
Total Uses	22,146,183	23,230,886	23,127,290	24,129,565	898,680	3.9 %

Carry-Forward Funding	(16,292)	50,508	-	-	(50,508)	-100.0 %
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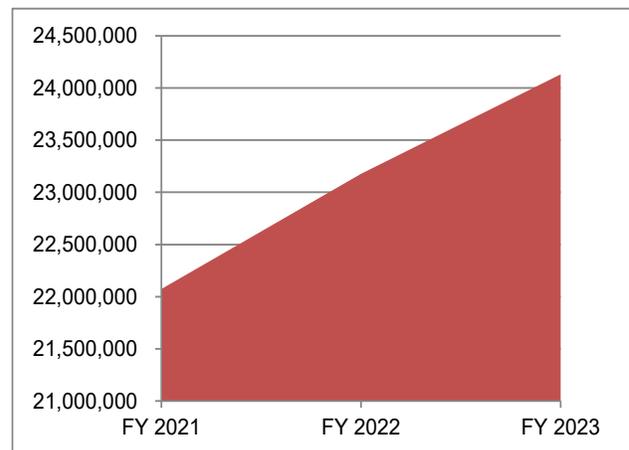
Net General Fund Cost	22,073,006	23,177,878	23,127,290	24,129,565	951,687	4.1 %
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FTE Summary	13.0	13.0	13.0	13.0	0.0 %
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Staffing Trend



Net General Fund Cost



INCLINE CONSTABLE


 Constable

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

Description: The Constable is a Peace Officer elected to office by the Incline Village and Crystal Bay residents. The Office serves civil processes such as summons and complaints, small claims, notices of eviction, notices of hearings, writs of restitution, protective orders, and subpoenas. The Constable supervises the Bailiff Division of the Incline Village Justice Court. The Constable provides prisoner transport of detainees to and from the Incline Village Justice Court for scheduled court hearings. The Constable's Office assists the Washoe County Sheriff's Office and Nevada Highway Patrol with additional personnel at accident scenes and large events, and assists Child Protective Services, School Police, Public Administrators Office, and any other county agency that may need its assistance. The Constable's Office provides for civil keep-the-peace standbys on Court protective orders. The Constable's Office monitors arrestees and defendants on pre-trial release and post-trial sentencing out of Incline Village-Crystal Bay Justice Court, in addition to Sparks, Reno Justice Court and District Court arrestees and defendants who reside in the Incline Village area.

Statutory Authority: NRS Chapter 258 - Constables

Website: <https://www.ivcbcourt.com/incline-constable>

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- On February 8, 2022, the Board of County Commissioners approved the elimination of the Office of the Incline Constable prior to candidate filing for the 2022 Elections. The 2-8-22 action was via a Public Hearing of the second reading and adoption of ordinance, to amend Washoe County Code section 5.465 and action held pursuant to NRS 258.010.
- The full FY 2023 budget for the Incline Constable would have been \$213,234. Funding will be budgeted for July 1, 2022 through January 2, 2023 in the amount of \$106,618. The remaining budget of \$106,616 will be reallocated to the Sheriff's Office per BCC approval.

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Incline Constable	126-0	191,955	217,549	214,260	106,617	(110,932)	-51.0 %
Total		191,955	217,549	214,260	106,617	(110,932)	-51.0 %

Sources and Uses

Sources

Charges for Services	560	500	500	500	-	0.0 %
Total Sources	560	500	500	500	-	0.0 %

Uses

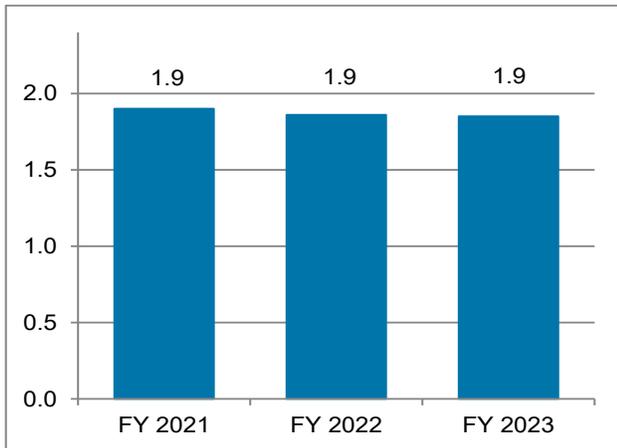
Salaries & Wages	117,230	125,927	124,167	64,850	(61,078)	-48.5 %
Employee Benefits	62,229	63,683	62,954	31,869	(31,813)	-50.0 %
Services & Supplies	12,496	27,939	27,138	9,898	(18,041)	-64.6 %
Total Uses	191,955	217,549	214,260	106,617	(110,932)	-51.0 %

Carry-forward Funding	-	251	251	-	(251)	- %
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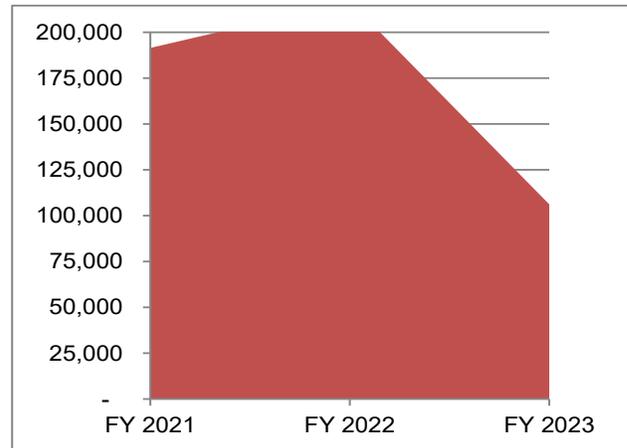
Net General Fund Cost	191,395	216,798	213,509	106,117	(110,681)	-51.1 %
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FTE Summary	1.9	1.9	1.9	1.9	-0.5 %
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Staffing Trend



Net General Fund Cost



INTERGOVERNMENTAL EXPENDITURES

Description: Intergovernmental expenditures represent Washoe County support of certain State and regional programs not included in Washoe County departments or funds, and in the case of China Spring Support and Indigent Insurance, supported with dedicated property tax revenues.

Programs: Indigent Insurance program NRS 428.185
 China Spring Youth Facility NRS 62B.150
 Ethics Commission AB551
 Truckee Meadows Regional Planning Interlocal Agreement
 Groundwater Basin NRS 534.040(2)

Strategic Objective: Fiscal Sustainability

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Indigent NRS 428-185	C180210	2,516,736	2,659,369	2,659,369	2,882,262	222,893	8.4 %
China Spring Support	C180240	1,253,935	1,276,334	1,276,334	1,481,632	205,298	16.1 %
Ethics Commission AB551	C180270	24,742	25,000	25,000	25,000	-	0.0 %
Truckee Meadows Regional Planning	C180280	248,164	266,669	266,669	266,669	-	0.0 %
Groundwater Basin	C180290	-	-	-	-	-	- %
Total		4,043,576	4,227,372	4,227,372	4,655,563	428,191	10.1 %

Sources and Uses

Sources

Property Tax	3,726,160	3,918,136	3,918,136	4,246,532	328,396	8.4 %
Total Sources	3,726,160	3,918,136	3,918,136	4,246,532	328,396	8.4 %

Uses

Services & Supplies	4,043,576	4,227,372	4,227,372	4,655,563	428,191	10.1 %
Total Uses	4,043,576	4,227,372	4,227,372	4,655,563	428,191	10.1 %

Net General Fund Cost	317,416	309,236	309,236	409,031	99,795	32.3 %
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FTE Summary	0.0	0.0	0.0	0.0	- %
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JUSTICE COURT—INCLINE/CRYSTAL BAY



Mission: The mission of the Incline Justice Court is to preserve, protect and promote the rule of law through a judicial process accessible to people in and outside 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 all in person and remotely, when appropriate. 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

Website: https://nvcourts.gov/Find_a_Court/Justice_Courts/Incline_Village_Township_Justice_Court/

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Incline Justice Court	125-1	686,899	796,425	756,102	787,573	(8,852)	-1.1 %
Total		686,899	796,425	756,102	787,573	(8,852)	-1.1 %

Sources and Uses

Sources

General Fund

Fines & Forfeitures	464,561	225,000	225,000	225,000	-	0.0 %
Total General Fund	464,561	225,000	225,000	225,000	-	0.0 %

Other Restricted Funds

Fines & Forfeitures	12,489	10,000	10,000	10,000	-	0.0 %
Total Other Restricted Funds	12,489	10,000	10,000	10,000	-	0.0 %

Total Sources	477,050	235,000	235,000	235,000	-	0.0 %
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Uses

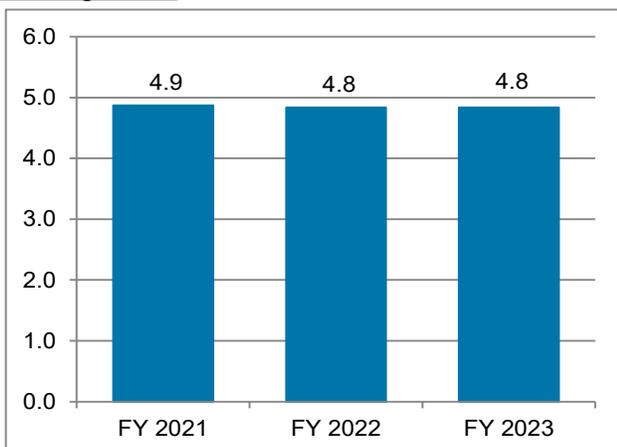
Salaries & Wages	382,379	414,304	392,972	425,502	11,198	2.7 %
Employee Benefits	187,476	212,722	193,730	210,219	(2,503)	-1.2 %
Services & Supplies	117,043	169,399	169,399	151,852	(17,547)	-10.4 %
Total Uses	686,899	796,425	756,102	787,573	(8,852)	-1.1 %

Carry-forward Funding	(7,944)	9,658	9,658	-	(9,658)	- %
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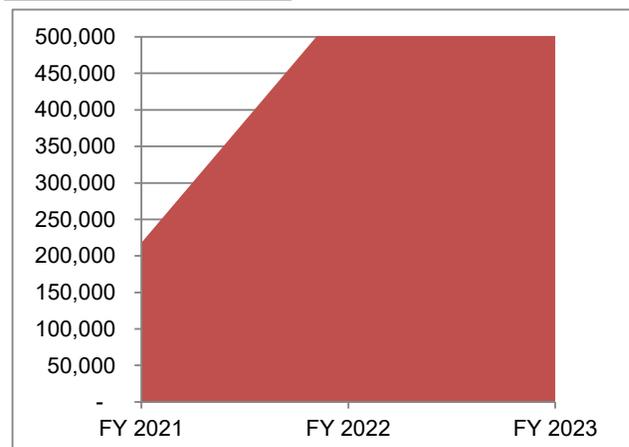
Net General Fund Cost	217,793	551,767	511,444	552,573	806	0.1 %
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FTE Summary	4.9	4.8	4.8	4.8	0.0 %
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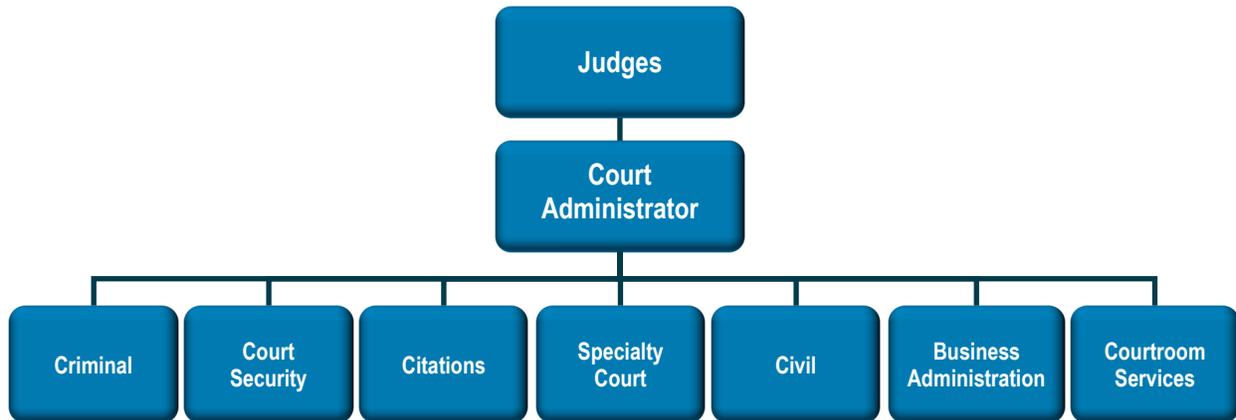
Staffing Trend



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 (< \$10,000) and other civil matter (< \$15,000) cases, resolves landlord/tenant disputes, processes traffic citations and other citations issued for misdemeanor criminal offenses, issues stalking/harassment protective orders, authorizes search warrants, oversees bail and extradition matters, administers oaths, issues writs, summons, and bench warrants; and performs all clerical work in connection with the maintenance of the Court’s records.

Statutory Authority: NRS 4 – Justice Courts

Website: <https://www.washoecounty.gov/rjc/>

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Additional 2.0 Court Clerks – AB424 - \$186,414 (including \$4,132 ancillary)
- Reclassification of Assistant Court Administrator to Assistant Court Administrator – Court Technology - \$35,285

Non-Personnel

- Increase in Software Maintenance for Tyler Case Management System - \$175,000
- Increase in Contractual - \$3,000
- Increase in Operating Supplies - \$4,000
- Increase in Postage - \$9,590
- Increase in Interpreters - \$13,000
- Increase in Court Reporter - \$5,000



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Reno Justice Court	125-3	6,921,922	7,954,087	7,772,568	8,128,886	174,799	2.2 %
Total		6,921,922	7,954,087	7,772,568	8,128,886	174,799	2.2 %

Sources and Uses

Sources

General Fund

Charges for Services		712	400	400	400	-	0.0 %
Fines		1,870,187	2,358,532	2,358,532	2,358,532	-	0.0 %
Miscellaneous		767	3,500	3,500	3,500	-	- %
Total General Fund		1,871,665	2,362,432	2,362,432	2,362,432	-	0.0 %

Other Restricted Funds

Intergovernmental		208,907	465,667	465,667	220,298	(245,369)	-52.7 %
Fines		28,687	122,000	122,000	122,000	-	0.0 %
Total Other Restricted Funds		237,595	587,667	587,667	342,298	(245,369)	-41.8 %

Total Sources		2,109,260	2,950,099	2,950,099	2,704,730	(245,369)	-8.3 %
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Uses

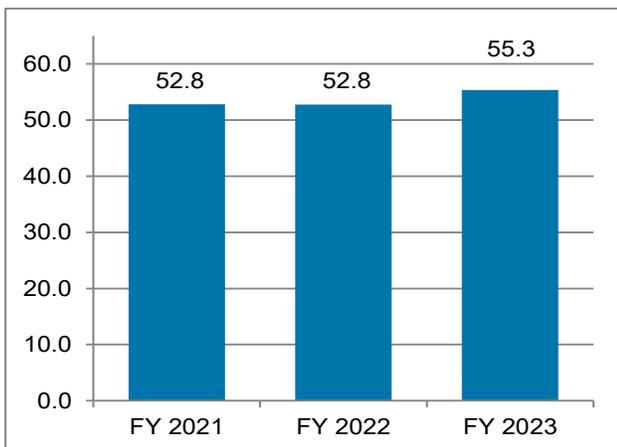
Salaries & Wages		4,203,157	4,628,907	4,539,471	5,043,542	414,635	9.0 %
Employee Benefits		2,191,058	2,275,156	2,182,292	2,277,169	2,013	0.1 %
Services & Supplies		527,708	1,050,024	1,050,805	808,175	(241,849)	-23.0 %
Total Uses		6,921,922	7,954,087	7,772,568	8,128,886	174,799	2.2 %

Carry-forward Funding		50,507	205,788	205,788	-	(205,788)	-100.0 %
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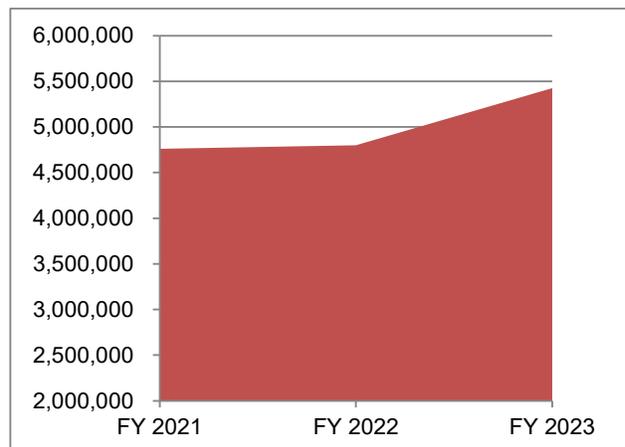
Net General Fund Cost		4,762,156	4,798,200	4,616,681	5,424,156	625,956	13.0 %
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FTE Summary		52.8	52.8	52.8	55.3	4.9 %
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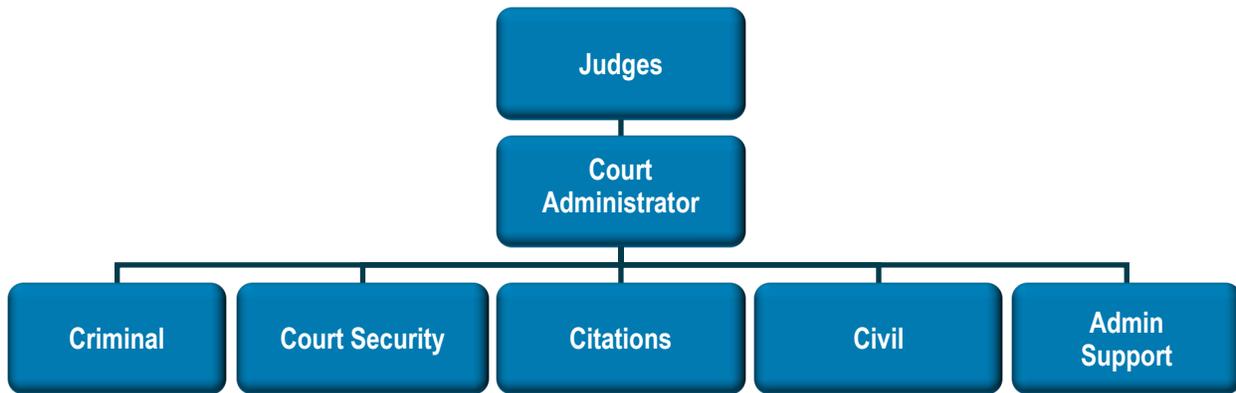
Staffing Trend



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

Website: <https://www.washoecounty.gov/sjc/>

Administrative Office of the Courts Statistical Reporting (does not include Specialty Courts): <https://nvcourts.gov/AOC/Statistics.aspx>

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Additional 1.0 Court Clerk I – AB424 - \$93,207 (including ancillary)
- Additional 1.0 Bailiff – AB424 – \$55,076 (including ancillary)
- Additional 1.0 Judge – AB424 - \$129,247 (including ancillary)
- Increased funding for Intermittent Bailiff - \$6,284
- Reduced 0.09 FTE Reserve Judge – (\$15,353)

Non-Personnel

- Increase in Professional Services - \$16,638
- Increase Interpreter Budget - \$21,480



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Sparks Justice Court	125-4	3,873,383	4,127,788	4,031,705	4,511,528	383,740	9.3 %
Total		3,873,383	4,127,788	4,031,705	4,511,528	383,740	9.3 %

Sources and Uses

Sources

General Fund

Fines & Forfeitures	693,014	745,000	745,000	745,000	-	0.0 %
Miscellaneous	1,005	-	-	-	-	- %
Total General Fund	694,019	745,000	745,000	745,000	-	0.0 %

Other Restricted Funds

Charges for Services	942	-	-	-	-	
Fines & Forfeitures	38,667	56,550	56,550	25,000	(31,550)	-55.8 %
Total Other Restricted Funds	39,609	56,550	56,550	25,000	(31,550)	- %

Total Sources	733,628	801,550	801,550	770,000	(31,550)	-3.9 %
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Uses

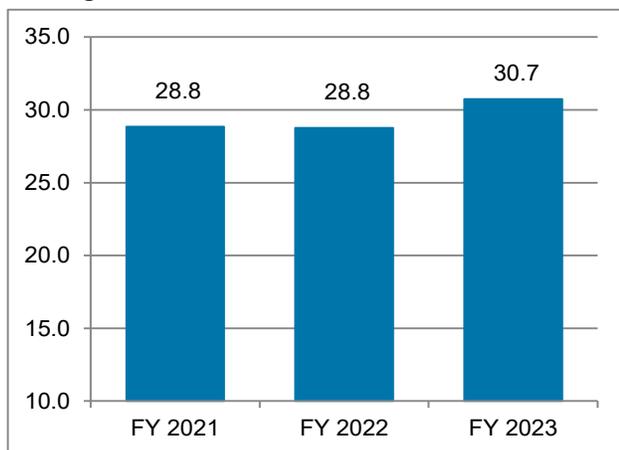
Salaries & Wages	2,277,973	2,458,485	2,411,515	2,739,108	280,623	11.4 %
Employee Benefits	1,214,903	1,238,908	1,189,970	1,311,162	72,254	5.8 %
Services & Supplies	380,507	430,395	430,219	461,257	30,862	7.2 %
Total Uses	3,873,383	4,127,788	4,031,705	4,511,528	383,740	9.3 %

Carry-forward Funding	(3,214)	21,158	21,158	-	(21,158)	- %
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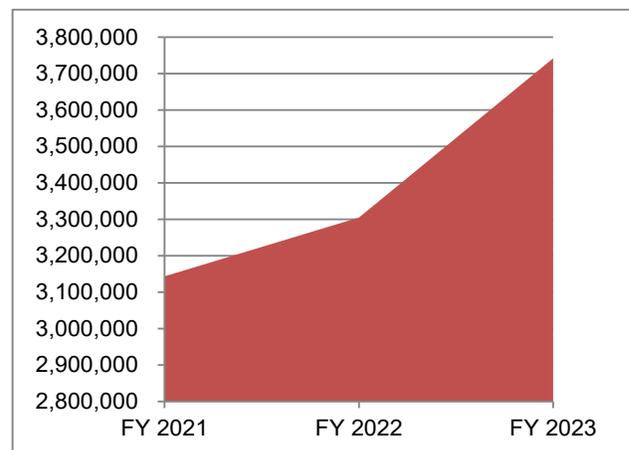
Net General Fund Cost	3,142,969	3,305,081	3,208,997	3,741,528	436,447	13.2 %
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FTE Summary	28.8	28.8	28.8	30.7	6.9 %
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Staffing Trend



Net General Fund Cost



JUSTICE COURT—WADSWORTH



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: Wadsworth 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

Website: https://nvcourts.gov/Find_a_Court/Justice_Courts/Wadsworth_Township_Justice_Court/

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Wadsworth Justice Court	125-7	345,135	411,531	408,310	375,400	(36,131)	-8.8 %
Total		345,135	411,531	408,310	375,400	(36,131)	-8.8 %

Sources and Uses

Sources

General Fund

Charges for Services	5,507	6,500	6,500	6,500	-	0.0 %
Fines & Forfeitures	220,157	181,250	181,250	181,250	-	0.0 %
Other Financing Sources	16,758	-	-	-	-	- %
Total General Fund	242,422	187,750	187,750	187,750	-	0.0 %

Other Restricted Funds

Fines & Forfeitures	14,352	14,900	14,900	14,900	-	0.0 %
Total Other Restricted Funds	14,352	14,900	14,900	14,900	-	0.0 %

Total Sources	256,774	202,650	202,650	202,650	-	0.0 %
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Uses

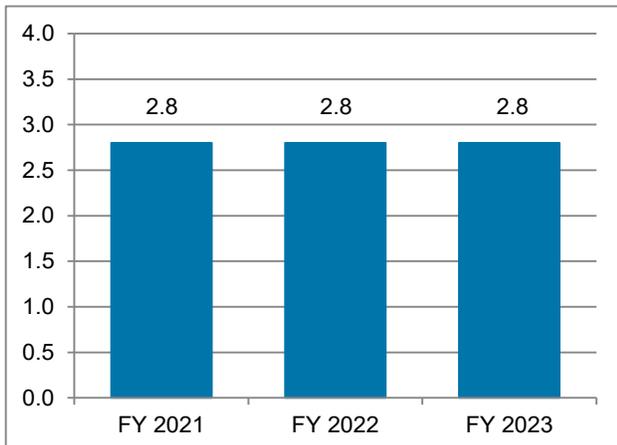
Salaries & Wages	218,367	233,529	231,846	242,131	8,602	3.7 %
Employee Benefits	107,796	104,885	103,347	103,661	(1,224)	-1.2 %
Services & Supplies	18,971	73,116	73,116	29,607	(43,509)	-59.5 %
Total Uses	345,135	411,531	408,310	375,400	(36,131)	-8.8 %

Carry-forward Funding	(12,398)	42,932	42,932	-	(42,932)	- %
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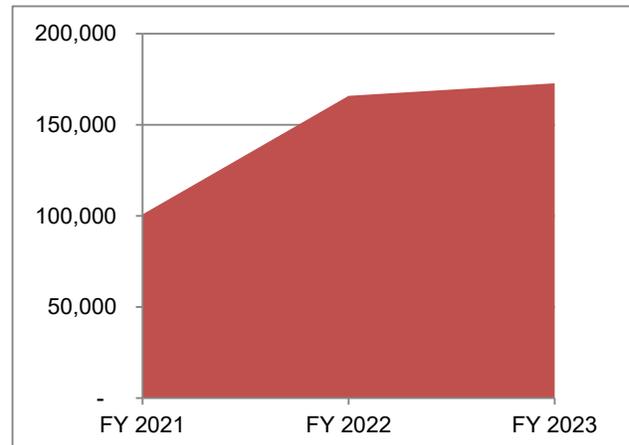
Net General Fund Cost	100,759	165,948	162,727	172,750	6,801	4.1 %
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FTE Summary	2.8	2.8	2.8	2.8	0.0 %
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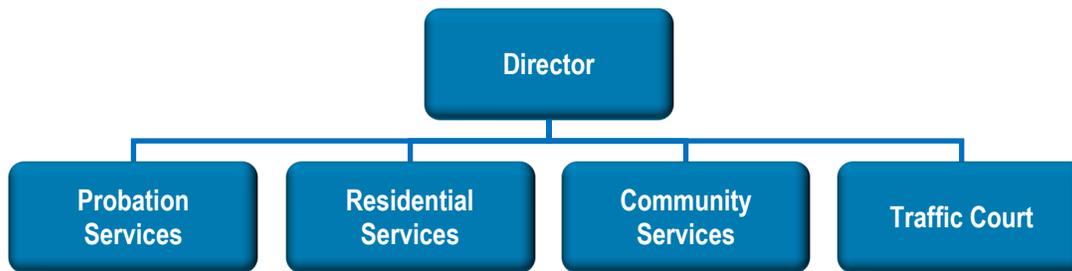
Staffing Trend



Net General Fund Cost



**JUVENILE SERVICES
SECOND JUDICIAL DISTRICT COURT**



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

Description: The Second Judicial District Court Juvenile Services Department (herein after “Juvenile Services”) provides probation, Community Services 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 and guidance programs are efforts to guide youths under the care of the Department toward becoming law-abiding, independent, and productive citizens. Juvenile Services operates through four divisions:

The *Administrative Division* provides planning, management, mental health, and administrative support services for the department.

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

The *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.

The *Community Services Unit* provides alternative sentencing and programming opportunities to assist juveniles in accepting responsibility for their actions, avoiding further offenses and making victims whole.

The *Informal Supervision Unit* provides interventions and services for misdemeanor and status offenders.

Statutory Authority: NRS Chapter 62 – Juvenile Justice

Website: <https://www.washoecounty.gov/juvenilesvs/>

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Additional 3.0 Juvenile Detention Specialists - \$292,089
- Increase of 0.6 FTE to 1.0 FTE for an Advanced Practice Registered Nurse - \$59,458

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Administration	127-1	2,322,866	3,044,205	2,576,199	3,053,600	9,396	0.3 %
Probation Services	127-2	5,314,736	5,475,794	5,136,281	5,508,936	33,142	0.6 %
Juvenile Grants	127-3	870,257	4,664,615	4,479,615	993,213	(3,671,402)	-78.7 %
Early Intervention Services	127-4	1,011,805	1,472,973	1,394,992	1,512,627	39,655	2.7 %
Wittenberg Hall	127-5	6,632,597	6,968,008	6,495,279	7,236,221	268,213	3.8 %
Total		16,152,261	21,625,595	20,082,366	18,304,597	(3,320,998)	-15.4 %

Sources and Uses

Sources

General Fund

Charges for Services	3,636	36,800	16,400	27,000	(9,800)	-26.6 %
Fines and Forfeitures	156,260	181,400	156,700	179,500	(1,900)	-1.0 %
Miscellaneous	27,657	30,000	29,405	29,450	(550)	-1.8 %
Total General Fund	187,552	248,200	202,505	235,950	(12,250)	-4.9 %

Other Restricted Funds

Intergovernmental	363,633	552,091	367,091	80,000	(472,091)	-85.5 %
Charges for Services	1,046,932	928,213	928,213	913,213	(15,000)	-1.6 %
Miscellaneous	14,736	25,000	1,000	-	(25,000)	-100.0 %
Total - Other Funds	1,425,302	1,505,304	1,296,304	993,213	(512,091)	-34.0 %

Total Sources	1,612,853	1,753,504	1,498,809	1,229,163	(524,341)	-29.9 %
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Uses

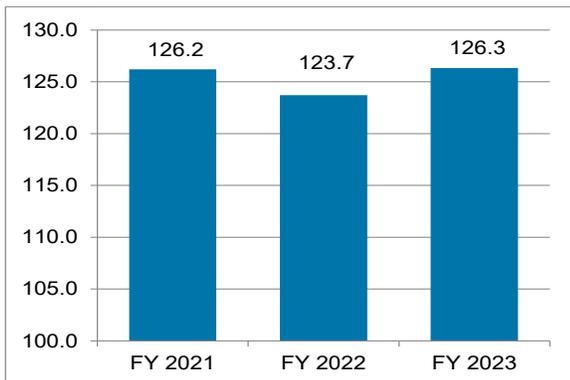
Salaries & Wages	8,799,931	10,064,086	9,215,752	10,475,484	411,398	4.1 %
Employee Benefits	5,414,452	5,778,099	5,372,989	5,796,134	18,035	0.3 %
Services & Supplies	1,937,878	5,752,759	5,462,974	2,032,980	(3,719,780)	-64.7 %
Capital Outlay	-	30,651.00	30,651.00	-	(30,651.00)	0.0 %
Total Uses	16,152,261	21,625,595	20,082,366	18,304,597	(3,320,998)	-15.4 %

Carry-forward Funding	(552,898)	3,208,544	3,208,544	-	(3,208,544)	-100.0 %
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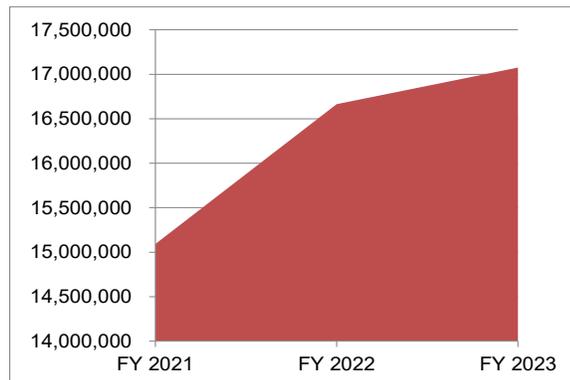
Net General Fund Cost	15,092,306	16,663,548	15,375,013	17,075,434	411,886	2.5 %
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FTE Summary	126.2	123.7	123.7	126.3	2.1 %
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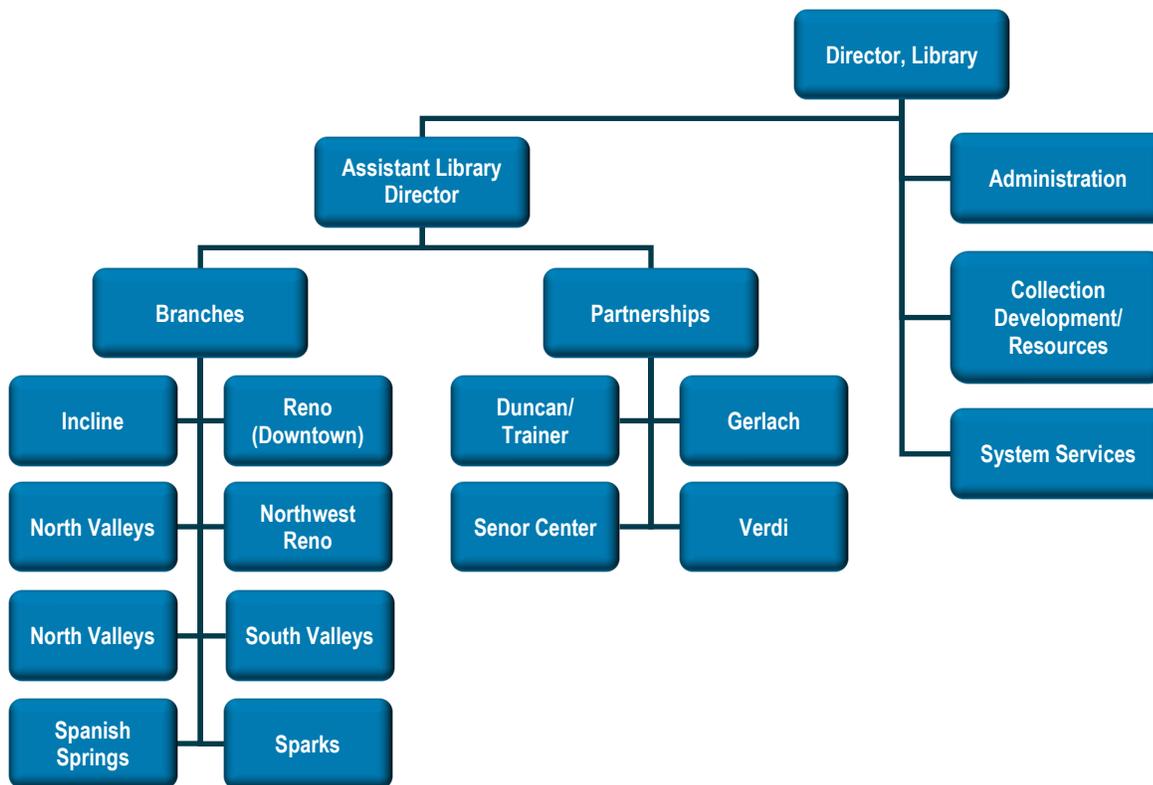
Staffing Trend



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.

Statutory Authority: NRS Chapter 379 – Public Libraries

Website: <https://washoecountylibrary.us>

Additional Goals/ Performance Information: <https://washoecountylibrary.us/plan2021/>

Strategic Objective: Vulnerable Populations, Innovative Services

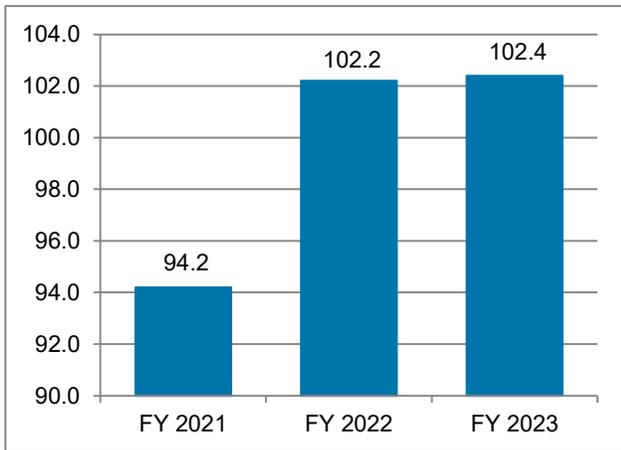
FY 2023 Budget Enhancements/Changes

- Personnel**
- None

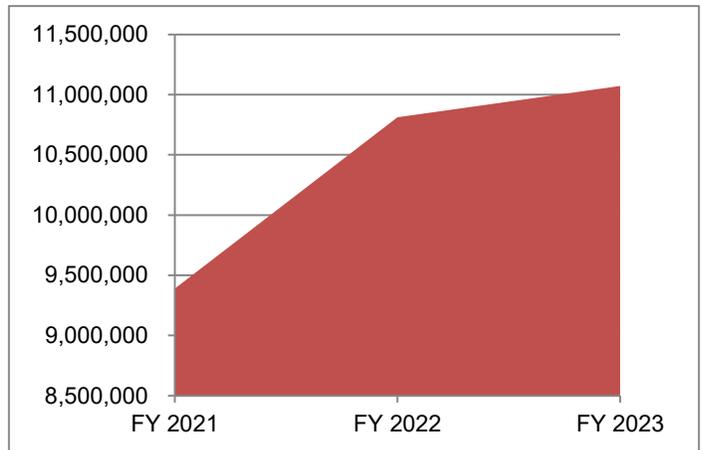
- Non-Personnel**
- None



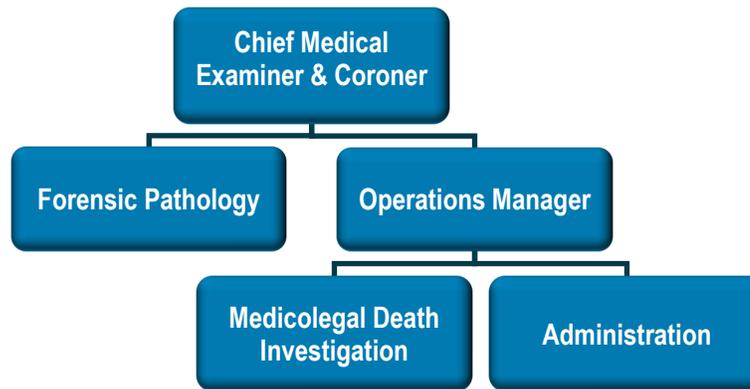
Staffing Trend:



Net General Fund Cost:



MEDICAL EXAMINER



Mission: The mission of the Medical Examiner's Office 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 autopsies 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**Website:** www.washoecounty.gov/coroner/**Additional Goals/****Performance Information:** www.washoecounty.gov/coroner/reports.php**Strategic****Objective:** Vulnerable Populations**FY 2023 Budget Enhancements/Changes****Personnel**

- Additional 1.0 Assistant Medical Examiner - \$310,360
- Additional 2.0 Medicolegal Death Investigators - \$225,540

Non-Personnel/other personnel

- Increase in Toxicology Operating Expenses - \$75,000
- Increase in Holiday Work - \$10,000
- Increase in Standby Pay - \$5,000
- Increase in Field Training Officer - \$2,000

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Medical Examiner	153-0	4,684,001	5,304,550	5,116,867	5,524,530	219,980	4.1 %
Total		4,684,001	5,304,550	5,116,867	5,524,530	219,980	4.1 %

Sources and Uses

Sources

General Fund

Charges for Services		1,487,621	1,442,609	1,442,609	1,771,021	328,412	22.8 %
Miscellaneous		61,263	55,000	55,000	56,588	1,588	2.9 %
Total General Fund		1,548,884	1,497,609	1,497,609	1,827,609	330,000	22.0 %

Other Restricted Funds

Intergovernmental		135,151	207,155	175,838	-	(207,155)	-100.0 %
Charges for Services		112,650	100,000	100,000	100,000	-	0.0 %
Miscellaneous		(24)	1,700	1,700	1,700	-	- %
Total - Other Funds		247,777	308,855	277,538	101,700	(207,155)	-67.1 %

Total Sources		1,796,661	1,806,464	1,775,147	1,929,309	122,845	6.8 %
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Uses

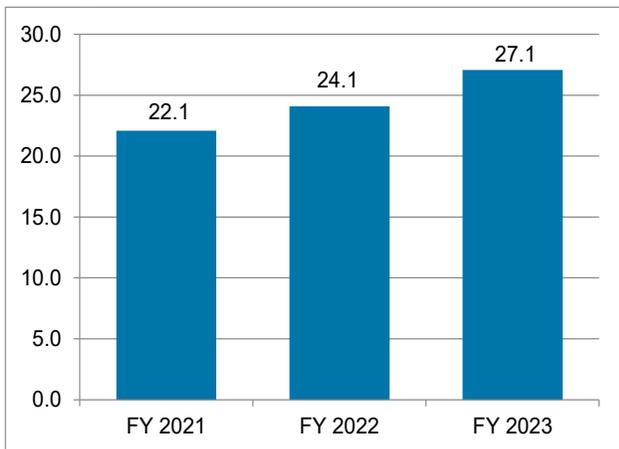
Salaries & Wages		2,689,090	2,789,715	2,774,203	3,288,441	498,726	17.9 %
Employee Benefits		1,092,172	1,087,478	1,148,941	1,271,208	183,730	16.9 %
Services & Supplies		902,740	1,387,357	1,153,723	964,881	(422,476)	-30.5 %
Capital Outlay		-	40,000	40,000	-	(40,000)	-100.0 %
Total Uses		4,684,001	5,304,550	5,116,867	5,524,530	219,980	4.1 %

Carry-forward Funding		(73,125)	201,720	201,720	(5,803)	(207,523)	-102.9 %
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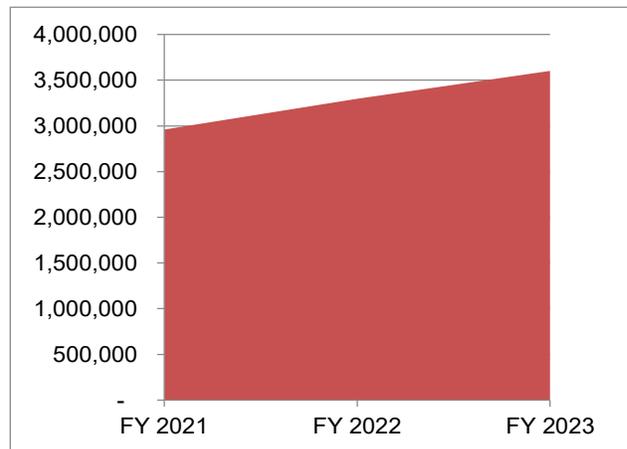
Net General Fund Cost		2,960,465	3,296,366	3,140,000	3,601,024	304,658	9.2 %
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FTE Summary		22.1	24.1	24.1	27.1	12.4 %
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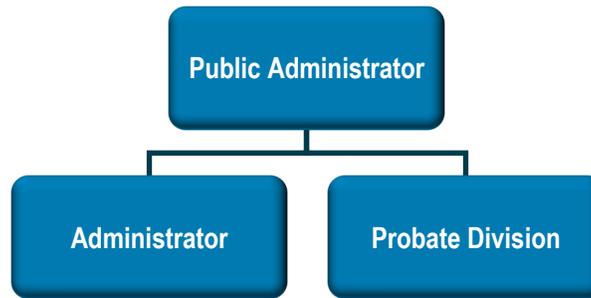
Staffing Trend



Net General Fund Cost



PUBLIC ADMINISTRATOR



Mission: The mission of the Washoe County Public Administrator is to safeguard the assets and administer the estates of decedents with no heirs, decedents whose heirs relinquish that duty, or decedents who designate the Public Administrator as the personal representative for their estate.

Description: The Medical Examiner requests the assistance of the Public Administrator when they have investigated a death and cannot immediately locate relatives of the decedent; or the District Court requests the assistance of the Public Administrator to help in the administration of some estates. The Public Administrator secures the property of decedents and assists in seeking out heirs or personal representatives who can assume responsibility for the disposition of decedents’ estates. The Public Administrator will retain that responsibility when: there are no known heirs; the named personal representative of a will fails to act; no personal representative or administrator has been appointed and the estate is being wasted, uncared for, or lost; the will names the Public Administrator as personal representative; or an heir, or heirs, wishes to have the Public Administrator administer the estate for them.

Statutory Authority: NRS Chapter 253 – Public Administrators and Guardians

Website: www.washoecounty.gov/pubadmin

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- FY22 Mid-year personnel changes, including an additional 1.0 FTE, were included in the FY23 Base Budget

Non-Personnel

- Increase to Software Maintenance - \$4,000
- Increase to Operating Supplies - \$5,000
- Increase to Investigations - \$1,000



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Public Administrator	159-0	1,322,575	1,388,050	1,280,546	1,490,690	102,640	7.4 %
Total		1,322,575	1,388,050	1,280,546	1,490,690	102,640	7.4 %

Sources and Uses

Sources

Charges for Services	187,653	230,000	230,000	230,000	-	0.0 %
Total Sources	187,653	230,000	230,000	230,000	-	0.0 %

Uses

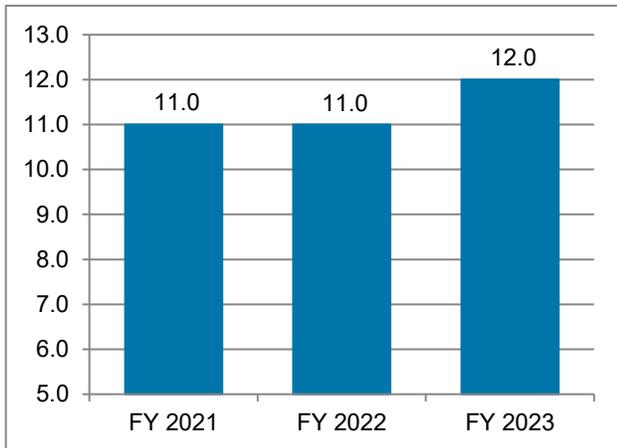
Salaries & Wages	803,366	849,681	786,502	932,139	82,458	9.7 %
Employee Benefits	461,404	469,020	425,531	479,136	10,116	2.2 %
Services and Supplies	57,805	69,349	68,513	79,415	10,065	14.5 %
Total Uses	1,322,575	1,388,050	1,280,546	1,490,690	102,640	7.4 %

Carry-forward Funding - - - - - - - - %

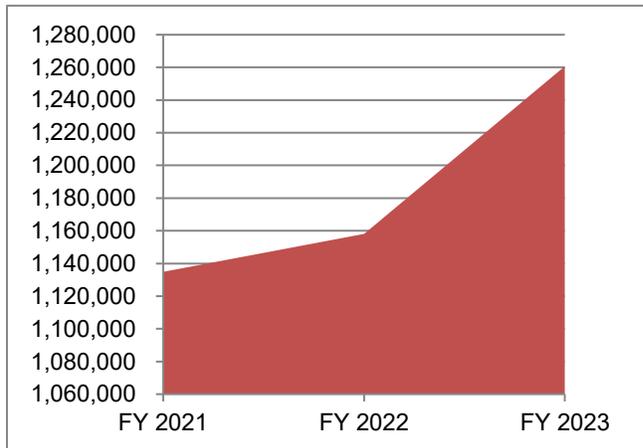
Net General Fund Cost	1,134,922	1,158,050	1,050,546	1,260,690	102,640	8.9 %
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FTE Summary	11.0	11.0	11.0	12.0	9.1 %
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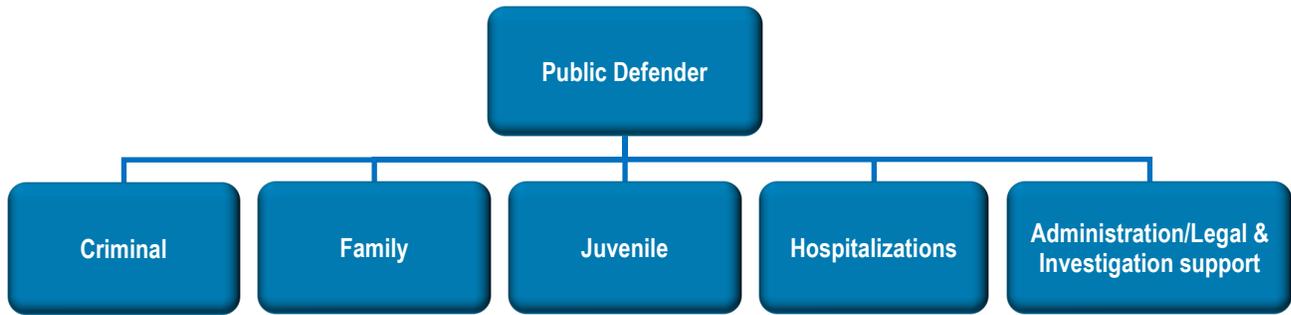
Staffing Trend



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 and Family Courts and appeals to the Nevada Supreme Court and the Nevada Court of Appeals. 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

Website: <https://www.washoecounty.gov/defender>

Additional Goals/ Performance Information: https://dids.nv.gov/uploadedFiles/didsnv.gov/content/Annual_Report/FINAL_v6_Annual_Report.pdf

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Administrative Assistant II to Law Office Coordinator - \$12,111
- Additional 1.0 Department Systems Specialist - \$104,021

Non-Personnel

- Increase in Standby Pay - \$26,000
- Increase in Cell Phone - \$640
- Increase in Interpreter - \$42,000
- Increase in Expert Witness Fees - \$70,000
- Increase in Computers Noncapital - \$2,066



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Public Defender	124-0	10,305,711	10,791,281	10,791,281	11,136,891	345,610	3.2 %
Total		10,305,711	10,791,281	10,791,281	11,136,891	345,610	3.2 %

Sources and Uses

Sources

Charges for Services	149,860	123,000	123,000	123,000	-	0.0 %
Total Sources	149,860	123,000	123,000	123,000	-	0.0 %

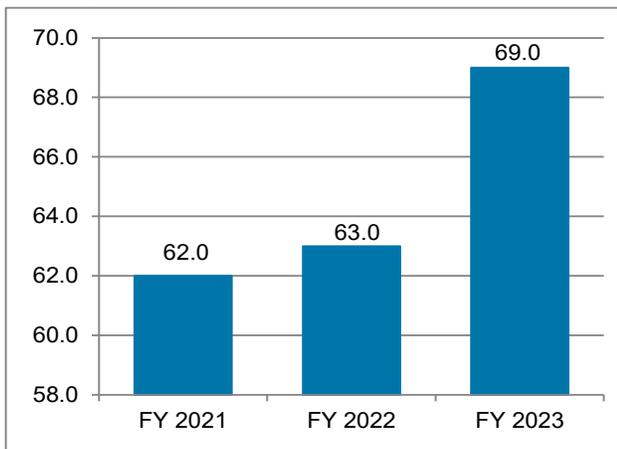
Uses

Salaries & Wages	6,327,037	6,612,669	6,605,311	7,240,969	628,300	9.5 %
Employee Benefits	3,163,371	3,132,538	3,139,896	3,246,039	113,501	3.6 %
Services & Supplies	815,303	1,046,074	1,046,074	649,882	(396,191)	-37.9 %
Total Uses	10,305,711	10,791,281	10,791,281	11,136,891	345,610	3.2 %

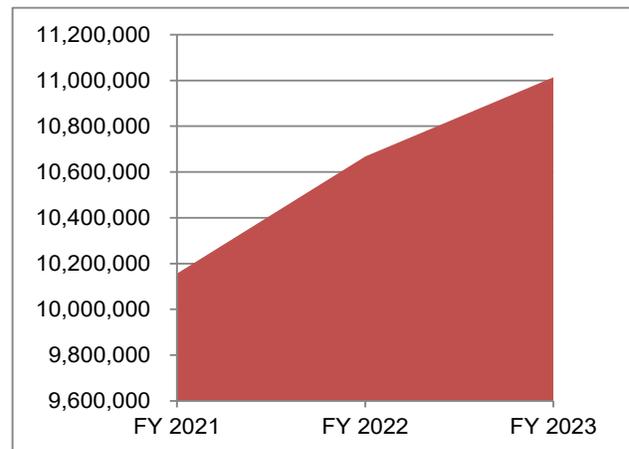
Net General Fund Cost	10,155,852	10,668,281	10,668,281	11,013,891	345,610	3.2 %
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FTE Summary	62.0	63.0	63.0	69.0	9.5 %
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Staffing Trend



Net General Fund Cost



PUBLIC GUARDIAN



Mission: The mission of the Washoe County Public Guardian's Office is to serve as guardian, by court appointment, for vulnerable individuals who are unable to manage their personal and financial affairs, by coordinating provision of services, providing informed consents on their behalf, and protecting, preserving, and managing their assets.

Description: Providing professional, efficient guardianship services which fulfill mandated legal responsibilities; including the protection of assets, the enhancement of protected persons' quality of life; and educating the community on available less restrictive alternatives.

The Public Guardian's Office also helped develop the Online Guardianship training (<https://www.washoecourts.com/AdultGuardianship/Training>), follows the National Guardianship Association Standards and Ethics (<https://www.guardianship.org/standards>) and pursuing Certification for all Case Managers (<https://guardianshipcert.org>).

Values:

- Civil rights of our citizens
- Protection and promotion of the well-being of individuals served
- Teamwork
- Aspiring to meet Standards and Ethics of Professional guardians

Statutory Authority:

NRS 159 – Guardianships; NRS 253 – Public Guardians

Website:

<https://www.washoecounty.gov/guardian/>

Strategic Objective:

Vulnerable Populations

FY 2023 Budget Enhancements/Changes**Personnel**

- Fiscal Reorganization – Reclassification of 1.0 FTE Account Clerk to Account Clerk II (70000466) - \$4,312
- Fiscal Reorganization – Reclassification of 1.0 FTE Account Clerk II to Estate Account Supervisor (70000465) - \$8,236
- Case management Partial Pay – Reclassification of 1.0 FTE Guardian Case Manager II to Case Manager III (70000455) - \$7,511
- Case management Partial Pay – Reclassification of 2.0 FTE Guardian Case Manager II to Supervising Guardian Case Manager (70009236 and 70005816) - \$11,564
- Additional 1.0 FTE Account Clerk – Fiscal Reorganization - \$81,753
- Additional 2.0 FTE Guardian Case Manager I – Case Management - \$183,810

Non-Personnel

- Increase in Equipment Non-Capital – Guardian Case Manager - \$4,132
- Increase in Dues – Guardian Case Manager - \$400
- Increase in Out of State Travel - \$18,000

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Public Guardian	157-0	1,945,689	2,144,421	2,068,565	2,571,995	427,574	19.9 %
Total		1,945,689	2,144,421	2,068,565	2,571,995	427,574	19.9 %

Sources and Uses

Sources

Charges for Services	180,559	150,000	150,000	150,000	-	0.0 %
Total Sources	180,559	150,000	150,000	150,000	-	0.0 %

Uses

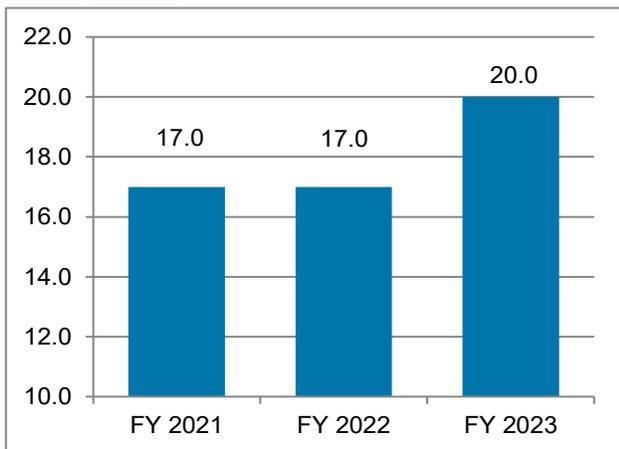
Salaries & Wages	1,200,590	1,336,192	1,301,806	1,649,989	313,797	23.5 %
Employee Benefits	669,522	704,143	686,771	818,355	114,211	16.2 %
Services and Supplies	75,578	84,086	79,987	103,652	19,566	23.3 %
Capital Outlay	-	20,000	-	-	(20,000)	-100.0 %
Total Uses	1,945,689	2,144,421	2,068,565	2,571,995	427,574	19.9 %

Carry-forward Funding - - - - - - - %

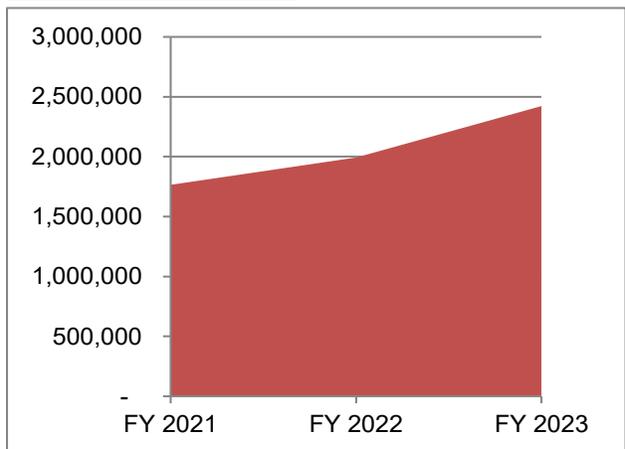
Net General Fund Cost	1,765,130	1,994,421	1,918,565	2,421,995	427,574	21.4 %
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FTE Summary	17.0	17.0	17.0	20.0	17.6 %
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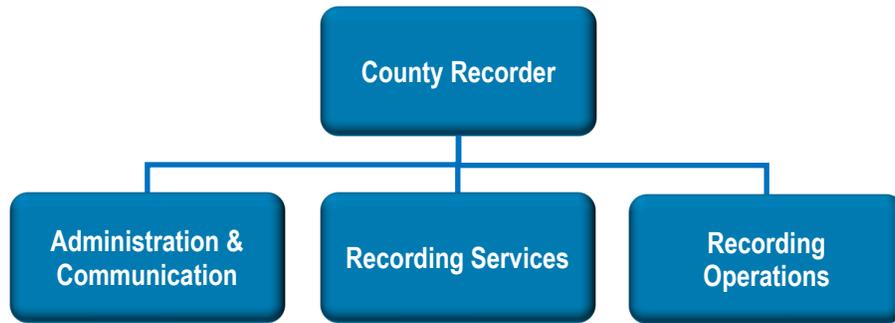
Staffing Trend



Net General Fund Cost



RECORDER



Mission: The mission of the Washoe County Recorder is to record, permanently preserve, and provide convenient access to public records; with transparency, superior quality and efficient customer service.

Description: The Recorder's Office is responsible for recording, permanently preserving, and providing convenient access to public records. These official records include documents pertaining to real property rights, marriages, property maps, mining documents and any other documents that are required by law to be recorded. Public access is provided for viewing records and copies are made available upon request. The Recorder's Office collects recording fees and real property transfer tax as prescribed by Nevada Revised Statutes.

Statutory Authority: NRS 247 – County Recorders

Website: <https://www.washoecounty.gov/recorder>

Strategic Objective: Innovative Services

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Administration	111100	465,824	474,343	473,538	501,147	26,804	5.7 %
Real Estate	111200	1,423,832	1,626,443	1,444,722	1,602,479	(23,963)	-1.5 %
Marriage & Copy Center	111300	9,374	25,278	25,278	24,480	(798)	-3.2 %
Maps	111400	248,891	300,147	265,915	299,134	(1,013)	-0.3 %
Tech Fund	IN20014	774,500	3,688,720	3,688,720	437,000	(3,251,719)	-88.2 %
Total		2,922,420	6,114,931	5,898,173	2,864,240	(3,250,690)	-53.2 %

Sources and Uses

Sources

General Fund

Charges for Services	4,109,350	2,808,600	3,203,600	3,203,600	395,000	14.1 %
Fines and Forfeitures	270,492	172,000	200,000	200,000	28,000	16.3 %
Total General Fund	4,379,841	2,980,600	3,403,600	3,403,600	423,000	14.2 %

Other Restricted Funds

Charges for Services	727,490	402,000	402,000	402,000	-	0.0 %
Miscellaneous	7,904	35,000	35,000	35,000	-	0.0 %
Total - Other Funds	735,394	437,000	437,000	437,000	-	0.0 %

Total Sources	5,115,235	3,417,600	3,840,600	3,840,600	423,000	12.4 %
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Uses

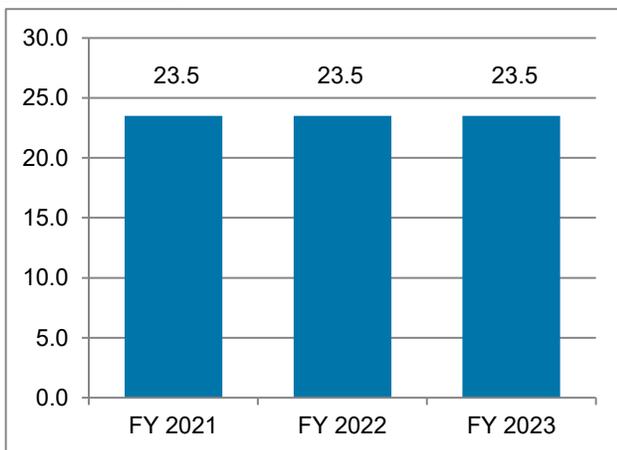
Salaries & Wages	1,391,302	1,561,855	1,422,231	1,598,069	36,215	2.3 %
Employee Benefits	776,785	814,597	735,496	788,728	(25,869)	-3.2 %
Services and Supplies	669,933	3,738,479	3,740,445	477,443	(3,261,036)	-87.2 %
Other Financing Uses	84,400	-	-	-	-	- %
Total Uses	2,922,420	6,114,931	5,898,173	2,864,240	(3,250,690)	-53.2 %

Carry-forward Funding	39,106	3,251,719	3,251,719	-	(3,251,719)	-100.0 %
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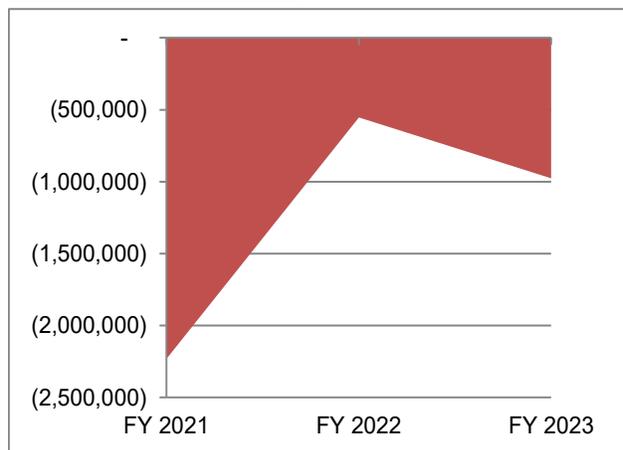
Net General Fund Cost	(2,231,921)	(554,389)	(1,194,147)	(976,360)	(421,971)	76.1 %
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FTE Summary	23.5	23.5	23.5	23.5	0.0 %
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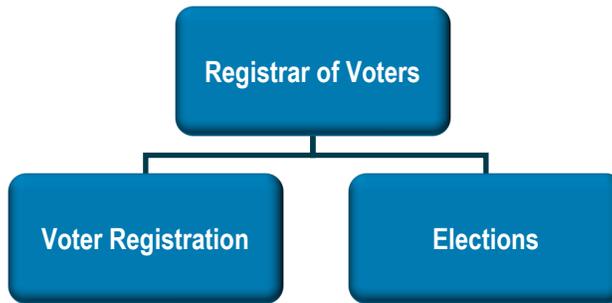
Staffing Trend



Net General Fund Cost



REGISTRAR OF VOTERS



Mission: 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.

Description: 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.

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.

Statutory Authority: 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); 52 U.S.C. § 10101-21145 Voting and Elections; NRS Chapters 293, 293B, 293C, 294A, 295; and Nevada Administrative Code (NAC) Chapters 293, 294 and 295.

Website: <https://www.washoecounty.gov/voters>

Additional Goals/ Performance Information: <https://www.nvsos.gov/sos/elections>

Strategic Objective: Innovative Services



FY 2023 Budget Enhancements/Changes

Personnel

- General Fund support for 2.0 FTE Office Assistant II positions added mid-FY22 - \$145,740

Non-Personnel

- Increase in LT Lease-Office Space - \$2,547
- Increase in Postage - Elections - \$75,000
- Increase in Printing - Elections - \$408,129
- Increase in Postage - Elections - \$113,000
- Increase in Software Maintenance - Elections - \$72,000
- Increase in Professional Services - Elections - \$240,000
- Increase in Pooled Positions - Elections - \$215,000
- Increase in Service Contract - Elections - \$16,000

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Administration	112-1	1,516,647	1,339,211	1,282,004	1,420,707	81,496	6.1 %
Elections	112-2	2,755,008	3,462,141	2,539,660	2,443,140	(1,019,000)	-29.4 %
Total		4,271,655	4,801,352	3,821,663	3,863,848	(937,504)	-19.5 %

Sources and Uses

Sources

General Fund

Charges for Services	95,070	40,440	40,440	40,440	-	0.0 %
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Total General Fund	95,070	40,440	40,440	40,440	-	0.0 %
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Other Restricted Funds

Intergovernmental	1,176,491	920,495	-	-	(920,495)	-100.0 %
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Miscellaneous	277,479	-	-	-	-	-
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Total - Other Funds	1,453,970	920,495	-	-	(920,495)	-100.0 %
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Total Sources	1,549,040	960,935	40,440	40,440	(920,495)	-95.8 %
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Uses

Salaries & Wages	1,080,796	1,050,166	1,013,364	1,162,228	112,063	10.7 %
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Employee Benefits	265,647	310,896	288,505	327,135	16,239	5.2 %
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Services and Supplies	2,566,093	3,255,290	2,334,794	2,329,484	(925,805)	-28.4 %
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Capital Outlay	359,119	185,000	185,000	45,000	(140,000)	-75.7 %
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Total Uses	4,271,655	4,801,352	3,821,663	3,863,848	(937,504)	-19.5 %
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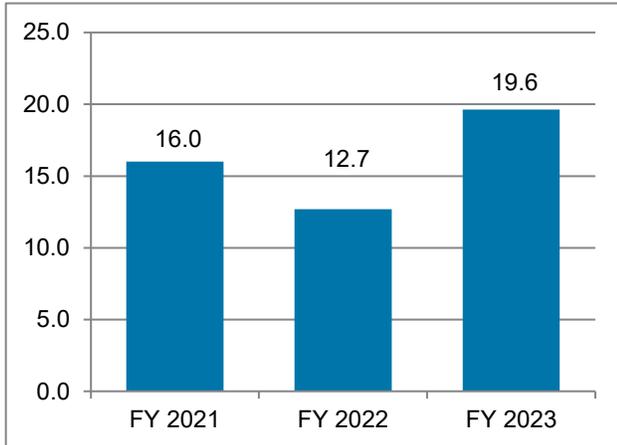
Carry-forward Funding	382,477	200,530	200,530	-	(200,530)	-100.0 %
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Net General Fund Cost	2,340,137	3,639,887	3,580,694	3,823,408	183,521	5.0 %
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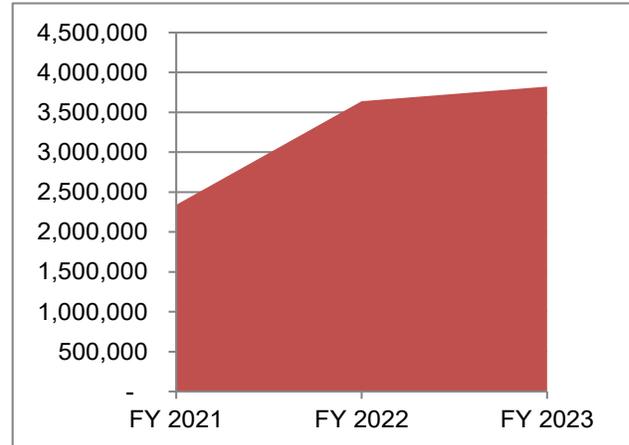
FTE Summary	16.0	12.7	12.7	19.6	54.5 %
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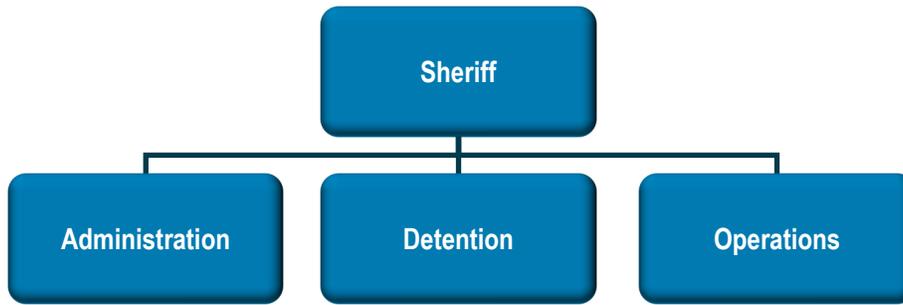
Staffing Trend



Net General Fund Cost



SHERIFF



Mission: The Mission of the Washoe County Sheriff’s Office is dedication to preserving a safe and secure community with professionalism, respect, integrity, and the highest commitment to equality.

Description: The Washoe County Sheriff’s Office (WCSO) provides primary law enforcement services in the unincorporated area of the county including but not limited to the only Detention Center for adult offenders in Washoe County, a Forensic Science Lab serving 13 counties, Search and Rescue Unit, Regional Aviation Enforcement Unit, Consolidated Extradition Unit, and a Communications (dispatch) Center. These services are utilized by other law enforcement agencies in the region through contract arrangements with the WCSO. In addition the WCSO oversees operations of the Regional Public Safety Training Center Fund. Mission, description and performance measures for these funds follow the information for the Sheriff’s operations.

For budget purposes, the WCSO is organized into three bureaus.

The Administration Bureau administers universal functions that support the agency as a whole, oversees operation of administrative functions serving the citizens of Washoe County and operates a Forensic Science Lab serving 13 Nevada counties.

Units in the Administration Bureau include: • *Payroll/Personnel* • *General Fleet Services* • *Budget Management* • *Community Engagement Office* • *Citizen Corps* • *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* • *Dispatch – 911 Emergency Call Taking*.

The Detention Bureau manages all functions, services and activities pertaining to the housing of pre-trial adult detainees and misdemeanants booked into the facility from over thirty local, state and federal law enforcement agencies serving the Washoe County region. The Detention facility has a total of 16 housing units and a medical unit; the average daily population is 1212 inmates. Three of the 16 housing units are utilized for mental health; over half of the inmate population has ongoing mental health needs.

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

The Operations Bureau enforces state and local laws and responds to Part I calls for service, investigates felony, gross misdemeanor and misdemeanor violations committed in unincorporated Washoe County, participates in numerous collaborative regional efforts along with the Reno and Sparks Police Departments to benefit the safety and security of our community. These regional units consist of the Regional Human Trafficking / Internet Crimes against Children Unit, the Northern Nevada Regional Intelligence Center (NNRIC), the Regional Street Crimes Unit and Repeat Offender Program (ROP), the Regional Gang Unit (RGU), the Regional Narcotics Unit (RNU), Drug Interdiction Task Force, the Northern Nevada Interdiction

Task Force (NNITF)/K-9, Drug Enforcement Administration (DEA), 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 • S.W.A.T • Homelessness Outreach • Illegal dumping • Abandoned Vehicles

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.

Website: <https://ww.washoesherriff.com>

Additional Goals/

Performance Information: https://washoesherriff.com/outreach/press_releases/2022-19-Sheriff-Darin-Balaam-releases-third-annual-State-of-the-Washoe-County-Sheriffs-Office.php

Strategic

Objective: Vulnerable Populations, Innovative Services

FY 2023 Budget Enhancements/Changes:

Personnel

- Reclassification of 1.0 Laboratory Assistant to Office Support Specialist - \$0
- Additional 8.0 Deputies - Patrol - \$832,375
- Additional 1.0 Sergeant - Patrol - \$153,322
- Additional 12.0 Deputies - Detention - \$1,248,563
- Additional 1.0 Sergeant - Detention - \$153,322
- Additional 1.0 Sergeant - Detention/AB424 - \$171,810
- Additional 7.0 Deputies - Detention/AB424 - \$907,879
- Additional 1.0 Sheriff Support Specialist - AB424 - \$83,650
- Additional 1.0 Crime Analyst - \$127,556
- Additional 2.0 Property Inventory Clerks - \$168,150
- Additional 6.0 Deputies - Patrol - \$767,700
- Additional 1.0 Sergeant - Patrol - \$172,950
- Additional 1.0 Deputy - Incline Justice Court Support - \$129,697
 - o Reallocation of General Fund resources

Non-Personnel

- Increase in Medical Services (Naphcare) - \$1,260,807
- Increase in Food Purchases (Detention) - \$201,138
- Increase in Motor Pool - 4 Vehicles O&M - \$144,000
- Increase in Uniform & Safety Allowance - \$43,200
- Increase in Equipment NonCapital (Ancillary) - \$14,932
- Increase in Vehicle Capital - \$290,150
- Increase in Operating - Incline Justice Court Support - \$84,037

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Sheriff Administration	150-1	11,736,386	11,406,285	12,368,690	13,153,706	1,747,421	15.3%
Grants Division	150-2	2,685,364	28,216,870	24,752,437	3,771,414	(24,445,456)	-86.6%
Sheriff Admin Operations	150-4	9,896,011	10,143,063	10,447,392	9,633,947	(509,116)	-5.0%
Detective Division	150-6	10,223,887	10,835,932	9,792,953	10,206,222	(629,710)	-5.8%
Patrol Division	150-8	28,454,114	28,901,606	28,235,851	32,872,829	3,979,623	13.8%
Detention Division	150-9	64,786,131	66,329,618	66,635,654	70,706,367	4,376,749	6.6%
Total		127,791,894	155,833,375	152,232,979	140,344,485	(15,480,490)	-9.9%

Sources and Uses**Sources**General Fund

Taxes	13,048,715	13,722,350	13,722,350	14,872,450	1,150,100	8.4%
Intergovernmental	2,847,389	2,948,000	2,948,000	2,948,000	-	0.0%
Charges for Services	4,578,854	5,020,086	5,020,086	5,020,086	-	0.0%
Miscellaneous	600,884	1,177,132	1,191,691	1,191,248	14,117	1.2%
Other Financing Sources	10,000	8,400	-	-	(8,400)	-100.0%
Total General Fund	21,085,843	22,875,968	22,882,127	24,031,784	1,155,817	5.1%

Other Restricted Funds

Intergovernmental	1,387,477	9,230,807	5,768,301	843,462	(8,387,345)	-90.9%
Charges for Services	112,068	90,000	90,000	90,000	-	0.0%
Fines and Forfeitures	412,126	396,532	396,532	396,532	-	0.0%
Miscellaneous	179,536	14,662,990	14,661,980	2,440,455	(12,222,535)	-83.4%
Other Financing Sources	5,414	-	-	-	-	- %
Total - Other Funds	2,096,621	24,380,329	20,916,813	3,770,448	(20,609,880)	-84.5%

Total Sources	23,182,463	47,256,296	43,798,940	27,802,233	(19,454,064)	-41.2%
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Uses

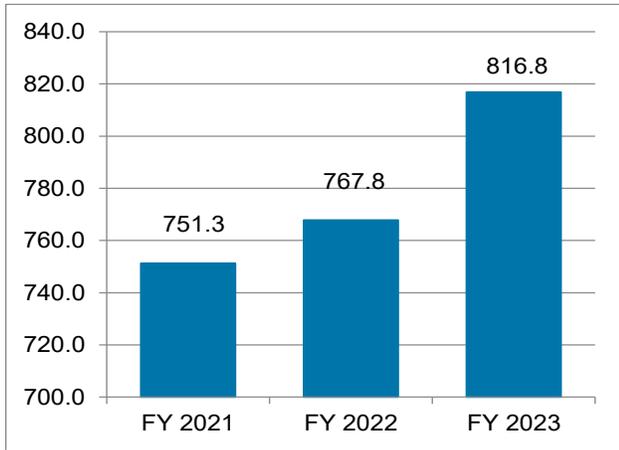
Salaries & Wages	67,483,411	71,253,509	71,827,052	75,782,141	4,528,632	6.4%
Employee Benefits	40,082,135	39,739,305	40,707,043	43,338,210	3,598,905	9.1%
Services & Supplies	19,016,665	40,547,305	37,899,986	20,676,461	(19,870,844)	-49.0%
Capital Outlay	319,681	1,256,724	488,156	290,150	(966,574)	-76.9%
Other Financing (Sources)/Uses	890,000	3,036,532	1,310,742	257,524	(2,779,008)	-91.5%
Total Uses	127,791,894	155,833,375	152,232,979	140,344,485	(15,488,890)	-9.9%

Carry-forward Funding	403,834	2,260,714	2,260,714	(223,503)	-	- %
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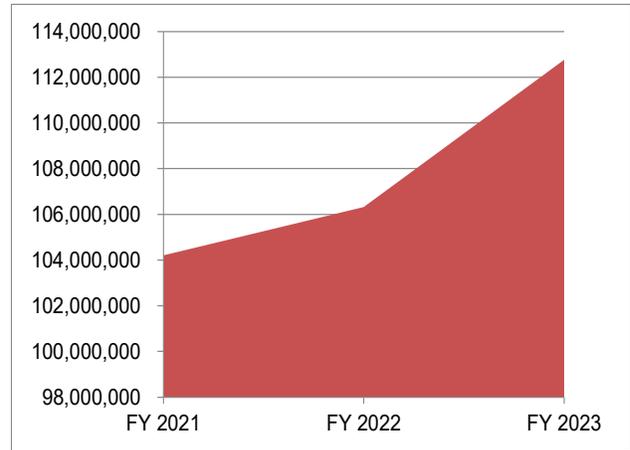
Net General Fund Cost	104,205,597	106,316,365	106,173,325	112,765,755	3,965,174	6.1%
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FTE Summary	751.3	767.8	767.8	816.8	6.4%
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Staffing Trend



Net General Fund Cost



TECHNOLOGY SERVICES



Mission: The mission of the Technology Services (TS) Department is to provide the highest quality and the most cost-effective systems and services to Washoe County stakeholders.

Description: TS supports the County’s business applications, imaging and records functions, servers, network (cabled and wireless), email, security (cyber and physical), personal computers, telephones, radios, printers, and other technology hardware and software through its five divisions:

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

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



Website: www.washoecounty.gov/technology/

Additional Goals/

Performance Information: https://www.washoecounty.gov/technology/files/plans/WCTS_Plan_Summary.pdf

Strategic

Objective: Innovative Services

FY 2023 Budget Enhancements/Changes

Personnel

- BSI – Reclassification of 1.0 FTE Technology Systems Developer II to Technology Project Coordinator - \$25,871; *Fully offset by Professional Services*
- RS – Reclassification and Cost Distribution of 1.0 FTE Telephone Technician to Technology Network Engineer II from 50/50 (GF/E911) to 100 GF - \$67,542 increase to GF
- RS – Reclassification of 1.0 FTE Imaging and Records Technician II to Sr Technology Network Engineer - \$58,882
- RS – Cost Distribution change for 1.0 FTE Technology Systems Developer II from 100 GF to 50/50 (GF/E911) - \$(65,291)
- RS – Cost Distribution change for 1.0 FTE Regional Communications Coordinator from 100 WCRCS to 75/25 (WCRCS/GF) - \$38,925 increase to GF
- Administration – Additional 1.0 FTE IT Manager - \$171,242
- CES – Additional 1.0 Technology Systems Technician II - \$94,720; *Offset by \$(38,000) from Contracted/Temp Services* – primary focus is support for BCC Chambers/Manager’s Office

Non-Personnel

- Administration – Increase to Software Maintenance - \$224,778 Software Contracts (BASE); *Offset by \$(100,000) from Professional Services*
- Administration – Increase to Software Subscription - \$39,841 O365 (BASE)
- RS – Increase to Special Department Expense - \$76,752 WCRCS Contribution (BASE)
- Administration – Increase to Software Maintenance - \$180,805 (Esri Licensing)
- CES – Increase to Equipment Non-Capital - \$400,500 (VMWare ELA; Network, Telephone, Cyber Equipment); *Offset by Administration – Software Maintenance \$(170,889)*

Non-General Fund Technology Services Funds are

<u>Fund</u>	<u>Fund Type</u>
Enhanced 911 Fund	Special Revenue Fund
Regional Communications Fund	Special Revenue Fund
Regional Permits System Operating Fund	Special Revenue Fund
Regional Permits System Capital Fund	Capital Projects Fund



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Tech Services Operations	108-1	13,481,208	15,242,038	14,442,427	15,872,223	630,185	4.1 %
GIS Basemap	108-7	89,354	284,367	284,367	94,000	(190,367)	-66.9 %
Tech Services Infrastructure	108-8	945,070	1,519,885	1,412,114	2,099,116	579,231	38.1 %
Total		14,515,632	17,046,290	16,138,908	18,065,339	1,019,049	6.0 %

Sources and Uses

Sources

General Fund

Charges for Services	13,212	36,000	16,000	36,000	-	0.0 %
Miscellaneous	54,226	-	8,610	-	-	- %

Total General Fund	67,438	36,000	24,610	36,000	-	0.0 %
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Other Restricted Funds

Charges for Services	66,905	94,000	94,000	84,000	(10,000)	-10.6 %
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Total - Other Funds	66,905	94,000	94,000	84,000	(10,000)	-10.6 %
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Total Sources	134,343	130,000	118,610	120,000	(10,000)	-7.7 %
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Uses

Salaries & Wages	5,944,287	6,687,293	6,389,335	7,314,119	626,826	9.4 %
Employee Benefits	3,191,446	3,341,971	3,186,844	3,448,891	106,920	3.2 %
Services & Supplies	5,296,977	7,017,026	6,562,730	7,302,330	285,304	4.1 %
Capital Outlay	82,921	-	-	-	-	- %

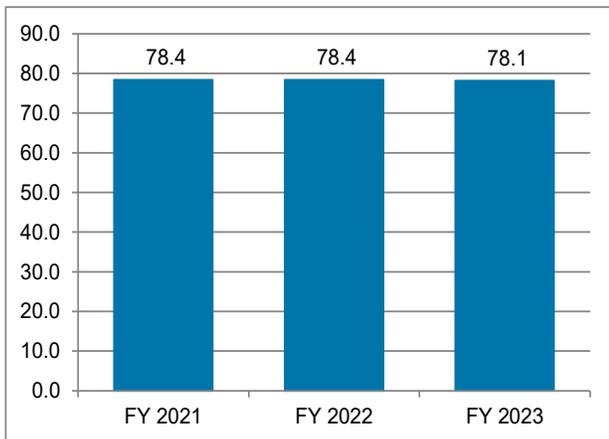
Total Uses	14,515,632	17,046,290	16,138,908	18,065,339	1,019,049	6.0 %
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Carry-forward Funding	22,449	190,367	190,367	10,000	(180,367)	-94.7 %
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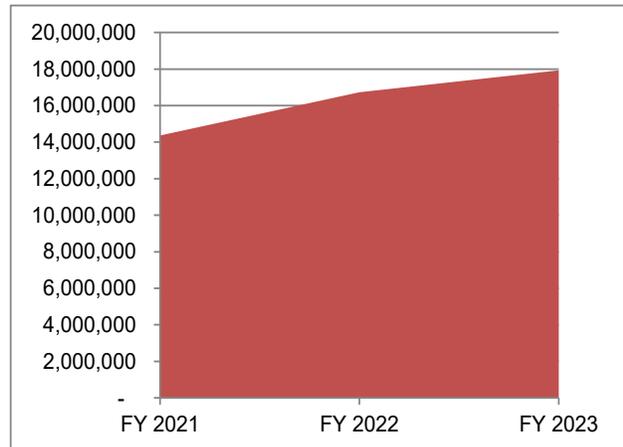
Net General Fund Cost	14,358,840	16,725,923	15,829,932	17,935,339	1,209,416	7.2 %
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FTE Summary	78.4	78.4	78.4	78.1	-0.3 %
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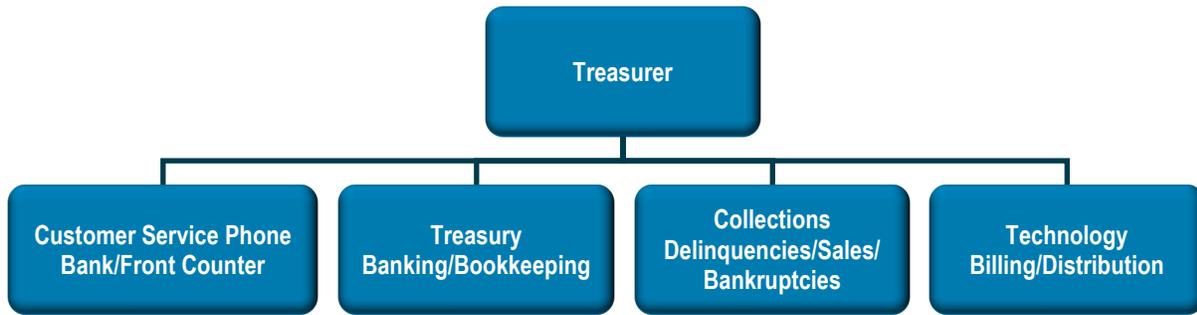
Staffing Trend



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

Website: <https://www.washoecounty.gov/treas/>

Strategic Objective: Fiscal Sustainability

FY 2023 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Administrative Secretary to Administrative Assistant I - \$5,135
- Additional 1.0 Office Assistant II - \$78,901

Non-Personnel

- Increase in Professional Services (Microfiche) - \$21,257



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Treasurer	113-0	2,666,727	3,102,412	2,965,459	3,181,640	79,228	2.6 %
Total		2,666,727	3,102,412	2,965,459	3,181,640	79,228	2.6 %

Sources and Uses

Sources

Charges for Services	2,567,922	1,960,000	2,145,000	2,145,000	185,000	9.4 %
Fines	2,884,817	2,000,000	2,500,000	2,400,000	400,000	20.0 %
Miscellaneous	343,061	1,620,000	1,620,000	1,620,000	-	0.0 %
Other Financing Sources	54,000	54,000	54,000	54,000	-	0.0 %
Total Sources	5,849,800	5,634,000	6,319,000	6,219,000	585,000	10.4 %

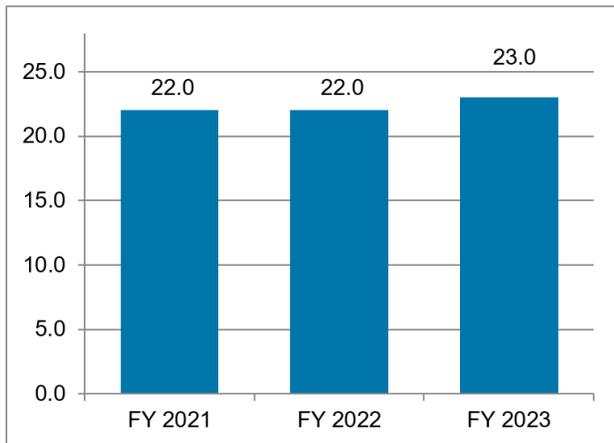
Uses

Salaries & Wages	1,362,608	1,511,134	1,433,583	1,573,742	62,608	4.1 %
Employee Benefits	768,765	807,405	748,271	802,390	(5,016)	-0.6 %
Services & Supplies	535,353	783,873	783,605	805,508	21,635	2.8 %
Total Uses	2,666,727	3,102,412	2,965,459	3,181,640	79,228	2.6 %

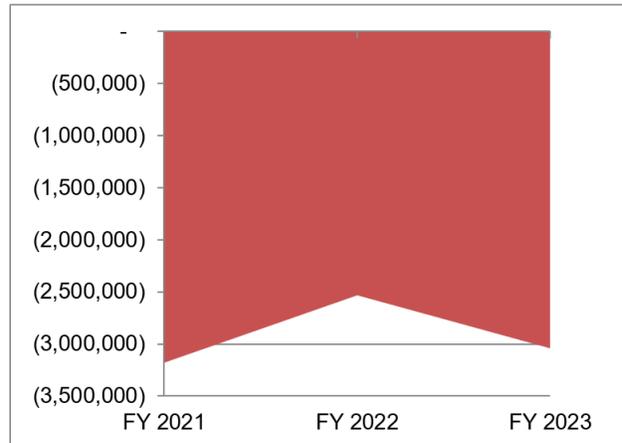
Net General Fund Cost	(3,183,073)	(2,531,588)	(3,353,541)	(3,037,360)	(505,772)	20.0 %
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FTE Summary	22.0	22.0	22.0	23.0	4.5 %
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Staffing Trend



Net General Fund Cost



SPECIAL REVENUE FUNDS

Description Special Revenue Funds account for specific revenue sources which are legally restricted for specified purposes. There are 16 special revenue funds. Miscellaneous general grants, administrative assessments collected by the courts, May Center special revenues, and funds for Cooperative Extension are accounted for in the Other Restricted Special Revenue Fund.

Fund	Beginning Fund Balance/ Cash Balance	FY 2023 Budgeted Revenues	FY2023 Other Financing/ Transfers In	FY 2023 Budgeted Expenditures	FY 2023 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Central Truckee Meadows Remediation District Fund	4,081,661	1,307,858	-	3,480,160	-	1,909,359
Child Protective Services Fund	9,464,238	60,277,868	10,106,953	69,619,448	109,454	10,120,157
Enhanced 911 Fund	4,690,693	5,896,801	-	6,766,642	2,500,000	1,320,852
Health Fund	16,239,431	17,373,437	9,516,856	28,896,326	90,000	14,143,398
Indigent Tax Levy Fund	7,701,959	19,249,068	22,071,347	19,883,235	23,961,990	5,177,149
Homelessness Fund	268,620	870,000	30,953,226	31,823,226	-	268,620
Library Expansion Fund	3,428,941	3,858,013	-	3,523,821	410,000	3,353,133
Marijuana Establishments Fund	281,911	1,093,000	-	6,000	1,087,000	281,911
Other Restricted Revenue Fund	7,350,727	20,173,914	-	24,417,713	2,006,525	1,100,403
Regional Animal Services Fund	6,637,064	6,429,517	-	6,394,093	-	6,672,488
Regional Communications System Fund	3,927,325	2,505,658	27,372	1,868,111	3,304,142	1,288,102
Regional Permits System Operating Fund	791,380	633,368	90,000	760,536	-	754,212
Regional Public Safety Training Center Fund	1,522,159	1,036,738	-	1,034,113	-	1,524,784
Roads Fund	5,669,066	11,518,568	3,158,197	18,618,911	-	1,726,920
Senior Services Fund	1,721,000	2,983,945	4,552,625	7,337,383	137,576	1,782,611
Truckee River Flood Management Fund	2,546,836	15,431,112	-	12,943,187	2,487,925	2,546,836
Total	76,323,011	170,638,865	80,476,576	237,372,905	36,094,612	53,970,935

*Other Restricted Revenue Fund information above represents all financial activity including items reflecting in General Fund department pages. Above information may not match figures presented on page 205 which only represents four components of the Other Restricted Revenue Fund.



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

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

Description: Groundwater is an essential component in meeting public water needs in 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's 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 the 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

Website: https://www.washoecounty.gov/csd/engineering_capitalprojects/ctmrd/index.php

Strategic

Objective: Economic Impacts

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

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase in Services and Supplies - \$29,206

Costs offset from the use of fund balance.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Clean Water Activities	266-1	318,432	816,069	553,409	904,711	88,642	10.9%
Source Management	266-2	366,095	1,319,280	503,445	1,080,561	(238,719)	-18.1%
GW Investigation & Modeling	266-3	375,381	1,459,352	1,015,730	1,090,882	(368,470)	-25.2%
Implementation & Admin	266-4	104,577	138,008	154,362	219,025	81,016	58.7%
Support Activities	266-5	4,897	16,882	17,554	13,759	(3,123)	-18.5%
Outreach	266-6	6,464	38,118	43,187	36,932	(1,186)	-3.1%
CTMRD General	C206000	229,210	154,328	(315,247)	134,290	(20,038)	-13.0%
Total		1,405,056	3,942,038	1,972,441	3,480,160	(461,879)	-11.7%

Sources and Uses

Sources

Beginning Fund Balance	4,899,561	4,767,663	4,767,663	4,081,661	(686,002)	-14.4%
Charges for Services	1,250,486	1,250,000	1,250,000	1,250,000	-	0.0%
Miscellaneous	22,672	68,963	36,439	57,858	(11,104)	-16.1%
Total Sources	6,172,719	6,086,625	6,054,102	5,389,519	(697,106)	-11.5%

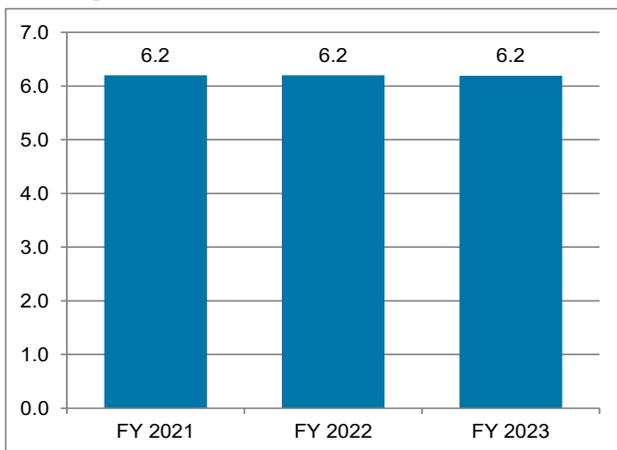
Uses

Salaries & Wages	391,818	599,948	484,044	626,563	26,615	4.4%
Employee Benefits	220,462	295,468	235,025	288,299	(7,169)	-2.4%
Services & Supplies	792,776	3,046,623	1,253,373	2,565,298	(481,325)	-15.8%
Total Uses	1,405,056	3,942,038	1,972,441	3,480,160	(461,879)	-11.7%

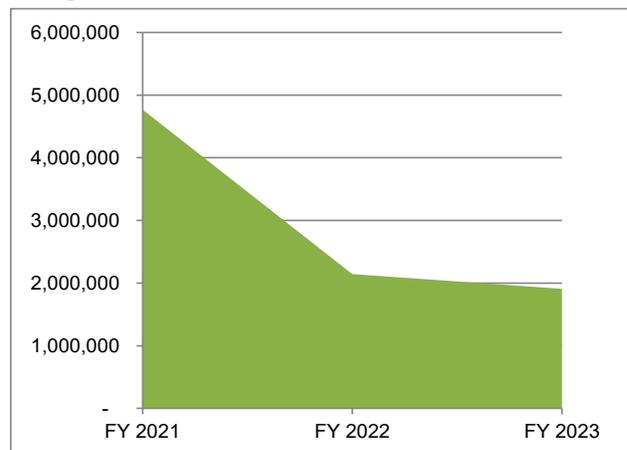
Ending Fund Balance	4,767,663	2,144,587	4,081,661	1,909,359	(235,228)	-11.0%
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FTE Summary	6.2	6.2	6.2	6.2	-0.2%
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Staffing Trend:



Budgeted Fund Balance:



**CHILD PROTECTIVE SERVICES FUND
HUMAN SERVICES AGENCY**



Mission: The mission of the Washoe County Human Services Agency is to assess the needs of children, adults, seniors and families 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

Website: https://www.washoecounty.gov/hsa/childrens_services/child_protective_services/index.php
Data Publications: https://www.washoecounty.gov/hsa/community_outreach/publications.php

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Additional 4.0 Human Services Case Worker III - \$456,584
- Additional 1.0 Department System Specialist - \$104,021
- Additional 1.0 Eligibility Certification Specialist - \$87,921
- Additional 1.0 Human Services Program Specialist - \$134,545
- Additional 3.0 Office Assistant II - \$218,610
- Additional 2.0 Office Assistant III - \$159,768

Position Changes

- Shift 1.0 Program Assistant off federal grant - \$95,902
- Shift 1.0 Mental Health Counselor off federal grant - \$119,404
- Shift 1.0 Mental Health Supervisor off federal grant - \$160,422
- Offset to Above Position Changes*
- *Increased Transfer from Indigent Fund 221 (increase in source) - \$291,119 as partial offset*

- Net zero base changes reducing various services and supplies (reallocated to salary/benefit adjustment) - \$84,609
- Human Services Caseworker III cost distributed from Indigent Fund 221 - \$125,734
- Human Services Caseworker III cost distributed from Indigent Fund 221 - \$114,802
- Human Services Program Specialist cost distributed from Indigent Fund 221 - \$150,504
- Eligibility Case Compliance Reviewer cost distributed from Indigent Fund 221 - \$104,707
- Eligibility Certification Specialist cost distributed from Indigent Fund 221 - \$90,859
- Case Compliance Reviewer cost distributed from Indigent Fund 221 - \$159,604
- Human Services Program Specialist cost distributed from Indigent Fund 221 - \$165,806
- Maintenance Worker-Facilities cost distributed from Indigent Fund 221 - \$79,163
- Sr. Human Services Support Specialist cost distributed from Indigent Fund 221-\$102,439
- Sr. Human Services Support Specialist cost distributed to Homelessness Fund 223-\$109,454
- Adjustments for above positions i.e. OPEB/budgeted insurance increase - \$22,549

Offset for Above Other Position Changes

- *Increase Transfer In from Indigent Fund as corresponding offset includes adjustments for other personnel costs not included above OPEB/budgeted insurance (increase in source) - \$1,116,167*
- *Increase Transfer Out to Homelessness Fund as corresponding offset (increase in use) - \$109,454*

Non-Personnel

- Increase in Computers Noncapital - \$26,400
- Increase in Software Subscription - \$1,540
- Increase in Operating Supplies - \$480
- Increase in Cell Phone - \$8,640
- Increase in Motor Pool (ESD Charges) - \$19,548
- Increase in Vehicles Capital - \$102,000
- Increase in Professional Services - \$8,469

Offsets to New Positions and Non-Position Approvals

- *Increase in Title IV-E Foster Care Admin. Federal Revenue - \$174,840*
- *Increase in Title IV-E Adoption Admin. Federal Revenue - \$3,401*
- *Increase in Title XIX Targeted Case Mgmt. Medicaid Mgmt. Revenue - \$100,358*
- *Increase in Title XIX Targeted Case Mgmt. Medicaid Admin. Claiming Rev.- \$87,043*
- *Net zero base changes reducing various services and supplies (reallocated to salary/benefit adjustment as placeholder) - \$886,614*
- *Use of fund balance for one-time expenditures—\$67,801*

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Children's Services Case Mgt	228-1	11,583,669	12,736,995	12,353,969	14,148,095	1,411,100	11.1%
Child Care Services Div	228-2	757,620	1,353,142	817,396	798,285	(554,856)	-41.0%
Children's Services Residential	228-3	23,550,819	27,808,477	22,517,736	27,687,862	(120,615)	-0.4%
Children's Services Donations	228-4	404,666	476,442	461,713	-	(476,442)	-100.0%
Administrative Services	228-6	11,406,110	15,299,120	15,513,728	11,211,380	(4,087,740)	-26.7%
Child Welfare	228-7	12,007,041	14,418,448	13,759,958	15,305,624	887,177	6.2%
Child Welfare Revenue	228-8	1,319,184	3,961,818	2,380,241	577,656	(3,384,163)	-85.4%
Total		61,029,108	76,054,442	67,804,740	69,728,902	(6,325,540)	-8.3%

Sources and Uses**Sources**

Beginning Fund Balance		6,908,510	10,453,290	10,453,290	9,464,238	(989,052)	-9.5%
Taxes		6,743,520	7,091,654	7,091,654	7,686,023	594,369	8.4%
Licenses and Permits		20,290	22,500	22,500	22,500	-	0.0%
Intergovernmental		43,600,696	53,944,656	44,020,170	46,307,713	(7,636,942)	-14.2%
Charges for Services		6,162,524	6,099,230	6,501,306	6,261,631	162,401	2.7%
Miscellaneous		101,199	498,001	479,891	-	(498,001)	-100.0%
Transfer In - General Fund		447,237	447,237	447,737	447,237	-	0.0%
Transfer In - Indigent Fund		7,498,422	8,252,430	8,252,430	9,659,716	1,407,286	17.1%
Total Sources		71,482,398	86,808,998	77,268,979	79,849,059	(6,959,939)	-8.0%

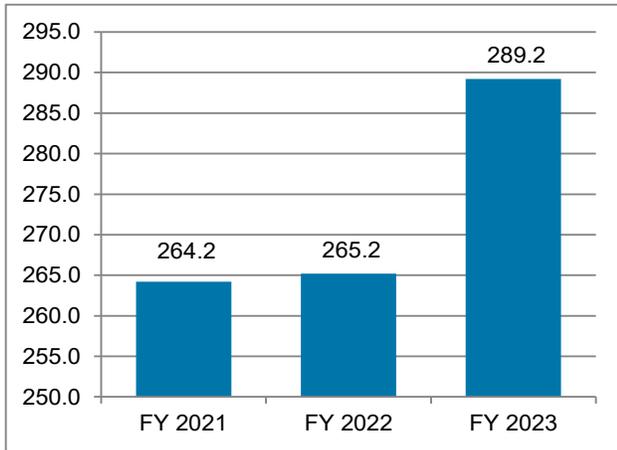
Uses

Salaries & Wages		19,276,591	22,563,815	21,000,874	23,865,884	1,302,069	5.8%
Employee Benefits		10,421,840	11,360,382	10,558,187	11,497,264	136,882	1.2%
Services & Supplies		31,306,617	41,911,757	36,091,479	34,000,100	(7,911,657)	-18.9%
Capital Outlay		24,060	218,488	154,200	256,200	37,712	17.3%
Transfers Out		-	-	-	109,454	109,454	- %
Total Uses		61,029,108	76,054,442	67,804,740	69,728,902	(6,325,540)	-8.3%

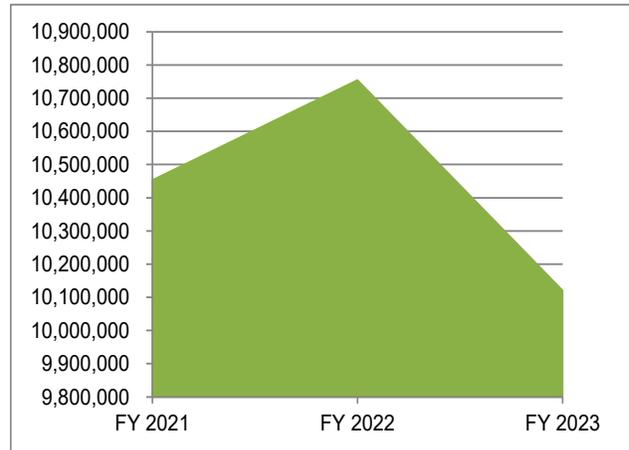
Ending Fund Balance		10,453,290	10,754,556	9,464,238	10,120,157	(634,399)	-5.9%
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FTE Summary		264.2	265.2	265.2	289.2		9.1%
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Staffing Trend:



Budgeted Fund Balance:



**ENHANCED 911 FUND
TECHNOLOGY SERVICES DEPARTMENT**

Description: The Enhanced 911 (E911) Fund was established to account for the surcharge dollars collected to enhance the telephone system for reporting emergencies. The 2017 Legislature amended NRS 244A.7643 to allow up to a one-dollar surcharge per line on customers in Washoe County for body-worn cameras. A surcharge of eighty-five cents is imposed by the Board of County Commissioners.

Statutory Authority: NRS 244A – Counties: Financing of Public Improvements; Washoe County Code Chapter 65 – Safety and Disaster Services.

Funding Source: Surcharge on telephone bills

Website: https://www.washoecounty.gov/technology/board_committees/911_response/index.php

Strategic Objective: Vulnerable Populations, Innovative Services

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

FY 2023 Budget Enhancements/Changes

Personnel

- Cost Distribution change for a 1.0 FTE Technology Systems Developer II (70000893) from 100 GF to 50/50 (GF/E911) - \$65,291
- Reclassification and Cost Distribution of a 1.0 FTE Telephone Technician to Technology Network Engineer II (70001385) from 50/50 (GF/E911) to 100 GF - \$(49,566)

Non-Personnel

- Increase to Revenue - \$171,000
- Increase to Service and Supplies - \$715,393
- Decrease to Equipment Capital - \$140,000
- Increase to Transfer to Public Works for the CAD System - \$1,500,000

Costs offset from use of fund balance and increased revenues.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Enhanced 911	208-0	5,094,156	8,244,710	7,728,439	9,266,643	1,021,933	12.4%
Total		5,094,156	8,244,710	7,728,439	9,266,643	1,021,933	12.4%

Sources and Uses

Sources

Beginning Fund Balance		5,866,216	6,606,759	6,606,759	4,690,693	(1,916,067)	-29.0%
Charges for Services		5,818,494	5,718,201	5,802,669	5,889,201	171,000	3.0%
Miscellaneous		16,205	7,600	9,704	7,600	-	0.0%
Total Sources		11,700,915	12,332,560	12,419,132	10,587,494	(1,745,067)	-14.2%

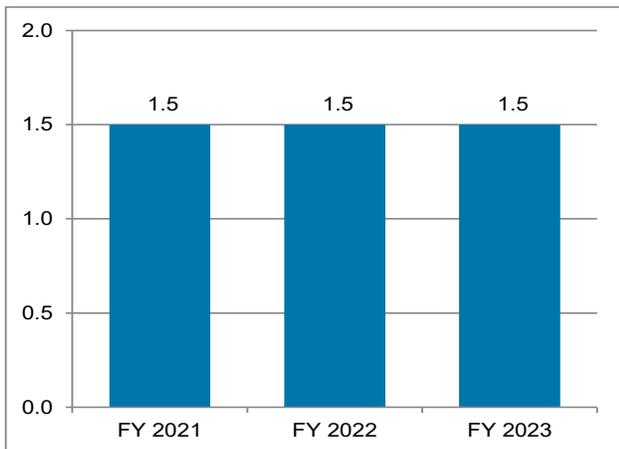
Uses

Salaries & Wages		127,855	130,067	123,206	156,000	25,933	19.9%
Employee Benefits		62,145	61,112	55,792	70,222	9,110	14.9%
Services & Supplies		4,154,155	7,592,806	7,428,716	6,340,420	(1,252,386)	-16.5%
Capital Outlay			460,725	120,725	200,000	(260,725)	-56.6%
Transfer to Public Works		750,000	-	-	2,500,000	2,500,000	- %
Total Uses		5,094,156	8,244,710	7,728,439	9,266,643	1,021,933	12.4%

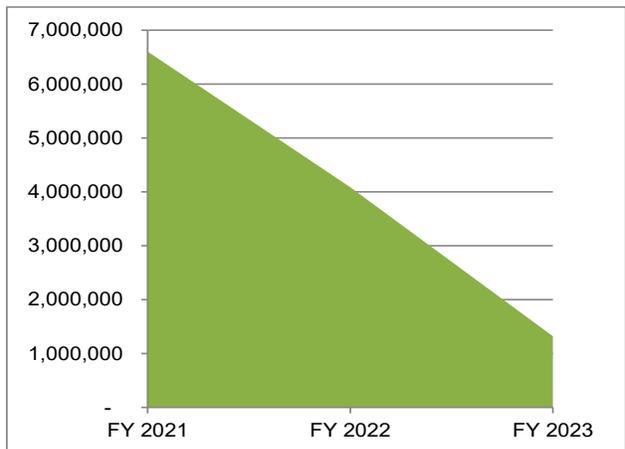
Ending Fund Balance		6,606,759	4,087,851	4,690,693	1,320,852	(2,766,999)	-67.7%
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FTE Summary		1.5	1.5	1.5	1.5	-	0.0%
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Staffing Trend:



Budgeted Fund Balance:



**HEALTH FUND
DISTRICT BOARD OF HEALTH**



Mission: The mission of the Washoe County District Board of Health is to protect and enhance the well-being and quality of life for all in Washoe County.

Description: The Health Fund accounts for general fund support, intergovernmental grants and user fees dedicated to health services. The Health District reports to a District Board of Health composed of representatives appointed by the governing bodies of the Cities of Reno and Sparks, and Washoe County. Chapter 439 of the Nevada Revised Statutes prescribes the organization and functions of the Health District and the duties of the Health Officer. The Washoe County Health District consists of the following offices and divisions:

- The *Administrative Health Services Office (AHS)* provides administrative guidance and oversight for financial activities, human resources, and information technology for the District.
- The *Air Quality Management Division (AQM)* is responsible for controlling sources of air pollution and assuring compliance with local, state and federal environmental laws governing air quality.
- The *Community and Clinical Health Services Division (CCHS)* focuses on disease prevention, and community and individual education and wellness. Programs within CCHS include: Chronic Disease Prevention, Immunizations, Maternal Child Health, Tuberculosis, WIC, and Sexual and Reproductive Health, which includes Family Planning, HIV and STD services.
- The *Environmental Health Services Division (EHS)* ensures compliance with local, state and federal laws regulating food, waste, water, vector and other areas of public health. While many programs require enforcement, strong education components promoting a collaborative approach to meet public health standards at the local and national levels are also emphasized.
- The *Epidemiology and Public Health Preparedness Division (EPHP)* conducts disease surveillance and outbreak investigations, coordinates public health response to disasters with partner agencies, and provides training on topics related to public health emergencies, such as bioterrorism and natural disasters. EPHP also provides oversight of Emergency Medical Services (EMS) and Vital Statistics.
- The *Office of the District Health Officer (ODHO)* provides leadership and direction for the entire Health District by working with and through the District Board of Health. The ODHO is responsible for overall District management and community-wide health improvement initiatives, and serves as the central control point for public information.

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

Website: <https://www.washoecounty.gov/health/>

Additional Goals/

Performance Information: <https://www.washoecounty.gov/health/files/data-publications-reports/Strategic Plan FY22-24 FINAL DRAFT approved 12 16 21.pdf>

Strategic

Objective: Economic Impacts, Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- ODHO – Evaluation of 1.0 FTE Public Health Communications Program Manager – \$7,587
- ODHO – Addition of supervision to class specification for Health Equity Coordinator - \$0
- CCHS – Reclassification of 2.0 FTE Public Health Nurse to Senior Public Health Nurse - \$15,174
- CCHS – Addition of supervision to class specification for Health Educator Coordinator - \$0
- EHS – Reclassification of 3.0 FTE Office Assistant II to Office Assistant III - \$23,578; *Offset by Tire Fees in the amount of (\$4,420)*
- EHS – Reinstate and Reclassification of Intermittent Environmental Health Aide to a Public health Aide - \$0
- EPHP – Increase a 0.53 FTE to a 1.0 FTE Statistician - \$55,493; *Offset by \$(12,050) from a REMSA Grant*
- ODHO - Additional 1.0 FTE Deputy District Health Officer - \$195,551
- AHS - Additional 1.0 FTE Fiscal Compliance Officer - \$114,146
- AHS - Overfill Request for Administrative Health Services Officer - \$65,967
- AQM - Additional 1.0 FTE Air Quality Specialist - \$114,146 (Restricted Funding)
- CCHS - Additional 1.0 FTE Public Health Supervisor - \$134,545
- CCHS - Additional 1.0 FTE Administrative Assistant I - \$97,963
- CCHS - Additional 2.0 FTE Office Support Specialist - \$167,300
- CCHS – Increase to local funding 0.21FTE - \$25,169 (Ryan White Grant)
- EHS – Increase to local funding = \$109,674 (UST Program)
- EPHP - Additional 1.0 FTE Office Assistant II - \$72,870
- EPHP – Elimination of Intermittent Office Assistant I - \$10,000

*Note: the above does not include additional personnel actions approved off cycle through the District Health Officer and/or County Manager.

Non-Personnel

- Various - Increase to Equipment Non-Capital - \$59,728 (Ancillary Costs for New Positions)
- ODHO – Increase to Professional Services - \$375,000 (Rebranding)
- ODHO – Increase to Seminars and Meetings - \$45,000 (Workplace Development)
- ODHO – Increase to Auto Expense - \$10,400 (On-going for 2 new vehicles)
- EHS – Increase to Vehicles Capital - \$150,000 (5 new vehicles)
- EHS – Increase to Auto Expense - \$26,000 (On-going for new vehicles)
- EPHP – Increase Auto Expense – \$5,000 (On-going for Mobile Vaccination/Command Post Van)

All increases funded in the Health Fund; no additional General Fund support.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Office of District Health Officer	202-1	776,920	3,653,235	2,818,330	3,338,734	(314,501)	-8.6%
Health Administration	202-2	1,040,308	1,301,449	1,266,723	1,703,938	402,490	30.9%
Air Quality	202-3	2,778,205	4,099,487	3,983,443	3,264,210	(835,277)	-20.4%
Community & Clinical Health	202-4	7,925,975	13,152,561	12,362,628	9,407,212	(3,745,349)	-28.5%
Environmental Health	202-5	5,935,159	7,812,818	7,182,007	7,331,121	(481,696)	-6.2%
Epidemiological Public Health	202-6	13,825,345	19,768,575	19,190,200	3,941,110	(15,827,465)	-80.1%
Undesignated	202-9	-	-	-	-	-	-
Total		32,281,911	49,788,124	46,803,331	28,986,326	(20,801,798)	-41.8%

Sources and Uses**Sources**

Beginning Fund Balance		8,062,093	15,276,681	15,276,681	16,239,431	962,750	6.3%
Licenses and Permits		3,796,628	3,585,726	3,688,199	3,927,735	342,009	9.5%
Grants and Restricted Funding		21,479,132	30,365,028	30,682,880	9,415,854	(20,949,175)	-69.0%
Charges for Services		4,313,169	3,395,342	3,616,417	3,820,113	424,771	12.5%
Fines and Forfeitures		139,500	-	55,904	-	-	- %
Miscellaneous		251,214	209,074	205,825	209,736	661	0.3%
Transfers		9,516,856	9,516,856	9,516,856	9,516,856	-	0.0%
Total Sources		47,558,593	62,348,707	63,042,762	43,129,724	(19,218,983)	-30.8%

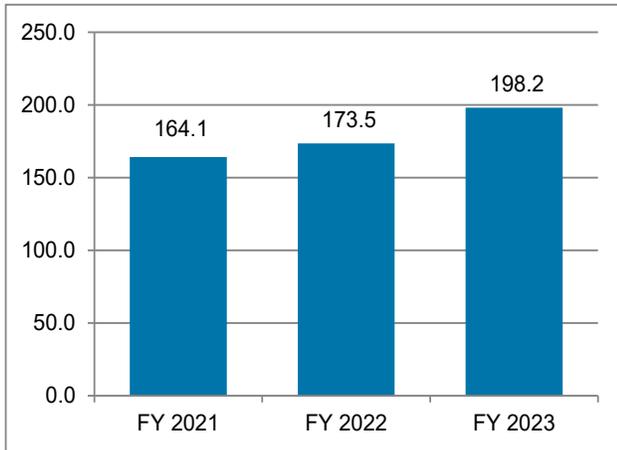
Uses

Salaries & Wages		13,118,888	16,390,651	14,325,870	15,262,330	(1,128,321)	-6.9%
Employee Benefits		6,210,971	7,417,178	6,469,878	7,003,005	(414,173)	-5.6%
Services & Supplies		12,093,186	25,641,593	25,800,064	6,380,991	(19,260,602)	-75.1%
Capital Outlay		786,314	269,213	124,776	250,000	(19,213)	-7.1%
Transfers		72,552	69,489	82,743	90,000	20,511	29.5%
Total Uses		32,281,911	49,788,124	46,803,331	28,986,326	(20,801,798)	-41.8%

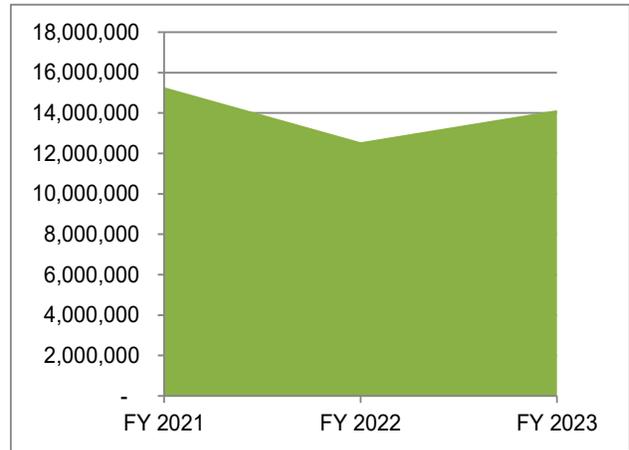
Ending Fund Balance		15,276,681	12,560,583	16,239,431	14,143,398	1,582,815	12.6%
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FTE Summary		164.1	173.5	173.5	198.2		14.2%
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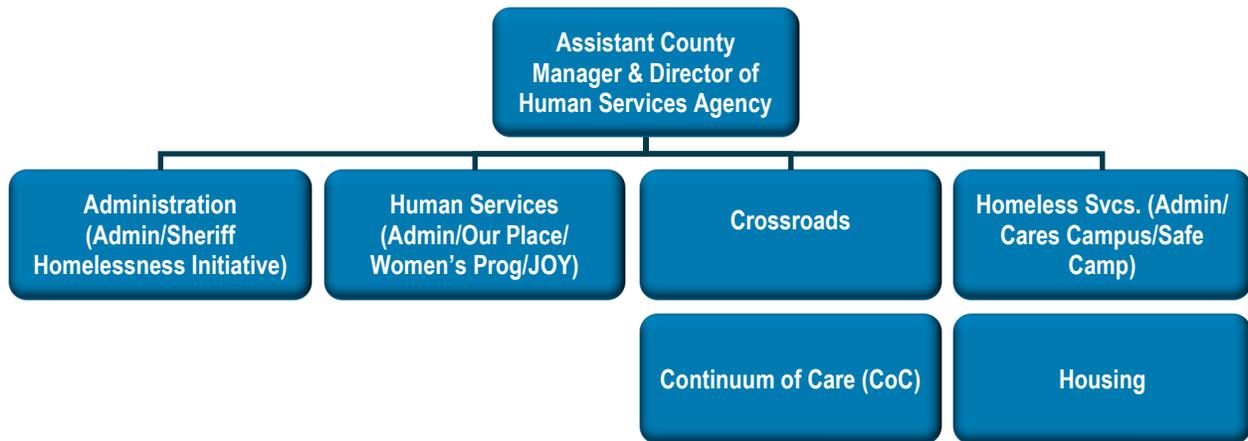
Staffing Trend:



Budgeted Fund Balance:



**HOMELESSNESS FUND
MANAGER’S OFFICE & HUMAN SERVICES AGENCY**



Mission: The mission of the Homelessness Fund is to coordinate a collaborative, regional, and strategic approach to providing an array of social, transitional, and supportive services to address the root -causes and needs of persons experiencing homelessness with dignity and compassion to ensure they regain independence, achieve housing stability, create long-term self-sufficiency, and experience improved health, safety, and well-being.

Description: The regional effort to end homelessness is a multi-faceted, intra-agency strategy to relieve homelessness in the Washoe County region by offering a continuum of care. This includes management of the *Our Place* Women and Families Shelter, the Nevada *Cares* Campus, a *Safe Camp* option, and numerous housing, transitional, and supportive living service programs and resources through the Washoe County Human Services Agency and our community partners.

Statutory Authority: NRS428 – Indigent Persons

Website: <https://www.washoecounty.gov/homeless/>
Data Publication: https://www.washoecounty.gov/hsa/community_outreach/publications.php

Additional Goals/

Performance Information: https://www.washoecounty.gov/homeless/files/WCRegionalHomelessnessPlan_20221.pdf ; <https://www.washoecounty.gov/homeless/built-for-zero/dashboard.php>

Strategic Objective: Vulnerable Populations

The Homelessness Fund was established in FY 2022. Funding comes from three main sources:

- Indigent Tax Levy Fund transfer to support Our Place, Women’s Programming, Crossroads, etc. (net zero County impact as revenue & expense previously reflected in Indigent, Senior Services and Child Protective Services Funds).
- General Fund transfer to support new initiatives like Safe Camp, Cares Campus, Continuum of Care (CoC), Housing Stability, etc.
- Marijuana Fund transfer to support the Sheriff’s Office Homelessness Initiative approved in FY 2021, consisting of 2.0 Deputy Sheriffs, 1.0 Sergeant and operating supplies
- Note: Personnel expenses include existing positions previously accounted for in the General Fund (i.e. Sheriff’s Initiative) and Indigent Fund (i.e., Human Services programs), as well as the additional positions listed below.

FY 2023 Budget Enhancements/Changes - Manager's Office**Personnel**

- Additional 1.0 Facility Technician & 1.0 Maintenance Worker - facilities approved FY22 off-cycle - \$164,379 *offset with increase in General Fund Transfer*

Other Position Changes

Personnel - \$272,695 and Services and Supplies - 31,529 (Net Zero General Fund impact; reduction of General Fund expenditures; increase in General Fund Transfer)

- Shift .45 FTE Special Projects Manager from the General Fund to Homelessness Fund
- Shift .75 FTE Project Coordinator from the General Fund to Homelessness Fund
- Shift 1.0 FTE Management Analyst from the General Fund to Homelessness Fund

Non-Personnel

- Increase in General Fund Transfer to support Cares Campus Operations - \$12,739,907
 - This does NOT reflect increased funding for the ARPA-funded positions. It is anticipated that approximately \$3 million of operating will be available for reallocation to support the ARPA-funded positions beginning in FY24.

FY 2023 Budget Enhancements/Changes - Human Services**Personnel**

- Additional 1.0 Human Services Program Specialist - \$134,545
- Additional 1.0 Program Assistant - \$97,963
- Additional 1.0 Office Assistant II - \$72,871

Other Position Changes

- Sr. Human Services Support Specialist cost distributed from CPS Fund 228 - \$109,454
Increased Transfer In from CPS Fund as corresponding offset (increase in source) - \$109,454
- Behavioral Health Coordinator cost distributed from Indigent Fund 221 - \$169,190
Increased Transfer In from the Indigent Fund as corresponding offset (increase in source) - \$169,190
- Human Services Case Worker III cost distributed from Senior Services Fund 225 - \$137,576
Increased Transfer In from Senior Services Fund as corresponding offset (increase in source) - \$137,576

Non-Personnel

- Increase in Software Subscription - \$390
- Increase in Operating Supplies - \$120
- Increase in Cell Phone - \$2,160
- Increase in Motor Pool (ESD Charges) - \$8,916
- Increase in Computers Noncapital and Vehicle - \$40,600
- Increase in various Services and Supplies (moved out of Indigent Fund) - \$920,627

Offsets to New Positions and Non-Position Approvals

- *Increase in Transfer In from Indigent Fund 221 (increase in source) - \$1,278,192*

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Homelessness	223-1	-	1,327,129	1,402,173	2,039,744	712,615	53.7%
HSA Homelessness	223-2	-	9,749,199	8,985,919	9,628,041	(121,157)	-1.2%
Crossroads	223-3	-	1,808,668	1,615,491	2,054,571	245,902	13.6%
Homelessness Services	223-4	-	13,518,804	12,714,966	17,717,356	4,198,552	31.1%
Homelessness Services - CoC	223-5	-	363,333	363,333	248,824	(114,509)	-31.5%
Housing	223-6	-	120,481	120,481	134,690	14,209	11.8%
Total		-	26,887,614	25,202,363	31,823,226	4,935,612	18.4%

Sources and Uses

Sources

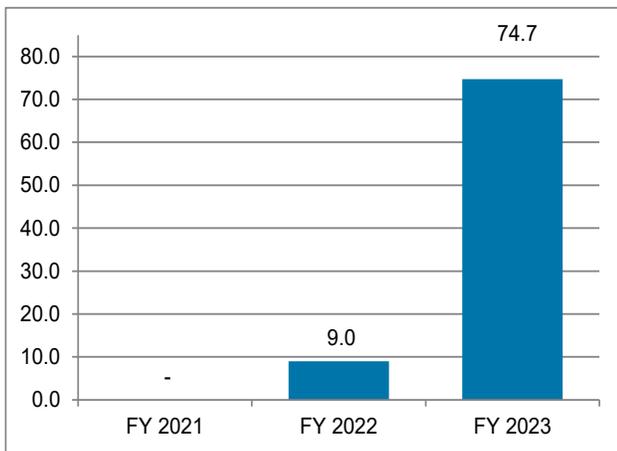
Beginning Fund Balance	-	-	-	268,620	268,620	-	%
Intergovernmental	-	5,448,914	4,548,516	300,000	(5,148,914)	-94.5%	
Charges for Services	-	520,000	421,538	440,000	(80,000)	-15.4%	
Miscellaneous	-	1,103,619	759,579	130,000	(973,619)	-88.2%	
Other Financing Sources	-	20,167,068	19,741,350	30,953,226	10,786,158	53.5%	
Total Sources	-	27,239,601	25,470,983	32,091,846	4,852,245	17.8%	

Uses

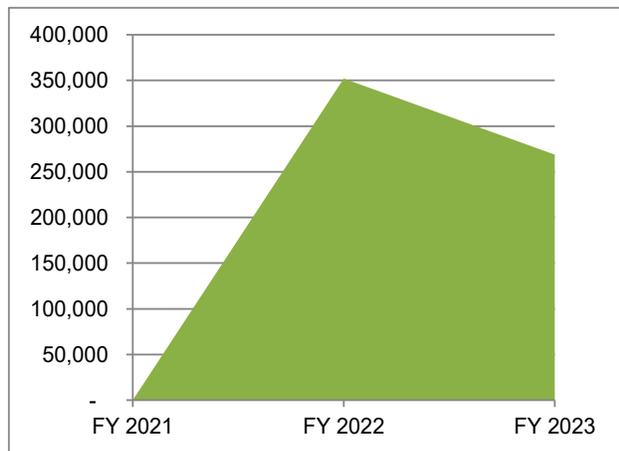
Salaries & Wages	-	3,877,072	3,707,795	4,949,380	1,072,308	27.7%
Employee Benefits	-	1,945,952	1,820,179	2,460,663	514,711	26.5%
Services & Supplies	-	18,872,714	19,026,647	24,040,483	5,167,769	27.4%
Capital	-	2,100,000	555,866	300,000	1,800,000-	-85.7%
Other Uses - Contingency	-	91,876	91,876	72,700	(19,176)	-20.9%
Total Uses	-	26,887,614	25,202,363	31,823,226	4,935,612	18.4%

Ending Fund Balance	-	351,987	268,620	268,620	83,367	-23.7%
FTE Summary (FY23: HSA=33, CM=41.70)	-	9.0	9.0	74.7		730.0%

Staffing Trend:



Budgeted Fund Balance:



**INDIGENT TAX LEVY FUND
HUMAN SERVICES AGENCY**



Mission: The mission of the Indigent Fund is to provide an array of social services that improves the quality of life for people in our community by helping low-income, indigent, or at-risk residents regain or maintain their health, independence, safety, and well-being.

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. Case Workers provide case management services for those in group care, extended care facilities, and other supportive housing, and emergency and non-emergency shelters. In addition, Case Workers 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

Website: https://www.washoecounty.gov/hsa/adult_services/indigent_services/index.php
 Data Publications: https://www.washoecounty.gov/hsa/community_outreach/publications.php

Strategic Objective: Vulnerable Populations

Beginning in FY 2017, all indigent services costs from General Fund Indigent Services (179-4) reflect in the Indigent Tax Levy Fund, Fund 221. This allows the public and decision makers to see the entire budget provided for indigent services in one place. The General Fund’s commitment for indigent services (\$22,071,347) is shown as a Transfer In to this fund.

FY 2023 Budget Enhancements/Changes

Personnel

Position Changes

- Alternative Sentencing Sergeant and Alternative Sentencing Officer funded by General Fund instead of Indigent Fund
- Human Services Caseworker III cost distributed to Child Protective Services (CPS) Fund - \$125,734
- Human Services Caseworker III cost distributed to CPS Fund - \$114,802
- Human Services Program Specialist cost distributed to CPS Fund - \$150,504
- Eligibility Case Compliance Reviewer cost distributed to CPS Fund - \$104,707
- Eligibility Certification Specialist cost distributed to CPS Fund - \$90,859
- Case Compliance Reviewer cost distributed to CPS Fund - \$159,604
- Human Services Program Specialist cost distributed to CPS Fund - \$165,806



- Maintenance Worker-Facilities cost distributed to CPS Fund - \$79,163
- Sr. Human Services Support Specialist cost distributed to CPS Fund - \$102,439
- Community Health Aide cost distributed to Senior Services Fund - \$89,886
- Program Coordinator cost distributed to Senior Services Fund - \$118,625
- Behavioral Health Coordinator cost distributed to Homelessness Fund - \$169,190
- Office Assistant II cost distributed to Senior Services Fund - \$85,435
- Eligibility Certification Specialist cost distributed to Senior Services Fund - \$107,146
- Human Services Support Specialist cost distributed to Senior Services Fund - \$100,225
- Human Services Case Worker III cost distributed to Senior Services Fund - \$108,750
- Human Services Support Specialist cost distributed to Senior Services Fund - \$102,186
- Eligibility Certification Specialist cost distributed to Senior Services Fund - \$105,634

Offsets to Position Changes

- *Increase in Transfer Out to Child Protective Services Fund includes adjustments for other personnel costs not included in above i.e. OPEB/budgeted insurance increase (increase in use) - \$1,116,167*
- *Increase in Transfer Out to Senior Services Fund (increase in use) - \$817,887*
- *Increase in Transfer Out to Homelessness Fund (increase in use) - \$169,190*

Non-Personnel

- Increase in Nursing Home Match - \$282,033
- Increase in General Fund Transfer - \$950,441
- Increase in Other Expense for NSP3 - \$50,508
- Decrease in various services and supplies (moved to Homelessness Fund) - \$920,627
 - Increase in Transfer Out to Homelessness Fund as corresponding offset (increase in use) - \$920,627
- Decrease in various services and supplies (moved to Senior Services Fund) - \$305,856
 - Increase in Transfer Out to Senior Services Fund as corresponding offset (increase in use) - \$305,856
- In FY22, the Board of County Commissioners approved an increase in transfer from General Fund (increase in source) with corresponding FY23 increase in transfer to Public Works (increase in use) for the Human Services Agency Riverhouse project - \$2,500,000 and Human Services Agency Our Place Building 2A Renovation s project - \$500,000. As approved, this funding is restricted for these specific projects and cannot be reallocated.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Indigent Assistance	221-0	42,054,157	44,714,687	40,316,314	43,845,225	(869,462)	-1.9%
Total		42,054,157	44,714,687	40,316,314	43,845,225	(869,462)	-1.9%

Sources and Uses

Sources

Beginning Fund Balance		6,849,948	4,119,330	4,119,330	7,701,959	3,582,629	87.0%
Taxes		10,115,317	10,637,485	10,637,485	11,529,033	891,548	8.4%
Intergovernmental		1,630,624	1,082,410	628,545	-	(1,082,410)	-100.0%
Charges for Services		926,361	616,590	503,035	543,035	(73,555)	-11.9%
Miscellaneous		4,484,844	8,032,541	8,008,972	7,177,000	(855,541)	-10.7%
Transfer In-General Fund		22,166,393	24,120,906	24,120,906	22,071,347	(2,049,559)	-8.5%
Total Sources		46,173,487	48,609,262	48,018,273	49,022,374	413,112	0.8%

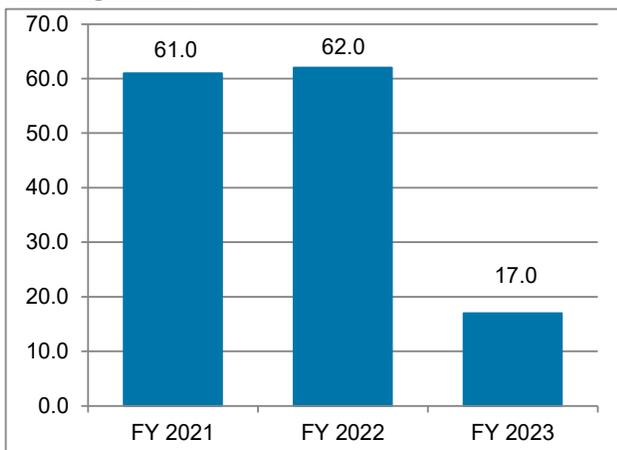
Uses

Salaries & Wages		5,033,399	3,223,224	2,833,914	1,272,680	(1,950,544)	-60.5%
Employee Benefits		2,763,760	1,746,344	1,504,503	617,442	(1,128,902)	-64.6%
Services & Supplies		24,153,708	19,313,110	18,921,608	17,993,112	(1,319,998)	-6.8%
Capital Outlay		120,633	3,031,726	31,725	-	(3,031,726)	-100.0%
Transfers Out		9,982,657	17,400,283	17,024,565	23,961,990	6,561,707	37.7%
Total Uses		42,054,157	44,714,687	40,316,314	43,845,225	(869,462)	-1.9%

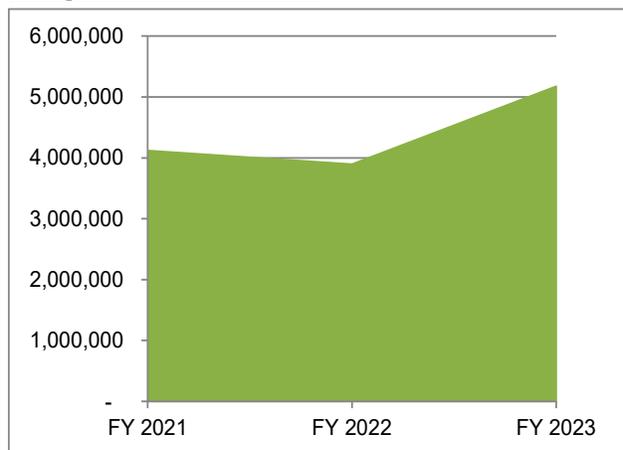
Ending Fund Balance		4,119,330	3,894,575	7,701,959	5,177,149	1,282,574	32.9%
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FTE Summary		61.0	62.0	62.0	17.0	-72.6%
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Staffing Trend:



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

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Library Expansion	204-0	2,470,164	4,320,162	4,077,284	3,933,821	(386,341)	-8.9%
Total		2,470,164	4,320,162	4,077,284	3,933,821	(386,341)	-8.9%

Sources and Uses

Sources

Beginning Fund Balance		3,039,295	3,945,395	3,945,395	3,428,941	(516,454)	-13.1%
Taxes		3,371,773	3,545,830	3,545,830	3,843,013	297,183	8.4%
Miscellaneous		4,491	15,000	15,000	15,000	-	0.0%
Total Sources		6,415,559	7,506,225	7,506,225	7,286,954	(219,271)	-2.9%

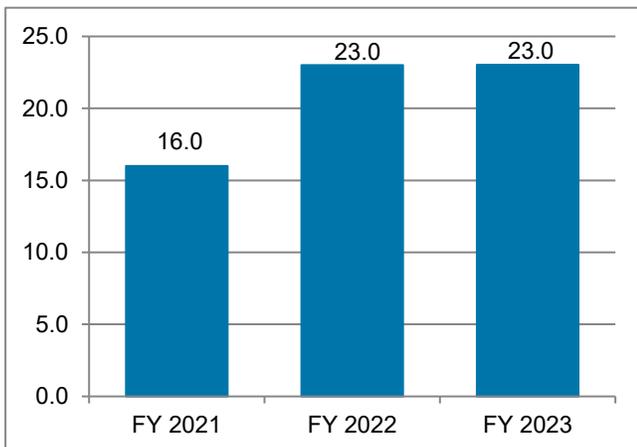
Uses

Salaries & Wages		900,565	1,364,600	1,227,326	1,459,803	95,203	7.0%
Employee Benefits		398,126	639,850	534,246	628,553	(11,297)	-1.8%
Services and Supplies		1,171,472	1,494,148	1,527,373	1,435,465	(58,683)	-3.9%
Capital Outlay		-	33,225	-	-	(33,225)	-100.0%
Other Financing Uses		-	788,340	788,340	410,000	(378,340)	-48.0%
Total Uses		2,470,164	4,320,162	4,077,284	3,933,821	(386,341)	-8.9%

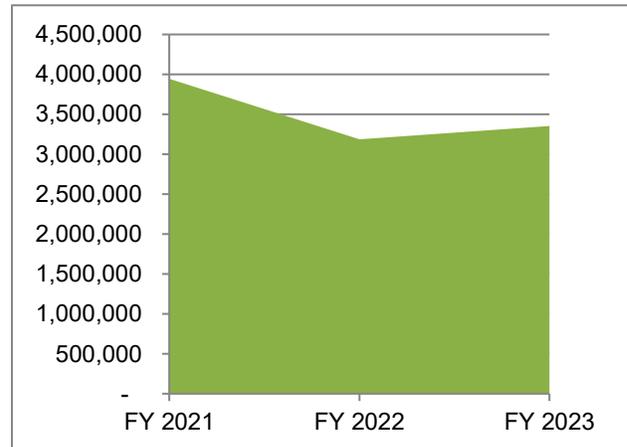
Ending Fund Balance		3,945,395	3,186,063	3,428,941	3,353,134	167,070	5.2%
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FTE Summary		16.0	23.0	23.0	23.0	0.2%
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Staffing Trend:



Budgeted Fund Balance:



MARIJUANA ESTABLISHMENTS FUND

Mission: The mission of the Marijuana Establishments Fund is to proactively prepare for the expected impacts associated with the use, production, cultivation and distribution of legal marijuana in Nevada.

Description: On November 8, 2016, Nevadans voted to legalize the purchase, possession and consumption of recreational marijuana. The Board of County Commissioners has directed Washoe County License Fees be used to respond to anticipated impacts county-wide. Washoe County has passed and enacted regulations to ensure safety and oversight for the marijuana industry as well as how and where they can operate. Licenses have been issued and there are currently six dispensaries, three cultivation facilities and three production facilities in unincorporated Washoe County.

Statutory Authority: NRS 453D Regulation and Taxation of Marijuana

Website: https://www.washoecounty.gov/planning/business_license3/medical_marijuana_establishment_llc.php

Strategic Objective: Vulnerable Populations, Innovative Services

FY 2023 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Marijuana Establishments 3% Fee	207-0	925,502	1,152,894	1,152,894	1,093,000	(59,894)	-5.2%
Total		925,502	1,152,894	1,152,894	1,093,000	(59,894)	- %

Sources and Uses

Sources

Beginning Fund Balance		94,860	94,860	434,805	281,911	187,051	197.2%
Licenses and Permits		1,270,461	1,000,000	1,000,000	1,093,000	93,000	9.3%
Miscellaneous		(5,015)	-	-	-	-	- %
Total Sources		1,360,307	1,094,860	1,434,805	1,374,911	280,051	25.6%

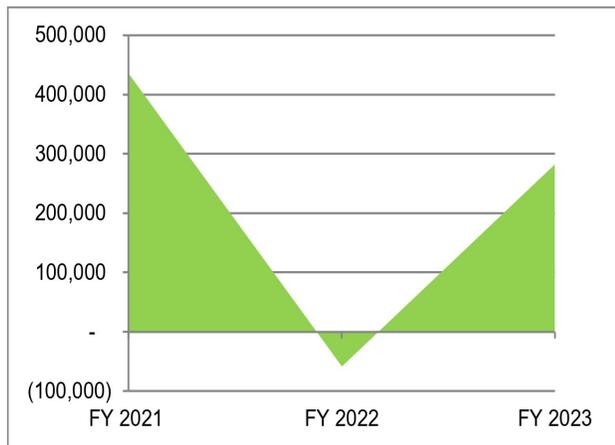
Uses

Services and Supplies		425	6,000	6,000	6,000	-	0.0%
Other Financing Uses		925,077	1,146,894	1,146,894	1,087,000	(59,894)	-5.2%
Total Uses		925,502	1,152,894	1,152,894	1,093,000	(59,894)	-5.2%

Ending Fund Balance		434,805	(58,034)	281,911	281,911	339,945	-585.8%
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FTE Summary		-	-	-	-		
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Budgeted Fund Balance:



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 and Reno Justice Court Administrative Assessment require employees.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Baseball Stadium	270-2	1,462,931	1,655,886	1,655,886	1,749,001	93,115	5.6%
Cooperative Extension	270-3	1,680,000	1,772,912	1,772,912	1,921,505	148,593	8.4%
May Center	270-6	457,084	745,041	720,791	732,342	(12,699)	-1.7%
Administrative Assessments	270-7	577,561	4,497,296	4,497,296	873,000	(3,624,296)	-80.6%
SLFRF COVID Recovery	270-8	-	91,587,038	86,505,023	5,566,015	(86,021,023)	-93.9%
Total		4,177,576	100,258,173	95,151,908	10,841,863	(89,416,310)	-89.2%

Sources and Uses**Sources**

Beginning Fund Balance		5,213,235	5,186,779	5,186,779	6,998,380	1,811,601	34.9%
Property Tax		1,685,903	1,772,912	1,772,912	1,921,505	148,593	8.4%
Car Rental Fee		1,313,586	1,655,886	1,655,886	1,749,001	93,115	5.6%
Intergovernmental		-	91,587,038	92,071,038	-	-	- %
Charges for Services		138,645	378,408	378,408	378,408	-	0.0%
Fines and Forfeitures		662,908	748,000	748,000	748,000	-	0.0%
Miscellaneous		350,079	342,258	337,265	410,000	67,742	19.8%
Other Financing Sources		-	-	-	-	-	-
Total		9,364,356	101,671,281	102,150,288	12,205,294	2,121,051	-88.0%

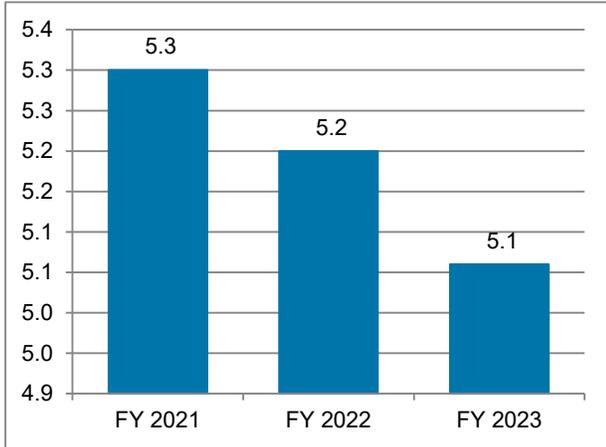
Uses

Salaries & Wages		245,285	7,987,667	4,717,588	4,173,969	(3,813,698)	-47.7%
Employee Benefits		111,640	4,279,066	2,668,890	1,800,301	(2,478,764)	-57.9%
Services & Supplies		2,181,840	54,124,671	55,350,447	3,118,591	(51,006,080)	-94.2%
Capital Outlay		-	603,500	603,500	-	(603,500)	-100.0%
Transfer to General Fund		16,758	-	-	-	-	- %
Transfer to Public Works		159,122	31,607,383	30,155,597	-	(31,607,383)	-100.0%
Transfer to Debt Service		1,462,931	1,655,886	1,655,886	1,749,001	93,115	5.6%
Total		4,177,576	100,258,173	95,151,908	10,841,863	(89,416,310)	-89.2%

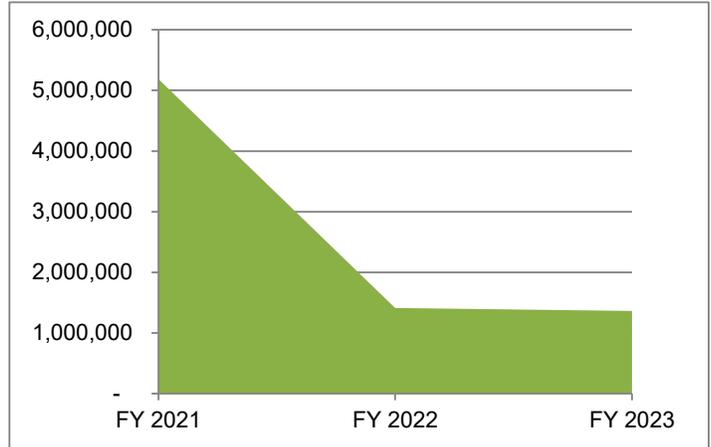
Ending Fund Balance		5,186,779	1,413,108	6,998,380	1,363,432	(49,677)	-3.5%
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FTE Summary		5.3	5.2	5.2	5.1	-2.7%
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Staffing Trend:



Budgeted Fund Balance:



REGIONAL ANIMAL SERVICES FUND



Mission: The Mission of Washoe County Regional Animal Services is to promote responsible care of animals through education, proactive outreach and regulation, and making Washoe County a safe community.

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

Website: <https://www.washoecounty.gov/animal/index.php>

Additional Goals/ Performance Information: www.washoecounty.gov/animal/information/code3assessment.php ; <https://www.washoecounty.gov/animal/information/Statistics.php>

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Reclassification of Animal Services Field Supervisor to Animal Services Dispatch Supervisor - \$11,434 (Fiscal Impact absorbed within Fund)
- Additional 1.0 Animal Services Field Manager - \$120,191

Non-Personnel

- Increase in Equipment Noncapital - \$4,500
- Increase in Computers Noncapital - \$2,946

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Animal Services	205-0	6,196,952	6,276,281	6,114,831	6,394,093	117,812	1.9%
Total		6,196,952	6,276,281	6,114,831	6,394,093	117,812	1.9%

Sources and Uses

Sources

Beginning Fund Balance		6,996,580	6,693,153	6,693,153	6,637,064	(56,089)	-0.8%
Property Taxes		5,180,685	5,318,742	5,318,742	5,764,517	445,775	8.4%
Licenses and Permits		331,280	307,000	307,000	297,000	(10,000)	-3.3%
Charges for Services		177,088	203,000	203,000	213,000	10,000	4.9%
Miscellaneous		204,472	436,711	230,000	155,000	(281,711)	-64.5%
Total Sources		12,890,105	12,958,606	12,751,895	13,066,581	107,975	0.8%

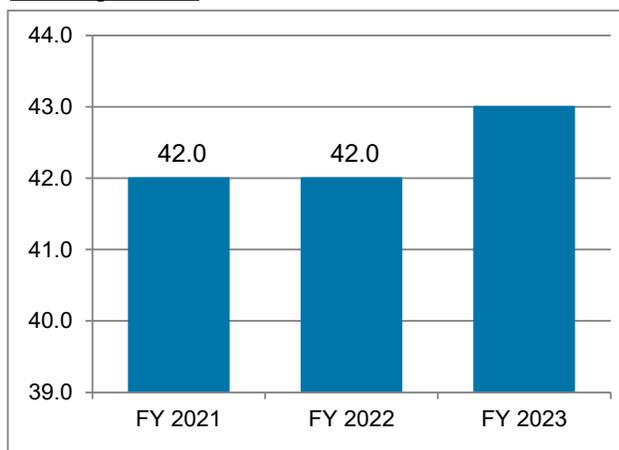
Uses

Salaries & Wages		2,677,191	2,858,416	2,767,660	3,049,196	190,780	6.7%
Employee Benefits		1,455,966	1,472,002	1,414,898	1,468,893	(3,109)	-0.2%
Services & Supplies		1,556,757	1,930,862	1,917,273	1,876,004	(54,858)	-2.8%
Capital Outlay		55,800	15,000	15,000	-	(15,000)	-100.0%
Transfers Out		451,238	-	-	-	-	- %
Total Uses		6,196,952	6,276,281	6,114,831	6,394,093	117,812	1.9%

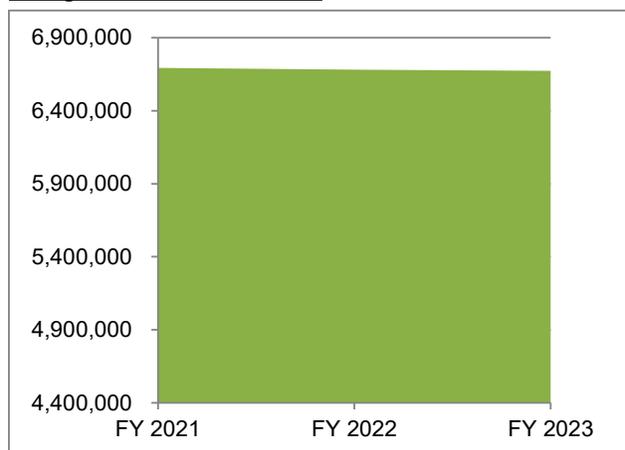
Ending Fund Balance		6,693,153	6,682,325	6,637,064	6,672,488	(9,837)	-0.1%
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FTE Summary		42.0	42.0	42.0	43.0	2.4%
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Staffing Trend:



Budgeted Fund Balance:



**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

Website:

https://www.washoecounty.gov/technology/board_committees/800mhz_joc/index.php

Strategic

Objective: Vulnerable Populations, Economic Impacts

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

FY 2023 Budget Enhancements/Changes**Personnel**

- Cost Distribution change for a 1.0 FTE Regional Communications Coordinator (70004073) from 100 WCRCS to 75/25 (WCRCS/GF) - \$(38,925)
- Additional 1.0 FTE Technology Network Engineer II - \$114,146

Non-Personnel

- Increase to Revenue - \$145,873
- Decrease to S/S - \$(89,985)
- Increase to Equipment Capital - \$60,000
- Increase in Transfer to Public Works - \$(905,000)

Costs offset from use of fund balance and payments from partner agencies.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
RCS Operations	210-1	1,441,028	2,152,196	2,108,959	2,379,812	227,617	10.6%
RCS Expansion	210-2	106	100,800	100,800	250,800	150,000	148.8%
RCS Infrastructure	210-3	801,844	3,296,642	891,361	2,541,642	(755,000)	-22.9%
Total		2,242,978	5,549,637	3,101,120	5,172,254	(377,383)	-6.8%

Sources and Uses

Sources

Beginning Fund Balance		4,493,506	4,641,288	4,641,288	3,927,325	(713,963)	-15.4%
Intergovernmental		2,367,187	2,346,165	2,346,165	2,492,038	145,873	6.2%
Miscellaneous		23,573	13,620	13,620	13,620	-	- %
Transfers		-	27,372	27,372	27,372	-	0.0%
Total Sources		6,884,266	7,028,445	7,028,445	6,460,355	(568,090)	-8.1%

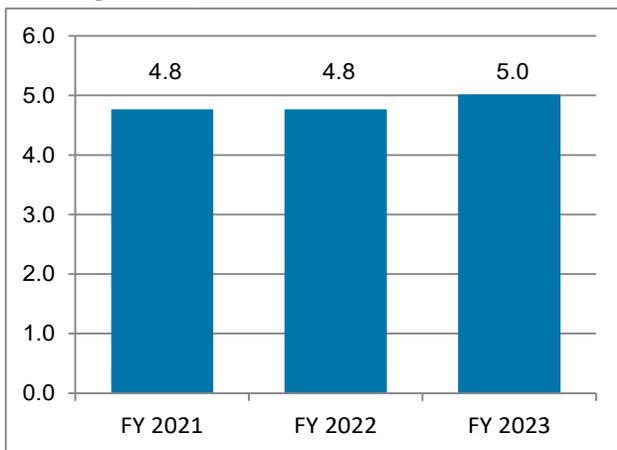
Uses

Salaries & Wages		532,887	458,632	422,994	576,139	117,507	25.6%
Employee Benefits		225,270	200,929	193,330	240,719	39,790	19.8%
Services & Supplies		514,700	1,035,935	1,035,935	931,255	(104,681)	-10.1%
Capital Outlay		39,259	60,000	60,000	120,000	60,000	100.0%
Transfers		930,863	3,794,142	1,388,861	3,304,142	(490,000)	-12.9%
Total Uses		2,242,978	5,549,637	3,101,120	5,172,254	(377,383)	-6.8%

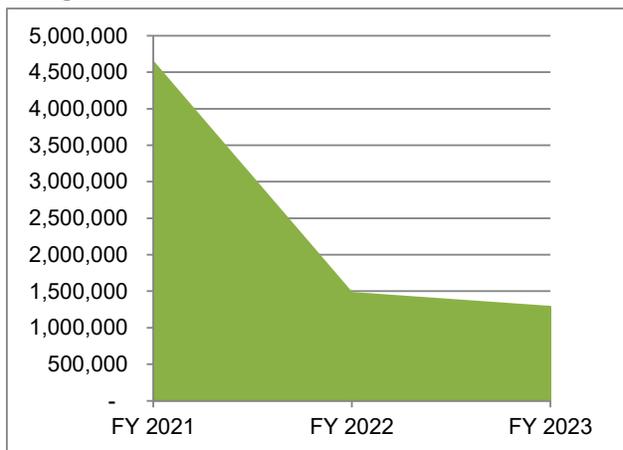
Ending Fund Balance		4,641,288	1,478,808	3,927,325	1,288,102	(190,706)	-12.9%
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FTE Summary		4.8	4.8	4.8	5.0	5.3%
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Staffing Trend:



Budgeted Fund Balance:



**REGIONAL PERMITS SYSTEM OPERATING FUND
TECHNOLOGY SERVICES DEPARTMENT**

Mission: The mission of the Regional Permits System Operating Fund is to implement a regional Business Licensing and Permitting shared platform that will meet the business needs of the City of Reno, City of Sparks, Douglas County, Washoe County and the Health District. The application allows citizens to purchase the necessary licenses and permits from one location (or the web) where appropriate.

Description: The Regional License & Permits System went live with operations on October 31, 2017. Douglas County joined the system in 2018. The web based solution, Accela Automation, was implemented to achieve the following benefits:

- Promote consistent building permitting and licensing practices throughout the Agencies.
- Enhance data sharing through efficient systems integrations.
- Enhance functionality offered by current solutions to further develop and improve business processes.
- Increase the availability of, and access to, pertinent information by appropriate users through single system/database.
- Decrease system support costs by implementing one system, configured to meet the needs of each participating Agencies.
- Automation to allow various departments to provide the citizens with enhanced services (online permitting, inspection scheduling, and status tracking) via the internet with Accela Citizen Access (ACA), decreasing the need for face to face interaction.
- Provide easy access to centralized geographic information by establishing a seamless integration with ESRI Geographic Information Systems (GIS).
- Provide wireless access to allow for inspections in the field using Accela Mobile Office.
- Increase reporting and performance management capabilities through standardized Reference Data (Address, Parcel and Property Owner) using a consolidated data repository (GIS).
- Improve business processes, work management and customer service through Accela Automation.
- Management dashboards for management reporting and monitoring of key activities and processes.
- Provide and implement a platform for the agencies to streamline the permitting and licensing processes by harmonizing ordinances, regulations, processes and fees among all three jurisdictions to provide a seamless online regional approach to permits and licenses.
- Increase productivity, particularly for contractors and citizens by making the permit application and tracking process easier with increased transparency.
- Leverage other powerful capabilities to automate workflow, licensing, code enforcement, and planning.
- Increase efficiencies and improve service delivery.
- Reduce risks due to outdated legacy technical systems.
- Position the region for the future.

Website: https://www.washoecounty.gov/technology/board_committees/regional_license/index.php

Strategic Objective: Economic Impacts, Innovative Services

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

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Regional Permits System	230-0	466,570	693,118	606,423	760,536	67,418	9.7%
Total		466,570	693,118	606,423	760,536	67,418	9.7%

Sources and Uses

Sources

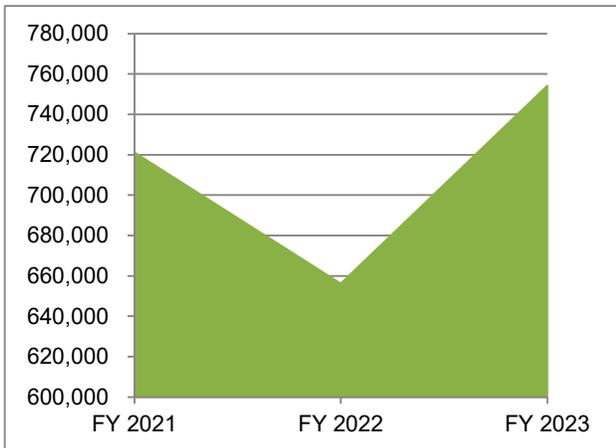
Beginning Fund Balance		572,914	721,154	721,154	791,380	70,226	9.7%
Intergovernmental		294,106	335,666	359,140	380,000	44,334	13.2%
Charges for Service		249,402	220,248	233,391	250,668	30,420	13.8%
Miscellaneous		(1,250)	2,700	1,375	2,700	-	0.0%
Transfer in - Health Fund		72,552	69,489	82,743	90,000	20,511	29.5%
Total Sources		1,187,724	1,349,257	1,397,803	1,514,749	165,492	12.3%

Uses

Services & Supplies		466,570	693,118	606,423	760,536	67,418	9.7%
Total Uses		466,570	693,118	606,423	760,536	67,418	9.7%

Ending Fund Balance		721,154	656,139	791,380	754,212	98,073	14.9%
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Budgeted Fund Balance:



**REGIONAL PUBLIC SAFETY TRAINING CENTER
SHERIFF'S OFFICE**



Mission: The mission of the Regional Public Safety Training Center is to provide training resources and high quality educational programs that offer partnering agencies the most cost-effective way to develop their public safety personnel.

Description: The Regional Public Safety Training Center (RPSTC) is categorized as a special revenue fund and is accounted for separately from Washoe County general funds because its operating revenues are contributed by partnering agencies under an Inter-local Agreement. The partnering agencies are Washoe County, the City of Reno and the City of Sparks. The Washoe County Sheriff's Office (WCSO) provides oversight and the Director reports to the Sheriff. Resources at the facility include wireless access, tiered classrooms, a seven-story burn tower, off-road and paved emergency vehicle operations courses, shooting ranges with computerized target systems, driving and force option simulators, a fully functional chemical lab and streaming and video-on-demand technology. Staff preserves the high quality of the resources through the overall management of facility usage, general maintenance, and administration of equipment and capital improvement projects. In addition, Center staff coordinates delivery of high quality law enforcement, fire, corrections and emergency preparedness courses to partnering and non-partnering agencies year around.

Website: <https://www.rpstc-reno.com>

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Regional Public Safety Training	209-0	681,168	1,073,593	1,041,286	1,034,113	(39,480)	-3.7%
Total		681,168	1,073,593	1,041,286	1,034,113	(39,480)	-3.7%

Sources and Uses

Sources

Beginning Fund Balance		1,199,329	1,348,318	1,526,707	1,522,159	173,841	12.9%
Charges for Services		931,320	989,738	989,738	989,738	-	0.0%
Miscellaneous		77,226	47,000	47,000	47,000	-	0.0%
Total Sources		2,207,875	2,385,056	2,563,445	2,558,897	173,841	7.3%

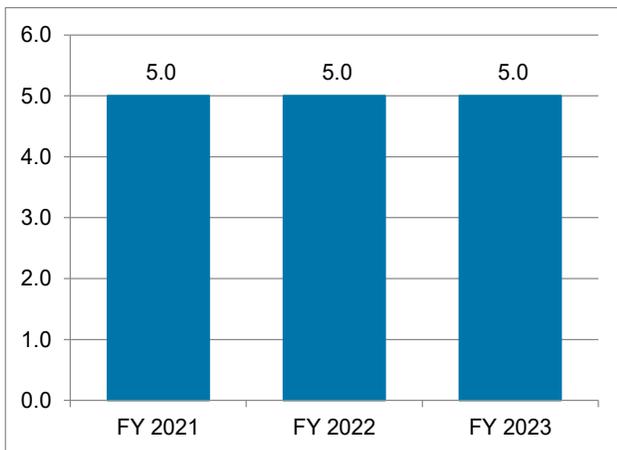
Uses

Salaries & Wages		262,162	298,434	280,558	389,693	91,259	30.6%
Employee Benefits		125,105	156,384	141,953	186,393	30,009	19.2%
Services & Supplies		293,902	396,232	396,232	313,027	(83,205)	-21.0%
Capital Outlay		-	222,543	222,543	145,000	(77,543)	-34.8%
Total Uses		681,168	1,073,593	1,041,286	1,034,113	(39,480)	-3.7%

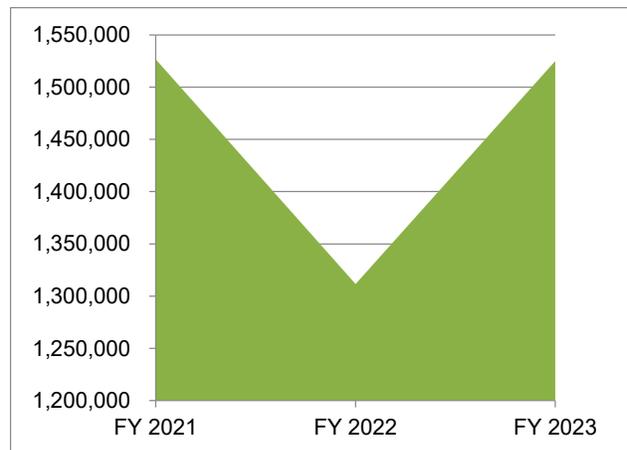
Ending Fund Balance		1,526,707	1,311,463	1,522,159	1,524,784	213,321	16.3%
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FTE Summary		5.0	5.0	5.0	5.0	0.0%
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Staffing Trend:



Budgeted Fund Balance:



**ROADS FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Roads Fund is to preserve the useful life and promote the safe and efficient utilization of county roadways, drainage ways, and related structures.

Description: The Roads Fund maintains approximately 1,100 miles of paved and unpaved roads in the unincorporated areas of Washoe County, extending from the Oregon border to the California border at Lake Tahoe. This includes an extensive network of storm water drainage ditches, signage, and traffic signals. Maintenance activities include street sweeping, grading, snow and ice control, weed abatement, sign installation and repair, striping, crack sealing, and pavement patching. Maintenance crews work out of corporation yards on Longley Lane in Reno, Incline Village, North Valleys Regional Park, and Gerlach.

Statutory Authority: NRS 403 – County roads, highways and bridges;
NRS 365 – Taxes on certain fuels for motor vehicles

Website: <https://www.washoecounty.gov/csd/operations/roads/>

Strategic Objective: Economic Impacts

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

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase to Revenue - \$489,988
- Increase to Pooled Positions - \$25,079
- Increase to Equipment Capital - \$550,000 (Snowplow/Loader/Blower); FY22 Transfer from GF to Roads

Costs offset with increased revenues and the use of fund balance.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Roads Administration	216-1	14,319,320	21,676,789	19,972,738	18,618,911	(3,057,878)	-14.1%
Roads Grants Donations	216-2	-	149,306	126,791	-	(149,306)	-100.0%
Roads Flood Projects	216-3	-	-	-	-	-	-
Total		14,319,320	21,826,095	20,099,528	18,618,911	(3,207,184)	-14.7%

Sources and Uses**Sources**

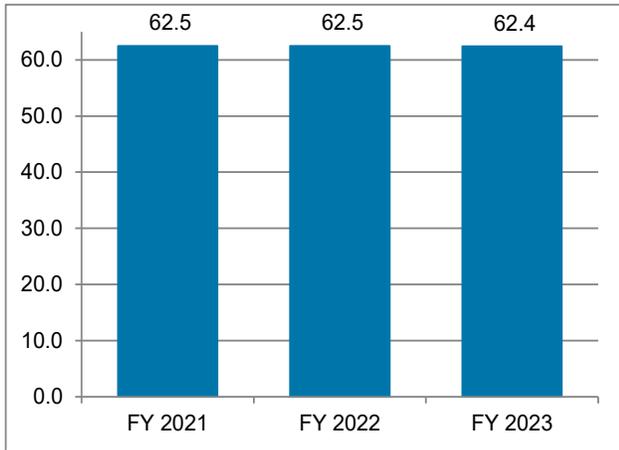
Beginning Fund Balance		10,061,362	9,768,270	9,768,270	5,669,066	(4,099,204)	-42.0%
Fuel Taxes		10,237,589	10,150,000	10,454,500	10,814,988	664,988	6.6%
Federal Grants		17,277	22,515	-	-	(22,515)	-100.0%
Charges for Services		596,485	750,000	500,000	550,000	(200,000)	-26.7%
Miscellaneous		151,258	201,519	226,519	153,580	(47,939)	-23.8%
Transfer In - General Fund		1,073,620	2,329,305	2,869,305	1,208,197	(1,121,108)	-48.1%
Transfer In - Capital Facilities		1,950,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total Sources		24,087,591	25,171,609	25,768,594	20,345,831	(4,825,778)	-19.2%

Uses

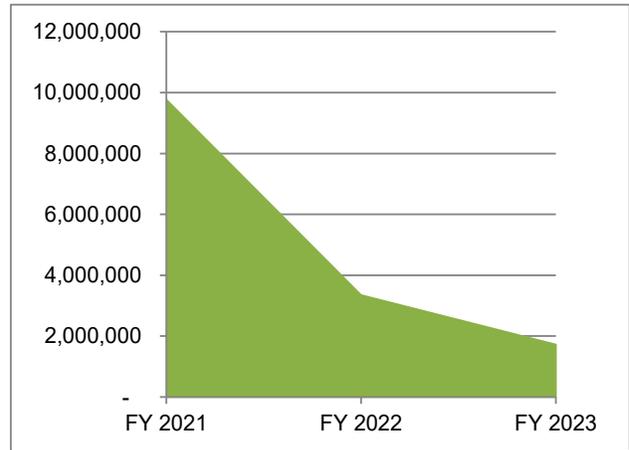
Salaries & Wages		3,780,568	4,249,588	3,932,464	4,420,468	170,880	4.0%
Employee Benefits		2,067,095	2,182,964	2,006,037	2,138,065	(44,899)	-2.1%
Services & Supplies		5,643,960	7,784,459	6,574,459	6,604,378	(1,180,081)	-15.2%
Capital Outlay		2,827,697	7,184,084	7,161,569	5,456,000	(1,728,084)	-24.1%
Transfers Out - Public Works		-	425,000	425,000	-	(425,000)	-100.0%
Total Uses		14,319,320	21,826,095	20,099,528	18,618,911	(3,207,184)	-14.7%

Ending Fund Balance		9,768,270	3,345,514	5,669,066	1,726,920	(1,618,595)	-48.4%
FTE Summary		62.5	62.5	62.5	62.4	-0.1%	

Staffing Trend:



Budgeted Fund Balance:



**SENIOR SERVICES FUND
HUMAN SERVICES AGENCY**



Mission: The mission of the Senior Services Division is to assist older adults in the community in maintaining independence, dignity, and quality in their lives and that of their caregivers, by providing an array of direct and indirect social, legal, and health services and opportunities they may utilize to achieve their goals.

Description: Senior Services is listed as a separate Special Revenue Fund to account for grants, charges for services, and the Senior Citizens ad valorem Tax Fund apportioned to provide services for senior citizens of Washoe County. The Washoe County Senior Services Division 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 six meal sites. The Division 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 is offered through DayBreak, the adult day health care program as an alternative to nursing home care. Programs are enhanced through volunteer opportunities available to seniors and citizens of Washoe County. Community partnerships with non-profit and volunteer agencies bring additional services, classes, and activities to the department to address the diverse interests and needs of seniors. Senior Services currently serves 1,400+ seniors and caregivers per day.

Statutory Authority: County Code Chapter 45 Public Welfare

Website: <https://www.washoecounty.gov/seniorsrv/>
Publications: https://www.washoecounty.gov/hsa/community_outreach/publications.php

Strategic Objective: Vulnerable Populations

FY 2023 Budget Enhancements/Changes

Personnel

- Reclassification of 5.0 Community Health Aide to Homemaker Services Aide - \$0
- Additional 1.0 Office Assistant II - \$72,871
- Additional 1.0 Grant Coordinator - \$104,021
- Additional 2.0 Human Services Caseworker III - \$228,292
- Additional 1.0 Eligibility Certification Specialist - \$87,921

Position Changes

- Shift 3% of 3.0 Human Services Caseworker III off federal grant - \$12,593
- Shift 12% of 1.0 Public Health Nurse off federal grant - \$14,963

Offsets to Above Position Changes

- *Decrease in Undesignated Budget - \$26,808*
- *Decrease in Cell Phone - \$284*
- *Decrease in Equipment Noncapital - \$464*

Other Position Changes

- *Community Health Aide cost distributed from Indigent Fund - \$89,886*
- *Program Coordinator cost distributed from Indigent Fund - \$118,625*
- *Office Assistant II cost distributed from Indigent Fund - \$85,435*
- *Eligibility Certification Specialist cost distributed from Indigent Fund - \$107,146*
- *Human Services Support Specialist cost distributed from Indigent Fund - \$100,225*
- *Human Services Case Worker III cost distributed from Indigent Fund - \$108,750*
- *Human Services Support Specialist cost distributed from Indigent Fund - \$102,186*
- *Eligibility Certification Specialist cost distributed from Indigent Fund - \$105,634*
- *Human Services Case Worker III cost distributed to Homelessness Fund - \$137,576*

Offsets to Position Changes

- *Increase Transfer In from Indigent Fund (increase in source) - \$817,887*
- *Increase Transfer Out to Homelessness Fund (increase in use) - \$137,576*

Non-Personnel

- *Increase in Professional Services (Daybreak Operator) - \$1,500,000*
- *Increase in Software Subscription - \$1,250*
- *Increase in Operating Supplies - \$440*
- *Increase in Cell Phone - \$3,600*
- *Increase in Unleaded Gasoline (ESD Charges) - \$32,580*
- *Increase in Equipment Noncapital - \$1,800*
- *Increase in Computers Noncapital - \$9,500*
- *Increase in Vehicles Capital - \$170,000*
- *Increase in transfer from General Fund for loss of rent revenue (increase in source) - \$22,100*

Offsets to New Positions and Non Position approvals

- *Increased transfer from General Fund (increase in source) - \$2,000,000*
- *Increase in Senior Medicaid Admin. Claiming Federal Revenue - \$51,690*
- *Decrease in Payments to Other Agencies - \$55,500*
- *Decrease in Operating Supplies - \$25,711*
- *Decrease in Nutrition Program - \$21,477*
- *Decrease Food Purchases - \$43,099*
- *Decrease in Vehicles Capital - \$22,843*
- *Increased various services and supplies (moved out of Indigent Fund) - \$305,856*
 - *Increased Transfer In from Indigent Fund as corresponding offset (increase in source) - \$305,856*

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Sr. Services Admin.	225-1	1,262,577	1,621,959	1,524,070	1,701,591	79,633	4.9%
Sparks Admin.	225-2	45,136	14,997	58,431	13,800	(1,197)	-8.0%
Social Services	225-3	1,313,848	1,742,927	1,696,606	1,728,668	(14,259)	-0.8%
Legal Division	225-4	121,434	140,000	140,000	115,000	(25,000)	-17.9%
Nutrition	225-5	2,159,454	3,957,927	3,576,103	1,592,814	(2,365,113)	-59.8%
Adult Day Care	225-6	621,799	860,593	776,528	2,323,085	1,462,493	169.9%
Total		5,524,247	8,338,402	7,771,739	7,474,960	(863,443)	-10.4%

Sources and Uses**Sources**

Beginning Fund Balance		1,302,214	1,770,557	1,770,557	1,721,000	(49,557)	-2.8%
Property Taxes		1,685,903	1,772,912	1,772,912	1,921,505	148,593	8.4%
Federal, State & Local Grants		2,139,435	3,868,737	3,604,895	106,250	(3,762,487)	-97.3%
Charges for Services		703,474	916,446	796,325	896,740	(19,706)	-2.2%
Miscellaneous		56,996	161,269	141,268	59,450	(101,819)	-63.1%
Transfer In - General Fund		1,406,782	1,406,782	1,406,782	3,428,882	2,022,100	143.7%
Transfer In - Indigent Fund		-	-	-	1,123,743	-	- %
Total Sources		7,294,804	9,896,703	9,492,739	9,257,570	(1,762,876)	-6.5%

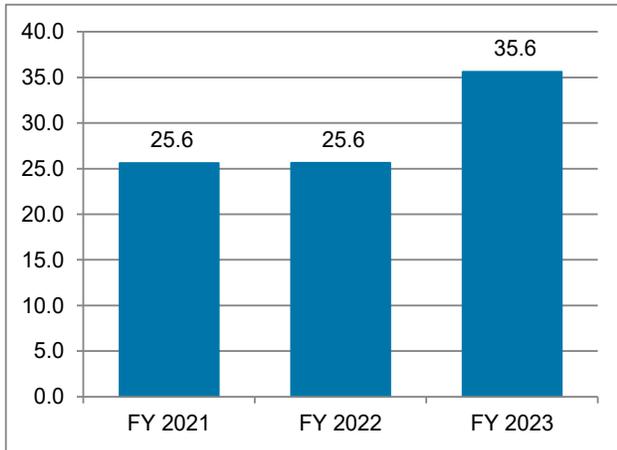
Uses

Salaries & Wages		1,670,673	1,697,667	1,703,040	2,523,250	825,584	48.6%
Employee Benefits		915,720	874,565	855,485	1,240,672	366,107	41.9%
Services & Supplies		2,589,319	5,419,717	5,014,998	3,403,461	(2,016,256)	-37.2%
Capital Outlay		348,535	346,453	198,216	170,000	(176,453)	-50.9%
Transfer Out - Homelessness Fund		-	-	-	137,576	137,576	- %
Total Uses		5,524,247	8,338,402	7,771,739	7,474,960	(863,443)	-10.4%

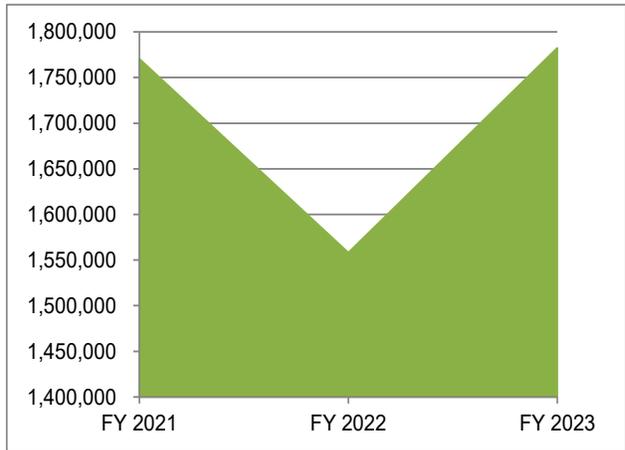
Ending Fund Balance		1,770,557	1,558,301	1,721,000	1,782,611	(899,433)	14.4%
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FTE Summary		25.6	25.6	25.6	35.6	38.9%
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Staffing Trend:



Budgeted Fund Balance:



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

Mission: The mission of the Truckee River Flood Management Authority 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 directed 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

Website: <https://.trfma.org>

Strategic Objective: Economic Impacts

FY 2023 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Operations	211-1	3,381,070	3,286,494	3,282,576	3,591,189	304,695	9.3%
Settlement	211-2	10,233,192	9,818,754	9,810,425	11,839,923	2,021,169	20.6%
Elevation Project	IN60575	17,074	-	12,247	-	-	-
Total		13,631,337	13,105,249	13,105,249	15,431,112	2,325,863	17.7%

Sources and Uses

Sources

Beginning Fund Balance		2,067,170	2,546,836	2,546,836	2,546,836	-	0.0%
Intergovernmental		13,037,229	12,042,319	12,042,319	14,340,952	2,298,633	19.1%
Miscellaneous		1,073,772	1,062,930	1,062,930	1,090,160	27,230	2.6%
Total Sources		16,178,172	15,652,084	15,652,084	17,977,948	2,325,863	14.9%

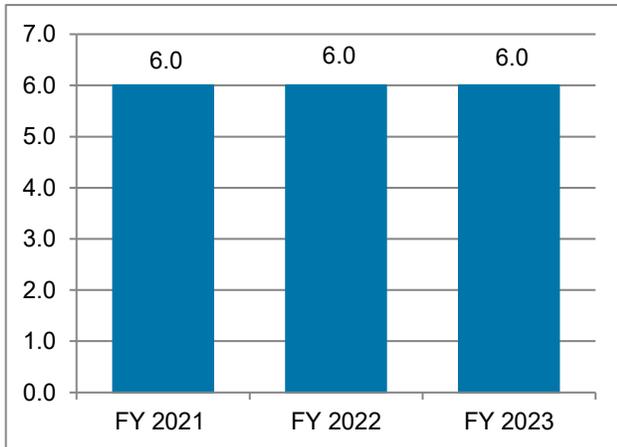
Uses

Salaries & Wages		660,324	671,716	679,486	692,685	20,968	3.1%
Employee Benefits		330,374	314,636	315,195	309,837	(4,798)	-1.5%
Services and Supplies		10,314,800	9,904,471	9,896,142	11,940,665	2,036,194	20.6%
Other Financing Uses		2,325,839	2,214,426	2,214,426	2,487,925	273,499	12.4%
Total Uses		13,631,337	13,105,249	13,105,249	15,431,112	2,325,863	17.7%

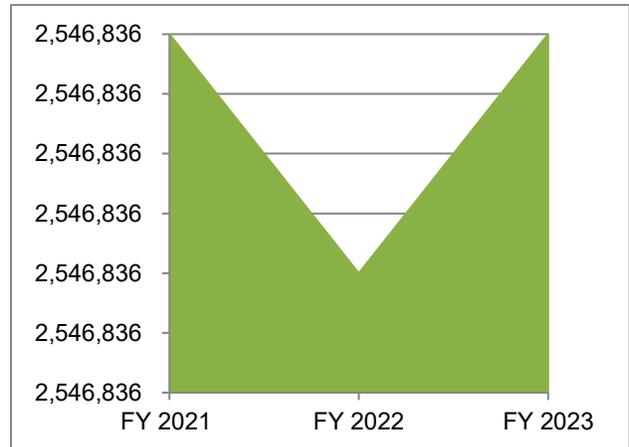
Ending Fund Balance		2,546,836	2,546,836	2,546,836	2,546,836	-	0.0%
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FTE Summary		6.0	6.0	6.0	6.0	0.0%
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Staffing Trend:



Net General Fund Cost:



DEBT SERVICE FUNDS - SUMMARY

Description: Debt service funds account for accumulation of revenues and the payment of general long-term debt principal and interest. The debt service funds include debt service for voter-approved general obligation debt, general obligation debt funded through General Fund sources, revenue bonds and Special Assessment District (SAD) debt.

Strategic Objective: Fiscal Sustainability

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 2023 Budgeted Revenues	FY 2023 Other Financing/ Transfers In	FY 2023 Budgeted Expenditures	FY 2023 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	3,596,834	1,921,505	-	2,855,174	-	2,663,165
Washoe County Debt Operating	2,278,255	-	10,863,561	10,863,561	-	2,278,255
SAD Debt	2,427,986	759,800	-	284,113	-	2,903,673
Total	8,303,075	2,681,305	10,863,561	14,002,848	-	7,845,093

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 2022 assessed valuation of \$21,337,291,898, the County's debt limit for general obligations is \$2,133,729,190. As of July 1, 2021, the County has \$124,686,566 of outstanding general obligation indebtedness-not including debt issued on behalf of the Reno Sparks Convention and Visitor's Authority (RSCVA)-see chart below.

Category of Bonds	Fiscal Year Ending June 30				
	2018	2019	2020	2021	2022
General Obligation Bonds	\$ 25,320,000	\$ 23,424,000	\$ 21,136,000	\$ 18,757,000	\$ 14,130,000
G.O. Revenue Bonds	83,372,886	76,601,630	96,432,708	98,040,753	110,556,566
Total	108,692,886	100,025,630	117,568,708	116,797,753	124,686,566

In addition to outstanding County general obligation debt, there is \$65,760,000 of RSCVA general obligation debt issued by Washoe County-see chart below. Debt issued on behalf of other agencies is not included in Washoe County's budget or financial statements as it is separately managed by the associated agency. Washoe County's statutory debt capacity limit includes both general obligation debt issued by Washoe County on behalf of other agencies and authorized general obligation debt not yet issued. Washoe County is \$1.9 billion below its legal debt limit for general obligation bonds.

STATUTORY DEBT LIMITATION ^{1/}
Washoe County, Nevada
As of June 30, 2022

Statutory Debt Limitation ^{1/}	\$ 2,133,729,190
Outstanding General Obligation Indebtedness	
Paid from Ad Valorem Taxes	14,130,000
Paid from Consolidated Tax Revenues	45,846,000
Paid from Utilities Systems Revenues	53,425,566
Paid from Sales Tax Revenues	11,285,000
Paid from RSCVA Revenues ^{2/}	65,760,000
Total Outstanding General Obligation Indebtedness	190,446,566
Additional Statutory Debt Limitation	\$ 1,943,282,624

1/ Based upon the assessed valuation for fiscal year 2022 (including the assessed valuation of the Redevelopment Agencies).

2/ This debt is issued by Washoe County on behalf of the RSCVA, paid by RSCVA revenues, with the same criteria as other general obligation revenue bonds.



Debt Service Funds

Generally, there is no statutory limit on revenue bonds that may be issued. However, revenue bonds additionally secured with Consolidated Tax (C-Tax) revenue are limited. Statute allows for up to 15% of the combination of C-Tax revenues to be pledged as security for debt. Based on the 2023 budgeted C-Tax revenue of \$165,978,000, the County's C-Tax pledged revenue limit is \$24,896,700. As of July 1, 2022, the County has \$6,623,214 in existing debt service, leaving over \$18 million available to be pledged for debt service. The amount available to be pledged doesn't necessarily reflect available revenue; C-Tax revenue is also used for expenses other than debt service.

Consolidated Tax Pledged Revenues						
Fiscal Year Ended June 30	2018 (Actual)	2019 (Actual)	2020 (Actual)	2021 (Actual)	2022 (Estimated)	2023 (Budgeted)
Consolidated Tax	\$ 111,301,067	\$ 116,837,252	\$ 121,149,884	\$ 142,376,192	\$ 157,325,692	\$ 165,978,000
Pledged Revenue Limitation (15%)	\$ 16,695,160	\$ 17,525,588	\$ 18,172,483	\$ 21,356,429	\$ 23,598,854	\$ 24,896,700
Existing Debt Service	\$ 5,663,475	\$ 5,672,455	\$ 5,097,054	\$ 5,024,595	\$ 6,279,467	\$ 6,623,214
Coverage (times-x)	2.95	3.09	3.57	4.25	3.76	3.76

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.

Bond Credit Rating:

Per the Municipal Securities Rulemaking Board (MSRB) and the Electronic Municipal Market Access (EMMA), credit ratings are a way to evaluate a bond's risk of default, and, in some cases, take into consideration the potential loss to investors in the event of default. These ratings are opinions of the company issuing the ratings and one of many factors used in evaluating a municipal bond investment. A bond's credit rating is the rating agency's opinion as to the creditworthiness of the bond's issuer. Rating agencies take into account all of the economic characteristics of the issuer and the bond issue to assign a rating.

Because ratings can change, investors should not assume the rating shown on the official statement when the bond was first issued remains in effect if it is purchased at a later date. Washoe County's most recent bond issuance was for Series 2022A and 2022B, which refunded Series 2012A, Series 2019 and Series 2019B, which closed on January 28, 2022. The County's associated credit ratings are:

Moody's Aa2 Stable; High quality and are subject to very low credit risk.
 Standard and Poor's AA Positive; The obligor's capacity to meet its financial commitments on the obligation is very strong.

Bond Rating	Standard and Poor's	Moody's
High Grade	AAA	Aaa
	AA	Aa
	A	A
Medium Grade	BBB	Baa
	BB	Ba
	B	B
Low Grade	CCC	Caa
	CC	Ca
	C	C

More information can be found at : www.msrb.org; www.emma.msrb.org; www.standardandpoors.com; and www.moodys.com.

A listing of the County's debt, including general obligation bonds and revenue bonds, follows. This does not include RSCVA debt or Special Assessment District (SAD) debt, which is the legal responsibility of property owners benefitting from special assessment improvements. More information about Washoe County's debt, including the annual Debt Management Policy and credit rating reports, is available at: <https://www.washoecounty.gov/budget/debt-management.php>

OUTSTANDING GENERAL OBLIGATION AND OTHER INDEBTEDNESS ^{1/ 2/ 3/}

Washoe County, Nevada As of June 30, 2022

	Date Issued	Final Maturity	Original Amount	Outstanding Principal
GENERAL OBLIGATION BONDS ^{4/}				
Refunding Bonds, Series 2022A	01/27/22	03/01/30	\$ 14,130,000	\$ 14,130,000
Total General Obligation Bonds				14,130,000
GENERAL OBLIGATION REVENUE BONDS ^{5/}				
Sewer Refunding Bonds (SRF), Series 2015	08/18/15	07/01/26	\$ 17,386,176	\$ 3,425,566
Medical Examiner Building Bonds, Series 2015	08/27/15	03/01/35	12,000,000	8,965,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	9,800,000	8,485,000
Sewer Bonds (SRF), Series 2020	05/27/20	01/01/50	27,000,000	27,000,000
Nevada Shared Radio System Bonds, Series 2020	09/16/20	08/01/35	9,135,000	8,700,000
Refunding Bonds, Series 2020B	10/29/20	11/01/29	9,695,000	8,961,000
Flood Control Refunding Bonds, Series 2021	07/20/21	12/01/35	11,500,000	11,285,000
Sewer Bonds (SRF), Series 2022	01/13/22	01/01/52	23,000,000	23,000,000
Consolidated Tax Refunding Bonds, Series 2022B	01/27/22	03/01/27	10,735,000	10,735,000
Total General Obligation Revenue Bonds				\$ 110,556,566
TOTAL GENERAL OBLIGATION BONDS				\$ 124,686,566
OTHER OBLIGATIONS				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 ^{6/}	02/26/08	12/01/27	\$ 18,500,000	\$ 9,548,900
Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 ^{6/}	02/26/08	12/01/53	9,999,845	9,027,362
Sales Tax Revenue Refunding Bonds, Series 2016A ^{7/}	03/30/16	12/01/28	11,305,000	8,410,000
TOTAL OTHER OBLIGATIONS				\$ 26,986,262
GRAND TOTAL GENERAL OBLIGATION BONDS AND OTHER OBLIGATIONS				\$ 151,672,828

1/ Does not include capital leases, accrued retirement costs, accrued compensated absences, deferred amounts from bonds issuance, arbitrage, other post employment benefits, remediation, and claims and judgments.

2/ Does not include General Obligation Revenue Bonds or Revenue Bonds issued by the County on behalf of the Reno-Sparks Convention & Visitors Authority (the "RSCVA") or the Regional Transportation Commission (the "RTC"), as both of these entities issue separate Debt Management Policies. However, other agency general obligation debt issued by the County is included in the "Debt Capacity". A list of these bonds can be found in Appendix B.

3/ Does not include debt issued by the County for Special Assessment Districts. A list of these bonds can be found in Appendix C. 4/ General obligation bonds secured by the full faith, credit and taxing power of the County. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.

5/ General obligation bonds additionally secured by pledged revenues; if revenues are not sufficient the County is obligated to pay the difference between such revenues and debt service requirements of the respective bonds. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.

6/ Secured solely by the levy of a 2% fee on gross charges for rental of passenger vehicles in Washoe County.

7/ The 2016A sales tax revenue bonds are secured solely by the proceeds of a 1/8 of 1% sales tax levied for flood control and public safety projects.

8/ As of June 30, 2022, the County had borrowed \$83,407.74 from the State Revolving Fund. The outstanding amount of the 2022 Sewer Bonds will continue to increase as the County draws down funds until the maximum \$23,000,000 is reached, or the project is completed.

9/ Does not include accreted value. Outstanding balance accretes at 7% annually.

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



DEBT SERVICE FUND

Description: Debt service funds 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 BONDS

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS										
			* - Type				6 - Medium-term Financing - Lease Purchase			
			1 - General Obligation Bonds				7 - Capital Leases			
			2 - General Obligation Revenue Supported Bonds				8 - Special Assessment Bonds			
			3 - General Obligation Special Assessment Bonds				9 - Mortgages			
			4 - Revenue Bonds				10 - Other (Specify Type)			
			5 - Medium-term Financing				11 - Proposed (Specify Type)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					FINAL		BEGINNING	REQUIREMENTS FOR FISCAL		
							OUTSTANDING	Year Ending June 30, 2023		
NAME OF BOND OR LOAN			ORIGINAL AMOUNT	ISSUE	PAYMENT	INTEREST	BALANCE	INTEREST	PRINCIPAL	
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	DATE	RATE	07/01/22	PAYABLE	PAYABLE	TOTAL
FUND: Debt Service										
Various Purpose Refunding Series 2022A	1	8	14,130,000	1/2022	3/2030	0.997	14,130,000	773,225	2,060,000	2,833,225
TOTAL ALL DEBT SERVICE			14,130,000				14,130,000	773,225	2,060,000	2,833,225

Ad Valorem (Property Tax) Funded Bonds

Series 2022A refinanced various voter-approved bond issuances. These include: Bond Series 2001—Library, Parks & Open Space Bonds, Bond Series 2002B—Library, Parks & Open Space Bonds, and Bond Series 2003 Animal Shelter Construction Bonds (ACB).

The 2001 and 2002B series bonds were voter-approved in November 2000, Question #WC-1. WC-1 authorized the issuance of up to \$38.3 million of General Obligation bonds for the purpose of acquiring, improving and equipping parks, trails, open space and library facilities located on park lands. The bonds were issued in two series and supported projects such as the South Valleys Sports Complex and new South Valleys Library, the Lazy 5 Regional Park and the new Spanish Springs Library, Galena Campground, North Valleys Sports Complex Phase II, Northwest/Terrace Sports Complex, Truckee River Land/Bike Path, various trailhead projects, and more.

The 2003 ACB series bonds were voter-approved in November 2002, Question #WC-3. WC-3 authorized up to \$10.75 million of General Obligation bonds for the purpose of constructing a regional animal shelter AND approval to levy an additional property tax rate of up to 3 cents per \$100 of assessed valuation for the purpose of operating and maintaining the animal shelter project and performing related animal control functions for a period of up to 30 years. Property taxes were not increased per the approved 3 cent rate, though. The County, City of Reno and City of Sparks each contributed 1 cent of their authorized operating rate, making the impact neutral for tax payers.



**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			ORIGINAL AMOUNT	ISSUE DATE	PAYMENT DATE	INTEREST RATE	BEGINNING	REQUIREMENTS FOR FISCAL		TOTAL
							OUTSTANDING	YEAR ENDING JUNE 30, 2023	INTEREST PAYABLE	
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	DATE	RATE	07/01/2022	PAYABLE	PAYABLE	TOTAL
FUND: Debt Service										
Medical Examiner Building 2015	2	20	12,000,000	8/2015	3/2035	3.85	8,965,000	308,458	555,000	863,458
2016B Public Safety Refunding 2016	2	20	9,800,000	3/2016	3/2036	3.08	8,485,000	266,507	485,000	751,507
2020B Bldg/Park Refunding of 2019A/2011A/2006	2	10	9,695,000	10/2020	11/2029	1.35	8,961,000	113,832	1,058,000	1,171,832
2020 Nevada Shared Radio System Infrastructure	2	15	9,135,000	9/2020	8/2035	1.38	8,700,000	313,975	455,000	768,975
2022B Refunding of 2012B;2002A;2004;Lib2004;PK2006	2	5	10,735,000	1/2022	3/2027	0.750	10,735,000	587,443	2,480,000	3,067,443
2016A Sales Tax Refunding	4	13	11,305,000	3/2016	12/2028	2.46	8,410,000	394,750	1,030,000	1,424,750
2021B Flood Control Refunding	4	15	11,500,000	7/2021	12/2035	1.46	11,285,000	487,475	575,000	1,062,475
Baseball Stadium Sr Bonds Series 2008	4	20	18,500,000	2/2008	12/2027	3.56	9,548,900	318,364	1,212,200	1,530,564
BB Stdm Subordinate Bonds Series 2008	4	50	9,999,845	2/2008	12/2057	7.0	9,027,362	119,833	74,974	194,807
TOTAL ALL DEBT SERVICE			102,669,845				84,117,262	2,910,637	7,925,174	10,835,811

Consolidated Tax Funded Bonds:

The Medical Examiner Building 2015 Series funded the construction of a new Medical Examiner facility at 990 East 9th Street, Reno, NV. The new facility moved the ME’s office from an outdated office, built in 1959, which was shared with the Washoe County Health District’s Tuberculosis Control and Prevention Program.

The 2016 Public Safety Refunding Series refinanced the 2006 Public Safety Bonds that were issued to fund a 256 bed expansion in the Regional Detention Facility located at 911 Parr Blvd, Reno, NV.

The 2020B Building/Parks Refunding series refinanced the 2001A Series, which funded the construction of the Jan Evans Juvenile Justice Facility at 650 Ferrari McCleod Blvd, Reno, NV and the construction of the Incline Village Maintenance Facility located at 625 Mt. Rose Highway, Incline Village, NV. It also refinanced a portion of the Parks Series 2006 bonds, which were used, in part, to purchase open space at the former Ballardini Ranch on Lone Tree Ln., Reno, Nevada.

The 2020 Nevada Shared Radio System Infrastructure series was authorized to fund a replacement for the currently-utilized 800 MHz public safety radio system to the Project 25 Phase II system (P25). The P25 radio system for Washoe County is operated via the Washoe County Regional Communications System (WCRCS), established in 1999, and consists of 22 Partner and Sponsored agencies.

The 2022B Series refinanced various bond issuances including: 2002A Building Bonds, 2004 Building & Parking Garage Bonds; 2004 Library Bonds; and 2006 Parks Bonds. The 2002A Building Bonds were issued to fund construction of the facility which houses the District Attorney’s Office, Reno Justice Court and Reno Municipal Court located at 1 S. Sierra Street, Reno, NV. The 2004 Building & Parking Garage Bonds were issued to fund the purchase and rehabilitation of the building at 350 S. Center Street and the parking garage at 220 S. Center Street, Reno, NV. These facilities are utilized by Human Services, the Public Defender, and Alternate Public Defender. The 2004 Library Bonds were issued to fund the construction of the Incline Village Library located at 845 Alder Avenue, Incline Village, NV. The 2022B series also refinanced a portion of the Parks Series 2006 bonds, which were used, in part, to purchase open space at the former Ballardini Ranch on Lone Tree Ln., Reno, Nevada.



Infrastructure Sales Tax Funded Bonds

The 2016A Sales Tax Refunding Series refinanced the 1998 Sales Tax Bonds. The 1998 Sales Tax Bonds funded the construction of the Regional Emergency Operations Center located at 5195 Spectrum Blvd., Reno, NV, the construction of the Regional Public Safety Training Center located at 5190 Spectrum Blvd., Reno, NV, and a portion of the County’s required contribution for the U.S. Army Corps of Engineers’ Truckee River Flood Control Project, which also included 225 acres of land dedication.

The 2021B Flood Control Refunding Series refinanced the Series 2006 Flood Control Bonds. The 2006 Flood Control Bonds were issued to acquire, construct, and expand flood control projects and included the land acquisition of the East Steele Ranch, University of Nevada Reno property at Mille Street and South McCarran Boulevard, and land at 7 Edison Way Industrial Park, all located in Reno, NV.

Car Rental Fee Funded Bonds

Both the 2008 Senior and 2008 Subordinate Baseball Stadium Bond Series issuances funded the construction of the minor league baseball stadium, Greater Nevada Field, located at 250 Evans Ave., Reno, NV. Greater Nevada Field is the home of the Triple-A Reno Aces.

Utility Fee Funded 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	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2023		TOTAL
							07/01/2022	INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Utilities										
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	3,425,566	75,057	877,109	952,166
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/2050	1.69	27,000,000	420,718	387,673	808,391
Sewer Bonds 2022 (SRF)	2	30	23,000,000	1/2022	1/2052	1.47	23,000,000	326,830	0	326,830
TOTAL ALL DEBT SERVICE			67,386,176				53,425,566	822,605	1,264,782	2,087,387

The 2015 Sewer Refunding Series refinanced multiple issuances that supported Sewer and Stormwater projects listed below.

- 1997 State Revolving Fund (SRF) Bonds, Lemmon Valley
- 2000A, South Truckee Meadows
- 2000B, Horizon Hills
- 2001, South Truckee Meadows Water Reclamation Facility
- 2004, Cold Springs
- 2005A, Spanish Springs
- 2006, Storm Sewer

Both the 2020 and the 2022 State Revolving Fund (SRF) Series were issued to fund multiple projects listed below.

- South Truckee Meadows Water Reclamation Facility Expansion
- Pleasant Valley Interceptor—Reach 3
- Huffaker Hills Reservoir Lining Improvements—Phase 3



OUTSTANDING GENERAL OBLIGATION DEBT SERVICE ^{1/}
Washoe County, Nevada As of June 30, 2022

Fiscal Year	General Obligation Bonds - Ad Valorem (Property) Tax	General Obligation Revenue Bonds - Consolidated Tax	General Obligation Revenue Bonds - Utility Systems	General Obligation Revenue & Revenue Bonds - Infrastructure Sales Tax	Revenue Bonds - Car Rental Fees	Total Debt Service
2023	2,833,225	6,623,214	2,490,711	2,487,225	1,725,370	\$ 16,159,745
2024	2,818,500	6,623,868	2,501,981	2,489,850	1,800,356	\$ 16,234,555
2025	2,832,750	6,635,032	2,635,174	2,488,225	1,918,736	\$ 16,509,917
2026	2,835,750	5,510,949	2,976,024	2,482,350	2,050,532	\$ 15,855,605
2027	1,422,750	5,607,635	2,447,991	2,481,975	2,182,912	\$ 14,143,263
2028	1,424,250	3,489,565	2,231,516	2,486,600	2,320,667	\$ 11,952,598
2029	1,427,750	3,492,738	2,231,517	2,481,100	1,989,921	\$ 11,623,026
2030	1,428,000	2,733,275	2,231,516	1,061,725	2,049,436	\$ 9,503,952
2031	-	2,384,938	2,231,516	1,059,975	2,119,668	\$ 7,796,097
2032	-	2,388,413	2,231,516	1,061,100	2,184,520	\$ 7,865,549
2033	-	2,385,325	2,231,517	1,059,975	2,254,240	\$ 7,931,057
2034	-	2,383,769	2,231,516	1,061,475	2,329,411	\$ 8,006,171
2035	-	2,389,588	2,231,516	1,061,300	2,404,909	\$ 8,087,313
2036	-	1,522,238	2,231,516	1,060,500	2,479,429	\$ 7,293,683
2037	-	-	2,231,517	-	2,559,283	\$ 4,790,800
2038	-	-	2,231,516	-	2,639,357	\$ 4,870,873
2039	-	-	2,231,515	-	2,724,539	\$ 4,956,054
2040	-	-	2,231,517	-	2,809,902	\$ 5,041,419
2041	-	-	2,231,516	-	2,899,790	\$ 5,131,306
2042	-	-	2,231,516	-	2,989,894	\$ 5,221,410
2043	-	-	2,231,517	-	3,083,517	\$ 5,315,034
2044	-	-	2,231,517	-	3,179,145	\$ 5,410,662
2045	-	-	2,231,516	-	3,278,817	\$ 5,510,333
2046	-	-	2,231,516	-	3,383,164	\$ 5,614,680
2047	-	-	2,231,516	-	3,488,130	\$ 5,719,646
2048	-	-	2,231,515	-	3,598,330	\$ 5,829,845
2049	-	-	2,231,516	-	3,709,300	\$ 5,940,816
2050	-	-	2,231,516	-	3,829,288	\$ 6,060,804
2051	-	-	1,019,801	-	3,944,525	\$ 4,964,326
2052	-	-	1,019,801	-	4,069,947	\$ 5,089,748
2053	-	-	-	-	4,193,203	\$ 4,193,203
2054	-	-	-	-	211,010	\$ 211,010
TOTAL	\$ 17,022,975	\$ 54,170,543	\$ 66,416,355	\$ 24,823,375	\$ 86,401,245	\$ 248,834,497

1/ Totals may not add due to rounding.

2/ Includes estimated debt service on the 2022 Sewer Bonds.

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

Budget Summary

Programs	Function	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Ad Valorem General Obligation Bonds	301-1	3,026,011	3,042,293	3,042,293	2,855,174	(187,119)	-6.2%
Medium-Term Bonds	301-21	-	-	-	-	-	- %
GO-Revenue Bonds	301-22	16,653,893	7,248,613	7,248,613	7,689,460	440,847	6.1%
Non-GO Revenue Bonds	301-3	2,891,156	3,081,386	3,081,386	3,174,101	92,715	3.0%
Total		22,571,060	13,372,292	13,372,292	13,718,735	346,443	2.6%

Sources and Uses

Sources

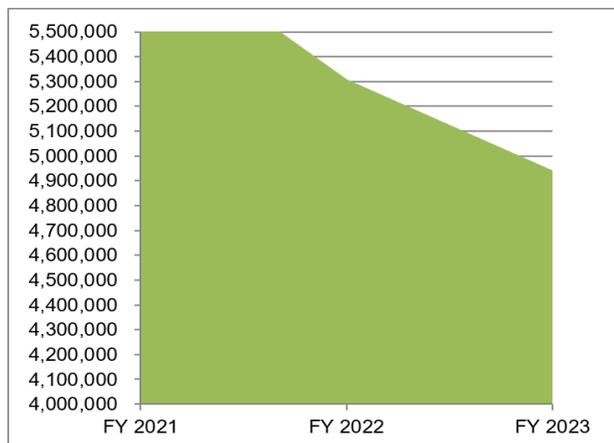
Beginning Fund Balance		5,530,935	5,337,662	5,903,428	5,875,090	537,428	10.1%
Property Taxes		2,940,029	3,013,955	3,013,955	1,921,505	(1,092,450)	-36.2%
Debt Issued		9,835,000	-	-	-	-	- %
Transfer In - Consolidated Tax		6,248,891	5,961,487	5,961,487	6,128,435	166,948	2.8%
Transfer In - Regional Communications		130,863	498,200	498,200	498,200	-	0.0%
Transfer In - Truckee River Flood management		2,325,839	2,214,426	2,214,426	2,487,925	273,499	12.4%
Transfer In - Other Restricted Fund		1,462,931	1,655,886	1,655,886	1,749,001	93,115	5.6%
Total Sources		28,474,488	18,681,616	19,247,382	18,660,156	(21,460)	-0.1%

Uses

Services & Supplies		15,478	17,132	17,132	11,599	(5,533)	-32.3%
Bond Issuance Costs		70,085	-	-	-	-	-
Principal		19,280,178	10,262,331	10,262,331	9,985,174	(277,157)	-2.7%
Interest		3,191,864	3,054,964	3,054,964	3,683,862	628,898	20.6%
Debt Service Fees		13,455	37,865	37,865	38,100	235	0.6%
Total Uses		22,571,060	13,372,292	13,372,292	13,718,735	346,443	2.6%

Ending Fund Balance		5,903,428	5,309,324	5,875,090	4,941,421	(367,903)	-6.9%
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Budgeted Fund Balance:



DEBT SERVICE FUND – SPECIAL ASSESSMENT DISTRICTS

Description: Special Assessment Districts Debt Service Fund accounts 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 32 – Spanish Springs Valley Ranches: Roads
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lighting W Water System

Website: washoecounty.gov/treas/SpecialAssessments.php

SPECIAL ASSESSMENT DEBT

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS			* - Type					6 - Medium-term Financing - Lease Purchase				
			1 - General Obligation Bonds	2 - General Obligation Revenue Supported Bonds	3 - General Obligation Special Assessment Bonds	4 - Revenue Bonds	5 - Medium-term Financing	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	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2023		TOTAL		
							07/01/2022	INTEREST PAYABLE	PRINCIPAL PAYABLE			
FUND: Special Assessment District												
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	1,801,349	61,288	164,550	225,838		
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	74,111	3,224	14,756	17,980		
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	65,981	4,604	8,491	13,095		
TOTAL ALL DEBT SERVICE			10,320,868				1,941,441	69,116	187,797	256,913		

OUTSTANDING DEBT SERVICE SCHEDULE

Fiscal Year	SAD 32	SAD 37	SAD 39	Total SAD Debt Service
2023	225,841	17,979	13,094	256,914
2024	225,320	14,284	11,684	251,288
2025	225,152	15,807	10,813	251,771
2026	225,331	17,329	10,121	252,781
2027	220,858	18,852	14,788	254,497
2028	221,907	-	14,634	236,541
2029	223,303	-	9,840	233,143
2030	225,048	-	-	225,048
2031	227,141	-	-	227,141
2032	110,726	-	-	110,726
TOTAL	\$ 2,130,626	\$ 84,251	\$ 84,973	\$ 2,299,850



Budget Summary:

Programs	Function	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
SAD 29 Mt Rose Sewer Phase 1	700290	3,744	100	100	100	-	0.0%
SAD 32 Spanish Springs Valley Roads	700320	623,490	329,099	329,099	241,438	(87,661)	-26.6%
SAD 37 Spanish Springs Sewer 1A	700370	57,730	28,427	28,427	24,080	(4,347)	-15.3%
SAD 39 Lightning W Water Supply	700390	108,377	22,397	22,397	18,295	(4,102)	-18.3%
SAD Surplus & Deficiency	700921	382	200	200	200	-	0.0%
Total		793,724	380,223	380,223	284,113	(96,110)	-25.3%

Sources and Uses

Sources

Beginning Fund Balance	1,822,265	2,141,264	2,048,409	2,427,986	286,722	13.4%
Special Assessment Taxes	758,360	490,000	490,000	490,000	-	0.0%
Miscellaneous	261,508	269,800	269,800	269,800	-	0.0%
Transfer in Capital Improvement Fund	-	-	-	-	-	- %
Total	1,019,868	759,800	759,800	759,800	-	0.0%

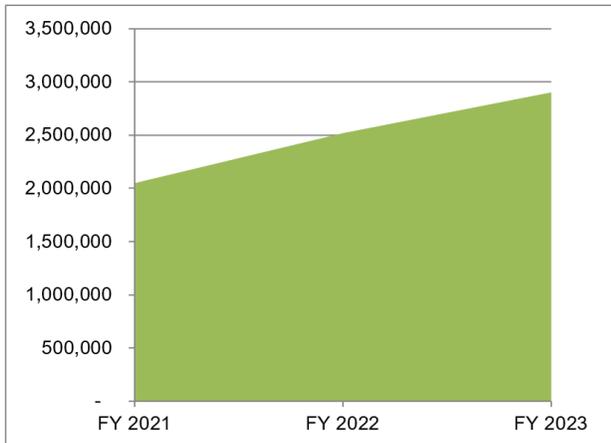
Total Sources 2,842,133 2,901,064 2,808,209 3,187,786 286,722 9.9%

Uses

Services & Supplies	1,094	1,000	1,000	1,000	-	0.0%
Principal	637,472	247,210	247,210	187,797	(59,413)	-24.0%
Interest	129,253	105,813	105,813	69,116	(36,697)	-34.7%
Debt Service Fees	24,614	26,100	26,100	26,100	-	0.0%
Other Fiscal Charges	1,290	100	100	100	-	0.0%
Total Uses	793,724	380,223	380,223	284,113	(96,110)	-25.3%

Ending Fund Balance 2,048,409 2,520,841 2,427,986 2,903,673 382,832 15.2%

Budgeted Fund Balance:



ENTERPRISE FUNDS

Description: Enterprise funds 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. Enterprise funds include the Building and Safety Fund, Golf Course Fund and the Utilities Fund.

Fund	Beginning Fund Balance/ Cash Balance	FY 2023 Budgeted Revenues	FY2023 Other Financing/ Transfers In	FY 2023 Budgeted Expenditures	FY 2023 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety Fund	6,903,902	3,403,438	-	4,097,675	-	6,209,664
Golf Course Fund	3,888,850	655,008	-	3,795,261	-	748,597
Utilities Fund	137,977,085	47,783,663	-	75,268,079	-	110,492,669
Total	148,769,837	51,842,109	-	83,161,015	-	117,450,930

**Reflects Revenues & Expenditures per Statement of Cash Flows — May vary from Schedule of Revenues, Expenses and Changes in Net Positions*



**BUILDING AND SAFETY FUND
COMMUNITY SERVICES DEPARTMENT**

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

Description: Building and Safety enforces nationally recognized codes and ordinances adopted by the Board of County Commissioners to assure that minimum building and life safety standards are met by providing plan review and inspection services for construction. These standards play a key role in maintaining Washoe County's high quality of living, economic resilience and a predictable regulatory environment for the construction industry.

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

Website: <https://www.washoecounty.gov/building/>

Additional Goals/

Performance Information: https://www.washoecounty.gov/building/other/Statistical_Data.php

Strategic

Objective: Economic Impacts

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

FY 2023 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase to Building Permits Revenue - \$120,000

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Administration	560-1	1,515,534	1,750,947	1,772,263	1,992,791	241,844	13.8%
Incline Village	560-2	9,527	8,833	8,833	11,155	2,323	26.3%
Permit Services	560-3	357,039	619,070	570,351	639,461	20,390	3.3%
Building Inspection Services	560-4	492	500	500	-	(500)	-100.0%
Plans Examination	560-5	1,050,778	1,416,770	1,208,747	1,409,568	(7,203)	-0.5%
Total		2,933,369	3,796,121	3,560,694	4,052,975	256,855	6.8%

Revenue, Expenses and Net Income**Operating Revenue**

Charges for Services	4,380,380	3,200,000	3,200,000	3,320,000	120,000	3.8%
Other	11,345	10,000	10,000	10,000	-	0.0%
Total Operating Revenue	4,391,725	3,210,000	3,210,000	3,330,000	120,000	3.7%

Operating Expenses

Salaries & Wages	1,415,518	1,799,853	1,648,302	2,025,270	225,417	12.5%
Employee Benefits	626,879	927,855	843,981	996,962	69,107	7.4%
Services & Supplies	870,914	1,046,612	1,046,612	1,008,943	(37,669)	-3.6%
Depreciation	20,058	21,800	21,800	21,800	-	0.0%
Total Operating Expenses	2,933,369	3,796,121	3,560,694	4,052,975	256,855	6.8%

Operating Income/(Loss)	1,458,356	(586,121)	(350,694)	(722,975)	136,855	23.3%
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Net Nonoperating Income	(134)	30,000	30,000	73,438	43,438	144.8%
Net Operating Transfers	-	-	-	-	-	

Net Income/(Loss)	1,458,222	(556,121)	(320,694)	(649,538)	93,417	16.8%
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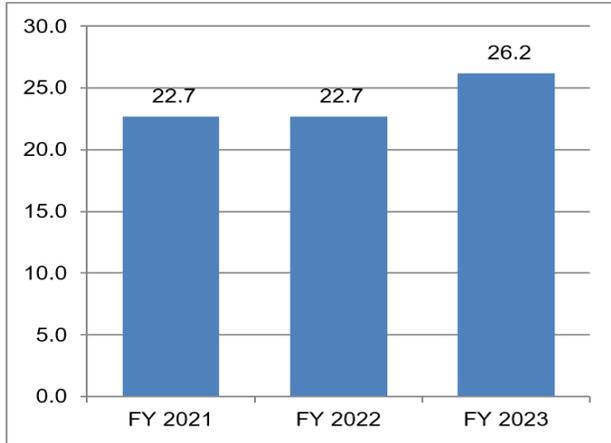
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	1,749,050	(560,821)	(325,394)	(697,675)	(136,854)	24.4%
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	-	-	-	- %
Net Cash Provided (Used) by Capital	(1)	(70,000)	(70,000)	(70,000)	-	0.0%
Net Cash Provided (Used) by Investing Activities	2,440	30,000	30,000	73,438	43,438	144.8%
Cash & Cash Equiv. at July 1	5,517,807	7,269,296	7,269,296	6,903,902	(365,394)	-5.0%

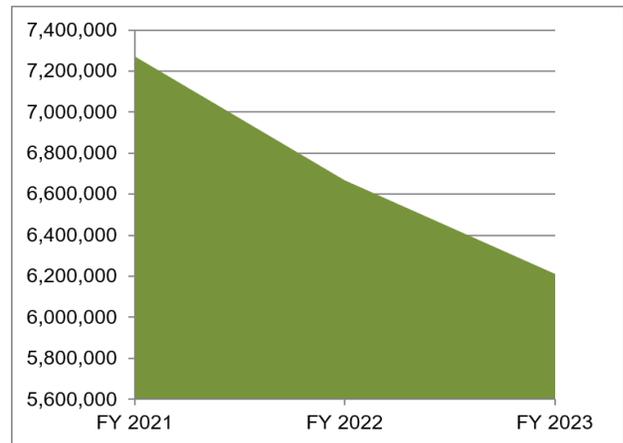
Cash & Cash Equiv. at June 30	7,269,296	6,668,475	6,903,902	6,209,664	(458,810)	-6.9%
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FTE Summary	22.7	22.7	22.7	26.2		15.4%
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Staffing Trend:



Cash & Cash Equivalents



**GOLF COURSE FUND
COMMUNITY SERVICES DEPARTMENT**

Fund: The mission of the Golf Course Fund is to provide sustainable, year-round recreational opportunities for Washoe County citizens and visitors by offering affordable golf experiences and professional staff to provide quality golf instruction and foster community interest and participation.

Description: The Golf Course Fund hosts three golf courses. Washoe and Sierra Sage Golf Courses are 18-hole regulation length golf courses, while Wildcreek Golf Course provides a 9-hole executive course and a 6-hole regulation length course. Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range (Washoe and Sierra Sage only), cart storage, and maintenance facilities are also located on the courses. Courses are operated through contracted vendors providing golf professional services and food and beverage services.

Website: https://www.washoecounty.gov/parks-specialty_facilities/golf_courses/index.php

Strategic Objective: Innovative Services

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

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase to Water/Sewer - \$10,000 (Effluent Water)

Costs offset from the use of fund balance.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Golf Operations	520-1	373,557	710,390	689,779	3,810,361	3,099,971	436.4%
Golf Equipment	520-2	-	-	-	-	-	- %
Golf Construction	520-3	-	117,000	117,000	117,000	-	0.0%
Total		373,557	827,390	806,779	3,927,361	3,099,971	374.7%

Revenue, Expenses and Net Income**Operating Revenue**

Charges for Services	327,551	337,000	337,000	337,000	-	- %
Capital Contributions	-	-	-	-	-	0.0%
Other	40,000	40,000	150,000	280,000	240,000	600.0%
Total Operating Revenue	367,551	377,000	487,000	617,000	240,000	63.7%

Operating Expenses

Salaries & Wages	25,971	19,895	6,226	2,542	(17,353)	-87.2%
Employee Benefits	11,678	10,431	3,489	1,265	(9,166)	-87.9%
Services & Supplies	262,453	588,664	588,664	3,715,154	3,126,490	531.1%
Depreciation	73,454	208,400	208,400	208,400	-	0.0%
Total Operating Expenses	373,557	827,390	806,779	3,927,361	3,099,971	374.7%

Operating Income/(Loss)	(6,006)	(450,390)	(319,779)	(3,310,361)	(2,859,971)	635.0%
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Net Nonoperating Income	13,378	52,209	52,209	36,708	(15,501)	-29.7%
Net Operating Transfers	-	-	-	-	-	

Net Income/(Loss)	7,372	(398,181)	(267,570)	(3,273,652)	(2,875,472)	722.2%
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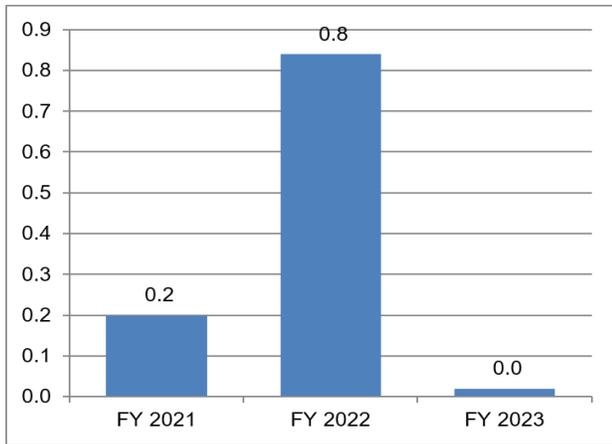
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	(313,716)	(241,990)	(111,379)	(3,101,961)	(2,859,971)	1181.9%
Net Cash Provided (Used) by Noncapital Financing Activities	-	3,758	3,758	-	(3,758)	-100.0%
Net Cash Provided (Used) by Capital	-	(3,643,575)	(1,300)	(76,300)	3,567,275	-97.9%
Net Cash Provided (Used) by Investing Activities	19,148	49,751	49,751	38,008	(11,743)	-23.6%
Cash & Cash Equiv. at July 1	4,242,588	4,034,667	3,948,020	3,888,850	(145,817)	-3.6%

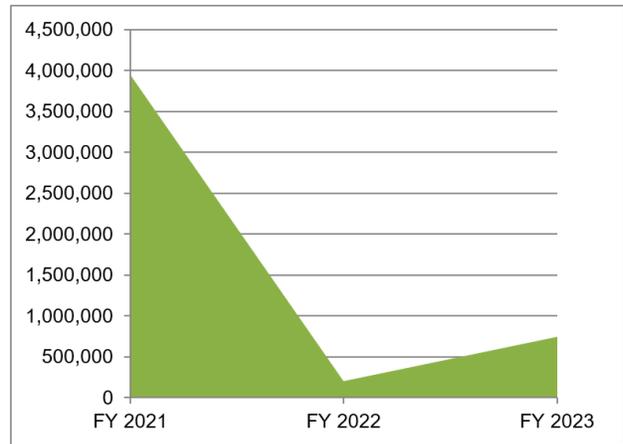
Cash & Cash Equiv. at June 30	3,948,020	202,611	3,888,850	748,597	545,987	269.5%
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FTE Summary	0.2	0.8	0.8	0.0		-97.6%
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Staffing Trend:



Cash & Cash Equivalents



**UTILITIES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Utilities Fund is to provide a broad range of municipal-type services including wastewater, reclaimed water, recharge water, and floodplain detention utility services; to manage water rights; and to manage, maintain, and rehabilitate the County's utility infrastructure.

Description: The Utilities Fund provides and bills for wastewater, reclaimed water, recharge water, and floodplain detention utility services for approximately 42,000 customers within unincorporated areas of Washoe County, including 17,000 customers located in the City of Reno.

Utility Charges for Services projections are based on rates set by County ordinances as well as annual adjustments based on CPI, trend analysis, and number of customers.

County ordinance established service fees and rates in accordance with laws and regulations. Sewer rates are adjusted every January 1st by an amount equal to the increase in the Consumer Price Index-All Urban Consumers (CPI-U) for the west urban area. Outside of the area designated as Spanish Springs Valley, sewer connection fee increases \$50 every January 1st, and commercial fixture unit by \$5. Reclaimed, Stormwater, and Golden Valley Recharge fees have not seen increases from the time of adoption of their respective ordinances.

Statutory

Authority: NRS 244-County Governments; NRS 318-General Improvement Districts; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources Washoe County Code Chapter 40 (Water and Sewage).

Website: https://www.ashoecounty.gov/csd/utility_payment_options.php/index.php

Strategic

Objective: Economic Impacts

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

FY 2023 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 FTE Grants Coordinator to Fiscal Compliance Officer with cost distribution shift of 80/20 to 70/30 (Planning/Utilities) – \$14,962 decrease to GF and increase to Utilities Fund

Non-Personnel

- Increases in Operating Revenue - \$1,599,194
- Increases in Services and Supplies - \$1,181,294
- Decrease in Non-Operating Revenue/Expense - \$357,378
- Decrease in Capital Contributions - \$678,000
- Increase in Capital Projects - \$11,574,000

Costs offset from the use of fund balance.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Utilities - Planning	566-01	449	1,200	1,200	1,200	-	0.0%
Utilities - Water	566-10	98,642	226,683	86,701	165,149	(61,534)	-27.1%
Utilities - Reclaimed	566-11	1,564,317	1,710,034	1,753,985	1,700,319	(9,715)	-0.6%
Utilities - Sewer	566-12	9,680,516	15,969,983	14,896,387	17,952,345	1,982,363	12.4%
Utilities - Stormwater	566-13	394,075	758,968	428,780	421,962	(337,006)	-44.4%
Total		11,737,999	18,666,867	17,167,053	20,240,975	1,574,107	8.4%

Revenue, Expenses and Net Income**Operating Revenue**

Charges for Services	19,149,460	19,960,911	20,204,242	21,560,238	1,599,328	8.0%
Other	207,504	1,089	955	955	(134)	-12.3%
Total Operating Revenue	19,356,964	19,961,999	20,205,197	21,561,193	1,599,194	8.0%

Operating Expenses

Salaries & Wages	1,570,770	2,436,460	2,028,927	2,576,408	139,948	5.7%
Employee Benefits	666,490	1,195,953	975,840	1,180,533	(15,419)	-1.3%
Services & Supplies	5,516,420	10,731,252	9,859,084	11,894,750	1,163,498	10.8%
Depreciation	3,984,319	4,303,202	4,303,202	4,589,283	286,081	6.6%
Total Operating Expenses	11,737,999	18,666,867	17,167,053	20,240,975	1,574,107	8.4%

Operating Income/(Loss)	7,618,965	1,295,132	3,038,144	1,320,218	25,087	1.9%
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Net Nonoperating Income	(167,972)	1,056,306	566,500	146,865	(909,441)	-86.1%
Capital Contributions	12,418,228	11,118,000	9,951,000	10,440,000	(678,000)	-6.1%
Net Operating Transfers	-	-	-	-	-	

Net Income/(Loss)	19,869,221	13,469,438	13,555,644	11,907,083	(1,562,355)	-11.6%
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Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	12,033,450	555,830	7,317,846	5,866,001	5,310,171	955.4%
Net Cash Provided (Used) by Noncapital Financing Activities	31,612	-	-	-	-	- %
Net Cash Provided (Used) by Capital	793,669	(32,964,347)	(463,244)	(34,343,387)	(1,379,040)	4.2%
Net Cash Provided (Used) by Investing Activities	198,963	1,452,700	977,713	992,970	(459,730)	-31.6%
Cash & Cash Equiv. at July 1	117,087,076	130,144,770	130,144,770	137,977,085	7,832,315	6.0%

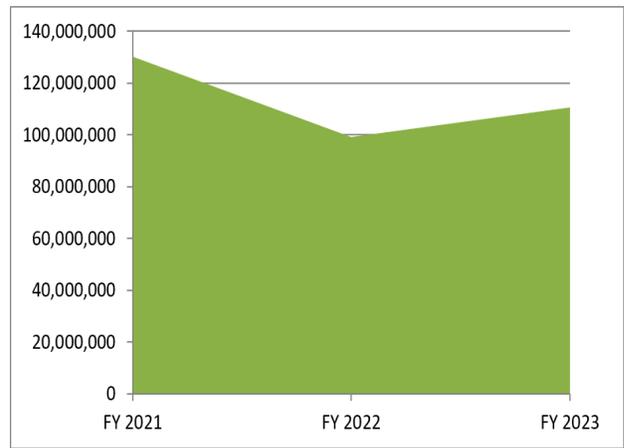
Cash & Cash Equiv. at June 30	130,144,770	99,188,953	137,977,085	110,492,669	11,303,716	11.4%
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FTE Summary	29.3	29.3	29.3	29.5	0.5%
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Staffing Trend:



Cash & Cash Equivalents



INTERNAL SERVICE FUNDS

Description: 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:

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

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 (HDHP), 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.

Fund	Beginning Fund Balance/ Cash Balance	FY 2023 Budgeted Revenues	FY2023 Other Financing/ Transfers In	FY 2023 Budgeted Expenditures	FY 2023 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Equipment Service Fund	6,485,405	11,408,082	-	13,545,393	-	4,348,094
Health Benefits Fund	16,216,264	63,841,664	-	58,795,370	-	21,262,558
Risk Management Fund	40,870,182	8,077,318	-	7,035,012	-	41,912,488
Total	63,571,851	83,327,064	-	79,375,775	-	67,523,140

**Reflects Revenues & Expenditures per Statement of Cash Flows — May vary from Schedule of Revenues, Expenses and Changes in Net Positions*



**EQUIPMENT SERVICES FUND
COMMUNITY SERVICES DEPARTMENT**

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

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

Website: https://www.washoecounty.gov/csd/operations/eqpt_srvcs.php

Strategic Objective: Fiscal Sustainability

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

FY 2023 Budget Enhancements/Changes**Personnel**

- None

Non-Personnel

- Increase in Operating Revenue - \$1,314,564.04
- Increase in Operating Expense - \$419,374.61
- Increase in Capital - \$3,874,679

Cost offset through increased charges for services along with the use of net position.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Replacement	669-1	2,463,592	2,896,146	2,896,146	3,104,267	208,120	7.2%
Administration	669-2	2,044,276	2,775,229	2,373,221	2,576,463	(198,765)	-7.2%
Maintenance	669-3	3,188,327	3,676,066	3,483,562	3,686,085	10,020	0.3%
Total		7,696,196	9,347,441	8,752,929	9,366,816	19,375	0.2%

Revenue, Expenses and Net Income**Operating Revenue**

Charges for Services	8,843,545	10,243,518	9,843,518	11,158,082	914,564	8.9%
Other	21,407	50,000	50,000	50,000	-	0.0%
Total Operating Revenue	8,864,952	10,293,518	9,893,518	11,208,082	914,564	8.9%

Operating Expenses

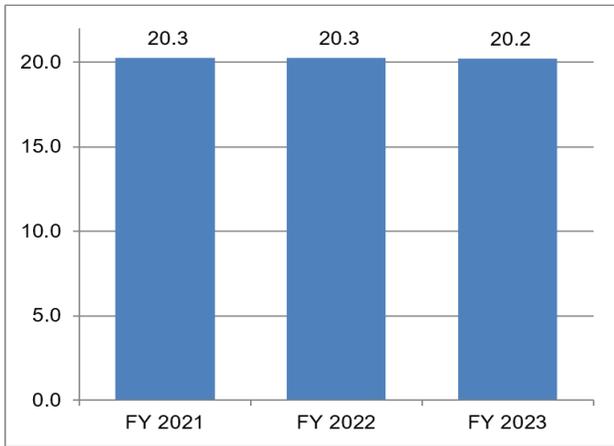
Salaries & Wages	1,347,581	1,498,863	1,384,292	1,535,677	36,814	2.5%
Employee Benefits	812,538	875,942	796,000	841,813	(34,129)	-3.9%
Services & Supplies	3,559,084	4,573,927	4,173,927	4,382,755	(191,171)	-4.2%
Depreciation	1,976,993	2,398,710	2,398,710	2,606,570	207,860	8.7%
Total Operating Expenses	7,696,196	9,347,441	8,752,929	9,366,816	19,375	0.2%

Operating Income/(Loss)	1,168,756	946,077	1,140,589	1,841,266	895,189	94.6%
Net Nonoperating Income	709,507	315,531	315,531	315,531	(631,063)	0.0%
Net Operating Transfers	-	-	-	-	-	- %
Capital Contributions	-	300,000	300,000	300,000	(600,000)	0.0%
Net Income/(Loss)	1,878,263	1,561,608	1,756,120	2,456,798	895,189	57.3%

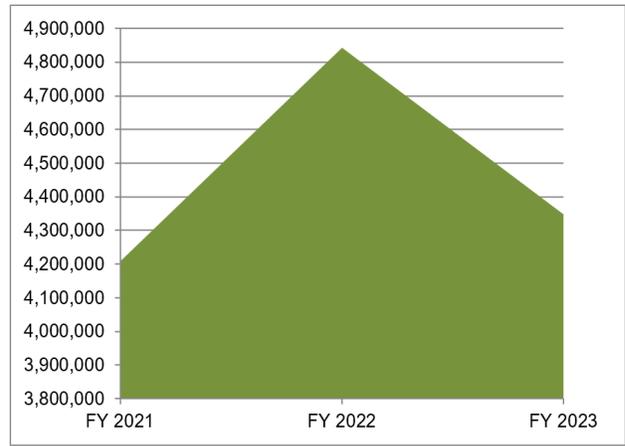
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	3,518,039	3,460,318	3,654,830	4,563,368	(8,023,686)	31.9%
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	-	-	-	- %
Net Cash Provided (Used) by Capital	(1,402,778)	(2,826,000)	(1,377,598)	(6,700,679)	9,526,679	137.1%
Net Cash Provided (Used) by Investing Activities	-	-	-	-	-	- %
Cash & Cash Equiv. at July 1	2,092,912	4,208,173	4,208,173	6,485,405	(10,693,578)	54.1%
Cash & Cash Equiv. at June 30	4,208,173	4,842,491	6,485,405	4,348,094	(9,190,585)	-10.2%
FTE Summary	20.3	20.3	20.3	20.2		-0.2%

Staffing Trend:



Cash & Cash Equivalents



**HEALTH BENEFITS FUND
HUMAN RESOURCES DEPARTMENT**

Mission: The mission of the Health Benefits Division is to provide access to comprehensive health care services for Washoe County employees, retirees, and their eligible dependents in an efficient and cost effective manner.

Description: The Health Benefits Fund, division of Human Resources, was established pursuant to NRS 287.010 to provide health benefits for County employees, dependents and retirees through self-funded and contractual health insurance plans. The Fund includes four medical plans, dental, prescription drug, vision and life insurance. The medical plans included in the Fund during the 2023 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 1,875 retirees, 2,521 active employees and their eligible dependents.

Statutory Authority: NRS 287 Programs for Public Employees; Consolidated Omnibus Budget Reconciliation Act (COBRA); US Department of Labor; Washoe County Code Chapter 5—Administration and Personnel; Washoe County Code Chapter 65—Safety and Disaster Services.

Website: <https://www.washoecounty.gov/humanresources/Benefits/healthbenefits.php>

Strategic Objective: Fiscal Sustainability

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- None

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Health Benefits Admin.	618-1	1,066,126	1,593,710	1,561,988	1,254,849	(338,861)	-21.3%
Self Funded Plan	618-2	38,708,740	38,372,210	38,372,211	42,967,671	4,595,461	12.0%
HMO Plan	618-3	11,699,105	12,555,881	12,555,881	11,786,000	(769,881)	-6.1%
PEBS Subsidies	618-4	267,940	310,000	310,000	275,000	(35,000)	-11.3%
Ancillary Plans	618-5	4,986,915	4,945,963	4,945,963	4,633,850	(312,113)	-6.3%
Total		56,728,827	57,777,764	57,746,043	60,917,370	3,139,606	5.4%

Revenue, Expenses and Net Income**Operating Revenue**

Charges for Services	53,886,340	53,776,719	53,776,719	58,264,811	4,488,092	8.3%
Other	3,316,735	2,950,000	2,950,000	2,468,853	(481,147)	-16.3%
Total Operating Revenue	57,203,075	56,726,719	56,726,719	60,733,664	4,006,945	7.1%

Operating Expenses

Salaries & Wages	383,931	434,023	413,746	436,889	2,867	0.7%
Employee Benefits	207,231	215,037	203,593	206,371	(8,666)	-4.0%
Services & Supplies	56,137,665	57,128,704	57,128,704	60,274,110	3,145,406	5.5%
Total Operating Expenses	56,728,827	57,777,764	57,746,043	60,917,370	3,139,606	5.4%

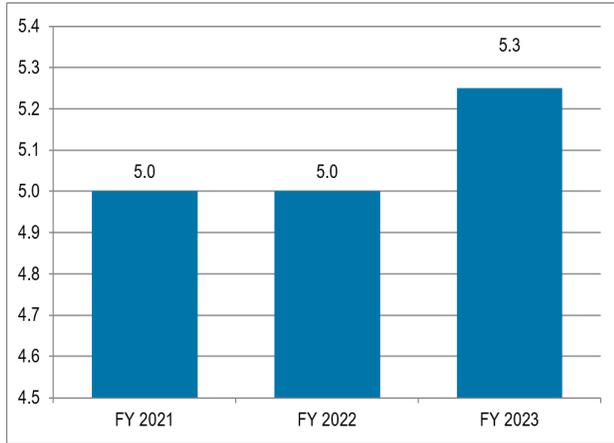
Operating Income/(Loss)	474,248	(1,051,045)	(1,019,324)	(183,706)	867,339	-82.5%
Net Nonoperating Income	171,870	108,000	108,000	108,000	-	0.0%
Net Increase/(Decrease) Investments	(157,564)	-	-	-	-	- %
Federal Grants	917,267	265,000	265,000	-	(265,000)	-100.0%
Other Nonoperating Revenue/(Expense)	27,575	-	-	-	-	- %
Net Operating Transfers	-	-	-	3,000,000	3,000,000	- %
Net Income/(Loss)	1,433,396	(678,045)	(646,324)	2,924,294	3,602,339	-531.3%

Statement of Cash Flows

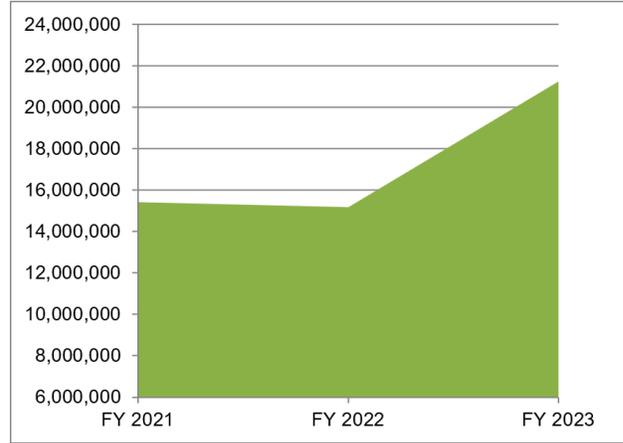
Net Cash Provided (Used) by Operating Activities	216,918	363,955	404,876	1,938,294	1,574,339	432.6%
Net Cash Provided (Used) by Noncapital Activities	917,267	265,000	265,000	3,000,000	2,735,000	1032.1%
Net Cash Provided (Used) by Capital	-	-	-	-	-	- %
Net Cash Provided (Used) by Investing Activities	24,902	108,000	108,000	108,000	-	0.0%
Cash & Cash Equiv. at July 1	14,279,301	14,440,059	15,438,388	16,216,264	1,776,205	12.3%
Cash & Cash Equiv. at June 30	15,438,388	15,177,014	16,216,264	21,262,558	6,085,544	40.1%

FTE Summary	5.00	5.00	5.00	5.25	5.0%
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Staffing Trend:



Cash & Cash Equivalents



RISK MANAGEMENT FUND
COMPTROLLER'S DEPARTMENT



Mission: 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.

Description: 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 works with the District Attorney’s office to settle 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 Department.

Website: https://washoecounty.gov/comptroller/Divisions/risk_mgmt/index.php

Strategic Objective: Fiscal Sustainability

FY 2023 Budget Enhancements/Changes

Personnel

- None

Non-Personnel

- Increase in Excess Insurance and Bond Premiums
 - Commercial Property - \$99,686
 - Excess General and Liability - \$46,521
 - Crime - \$4,899
 - Aircraft - \$14,406
 - Excess Workers Comp - \$23,956

*Sheriff’s portion of Aircraft and Marine coverage increased in the Sheriff’s General Fund budget.



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Risk Mgmt. Administration	195051	250,301	345,845	345,845	365,884	20,039	5.8%
Safety Division	195052	105,539	127,489	197,489	129,002	1,513	1.2%
Property & Liability	195053	2,591,974	3,160,720	3,235,002	3,332,632	171,912	5.4%
Workers Compensation	195054	2,136,236	4,809,289	4,809,289	4,834,759	25,469	0.5%
Unemployment Comp.	195055	-	174,736	174,736	174,736	-	0.0%
Total		5,084,050	8,618,079	8,762,362	8,837,012	218,933	2.5%

Revenue, Expenses and Net Income**Operating Revenue**

Charges for Services	7,371,934	7,700,118	7,700,118	7,700,118	-	0.0%
Other	334,385	50,000	50,000	50,000	-	0.0%
Total Operating Revenue	7,706,319	7,750,118	7,750,118	7,750,118	-	0.0%

Operating Expenses

Salaries & Wages	390,339	419,589	420,103	438,752	19,163	4.6%
Employee Benefits	192,252	200,667	199,665	199,484	1,183-	-0.6%
Services & Supplies	4,501,459	7,997,823	8,142,593	8,198,776	200,953	2.5%
Total Operating Expenses	5,084,050	8,618,079	8,762,362	8,837,012	218,933	2.5%

Operating Income/(Loss)	2,622,269	(867,961)	(1,012,244)	(1,086,894)	(218,933)	25.2%
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Net Nonoperating Income	50,400	327,200	351,483	327,200	-	0.0%
Capital Contributions						
Net Operating Transfers						

Net Income/(Loss)	2,672,669	(540,761)	(660,761)	(759,694)	(218,933)	40.5%
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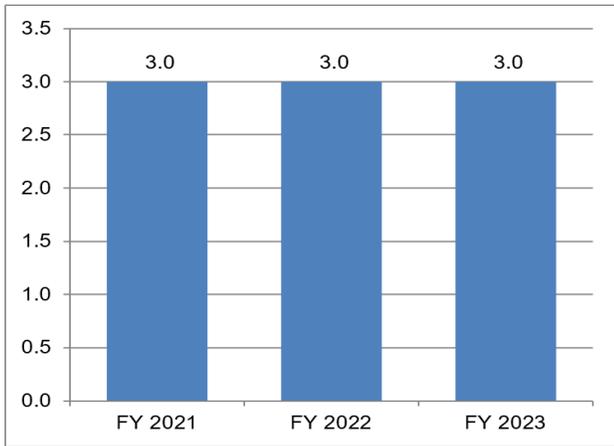
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities	2,217,510	934,039	715,416	715,106	(218,933)	-23.4%
Net Cash Provided (Used) by Nonoperating Activities	3,000,000	-	-	-	-	- %
Net Cash Provided (Used) by Capital	32,038	-	24,283	-	-	- %
Net Cash Provided (Used) by Investing Activities	51,144	327,200	327,200	327,200	-	0.0%
Cash & Cash Equiv. at July 1	34,502,591	39,803,283	39,803,283	40,870,182	1,066,899	2.7%

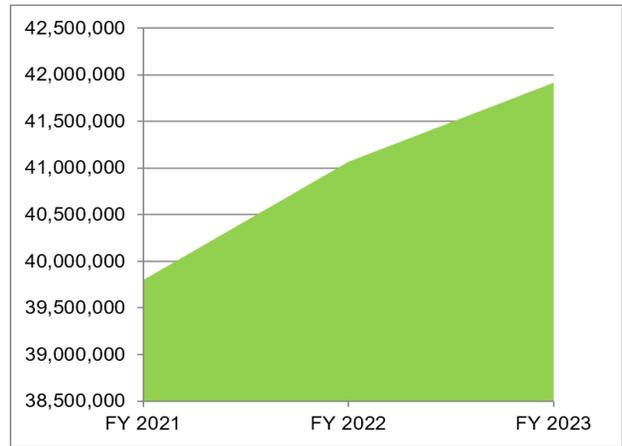
Cash & Cash Equiv. at June 30	39,803,283	41,064,521	40,870,182	41,912,488	847,966	2.1%
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FTE Summary	3.0	3.0	3.0	3.0	0.0%
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Staffing Trend:



Cash & Cash Equivalents



CAPITAL PROJECT FUNDS

Description 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. This fund is being closed as of 06/30/22.

Fund	Beginning Fund Balance/ Cash Balance	FY 2023 Budgeted Revenues	FY2023 Other Financing/ Transfers In	FY 2023 Budgeted Expenditures	FY 2023 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	2,579,159	9,637,527	-	6,892,501	1,950,000	3,374,185
Capital Improvements Fund	52,150,143	14,011,282	53,969,640	80,320,239	-	39,810,826
Parks Construction	12,670,947	1,530,003	-	5,901,072	-	8,299,878
Regional Permits Capital	-	-	-	-	-	-
Total	67,400,249	25,178,812	53,969,640	93,113,812	1,950,000	51,484,889



**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.

Strategic

Objective: Economic Impacts

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

CAPITAL FACILITIES TAX FUND FISCAL YEAR 2023 PROJECT LIST	
Projects	
Projects:	
Projects Total	-
Other Expenditure/Uses:	
Services and Supplies	47,138
Payments to Other Agencies	1,080,847
Payments to State Highway Fund	5,764,516
Settlement Payments	-
Transfers to Roads Special Revenue Fund	1,950,000
Other Expenditure/Uses Total	8,842,501
Total Expenditures/Uses	8,842,501



Budget Summary

Programs	Function	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
General Government	220	1,577	1,000	1,000	1,000	-	0.0%
Public Safety	240	-	-	-	-	-	- %
Public Works	250	-	43,384	43,384	46,138	2,754	6.3%
Welfare	270	-	-	-	-	-	- %
Culture and Recreation	280	-	-	-	-	-	- %
Intergovernmental	300	5,988,376	6,316,004	6,316,004	6,845,363	529,359	8.4%
Debt Service	370	-	-	-	-	-	- %
Transfers Out	950	1,950,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total		7,939,953	8,310,388	8,310,388	8,842,501	532,113	6.4%

Sources and Uses

Sources

Beginning Fund Balance	1,491,212	1,994,980	1,994,980	2,579,159	584,179	29.3%
Property Taxes	8,429,473	8,864,567	8,864,567	9,607,527	742,960	8.4%
Miscellaneous	14,247	30,000	30,000	30,000	-	0.0%
Transfers In - Public Works	-	-	-	-	-	- %
Debt Issued	-	-	-	-	-	- %
Total Sources	9,934,932	10,889,547	10,889,547	12,216,686	1,327,139	12.2%

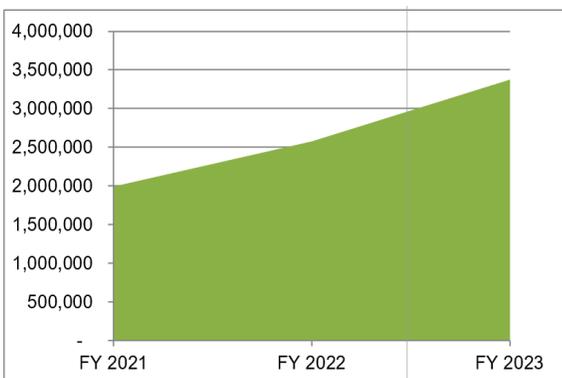
Uses

Payments for Share of Taxes	5,988,376	6,359,388	6,359,388	6,891,501	532,113	8.4%
Services and Supplies	1,577	1,000	1,000	1,000	-	0.0%
Capital Outlay	-	-	-	-	-	- %
Transfers Out - Debt Service	-	-	-	-	-	- %
Transfers Out - Roads Fund	1,950,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total Uses	7,939,953	8,310,388	8,310,388	8,842,501	532,113	6.4%

Ending Fund Balance	1,994,980	2,579,159	2,579,159	3,374,185	795,026	30.8%
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FTE Summary	-	-	-	-	-	-
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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.

Strategic

Objective: Fiscal Sustainability, Economic Impacts, Vulnerable Populations, Innovative Services

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

CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2023 PROJECT LIST	
Projects	
Public Works - Construction Projects	
Voters 9th St Office Remodel (carry-over)	236,000
WC Workplace of the Future - Pilot	1,770,000
Tax Collection System (carry-over)	276,008
75 Court Street Historic Exterior Renovation	276,100
DA Office Expansion - Mills B. Lane	1,114,000
WCSO Isolation Rooms (carry-over)	370,568
911 Parr Bunk Bed Safety Modifications (carry-over)	3,137,200
WCSO Front Lobby Remodel (carry-over)	257,524
911 Parr Steel Doors HU1, 3 & 6	1,194,600
WCSO Jail Security and Communication System	2,000,000
Juvenile Services Door Security Replacement	865,000
911 Parr HU6 Roof Replacement	367,500
RPSTC HVAC Replacement	612,150
REOC Technology Upgrade	484,694
911 Parr Parking Lot Rehabilitation	715,000
911 Parr Elevator Controls	968,000
Jan Evans Fire System (carry-over)	250,103
Red Rock Facilities Fire Ops (carry-over)	100,000
Major Maintenance Replacement	4,652,500
North Valley’s Mitigation Strategy (carry-over)	1,119,096
Pedestrian Safety Improvements (carry-over)	1,100,000
Lemmon Valley Home Acquisition Phase 1 (carry-over)	34,981
Lower Wood Creek Ph II WQIP (carry-over)	1,721,257
911 Parr HU9 HVAC_Roof Replacement	1,650,000
County Complex Building B Roof Restoration	213,675
350 S Center Mechanical Room Roof Replacement	121,000
Jan Evans Parking Lot Drainage Rehabilitation	286,000
350 S Center 2nd Floor VAV Replacement	247,500
220 S Center Str Parking Security Enhancements (carry-over)	433,643
Parks Public Water System - Ops Plan Improvements (carry-over)	356,255
Senior Center Building Renovations	1,980,000
Kids Kottage 2 Roof Replacement	359,625
Senior Center Flooring Replacement	192,500
Our Place - Riverhouse	2,500,000
Our Place - 2A Renovations	500,000
Nevada Cares Campus (City of Reno and City of Sparks Contributions)	12,092,544
Reno Downtown Library Elevator Replacement (carry-over)	838,700
Lemmon Valley Park Restroom/Ballfield Improvements	715,000
Melio Gaspari Water Park Safety Improvements	495,000
Ranch House Settling Mitigation	144,100
Virginia Foothills Playground Replacement	440,000
Golden Valley Park Playground Replacement	550,000



CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2023 PROJECT LIST	
Projects	
Sierra View Library Renovations	160,000
Senior Center Library Renovations	100,000
Public Works - Construction Projects Total	47,997,822
Technology Services Projects	
Major Technology Replacement	5,000,000
Application Infrastructure (carry-over)	51,308
Wi-Fi System Upgrades (carry-over)	251,816
Door Access Control System Replacement (carry-over)	483,000
Firewalls (carry-over)	238,492
Security Camera System Replacement (carry-over)	1,138,250
In-Building P25 BDA Upgrade	892,500
Broadband - Gerlach Fiber	2,500,000
NSRS Debt 2020 (carry-over)	7,463,042
Marble Bluff Infrastructure Upgrades (carry-over)	415,000
WCSO Records_Detention_CAD System (carry-over)	7,460,000
P25 Radios	3,046,509
Technology Services Projects Total	28,939,917
Other "Restricted Projects"	
District Court Expansion	500,000
Other Expenditures/Uses:	
Undesignated Projects	2,875,500
Salaries and Wages	-
Employee Benefits	-
Vehicles Capital	-
Services and Supplies	7,000
Other Expenditures/Uses Total	2,882,500
Total Expenditures	80,320,239



Budget Summary

Programs	Function	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
General Government	220	300,976	3,369,213	1,541,381	13,035,873	9,666,660	286.9%
Judicial	230	986,458	5,628,576	4,880,776	1,984,600	(3,643,976)	-64.7%
Public Safety	240	4,307,198	21,463,776	8,895,681	31,191,889	9,728,113	45.3%
Public Works	250	678,660	10,883,666	6,820,390	12,152,153	1,268,487	11.7%
Health and Sanitation	260	-	790,000	790,000	-	(790,000)	-100.0%
Welfare	270	3,463,770	30,491,059	27,856,373	17,751,669	(12,739,390)	-41.8%
Culture and Recreation	280	172,200	2,330,875	1,135,920	4,204,055	1,873,180	80.4%
Debt Service	370	280,551	-	-	-	-	-
Transfers Out	950	-	-	8,438	-	-	-
Total		10,189,813	74,957,164	51,928,960	80,320,239	5,363,075	7.2%

Sources and Uses

Sources

Beginning Fund Balance	15,668,907	24,206,330	24,206,330	52,150,143	27,943,813	115.4%
Taxes	25	-	-	-	-	-
Federal, State & Local Grants	442,691	5,047,495	3,291,257	1,756,238	(3,291,257)	-65.2%
Charges for Services	-	-	-	12,092,544	12,092,544	-
Miscellaneous	83,706	4,444,038	837,349	162,500	(4,281,538)	-96.3%
Other Finance Sources	10,546,220	-	-	-	-	-
Transfer In - General Fund	3,010,000	7,505,300	41,852,074	44,996,175	37,490,875	499.5%
Transfer In - Library Expansion	-	788,340	788,340	410,000	(378,340)	-48.0%
Transfer In - Indigent	2,484,235	69,300	69,300	3,000,000	2,930,700	4229.0%
Transfer In - CPS	-	-	-	-	-	-
Transfer In - E911	750,000	-	-	2,500,000	2,500,000	-
Transfer In - Animal Services	451,238	-	-	-	-	-
Transfer In - Reg Permit Capital	-	-	252,452	-	-	-
Transfer In - Reg Comm Systems	800,000	3,295,942	890,661	2,805,942	(490,000)	-14.9%
Transfer In - Roads	-	425,000	425,000	-	(425,000)	-100.0%
Transfer In - Other Restricted Fund	159,122	35,075,649	31,466,339	257,524	(34,818,125)	-99.3%
Total Sources	34,396,144	80,857,393	104,079,102	120,131,065	39,273,673	48.6%

Uses

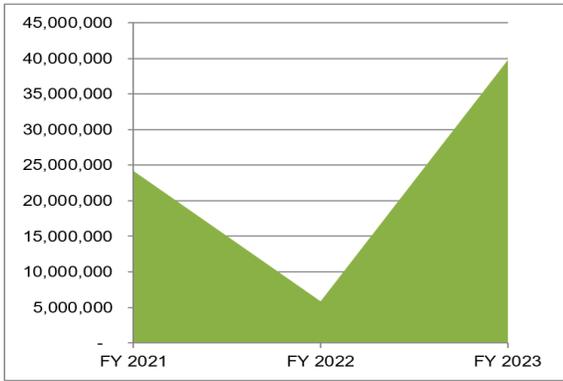
Salaries and Wages	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Services and Supplies	3,185,441	4,427,338	1,214,822	5,485,085	1,057,746	23.9%
Capital Outlay	6,723,822	70,529,826	50,705,699	74,835,154	4,305,329	6.1%
Debt Service	280,551	-	-	-	-	-
Transfers Out	-	-	8,438	-	-	-
Total Uses	10,189,813	74,957,164	51,928,960	80,320,239	5,363,075	7.2%

Ending Fund Balance	24,206,330	5,900,229	52,150,143	39,810,826	33,910,597	574.7%
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FTE Summary	-	-	-	-	-	-
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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.

Strategic

Objective: Economic Impacts, Innovative Services

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

PARKS CAPITAL FUND FISCAL YEAR 2023 PROJECT LIST	
PROJECTS	
Galena Schoolhouse-Interior Renovations (carry-over)	405,000
Ellen's Park Playground Renovation (carry-over)	154,125
Whites Creek Playground Improvements (carry-over)	49,063
North Valleys Regional Dog Park (carry-over)	300,000
Regional Archer Facility NEPA (carry-over)	100,000
Sun Valley Regional Park - Bike Park (carry-over)	100,000
Ballardini Loop Trails WC-1 (carry-over)	320,532
Carcione-Canepa Master Plan Implementation (carry-over)	271,560
Undesignated-Trails Admin	569
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	285,000
Undesignated-Parks Projects	1,703
Rancho Playground Improvements (carry-over)	477,700
Bowers Mansion Seismic Retrofit Ph III (carry-over)	387,800
WC-1 Riverbend Trails Phase 2 (carry-over)	129,590
Ballardini Water Rights WC-1 (carry-over)	58,742
Rancho Wetlands/UNR (carry-over)	287,887
Thomas Creek to Ballardini Connector Trail (carry-over)	40,000
NDF Parks & Open Space Weed Management (carry-over)	55,611
Sierra Front Trail Planning (carry-over)	74,300
Projects Total	3,499,181
Undesignated Budget	2,401,891
Debt Service	1,500
Total Expenditures	5,902,572



Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
District One	404A	10,483	1,661,708	153,521	610,240	(1,051,469)	-63.3%
District Two	404B	47,285	1,322,289	6,123	1,148,564	(173,725)	-13.1%
District Three	404C	172	172	172	172	-	0.0%
District Four	404D	786	1,276,448	54,593	1,222,262	(54,186)	-4.2%
Bond Projects	404E	1,011,094	2,616,758	634,841	1,963,096	(653,662)	-25.0%
Special Projects	404F	434,257	1,541,583	549,273	956,738	(584,845)	-37.9%
Total		1,504,077	8,418,958	1,398,523	5,901,072	(2,517,887)	-29.9%

Sources and Uses

Sources

Beginning Fund Balance	12,592,656	12,395,584	12,395,584	12,670,947	275,363	2.2%
Park Construction Tax	642,204	484,000	484,000	484,000	-	0.0%
Federal, State & Local Grants	282,336	902,175	8,189	427,411	(474,764)	-52.6%
Miscellaneous	380,980	1,399,400	985,136	618,592	(780,808)	-55.8%
County Property Sales	1,485	-	196,560	-	-	
Total Sources	13,899,661	15,181,160	14,069,470	14,200,950	(980,210)	-6.5%

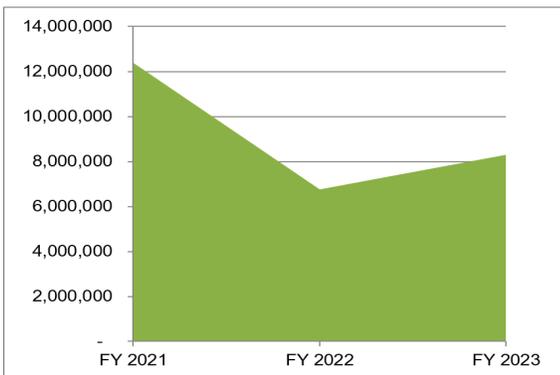
Uses

Services & Supplies	912,867	1,456,818	103,446	1,401,202	(55,615)	-3.8%
Capital Outlay	591,210	6,960,641	1,293,576	4,498,369	(2,462,271)	-35.4%
Debt Service	-	1,500	1,500	1,500	-	0.0%
Total Uses	1,504,077	8,418,958	1,398,523	5,901,072	(2,517,887)	-29.9%

Ending Fund Balance	12,395,584	6,762,201	12,670,947	8,299,878	1,537,677	22.7%
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FTE Summary	-	-	-	-		
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Budgeted Fund Balance:



REGIONAL PERMITS CAPITAL FUND

Mission: The mission of the Regional Permits Capital Fund is to account for the operations of the Regional License and Permit Program inter-local agreement.

Description: June 17, 2014 - The Board of County Commissioners approved resolutions creating the Regional Permits System Fund as a special revenue fund to account for the operations of the Regional License and Permit Program inter-local agreement and the Regional Permits Capital Fund as a capital projects fund to account for the Regional License and Permit system customization and implementation; to adjust budget appropriations and transfers to establish both funds; and direct the Comptroller to make the appropriate adjustments as required.

The Regional License and Permit Program inter-local agreement provides for a shared system platform and development for multiple entities with Washoe County acting as the Fiscal Manager and primary contract entity. The regional partners will reimburse Washoe County for their share of the system development and ongoing support costs. The inter-local also requires that the Fiscal Manager provide a separate account and/or fund for financial transactions of the inter-local agreement.

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.

Strategic

Objective: Innovative Services

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

The Regional License & Permits System Project went live October 31, 2016. This fund has been closed as of 6/30/2022.

Budget Summary

Programs	Fund Center	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated	FY 2023 Budget	\$ Change	% Change
Washoe County Permits	C430010	140	27,000	431	-	(27,000)	-100.0%
Sparks Permits	C430030	-	-	-	-	-	- %
Reno Permits	C430040	-	-	252,452	-	-	- %
Regional Permits Capital Administrative	C430050	-	-	-	-	-	- %
Regional Permits Project	RP430001	-	-	-	-	-	- %
Total		140	27,000	252,883	-	(27,000)	-100.0%

Sources and Uses

Sources

Beginning Fund Balance	243,026	243,354	243,354	-	(243,354)	-100.0%
Intergovernmental	-	-	-	-	-	- %
Miscellaneous	467	13,500	1,090	-	(13,500)	-100.0%
Transfer from Public Works	-	-	8,438	-	-	- %
Total Sources	243,493	256,854	252,882	-	(256,854)	-100.0%

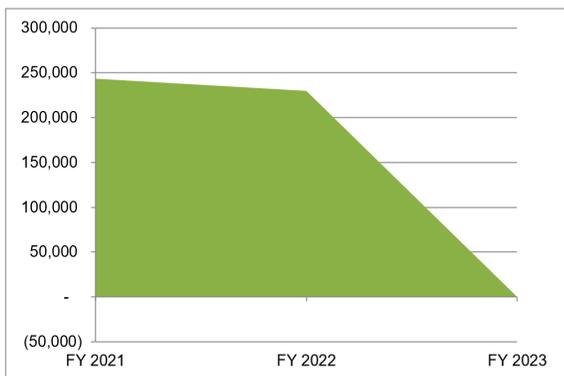
Uses

Services and Supplies	140	27,000	431	-	(27,000)	-100.0%
Capital Outlay	-	-	-	-	-	- %
Transfer to Public Works	-	-	252,452	-	-	- %
Total Uses	140	27,000	252,883	-	(27,000)	-100.0%

Ending Fund Balance	243,354	229,854	-	-	(229,854)	-100.0%
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FTE Summary	-	-	-	-	-	-
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Budgeted Fund Balance:



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 have a budget of \$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 \$365 million in capital expenditures, while the planned expenditures for FY 2023 total \$159.3 million. Projects in years 2-5 of the CIP are not funded or budgeted but are included 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 2023 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. The CIP went from less than \$1 million from FY 2008 through FY 2011, to \$3-\$4 million from FY 2012 to FY2014. In FY 2015, the level of General Fund support for the CIP was established at \$5 million. 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. This falls significantly short of the annual funding needed to maintain and replace the County's assets.

FY 2020 was budgeted to receive \$6.4 million from the General Fund. In response to the "Unprecedented" economic impacts of COVID 19, projects were deferred and the amount of support from the General Fund was reduced to \$4.2 million in FY 2020 and \$0 in FY 2021. For FY 2022 it was restored to \$7 million along with a one-time transfer of \$34.7 million. FY 2023 \$7 million is budgeted from the General Fund, along with a one-time transfer of \$38 million. The proposed projects in the current CIP therefore represent only the most critical projects with a very high priority or are projects that have specific funding sources.

In FY 2017, the County made several changes to the capital planning process. The County re-instituted a CIP Committee that is comprised of the two Assistant County Managers, Chief Financial Officer, Chief Information Officer, Comptroller and Budget Manager. Departments submit project requests through a CIP submittal form that includes the description/scope, justification, alignment to the strategic plan and capital cost estimates along with operating costs, savings or revenue. Operating costs include personnel, services and supplies and technology software or hardware. 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. All submissions were quantitatively evaluated and received a score in each of the following criteria:

- Assessment of Need
- Strategic Plan Goal
- Project Life Cycle
- Implications of Project Deferral (Risk Assessment)
- Fiscal Impact
- Economic Impact
- 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 2023 is \$7 million plus a one-time transfer of \$38 million. Additional impacts for future years remain uncertain.

Funding sources for capital projects will continue to be researched as the need for a comprehensive long-term capital financing and infrastructure preservation strategy is critical for the County's investment in capital facilities.

Over the next five years, the CIP plan totals just over \$365 million with the primary sources of funding coming from dedicated sources such as Parks Construction Tax, 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, Sheriff's crime lab, District Court building, and North Valleys Library. For these three facilities, the cost is indicated as "TBD", as conceptual plans have not been finalized.

For FY 2023, capital plan funding totals \$159.3 million. This includes more than \$57.4 million for utilities projects, \$32.5 million for public safety projects, \$18.5 million for welfare projects, and \$17.9 million for public works projects. New projects for FY 2023 include:

Infrastructure/Maintenance Projects

- 75 Court Street Historic Exterior Renovation
- District Attorney's Office Expansion-Mills B. Lane
- County Complex Building B Roof Restoration
- 350 S Center Mechanical Room Roof and 2nd Floor VAV Replacement
- Senior Center Building Renovations
- Kids Kottage 2 Roof Replacement
- Our Place-Riverhouse and Building 2A
- Nevada Cares Campus
- Sierra View Library Renovations
- Reno Downtown Library ADA Bathroom

Public Safety Projects

- Regional Public Safety Training Center HVAC Replacement
- Juvenile Services Parking Lot Drainage

Public Safety -Technology

- Detention Security and Communication System Replacement
- Juvenile Services Door Security Upgrade
- Regional Emergency Operations Center Technology Upgrade
- In-Building P25 BDA Upgrade

Technology Projects

- Workplace of the Future-Pilot
- Broadband-Gerlach Fiber

Sheriff's Facility Maintenance

- Detention Housing Unit 6 Roof Replacement
- Detention Housing Unit 9 HVAC/Roof Replacement
- WCSO Parking Lot Rehabilitation
- WCSO Elevator Controls Replacement
- Detention Upgrade to Steel Doors Housing Units 1/3/6

Parks Projects

- Lemmon Valley Park Restroom/Ballfield Improvements
- Melio Gaspari Water Park Safety Improvements
- Ranch House Settling Mitigation
- Virginia Foothills Playground Replacement
- Golden Valley Park Playground Replacement

Ongoing capital investment is extremely important for any government. Postponing infrastructure upkeep can have a compounding effect on future year expenditures. Unfortunately, due to the current fiscal climate and residual effects of the Great Recession, the County CIP has been greatly diminished in its capacity to keep up with all requested projects. As such only the most critical items are addressed.

However, based on better than anticipated financial results in Fiscal Years 2021 and 2022 (estimated), and based on Board of County Commissioner direction per discussion of the Infrastructure Scorecard at the January 26, 2022 Public Workshop, maximum General Fund transfers for capital were approved for Fiscal Years 2022 and 2023. Over \$80 million of capital projects in the following categories were prioritized, recommended, and approved for FY 2023 funding with the goal to "Raise the Grade".

Capital Improvement Plan

- Already approved multi-year projects; Facilities—Building; Parks; Library; Technology Infrastructure; and Other (i.e. Future of the Workplace-Space Needs)

See Infrastructure Scorecard information below.

Infrastructure Scorecard

FY 2022 (Actual)

	Overall Grade	Capacity	Condition	Funding	Future Need	O&M	Public Safety	Resilience	Innovation
Road Pavement	B-	A	B-	C	D-	C-	A-	A	B+
Stormwater	C	A	TBD	D	F	C-	A-	C	B+
Parks	D+	B	C+	F	F	D	B	C	B+
Facilities Building	C-	B-	C-	C-	D-	D	B-	A	B-
Fleet	B+	B+	C+	A-	A-	A-	A	A	B+
Sewer Collection	A-	B	A-	A-	A-	B	B-	A-	B+
Reclaim Water	B+	B	A-	A-	B+	B	A-	A-	B+
Sewer Treatment	B+	B+	B	A-	A-	B+	B+	B	B+

FY 2023 (Projected)

	Capacity	Condition	Funding	Future Need	O&M	Public Safety	Resilience	Innovation	Overall Grade
Road Pavement	A	B-	C	D-	C-	A-	A	B+	B-
Stormwater	A	TBD	D	F	C-	A-	C	B+	C
Parks	B	C+	C+	F	C	B	B-	A-	C
Facilities Building	B+	C-	C	D-	D	B-	A	B-	C
Fleet	B+	C+	A-	A-	A-	A	A	B+	B+
Sewer Collection	B	A-	A-	A-	B	B-	A-	B+	A-
Reclaim Water	B	A-	A-	B+	B	A-	A-	B+	B+
Sewer Treatment	A	A	A-	A-	B+	B+	B	B+	A-

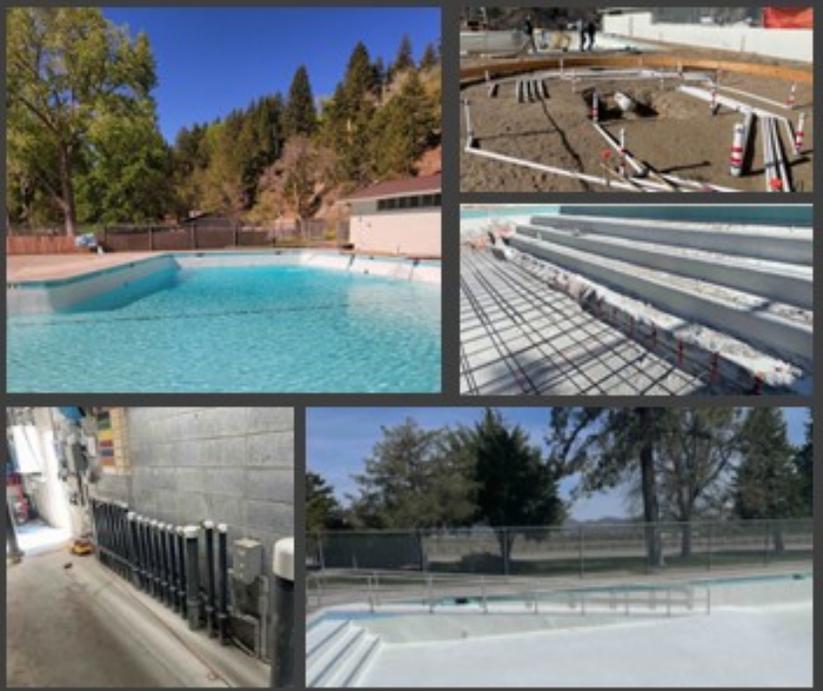
The County analyzes operating financial impacts derived from a capital improvement project and forecasts various increases within the operating budget. The majority of the new projects for FY 2023 do not have projected increases to operating costs. The Nevada Cares Campus and Safe Camp projects will have significant operating impacts that will be addressed in the FY 2024 operating budget.

The next several pages summarize highlights from FY 2022 completed projects, the adopted 5-year Capital Improvement Plan for FY 2023-2027, and FY 2023 new project summaries.

Highlights for FY 2022 Completed Projects

Bower's Mansion Pool Replaster

Replastering of the pool bottom and walls, improvements to the diving board, ADA ramp, and replacement of the wading pool with a splash park.



Lower Wood Creek Phase I Water Utility Improvement Project

Infrastructure project that is part of the Lake Tahoe Total Maximum Daily Load Reduction Program that includes stormwater facilities that capture and remove surface water pollutants from the stormwater and prevent it from entering the lake.



Highlights for FY 2022 Completed Projects



Nevada Cares Campus and Safe Camp (In Progress)

Nevada Cares Campus emergency shelter admits men and couples. Safe Camp serves as a space where staff provides access to basic services and a more secure location for individuals not wishing to move into congregate shelters.



Northwest and Sparks Library New Flooring

Replace outdated carpet with new flooring at the Northwest and Sparks Libraries

Highlights for FY 2022 Completed Projects

Public Parks Water System Improvements

Water system improvements and a long-range operational maintenance plan for 6 of Washoe County's parks and facilities to maintain high water quality for the safety and health of our citizens.



Washoe County Sheriff's Detention Administration and Front Lobby Remodel

Remodel focusing on creating a safe entry for staff and visitors (one point of entry for public) with more efficient physical space resulting in limiting and reducing potential exposure of COVID-19.

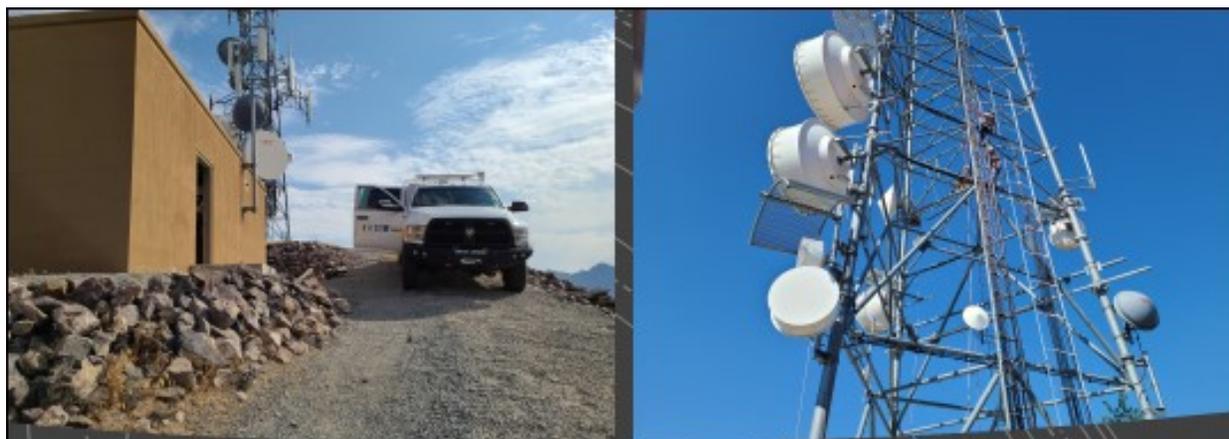


Highlights for FY 2022 Completed Projects



Fox Mountain Regional Communications System Site Update

Replacement of solar panels that are at end of life; Upgrade supports the P25 Public Safety Radio System Upgrade



P25 Public Safety Radio System Upgrade (In Progress)

Upgrade and replacement the current analog 800 MHz Public Safety Radio System equipment. This project includes upgrades to existing radio or microwave communication sites as well as new construction and greenfield sites.

WASHOE COUNTY CAPITAL IMPROVEMENTS PLAN FISCAL YEAR 2023-2027

FUND SUMMARY

CAPITAL FUNDS SUMMARY	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	Total 5 Years
Fund						
Capital Improvements Fund	80,313,239	13,579,714	13,124,933	16,540,769	2,544,143	126,102,798
Parks Capital Fund	5,901,072	5,835,000	1,150,000	4,490,000	1,960,000	19,336,072
Capital Facilities Tax Fund	-	-	-	-	-	-
Roads Fund	5,456,000	3,817,180	3,931,695	4,049,646	4,171,136	21,425,657
Other Funds	3,291,814	-	-	-	-	3,291,814
Utilities Fund	57,484,000	81,239,000	30,677,000	5,000,000	-	174,400,000
Equipment Services Fund	6,900,679	2,483,000	3,002,925	2,446,000	5,786,480	20,619,084
Total Funding Sources and Uses	159,346,804	106,953,894	51,886,553	32,526,415	14,461,759	365,175,425

FUNCTIONAL SUMMARY

Functional Summary	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	Total 5 Years
Function						
General Government	20,749,667	3,124,375	6,132,925	2,646,000	5,986,480	38,639,447
Judicial	1,984,600	931,569	384,069	3,294,069	384,068	6,978,375
Public Safety	32,547,389	1,558,270	3,063,364	724,200	1,760,075	39,653,298
Public Works	17,959,408	4,807,180	4,731,695	4,049,646	4,171,136	35,719,065
Health and Sanitation	250,000	-	-	-	-	250,000
Welfare	18,477,869	-	175,000	947,500	-	19,600,369
Culture and Recreation	9,748,872	15,293,500	6,722,500	15,865,000	2,160,000	49,789,872
Utilities	57,484,000	81,239,000	30,677,000	5,000,000	-	174,400,000
Golf	75,000	-	-	-	-	75,000
Building and Safety	70,000	-	-	-	-	70,000
Total	159,346,804	106,953,894	51,886,553	32,526,415	14,461,759	365,175,425

*Non-Capital expenditures such as personnel and services and supplies related to the CIP projects are not included in the above summary.



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Resources							
Beginning Fund Balance		52,150,143	39,810,826	42,020,612	40,285,179	34,771,910	52,150,143
Restricted Funds (Included in Beginning Fund Balance)							
District Court		2,036,276	1,536,276	1,152,207	768,138	384,069	
Water Rights Sale (Committed for Flood Projects)		2,213,445	-	-	-	-	
NSRS Debt		5,070,101	-	-	-	-	
Revenues							
Taxes		-	-	-	-	-	-
Grants		1,756,238	4,400,000	-	-	-	6,156,238
Charges for Services		12,092,544	-	-	-	-	12,092,544
Investment Earnings		62,500	37,500	37,500	37,500	37,500	212,500
Donations		100,000	362,000	362,000	-	-	824,000
Reimbursements		-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-
Debt Issued		-	-	-	-	-	-
Transfers In		53,969,640	11,000,000	11,000,000	11,000,000	11,000,000	97,969,640
Total Resources		120,131,066	55,610,326	53,420,112	51,322,679	45,809,410	169,405,066



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Expenditures								
Public Works - Construction Projects								
Voters 9th St Office Remodel (carry-over)	06/30/23	236,000	-	-	-	-	236,000	
WC Workplace of the Future - Pilot	06/30/23	1,770,000	-	-	-	-	1,770,000	
Tax Collection System (carry-over)	06/30/23	276,008	-	-	-	-	276,008	
75 Court Street Historic Exterior Renovation	06/30/23	276,100	-	-	-	-	276,100	
DA Office Expansion - Mills B. Lane	06/30/23	1,114,000	-	-	-	-	1,114,000	
WCSO Isolation Rooms (carry-over)	06/30/23	370,568	-	-	-	-	370,568	
911 Parr Bunk Bed Safety Modifications (carry-over)	06/30/23	3,137,200	-	-	-	-	3,137,200	
WCSO Front Lobby Remodel (carry-over)	06/30/23	257,524	-	-	-	-	257,524	
911 Parr Steel Doors HU1, 3 & 6	06/30/23	1,194,600	-	-	-	-	1,194,600	
WCSO Jail Security and Communication System	06/30/23	2,000,000	-	-	-	-	2,000,000	
Juvenile Services Door Security Replacement	06/30/23	865,000	-	-	-	-	865,000	
911 Parr HU6 Roof Replacement	06/30/23	367,500	-	-	-	-	367,500	
RPSTC HVAC Replacement	06/30/23	612,150	-	-	-	-	612,150	
REOC Technology Upgrade	06/30/23	484,694	-	-	-	-	484,694	
911 Parr Parking Lot Rehabilitation	06/30/23	715,000	-	-	-	-	715,000	
911 Parr Elevator Controls	06/30/23	968,000	-	-	-	-	968,000	
Jan Evans Fire System (carry-over)	06/30/23	250,103	-	-	-	-	250,103	
Red Rock Facilities Fire Ops (carry-over)	06/30/23	100,000	-	-	-	-	100,000	
Major Maintenance Replacement	06/30/23	4,652,500	-	-	-	-	4,652,500	
North Valley's Mitigation Strategy (carry-over)	06/30/23	1,119,096	-	-	-	-	1,119,096	
Pedestrian Safety Improvements (carry-over)	06/30/23	1,100,000	-	-	-	-	1,100,000	
Lemmon Valley Home Acquisition Phase 1 (carry-over)	06/30/23	34,981	-	-	-	-	34,981	
Lower Wood Creek Ph II WQIP (carry-over)	06/30/23	1,721,257	-	-	-	-	1,721,257	
911 Parr HU9 HVAC_Roof Replacement	06/30/23	1,650,000	-	-	-	-	1,650,000	



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Expenditures								
County Complex Building B Roof Restoration	06/30/23	213,675	-	-	-	-	-	213,675
350 S Center Mechanical Room Roof Replacement	06/30/23	121,000	-	-	-	-	-	121,000
Jan Evans Parking Lot Drainage Rehabilitation	06/30/23	286,000	-	-	-	-	-	286,000
350 S Center 2nd Floor VAV Replacement	06/30/23	247,500	-	-	-	-	-	247,500
220 S Center Str Parking Security Enhancements (carry-over)	06/30/23	433,643	-	-	-	-	-	433,643
Parks Public Water System - Ops Plan Improvements (carry-over)	06/30/23	356,255	-	-	-	-	-	356,255
Senior Center Building Renovations	06/30/23	1,980,000	-	-	-	-	-	1,980,000
Kids Kottage 2 Roof Replacement	06/30/23	359,625	-	-	-	-	-	359,625
Senior Center Flooring Replacement	06/30/23	192,500	-	-	-	-	-	192,500
Our Place - Riverhouse	06/30/23	2,500,000	-	-	-	-	-	2,500,000
Our Place - 2A Renovations	06/30/23	500,000	-	-	-	-	-	500,000
Nevada Cares Campus (City of Reno and City of Sparks Contributions)	06/30/23	12,092,544	-	-	-	-	-	12,092,544
Reno Downtown Library Elevator Replacement (carry-over)	06/30/23	838,700	-	-	-	-	-	838,700
Lemmon Valley Park Restroom/Ballfield Improvements	06/30/23	715,000	-	-	-	-	-	715,000
Melio Gaspari Water Park Safety Improvements	06/30/23	495,000	-	-	-	-	-	495,000
Ranch House Settling Mitigation	06/30/23	144,100	-	-	-	-	-	144,100
Virginia Foothills Playground Replacement	06/30/23	440,000	-	-	-	-	-	440,000
Golden Valley Park Playground Replacement	06/30/23	550,000	-	-	-	-	-	550,000
Sierra View Library Renovations	06/30/23	160,000	-	-	-	-	-	160,000
Senior Center Library Renovations	06/30/23	100,000	-	-	-	-	-	100,000
WC Flooring Replacement	06/30/24	-	250,000	-	-	-	-	250,000
1 South Sierra Mills Lane Chiller Replacement	06/30/24	-	547,500	-	-	-	-	547,500
WCSO FSD Capital Equipment Replacement	06/30/24	-	398,270	213,364	424,200	760,075	-	1,795,909
WCSO Infirmary Design	06/30/24	-	750,000	-	-	-	-	750,000



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Expenditures								
Records Center - Radio Shop Upgrades	06/30/24	-	110,000	-	-	-	-	110,000
Washoe Golf Course HVAC Replacement	06/30/24	-	475,000	-	-	-	-	475,000
CSD Gerlach Housing for Roads	06/30/24	-	515,000	-	-	-	-	515,000
Incline Village Library Roof	06/30/24	-	533,500	-	-	-	-	533,500
NW Library HVAC Replacement	06/30/24	-	1,005,000	-	-	-	-	1,005,000
South Valleys Regional Master Plan Buildout	06/30/24	-	3,000,000	-	-	-	-	3,000,000
Arboretum Cactus Succulent Gardens	06/30/24	-	4,700,000	-	-	-	-	4,700,000
Parks Security Cameras	06/30/24	-	220,000	-	-	-	-	220,000
9th Street Buildings A/B/C/D Window Replacement	06/30/25	-	-	2,500,000	-	-	-	2,500,000
224 Edison HVAC Replacement	06/30/25	-	-	430,000	-	-	-	430,000
WCSO Jail Security Control and Communication System	06/30/25	-	-	2,000,000	-	-	-	2,000,000
911 Parr AC4 Roof Replacement	06/30/25	-	-	550,000	-	-	-	550,000
350 S Center LED Retrofit	06/30/25	-	-	800,000	-	-	-	800,000
Arboretum Irrigation Improvements	06/30/25	-	-	1,100,000	-	-	-	1,100,000
Bowers Mansion Irrigation Renovation	06/30/25	-	-	1,497,500	-	-	-	1,497,500
Hidden Valley Park Drainage Improvements	06/30/25	-	-	300,000	-	-	-	300,000
Lazy 5 Phase III Implementation	06/30/25	-	-	925,000	-	-	-	925,000
NFF Playground Replacement	06/30/25	-	-	350,000	-	-	-	350,000
Virginia Foothills Park Drainage Improvements	06/30/25	-	-	300,000	-	-	-	300,000
Downtown Library Fire Alarm Monitoring System Upgrades	06/30/25	-	-	200,000	-	-	-	200,000
Davis Creek Park Campground Water System Renovation	06/30/25	-	-	900,000	-	-	-	900,000
Kids Kottage 1 Window Replacement	06/30/25	-	-	175,000	-	-	-	175,000
75 Court Street Historic Elevator Upgrade	06/30/26	-	-	-	-	610,000	-	610,000
1 South Sierra North and South Towers LED Retrofit	06/30/26	-	-	-	-	1,800,000	-	1,800,000
75 Court Street Historic Front Step Repair	06/30/26	-	-	-	-	500,000	-	500,000
Hidden Valley Regional Park Master Plan Implementation	06/30/26	-	-	-	-	4,900,000	-	4,900,000



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Expenditures								
Hidden Valley Park Playground Replacement	06/30/26	-	-	-	325,000	-	325,000	
Rancho San Rafael Highland Ditch Improvements	06/30/26	-	-	-	300,000	-	300,000	
Rancho San Rafael Log Flume Removal	06/30/26	-	-	-	200,000	-	200,000	
Rancho San Rafael Master Plan Development	06/30/26	-	-	-	5,150,000	-	5,150,000	
May Museum HVAC Replacement	06/30/26	-	-	-	500,000	-	500,000	
Senior Center HVAC Replacement	06/30/26	-	-	-	450,000	-	450,000	
Senior Center Chiller Replacement	06/30/26	-	-	-	497,500	-	497,500	
911 Parr Motorpool HVAC Installation	06/30/27	-	-	-	-	550,000	550,000	
911 Parr Porcelain Toilet Replacement	06/30/27	-	-	-	-	150,000	150,000	
Sparks Library South HVAC Replacement	06/30/27	-	-	-	-	100,000	100,000	
Barley Ranch Residence Well Improvements	06/30/27	-	-	-	-	100,000	100,000	
Enterprise Resource Planning (ERP) Replacement for SAP**	TBD	-	-	-	-	TBD	-	
District Court Building**	TBD	-	-	-	-	TBD	-	
WCSO - Raven Hanger*	TBD	-	-	-	-	TBD	-	
WCSO - New Infirmar**	TBD	-	-	-	-	TBD	-	
WCSO - New Crime Lab Building**	TBD	-	-	-	-	TBD	-	
New North Valleys Library**	TBD	-	-	-	-	TBD	-	
Public Works - Construction Projects Total		47,997,822	12,504,270	12,240,864	15,656,700	1,660,075	90,059,731	



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Expenditures								
Technology Services Projects								
Major Technology Replacement	06/30/23	5,000,000	-	-	-	-	-	5,000,000
Application Infrastructure (carry-over)	06/30/23	51,308	-	-	-	-	-	51,308
Wi-Fi System Upgrades (carry-over)	06/30/23	251,816	-	-	-	-	-	251,816
Door Access Control System Replacement (carry-over)	06/30/23	483,000	-	-	-	-	-	483,000
Firewalls (carry-over)	06/30/23	238,492	-	-	-	-	-	238,492
Security Camera System Replacement (carry-over)	06/30/23	1,138,250	-	-	-	-	-	1,138,250
In-Building P25 BDA Upgrade	06/30/23	892,500	-	-	-	-	-	892,500
Broadband - Gerlach Fiber	06/30/24	2,500,000	-	-	-	-	-	2,500,000
NSRS Debt 2020 (carry-over)	06/30/24	7,463,042	-	-	-	-	-	7,463,042
Marble Bluff Infrastructure Upgrades (carry-over)	06/30/23	415,000	-	-	-	-	-	415,000
WCSO Records_Detention_CAD System (carry-over)	06/30/23	7,460,000	-	-	-	-	-	7,460,000
P25 Radios	06/30/27	3,046,509	300,000	300,000	300,000	300,000	300,000	4,246,509
WC Audiovisual System Upgrades	06/30/24	-	191,375	-	-	-	-	191,375
Technology Services Projects Total		28,939,917	491,375	300,000	300,000	300,000	300,000	30,331,292



CAPITAL IMPROVEMENTS FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Expenditures							
Other "Restricted Projects"							
District Court Expansion	06/30/27	500,000	384,069	384,069	384,069	384,068	2,036,275
Other Expenditures/Uses:							
Undesignated Projects		2,875,500	200,000	200,000	200,000	200,000	3,675,500
Salaries and Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Vehicles Capital		-	-	-	-	-	-
Services and Supplies		7,000	10,000	10,000	10,000	10,000	47,000
Other Expenditures/Uses Total		2,882,500	210,000	210,000	210,000	210,000	3,722,500
Total Expenditures		\$ 80,320,239	\$ 13,589,714	\$ 13,134,933	\$ 16,550,769	\$ 2,554,143	\$ 126,149,798
Ending Fund Balance		\$ 39,810,826	\$ 42,020,612	\$ 40,285,179	\$ 34,771,910	\$ 43,255,267	\$ 43,255,267

*Staff to Investigate Grant/Other Funding

**Requires Debt Financing and Revenue Source

Washoe County adopts a single year budget, but are required to submit a 5-year plan to the State of Nevada. Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.



PARKS CAPITAL FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Resources							
Beginning Fund Balance		12,670,947	8,298,378	3,644,278	3,278,418	1,501,122	12,670,947
Revenues							
Gov't Grants		427,411	-	-	1,870,000	500,000	2,797,411
Construction Tax		484,000	532,400	585,640	644,204	708,624	2,954,868
Local Govt-Cap Cost		-	-	-	-	-	-
Non-Govt Grants		-	450,000	-	-	-	450,000
Donations/Contributions		400,000	-	-	-	-	400,000
Investment Earnings		218,592	200,000	200,000	200,000	200,000	1,018,592
Total Resources		14,200,950	9,480,778	4,429,918	5,992,622	2,909,746	20,291,818



PARKS CAPITAL FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Projects								
District 1 Projects								
Undesignated Expense-District 1A		114	-	-	-	-	-	114
Undesignated Expense-District 1B		383	-	-	-	-	-	383
Undesignated Expense-District 1C		1,476	-	-	-	-	-	1,476
Undesignated expense-District 1D		79	-	-	-	-	-	79
Galena Schoolhouse-Interior Renovations (carry-over)	06/30/23	405,000	-	-	-	-	-	405,000
Ellen's Park Playground Renovation (carry-over)	06/30/23	154,125	-	-	-	-	-	154,125
Whites Creek Playground Improvements (carry-over)	06/30/23	49,063	-	-	-	-	-	49,063
Ambrose Park - Removal of Canal Diversion Structure	06/30/24	-	1,500,000	-	-	-	-	1,500,000
Carcione-Canepa Ranch Master Plan and Development	06/30/24	-	2,000,000	-	-	-	-	2,000,000
Stone & O'Brien Property Plan and Development Trailhead	06/30/26	-	-	-	500,000	-	-	500,000
Stone & O'Brien Property Trail Connections Galena Canyon	06/30/26	-	-	-	250,000	-	-	250,000
Callahan ark Construction Phase II	06/30/27	-	-	-	-	-	700,000	700,000
District 1 Projects Total		610,240	3,500,000	-	750,000	700,000	-	5,560,240



PARKS CAPITAL FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Projects								
District 2 Projects								
Undesignated Expense-District 2A		338,622	-	-	-	-	-	338,622
Undesignated Expense-District 2B		272	-	-	-	-	-	272
Undesignated Expense-District 2C		280,800	-	-	-	-	-	280,800
North Valleys Regional Dog Park (carry-over)	06/30/23	300,000	-	-	-	-	-	300,000
Regional Archer Facility NEPA (carry-over)	06/30/23	100,000	-	-	-	-	-	100,000
Sun Valley Regional Park - Bike Park (carry-over)	06/30/23	100,000	-	-	-	-	-	100,000
Red Hill Open Space Master Plan Phase I Implementation	06/30/24	-	460,000	-	-	-	-	460,000
Swan Lake Nature Study Area - Drainage Improvements	06/30/24	-	300,000	-	-	-	-	300,000
Cold Springs Park Community Center - Replace Playground	06/30/24	-	425,000	-	-	-	-	425,000
Golden Valley -Replace Playground and Concession Building	06/30/24	-	500,000	-	-	-	-	500,000
Gator Swamp- Develop Additional Parking Lot & Multi-purpose Flat Field	06/30/24	-	650,000	-	-	-	-	650,000
Lazy 5 Regional Park- Repair Replace West Playground	06/30/25	-	-	500,000	-	-	-	500,000
North Valleys Regional Park Master Plan Implementation - Hard Surface Courts	06/30/25	-	-	650,000	-	-	-	650,000
Regional Archery Facility Master Plan Development	06/30/26	-	-	-	3,740,000	-	-	3,740,000
Palomino/East Spanish Springs Park Design and Construction	06/30/27	-	-	-	-	760,000	-	760,000
Regional Shooting Facility- Expansion of Public Shooting Range	06/30/27	-	-	-	-	-	500,000	500,000
Undesignated Expense-District 2D		28,870	-	-	-	-	-	28,870
District 2 Projects Total		1,148,564	2,335,000	1,150,000	3,740,000	1,260,000		9,633,564



PARKS CAPITAL FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Projects							
District 3 Projects							
Undesignated Expense-District 3A		7	-	-	-	-	7
Undesignated Expense-District 3B		103	-	-	-	-	103
Undesignated Expense-District 3C		62	-	-	-	-	62
District 3 Projects Total		172	-	-	-	-	172
District 4 Projects							
Undesignated expense District 4A		539,907	-	-	-	-	539,907
Undesignated expense-District 4B - Incline		682,355	-	-	-	-	682,355
District 4 Projects Total		1,222,262	-	-	-	-	1,222,262
Bonds Projects:							
Undesignated - Open Space		29,900	-	-	-	-	29,900
Ballardini Loop Trails WC-1 (carry-over)	06/30/23	320,532	-	-	-	-	320,532
Carcione-Canepa Master Plan Implementation (carry-over)	06/30/23	271,560	-	-	-	-	271,560
Undesignated-Trails Admin	06/30/23	569	-	-	-	-	569
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	06/30/23	285,000	-	-	-	-	285,000
Undesignated-Parks Projects	06/30/23	1,703	-	-	-	-	1,703
Rancho Playground Improvements (carry-over)	06/30/23	477,700	-	-	-	-	477,700
Bowers Mansion Seismic Retrofit Ph III (carry-over)	06/30/23	387,800	-	-	-	-	387,800
WC-1 Riverbend Trails Phase 2 (carry-over)	06/30/23	129,590	-	-	-	-	129,590
Ballardini Water Rights WC-1 (carry-over)	06/30/23	58,742	-	-	-	-	58,742
Bonds Projects Total		1,963,096	-	-	-	-	1,963,096



PARKS CAPITAL FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Projects								
Special Projects:								
Parks Special Projects Undesignated		367,920	-	-	-	-	-	367,920
Parks Construction Donations (IO)		52,568	-	-	-	-	-	52,568
Arboretum Visitor Center (IO)		78,453	-	-	-	-	-	78,453
Rancho Wetlands/UNR (carry-over)	06/30/23	287,887	-	-	-	-	-	287,887
Thomas Creek to Ballardini Connector Trail (carry-over)	06/30/23	40,000	-	-	-	-	-	40,000
NDF Parks & Open Space Weed Management (carry-over)	06/30/23	55,611	-	-	-	-	-	55,611
Sierra Front Trail Planning (carry-over)	06/30/23	74,300	-	-	-	-	-	74,300
May Arboretum - Visitor/Education Center		-	-	-	-	-	TBD	-
Special Projects Total		956,738	-	-	-	-	-	956,738
Other Expenditures/Uses:								
Debt Service		1,500	1,500	1,500	1,500	1,500	1,500	7,500
Transfers Out		-	-	-	-	-	-	-
Other Expenditures/Uses Total		1,500	1,500	1,500	1,500	1,500	1,500	7,500
Total Expenditures		5,902,572	5,836,500	1,151,500	4,491,500	1,961,500	1,961,500	19,343,572
Ending Fund Balance		8,298,378	3,644,278	3,278,418	1,501,122	948,246		948,246



CAPITAL FACILITIES TAX FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
	Year 1 FY 2023	Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Resources						
Beginning Fund Balance	2,579,159	3,374,185	4,403,261	5,502,941	6,682,207	2,579,159
Revenues						
Ad Valorem	9,607,527	10,087,903	10,592,299	11,121,913	11,678,009	53,087,651
Investment Earnings	30,000	176,885	202,955	230,763	260,503	901,106
Debt Financing	-	-	-	-	-	-
Total Resources	12,216,686	13,638,973	15,198,515	16,855,617	18,620,719	56,567,917
Projects						
Projects:						
Sparks Library HVAC (carry-over)	-	-	-	-	-	-
Medical Examiner Equipment	-	-	-	-	-	-
Medical Examiner Building (carry-over)	-	-	-	-	-	-
Rancho San Rafael-Irrigation System Replacement	-	-	-	-	-	-
North Valley Library - New Construction	-	-	-	-	-	-
Projects Total	-	-	-	-	-	-
Other Expenditures/Uses:						
Services and Supplies	47,138	48,081	48,562	49,047	49,538	242,365
Payments to Other Agencies	1,080,847	1,134,889	1,191,634	1,251,215	1,313,776	5,972,361
Payments to State Highway Fund	5,764,516	6,052,742	6,355,379	6,673,148	7,006,805	31,852,591
Settlement Payments	-	-	-	-	-	-
Transfers to Roads Special Revenue Fund	1,950,000	2,000,000	2,100,000	2,200,000	2,300,000	10,550,000
Other Expenditures/Uses Total	8,842,501	9,235,712	9,695,574	10,173,411	10,670,119	48,617,317
Total Expenditures / Uses	8,842,501	9,235,712	9,695,574	10,173,411	10,670,119	48,617,317
Ending Fund Balance	3,374,185	4,403,261	5,502,941	6,682,207	7,950,600	7,950,600



ROADS FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Resources							
Beginning Fund Balance		5,669,066	1,707,292	474,034	426,279	309,091	5,669,066
Revenues							
Intergovernmental Revenues		10,814,988	11,139,438	11,473,621	11,817,829	12,172,364	57,418,240
Charges for Services		550,000	772,500	795,675	819,545	844,132	3,781,852
Miscellaneous		153,580	500,000	500,000	500,000	500,000	2,153,580
Transfers from Capital Facilities		1,950,000	2,000,000	2,100,000	2,200,000	2,300,000	10,550,000
Transfers from General Fund		1,208,197	1,750,000	3,000,000	3,000,000	3,000,000	11,958,197
Total Resources		20,345,830	17,869,230	18,343,330	18,763,654	19,125,587	91,530,935
Expenditures							
Roads Special Revenue Fund Projects:							
Roads Capital		5,456,000	3,817,180	3,931,695	4,049,646	4,171,136	21,425,657
Roads Maintenance (Operating)		13,182,539	13,578,015	13,985,356	14,404,916	14,837,064	69,987,890
Transfers To Public Works		-	-	-	-	-	-
Total Expenditures		18,638,539	17,395,195	17,917,051	18,454,563	19,008,200	91,413,548
Ending Fund Balance		1,707,292	474,034	426,279	309,091	117,387	117,387



OTHER FUNDS CAPITAL

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027		
Expenditures								
General Fund Projects		1,104,198	-	-	-	-	-	1,104,198
Health Fund	06/30/23	250,000	-	-	-	-	-	250,000
Animal Services Fund	06/30/23	-	-	-	-	-	-	-
Enhanced 911 Fund	06/30/23	200,000	-	-	-	-	-	200,000
Regional Public Safety Training Center	06/30/23	145,000	-	-	-	-	-	145,000
Regional Communication System	06/30/23	120,000	-	-	-	-	-	120,000
Indigent Tax Levy	06/30/23	-	-	-	-	-	-	-
Homelessness	06/30/23	300,000	-	-	-	-	-	300,000
Child Protective Services	06/30/23	256,200	-	-	-	-	-	256,200
Senior Services	06/30/23	170,000	-	-	-	-	-	170,000
Golf Course Fund	06/30/23	75,000	-	-	-	-	-	75,000
Building & Safety Fund	06/30/23	70,000	-	-	-	-	-	70,000
Other Restricted Revenue Fund	06/30/23	601,416	-	-	-	-	-	601,416
Total Expenditures		3,291,814	-	-	-	-	-	3,291,814



UTILITIES FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Net Resources Available From							
Projects Funded by Rate Payers		17,026,400	28,359,400	3,500,000	-	-	48,885,800
Projects Funded by Developers		40,457,600	52,879,600	27,177,000	5,000,000	-	125,514,200
Total Net Available Resources		57,484,000	81,239,000	30,677,000	5,000,000	-	174,400,000
Projects							
Golden Valley Recharge							
None		-	-	-	-	-	-
Reclaimed Water (Rates)							
Reclaimed Water System Maintenance Projects	06/30/23	160,000	-	-	-	-	160,000
Storm Water (Rates)							
Stormwater Sedimentation Basin Project	06/30/24	50,000	400,000	-	-	-	450,000
Stormy Canon Channel Clearing and Restoration	06/30/23	100,000	-	-	-	-	100,000
Sewer (Rates)							
Steamboat Lift Station Replacement and 2nd Force Main	06/30/23	14,150,000	-	-	-	-	14,150,000
Cold Springs WRF Projects	06/30/24	866,400	434,400	-	-	-	1,300,800
LWRF-RSWRF Upgrade Projects	06/30/25	-	20,525,000	2,000,000	-	-	22,525,000
Pebble Creek Lift Station - Flood Improvements	06/30/25	-	-	500,000	-	-	500,000
Spanish Springs Collection System Rehabilitation (H2S Damage)	06/30/23	500,000	-	-	-	-	500,000
Effluent Water Projects - Existing Water Resource Management	06/30/25	1,200,000	7,000,000	1,000,000	-	-	9,200,000
Reclaimed Water (Connection Fees)							
None		-	-	-	-	-	-
General Sewer (Connection Fees)							
None		-	-	-	-	-	-



UTILITIES FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Projects							
South Truckee Meadows Sewer (Connection Fees)							
Pleasant Valley Interceptor - Reach 3 Conveyance Project	06/30/23	12,041,000	-	-	-	-	12,041,000
STMWRF 2020 Expansion	06/30/25	20,589,000	36,085,000	26,977,000	-	-	83,651,000
Effluent Distribution Expansion - Programmatic	06/30/26	5,600,000	4,850,000	200,000	5,000,000	-	15,650,000
Spanish Springs Sewer (Connection Fees)							
NSS Flood Detention Facility Fencing/Security Improvement	06/30/23	1,300,000	-	-	-	-	1,300,000
Cold Springs Sewer (Connection Fees)							
Cold Springs WRF Projects	06/30/24	927,600	11,944,600	-	-	-	12,872,200
							-
Total Project Costs		57,484,000	81,239,000	30,677,000	5,000,000	-	174,400,000



EQUIPMENT SERVICES FUND

FISCAL YEAR 2023-2027 PROJECT LIST

Resources & Projects	Est. Date of Completion	Year 1 FY 2023	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2024	Year 3 FY 2025	Year 4 FY 2026	Year 5 FY 2027	
Net Resources Available From:							
Equipment Services Internal Service Fund Capital Resources		6,900,679	2,483,000	3,002,925	2,446,000	5,786,480	20,619,084
Total Net Available Resources		6,900,679	2,483,000	3,002,925	2,446,000	5,786,480	20,619,084
Projects							
Equipment Services Projects:							
Heavy Equipment Replacement	06/30/23	4,070,085	1,545,000	2,265,925	1,220,000	2,196,685	11,297,695
Light Equipment Replacement	06/30/23	2,830,594	938,000	737,000	1,226,000	3,589,795	9,321,389
Equipment Services Projects Total		6,900,679	2,483,000	3,002,925	2,446,000	5,786,480	20,619,084
Total Project Costs		6,900,679	2,483,000	3,002,925	2,446,000	5,786,480	20,619,084



FY 2023 New Capital Projects

Capital Project Title: WC Workplace of the Future - Pilot	
Project Budget: \$1,770,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Strategic plan to decrease physical space by utilizing technology and Washoe County policies to deliver programs and services	
Capital Project Objective: Create a work environment that is equitable, efficient,	
Funding Sources:	
General Fund	\$1,770,000.00
Total	\$1,770,000.00
Estimated Project Costs:	
Design	\$250,000.00
Construction/Building Improvements	\$1,661,500.00
Permits	\$20,000.00
Contingency	\$88,500.00
Total	\$1,770,000.00

No additional ongoing operational costs identified

Capital Project Title: 75 Court Street Historic Exterior Renovation	
Project Budget: \$276,100	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Restoration of limestone and grout	
Capital Project Objective: Renovation of historic building exterior	
Funding Sources:	
General Fund	\$276,100.00
Total	\$276,100.00
Estimated Project Costs:	
Design	\$27,610.00
Construction/Building Improvements	\$223,390.00
Contingency	\$25,100.00
Total	\$276,100.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: DA Office Expansion - Mills B. Lane	
Project Budget: \$1,114,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Build out the 8th floor of Mills B. Lane for office space/expansion	
Capital Project Objective: More office space/expansion is needed to accommodate additional personnel in the District Attorney's Office	
Funding Sources:	
Commissary Fund/General Fund	\$1,114,000.00
Total	\$1,114,000.00
Estimated Project Costs:	
Design	\$111,400.00
Construction/Building Improvements	\$891,200.00
Contingency	\$111,400.00
Total	\$1,114,000.00

Associated ongoing costs, mostly personnel, are already included in the FY 2023 adopted budget and future year forecasts.

Capital Project Title: 911 Parr Steel Doors HU1, 3 & 6	
Project Budget: \$1,194,600	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replace wooden doors with grade metal doors in the	
Capital Project Objective: Upgrading to grade metal doors will enhance the	
Funding Sources:	
General Fund	\$1,194,600.00
Total	\$1,194,600.00
Estimated Project Costs:	
Construction/Building Improvements	\$1,062,108.00
Permits	\$23,892.00
Contingency	\$108,600.00
Total	\$1,194,600.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: WCSO Jail Security and Communication System	
Project Budget: \$2,000,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of current security hardware/software for the detention facility	
Capital Project Objective: Maintain safety for inmates, employees, and visitors for the detention facility	
Funding Sources:	
General Fund	\$2,000,000.00
Total	\$2,000,000.00
Estimated Project Costs:	
Design	\$200,000.00
Construction/Building Improvements	\$200,000.00
FFE	\$100,000.00
Technology - Hardware/Software	\$1,500,000.00
Total	\$2,000,000.00

No additional ongoing operational costs identified

Capital Project Title: Juvenile Services Door Security Replacement	
Project Budget: \$865,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replace door control system in detention areas of Juvenile Services	
Capital Project Objective: Maintain safety for juvenile offenders, employees, and visitors for the youth detention center	
Funding Sources:	
General Fund	\$865,000.00
Total	\$865,000.00
Estimated Project Costs:	
Design	\$111,550.00
Consulting/Professional Services	\$104,000.00
Technology - Hardware/Software	\$606,200.00
Contingency	\$43,250.00
Total	\$865,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: 911 Parr HU6 Roof Replacement	
Project Budget: \$367,500	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of temporary roof for housing unit 6 at the detention facility	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$367,500.00
Total	\$367,500.00
Estimated Project Costs:	
Permits	\$7,350.00
Construction/Building Improvements	\$326,740.00
Contingency	\$33,410.00
Total	\$367,500.00

No additional ongoing operational costs identified

Capital Project Title: RPSTC HVAC Replacement	
Project Budget: \$612,150	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of rooftop HVAC units	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$612,150.00
Total	\$612,150.00
Estimated Project Costs:	
Design	\$12,243.00
Construction/Building Improvements	\$544,257.00
Contingency	\$55,650.00
Total	\$612,150.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: REOC Technology Upgrade	
Project Budget: \$484,694	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replace failing and outdated technology at the REOC to include 3 projectors, 2 video screens/televisions, 8 DM power supplies, 2 interactive touch screen televisions, HDMI balun, 26 tables, 22 computers, 52 monitors for computers, and 22 keyboards/mice	
Capital Project Objective: Technology upgrade to provide our region the tools to plan, train, and act in preparation for emergency activation, response, and recovery	
Funding Sources:	
General Fund	\$484,694.00
Total	\$484,694.00
Estimated Project Costs:	
Professional/Consulting Services	\$39,000.00
Technology - Hardware/Software	\$386,694.00
FFE	\$59,000.00
Total	\$484,694.00

No additional ongoing operational costs identified

Capital Project Title: 911 Parr Parking Lot Rehabilitation	
Project Budget: \$715,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Rehab the parking lot at 911 Parr	
Capital Project Objective: Land maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$715,000.00
Total	\$715,000.00
Estimated Project Costs:	
Design	\$71,500.00
Construction/Land Improvements	\$578,500.00
Contingency	\$65,000.00
Total	\$650,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: 911 Parr Elevator Controls	
Project Budget: \$968,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of obsolete controls for 4 elevators at 911 Parr	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$968,000.00
Total	\$968,000.00
Estimated Project Costs:	
Design	\$96,800.00
Construction/Building Improvements	\$783,200.00
Contingency	\$88,000.00
Total	\$968,000.00

No additional ongoing operational costs identified

Capital Project Title: 911 Parr HU9 HVAC Roof Replacement	
Project Budget: \$1,650,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of aging HVAC system and re-roofing for housing unit 9 at the detention facility	
Capital Project Objective:	
Funding Sources:	
General Fund	\$1,650,000.00
Total	\$1,650,000.00
Estimated Project Costs:	
Permits	\$33,000.00
Construction/Building Improvements	\$1,467,000.00
Contingency	\$150,000.00
Total	\$1,650,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: County Complex Building B Roof Restoration	
Project Budget: \$213,675	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Restoration of roof for Building B at the County Complex at 9th Street	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$213,675.00
Total	\$213,675.00
Estimated Project Costs:	
Permits	\$4,273.50
Construction/Building Improvements	\$199,226.50
Contingency	\$10,175.00
Total	\$213,675.00

No additional ongoing operational costs identified

Capital Project Title: 350 S Center Mechanical Room Roof Replacement	
Project Budget: \$121,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of roof that is at end of life and leaking into the building	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$121,000.00
Total	\$121,000.00
Estimated Project Costs:	
Permits	\$2,420.00
Construction/Building Improvements	\$107,580.00
Contingency	\$11,000.00
Total	\$121,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: Jan Evans Parking Lot Drainage Rehabilitation	
Project Budget: \$286,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Modification to onsite conveyance of stormwater and snowmelt, an improved and enlarged detention basin, and a new stormwater drainage inlet and pipping; surface treatment	
Capital Project Objective: Land maintenance to preserve and maintain Washoe County capital assets; Resolve safety issues in the parking lot	
Funding Sources:	
General Fund	\$286,000.00
Total	\$286,000.00
Estimated Project Costs:	
Design	\$35,000.00
Construction/Building Improvements	\$225,000.00
Contingency	\$26,000.00
Total	\$286,000.00

No additional ongoing operational costs identified

Capital Project Title: 350 S Center 2nd Floor VAV Replacement	
Project Budget: \$247,500	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replace VAV at 350 S Center (2nd Floor)	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$247,500.00
Total	\$247,500.00
Estimated Project Costs:	
Permits	\$4,950.00
Construction/Building Improvements	\$230,175.00
Contingency	\$12,375.00
Total	\$247,500.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: Senior Center Building Renovations	
Project Budget: \$1,980,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Various interior repairs and improvements to the Senior Center	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$1,980,000.00
Total	\$1,980,000.00
Estimated Project Costs:	
Design	\$150,000.00
Permits	\$50,000.00
Construction/Building Improvements	\$1,500,000.00
Technology - Hardware/Software	\$50,000.00
Contingency	\$230,000.00
Total	\$1,980,000.00

No additional ongoing operational costs identified

Capital Project Title: Kids Kottage 2 Roof Replacement	
Project Budget: \$359,625	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of roof tiles that are at end of life with a standing seam metal roof a the Kids Kottage 2	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$359,625.00
Total	\$359,625.00
Estimated Project Costs:	
Permits	\$7,192.50
Construction/Building Improvements	\$319,738.50
Contingency	\$32,694.00
Total	\$359,625.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: Senior Center Flooring Replacement	
Project Budget: \$192,500	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of flooring that is at end of life at the Senior Center	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
General Fund	\$192,500.00
Total	\$192,500.00
Estimated Project Costs:	
Design	\$9,625.00
Construction/Building Improvements	\$165,375.00
Contingency	\$17,500.00
Total	\$192,500.00

No additional ongoing operational costs identified

Capital Project Title: Our Place - Riverhouse	
Project Budget: \$2,500,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Renovation of buildings 14 and 15 at the Our Place Campus	
Capital Project Objective: Allows programming needs for Crossroads to allow separation of housing from programming and to establish levels of privacy	
Funding Sources:	
Indigent Fund (Special Revenue Fund)	\$2,500,000.00
Total	\$2,500,000.00
Estimated Project Costs:	
Design	\$250,000.00
Construction/Building Improvements	\$1,100,000.00
FFE/Other	\$650,000.00
Technology - Hardware/Software	\$250,000.00
Contingency	\$250,000.00
Total	\$2,500,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: Our Place - 2A Renovations	
Project Budget: \$500,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Renovation to building 2A at the Our Place Campus	
Capital Project Objective: Provide an on-site clinic for women and families	
Funding Sources:	
Indigent Fund (Special Revenue Fund)	\$500,000.00
Total	\$500,000.00
 Estimated Project Costs:	
Construction/Building Improvements	\$250,000.00
FFE/Other	\$200,000.00
Technology - Hardware/Software	\$50,000.00
Total	\$500,000.00

No additional ongoing operational costs identified

Capital Project Title: Nevada Cares Campus (City of Reno and City of Sparks Contributions)	
Project Budget: \$12,092,544	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Improvements and new facilities for the Nevada Cares Campus located at 1800 Threlkel Street in Reno, NV	
Capital Project Objective: Address regional homelessness by developing a safe space for encampments to relocate while providing access to restrooms, meal service, counseling, and case management services	
Funding Sources:	
General Fund (Contributions from City of Reno/City of Sparks)	\$12,092,544.00
Total	\$12,092,544.00
 Estimated Project Costs:	
Design	\$1,209,255.00
Permits	\$5,000.00
Professional/Consulting Services	\$500,000.00
Construction	\$8,157,034.00
FFE	\$1,000,000.00
Technology - Hardware/Software	\$12,000.00
Contingency	\$1,209,255.00
Total	\$12,092,544.00

No additional ongoing operational costs identified associated with this phase of the project.



FY 2023 New Capital Projects

Capital Project Title: Lemmon Valley Park Restroom/Ballfield Improvements	
Project Budget: \$715,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Lemmon Valley Park drainage repairs along with restroom replacements	
Capital Project Objective: Park maintenance to preserve and maintain Washoe County parks and outdoor spaces	
Funding Sources:	
General Fund	\$715,000.00
Total	\$715,000.00
Estimated Project Costs:	
Design	\$25,000.00
Construction	\$625,000.00
Contingency	\$65,000.00
Total	\$715,000.00

No additional ongoing operational costs identified

Capital Project Title: Melio Gaspari Water Park Safety Improvements	
Project Budget: \$495,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Various redesigns along with safety and system upgrades to the water play park	
Capital Project Objective: Park maintenance to preserve and maintain Washoe County parks and outdoor spaces	
Funding Sources:	
General Fund	\$495,000.00
Total	\$495,000.00
Estimated Project Costs:	
Design/Permits	\$50,000.00
Construction	\$400,000.00
Contingency	\$45,000.00
Total	\$495,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: Ranch House Settling Mitigation	
Project Budget: \$144,100	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Complete settling and construction to the foundation	
Capital Project Objective: Building maintenance to preserve and maintain	
Funding Sources:	
General Fund	\$144,100.00
Total	\$144,100.00
Estimated Project Costs:	
Construction	\$131,000.00
Contingency	\$13,100.00
Total	\$144,100.00

No additional ongoing operational costs identified

Capital Project Title: Virginia Foothills Playground Replacement	
Project Budget: \$440,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of playground that is past end of life	
Capital Project Objective: Park maintenance to preserve and maintain Washoe	
Funding Sources:	
General Fund	\$440,000.00
Total	\$440,000.00
Estimated Project Costs:	
Design	\$25,000.00
Construction	\$375,000.00
Contingency	\$40,000.00
Total	\$440,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: Golden Valley Park Playground Replacement	
Project Budget: \$550,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of playground that is at end of life with	
Capital Project Objective: Park maintenance to preserve and maintain Washoe	
Funding Sources:	
General Fund	\$550,000.00
Total	\$550,000.00
Estimated Project Costs:	
Design	\$25,000.00
Construction	\$475,000.00
Contingency	\$50,000.00
Total	\$550,000.00

No additional ongoing operational costs identified

Capital Project Title: Sierra View Library Renovations	
Project Budget: \$160,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Replacement of carpet and furniture for the Sierra View Library located at the Reno Town Mall who will share 50% of the cost	
Capital Project Objective: Building maintenance to preserve and maintain	
Funding Sources:	
Library Expansion Fund (Special Revenue Fund)	\$160,000.00
Total	\$160,000.00
Estimated Project Costs:	
Construction/Building Improvements	\$140,000.00
FFE	\$20,000.00
Total	\$160,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: Senior Center Library Renovations	
Project Budget: \$100,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: New carpet and furniture for the Senior Center Library that is being donated from a Trust	
Capital Project Objective: Building maintenance to preserve and maintain Washoe County capital assets	
Funding Sources:	
Private Trust	\$100,000.00
Total	\$100,000.00
Estimated Project Costs:	
Construction/Building Improvements	\$90,000.00
FFE	\$10,000.00
Total	\$100,000.00

No additional ongoing operational costs identified

Capital Project Title: Reno Downtown Library ADA Bathroom	
Project Budget: \$250,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Construct a new ADA restroom on the main floor	
Capital Project Objective: Eliminate liability for federal discrimination to provide	
Funding Sources:	
Library Expansion Fund (Special Revenue Fund)	\$250,000.00
Total	\$250,000.00
Estimated Project Costs:	
Design	\$25,000.00
Construction/Building Improvements	\$200,000.00
Contingency	\$25,000.00
Total	\$250,000.00

No additional ongoing operational costs identified



FY 2023 New Capital Projects

Capital Project Title: In-Building P25 BDA Upgrade	
Project Budget: \$892,500	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Assessment and installation to replace outdated and end of life public safety radio system equipment in key Washoe County buildings	
Capital Project Objective: Provide reliable in-building public safety radio coverage for regional agencies	
Funding Sources:	
General Fund	\$892,500.00
Total	\$892,500.00
Estimated Project Costs:	
Design	\$50,000.00
Construction	\$800,000.00
Contingency	\$42,500.00
Total	\$892,500.00

No additional ongoing operational costs identified

Capital Project Title: Broadband - Gerlach Fiber	
Project Budget: \$2,500,000	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope: Installation of fiber from Nixon to Gerlach to provide fast internet and wireless services to the Library and School located in Gerlach	
Capital Project Objective: Provide internet and wireless to rural areas of	
Funding Sources:	
General Fund	\$2,500,000.00
Total	\$2,500,000.00
Estimated Project Costs:	
Design	\$250,000.00
Professional/Consulting Services	\$1,000,000.00
Construction	\$1,000,000.00
Contingency	\$250,000.00
Total	\$2,500,000.00

Minor additional ongoing operational costs, less than \$40,000/year, identified and included in future year forecasts.



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.

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: General Government, Judicial, Public Safety, Public Works, Health and Sanitation, Welfare, Culture and Recreation, and 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 amend their budgets to incorporate the impact of legislation. The last biennial session occurred in early 2021 and the next will occur in 2023.

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, departmental 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 to avoid major fluctuations in revenue.
 - 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, 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 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 as maintained by the Comptroller.
4. **ASSET MANAGEMENT:** The County's policy related to asset management is to protect the public investment and ensure the maximum utilization and useful life of 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 and/or 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 and pursuant to State of Nevada Revised Statutes.
 - 4.2 The County shall dispose of surplus personal property in the most cost-effective manner allowed by State law and Washoe County Code.
 - 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 they 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 strategic 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 strategic 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 a 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 Fund. The County shall finance the replacement of public buildings and parks through the general fund. Streets, sidewalks and 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 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 for recommendation to the Board of County Commissioners as part of the annual budget process, 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 and will also require management by the appropriate division.
- 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, bond financing, leases, lease purchase, design build, developer build and lease backs, as well as grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County strategic goals and priorities.

- 8.1 The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements, including annual funding major maintenance and repairs, technology replacement, and other specialized large equipment.
- 8.2 The first year of the five-year capital improvements plan will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for which expenditures have not been made or projects not completed will be reevaluated and incorporated into appropriations for the new fiscal year.

9. GRANT PROGRAM FUNDING: Due to the lack of stability inherent in grant funding, and to reduce reliance on grant assistance, the County shall discourage the use of grant assistance for mandated functions with the exception outlined below. Grants will be encouraged for special projects which strengthen a program, have a definable starting and ending date, and do not expand the service in such a way as to require the substitution of local funds to continue part or all of the service once grant assistance ends.

- 9.1 The County shall use grant assistance to establish or expand a mandated or other program in those instances where local funds would otherwise be utilized to provide the same service if the grant were not available and/or the elimination of the program at the end of the grant funding period is viable.
- 9.2 An officer or employee of a department or agency of the County shall not submit an application for a grant, an amendment or supplement of a grant, a request for contribution of money or property, without approval from the Chief Financial Officer 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 ensure 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 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, for example, the 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 amendments.
- 9.5 Upon award of a grant, the officer or employee shall notify the County Manager's 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 of County Commissioners in writing of the acceptance.
- 9.7 Except as otherwise provided herein, all cash donations must be reported to the BCC 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 donations may accept 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 donation;
 - (b) An officer or employee of a department or agency of the County with statutory authority over an account may accept 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 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 County Comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the County 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 Annual Financial Report (AFR) 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-term 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 strategic 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 ensure 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 funding recommendations reflect the fiscally sustainable allocation of human and financial resources to fund approved services and programs.
- 10.3 All County Department Heads have flexibility of resource use within each program to adjust to changing conditions in meeting service objectives in the most cost-effective manner that is consistent with public policy and law.
- 10.4 The Government Finance Officers Association 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). **Both 11.1 and 11.2 are intended to ensure the County maintains a balanced budget. A final budget reflecting sources = uses, could include use of fund balance. A Structurally Balanced Budget reflects sources greater than or equal to uses (i.e., no deficit spending/use of fund balance).**
- 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 or food 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 Per NRS 354.5989005, the person designated to administer the Budget may approve, appropriation transfers within a function in the same fund, if amounts do not exceed the original budget. Transfers between functions within a fund, may be approved by the person designated to administer the Budget with notification to the BCC. Adjustments between funds or use of contingency require Board 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 County 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 County 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 are 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, as per state statute.
- 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 re-appropriations for the following year when the Board of County Commissioners accepts and approves the annual audit report.

- 12. FINANCIAL RESERVES:** The County's goal 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 stabilize high and low revenue and expenditure years in the five-year financial plan. The specific policies of the County regarding 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 the following reserves:
 - Stabilization Fund with a minimum balance equal to \$3,000,000 and not to exceed 10% of general fund expenditures for the previous fiscal year for costs incurred in response to a natural disaster pursuant to BCC approved emergency declaration or severe a revenue shortfall in accordance with NRS 354.6115. (Board of County Commissioners adopted April 28, 2015)
 - Unrestricted Fund Balance for the purpose of sustainability of working capital with a balance of between 10-17% of budgeted 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 not funded or deferred in prior years, or from later years within the five-year capital improvement program to the extent (1) they are required, and (2) County staff can effectively undertake the improvement.
 - 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statutes 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 and approval of the BCC and as authorized by the County Manager.
 - 12.6 An enterprise fund or an internal service fund will not expend appropriations 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 Washoe County Debt Management Policy is a comprehensive document that is updated annually and submitted to the State of Nevada Department of Taxation, and the Washoe County Debt Management Commission, as required by Nevada Revised Statutes (NRS) 350.013 1(c). The policy provides 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 may issue debt directly via a bank private placement or can issue bonds in the municipal bond market. The decision as to whether to issue bonds or obtain bank financing is based upon an analysis of cost, access to the market and flexibility of terms offered. The County shall evaluate alternative financing methods and pay-as-you-go versus financing of capital improvements with the assistance of its Bond Counsel and Municipal Financial Advisors.
 - 14.2 Bonds may be sold using a competitive or negotiated sale following the provisions set forth in NRS 350.105 to 350.195.
 - 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 Debt issued by the County should be structured to provide for either level principal or level debt service. Ascending debt service should generally be avoided.
 - 14.5 The County shall monitor all forms of County debt annually coincident with the preparation of the County's financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.
 - 14.6 The County will generally consider the refunding of an outstanding bond issue if one or more of the following conditions exist: (1) present value savings are at least 3% of the par amount of the

refunding bonds, (2) the bonds to be refunded have restricted or outdated covenants, (3) restructuring debt is deemed desirable to align debt service obligations with revenues available for repayment.

- 14.7 The County shall diligently monitor the County's compliance with bond covenants and ensure the County's compliance with federal arbitrage regulations.
- 14.8 The County shall maintain good communication with bond rating agencies regarding the County's financial condition.
- 14.9 The County will provide full disclosure on every financial report and bond prospectus and shall maintain procedures for bond disclosure and continuing disclosure in connection with outstanding bonds in compliance with the Security and Exchange Commission (SEC) Rule 15c2-12.
- 14.10 The County will consider any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners.
- 14.11 The Treasurer's Office will be kept informed as to cash flows related to capital projects, and for the investment of bond proceeds. The accounting and record keeping associated with the bond issues and other financing mechanisms will be performed by the County Comptroller's Department.

15. ACCOUNTING SYSTEM: The goal of County's accounting policies is 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 accordance with accounting principles general accepted in the United States of America (GAAP), as applied to governmental units and the Governmental Accounting Standards Board (GASB). 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 costs for each program can be identified and evaluated.
- 15.3 The County Comptroller shall prepare and provide the Board of County Commissioners with an Annual Financial Report, including the audited financial statements, by fund, and comparing actual revenues and expenditures with budgeted amounts.
- 15.4 The County shall maintain an internal audit program as a management tool. The County Internal Auditor shall conduct periodic financial and performance audits to ensure 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 Department 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 AND INVESTMENT MANAGEMENT: The goal of the County's cash and 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 cash and 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 liquidations 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, 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 Statutes 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, Chief Financial Officer, 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. The committee meets quarterly and in accordance with Open Meeting Law per Nevada Revised Statutes. More information about the Washoe County Investment Committee can be found at: https://www.washoecounty.us/treas/Washoe_County_Investment_Committee/index.php.

GLOSSARY OF TERMS

Accela – Regional business license and permits program.

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.

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.

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/Value – 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 taxable value in Nevada. Additional detail regarding Property Tax, Assessed Valuation and Tax Value is included in the *Understanding the County's Budget: General Fund Revenues* section of this book.

Audit - A methodical examination and review of Washoe County business practices and risks performed by the Washoe County internal auditor throughout the year. An annual audit of Washoe County's financial statements that comply with the accounting requirement established by the Governmental Accounting Standards Board (GASB) is performed by an independent auditor using generally accepted government auditing standards.

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.

Balanced Budget – A final budget reflecting sources = uses, could include use of fund balance. A Structurally Balanced Budget reflects sources greater than or equal to uses (i.e., no deficit spending/use of fund balance).

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 reflected 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.

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 (\$5,000 or more for federal expenditures). Capital Outlay is different from Capital Improvement projects.

Capital Project – Those activities resulting in the acquisition or improvement of major capital items, such as land, buildings and county facilities, of \$100,000 or more.

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).

CARES Act – The Coronavirus Aid, Relief and Economic Security Act is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Trump on March 27, 2020. It provides financial aid to families and businesses impacted by the COVID-19 pandemic. The CARES Act established the \$150 billion Coronavirus Relief Fund (CRF), which provides for payments to State, Local and Tribal governments to cover expenditures incurred due to the COVID-19 public health emergency and were not accounted for in the budget recently approved as of March 27, 2020 (date of enactment of the CARES Act) for the State or government. This applies to expenditures incurred during the period March 1, 2020 – December 30, 2020.

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 C-Tax.

Contingency – A budgetary reserve or appropriation of funds held in reserve and set aside for emergencies such as state or federal mandates, revenue shortfalls and unforeseen expenditures not otherwise budgeted.

Crossroads Program – A public-private partnership with Washoe County Human Services Agency that focuses on providing housing and supportive services for men and women transitioning out of substance abuse and homelessness.

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 – An annual budgetary request for additional resources 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.

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 uses or decreases when uses 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.

Fiduciary Fund – A Fiduciary fund is used to report on assets held in trust for others. Washoe County has four fiduciary fund types: 1) Washoe County agency funds and other Intergovernmental funds for taxes, fines and fees collected for other governments 2) Investment trust funds includes funds invested by Washoe County for other agencies 3) Financial Assurances includes Washoe County and other agency funds and 4) Other agency funds.

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 1st, 2022 to June 30th, 2023 will be Fiscal Year 2023 (also FY 2022-23).

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 sources in excess of uses. Per GASB 54, fund balance is broken into several categories:

- Restricted – amounts constrained by external parties, constitutional provision, or enabling legislation
- Committed – amounts constrained by a government using its highest level of decision-making authority
- Assigned – amounts a government intends to use for a particular purpose
- Unassigned – amounts that are not constrained at all

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.

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.

Goals – 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.

Government 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 – 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.

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 funds are moved from one fund (transfer out) to another (transfer in). This results in recording of a source and a disbursement (use).

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]

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.

Liaison - As it relates to the Organizational Chart, liaisons are Executive Staff that are assigned to work with Elected Officials, Departments and/or Agencies with separate policy-making authority (i.e., Courts, District Board of Health, Library Board of Trustees, District Attorney, Sheriff, Fire Protection Districts, etc.).

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).

Major Fund – Washoe County's General Fund is a major fund. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is important to the users of the financial statements.

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.

Net Position – Net Position represents the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position over time may serve as a useful indicator of whether the financial position is improving or deteriorating.

Nonmajor Fund – Funds that are not major. Nonmajor funds are reported in the aggregate in a separate column on Fund Financial Statements.

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.

Our Place -- Our Place is an outcome-based campus designed to create a safe and stable environment where women and families, who are experiencing homelessness, are treated with dignity and respect while being connected to services.

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.

P25 Radio System – Regional public safety interoperable digital two-way wireless communication system. The P25 system replaces the 800 MHz system.

Per Capita – Per unit of population, per person.

Personnel – A major expenditure classification encompassing all expenditures relating to county employees which includes represented and non-represented labor costs, overtime, payroll taxes and fringe benefits.

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.

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, charges for service, 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.

Services and Supplies – An expenditure category encompassing major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, small equipment and professional services.

Sober 24 – This is a twenty-four hour, seven day a week monitoring program, managed by the Department of Alternative Sentencing, in which a participant submits to the testing of their breath or urine in order to determine the presence of alcohol, marijuana or any controlled substance in their body. The goal is to combat the role that alcohol and drug abuse play in crime and criminal recidivism, particularly for drunk driving and drugged driving and to reduce the number of DUIs and related costs by motivating offenders to change their behaviors.

Sources – The total of revenues, transfers in and other financing sources (i.e., surplus equipment/supplies sales).

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.

Structurally Balanced Budget- A structurally balanced budget is one that supports financial sustainability for multiple years into the future and is supported by financial policies that include parameters for achieving and maintaining structural balance where recurring revenues are equal to recurring expenditures in the adopted budget (as reflected in Washoe County financial policy 11.1). Washoe 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) as reflected in financial policy 11.2.

Taxable Valuation/Value – The County Assessor is required by statute (NRS 361.260) to determine the taxable

value for all real property subject to taxation each year. Total taxable value cannot exceed the “full cash value” (i.e., market value) of the property as defined by NRS 361.025. Taxable value for vacant land = full cash value. Taxable value for improvements = replacement cost-new less depreciation. Taxable value is multiplied by the level of assessment, currently 35%, to determine the assessed value.

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.

Unrestricted Ending Fund Balance – An expenditure classification for those funds not appropriated for any purpose and reserved for ensuing fiscal years. Unrestricted Fund Balance, also referred to as Ending Fund Balance, is comprised of: Committed, Assigned and Unassigned Fund Balances as defined by GASB 54.

Unrestricted Funds – Monies not designated for a specific purpose.

Uses – The total of expenditures/expenses, transfers out and the increase in the ending fund balance.

GLOSSARY OF ACRONYMS

AB 104 – [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.

ACFR – Annual Comprehensive Financial Report, independently 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.

ACM – Assistant County Manager.

ADA – Americans with Disabilities Act.

ADP – Average daily population, normally referred to when speaking about detention facility inmates.

APD – Alternate Public Defender.

ARPA - American Rescue Plan Act.

AV – Assessed Value/Valuation. In Nevada assessed valuation is equal to 35% of the taxable value.

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.

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.

CAC-District Attorney – Child Advocacy Center, 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.

CAC-Human Services Agency – Community Assistance Center, provides emergency shelter care to adults and families in partnership with other community providers and local governments.

CAP – Cost Allocation Plan, Washoe County provides services, such as accounting, purchasing, technology services, etc., to operating departments and agencies on a centralized basis. The central service cost allocation plan provides a process whereby the cost of these services can be identified and assigned to benefiting departments and agencies on a reasonable and consistent basis. The plan is developed annually and is compliant with Federal 2 CFR requirements.

CARES – Child Abuse Response and Evaluations 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.

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.

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 for projects \$100,000 or more.

COLA – Cost Of Living Adjustment, applied to County employee salaries to adjust pay levels for anticipated or past inflation or deflation.

COVID-19 – Abbreviated form of a new name for a new disease, coronavirus disease 2019.

CPI – Consumer Price Index, 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 Human Services Agency. CPS is responsible for investigating allegations of parental abuse and neglect of children.

CR – County Road.

CSD – Community Services Department.

CTAX/C-Tax – Consolidated Tax.

DA – District Attorney.

DHD – District Health Department, also referred to as the Health District, 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.

EMS – Emergency Medical Services, provided in Washoe County by various fire departments and REMSA (the Regional Emergency Medical Services Authority) among others.

FEMA – Federal Emergency Management Agency.

FTE – Full time equivalent position based on 2,080 hours per year (i.e., two part-time employees, at 0.50 FTE each, are equal to one full-time employee, 1.0 FTE).

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles as adopted by accounting standards boards.

GASB – Governmental Accounting Standards Board.

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.

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 is 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. The Supplemental Governmental Services Tax, which is not currently imposed but can be imposed by the Board of County Commissioners, is 1 cent per dollar of valuation.

HDHP – High Deductible Health Plan.

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 Department is responsible for the Human Resources, Labor Relations and Employee/Retiree Benefits. These services include recruitment and selection, labor relations, classification and compensation, benefits administration, employee training and development, and policy development.

HSA – Human Services Agency promotes the health, safety and well-being of children, adults and seniors who are vulnerable to abuse, neglect and exploitation by providing an array of protective and supportive services to families and individuals to enhance their quality of life by ensuring they are optimizing their self-reliance and self-sufficiency while striving for a strengthened, safe, and thriving community.

ICMA – International City/County Management Association.

JS – Juvenile Services Department 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.

KK – Kids Kottage is an emergency shelter for children in foster care.

KPI/KPM – Key Performance Indicators/Measures are quantifiable measures that demonstrate how effectively an organization is achieving their strategic objectives. Often

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 (formerly 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 30th, 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.

ME – Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death.

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 23.805 cents per gallon. Under the NRS the Total County Mandatory Gasoline Tax is 6.35 cents per gallon. Under NRS 373.030 the counties may establish an additional optional tax on gasoline of up to 9 cents per gallon, which, in Washoe County, is entirely dedicated to the Regional Transportation Commission. Further, under NRS 373.065 & 373.066, the voters of Washoe County approved the indexing for inflation of the county mandatory and optional gas taxes, which increases the per gallon rates annually.

NAC – Nevada Administrative Code.

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.

NRS – Nevada Revised Statutes.

NSRS – Nevada Shared Radio System.

OPEB – Other Post Employment Benefits.

PD – Public Defender’s Office protects and defends the rights of indigent people in Washoe County by providing them access to justice through professional legal representation.

PILT – Payment in Lieu of Taxes.

PPO – Preferred Provider Organization.

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.

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 700,000. The total RPTT collected by the Washoe County Recorder’s Office 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. 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 average fee is currently about \$4,200, on commercial properties it ranges from an average of about \$7,500 per thousand GFA (gross footage area or square feet of building) to an average of approximately \$13,600 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. The RSCVA owns and/or operates several facilities designed to draw out-of-town visitors. The RSCVA owns and operates the Reno-Sparks Convention Center and operates the Reno–Sparks Livestock Events Center, the National Bowling Stadium and the Reno Event Center. Revenues are generated from a room tax equal to 13.0% or 13.5% 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.

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 within a defined area which may benefit from a specific improvement such as sidewalks or a flood control district.

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.

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.

SCCRT – Supplemental City-County Relief Tax. A sales tax equal to 1 ¼ 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. 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 formula that currently results in the Washoe County government receiving about 51%-52% of the total distributed to the various Washoe County local governmental units.

SLFRF – State and Local Fiscal Recovery Funds.

TMFPD – Truckee Meadows Fire Protection District.

TMRPA – Truckee Meadows Regional Planning Agency.

TMWA – Truckee Meadows Water Authority, the largest purveyor of water in Washoe County.

TRFMA - Truckee River Flood Management Authority.

TRPA – Tahoe Regional Planning Agency, a joint California Nevada agency in charge of development in the Lake Tahoe basin.

TS – Technology Services Department, serves as the County’s resource for information technology guidance and is responsible for the planning, development, and coordination of the County’s information technology network and systems.

WC – Washoe County.

WCC – Washoe County Code.