



WASHOE COUNTY

ANNUAL BUDGET FY 2019

PHOTO CREDIT: JON BOZANICH WASHOE COUNTY'S CRYSTAL PEAK PARK



WASHOE COUNTY NEVADA

ANNUAL BUDGET

For the Fiscal Year Ending June 30, 2019

MARSHA BERKBIGLER Chair, Washoe County Commission

BOB LUCEY District 2

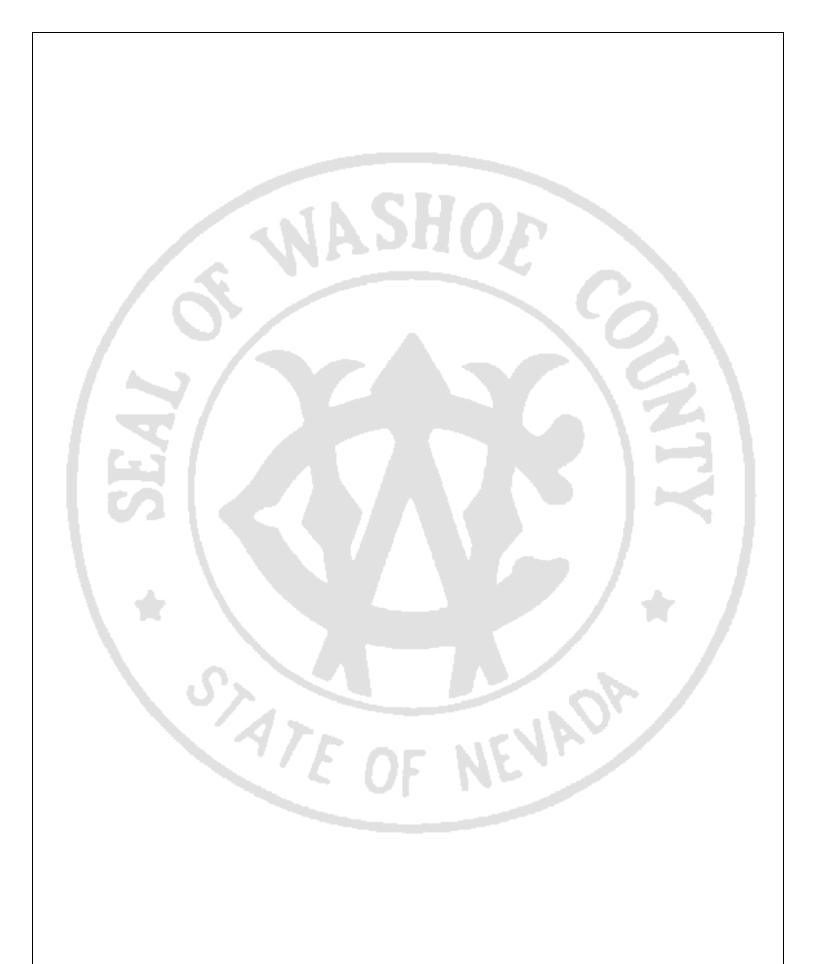
JEANNE HERMAN District 5 KITTY JUNG
District 3

VAUGHN HARTUNG District 4

County Manager John Slaughter

Administrative Offices: 1001 E Ninth St. Reno Nevada 89512

www.washoecounty.us





GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Washoe

Nevada

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

WASHOE COUNTY, NEVADA ANNUAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2019

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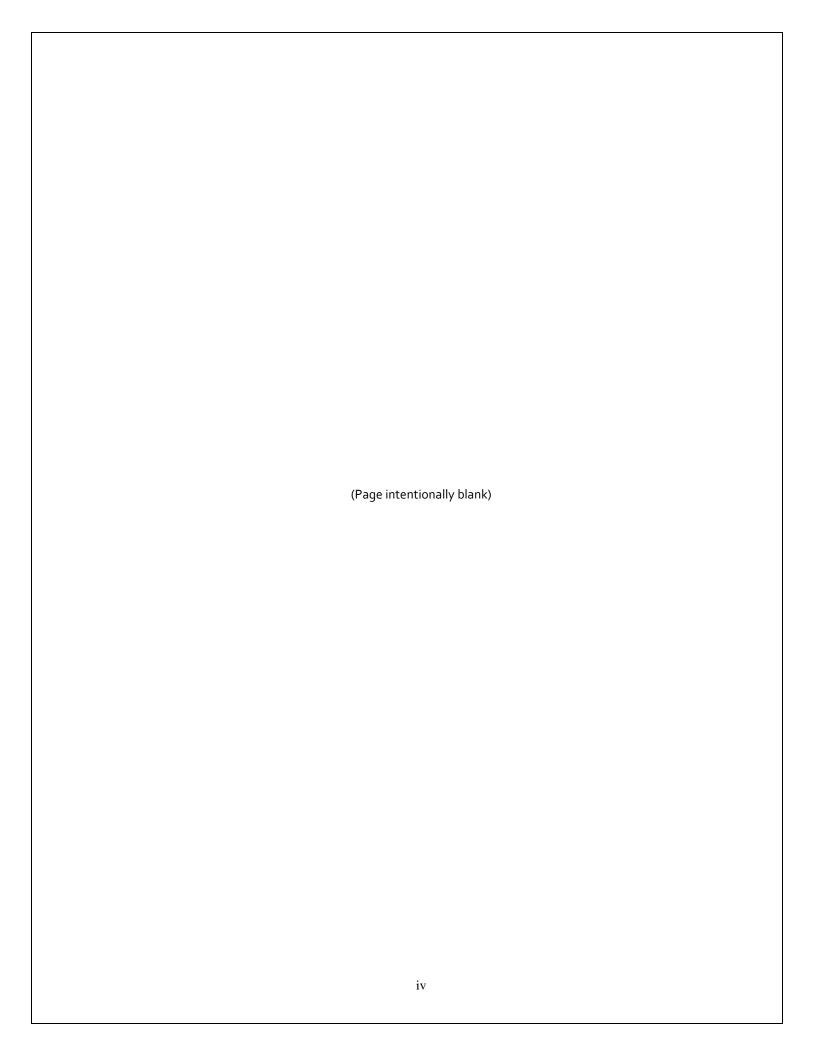
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WASHOE COUNTY NEVADA

COUNTY OFFICIALS

July 1, 2018

ELECTED OFFICIALS

Chair, Board of County Commissioners, District 1

Vice-Chair, Commissioner, District 3

Commissioner, District 2 Commissioner, District 4 Commissioner, District 5

County Assessor County Clerk County Recorder County Treasurer District Attorney Incline Constable Public Administrator

Sheriff

Marsha Berkbigler
Kitty Jung
Bob Lucey
Jeanne Herman
Vaughn Hartung
Michael Clark
Nancy Parent
Larry Burtness
Tammi Davis
Christopher Hicks
Hans Keller
Don Cavallo
Chuck Allen

APPOINTED OFFICIALS

County Manager

Assistant County Manager & Director of Community Services

Assistant County Manager Assistant County Manager Alternate Public Defender

Chief Alternative Sentencing Officer Chief Information Management Officer

Comptroller

Director of Human Resources Director of Juvenile Services

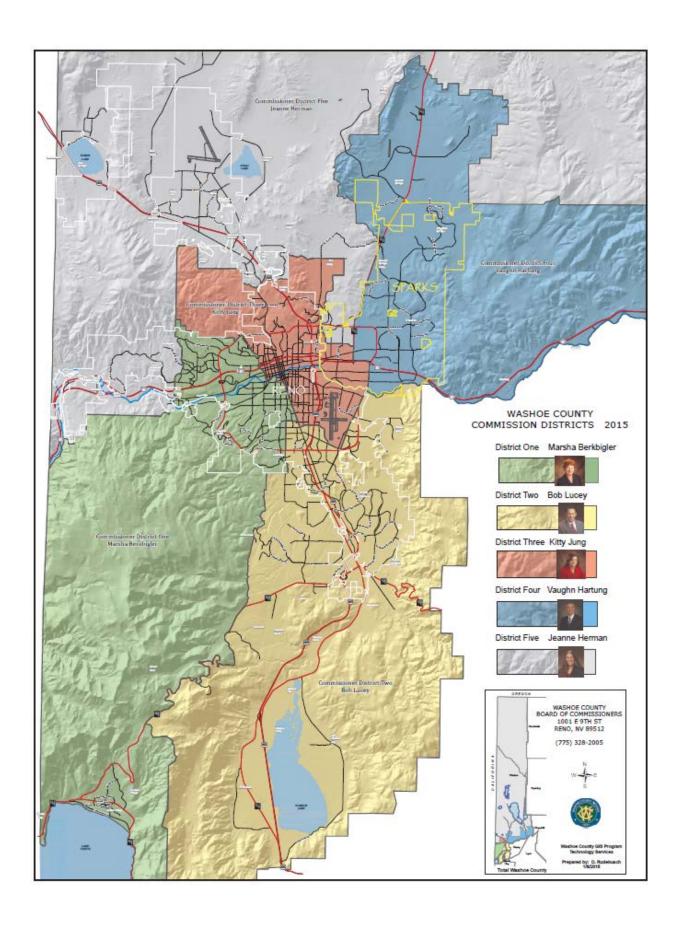
Director of Library

Director of Regional Animal Services

Director of Human Services District Health Officer Medical Examiner Public Defender Public Guardian Registrar of Voters Dave Solaro Kate Thomas Christine Vuletich Marc Picker Joe Ingraham Craig Betts Cathy Hill John Listinsky Frank Cervantes Jeff Scott Shyanne Schull Amber Howell Kevin Dick Laura Knight, MD Jeremy Bosler Susan DeBoer

Deanna Spikula

John Slaughter





To Our Washoe County Taxpayers:

I am pleased to present Washoe County's Fiscal Year 2019 budget. This budget reflects the values and strategic vision of the Board of County Commissioners (BCC) and our commitment to providing superior services to all residents of Washoe County, responsible stewardship of public funds and positioning ourselves to support the economic growth of the area.

For many years, Washoe County has stressed a fiscally conservative approach in its budgeting practices, management of long-term debt and overall financial management of resources. This year, however, our emphasis on fiscal stability and stewardship remains especially important. In fact, the Board of County Commissioners added the new "Fiscal Sustainability" Strategic Goal.

The continued and emphasized focus on fiscal sustainability is critical as the County continues to feel the financial impacts from two federally-declared disasters, the January 2017 flooding of the Truckee River and the February 2017 flooding of the North Valleys. In addition to costs incurred over the last two fiscal years for response to these disasters, which includes elimination of the entire Stabilization reserve of \$3.0 million, ongoing costs associated with these events had to be funded. The County is also faced with a one-time Consolidated Tax (C-Tax) repayment estimated at \$4.6 million. As in prior years, without adequate reserves and a sustainable budgeting approach in which ongoing revenues are matched to ongoing expenses, the County would have been faced with a truly dire situation in responding to these events.

The Fiscal Year 2019 budget process started with a projected General Fund shortfall of \$3.2 million. Further, over \$17 million in departmental needs were submitted with no available funding. Given these challenges, it is notable that this budget closes the initial gap and reflects a fiscally sustainable approach and includes a number of significant accomplishments and progress towards the County's financial goals. These are summarized below:

Fiscal Year 2019 Budget Highlights

- Budget Focus Areas
 - o Fiscally Responsible Budget Given Current Financial Situation
 - o Cover Costs of Known Impacts
 - o Assist Departments with Resource Reallocation to Fund Critical Needs
- Total General Fund reserves are budgeted at \$46.7 million, or 13.5% of budgeted expenses which is in compliance with the BCC's Fund Balance Policy of 10 17%.
- The total 2019 Capital Improvement Programs (CIP) budget is now over \$52 million, which will enable notable capital improvement projects such as \$7 million in park projects, \$340,000 for Alternative Sentencing Case Management System, the second phase of a \$4.2 million project to replace voting equipment, over \$19 million of utility projects, and continued investment in the refurbishment of County buildings.
- This fiscal year budget includes net five new General Fund positions and \$900,000 in expanded programs, almost 100% offset through reallocation of existing budget.

Preparing for Today and the Future

The northern Nevada regional economy, including Washoe County, has continued to see improvement and growth. Since Washoe County's unemployment rate peaked near 14% in 2010, employment has grown each year due in large part to economic development efforts that have attracted many new companies to the region. The unemployment rate is now 3.5% and total employment has increased by more than 44,000 jobs since 2010.

Despite the rebound of the local economy, there are three major factors that suppress the positive impact of these economic trends on the County's budget. First, property tax law that was passed in 2005 has resulted in under-collection of property taxes compared to the amount that would be collected based on the full-assessed property values. This fiscal year, the amount of under-collection due to "abatement" is \$29.5 million. Secondly, as is the case with any economic recovery over an extended period, we are seeing a flattening of the growth rate of sales taxes and other revenues. Third, along with the improving local economy, the demands and costs to provide county services to the community, including housing demands, are increasing. These needs are outpacing the County's revenue growth.

Faced with these constrained revenue sources, the need to fund flood damage and ongoing repair costs in Fiscal Years 2017, 2018, 2019, and likely beyond, and depletion of the \$3 million stabilization reserve in Fiscal Year 2018, the availability of funding for expansion of staffing or operating programs will be limited, even in future years.

In addition to the costs identified above, the County has many capital needs to both support new growth and attend to the needs of our existing residents and businesses. For these reasons, the County will continue to follow a fiscally conservative and sustainable approach in order to balance capital and operating needs and to avoid a boom-and-bust staffing and budgeting cycle.

Sound, Solid and Leading the Way

The fiscally conservative approach that Washoe County has used for many years and again in this year's budget process is reflected in many quantifiable ways. One of those is that Washoe County's debt rating remains one of the highest in northern Nevada at AA/Aa2.

The Board of County Commissioners, County management, and County staff remain committed to meeting the above challenges and the County remains well positioned to continue to enhance the already superior quality of life in Washoe County. As always, my continued appreciation is extended to the Board of County Commissioners, County management and employees for their tireless efforts to make Washoe County an environment of excellence and to provide high quality services and facilities to our community.

Sincerely,

John Slaughter

Washoe County Manager

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Washoe County Organization Chart



WASHOE COUNTY, NEVADA

FUND ORGANIZATION STRUCTURE							
Governmental Fund Types							
General Fund	Special Revenue Funds	Capital Projects Funds					
Accrued Benefits	Child Protective Services	Capital Facilities Tax					
Alternate Public Defender	Enhanced 911	Capital Improvements					
Alternative Sentencing	Health District	Parks Capital Fund					
Assessor	Indigent Tax Levy	Regional Permits Capital					
Board of County Commissioners	Library Expansion Fund						
Centrally Managed Activities	Other Restricted Revenue						
Community Services	Regional Animal Services						
Comptroller	Regional Communications						
Conflict Counsel	Regional Permits Operating						
County Clerk	Regional PS Training Center						
County Recorder	Remediation District						
District Attorney	Roads						
District Court	Senior Services						
Human Resources	Truckee River Flood Project						
Human Services							
Incline Constable		/ Fund Types					
Justice Courts	Enterprise Funds Building & Safety	Internal Service Funds Equipment Services					
Juvenile Services	Golf Course	Health Benefits					
Library	Utilities	Risk Management					
Manager's Office							
Medical Examiner							
Public Administrator	Debt Service Funds Debt Service Fund						
Public Defender	Special Assessment Districts						
Public Guardian							
Registrar of Voters							
Sheriff							
Technology Services							
Treasurer							

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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, 2018 through June 30, 2019, 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 2019 budget, as well as how the document is organized. The FY 2019 budget is organized into 11 sections and a glossary.

Introduction

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

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, and long-range General Fund forecast.

Strategic Plan

This section provides the Washoe County FY 2016-2019 Strategic Plan.

Budget Summaries

This section is comprised of financial schedules of revenues and expenses by fund and authorized staffing.

General Fund

The General Fund is the primary operating fund of Washoe County and comprises approximately 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, strategic plan goals when applicable, operating budget, program changes made for the FY 2019 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 2019.



COMMUNITY, ORGANIZATIONAL AND ECONOMIC PROFILE

WASHOE COUNTY COMMUNITY PROFILE

About Washoe County

Washoe County, a political subdivision of the State of Nevada, is located along the eastern slopes of the Sierra Nevada Mountains in western Nevada. A five-member elected Board of County Commissioners governs the County. The County covers an area of 6,542 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 451,923. The county seat is the City of Reno, the third largest city in Nevada. Other communities in Washoe County are the City of Sparks and Incline Village at Lake Tahoe. Recreational activities abound including skiing, snowboarding, camping, hunting and fishing, lake sports, biking and hiking, all within minutes of the metropolitan area. Citizens enjoy cultural events, quality public schools and excellent public services. Opportunities for economic growth are present with Nevada's favorable tax policy and moderate cost of living. The climate is mild, with low humidity and rainfall, and residents enjoy the full range of all four seasons.

The Washoe County government employs more than 2,600 people in permanent positions and provides regional and community services, serves as an administrative arm-of-the-state and supports governmental administrative functions.

County Services

Washoe County assumes various roles as a provider of public services, including state-mandated duties, maintenance of rural roads, public record keeping and social welfare. The County is the provider of many regional services and facilities in Northern Nevada that serve not only Washoe County citizens but those of neighboring counties, cities and other agencies such as fire districts.

State-Mandated Services-Provided Regionally

- Property appraisal and assessment (Assessor's Office)
- Tax collection (Treasurer's Office)
- Recording and providing access to real estate transactions and marriages (Recorder's Office)
- Creation, maintenance and preservation of accurate public records (County Clerk)
- Voter registration and elections (Registrar of Voters)
- Prosecution of criminals (District Attorney)
- Indigent defense in criminal matters (Public Defender, Alternate Public Defender, Conflict Counsel)
- Death Investigation (Medical Examiner/Coroner)
- Adjudication of civil, criminal and probate cases and family matters (District and Justice Courts)
- Intervention, guidance and control programs for children under 18 (Juvenile Services)
- Communicable disease surveillance and control; ambulance franchise oversight; environmental health compliance; recording and issuance of birth and death certificates (District Health)
- Health care and temporary housing assistance, indigent burials (Human Services)
- 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 financial affairs (Public Guardian)

Regional Facilities and Programs

- Housing and medical care for an average daily population of 1,125 inmates booked into the County jail from over thirty local state and federal law enforcement agencies (Sheriff Detention)
- Crime and forensic lab services provided to 13 Nevada Counties (Sheriff Crime lab)
- Shelter operation and enforcement of animal control regulations (Animal Services)
- Classrooms, burn tower and road courses for police and fire personnel (Regional Public Safety Training Center)



- Twelve (12) branch libraries offering materials in print, audio-visual and electronic formats; reference; periodicals and programs for children, youth and adults (Library)
- Development, maintenance and preservation of park lands and facilities (Regional Parks and Open Space)
- Social, legal and health services for seniors (Senior Services)
- Training and exercises to test emergency plans and coordinate with local agencies (Emergency Operations Center)

Community Services

- Enforcement of laws and response to calls for service, including accidents and criminal investigations, in the unincorporated County (Sheriff Patrol and Investigation)
- Snow removal and street repair (Roads)
- Business licensing, land use planning, building permits, building safety inspection, engineering, water and sewer services in unincorporated Washoe County (Community Services)

Administrative & Internal Services

- Implementation of direction given by the County Commission, coordination between the Board and elected
 and appointed departments and other governmental jurisdictions, community and business groups and
 employees; communications; budget, internal audit and grants administration; legislative affairs (County
 Manager's Office)
- Payroll, accounting, purchasing, collections and risk management (Comptroller)
- Recruitment and selection, classification and compensation, benefit programs administration (Human Resources).
- Business applications support, imaging and records functions, servers, network, e-mail, security, personal computers, telephones, radios, printers and other hardware and software (Technology Services)
- Management and maintenance of County buildings and other facilities; fleet operations (Community Services-Facility Maintenance)

A BRIEF HISTORY OF WASHOE COUNTY

Washoe County was created in 1861 as one of the original nine counties of the Nevada Territory. It is named after the Washoe people who originally inhabited the area. It was consolidated with Roop County in 1864. The Gold Rush had tapered off by 1861 but a silver rush began with the discovery of one of the largest silver strikes in the world at Virginia City. In 1864, during the Civil War, Nevada was admitted to the Union and became a state.

The North was eager to acquire the state's silver reserves. As the Comstock silver played out in the latter part of the decade, the transcontinental railroad was built from Sacramento through Northern Nevada by the Central Pacific Railroad. Myron Lake sold his land north of the Truckee River to Charles Crocker of the Central Pacific and that land was surveyed and sold in 1868, becoming the town of Reno. Reno was designated the county seat for Washoe County in 1871, taking over from Washoe City to the south. When the Comstock finally played out in the 1880's Reno surpassed Virginia City as the pre-eminent city in Nevada. Reno's rise was further boosted by the move of the University of Nevada from Elko to Reno in 1885.

In the 1880s changes were made to County offices. The State of Nevada wanted to reduce governmental expenditures and also wanted counties to keep track of public money more efficiently. A County Board of Examiners was created, the Treasurer became ex-officio Assessor and the County Clerk became ex-officio County Superintendent of Schools.

A public library was built in Reno with the help of Andrew Carnegie in the early 1900s. A County Board of Health was established in 1905 and a Juvenile Department of the District Court established in 1909. The executive officer was designated a Probation Officer.

Reno, named after Civil War General Jesse Reno, was incorporated as a city in 1903. The Southern Pacific Railroad (which succeeded the Central Pacific as the owner of the main line across northern Nevada) straightened the



route and moved its repair shops from Wadsworth to a new town east of Reno. Sparks, named for the then governor of Nevada, was incorporated in 1905.

In 1906 the wife of US Steel president William Corey came to Reno for a notorious divorce, starting an industry that helped support Reno for the next half a century. In 1910 gambling, which had been legal in Nevada, was banned by the Progressives. Nevada returned to its economic roots in 1931 when the State Legislature removed all restraints on gambling in hopes it would boost the economy during the Great Depression and the residency requirement was dropped from three months to six weeks further facilitating divorces.

World War II and the presence of air bases at Stead and Fallon brought many American soldiers and other members of the armed forces to Washoe County. In 1949 Edwin Bender promoted a bill which became known as the Freeport law, exempting all personal property in transit though the state from personal property tax; this led to a thriving warehouse industry in the county.

The Washoe County Commission adopted a resolution authorizing the position of County Manager in 1957 and filled the position in August of that year. In 1960 Alex Cushing brought the Winter Olympics to Squaw Valley and a successful campaign for a four lane all-weather highway to California (Interstate 8o) brought tourists from the games to Reno. Interstate 8o was finished in time for the Olympics.

The first County Public Defender was appointed in 1969, as was the first Comptroller. The County Roads Department became a division of the Public Works Department and a construction contract was awarded for a data processing center.

In the 1970's county-wide cooperation led to the creation of the Truckee Meadows Fire Protection District to cover the suburban areas of the county and a District Health Department was established by an inter-local agreement between Reno, Sparks and Washoe County. The position of coroner was also established during the decade. Previously these duties had been part of the responsibility of the Public Administrator and Justice of the Peace. Also during the 1970s, the Washoe County Sheriff's Department Employee Association became the first bargaining unit to be recognized by the Washoe County Commission.

In 1976 Washoe County issued its first economic revenue bonds for ten million dollars to finance water facilities to be used by Sierra Pacific Power Company to provide water to the public. Later in the 1970's the MGM Grand – at that time the world's largest hotel-casino - was opened near the Reno-Tahoe Airport.

Rancho San Rafael Regional Park opened in the 1980s and by the end of the decade the County purchased the Ardan's building and the Cavalier Motel in downtown Reno for court expansion. General obligation bonds were also approved for a new administrative building at Ninth and Wells.

On August 1st, 1986 the first Hot August Nights took place at the Reno-Sparks Convention Center, something that would grow to become over a weeklong annual event bringing more tourists to the area than any other. Additional events were created in the following years including the Reno Air Races, the Balloon Races, the Rib Cook-off and most recently a Blues Festival.

In 1991 the Nevada Legislature required Washoe County to pay back to Clark County \$6.6 million to resolve the "Fair Share" controversy regarding distribution of sales tax revenue. The Washoe County Commission approved an increase in local taxes to offset the loss of sales tax revenue. In 1994 the Regional Transportation Commission Blue Ribbon Committee for Transportation funding identified the need for a five-cent fuel tax increase that was approved by the County Commission.

The September 11, 2001, terror attacks on New York City, the Pentagon, and Pennsylvania had a dramatic impact on state and local tourism triggering an economic downturn that lasted for about 18 months. In addition, the Reno-Sparks gaming establishments began to feel the long projected impact of Indian gaming as new casinos opening in California siphoned off tourists. Washoe County emerged from the economic downturn in early 2004 and entered a period of tremendous economic growth driven by a housing boom fueled on low interest rates.



The years 2002 to 2008 were a period of program expansions and major capital project construction. The integration of the State and County welfare systems was completed in 2003, shifting custody of all children to the County. Previously the County had provided short-term services and the State handled adoptions which resulted in duplicative services and longer times in the system for children. The Regional Emergency Operations Center and Regional Public Safety Training Center, both funded with proceeds of an 1/8 cent sales tax, opened in the 2003, as did the South Valleys Library and a new Juvenile Justice Center. A Jail expansion was funded with a 1.5 cent operating tax increase. Eleven bond-funded park projects were constructed. Upon completion of a Regional Animal Shelter, constructed and operated in partnership with the Nevada Human Society, the County assumed responsibility for county-wide animal services.

An economy fueled by an unsustainable "housing market bubble" and construction jobs was deflated by the banking and housing market crisis of 2008. Nevada and Washoe County were hit with some of the highest foreclosure rates in the country and tens of thousands of jobs were lost resulting in an unemployment rate of more than 13 percent. The "Great Recession" created immense fiscal stress for the private sector along with state and local governments. The County initially responded to the downturn by delaying hiring and deferring capital projects but was forced to use attrition, early retirement incentives and layoffs to reduce the workforce by 21% between 2008 and 2012.

In FY 2014 County employees received cost-of-living increases for the first time in six years. The fiscal year 2013 and 2014 budgets also restored full funding for authorized positions, having used budgeted salary savings from vacancies to balance the budget in years of declining revenues. With the ongoing recovery in Northern Nevada underway, the County has adopted a message of "cautious optimism" over the past few years. However, the fiscal year 2019 budget reflects ongoing expenses related to two federally declared disasters (\$1.2 million) as well as a significant sales and use tax repayment (\$4.6 million). Departments were instructed to "hold the line" as additional resources would not be available for fiscal year 2019. Therefore, this year's budget reflects almost no staffing increases (i.e., net five new general fund positions). The County is still committed to maintaining a strong fiscal position, including prefunding of contractual post employee benefits, dedicating funding for needed infrastructure and a budgeted ending fund balance of at least 10%.

WASHOE COUNTY ECONOMIC PROFILE

By virtually all measures, Washoe County, like the rest of the nation and Nevada, suffered greatly during the Great Recession that began in 2007. Beginning in Fiscal Year 2008, all of the broad measures of the economy in Northern Nevada and Washoe County including taxable sales, housing prices, the unemployment rate, and the foreclosure rate all showed deterioration of the economy. Unfortunately, Nevada was in many ways the last state to emerge from the economic slowdown, and it was not until 2012 that the State and Northern Nevada more specifically began to see a reversal of the decline in economy activity that began in 2007.

Fortunately, over the last several years, the general economy of Washoe County continues to see improvement and growth, as shown in the charts on the following pages. Average housing prices have returned to the prerecession peak and Washoe County has seen the strongest improvement in housing permit activity in Nevada, and in fact, has seen a much stronger improvement than the national average as a whole, when it comes to building activity according to Nevada Worfkorce. Many economists expect employment to increase by 45,000 to 50,000 or more from 2014 to 2019, a major increase for a labor market with current employment near 240,000. The strong economic rebound underway is due in large part to the favorable demographics and advantages that Northern Nevada and Washoe County offer to businesses both within and outside Nevada. These advantages continue to be affordable and plentiful land, relatively 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 associated residential construction needed to fill the current housing gap in the area is struggling to keep pace.

Another factor in the growth of the region is a recognition by leaders in the region that economic diversification beyond the gaming and tourism industry was essential, which has led to greater economic development efforts by the State and cities, counties and economic development agencies in the region. These efforts have resulted in

notable successes including the recent decisions by Apple, Tesla, Switch and other major companies to locate significant plants and business operations in Northern Nevada. The decisions of these companies to locate here -- after in many cases, fierce competitions by other states to attract these plants to their states -- is also helping to transform Northern Nevada's image and highlight the area's advantages to businesses and residents of other areas. At the same time, leaders have also been focused on developing and nurturing home-grown businesses, which is exemplified in a growing high-tech sector in the City of Reno.

Economists and others who monitor the economy have forecasted a continuation of this strong growth over at least the next couple of years based on continued strong growth of jobs and the resulting population growth and needed development of new housing to support that population. Indeed, the challenge for local governments in the region over the next several years will continue to center on how to efficiently and effectively support this new growth.

Labor Market

The chart below tracks long-term job growth and the decline in the unemployment rate from 2013 through 2017. Washoe County's unemployment rate peaked near 14% in 2010, but as of June 2018, Washoe County's unemployment rate was 3.5%, compared to the U.S. unemployment rate of 3.8%.

Average Annual Labor Force Summary

Calendar Year	2013	2014	2015	2016	2017
TOTAL LABOR FORCE ⁽¹⁾	221,375	222,734	225,943	230,332	239,119
Unemployment	20,989	16,890	14,132	11 , 609	10,001
Unemployment Rate ⁽²⁾	9.5%	7.6%	6.3%	5.0%	4.2%
Total Employment ⁽³⁾	200,386	205,844	211,811	218,723	229 , 118

⁽¹⁾ The U.S. unemployment rates for the years 2013 through 2017 are 7.4%, 6.2%, 5.3%, 4.9%, and 4.4%, respectively..

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

At the same time, major employers in Washoe County continue to be dominated by governments, educational institutions and gaming. To some extent, the institutional employers in the region will serve as an economic anchor, providing stability in the labor market but probably less growth in employment than other sectors.

<u>Largest Employers - Washoe County, Nevada</u> As of 4th Quarter – 2016

<u>Employer</u>	<u>Employees</u>	<u>Industry</u>
Washoe County School District	8,500-8,999	Public education
University of Nevada – Reno	4,500-4,999	University
Renown Regional Medical Center	3,000-3,999	Hospital
Washoe County	2,500-2,999	Local government
Peppermill Hotel Casino – Reno	2,000-2,499	Casino hotel
Grand Sierra Resort and Casino	2,000-2,499	Casino hotel
International Game Technology	1,500-1,999	Manufacturing
Atlantis Casino Resort	1,500-1,999	Casino hotel
Silver Legacy Resort Casino	1,500-1,999	Casino hotel
St. Mary's Regional Medical Center	1,500-1,999	Hospital
VA Sierra Nevada Health Care System	1,000-1,499	Hospital
City of Reno	1,000-1,499	Local government
Eldorado Hotel & Casino	1,000-1,499	Casino hotel
United Parcel Service	1,000-1,499	Transportation
Amazon.com NVDC	1,000-1,499	Trade & Warehousing
Nugget Casino Resort	1,000-1,499	Casino hotel



⁽²⁾ Adjusted by census relationships to reflect number of persons by place of residence.

Circus Circus Casinos Inc. – Reno	1,000-1,499	Casino hotel
Truckee Meadows Community College	1,000-1,499	Junior college

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

The chart below compares employment by major sectors of the economy. As is shown in this chart, Washoe County's economy has continued to diversify over time.

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

Calendar Year	2013	2014	2015	2016	2017
Natural Resources and Mining	0.3	0.2	0.2	0.2	0.3
Construction	10.0	11.6	12.9	14.0	16.8
Manufacturing	12.2	12.7	13.0	12.7	17.1
Trade (Wholesale and Retail)	30.5	31.0	31.9	33.0	33.0
Transportation, Warehousing and Utilities	13.2	14.6	15.9	17.6	19.3
Information	2.0	2.0	2.0	1.9	2.2
Financial Activities	9.5	9.5	10.0	10.3	10.5
Professional and Business Services	26.5	27.2	28.4	30.6	30.9
Education and Health Services	22.7	23.7	24.5	25.4	26.1
Leisure and Hospitality (casinos excluded)	19.9	20.6	21.8	22.2	23.6
Casino Hotels	14.7	14.7	14.4	14.7	14.2
Other Services	6.0	6.1	6.1	6.1	6.3
Government	<u> 28.7</u>	<u> 28.9</u>	29.3	30.1	<u>30.6</u>
Total ⁽²⁾	<u>196.1</u>	<u>202.7</u>	<u>201.4</u>	<u>218.8</u>	<u>230.9</u>

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

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

Housing Market

Due to both increasing employment and population and a low inventory of housing stock, housing prices in Washoe County have rebounded strongly since 2012. In July 2018, it is estimated that there was just two months' supply of inventory and less than 275 single-family homes (~14% of total listings) under \$300,000.

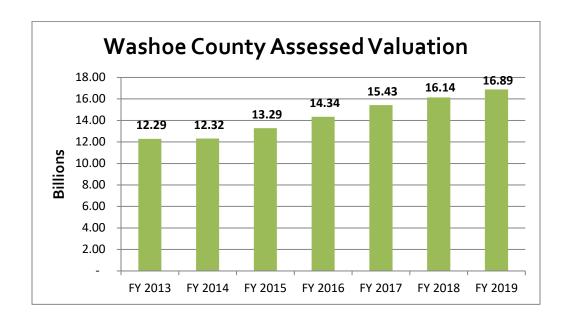
The following chart shows the 90-day moving median sale price of single family homes in Washoe County. The peak for Washoe County occurred in 2006 above \$375,000. Since bottoming out at close to \$150,000 in 2012, the 90-day median sale price is now approximately \$394,000, which is a record high median price.



⁽²⁾ Totals may not add due to rounding. All numbers are subject to periodic revision and are non-seasonally adjusted.

As a result, more sellers have returned to a positive equity position, a key factor in generating home sales. In addition, planning agencies within the County have witnessed tremendous growth in the number of permit applications, as developers prepare for homebuyers coming to the area. For several years during the Great Recession, new construction of homes was dormant as banks worked off their inventory of foreclosed homes. However, residential home prices and rents are increasing, as are mortgage interest rates, which has led to an increased need for available and affordable housing across the region. In fact, builders are reporting an unprecedented increase in development of multi-family vs. single-family homes, further indicating the need for affordable housing in the region.

Assessed valuation of homes, another measure of increasing growth and home values, has rebounded since Fiscal Year 2013 as shown below. Assessed valuations, which are not based solely on market values but instead a complex formula in State law, rebounded more than 7.5% each year from Fiscal Year 2015 through Fiscal Year 2017. In Fiscal Years 2018 and 2019, however, the assessed valuation of properties in Washoe County only increased 4.6%. The County still has not returned to the all-time peak of assessed valuation, which was \$17.2 billion in Fiscal Year 2009.



Personal Income and Spending

Since 2012, median household income has stabilized in Washoe County.

Median Household Income (1)

Year	Washoe County	Nevada	United States
2012	\$53,944	\$47,333	\$51,017
2013	53,040	51,846	53 , 585
2014	52,910	49,875	53,657
2015	52,870	52,008	56,516
2016	54,955	55,431	59,039

^{1) 2017} figures were not available in time for publishing

Source: Census.gov



Taxable sales in Washoe County have increased in each of the last eight fiscal years. In five of the last six full fiscal years in which data was available, taxable sales in Washoe County have exceeded that of the State. See the following chart.

Taxable	Sales	in	Washoe	County
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Fiscal Year	Wa	shoe 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%

Conclusion

Washoe County is in the midst of a relatively strong five-year economic recovery. However, there are signs that the pace of economic growth is tempering. These signs include a decline in the growth of sales taxes from more than 10% in Fiscal Year 2016 to the 6% to 7% range in Fiscal Year 2018, and a deceleration in the annual growth rate of assessed valuation from more than 7.5% in each of the prior three fiscal years to less than 5% in Fiscal Years 2018 and 2019.

Part of this is attributable to the growing pains of the current economic rebound. Vacancy rates for multi-family housing are at all-time lows and there are relatively low inventories of single-family housing at the low to medium range of the housing market. As a result, existing home sales in 2018 are down from 2017. In addition, while some of the growth in the last several years was attributable to the construction of the Tesla gigafactory plant and other major light industrial and warehouse space, the companies that have relocated to Northern Nevada are shifting from construction of those facilities to the hiring of workers. While this will also help the local economy, taxable sales on construction materials – at least for the moment -- are abating. If housing development catches up to demand for single and multi-family housing demand, however, the construction sector may help bolster the economy in the coming 12 months. However, there has been a significant increase in development activity in Storey County, adjacent to Washoe County. This development and associated taxable activity increase could offset gains otherwise seen in Washoe County. Any potential national recession would of course impact growth in the Northern Nevada region.

Unfortunately, governments' revenues tend to lag these broad economic measures for a number of reasons. Moreover, due to the caps on the increase of existing developments' property taxes set by State law in 2005 and the tax structure in Nevada, revenues to Washoe County and other local governments in the county will not track to the growth rate in the broader economy. Therefore, governmental revenues are expected to grow more modestly during this economic cycle, although still close to or slightly above a "normal" rate of growth.

FINANCIAL POLICIES

LEGISLATIVE & POLICY GUIDELINES

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes (NRS), Chapter 354; Nevada Administrative Code (NAC), Chapter 354; Washoe County Code (WCC), Chapter 15; and Board adopted Financial Policies and Procedures and General Fiscal Policies. State Statute identifies much of the framework within which counties must operate when creating and modifying budgets. Two of the most important statutes indicate the level of budgetary control and the fiscal year.

The legal level of budgetary control is held at the function level for governmental and proprietary funds. Functions are categories of programmatic activities such as: Health, General Government, Public Safety, and Judicial (among others). According to statute, the County Manager's Office may approve budget adjustments within a function. The County Manager's Office, with Board notification, may approve budget adjustments between functions within a fund. Adjustments between funds or from contingency require Board approval (NRS 354.598005). In addition, statute dictates the County's fiscal year, which is July 1 through June 30 (NRS 354.526).

Additionally, budgets are prepared in compliance with adopted financial policies that state "The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures." Also, "budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or supplemental city/county relief taxes."

The Nevada Legislature meets in February of every odd numbered year for 120 calendar days. If any legislation is passed during this time, local governments have an opportunity to augment their budgets to incorporate impact of legislation. The last biennial session occurred in early 2017 and the next will occur in 2019.

FINANCIAL POLICIES

As recommended by the Government Finance Officers Association "Financial Policies: Design and Implementation" publication, the Washoe County Financial Policies were established in 1996 as a "guideline for operational and strategic decision making related to financial matters". Policies are continually reviewed and revised given changes in Washoe County Code, department restructuring and various administrative procedure changes required to improve the overall financial management of the County. The current financial policies that the County operates with are as follows:

- **1. REVENUE POLICIES:** To maintain and enhance the County's revenue base.
 - 1.1 The County shall, through the legislative process and interlocal cooperation, work to maintain a diversified and stable revenue structure.
 - 1.2 The County shall attempt to maintain a diversified and stable economic base by supporting land use and economic development policies promoting tourism, commercial and industrial employment.
 - 1.3 The County shall estimate its annual and multi-year revenues by an objective, analytical process.
 - 1.4 The County, where possible, shall institute user fees and charges for programs and services in the County. The user fees shall be established at a level related to the cost of providing those services. The user fees shall be adjusted on a predetermined schedule or annually so as to avoid major fluctuations.
 - 1.5 The County's enterprise funds shall review user fees on a predetermined schedule approved by the Board of County Commissioners or annually and report to the Board of County Commissioners as to the adequacy of the fees in supporting the total direct and indirect costs of the activity.
 - 1.6 The County shall avoid targeting revenues for specific programs unless legally required or when the revenue source has been established for the sole purpose of financing a specified program or project.



REVENUE FORECASTING AND MONITORING POLICIES: The goal of the County's policies in regards to revenue forecasting and monitoring is to develop and maintain a revenue monitoring system to assist in trend analysis and revenue forecasting. The specific policies are as follows:

- 2.1 The County Manager's Office, to emphasize and facilitate long-range financial planning, shall develop and maintain current projections of revenues for the current fiscal year and for at least two succeeding years.
- 2.2 The County Manager's Office shall maintain and further develop methods to analyze, forecast, and track major revenue resources and shall maintain at least ten years' historical data for all major revenue sources.
- **REVENUE COLLECTION:** The County's policy regarding revenue collection is to develop and maintain an aggressive revenue collection program to assure that moneys due the County are received in a timely fashion.
 - 3.1 All revenue collections should follow the internal control procedures specified in the Washoe County Internal Control Procedures Manual maintained by the Comptroller. (*Updated May 2017*)
- **4. ASSET MANAGEMENT:** To protect the public investment and ensure the maximum utilization and useful life of the facilities, land, and land rights. The specific policies regarding asset management are presented below.
 - 4.1 The County Community Services Department shall review as often as the need arises, which of the County's lands or lands and buildings are not actively utilized and whether there are holdings that have no foreseeable purpose. Their findings shall be reported to the Board of County Commissioners for appropriate action.
 - 4.2 The County shall dispose of surplus personal property in the most cost-effective manner allowed by State law.
 - 4.3 The County shall assure that long range planning identifies undeveloped land needed to meet County goals. Such properties will be given a high budgetary priority so that it can be acquired prior to development.
- **RESOURCE ALLOCATION:** The County's policy regarding resource allocation is to allocate discretionary resources in direct relation to the goals of the Board of County Commissioners.
 - 5.1 Each proposed capital improvement program project will include a statement describing how the proposed improvement accomplishes the goals of the Board of County Commissioners.
- **6. CAPITAL IMPROVEMENTS MAINTENANCE AND REPLACEMENT:** The County, through a program of Infrastructure Preservation, shall maintain capital improvements to the level required to adequately protect the County's capital investment and to minimize future maintenance and replacement costs.
 - 6.1 The Equipment Services Division of the County shall establish an equipment and vehicle replacement schedule that maximizes value taking into consideration safety, efficiency, and utilization and maintenance costs. The schedule will be coordinated with a rate structure that will adequately fund the replacement or reconditioning of the assets.
 - 6.2 Facilities Management and Risk Management shall provide a building replacement value, based on a 50 year amortization for all major County Government Buildings, for inclusion and potential funding in the 5 year Capital Improvement Program.
 - 6.3 The Operations Division of Community Services shall maintain paved roads maintenance and improvement schedule that identifies annual and projected need for not less than five years including square footage of paving and other surface treatments and anticipated costs.
 - 6.4 The County shall finance the replacement of utility infrastructure through utility enterprise funds. The County shall finance the replacement of public buildings, parks, streets and sidewalks through the general fund. Storm drains are financed through the Roads Fund (created July 1, 2011) and the Capital Improvement Program.
 - 6.5 The County shall continue to utilize all gasoline tax revenues for road maintenance and repair and provide such additional support as required to maintain an average Pavement Condition Index of not less than 73.

7. CAPITAL IMPROVEMENT PROGRAM MANAGEMENT: The goal of the County's policies regarding capital improvement program management is to systematically plan, schedule, and finance capital projects to ensure their cost-effectiveness. The capital improvement program will strive to balance between new capital needs, capital repair and replacement projects and available resources. The specific policies for capital improvement program management are presented below:

- 7.1 Every capital improvement program project shall have a project manager/coordinator, who will manage the project scope, ensure that required phases are completed according to schedule, authorize all project expenditures, ensure that all regulations and laws are observed and quarterly or more often report project status to the Board of County Commissioners through the Manager's Office.
- 7.2 A capital improvement program coordinating committee will review project proposals, determine project phasing, review and evaluate the draft capital improvement program document, and monitor capital improvement project progress on an ongoing basis.
- 7.3 Construction projects and capital purchases which cost \$100,000 or more will be included within the capital improvement program except for Infrastructure Preservation Projects which will be managed by the respective Divisions (Engineering and Operations). Capital outlay items less than \$100,000 will be included within the requesting or managing departments operating budget. (Revised May 2006)
- 7.4 The County shall base the planning and design of capital improvements on standards which minimize construction costs, while assuring acceptable useful life and reducing maintenance costs.
- 7.5 The County shall design and construct reclaimed water, sewer, and storm drain improvements to the size required to serve the County's future capacity needs, to the extent allowable without impairing operations, so that substantial redesign and reconstruction of these facilities is not required as the service demand and workload increases. Such facilities should be sized to serve the planned land use adopted in the Washoe County Comprehensive Plan-Area Plan, and if appropriate the City of Reno and City of Sparks Master Plan.
- 7.6 The County shall consider the following life cycle cost accounting components in the design and construction of facility improvements wherever possible: energy efficiency; maintenance efficiency; efficient physical relationships for those County staff working in the facility; capacity adequate to meet the requirements for the next five to ten years; ability to accommodate future expansion with minimum remodeling costs; connectivity to computer and communications networks.
- 8. CAPITAL IMPROVEMENT FUNDING: Revenue resources for each proposed capital improvement project shall be identified either in the annual operating budget or the five-year capital improvement program. Alternative financing methods shall be analyzed for capital projects including but not limited to leases, lease purchase, developer build and lease backs as well as bank and bond financing, grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County goals and priorities.
 - 8.1 The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
 - 8.2 The first year of the five-year capital improvements plan will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for which expenditures have not been made or projects not completed will be reevaluated and incorporated into appropriations for the new fiscal year.
- g. 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 director of finance or the county manager and, if applicable, the governing/managing board of the department or agency.

- 9.3 The County shall utilize a uniform grants application process to assure consistent and complete information is available for consideration of grants not included in the budget process. The officer or employee making the application shall advise the county grants administrator of the application on a form prescribed by the grants administrator.
- 9.4 The Board of County Commissioners has the sole authority to accept grants and cash donations from private and public sources or other financial assistance from the Federal government and to comply with such conditions as may be necessary. All grant awards (except those of District Court) must be accepted by the BCC, or other authoritative Board e.g. District Board of Health. District Court grant awards are not approved by the BCC; rather grant awards are submitted to the BCC to acknowledge receipt of the revenue and approval of the budget adjustments.
- 9.5 Upon award of a grant, the officer or employee shall communicate the fact to the County Managers Office and the Board of County Commissioners and shall forward to the County Comptroller all pertinent grant details so that the accounting records of the county can clearly reflect grant activity.
- 9.6 An officer or employee of a department or agency of the county may accept personal property for the use and benefit of the county where the value singly or in the aggregate is less than \$3,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the board in writing of the acceptance.
- 9.7 Except as otherwise provided herein, all cash donations must be reported to the board and expenditure authorization obtained. This requirement does not apply to: (a) An officer or employee of a department or agency of the county that has included within the budget expenditure authority for anticipated cash donations may accept cash donations of less than \$3,000 from a contributor in a fiscal year and expend money from such sources in accordance with the approved department or agency budget. In such event, the officer or employee will notify the board in writing of the acceptance of the cash donation; (b) An officer or employee of a department or agency of the county with statutory authority over an account may accept cash donations to that account and make expenditures there from as provided in such statutes; and (c) An officer or employee of a department or agency of the county authorized by statute to establish and maintain a specific gift fund, may accept cash donations to that fund and make expenditure there from as provided by statute.
- 9.8 All money received from grants and contributions shall be transmitted by the officer or employee applying for the grant or contribution to the county treasurer for deposit in the appropriate account. The officer or employee must complete the appropriate forms designated by the comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance.
- 9.9 The county comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review. The Comprehensive Annual Financial Report shall include a schedule of federal awards and provide details of all federal grant activity in the county for the fiscal year reported.
- 9.10 Details concerning state grants, deferred revenues and private contributions shall be maintained in the financial records for review upon request.
- **PERFORMANCE BUDGET SYSTEM:** The performance budget system is to link day-to-day operations with long-run financial planning, to eliminate the guesswork of where the County is going and how it plans to get there, and to provide a linkage between the goals of the Board of County Commissioners, the allocation of moneys within the annual operating budget, and assignments to staff. The specific policies of the County as it regards the performance budget system are presented below.
 - 10.1 All County Departments shall assure that all expenses attributable to an existing or proposed program show full cost and are accurately reflected in program budget requests.
 - 10.2 The Budget Division shall strive to ensure an optimal allocation of human and fiscal resources to fund approved services and programs.



10.3 All County Departments Heads are given flexibility of resource use within each program in order to adjust to changing conditions to meet service objectives in the most cost-effective manner that is consistent with public policy and law.

- 10.4 All County Department Heads are responsible to maintain performance measurement and productivity indicators that will show the effectiveness of their programs. The measures will be reported in a report to the Board of County Commissioners and/or through the Annual Budget Book produced by the Budget Division of the County Manager's Office.
- 10.5 Each County Department will develop and annually update objectives for each program which identify the service(s) being provided, the level of service(s) being provided, and the resources required to accomplish the specified objectives.
- 10.6 The Government Finance Officers Associated Distinguished Budget Presentation Award should be pursued annually.
- **ANNUAL OPERATING BUDGET:** The annual operating budget serves several purposes since it is the financial plan for the year as well as a policy document and an operations guide. The specific policies of the County regarding the annual operating budget are:
 - 11.1 The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures.
 - 11.2 The County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses).
 - 11.3 Operating and capital expenditures by departments shall not exceed their total authorized departmental budget. Departments may exceed the authorized budget for line item accounts as long as the department does not exceed its total authorized budget. Departments cannot exceed their specific travel budget.
 - 11.4 Any increases in total fund appropriations and revenue augmentations must be recommended by the Budget Division or Departments with Budget Division approval and approved by the Board of County Commissioners.
 - 11.5 Upon approval by the County Manager's Office, budgeted amounts within a function in the same fund may be transferred by the Budget Division, if amounts do not exceed the original budget. Transfers to different funds or different functions within the same fund need Board of County Commissioners' approval.
 - 11.6 Increases in appropriations and revenue augmentations (including new grants and loans) will be reviewed by the Budget Division and the Budget Division will provide a recommendation to the Board of County Commissioners.
 - 11.7 The Comptroller is to be sent copies of all transactions or grants, loans or appropriation changes. No action that affects accounting controls will be completed without first informing the Comptroller so that an accurate and complete accounting control is maintained, in a format prescribed by the Comptroller.
 - 11.8 Functions included in the County Budget in funds other than in the General Fund or Health Fund that is fully funded with dedicated resources will carryover 100% of their fund balance. Funds other than the General Fund or Health fund that are partially supported with General Fund resources will receive an augmentation of 100% of their undesignated fund balance limited to the amount of their unencumbered appropriation authority. Undesignated fund balance in excess of the unencumbered appropriation authority is subject to the augmentation process.
 - 11.9 Each department's base budget will be calculated as follows: Services and Supply categories will be funded at the base level plus adjustments. Each budget unit will be adjusted for merit and cost of living changes and retirement or health benefits cost increases.
 - 11.10 Strategic planning workshops will be held with the Board, prior to formal budget hearings, to facilitate issue identification, prioritization and action planning. The Board will be asked to prioritize the issues at the conclusion of the workshops. Guidance will be sought from the Board as to how the County budget should be prepared with respect to new debt, tax rates and related matters.
 - 11.11 Budget division staff will work with the departments regarding base budget adjustments and will prepare a base budget. Departments will be given the opportunity to request funding above the base level for review and possible inclusion to the recommended budget. The recommended budget will



provide departments with the information to determine if an appeal is needed. The departments may appeal the recommended budget to the County Manager; after consideration and recommendation from the County Manager, the department may further appeal to the Board of County Commissioners.

- 11.12 Based on Board guidance and direction from the County Manager, the Budget Division will prepare a budget for the formal budget hearing with the Commissioners.
- 11.13 At the conclusion of this hearing, the Budget division will prepare a final budget to be sent to the State. There may be an additional iteration due to Legislative action.
- 11.14 Budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or Supplemental City/County Relief taxes. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All unencumbered appropriations lapse at the end of the fiscal year and fall to fund balance. Valid outstanding encumbrances and contracts at the end of the fiscal year are approved as budget augmentations for the following year when the Board of County Commissioners accepts and approves the annual audit report.
- **FINANCIAL RESERVES:** The County's goal regarding financial reserves is to provide a prudent level of reserves for future unexpected expenses and revenue declines, to accumulate funds in support of future planned capital improvements, and to "level" high and low expenditure years in the five year financial plan. The specific policies of the County in regards to financial reserves are presented below:
 - 12.1 The County shall maintain a fund balance in the debt service fund not to exceed one year principal and interest in accordance with debt policy, bond requirements and Nevada Department of Taxation Guidelines.
 - 12.2 The County's General Fund shall maintain a fund balance account reservation equal to \$3,000,000 for the purpose of budgetary stabilization (Board of County Commissioners adopted April 28, 2015; NRS 354.6115), and for the purpose of sustainability, it is the County's policy to maintain an unrestricted General Fund balance, excluding that held for stabilization, of working capital between 10-17% of appropriations (Board of County Commissioners adopted May 17, 2016).
 - 12.3 The County shall maintain an actuarially sound reserve in the Risk Management Fund to protect the County's risk and insurance management program.
 - 12.4 When a surplus exists which exceeds these financial reserve policies, the County shall accelerate capital improvements from later years within the five year capital improvement program to the extent (1) they are required earlier, and (2) County staff can effectively undertake the improvement at an earlier date.
 - 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statute shall be budgeted. The contingency reserve shall be used to provide for unanticipated or unforeseen needs that arise during the year. Funds shall be authorized from the contingency account in accordance with Nevada Revised Statute.
 - 12.6 An Enterprise Fund or an Internal Service Fund will not exceed its overall appropriation authority in a manner that would jeopardize the financial integrity of the fund.
- **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.

DEBT: The debt management policy is contained in a separate document and is to provide a framework for the wise and prudent use of debt, and to limit the use of debt so as not to place a burden on the fiscal resources of the County and its taxpayers.

- 14.1 The County Manager's Office shall evaluate alternative financing methods and pay-as-you-go versus financing of capital improvements with the assistance of bond counsel and external financial advisors.
- 14.2 The County shall conduct all financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
- 14.3 The term of debt financing for the acquisition of County assets shall not exceed the useful life of the assets. When multiple assets are acquired or constructed with a single bond issue, those assets with shorter lives will be deemed to be paid first or will be issued as a separate series of the bond issue.
- 14.4 The County Manager's Office shall monitor all forms of County debt annually coincident with the preparation of the County's five-year financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.
- 14.5 The County Comptroller shall diligently monitor the County's compliance with bond covenants and assure the County's compliance with federal arbitrage regulations.
- 14.6 The Comptroller's Office shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on every financial report and bond prospectus, where applicable.
- 14.7 Any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners will be coordinated by the Comptroller's Office. The Treasurer's Office will be kept informed with the Treasurer's Office doing the investing of the funds and the Comptroller's Office having responsibility for accounting and record keeping associated with the bond issues and other financing mechanisms.
- 4CCOUNTING SYSTEM: The goal of County accounting policies are to maintain a system of accounting which makes it possible to show that all applicable laws have been complied with, that fully discloses the County's financial position and the results of all of the County's funds and account groups, and that would achieve an unqualified auditor's opinion on each fiscal audit. The specific policies as it regards this goal are presented below:
 - 15.1 The County Comptroller shall maintain the County's accounting system in such a way as to conform to generally accepted accounting principles established by the National Committee on Governmental Accounting, and so as to result in an unqualified opinion by the County's independent auditor. The Government Finance Officer's Certificate for Achievement for Excellence in Financial Reporting should be pursued annually.
 - 15.2 The County Comptroller shall maintain an integrated accounting system so that production and costs for each program can be identified and evaluated.
 - 15.3 The County Comptroller shall prepare and provide the Board of County Commissioners with a comprehensive annual financial report, by fund, comparing actual revenues and expenditures with budgeted amounts.
 - 15.4 The County Manager's Office shall conduct periodic financial and performance audits to assure that, the County's programs utilize best management practices, and that County fiscal resources are utilized effectively and efficiently.
 - 15.5 The County shall maintain an internal audit program as a management tool.
 - 15.6 The Comptroller's Office and Budget Division shall coordinate any proposed changes, additions, or deletions of funds, organizations or divisions that are to be incorporated into the Chart of Accounts.
- **CASH MANAGEMENT:** The goal of the County's investment policies is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. The following factors will be considered in priority order in determining investments: (1) safety; (2) liquidity; and (3) yield. Investment and cash management are the responsibility of the Treasurer, as the delegated Chief Investment Official. The specific investment policies of the County are presented below.



16.1 The Treasurer shall strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidation's and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.

- 16.2 The Treasurer shall take care to maintain a prudent balance of investment types and maturities as the market and the County's investment strategy dictates.
- 16.3 The Treasurer shall maintain current financial analysis and evaluation for each institution in which cash is invested. Significant changes in the financial status of an institution shall be reported to the Investment Committee by the Treasurer as soon as is necessary to responsibly protect assets.
- 16.4 The Treasurer, in order to maximize yields from the County's portfolio, may consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with applicable regulations, County policies, and in accordance with existing agreements with investment pool participants.
- 16.5 The Treasurer shall invest only in those instruments authorized by Nevada Revised Statute 355.170 and 355.171.. Investment vehicles which are new to the market must be approved by the Nevada State Legislature and the County Investment Committee before committing County funds to them.
- 16.6 The Treasurer will protect ownership of the County's investment securities through third-party custodial safekeeping.
- 16.7 The Treasurer shall develop and maintain an Investment Management Plan, adopted by the Investment Committee, which addresses the County's administration of its portfolio including investment strategies, benchmarks, practices, and procedures.

INVESTMENT POLICY

The County utilizes an Investment Committee, comprised of the County Manager, Assistant County Manager of Finance and Administration, Comptroller, Treasurer, Chair 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.



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BUDGET AT A GLANCE

On May 22, 2018, the Board of County Commissioners approved the Fiscal Year 2019 (FY19) budget for Washoe County. The annual budget appropriates expenditures for the County's primary operating fund, the General Fund; other governmental funds including special revenue funds; and proprietary funds, which are comprised of enterprise funds and internal service funds. As required by law, the final budget was submitted to the State Department of Taxation by the statutory deadline of June 1.

Total budgeted appropriations (expenditures and transfers out) authorized by the FY19 budget for all funds are \$658,768,508. Of this, General Fund expenditures and transfers out total \$346,868,200, or 53 percent of the total budget.

REVENUE AND EXPENDITURE ASSUMPTIONS

The following assumptions and adjustments have been included in balancing the budget for FY19:

Revenues and Other Sources:

- Based on the State Department of Taxation's calculations, this year's residential cap on property taxes is 3.0% for Washoe County. Fiscal Years 2017 & 2018 had tax caps below the 3.0% cap at 0.2% and 2.6%, respectively. The "general cap", which is applied to non-residential development, is 4.2%.
- Overall, property taxes for all funds are projected to increase \$9.8 million, or 5.1%.
- The property tax rate remains at \$1.3917 for the 14th consecutive year.
- Consolidated Tax ("CTAX") revenues are projected to grow by 5.0% based on current trends. This would be the lowest rate of growth for CTAX since Fiscal Year 2011-12.
- Charges for Services, or user fees, in the General Fund are expected to decrease approximately \$1.1 million from \$20.2 million in the current year to \$19.1 million in Fiscal Year 2019. Most of this decrease is related to overhead charges to special revenue and proprietary funds to recover the County's central services costs.
- Fines and forfeitures have remained stable. Since FY 2017, overall fines and forfeitures have decreased approximately \$620,000 due to lower delinquent property tax fees. In FY 2017, the Treasurer began sending mid-year delinquency notices, which has had a noticeable, positive impact on property tax payments; however, this also causes delinquencies to drop.

Expenditures and Other Uses:

- The County is in its final year of multi-year agreements with all of its employee associations that include a cost-of-living adjustment (COLA) of 2.5% effective July 1, 2018, which has been budgeted. Overall, total salaries and wages for all funds are projected to increase \$8.55 million, or 2.8% next fiscal year. General Fund salaries and wages are projected to increase \$7.9 million, or 3.6%. The additional rise in salaries beyond the COLA of 2.5% is related to merit increases for employees not yet at the top of their salary range and other compensable pay types.
- Retirement rates set by NVPERS remain unchanged, but our General Fund contribution to NVPERS will increase \$1.7 million due to the increase in county employees' salaries, which is included in the \$7.97 million increase noted above.
- Workers comp rates were held steady for the Fiscal Year 2019 budget, but overall budgeted costs are increasing slightly due to the increase in county employees' salaries.

- The County's OPEB payment will decrease slightly from \$23,088,000 to \$23,051,000 in Fiscal Year 2019, based on the latest actuarial report. The General Fund's allocated portion of OPEB is \$16,869,328, or 73% of the total.
- The General Fund transfer out for mandatory indigent expenditures will Increase 4.5%, or \$797,003.
- Total property and liability insurance rates and utilities costs were held steady for the Fiscal Year 2019 budget.
- During Fiscal Year 2018, the County reduced the ad valorem debt service rate for one-time CIP funding (an increase from \$5 million to \$7.7 million). For Fiscal Year 2019, the ad valorem debt rate needed to be increased to cover required debt service. Thus, the General Fund contribution to the CIP Fund was reduced to \$5.3 million.
- The Fiscal Year 2018 budget contained various items in response to natural disasters, particularly, the two Federally-declared flooding events of January and February 2017. As ongoing response is necessary, the Fiscal Year 2019 General Fund budget reflects:
 - Contingency reduced from \$2.28 million to \$1.5 million.
 - Ongoing flood cost budget increased by \$1.2 million
- The Fiscal Year 2019 General Fund budget reflects a one-time \$4.6 million repayment of C-Tax approved by the Nevada Tax Commission. The refund was requested by a corporate taxpayer based on improperly paid sales and use tax.
- The Fiscal Year 2019 General Fund budget has no Stabilization Reserve funding. All \$3.0 million of Stabilization Reserves were transferred in Fiscal Year 2018. The Board of County Commissioners directed that FEMA reimbursements for disaster expenses replenish the Stabilization Reserve first.

HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES

With the growth in population and continued improvement of the local economy, the demands and costs to provide County services to the community are also increasing. These costs are outpacing the County's revenue growth. Revenues are not sufficient to sustain known cost increases, and to cover all cost increases due to legislative impacts, emerging issues, and capital improvement needs. Therefore, the County's Fiscal Year 2019 budget direction was for departments to hold the line on existing budgets, and to prioritize and reallocate resources from exiting budgets.

However, through effective fiscal planning and reallocation of resources, the Fiscal Year 2019 budget includes a number of significant accomplishments and progress towards the County's financial goals. These are summarized below:

- Total available General Fund reserves are budgeted at \$46.7 million, or 13.2% of budgeted expenses. This level of reserves is one of the highest among local governments in the region and is an important buffer against the inevitable next recession.
- General Fund support of the Capital Improvement Program (CIP) was able to be maintained at \$5.3 million. The total 2019 CIP budget is now slightly over \$52 million. Notable capital improvement projects budgeted this fiscal year include \$7 million in park projects, \$340,000 for Alternative Sentencing Case Management System, the second phase of a \$4.2 million project to replace voting equipment, \$19 million of Utility projects and continued investment in the refurbishment of County buildings.
- Despite holding off on appropriating available General Fund taxes, through reallocations and adjustments to user fees, the General Fund budget includes five new positions and \$900,000 in expanded programs.

GENERAL FUND

The General Fund is the primary operating fund of the County and is used to account for programs that are not required to be accounted for in another fund. As such, the General Fund is the largest fund and accounts for more than half of the County's budget. Departments funded via the General Fund include the County Assessor, Clerk, Treasurer, Sheriff, District Court, Justice Courts, Technology Services, Public Administrator, Public Guardian, and County Manager's Office. The following summary of Sources and Uses compares resources and uses for the FY18 budget to the FY19 budget.

Washoe Co	ounty General Fund	d Sources and Use	s	
	FY 2018	FY 2019	\$ Chg from	% Chg from
Sources and Uses	Original Budget	Adopted Budget	FY 2018 Budget	FY 2018 Budget
Beginning Fund Balance	49,487,866	47,846,828	(1,641,038)	-3.3%
Revenues and Other Sources:				
Taxes	161,760,423	169,030,246	7,269,823	4.5%
Licenses and permits	9,602,200	9,677,200	75,000	0.8%
Consolidated taxes	108,942,685	114,389,819	5,447,134	5.0%
Other intergovernmental	21,638,963	22,539,740	900,777	4.2%
Charges for services	20,064,285	19,146,952	(917,333)	-4.6%
Fine and forfeitures	6,881,550	6,830,550	(51,000)	-0.7%
Miscellaneous	3,647,349	3,769,435	122,086	3.3%
Total revenues	332,537,455	345,383,942	12,846,487	3.9%
Other sources, transfers in	337,400	337,400	-	0.0%
TOTAL SOURCES	382,362,721	393,568,170	11,205,449	2.9%
Expenditures and Other Uses:				
Salaries and wages	148,156,728	153,686,183	5,529,455	3.7%
Employee benefits	71,047,915	73,485,552	2,437,637	3.4%
OPEB contributions	16,903,030	16,869,328	(33,702)	-0.2%
Services and supplies	50,151,007	59,057,109	8,906,102	17.8%
Capital outlay	402,048	551,548	149,500	37.2%
Total expenditures	286,660,728	303,649,720	16,988,992	5.9%
Transfers out	43,933,234	41,718,481	(2,214,753)	-5.0%
Stabilization	-	-	-	_
Contingency	2,280,893	1,500,000	(780,893)	-34.2%
TOTAL USES	332,874,855	346,868,201	13,993,346	4.2%
Ending Fund Balance				
Restricted/Committed/Assigned				
Baseball Stadium	750,000	750,000	_	0.0%
Stabilization Account	3,000,000	/50,000	(3,000,000)	-100.0%
District Court	5,000,000	_	(3,000,000)	100.070
Unassigned Fund Balance	45,737,866	45,949,969	212,103	0.5%
TOTAL ENDING FUND BALANCE	49,487,866	46,699,969	(2,787,897)	- 5.6%
			(2,/0/,09/)	5.070
Unassigned Ending Fund Bal. as % of Exp.	13.7%	13.2%	j	

As identified above, the estimated ending unassigned fund balance in FY19 is \$46,699,969. This represents 13.2% of all expenditures less capital outlay plus contingency and transfers out. This is in compliance with the Board's target fund balance policy for the General Fund, which was set on May 17, 2016 and states that the unassigned ending fund balance should be between 10% and 17% of expenditures and other uses.

GOVERNMENTAL FUNDS

There are 21 governmental funds. Governmental funds include the General Fund but also included special revenue funds, debt service funds, and capital project funds. Special revenue funds are used to track specific revenue sources that are legally restricted for specific purposes such as a property tax override or state programs. Nine of the Governmental Funds are financed in part by property taxes and/or Consolidated Tax revenues.

Special revenue funds include some of the most critical functions of the County including funding of many social services programs via three funds: Child Protective Services Fund, Senior Services Fund, and Indigent Tax Fund. Other funds include the Regional Animal Services Fund and the Health Fund, which provides funding for the Health District.

The following two tables summarize revenues and other sources and expenditures and other uses for this category of funds. Total expenditures and transfers out for governmental funds are \$565,710,054, which represents an increase of 3.9% from FY 18.

ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME								
General	47,846,828	114,389,819	168,605,246	1.1507	62,388,877	5,000	332,400	393,568,170
Health	4,662,589	-	-	-	13,390,204	-	9,516,856	27,569,649
Library Expansion	1,908,581	-	2,951,948	0.0200	15,000	-	-	4,875,529
Animal Services	5,898,541	-	4,427,921	0.0300	665,000	-	-	10,991,462
Regional Communication System	1,261,423	-	-	-	1,729,848	-	-	2,991,271
Regional Permits System	390,624	-	-	-	430,002	-	73,123	893,749
Indigent Tax Levy	3,163,065	-	8,855,843	0.0600	4,405,000	-	18,508,178	34,932,086
Child Protective Services	11,338,585	-	5,903,895	0.0400	48,988,682	-	447,237	66,678,399
Senior Services	694,928	-	1,475,974	0.0100	1,048,273	-	1,406,782	4,625,957
Enhanced 911	534,977	-	-	-	5,381,400	-	-	5,916,377
Regional Public Safety	697,450	-	-	-	1,016,738	-	-	1,714,188
Central Truckee Meadows Remediation	5,081,760	-	-	-	1,384,199	-	-	6,465,959
Truckee River Flood Mgt Infrastructure	1,802,524	-	-	-	11,755,358	-	-	13,557,882
Roads Special Revenue Fund	4,559,472	-	-	-	10,825,424	-	3,013,620	18,398,516
Other Restricted Special Revenue	1,092,212	-	1,475,974	0.0100	14,832,374	-	-	17,400,560
Capital Facilities Tax	815,934	-	7,379,868	0.0500	72,272	-	-	8,268,074
Parks Construction	13,299,405	-	-	-	621,459	-	-	13,920,864
Capital Improvements Fund	10,959,276	-	-	-	1,415,204	-	5,603,093	17,977,573
Regional Permits Capital	1,104,542	-	-	-	13,500	-	-	1,118,042
Washoe County Debt Ad Valorem	3,207,381	-	3,099,544	0.0210	-	-	-	6,306,925
Washoe County Debt Operating	1,285,074	-	-	-		-	8,451,160	9,736,234
SAD Debt	2,179,558	-	-	-	865,800	-	-	3,045,358
TOTAL GOVERNMENTAL FUNDS	123,784,727	114,389,819	204,176,212	1.3917	181,244,615	5,000	47,352,450	670,952,824

ESTIMATED EXPENDITURES AND OTHER FINANCING USES GOVERNMENTAL FUNDS

GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME								
General	153,686,183	90,354,880	59,057,108	551,548	1,500,000	41,718,481	46,699,970	393,568,170
Health	12,007,254	6,565,808	4,654,931	125,000	-	73,123	4,143,534	27,569,650
Library Expansion	929,238	480,035	1,354,720	-	-	218,920	1,892,615	4,875,528
Animal Services	2,504,206	1,445,803	1,618,215	350,000	-		5,073,238	10,991,462
Regional Communications System	413,247	207,515	1,621,681	60,000	-	•	688,827	2,991,270
Regional Permits System	-	•	472,273	-	-	-	421,476	893,749
Indigent Tax Levy	3,419,060	2,015,070	26,296,536	68,000	-	-	3,133,420	34,932,086
Child Protective Services	18,758,057	10,834,964	25,182,680	320,000	-	50,000	11,532,698	66,678,399
Senior Services	1,526,265	901,085	1,638,501	-	-		560,106	4,625,957
Enhanced 911	33,771	22,256	4,352,048	965,726	-	-	542,577	5,916,378
Regional Public Safety	347,361	201,406	306,065	145,000	-		714,355	1,714,187
Central Truckee Mead. Remed. District	581,218	338,644	2,274,156	-	-	-	3,271,941	6,465,959
Truckee River Flood Mgt Infrastructure	807,036	423,268	9,100,529	-	-	1,424,525	1,802,524	13,557,882
Roads Special Revenue Fund	3,931,276	2,228,079	5,779,144	3,906,000	-	-	2,554,017	18,398,516
Other Restricted Special Revenue	4,783,720	2,575,145	7,454,936	646,143	-	1,917,400	23,216	17,400,560
Capital Facilities	-	•	5,039,295	-	-	1,950,000	1,278,779	8,268,074
Parks Construction	=	·	2,814,872	4,377,388	-	-	6,728,604	13,920,864
Capital Improvements Fund	148,532	83,792	561,699	11,125,542	-	-	6,058,007	17,977,572
Regional Permits Capital	-	-	27,000	-	-	-	1,091,042	1,118,042
Washoe County Debt Ad Valorem	-	-	3,085,959	-	-	-	3,220,966	6,306,925
Washoe County Debt Operating	-	-	8,451,160	-	-	-	1,285,074	9,736,234
SAD Debt	-	-	519,572	-	-	-	2,525,786	3,045,358
TOTAL GOVERNMENTAL FUNDS	203,876,423	118,677,749	171,663,080	22,640,347	1,500,000	47,352,450	105,242,773	670,952,824

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 \$93,058,454.

PROPRIETARY AND NO	N EXPENDABLE	TRUST FUNDS
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FUND NAME	OPERATING REVENUES	OPERATING EXPENSES**	NON- OPERATING REVENUES	NON- OPERATING EXPENSES	OPERATING TRANSFERS IN OUT		
					IN	OUT	NET INCOME
Building & Safety	3,210,000	3,251,063	30,000	-	-	-	(11,063)
Utilities	15,861,227	18,238,802	8,229,389	-	-	-	5,851,814
Golf Course	269,000	397,957	15,200	-	-	-	(113,757)
Health Benefit	55,135,021	55,113,089	355,000	-	-	-	376,932
Risk Management	7,240,116	8,365,040	327,200	•		-	(797,724)
Equipment Services	9,376,299	7,692,503	306,600	-	-	-	1,990,396
TOTAL	91,091,663	93,058,454	9,263,389	-	-	-	7,296,598

The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. Budgeted expenditures/expenses of \$611,416,059 and transfers out of \$47,352,449 total \$658,768,508. Public Safety is the single largest expenditure requirement at \$177 million, followed by General Government at \$125.5 million.

В	JDGET SUMMA	RY FOR WASHO	E COUNTY		
	GO'	VERNMENTAL FUN	NDS	PROPRIETARY	
REVENUES	ACTUAL PRIOR YEAR 6/30/2017 (1)	ESTIMATED CURRENT YEAR 6/30/2018 (2)	BUDGET YEAR 6/30/2019 (3)	FUNDS BUDGET YEAR 6/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	187,390,266	194,350,678	204,176,213	-	204,176,213
Other Taxes	2,755,608	2,671,865	2,663,000	-	2,663,000
Licenses and Permits	12,242,427	12,877,732	13,096,918	-	13,096,918
Intergovernmental Resources	196,698,668	220,158,912	211,288,871	-	211,288,871
Charges for Services	37,295,824	36,097,229	39,059,812	96,086,663	135,146,475
Fines and Forfeits	10,419,508	9,628,459	9,694,763	-	9,694,763
Miscellaneous	16,355,860	19,499,470	19,831,070	4,068,389	23,899,459
TOTAL REVENUES	463,158,161	495,284,345	499,810,647	100,155,052	599,965,698
EXPENDITURES-EXPENSES					
General Government	46,422,758	52,425,908	54,287,305	71,170,632	125,457,937
Judicial	70,087,563	83,316,404	79,060,923	-	79,060,923
Public Safety	167,772,145	173,727,101	176,988,924	-	176,988,924
Public Works	31,485,662	42,412,126	34,773,420	-	34,773,420
Health	22,568,558	24,865,538	26,547,011	-	26,547,011
Welfare	91,048,919	99,288,828	93,871,769	-	93,871,769
Culture and Recreation	22,842,985	30,267,922	28,747,984	-	28,747,984
Community Support	326,690	367,280	296,761	-	296,761
Intergovernmental Expenditures	9,611,507	10,072,882	10,224,916	-	10,224,916
Contingencies **	-	1,746,058	1,500,000	-	1,500,000
Utilities	_	-	-	18,238,802	18,238,802
Building and Safety	_	_	_	3,251,063	3,251,063
Golf Fund	_	_	_	397,957	397,957
Debt Service - Principal	9,591,670	7,528,815	7,806,669	-	7,806,669
Interest Costs	4,603,257	4,363,426	4,165,428	_	4,165,428
Escrow on Refunding	1,000,207	1,000,120	1,100,120	_	1,100,120
Service Fees	74,118	69,266	86,495	_	86,495
Other	- 1,110	-	-	_	-
TOTAL EXPENDITURES-EXPENSES	476,435,832	530,451,555	518,357,605	93,058,454	611,416,059
Excess of Revenues over (under)	(13,277,671)	(35,167,210)	(18,546,960)	7,096,598	(11,450,362)
Expenditures-Expenses	(10,277,071)	(66, 161, 210)	(10,010,000)	7,000,000	(11,100,002)
OTHER FINANCING SOURCES (USES): Proceeds of Long-term Debt Sales of General Fixed Assets Proceeds of Medium-term Financing	2,895,600 17,676	10,985	5,000	200,000	205,000
Operating Transfers In Operating Transfers (Out)	50,001,949 (50,001,949)	55,113,236 (55,113,235)	47,352,449 (47,352,449)	1	47,352,449 (47,352,449)
TOTAL OTHER FINANCING SOURCES (USES)	2,913,275	10,986	5,000	200,000	205,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	(10,364,396)	(35,156,224)	(18,541,960)	7,296,598	
FUND BALANCE JULY 1, BEGINNING OF YEAR:	169,305,350	158,940,954	123,784,730		
Prior Period Adjustments Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR:	158,940,954	123,784,730	105,242,770		

The total fund balance for Governmental Funds is budgeted at \$105.24 million, 16% of total expenditures and transfers out.

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 Office 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 safety and non-safety employees. The fiscal projections are not designed to be exact, but to give a realistic picture 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 of this occurred in Fiscal Year 2017, when the five-year plan showed that health benefits costs under the then-current plan design were unsustainable. The County took action to make significant changes to the County's health plans, which were agreed to during labor negotiations.

The five-year plan also 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 County 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.

The 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 Office. These assumptions are in line with a scenario that represents Washoe County experiencing moderate growth of its population, inflation in line with current trends, and moderate growth of the housing stock. Major assumptions are summarized below:

- Population increases are based on the State demographer's forecasts for available years. From FY 2020, Washoe County's population is assumed to grow 1.75% per year.
- Inflation is assumed to be 3% throughout the forecast.
- Property taxes are expected to trend at an annual average increase of 3.45%, with annual increases showing a slowdown beginning in FY 2021.
- CTAX revenues are expected to grow in line with population growth and inflation at 5%.
- Overall employee salary, wages and benefits for County employees are assumed to increase commensurate with employees moving through the salary ranges (i.e., merit increases).
- Increases in the retirement rate charged by NVPERS to the County are assumed to be 2% per biennium, with the General Fund portion increase representing fifty percent, or a 1% increase per biennium.
- Health insurance costs are assumed to increase 5% annually, beginning in Calendar Year 2020, while the County's OPEB costs for retiree health benefits is expected to rise 6% per year.
- Debt service is modeled based on the County's existing General Fund-financed debt and assumes additional debt for the infrastructure portion of the Nevada Shared Radio System (NSRS) project.
- General Fund support to the Capital Improvement Program (CIP) is forecasted to increase to cover the costs of the pay-as-you-go portion of the NSRS project in FYs 2020 and 2021.

 Minimal above-base increases are forecasted to account for service level increases in FYs 2020 – 2023 (\$2.2 million in total over the four years).

Beginning in Fiscal Year 2021, total revenues are projected to decline slightly from a growth rate of 3.9% to 3.5%. During this timeframe, total expenses are estimated to increase 3.9% annually. Thus, the General Fund fund balance is expected to peak in FY 2021, declining each fiscal year through 2024. As can be seen, keeping a structurally balanced budget given the revenue and expenditure forecasts doesn't result in increasing reserves, but General Fund ending fund balance is expected to remain relatively stable.

Results of the baseline five-year forecast of the General Fund are shown below:

Washoe County General Fund Long-Range Forecast of Sources & Uses Summary

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Estimated	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
BEGINNING FUND BALANCE	\$50,570,825	\$47,846,828	\$46,699,969	\$46,869,130	\$47,331,524	\$ 47,419,599	\$47,820,958
Sources by Category							
Room Tax	425,000	425,000	437,750	450,883	464,409	478,341	492,691
Property Tax	161,760,423	168,605,246	175,349,456	181,925,061	188,292,438	193,941,211	199,759,447
Licenses and permits	9,602,200	9,677,200	9,846,551	10,018,866	10,194,196	10,372,594	10,554,114
Consolidated taxes	108,942,685	114,389,819	120,109,310	126,114,776	132,420,515	139,041,541	145,993,618
Other intergovernmental	21,632,463	22,539,740	22,934,186	23,335,534	23,743,906	24,159,424	24,582,214
Charges for services	20,644,876	19,146,952	19,482,024	19,822,959	20,169,861	20,522,834	20,881,984
Fine and forfeitures	6,801,550	6,830,550	6,950,085	7,071,711	7,195,466	7,321,387	7,449,511
Miscellaneous	3,321,441	3,769,435	3,835,400	3,902,520	3,970,814	4,040,303	4,111,008
Transfers In	337,400	337,400	115,584	115,584	115,584	115,584	115,584
Total	333,468,038	345,721,342	359,060,346	372,757,894	386,567,189	399,993,219	413,940,171
Uses by Category							
Salaries and Wages	149,744,017	153,686,183	159,160,882	164,489,354	169,938,015	175,506,529	181,074,530
Employee Benefits	87,656,360	90,354,880	95,546,825	99,891,003	107,837,747	112,509,195	118,225,765
Services and Supplies	49,069,003	59,057,109	56,169,749	57,889,605	59,660,898	61,474,588	63,318,078
Capital outlay	493,176	551,548	551,548	551,548	551,548	551,548	551,548
Transfers Out	47,483,418	41,718,481	45,962,179	47,973,988	46,990,904	48,049,999	49,170,621
Contingency	1,746,058	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	336,192,033	346,868,200	358,891,183	372,295,498	386,479,112	399,591,858	413,840,543
TOTAL DEVENUES OVER (UNDER LISTS							
TOTAL REVENUES OVER/UNDER USES		245 724 242	250 000 240	272 757 004	200 507 100	200 002 210	412.040.171
Revenues/Transfers In	333,468,038	345,721,342	359,060,346	372,757,894	386,567,189	399,993,219	413,940,171
Expenditures/Transfers Ou		345,368,200	357,391,183	370,795,498	384,979,112	398,091,858	412,340,543
Contingency	1,746,058	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Structural Budget Balance	(2,723,995)	(1,146,858)	169,163	462,396	88,077	401,361	99,628
Available Fund Balance							
Total Ending Fund Balance	47,846,828	46,699,969	46,869,130	47,331,524	47,419,599	47,820,958	47,920,584
% of Expend.Transfers Out	, ,	. ,	, ,	. ,	. ,	, ,	, ,
Less Capital	14.3%	13.5%	13.1%	12.7%	12.3%	12.0%	11.6%
•							
Unassigned Fund Balance	47,096,828	44,222,868	41,392,031	41,854,427	41,942,504	42,343,865	42,443,493
% of Expend.Transfers Out							
Less Capital	14.0%	12.8%	11.6%	11.3%	10.9%	10.6%	10.3%

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.

Budget Process

The annual budget serves as the financial plan for Washoe County operations. The budget is prepared for all funds of the County which include the General Fund, Special Revenue Funds, Internal Service Funds, Enterprise Funds, Capital Project Funds, and Debt Service Funds.

The County maintains all financial records for these funds on the modified accrual method of accounting in accordance with generally accepted accounting principles as recommended by the Governmental Accounting Standards Board utilizing guidance from the Government Finance Officers Association's *Governmental Accounting*, Auditing, and Financial Reporting "Blue Book".

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes, Chapter 354; Nevada Administrative Code, Chapter 354; Washoe County Code, Chapter 15; and Board adopted Financial Policies and Procedures (details in the Financial Policies section at the end of the Introduction section). A legislatively mandated definition of what constitutes a balanced budget has been spiritedly debated each session, but one has never been formally adopted. Washoe County adheres, with no exceptions, to the practice of adopting a final balanced budget with no deficit spending and to adhere to a Board policy for fund balance that was approved during fiscal year 2011. The fund balance policy sets minimum fund balance levels in the General Fund for the purpose of stabilization at \$3 million, and for the purpose of sustainability of a working capital between 10% and 17%. This policy establishes a key element of the financial stability of the County by ensuring adequate levels of unrestricted fund balance are maintained in the General Fund, the County's main operating fund.

Additionally, budgets are prepared in compliance with adopted financial policies that state "The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures"; and "Budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or supplemental city/county relief taxes."

After departmental input, state review and public hearings, the budget is adopted by the governing Board by June 1. The budget is integrated into the SAP enterprise resource planning system for monitoring and control. The legal level of budgetary control is held at the function level for governmental and proprietary funds. The County Manager's Office may approve budget adjustments within a function and with Board notification, may approve budget adjustments between functions or funds. Budget augmentations are used for increasing appropriations of a fund through the use of previously unbudgeted resources of the fund; State law has very specific restrictions and conditions for the use of augmentations, including Board approval.

The County's fiscal year runs July 1 through June 30. Washoe County incorporates base budgeting and strategic planning into a process that provides long-term direction coupled with short-term goals, objectives and performance measures. The basic budget process timeline is highlighted in the following chart. A more detailed explanation of these budget process steps follows:

Step	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Strategic Planning												
CIP												
Develop Base Budget												
Develop Budget Guidelines												
Submit Department Requests to Budget												
Department Presentations												
Review Requests & Prepare Budget												
Finalize Revenue Estimates												
Submission of Tentative Budget to State												
Public Hearings												
Budget Adoption/Final Budget Submitted												
Budget Implementation												

Capital Improvement Program (CIP)

Pursuant to Nevada Revised Statute 354.5945, each local government must prepare an annual capital plan for the fiscal year and the ensuing five fiscal years. The Washoe County Capital Improvements Program (CIP) is a five-year plan for maintaining existing infrastructure and building or acquiring new facilities to meet demands from growth, legal mandates and health and safety issues. It is used to link the County's physical development planning with fiscal planning.

Washoe County's CIP includes major projects requiring the expenditure of public funds, over and above annual operating expenses, for the purchase, construction, or replacement of the physical assets of the community. Major capital projects are normally non-recurring (e.g. new buildings, streets, utility systems, land for parks, investments in new technology, etc.) and have a cost of at least \$100,000. A part of the request process is to identify the operating costs associated with the capital requests. These costs are analyzed as a part of the decision making process.

Many of the projects submitted through the CIP process have been previously analyzed and prioritized by other committees, boards and working groups representing elected and appointed officials, citizens and staff. Approved CIP projects are included in the Final Budget filed with the Department of Taxation.

Initial Funding Level

The initial funding level process uses the assumptions and guidelines developed jointly with department heads and the Budget Division to set the base for each department. It includes cost adjustments where necessary for Board approved contractual obligations; Public Employee Retirement System increases; known salary and benefit increases as required by labor agreements; initial estimates of health insurance increases; fleet services estimated costs and unemployment estimated costs. The initial funding level are then calculated and available for department review and input. Departments may adjust their allowed service and supply and capital accounts so long as they do not exceed their total initial funding level amount. Supplemental budget requests, requests for new programs, expansions or adjustments for significant changes in workload, service demand and exceptional inflationary factors are prepared by the department with the assistance of the County Manager's Office.

Budget Hearings and Development of Recommendation

The County Manager's Office provides several budget presentations to the Board of County Commissioners (BCC) during the first half of the year, apprising the BCC of major revenue projections, cost trends, and a preliminary calculation of the ending fund balance for the General Fund based on these trends. Concurrent to the periodic reports to the BCC, the Budget Division holds a series of meetings beginning in March of each year with departments, to review department requests and program needs prior to the formal budget presentations and hearings. The Budget Division works with departments to identify what goals, objectives and performance measures they will accomplish with their base budget allotments and any requests for additional funding. The Budget Division, using the data provided by departments and the strategic planning process, makes recommendations for funding levels. The BCC then gives direction to the Budget Division staff as to the preparation of the tentative budget. A tentative budget is prepared and sent to the State Department of Taxation, which is required to be submitted on or before April 15th of each year.

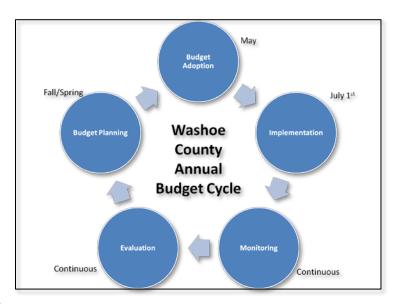
After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health insurance costs or legislative impacts during legislative years. The departments may also dialog with the County Manager based on the Budget Division's preliminary recommendations. The County Manager then makes final recommendations for the final budget to the BCC.

Final Budget

Based on direction from the County Manager and the Board of County Commissioners, the Budget Division will prepare a budget for the formal budget hearing, as mandated by Nevada Revised Statute 354.596, with the Board of County Commissioners. A public hearing on the Tentative Budget and Final Budget adoption must be held between the third Monday in May and May 31. Subject to changes indicated, if any, to the tentative budget, the Final Budget is adopted at this hearing or at any time and place to which the public hearing is adjourned. The final budget must be adopted by June 1 and filed with the State Department of Taxation in accordance to State law.

During legislative years, an amended Final Budget may be filed with the Nevada Department of Taxation which incorporates legislative changes. The amended Final Budget must be filed within 30 days after the close of session

While the budget is adopted in May, the fiscal year does not begin until July 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.



Budgetary Controls

Washoe County maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget adopted by the Board of County Commissioners. Appropriations are adopted at the department level. Appropriation control is maintained through the accounting system.

Departments have the authority to expend funds within their service and supply and capital outlay accounts as a total rather than at each line item, other than travel which is controlled at the line item level. The Budget Division works with departments during the year to realign service and supply line items, if necessary, to reflect changes in spending patterns that occur which vary from the original budget. The departments, however, cannot exceed their total department budget, and are accountable to the Board of County Commissioners for program goals, objectives and performance measures adopted during the budget process.

Budgetary status information is available through the SAP enterprise resource planning system. Quarterly financial status reports are provided to the Board of County Commissioners, utilizing statistical and graphic presentations to assure budgetary compliance, to highlight any potential problems, and to initiate planning for the following fiscal year.

Basis of Accounting

Washoe County implemented Governmental Accounting Standards Board Statement 34, beginning with the June 30, 2001, Comprehensive Annual Financial Report. Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Major, combining and individual governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period, in this case, within 60 days after year-end. Expenditures generally are recorded when a liability is incurred. Exceptions are debt service, compensated absences and claims and judgments, which are recorded when payment is due. The Statement of Net Position presents the County's entire financial position, distinguishing between governmental and business-type activities. The end result is net assets, which is segregated into three components: invested in capital assets, net of related debt; restricted and unrestricted net assets. The Statement of Activities provides both the gross and net cost of operations, again, distinguishing between governmental and business-type transactions. Program revenues are applied to the functions that generate them, in order to determine functional net costs and the extent to which

costs are supported by general revenues.

Budgetary Basis of Accounting

Budgets are prepared on a modified accrual basis. The process varies from generally accepted accounting principles (GAAP) as a result of provisions made to treat encumbrances as budgeted expenditures in the year of commitment to purchase. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. All annual appropriations lapse at fiscal year end to the extent they have not been expended or lawfully encumbered. However, encumbrances and appropriations for unfinished capital projects will generally be re-appropriated (carried over) as part of the following year's budget.

Fund Descriptions

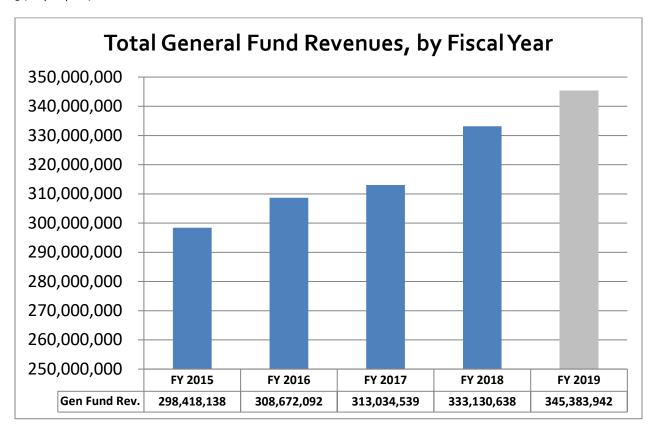
The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a self-balancing set of accounts. Funds are established to segregate specific activities or objectives of a government in accordance with specific regulations,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

- Governmental Fund Types
 - o General Fund
 - o Special Revenue Funds
 - o Debt Service Funds
 - o Capital Project Funds
- Proprietary Fund Types
 - o Enterprise Funds
 - o Internal Service Funds
- Fiduciary Fund Types
 - o Intergovernmental funds for taxes, fines and fees collected for other governments
 - Washoe County, Nevada OPEB Trust Fund
 - o Public Guardian/Administrator Trust Funds
 - o Court Trust
 - o Senior Services Trust
 - o Sheriff's Trust

GENERAL FUND REVENUES

Washoe County is budgeted to receive \$568.5 million of revenues, not including transfers in and other financing sources, in Fiscal Year 2019. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$499,810,645. This represents an increase of 0.9% compared to estimated Fiscal Year 2018 revenues. Total General Fund budgeted revenues for Fiscal Year 2019 are \$345,383,942, which represents a 3.68% increase over estimated revenues in Fiscal Year 2018.

For the period of Fiscal Year 2015 through Fiscal Year 2019, General Fund revenues have increased on average 3.7% per year, as shown in the chart below.



General Fund revenues are summarized in the following table:

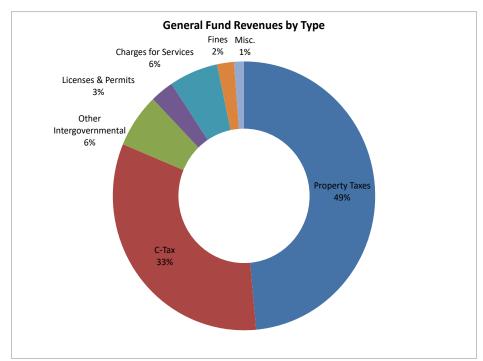
	FY 2017	FY 2018	FY 2018	FY 2019	\$ Chg	% Chg.
Revenue Type	Actual	Original Budget	Estimated	Final Budget	FY 18 to 19	FY 18 to 19
TAXES						
Ad valorem			6 60	0.6		
General	134,150,637	141,951,551	142,060,681	148,261,553	6,200,872	4.4%
Detention Facility	10,482,991	10,873,961	10,873,961	11,424,036	550,075	5.1%
Indigent Insurance Program	2,031,588	2,107,357	2,107,357	2,213,960	106,603	5.1%
AB 104	2,468,204	2,651,459	2,542,328	2,777,638	235,310	9.3%
China Springs support	1,016,549	1,053,678	1,053,678	1,094,189	40,511	3.8%
Family Court	2,600,429	2,697,417	2,697,418	2,833,870	136,452	5.1%
NRS 354.59813 Makeup Rev. SUBTOTAL AD VALOREM	959	-	161 225 122	169605216	7.260.922	, =0.4
Room Tax	152,751,357	161,335,423	161,335,423	168,605,246	7,269,823	4.5% 0.0%
SUBTOTAL TAXES	455,864 153,207,221	425,000 161,760,423	425,000 161,760,423	425,000 169,030,246	7,269,823	4.5%
SOBTOTAL TAXLES	153,20/,221	101,/00,423	101,/00,423	109,030,240	/1209,023	4.57
LICENSES AND PERMITS						
Business Licenses and Permits						
Business Licenses	842,864	840,000	840,000	840,000	_	0.0%
Business Licenses/Elec and Telcom	4,448,043	4,715,000	4,715,000	4,715,000	_	0.0%
Franchise Fees-Gas	198,448	245,000	245,000	245,000	_	0.0%
Liquor Licenses	258,113	254,600	254,600	254,600	_	0.0%
Local Gaming Licenses	202,791	677,800	677,800	677,800	-	0.0%
Franchise Fees-Sanitation	413,817	635,000	635,000	635,000	-	0.0%
Franchise Fees-Cable Television	1,020,067	1,100,000	1,100,000	1,100,000	-	0.0%
County Gaming Licenses	676,007	234,300	234,300	234,300	-	0.0%
AB 104 - Gaming Licenses	1,261,820	725,000	725,000	800,000	75,000	10.3%
Nonbusiness Licenses and Permits				-	-	_
Marriage Affidavits	167,958	175,000	175,000	175,000	-	0.0%
Mobile Home Permits	188	200	200	200	-	
Other	1,424	300	300	300	-	0.0%
SUBTOTAL LICENSES AND PERMITS	9,491,540	9,602,200	9,602,200	9,677,200	75,000	0.8%
INTERGOVERNMENTAL REVENUE						
Federal Grants	143,790	128,500	140,000	140,000	-	0.0%
Federal Payments in Lieu of Taxes	3,470,893	3,446,375	3,446,375	3,545,250	98,875	2.9%
Federal Incarceration Charges	4,057,525	3,500,000	3,500,000	3,500,000	-	0.0%
State Grants	137,070	146,986	146,986	146,986	-	0.0%
State Shared Revenues	-	-	-	-	-	
State Gaming Licenses - NRS 463.380 & 463.320	-	-	-	-	-	
RPTT- AB104	757,388	692,640	692,640	810,405	117,765	17.0%
SCCRT - AB104 Makeup	12,465,361	13,452,750	13,452,750	14,125,387	672,637	5.0%
Consolidated Taxes	100,335,898	108,942,685	108,942,685	114,389,819	5,447,134	5.0%
State Extraditions	31,190	48,000	30,000	48,000	18,000	60.0%
Local Contributions:	260,048	223,712	223,712	223,712	-	0.0%
Miscellaneous Other Government Receipts	42	-	-	-	-	
SUBTOTAL INTERGOVERNMENTAL REVENUE	121,659,205	130,581,648	130,575,148	136,929,559	6,354,411	4.9%
CHARGES FOR SERVICES						
General Government						
Clerk Fees	105,005	100,000	100,000	100,000	-	0.0%
Recorder Fees	2,029,967	2,253,500	2,253,500	2,253,500	-	0.0%
Map Fees	4,436	2,000	2,000	2,000	-	0.0%
PTx Commission NRS 361.530	1,806,396	1,700,000	1,700,000	1,700,000	-	0.0%
Building and Zoning Fees		-	-	-	-	
Central Service billings (gl 461101-461766)	6,964,571	7,664,904	7,664,904	6,040,678	(1,624,226)	-21.2%
Other	399,217	244,054	244,054	241,654	(2,400)	-1.0%
SUBTOTAL	11,309,592	11,964,458	11,964,458	10,337,832	(1,626,626)	-13.6%
Judicial						
Clerk's Court Fees	371,260	450,000	450,000	450,000	-	0.0%
Other	900,988	893,300	893,300	893,300	_	0.0%
SUBTOTAL	1,272,248	1,343,300	1,343,300	1,343,300	-	0.0%
	=,=,=,=40	-/343/300	-174717	ייי כונדנו		2.370



	FY 2017	FY 2018	FY 2018	FY 2019	\$ Chg	% Chg.
Revenue Type	Actual	Original Budget	Estimated	Final Budget	FY 18 to 19	FY 18 to 19
Public Safety						
Police						
Sheriffs Fees	307,453	410,000	255,000	410,000	155,000	60.8%
Others	5,033,920	4,900,140	5,635,731	5,279,759	(355,972)	-6.3%
Corrections	26,031	15,000	15,000	15,000	-	0.0%
Protective Services	350,091	380,000	380,000	380,000	-	0.0%
SUBTOTAL	5,717,495	5,705,140	6,285,731	6,084,759	(200,972)	-3.2%
Public Works	334,649	255,315	255,315	334,489	79,174	31.0%
Welfare	-	2,500	2,500	2,500	-	0.0%
Cultural and Recreation	955,920	793,572	793,572	1,044,072	250,500	31.6%
SUBTOTAL CHARGES FOR SERVICES	19,589,902	20,064,285	20,644,876	19,146,952	(1,497,924)	-7.3%
FINES AND FORFEITURES						
Fines						
Library	81,136	90,000	90,000	90,000	-	0.0%
Court	1,754,533	1,854,150	1,774,150	1,788,650	14,500	0.8%
Penalties	3,007,737	3,045,400	3,045,400	3,059,900	14,500	0.5%
Forfeits/Bail	2,112,050	1,892,000	1,892,000	1,892,000	-	0.0%
SUBTOTAL FINES AND FORFEITS	6,955,456	6,881,550	6,801,550	6,830,550	29,000	0.4%
MISCELLANEOUS						
Investment Earnings	1,705,037	1,822,030	1,822,030	1,822,030	-	0.0%
Net increase (decrease) in fair value of investments	(1,236,143)				-	
Rents and Royalties	51,693	48,789	55,789	34,375	(21,414)	-38.4%
Contributions and Donations from Private Sources	-		-	-		
Other	1,610,628	1,776,530	1,868,622	1,913,030	44,408	2.4%
SUBTOTAL MISCELLANEOUS	2,131,215	3,647,349	3,746,441	3,769,435	22,994	0.6%
TOTAL REVENUE ALL SOURCES	313,034,539	332,537,455	333,130,638	345,383,942	12,253,304	3.7%

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 82% of General Fund revenues, as shown in the adjacent chart.

Each major revenue source for the General Fund is discussed below.



PROPERTY TAXES

Property taxes represent the single largest component of both Washoe County's General Fund revenues and total revenues. Property taxes comprise nearly half of the County's General Fund revenues in Fiscal Year 2019. As discussed below, property taxes are based on the assessed value of property within the County and the property tax rate for each jurisdiction within the County.

The State Department of Taxation reports that the assessed valuation of property within the County for the fiscal year ending June 30, 2019, is \$16.887 billion (excluding the assessed valuation attributable to the Reno Redevelopment Agencies and the Sparks Redevelopment Agency). The assessed valuation as of June 30, 2019 represents an increase of 4.6% from the assessed valuation for Fiscal Year 2018.

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 as the full cash value in the case of land and as the replacement cost less straight-line depreciation in the case of improvements to land and in the case of taxable personal property, less depreciation in accordance with the regulations of the Nevada Tax Commission but in no case an amount in excess of the full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any addition or replacement made which is valued at 10% or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted i.e., reduced to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows: 4% of the delinquent amount if one installment is delinquent, 5% of the delinquent amount plus accumulated penalties if two installments are delinquent, 6% of the delinquent amount plus accumulated penalties if three installments are delinquent and 7% of the delinquent amount plus accumulated penalties if four installments are delinquent.

Article X, Section 2, of the State constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation (\$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.64 per \$100 of assessed valuation in all counties of the State with certain exceptions that (a) permit a combined overlapping tax rate of up to \$4.50 per \$100 of assessed valuation in the case of certain entities that are in financial difficulties (or require a combined overlapping tax rate of \$5.00 per \$100 of assessed valuation in certain circumstances of severe financial emergency); and (b) require that \$0.02 of the statewide property tax rate of \$0.17 per \$100 of assessed valuation is not included in computing compliance with this \$3.64 cap.

The following table sets forth a history of statewide average tax rates and a representative overlapping tax rate for taxing is located in Reno, the most populous city in the County. The overlapping rates for incorporated and unincorporated areas within the County vary depending on the rates imposed by applicable taxing jurisdictions. The highest overlapping tax rate in the County currently is \$3.6600 in Reno, Sparks and in a portion of the Palomino Valley General Improvement District.

History of Statewide Average and Sample Overlapping Property Tax Rates⁽¹⁾

Fiscal Year Ended June 30,	2012	2013	<u>2014</u>	2015 - 2017	2018	2019
Average Statewide rate	\$ <u>3.1171</u>	\$ <u>3.1304</u>	\$ <u>3.1212</u>	\$ <u>3.1232</u>	\$3.1615	\$ <u>3.1572</u>
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385
City of Reno/Sparks ⁽³⁾	0.9456	0.9598	0.9598	0.9598	0.9598	0.9598
Combined Special Districts	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
State of Nevada ⁽²⁾	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>
Total	\$3.6458	\$3.6600	\$3.6600	\$3.6600	\$3.6600	\$3.6600

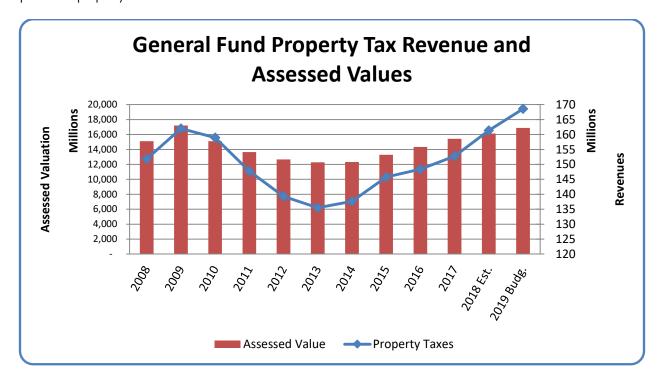
- (1) Per \$100 of assessed valuation.
- (2) \$0.0200 of the State rate is exempt from the \$3.64 cap. See "Property Tax Limitations" above.
- (3) FY 2012 City of Reno = 0.9456; City of Sparks = 0.9161

The County's portion of property taxes, \$1.3917 per \$100 of assessed valuation, for FY 2019 is distributed as follows:

Washoe Cour	Washoe County Property Tax Rates - FY 2019										
	By Fund	Operating Rate	Legislative Overrides	Voter Overrides	Debt						
General Fund											
Operating	1.0045	1.0045									
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)	0.0074		0.0074								
Family Court (NRS 3.0107)	0.0192		0.0192								
Subtotal	1.1235										
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	0.0210				0.0210						
Other (AB104)	0.0272		0.0272								
Total	1.3917	1.0145	0.2562	0.1000	0.0210						

In 2005, the Legislature approved the NRS 361.471 to 361.4735 (the "Abatement Act"), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for primary owner-occupied residential properties (and low-income housing properties) and to 8% (or a lesser amount equal to the average annual change in taxable values over the last ten years, as determined by a formula) per year for all other properties. The Abatement Act limits do not apply to new construction. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

The chart below depicts the historical assessed valuations within Washoe County and the County's General Fund portion of property taxes.



After four consecutive years of decreases in the assessed valuation of properties in the County from Fiscal Year 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, as shown in the following table. In Fiscal Years 2018 and 2019, the assessed value of properties in the County increased only 4.6%

The table below also reports the General Fund portion of property taxes by fiscal year.

Fiscal Year	Assessed Value	% Chg	Property Taxes	% Chg
2008	15,105,492,476	11.8%	151,801,909	8.0%
2009	17,207,010,574	13.9%	162,019,835	6.7%
2010	15,099,475,662	-12.2%	158,950,899	-1.9%
2011	13,658,850,921	-9.5%	147,763,248	-7.0%
2012	12,675,374,294	-7.2%	139,293,828	-5.7%
2013	12,290,109,448	-3.0%	135,501,848	-2.7%
2014	12,317,952,550	0.2%	137,631,345	1.6%
2015	13,286,283,600	7.9%	145,750,306	5.9%
2016	14,342,710,925	8.0%	148,382,553	1.8%
2017	15,432,327,199	7.6%	152,750,398	2.9%
2018 Est.	16,136,670,732	4.6%	161,335,423	5.6%
2019 Budg.	16,886,587,798	4.6%	168,605,246	4.5%

Due to the Abatement Act, which sets a cap on how much single family residential property taxes may rise up to 3% per year, the actual market value of a home is often significantly higher than the taxable value established in law, which is the basis for the assessed value of a property. For this reason, the recent rise in home values in Washoe County does not directly translate to a commensurate increase in the assessed valuation of the same property. Property taxes for existing residential development in Washoe County on average are projected to increase between 2% to 3% per year. For this reason, any projection of property taxes must consider the abatement amount for each existing property.

Projections of property taxes are therefore based on a number of individual components, which are set in law:

- The County Treasurer prepares a pro forma projection of secured property taxes, which it transmits to the State Department of Taxation in March of each year.
- Separately, the County Assessor also provides estimates of personal property taxes, based on the unsecured roll of property taxes.
- The Assessor also provides information to the State Department of Taxation regarding new development.
- Separately, the State Department of Taxation calculates the assessed valuation of Centrally Assessed property.

These estimates are compiled and transmitted back to counties in April of each year. Each local agency can choose to use an estimate of its property tax that may differ from the State Department of Taxation's forecast for its budget, but the local agency must explain the reason for the variance. Most commonly, the reason for a variance is due to a local agency's projection of new development anticipated in the coming year that differs from the State's projection.

For the first time since the current property tax system was established by law in 2005, the residential property tax cap, which sets how much a property owner's bill can increase in a year, fell below the statutorily established 3% cap in Fiscal Year 2017. This occurred again in Fiscal Year 2018, with the cap set at 2.6%. fortunately, the tax cap for Fiscal Year 2019 is 3% for residential and 4.2% 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. The maximum property tax cap for residential properties is 3%.

As new development is estimated to generate an additional 1% to 2% to property tax revenues, General Fund property taxes are projected by the State Department of Taxation to increase to \$168.6 million, an increase of 4.5%. 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 2017, combined SCCRT and BCCRT collections were \$81.79 million and accounted for a combined 82% 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.

<u>Basic Governmental Services Tax.</u> 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 2017, the GST totaled \$14.26 million and accounted for 14% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax. The Real Property Transfer Tax ("RPTT") is paid by the buyer in a conveyance of real property. The rate of taxation on transfers of real property in the County is \$0.65 per \$500 of value of the interest in property conveyed, exclusive of any lien or encumbrance upon the property. Of the \$0.65 per \$500 of value, a portion (55 cents) is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the rest is retained by the State for various purposes. In Fiscal Year 2017, the RPTT totaled \$3.2 million and accounted for 3% of the Consolidated Tax distributed within the County.

Cigarette and Liquor Tax. The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of 9 cents per cigarette, which equates to \$1.80 per pack. Of that amount, 10 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax. Of the \$3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, 50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments. Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In Fiscal Year 2017, combined Cigarette Tax and the Liquor Tax collections were \$1.1 million and accounted for 1% of the Consolidated Tax distributed within the County.

Collection and Enforcement of Consolidated Tax Revenues

Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly. Taxation

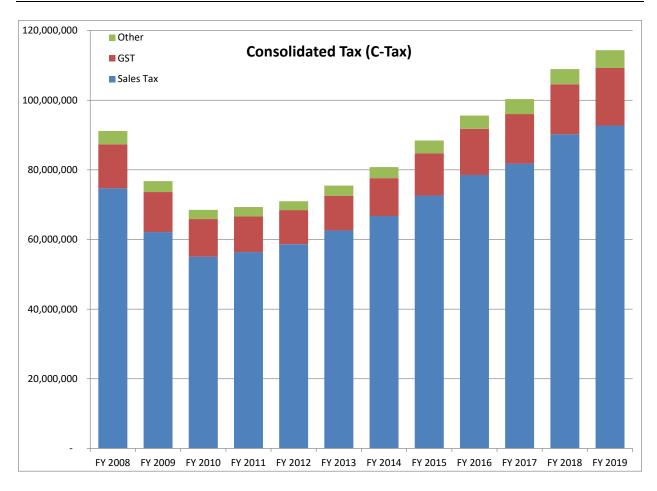
collects the BCCRT, SCCRT, Cigarette and Liquor Taxes directly and deposits the revenues to the Local Government Tax Distribution Account monthly for distribution to the County. The County Treasurer collects RPTT revenues and deposits them with the State, at least quarterly, for inclusion in the Local Government Tax Distribution Account and subsequent monthly distribution to the County. The Department of Motor Vehicles collects the GST and deposits it monthly with the State for deposit in the Local Government Tax Distribution Account and subsequent monthly distribution to the County.

Because the BCCRT and the SCCRT constitute the majority of the Consolidated Tax Revenues, the State's sales tax collection and enforcement procedures are discussed briefly below. Taxation administers all sales taxes within the State, including the BCCRT and the SCCRT. Each licensed retailer is required to remit all sales tax directly to Taxation. Pursuant to State statute, Taxation currently retains a collection fee of 1.75% (that amount is subject to change by the Legislature) of all amounts remitted by retailers. (Notwithstanding the foregoing, the increased fee cannot be applied so as to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of any political subdivision of this State or other public entity). Every person desiring to conduct business as a retailer within the County must obtain a permit from Taxation. Any retailer that fails to comply with State statutes may have its license revoked by Taxation after a hearing held upon 10 days' written notice.

Sales taxes are due and payable to Taxation monthly on or before the last day of the month next succeeding the month in which such taxes are collected (i.e., sales taxes collected by retailers in April 2018 were due to Taxation no later than May 31, 2018). 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.

<u>Distribution of Consolidated Tax Collections.</u> Consolidated Taxes are distributed to local governments in accordance with a formula established by State law. State law established a "base year" during the 1997 Legislative session. After that year, each local government receives an annual percentage increase in its base amount according to increases in the prior year's Consumer Price Index. For cities and counties, additional revenues over the base allocations are determined according to a statutory formula that takes into account each local government's relative growth in population and assessed valuation in the prior year. Taxation may determine to reallocate taxes if the assessed value and population of an entity declines over three consecutive years. Over the last five years, the County has received between 51.0% and 51.5% of the Consolidated Tax collections distributed within the County, excluding revenues separately distributed to the Washoe County School District.

The following chart depicts Consolidated Tax collections for Washoe County since Fiscal Year 2008.



Projections

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Since FY 2013, Consolidated Tax revenues have rebounded due to Washoe County's economic recovery. The Budget Office tracks Consolidated Tax revenues by each of the five components of this revenue as well as total taxable sales in the county, on a monthly basis. Because of the sensitivity to sales tax to the overall economy of the county, this revenue is quicker to follow economic trends - good or bad - than property tax. The Budget Office uses various analytical methods to project future C–Tax revenues and also compares these projections to statewide estimates of the five components of this revenue prepared by the State's Economic Forum. Since midway through FY17, C-Tax growth began to temper. Based on this trend and uncertainties regarding the US economy due to rising interest rates and other factors, the Budget Office forecasted a 5.0% growth rate for FY 2019, for a total of \$114,389,819. The previously discussed repayment of \$4.6 million in C-Tax is reflected as an expense, not a reduction to revenue.

	Consolidated	
Fiscal Year	Tax	% Chg.
FY 2007	99,372,745	-3.5%
FY 2008	91,174,372	-8.3%
FY 2009	76,787,162	-15.8%
FY 2010	68,512,745	-10.8%
FY 2011	69,330,862	1.2%
FY 2012	70,985,428	2.4%
FY 2013	75,489,072	6.3%
FY 2014	80,808,838	7.0%
FY 2015	88,434,949	9.4%
FY 2016	95,605,303	8.1%
FY 2017	100,335,898	4.9%
FY 2018 (est)	108,942,685	8.6%
FY 2019 (budget)	114,389,819	5.0%

OTHER INTERGOVERNMENTAL REVENUES

Major General Fund intergovernmental revenues besides the Consolidated Tax discussed previously include Federal Property-in-Lieu-Taxes (PILT) revenues, federal Incarceration fees and AB 104 revenues. Each of these is described below. Other Intergovernmental Revenues total \$22,539,740 in FY 2019.

Federal Payments in Lieu of Taxes (PILT) - \$3,545,250

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 - \$3,500,000

The Sheriff's Office receives fees from the federal government for incarceration of federal prisoners in the County's detention facility. Fees are paid on a flat daily rate per prisoner.

SCCRT AB 104 - \$14,125,387

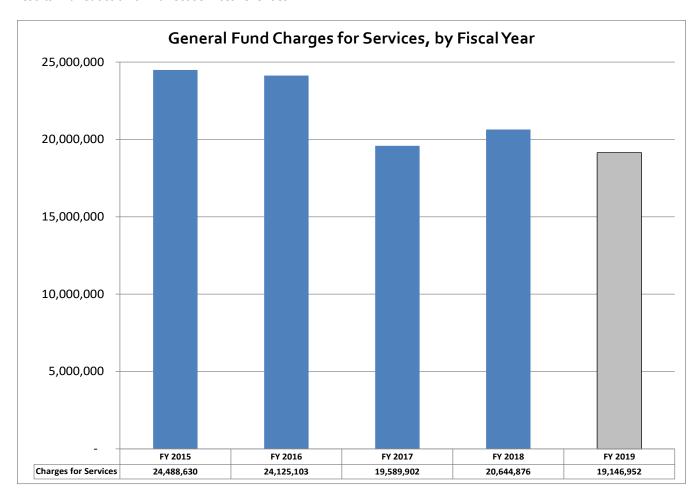
During the 1991 legislative session, the State legislature passed "the fair share" bill, Assembly Bill 104, to address perceived inequities in the distribution of the Supplemental City/County Relief Tax (SCCRT), which was imposed in 1981. The law changed the manner in which SCCRT was distributed to each county and also required local governments in Washoe County to "pay back" approximately \$6.7 million in SCCRT revenues. This was accomplished by reducing the SCCRT distribution to local governments in Washoe County and increasing the distribution to local governments in Clark County by \$2.2 million per year for three years. The law also authorized the Washoe County Board of County Commissioners to levy five "makeup" revenues to replace the \$17 million in SCCRT revenues reduced due to the change in the distribution formula. These five taxes are referred to as the "Fair Share" taxes, AB 104 taxes or Chapter 491 taxes. The five makeup revenues were the SCCRT sales tax, motor vehicle privilege tax, property tax, real property transfer tax and a gaming tax.

AB 104 also required that one or more taxes be reduced once the \$6.7 million "payment" to Clark County was completed. After the payback was completed in Fiscal Year 1993-94, the Board of County Commissioners reduced the AB 104 property tax from a rate of \$0.0822 to \$0.0272. The SCCRT AB 104 tax was maintained at 0.25%. The County has budgeted SCCRT AB104 revenue of \$14,125,387 in FY 2019.

CHARGES FOR SERVICES

Charges for services consist of revenues generated from services fees charged to the public or users of a service, which are either statutorily set or authorized by law. For the General Fund, major fees consist of: Recorder fees, a 6% commission for collection of unsecured property taxes, park fees, Medical Examiner fees charged to non-Washoe County agencies or individuals, and court fees. The chart below tracks Charges for Services for the General Fund over the last five fiscal years.

The largest single source of fees the General Fund collects are charges for indirect services provided to other funds based on the County's cost allocation plan, which is calculated annually. Total budgeted indirect services fees for Fiscal Year 2019 are \$6,040,678. This revenue has declined since Fiscal Year 2016 mainly due to OPEB costs being removed from the calculation of indirect services charged to other funds, and now being directly allocated to departments' budgets. This reduces the amount for OPEB budgeted in the General Fund but also results in a reduction of indirect services revenues.



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

- Recorder fees (\$2,250,000) these are fees charged primarily on real estate recordings.
- Public safety fees (\$6,084,759) 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 \$1.2 million.

- Judicial fees (\$1,343,300) 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 (\$1,700,000) 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.

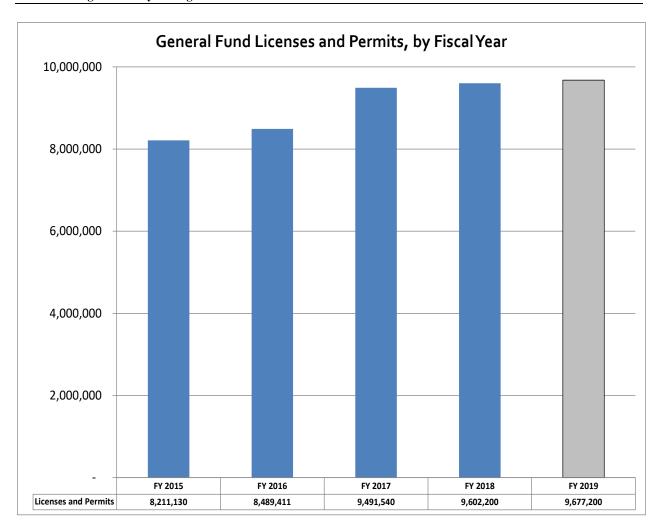
Projections of this revenue source are based on trend analysis and when there have been changes to fee schedules for County services, an estimate of increased revenues based on estimated volumes. Total Charges for Services are budgeted to decrease slightly from \$20.6 million estimated for Fiscal Year 2018 to \$19.1 million in Fiscal Year 2019.

LICENSES AND PERMITS

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$9,677,200. Major revenues in this category are:

Business Licenses	840,000
Franchise Fees – Electric	3,600,000
Franchise Fees – Telecom	1,115,000
Franchise Fees – Cable TV	1,100,000
Franchise Fees – Sanitation	635,000
County Gaming Licenses	912,100
AB 104 — Gaming Licenses	800,000

Revenues are estimated based on trend analysis and in the case of Business Licenses, discussions with the Community Services Department regarding the projected number of new businesses plus renewals. Franchise fees are set in long-term franchise agreements with electric, telecommunications, sanitation and cable television companies.



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.

The FY 2016-2019 planning process was initiated in the summer of 2014 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.

A recent enhancement to the strategic planning process is a focus on cross—functional initiatives with performance indicators vs. department-level tasks previously reported as performance measures. A Strategic Planning Committee consisting of representation from across the County guided the process, executed key components of the process and managed communications throughout the four-phase development of the strategic plan.

Phase 1 – Assess Current State
Phase 2 – Set Strategic Direction

Phase 3 – Build the Plan

Phase 4 - Implementation

As part of this process, beginning in Fiscal Year 2018, appointed department heads are also responsible for identifying, tracking, and reporting on a quarterly basis departmental performance management reporting submitting Key Performance Indicators (KPIs). The following pages include the specifics related to Washoe County's Fiscal Year 2016- 2019 Strategic Plan Goals.



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



EFFECTIVE COMMUNICATION



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

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

The County exists to serve the public. We put the needs and expectations of citizens first and take pride in delivering services of the highest quality.

STRATEGIC DIRECTION

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

STRATEGIC OBJECTIVES	FY19 GOALS
STEWARDSHIP OF OUR COMMUNITY	Washoe County recognizes the importance of sustainable fiscal planning, accountability and transparency in the management of public funds, assets, programs and services.
PROACTIVE ECONOMIC DEVELOPMENT & DIVERSIFICATION	Be responsive and proactive to pending economic impacts.
SAFE, SECURE AND HEALTHY COMMUNITIES	 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. Proactively prepare for the expected impacts of the use, production, cultivation, distribution of legal marijuana.
REGIONAL AND COMMUNITY LEADERSHIP	Working together as a professional, unified team.
VALUED, ENGAGED EMPLOYEE WORKFORCE	Washoe County employees continuously take initiative to simplify workflows, improve service delivery; and strive to provide positive customer outcomes.





FISCAL SUSTAINABILITY GOAL

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

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 a meeting those demands while maintaining a structurally balanced budget is the focus of this goal.

Commissioner Sponsor: County Manager Slaughter | Executive Champion: All ACMs | Project Lead: Lori Cooke

Success Looks Like: What does success look like over the next 3+ years

- Annual structurally balanced budget that adheres to BCC approved financial policies utilizing resources (excluding Fund Balance) => Expenditures & Transfers Out prudently
- Increased sustainability of existing infrastructure needs, including operations (i.e., facility maintenance, CIP, Technology Services, Roads, etc.)

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

What is our approach to achieving this success?

To identify resources and needs, solicit input and feedback-encouraging innovative process and/or program delivery-including technology, and prioritize funding per Strategic Goals.

Leadership Strategies identified by GFOA's Framework for a Financial Sustainability Index:

- Create open communication between all participants
- Help stakeholders to build trustworthy reputations
- Convince stakeholders that there can be benefits from collective efforts
- Ensure that key participants remain engaged
- Build long-time horizons into fiscal planning
- Maintain capabilities to reinforce cooperative behavior

Current State as of Jan 2018

What is working well?

- Accurate and consistent communication of current and future fiscal state
- Board of County Commissioner support

What is getting in our way?

- Lack of resources
 - Existing & new needs outpacing available resources
 - o Staffing levels & total compensation
 - Aging infrastructure and capital assets with deferred maintenance
 - New infrastructure needs per regional growth
- Regional collaboration
- Depletion of Stabilization Reserve



FISCAL SUSTAINABILITY: FY19 Action Plan

FY19 Cross-Functional Initia	Depts. Involved		
Explore new revenue sources. (fees, grants, GST)			CMO & All Departments Lead: Lori Cooke
Q1: Kickoff with Fiscal Choice for Phase II of fee study – Public Safety Implementation of eCivis grants management system	Q2: Work with Fiscal Choice on fee study Review and implement enhanced billing and reimbursement for services-Human Services	Q3: Present fee study results/outcomes as available GST Review	Q4: Incorporate any necessary changes into FY20 Budget Develop/revise revenue audit/monitoring processes
Explore existing regional se	rvice arrangements.		CMO & All Departments Lead: Christine Vuletich
Q1: Finalize standalone dispatch study Identify Interlocal/ Service Agreements with partner agencies that have fiscal impact Finalize & execute Nevada Shared Radio System (NSRS) contract w/ selected vendor	Q2: Review Interlocal/Service Agreements with most significant fiscal impact (ongoing) Work on NSRS financing plan	Q3: Seek BCC input on results of Interlocal/ Service agreements reviews (ongoing) Work on NSRS financing plan Analyze changes per TRFMA ballot question	Q4: Incorporate any necessary changes into FY20 Budget Work on debt issuance for NSRS
Support legislative action th	nat promotes fiscal sustainabi	'. ility.	CMO & All Departments Lead: Kate Thomas
Q1: Work with Government Affairs during pre-session	Q2: Work with Government Affairs during pre-session	Q3: Analysis & implementation plan for legislative changes	Q4: Analysis & implementation plan for legislative changes Incorporate any necessary changes into FY20 Budget
Assess the organization-wic process.	CMO & All Departments Lead: Kate Thomas		
Q1: Survey departments/ agencies that have identified impacts	Q2: Quantify departments/ agencies identified impacts	Q3: Identify needed resources	Q4: Incorporate any necessary changes into FY20 Budget

FISCAL SUSTAINABILITY: Key Indicators

Key Indicator	FY16 Benchmark	FY 17 Actual	FY18 Target	FY19 Target	Data Source
*Variance of General Fund Revenues- Actual vs. Budget (Green = within 5% ; Yellow = 5.1% to 10%; Red =10.1% or more)	+2.39% over	<1.09%> under	+0.12% over	+0% to 5.0%	SAP/CAFR /Adopted Budget
*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)	<4.06%> under	<1.92%> under	<1.13%> under	+0% to 5.0%	SAP/CAFR /Adopted Budget
**Structurally balanced budget	N; Use of FB \$13.5M budgeted	N; Use of FB \$1.58M budgeted	Y; Use of FB \$0M budgeted	N; Use of FB \$1.15M budgeted	Adopted Budget
**Change in fund balance over prior year (Benchmark/actuals include Unrealized Gain/Loss)	+\$2.1M	<\$5.5M>	<\$2.7M>	<\$1.1M>	CAFR
**General Fund fund balance Percentage - Unrestricted	16.1%	14.7%	14.0%	13.3%	CAFR/ Adopted Budget
**Capital Projects Funding – meeting needs (% of CIP projects submitted vs. GF transfer-CIP Fund only, does not include Parks, Utilities, or Capital Facilities Funds)	33.5%/\$5M of \$14.9M	42.4%/\$5M of \$11.8M	53.5%/\$7.7 M of \$14.4M	36.7%/\$5.3M of \$14.5M	Adopted Budget
**Stabilization Reserve	\$3M	\$3M	\$0 \$3M transferred in FY18 for Lemmon Valley Flood expenses	\$0 Budgeted at zero pending FEMA reimbursements	CAFR/ Adopted Budget

^{*}Key indicators that are measured quarterly (prior year actuals represent the annual outcome)

^{**}Key indicators that are measured annually

ECONOMIC IMPACT GOAL

Be responsive and proactive to pending economic impacts.

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

Commissioner Sponsor: Comm. Hartung | Executive Champion: Dave Solaro | Project Lead: Mojra Hauenstein

Success Looks Like: What does success look like over the next 3+ years

- Community understands what Washoe County provides
- Community understand why Washoe County provides what it does
- Revenues =>cost of services/infrastructure, no negative impacts

Where does Washoe County want to be?

- Smart Growth: Maintain our ability to be agile and responsive to the needs of the citizens
- Growth within the ability to serve
- Level of service = resources allocated = cost of services

Why is this where we want to go? To provide the best level of service with the current resources

What is our approach to achieving this success?

To listen to the community's service needs, evaluate changes needed and reallocate resources that sustain the level of service targeted.

Current State as of July 2018

What is working well?

- Increased Volume of development
- Cross-departmental & outside agency cooperation
- Completing Fee Study
- Great staff providing great service
- Fostering a positive culture of "Service"

What is getting in our way?

- Limited densities for development
- Limited infrastructure/services
- Lengthy permit approvals
- Complex codes, regulations
- No fiscal Impact Analysis
- Providing certain services at a cost loss
- Lack of methodology and consistency in allocating and reallocating of resources (government as reactive)

ECONOMIC IMPACT: FY19 Action Plan

FY19 Cross-Functional Init	Depts. Involved		
Provide clarity to the Community on what role Washoe County has and what resources it provides.			CSD, Sheriff, TMFPD, TS, CMO, HHS, AQ, Health and TMRPA Lead: Dave Solaro
Q1: Identify and gather data	Q2: Research what tools to explain/humanize the data	Q3: Develop the tools explain the data	Q4: Educate the community, BCC and staff (in collaboration with "Unified Team" Goal Team)
Define the impact of growth to Washoe County services in terms of cost of resources.			CSD, Sheriff, TMFPD, TS, CMO, HHS, AQ, Health and TMRPA Lead: Mojra Hauenstein
Q1: Gather community data on <i>Level of Service</i> expectations	Q2: Define Level of Service that can be sustained with current resources allocated	Q3: Provide a gap analysis (in collaboration with "Fiscal Sustainability" Goal Team)	Q4: Make recommendations for reallocation of resources (with help from UNR study)

ECONOMIC IMPACT: Key Indicators

	Data Source	KPIs	FY17	FY18	FY19	FY19 Targets	Data Sourc
		and commercial hits applied/issued	3,879/3, 403	4,874/4,09 7		5,000/5,0	e Accela
	new businesses		919	1133		1,200	Accel a
-	re-developmen	t meetings	24	23		26	CSD
	online application	ons submitted (BL,	140	1012		1,500	Accel a
Calls for serv	vice: Sheriff (#	and response time)	14,779	8,695/16:2 2min		tbd	Sheriff
Calls for serv	vice: Call Center	(# total calls)	6,614	6,552		7,000	CMO
Calls for serv	vice: Fire (# tota	l calls)	14,779	15,982		tbd	TMFP D
	nomic Developr Strategy c) Acti	nent Plan: a) Asset on Plan	10%	60		100%	СМО
(overlays, cr repair) Pavement Co	Existing Roads: Lane Miles Maintained (overlays, crack sealing, pot holes, rehab,		# of miles Paved / Gravel 721.38 mi	# of miles Paved / Gravel 722.79 mi		732 miles	CSD
to WC (pave	New Roads: Lane Miles accepted for dedication to WC (pavement, storm water drainage, signage, striping, snow plow, lighting)		# of milesTB D 0 mi	3.1 mi – Added 1.69 mi - Removed		9.21 miles Anticipate d	CSD
			Exist	ing 2018	Anticipated New Customers FY19		
	Lemmon	#of Customers	1	,111			
	Valley (0.3 MGD)	Current Flow		5 MGD	50		
	Cold Springs (0.7 MGD)	#of Customers Current Flow		,,309 5 MGD	70		
	South	#of Customers	1!	5,185			
Sewer:	Truckee Meadows (4.1 MGD)	Current Flow	3.6 MGD		800		
	Spanish	Spanish #of Customers Springs (Agreement w/ City of Sparks)		1001			CSD
	(Agreement w/ City of			3 MGD	150		
	South	#of Customers		320			
Reclaimed	Truckee	Avg. Annual Demand	2,540 Ac-ft		10		
Water: Iruckee Meadows		Est. Available Capacity	3,920 Ac-ft		10		

VULNERABLE POPULATIONS GOAL

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.

To be a healthy, stable community, Washoe County must be seen as a desirable place to live for people in all stages of life. As the number of seniors rises in our community and the homeless, the County must make improvements in its ability to meet the unique needs of both 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 unpresented growth and inadequate housing supply, the most vulnerable population is those living on the streets or in emergency shelter.

Commissioner Sponsor: Comm. Lucey | Executive Champion: Kate Thomas | Project Lead: Kim Schweickert

Success Looks Like: What does success look like over the next 3+ years

Increase in the number of people in the continuum of care that successfully transition out of homelessness. Clients becoming gainfully employed, independent and living a sober lifestyle with permanent housing properties and contributing members to society.

What is our approach to achieving this success?

- 1. Cleary identify the population and their needs i.e. who are we dealing with?
- 2. Identify resources to expand facilities and programs
- 3. Must have a continuum of care with wrap around services from intake to independence
- 4. Ongoing, appropriate case management specific to identified vulnerable population
- 5. Must have more affordable housing
- 6. Collaborate and work in coordination with our regional partners

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 community to be successful and a contributing member of our community.

Current State as of July 2018

What is working well?

- Working across divisions with positive interdepartment relationships
- Senior / Social Services merger
- Crossroads, TADS, Sober 24 and child welfare: positive outcomes and successes
- Creating strategic and forward-thinking plans to address the homeless needs of our community
- Significant grants to pilot/implement programs to increase positive outcomes

What is getting in our way?

- Identifying ways to deliver programs more effectively and maximize funding
- Lack of adequate funding for housing for all populations to mitigate homelessness
- Responsiveness and efficient internal processes to expedite resources and support to our staff and programs.
- The housing crisis' impact on need for services



VULNERABLE POPULATIONS: FY19 Action Plan

FY19 Cross-Functional Init	tiatives		Depts. Involved?
Increase bridge and affor	Increase bridge and affordable housing capacity in Washoe County.		
Q1: Coordinate with existing efforts to Inventory current bridge & affordable housing Secure at least one unit (49 Bridge Housing rooms) at the 350 Sage Street Affordable Housing project	Q2: Understand and promote bridge and affordable housing options in Qualified Opportunity Zones	Q3: Work regionally and cross departmentally to identify funding for bridge and affordable housing	Q4: Break ground on one new Bridge or Affordable Housing Project
Ensure case management guidelines.	levels are within establishe	d standard caseload	DAS, HSA, DA, Health Lead: Catrina Peters
Q1: Identify appropriate caseloads	Q2: Work with existing community case managers to increase communication and efficiency	Q3: Identify options to increase the number of community case managers in Washoe County	Q4: Increase the number of community case managers by 10%
Identify and implement so County.	olutions to address substan	ce abuse in Washoe	HSA, ME, Health, PD, JS, Sheriff, DA, Lead: Lori Fralick
Q1: Identify members of a Washoe County Substance Abuse task force Convene the first meeting of the Washoe County Substance Abuse task force	Q2: Establish ongoing meeting schedule of the Washoe County Substance Abuse task force Identify solutions to address substance abuse	Q3: Identify gaps in resources needed to implement identified solutions Begin implementation of identified solutions	Q4: Continue implementation of identified solutions Assessment of implemented solution success cross departmentally and identification of future needs

Expand programing for vulnerable populations at the NNAMHS campus in partnership with the State of Nevada.			DAS, HSA, TS, CSD, Sheriff Lead: Kim Schweickert
Q1: Obtain approvals from State of Nevada and CHAB Board Execute Lease agreements Identify structure rehab needs Establish contractual relationship with service provider	Q2: Rehab structures as necessary Population transition from the Community Assistance Center	Q3: Establish ongoing maintenance and security plans Continue population transition as appropriate	Q4: Assessment of program success cross departmentally and identification of future needs Identify broad community partners to further enhance campus services

VULNERABLE POPULATIONS: Key Indicators

Key Indicators	FY16	FY17	FY18 Actual	FY19 Target	Data Source
Point in time homeless count	132	80	207	125	HUD
% of people transitioned into NNAMHS Campus (WC Facilities)	N/A	N/A	N/A	80%	HSA
# of total affordable housing units in Washoe County (as defined by HUD)	N/A	50	54	65	HUD
# of Crossroads graduates					HSA
# of case managers per qualifying population	N/A	N/A	3	9	HSA
# of drug related deaths in Washoe County		132	181		ME

MARIJUANA GOAL

Proactively prepare for the expected impacts of the use, production, cultivation, distribution of legal marijuana in Nevada (NRS 453D), mitigating the consequences of marijuana by capitalizing on knowledge of the impacts from other regions that have legalized marijuana.

By learning how to mitigate the negative consequences of marijuana and capitalize on the positive impacts, the County has proactively prepared for the expected impacts of this new regulation.

Commissioner Sponsor: Comm. Jung | Executive Champion: Dave Solaro | Project Lead: Jamie Rodriguez

What does success look like over the next 3+ years?

Establish a governance structure for implementation, regulation and enforcement of marijuana as well as the distribution of funds from the fees collected.

Why is this where we want to go?

Being responsible stewards to our residents from the legalization of marijuana and impacts of that legalization.

What is our approach to achieving this success?

Implement the infrastructure to be able to clearly discuss impacts, necessary programming and resource support to respond to a changing environment, which will allow for:

- A clear vision and direction;
- · Prioritized research, data management and programing;
- Financial viability of related programming to address local government impacts.

Current State as of July 2018

What is working well?

- Communication Professional education
- Effective cross representation on team
- Effective implementation of technical working group initiatives
- Communication with regional partners and stakeholders

What is getting in our way?

- Available information for research group to base assumptions related to impact to the County
- Lack of responsiveness, and direction to move forward
- Perceived need to dedicate staff and budget for support of implementation and impact tracking/budget

MARIJUANA: FY19 Action Plan

FY19 Cross-Functional In	nitiatives		Depts. Involved?	
Establish <u>a governance st</u> enforcement of marijuana	CMO, Juvenile Services, Human Services LEAD: Jamie Rodriguez			
Q1: Finalize and implement tracking platform	Q2: Complete review of impacts since July 2017	· · · · · · · · · · · · · · · · · · ·		
· -	Establish a plan for the distribution of fees related to the impacts on Washoe County from the legalization of Marijuana.			
Q1: Confirm data of impacted departments	Q2: Create the plan for the distribution of fees	Q3: First distribution of fees to departments	Q4: Second distribution of fees to departments	
Capture, review and shar respond to fluid environn social, permitting/licensin	CMO, CSD, Sheriff, District Health, Fire, Legal, Human Services, Animal Services LEAD: Jamie Rodriguez			
Q1: Work with local partners on any shared impacts	Q2: Create plan for requested changes from the Legislature	Q3: Legislative focus on the 2019 Session	Q4: Legislative focus on the 2019 Session	

MARIJUANA: Key Indicators

Key Indicators	FY16 Benchmar k	FY17 Actual	FY18 Target	FY19 Target	Data Source
Increase tracking of impacts of marijuana on Washoe County Services	20%	N/A	90%		New Platform
Quarterly breakdown of fees and monies collected	N/A	N/A	N/A		Treasurer
# of Code Enforcement Complaints	N/A	N/A	N/A		CSD

UNIFIED TEAM GOAL

Working together as a professional, unified team to enhance the effectiveness and reputation of the County by working collaboratively to solve problems and address issues that are larger than any single department.

The individual departments of Washoe County provide a vast array of services that each require specific knowledge and expertise. However, each department shares common goals related to enhancing the quality of life of citizens. The effectiveness and reputation of the County as a whole is enhanced by the ability of departments to work collaboratively to solve problems and address issues that are larger than any single department.

Commissioner Sponsor: Chair Berkbigler | **Executive Champion:** Nancy Leuenhagen | **Project Lead:** Amy Ventetuolo

Success Looks Like: What does success look like over the next 3+ years?

- Having a true unified message. We are Washoe County!
- Citizens AND employees understanding what the County does on a consistent basis
- Taking knowledge and resources from all departments when delivering our message allowing the
 message to be delivered in the best way possible

What is our approach to achieving this success?

- More robust internal and external collaboration and communication
- Creation and implementation of an internal system to share our successes, initiatives, events
- Creating a forum to show victories that all departments can participate in collaboration, internally and externally
- Recreate and develop the foundation of a unified team
- Through consistent communication, staff engagement, and service to our community, we are reaffirming why we are here for the benefit of those we serve and each other

Current State as of July 2018

What is working well?

- Familiarity with key communicators / department staff
- Collaboration during crisis
- Building a calendar to share information

What is getting in our way?

Need additional departments to participate

UNIFIED TEAM: FY19 Action Plan

FY19 Cross-Functional Initi	Departments involved				
vamped New Employee Or	Develop <u>new employee orientation presentation (NEO)</u> . Continue creating the revamped New Employee Orientation and roll out to all new employees, creating brand ambassadors from the onset of employment.				
Q1: Draft new presentation (for review with leadership and department heads.)	Q2: Finalize new presentation	Q3: Begin rollout and utilization	Q4: Communicate internally and continue with any refinements		
	Continue the effort across the county to onboard their staff & department information into the Washoe311 system for more effective customer service delivery.				
Q1: Onboarding of 2 new departments	Q2: Onboarding of 1 new departments	Q3: Onboarding of 1 new departments	Q4: Onboarding of 1 new departments		
Develop rollout plan for ne	Develop rollout plan for new countywide Office 365 software switch.				
Q1: Share with Committee, appoint lead and	Q2: Workgroup integrates into the 365 Pilot roll	Q3: Builds awareness of 365 products and features	Q4: Builds awareness of 365 products and features		
workgroup members	out/Champion group		•		
- '	out/Champion group Program to expand collabor	ation.	All Departments Lead: Chris Ciarlo & Amy Ventetuolo		

UNIFIED TEAM: Key Indicators

Data Source	FY 18 Benchmark	FY19 Actual	FY19 Targets	Data Source
NEO: Satisfaction & effectiveness survey (Meet with NEO workgroup to discuss survey – develop and deploy survey scheduled NEO's for remainder of the year)	78.5 % satisfaction rate – data from Jan. June 2018		Above 80% satisfaction rate	HR/CMO SurveyMonkey
Washoe311: Number of departments using Washoe311	4 complete depts. on- boarded in 17/18		25% increase (5 complete depts.) in county depts. integrated into Washoe 311 by Q4	Unified Team Committee – establish lead Washoe311 data
Office 365: Number of computers with Office 365 installed	New initiative to WC, no benchmark data		1,400 (50% of Washoe County staff)) users transitioned to Office 365 by Q4	Unified Team Committee – establish lead Adoption Rate data from TS
Ambassador Program: Define purpose, program and goals for a future Ambassador Program			Create one plan by end of 2019	Unified Team Committee – establish lead Data findings & plan

EMPLOYEE ENGAGEMENT GOAL

Washoe County employees continuously take initiative to simplify workflows, improve service delivery, and strive to provide positive customer outcomes.

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

Sponsor: County Manager Slaughter | Executive Champion: Christine Vuletich | Project Lead: Eric Crump

Success Looks Like: what does success look like over the next 3+ years

Sustainable programs have been implemented that support Washoe County employees to continuously take initiative to simplify workflows, improve service delivery, and strive to provide positive customer outcomes.

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

What is our approach to achieving this success?

Through key projects and programs identify and implement organizational change that will:

- Encourage empowerment;
- Remove barriers to doing our best work;
- Create a safe environment (leadership has your back);
- Provide employees the tools they need to take initiative;
- Promote collaboration (strive for the elimination of silo mentality);
- Encourage and support our managers & supervisors to inspire our employees.

Current State as of July 2018

What is working well?

- Employees and leadership county-wide are committed to and participating in Washoe Leadership Program & Central Training Project
- Strong committee leadership and self-directed initiatives moving forward

What is getting in our way?

- Employee empowerment ability to make decisions, take initiative - not all employees feel empowered – chain of command limitations
- Type of leadership elected, appointed officials
- Employees need to feel leadership/managers, Board of County Commission, throughout Washoe County support employees taking initiative.

FY19 Goal Team: Establish a framework for change based on six essential elements to create a culture of service.

- 1. Set Expectations and Standards
- 2. Train Staff
- 3. Empower and value staff, and include them in the success of the organization
- 4. Measure success and gather customer feedback
- 5. Reward and recognize employees who meet and exceed expectations
- 6. Improvement projects repair and remove any obstacles to great customer service
- Engagement survey to get a clear picture of the employee climate of engagement, and plan for the future
- Implement FY19 Cross-Functional initiatives, by supporting the Six Elements throughout each initiative
- Support and facilitate coordinated activities of the Washoe Leadership Program committees, to make the most of efforts focused on employee empowerment and service



EMPLOYEE ENGAGEMENT: FY19 Action Plan

FY19 Cross-Functional Initiati	ves		Depts. Involved?
_	Create a centralized learning management system (LMS) including interdepartmental trainings available county-wide and coordinate sharing training resources.		
Q1: Review courses and identify primary learning administrators by departments and needs	Q2: Migrate current Learning Center training to new LMS	Q3: Launch new LMS Communication plan w/ WLP Comm. Committee	Q4: Celebrate & Evaluate
Implement cross-department	Implement cross-departmental resource sharing by the end of FY19.		
Q1: Working with TS to making participation electronic	Q2: Communication Plan – WLP Comm. Committee Pilots: (1) Computer Refresh (2) Light duty assignments as shared resource opportunity	Q3: Identify needs and opportunity for resource sharing Identify talent pools	Q4: Celebrate & Evaluate
Build on the established Was employee-led engagement pr service, communication, and	rogram that supports leaders		CMO, HR,TS, and All Departments Lead: Dana Searcy
Q1: Implement enhanced orientation Support new Customer Services committee	Q2: Impact Awards – CPI Establish and Implement performance measures	Q3: Evaluate performance and program sustainability	Q4: Celebrate! Recruitment for FY20
·	Develop county-wide Continuous Process Improvement initiative that supports a culture of service through employee empowerment.		
Q1: Establish CPI initiative team Research CPI best practices	Q2: Engage leadership Evaluation of CPI opportunities including WCHD program	Q3: Identify action plan for CPI	Q4: Educate county-wide, including department heads, employees, all

Increase employee participat purpose, function, and specif contributions to the success	CMO, TS Lead: Christine Vuletich		
Q1: Initiate engaged employee baseline survey	Q2: Communication Plan to address survey results	Q3: Implement communication plan	Q4: Celebrate

EMPLOYEE ENGAGEMENT: Key Indicators

Key Measures	FY17 Benchmark	FY18 Target	FY19 Target	Data Source
Number of employees receiving recognition	425	915	1052 (15% increase)	Recognition Committee, HR, and Impact Awards
Percentage of employees that feel empowered to come up with innovative solutions to problems.	N/A	N/A		Employee Survey

Summary of Revenues, Expenses and Changes in Fund Balance All Funds

Found Towns (Beginning	FY 2019	FY 2019	FY 2019	FY 2019	Ending
Fund Type/	Fund Balance/ Cash Balance	Budgeted	Other Financing/ Transfers In	_	Operating	Fund Balance/
Fund CENERAL FUND		Revenues		-	Transfers Out	
GENERAL FUND	47,846,828	345,383,942	337,400	305,149,719	41,718,481	46,699,970
SPECIAL REVENUE FUNDS						
Health	5,081,760	1,384,199	-	3,194,018	-	3,271,941
Library Expansion	11,338,585	54,892,577	447,237	55,095,701	50,000	11,532,698
Animal Services	534,977	5,381,400	-	5,373,800	-	542,577
Regional Communication System	4,662,589	13,390,205	9,516,856	23,352,993	73,123	4,143,534
Regional Permits System	3,163,065	13,260,843	18,508,178	31,798,666	-	3,133,420
Indigent Tax Levy	1,908,581	2,966,948	-	2,763,994	218,920	1,892,615
Child Protective Services	1,092,212	16,308,348	-	15,459,944	1,917,400	23,216
Senior Services	5,898,541	5,092,922	-	5,918,225	-	5,073,238
Enhanced 911	1,261,423	1,729,848	-	2,302,444	-	688,827
Regional Public Safety	390,624	430,002	73,123	472,273	-	421,476
Central Truckee Meadows Remediation District	697,450	1,016,738	-	999,833	-	714,355
Truckee River Flood Mgt Infrastructure	4,559,472	10,825,424	3,013,620	15,844,499	-	2,554,017
Roads Special Revenue Fund	694,928	2,524,247	1,406,782	4,065,851	-	560,106
Other Restricted Special Revenue	1,802,524	11,755,358		10,330,833	1,424,525	1,802,524
Subtotal	43,086,731	140,959,059	32,965,796	176,973,074	3,683,968	36,354,544
DEBT SERVICE FUNDS						
Washoe County Debt Ad Valorem	3,207,381	3,099,544	-	3,085,959	-	3,220,966
Washoe County Debt Operating	1,285,074	-	8,451,160	8,451,160	-	1,285,074
SAD Debt	2,179,558	865,800	-	<u>519,572</u>		2,525,786
Subtotal	6,672,013	3,965,344	8,451,160	12,056,691	-	7,031,826
CAPITAL PROJECTS FUNDS						
Capital Facilities Tax	815,934	7,452,140	-	5,039,295	1,950,000	1,278,779
Parks Construction	10,959,276	1,415,204	5,603,093	11,919,566	-	6,058,007
Capital Improvements Fund	13,299,405	621,459	-	7,192,260	-	6,728,604
Regional Permits Capital	1,104,542	13,500		27,000		1,091,042
Subtotal	26,179,157	9,502,303	5,603,093	24,178,121	1,950,000	15,156,432
TOTAL - GOVERNMENTAL FUNDS	123,784,729	499,810,648	47,357,449	518,357,605	47,352,449	105,242,772
INTERNAL SERVICE FUNDS						
Health Benefit	3,405,909	11,611,270	_	13,139,729	_	1,877,449
Risk Management	10,488,291	55,490,021	-	53,934,789	-	12,043,524
Equipment Services	32,436,697	7,567,316	-	6,563,040	-	33,440,973
Subtotal	46,330,897	74,668,607	-	73,637,558	-	47,361,946
ENTERPRISE FUNDS						
Building & Safety	2 207 222	2 2 / 2 222		2 20 = 76 2		2.064.4.55
Utilities	3,207,220	3,240,000	-	3,385,763	-	3,061,457
Golf Course	841,772	285,500	-	265,857	-	861,415
	87,460,227	23,659,040		36,404,960		74,714,307
Subtotal	91,509,219	27,184,540	-	40,056,580	-	78,637,179
TOTAL - PROPRIETARY FUNDS	137,840,116	101,853,147	-	113,694,138	-	125,999,125
GRAND TOTAL - ALL FUNDS	261,624,845	601,663,795	47,357,449	632,051,743	47,352,449	231,241,897
	141-43		7/133/1443	~J~I~J+I/43	4/133-1443	-3-1-4-1-5/



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Summary of Revenues by Fund All Funds

REVENUES	Actual	Actual	Actual	Estimated	Adopted
GOVERNMENTAL FUNDS	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
General Fund	300,881,042	309,715,424	313,321,767	333,468,038	345,721,342
Health Fund	19,512,567	20,469,870	22,370,420	23,184,101	22,907,060
Library Expansion Fund	2,509,381	2,699,794	2,712,163	2,824,809	2,966,948
Animal Services Fund	4,372,148	4,723,402	4,697,362	4,916,064	5,092,921
Enhanced 911 Fund	1,601,213	1,616,555	1,598,460	1,620,600	5,381,400
Regional Public Safety Training Center Fund	712,037	846,459	938,402	1,016,738	1,016,738
Regional Communications System Fund	1,417,639	1,558,200	1,556,545	1,700,765	1,729,848
Truckee River Flood Management Fund	9,468,861	10,053,362	10,676,404	11,140,450	11,755,358
Roads Fund	20,069,400	13,943,291	13,989,791	17,861,701	13,839,044
Indigent Tax Levy Fund	8,021,591	11,614,506	28,334,686	29,600,602	31,769,020
Senior Services Fund	4,505,676	4 , 636 , 177	5,154,127	4,994,577	3,931,029
Child Protective Services Fund	47,540,342	53,398,670	58,093,162	59,108,264	55,339,814
Regional Permits System Fund	434,946	285,406	208,878	392,894	503,125
Central Truckee Meadows Remediation Fund	1,328,716	1,492,304	1,161,068	1,373,297	1,384,199
Other Restricted Fund	15,919,825	17,298,964	17,061,478	22,498,689	16,308,348
Debt Service Fund	9,218,382	37,811,012	13,618,439	10,515,276	11,550,704
Special Assessment Debt Fund	1,814,871	1,108,995	970,001	867,180	865,800
Capital Improvement Fund	8,427,906	8,522,743	11,651,328	11,525,455	7,018,297
Parks Capital Projects Fund	1,379,285	2,458,397	1,016,720	4 , 688 , 770	621,459
Regional Permits Capital Fund	739,537	379,518	63,434	13,500	13,500
Capital Facilities Projects Fund	6 , 278 , 679	19,283,364	6 , 878,750	7,096,794	7,452,140
TOTAL GOVERNMENTAL FUNDS REVENUE	466,154,044	523,916,411	516,073,384	550,408,566	547,168,095
	Actual	Actual	Actual	Estimated	Adopted
Governmental Funds Recap	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
General Fund	300,881,042	309,715,424	313,321,767	333,468,038	345,721,342
Special Revenue Funds	137,414,342	144,636,960	168,552,945	182,233,552	173,924,853
Debt Service	11,033,253	38,920,006	14,588,440	11,382,456	12,416,504
Capital Project Funds	16,825,407	30,644,021	19,610,232	23,324,520	15,105,395
TOTAL GOVERNMENTAL FUNDS REVENUE	466,154,044	523,916,411	516,073,384	550,408,566	547,168,095
REVENUE	Actual	Actual	Actual	Estimated	Adopted
TOTAL PROPRIETARY FUNDS	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
Golf Course Fund	1,423,937	1,374,004	(913,723)	249,000	269,000
Building and Safety Fund	2,792,189	2,889,750	3,023,869	3,300,000	3,210,000
Utilities Fund	23,595,021	14,374,239	15,007,845	15,276,167	15,861,227
Health Benefits Fund	43,788,174	49,854,014	53,347,934	54,004,050	55,135,021
Risk Management Fund	7,056,730	7,340,094	6,958,726	6,839,875	7,240,116
Equipment Services Fund	7,291,858	7,654,431	8,248,007	8,917,197	9 , 376 , 299
TOTAL PROPRIETARY FUNDS REVENUE	85,947,909	83,486,532	85,672,659	88,586,289	91,091,663
	Actual	Actual	Actual	Estimated	Adopted
Internal Service & Enterprise Funds Recap	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
Enterprise Funds	27 , 811 , 147	18,637,993	17,117,992	18,825,167	19,340,227
Internal Service Funds	58,136,762	64 , 848 , 539	68 , 554 , 667	69 , 761 , 123	71,751,436
INTERNAL SERVICE & ENTERPRISE FUNDS					
REVENUE	85,947,909	83,486,532	85,672,659	88,586,289	91,091,663
Total All Funds Including Internal Charges	552,101,953	607,402,943	601,746,043	638,994,855	638,259,757
Less Internal Service Fund Internal Charges	(56,309,659)	(62,767,367)	(66,541,873)	(67,676,265)	(69,741,436)
TOTAL ALL FUNDS REVENUE	495,792,294	544,635,577	535,204,170	571,318,590	568,518,321

Summary of Expenditures by Fund All Funds

OPERATING EXPENSES	Actual	Actual	Actual	Estimated	Adopted
GOVERNMENTAL FUNDS	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
General Fund	296,187,856	307,576,577	318,827,675	336,192,033	346,868,200
Health Fund	19,399,860	19,770,532	21,157,367	22,702,408	23,426,116
Library Expansion Fund	2,026,340	2,340,513	2,533,063	2,806,521	2,982,914
Animal Services Fund	4,083,094	4,283,641	4,660,125	5,681,196	5,918,224
Enhanced 911 Fund	1,699,167	1,810,413	1,669,713	1,620,598	5,373,800
Regional Public Safety Training Center Fund	686,259	852,079	776 , 807	954,634	999,832
Regional Communications System Fund	1,744,405	1,961,521	1,684,086	1,517,251	2,302,444
Truckee River Flood Management Fund	9,395,460	9,442,904	11,029,465	11,140,450	11,755,358
Roads Fund	14,669,551	17,913,027	15,403,885	20,919,086	15,844,499
Indigent Tax Levy Fund	3,675,824	12,613,000	30,952,498	32,036,929	31,798,666
Senior Services Fund	4,374,175	4,348,407	4,883,606	5,240,937	4,065,851
Child Protective Services Fund	48,081,742	50,094,515	54,480,136	58,483,582	55,145,701
Regional Permits System Fund	282,041	282,090	152	367,216	472,273
Central Truckee Meadows Remediation Fund	2,091,074	1,488,304	1,469,272	2,163,130	3,194,018
Other Restricted Fund	14,135,556	15,374,819	15,230,797	42,626,002	17,377,344
Debt Service Fund	12,416,115	38,236,510	13,471,817	11,427,904	11,537,119
Special Assessment Debt Fund	2,044,406	873,429	794,146	531,903	519,572
Capital Improvement Fund	7,611,146	5,243,833	6,712,908	13,575,407	11,919,566
Parks Capital Projects Fund	1,623,237	1,881,472	4,837,096	8,382,098	7,192,260
Regional Permits Capital Fund	832,035	308 , 367	35,061	171,611	27,000
Capital Facilities Projects Fund	8,248,864	10,908,199	15,828,107	7,023,894	6,989,295
TOTAL GOVERNMENTAL FUNDS EXPENSES	455,308,207	507,604,151	526,437,781	585,564,790	565,710,054
	Actual	Actual	Actual	Estimated	Adopted
Governmental Funds Recap	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
General Fund	269,965,978	279,398,218	276,386,043	286,962,557	303,649,719
Special Revenue Funds	121,700,024	138,179,545	160,392,105	202,580,122	176,973,074
Debt Service	14,460,521	39,109,939	14,265,962	11,959,808	12,056,692
Capital Project Funds	15,325,282	16,257,798	25,391,721	27,203,010	24,178,121
Contingency	-	-	-	1,746,058	1,500,000
Transfers to Other Funds	33,856,403	34,658,652	50,001,950	55,113,235	47,352,449
TOTAL GOVERNMENTAL FUNDS EXPENSES	455,308,207	507,604,151	526,437,781	585,564,790	565,710,054
OPERATING EXPENSES	Actual	Actual	Actual	Estimated	Adopted
PROPRIETARY FUNDS	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
Golf Course Fund	1,053,674	1,013,335	568,507	399,570	397,957
Building and Safety Fund	1,996,563	2,124,610	2,588,458	3,097,241	3,251,063
Utilities Fund	20,727,874	11,452,722	11,744,030	13,972,595	18,238,802
Health Benefits Fund	47,415,939	51,252,241	49,743,918	53,519,466	55,113,089
Risk Management Fund	6,567,594	7,57 ¹ ,357	7,781,015	8,337,269	8,365,040
Equipment Services Fund	7,501,921	7,49 ¹ ,544	7,301,042	8,149,835	7,692,503
TOTAL PROPRIETARY FUNDS EXPENSES	85,263,565	80,905,809	79,726,970	87,475,976	93,058,454
	Actual	Actual	Actual	Estimated	Adopted
Proprietary Funds Recap	FY2015	FY 2016	FY 2017	FY 2018	FY 2019
Salaries Wages & Benefits	8,742,210	6,975,653	7,262,762	8,402,239	9,389,082
Services and Supplies	68,882,795	68,804,987	67,117,302	73,717,638	78 , 304,673
Depreciation	7 , 638 , 560	5,125,169	5,346,906	5,356,099	5,364,698
Total Operating Expenses Transfers To Other Funds	85 , 263,565	80,905,809 -	79,726,970 -	87,475,976 -	93 , 058,454 -
TOTAL PROPRIETARY FUNDS EXPENSES	85,263,565	80,905,809	79,726,970	87,475,976	93,058,454
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Total All Funds Including Internal Charges	540,571,772	588,509,960	606,164,751	673,040,766	658,768,508
Less Internal Service Fund Internal Charges	(56,309,659)	(62,767,367)	(66,541,873)	(67,676,265)	(69,741,436)
TOTAL ALL FUNDS EXPENSES	484,262,113	525,742,593	539,622,879	605,364,500	589,027,072



Summary of Revenues by Department General Fund

REVENUES	Actual	Actual	Actual	Estimated	Adopted
GENERAL FUND	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Board of County Commissioners	-	-	-	-	-
Public Defender	190,355	173,734	168,855	175,000	175,000
Alternate Public Defender	-	-	-	-	-
Conflict Council	-	-	_	-	-
County Manager	615,979	984,724	716,778	1,156,056	1,167,812
Registrar of Voters	189,099	29,222	175,460	11,500	11,500
Assessor	25	75	25	400	400
Comptroller	1,248,968	379,415	179,927	173,054	173,054
Treasurer	6,710,205	6,651,292	3,994,702	5,445,000	5,445,000
County Clerk	313,504	310,224	312,723	295,000	295,000
Technology Services	41,708	32,111	26,177	36,000	36,000
Human Resources	717	-	-	-	-
County Recorder	2,234,775	2,343,113	2,180,412	2,378,600	2,378,600
Accrued Benefits-OPEB	-	-	353,600	-	-
Sheriff	18,868,430	19,303,391	19,842,222	19,832,670	20,182,956
Medical Examiner	738,039	731,850	954,336	1,256,550	1,346,619
Fire Suppression	-	-	-	-	-
Juvenile Services	295,892	278,638	279,782	283,600	283,600
Alternative Sentencing	69,223	99,728	162,425	271,500	283,000
Public Guardian	130,254	119,186	138,538	150,000	150,000
Public Administrator	223,019	171,788	211,553	230,000	230,000
Community Services	8,224,278	7,912,556	8,123,976	8,190,026	8,458,286
District Attorney	859,413	884,323	385,107	382,000	382,000
District Court	3,710,858	3,638,783	3,585,348	3,806,818	3,943,270
Incline Justice Court	168,495	161,333	184,675	215,000	215,000
Reno Justice Court	2,505,251	2,328,628	2,647,421	2,741,300	2,741,300
Sparks Justice Court	998,047	1,030,651	1,049,120	1,057,000	1,071,500
Wadsworth Justice Court	178,170	365,437	381,894	211,250	211,250
Incline Constable	2 , 677	747	868	2,800	2,800
Library	114,981	126,762	122,384	, 127,200	127,200
Human Services	7,687	8,073	-	2,500	2,500
Intergovernmental Expenditures	2,988,586	3,258,171	3,048,137	3 , 161,035	3,308,149
Community Support	-	-	-	-	-
Undesignated Revenue	246,789,503	257,348,136	263,808,097	281,538,779	292,762,146
TOTAL REVENUES					
TOTALKEVENGES	298,418,138 Actual	308,672,092 Actual	313,034,539 Actual	333,130,638 Estimated	345,383,942 Adopted
General Fund Recap	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Taxes					
Licenses and Permits	146,104,031	148,796,018	153,207,221	161,760,423	169,030,246
Intergovernmental	8,211,130	8,489,411	9,491,540	9,602,200	9,677,200
Charges for Services	107,814,002	115,894,540	121,659,206	130,575,148	136,929,559
Fines and Forfeitures	24,488,630	24,125,103	19,589,902	20,644,876	19,146,952
Miscellaneous	7,724,779	6,796,176	6,955,456	6,801,550	6,830,550
	4,075,566	4,570,844	2,131,215	3,746,441	3,769,435
Subtotal Departments Other Financing Sources	298,418,138	308,672,092	313,034,539	333,130,638	345,383,942
3	2,009,462	829,646	3,617	5,000	5,000
Transfers In	453,442	213,686	283,611	332,400	332,400
TOTAL REVENUES/SOURCES	300,881,042	309,715,424	313,321,767	333,468,038	345,721,342



Summary of Expenditures by Department General Fund

OPERATING EXPENDITURES	Actual	Actual	Actual	Estimated	Adopted
GENERAL FUND	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Board of County Commissioners	568,359	612,701	699,105	767,569	799,699
Public Defender	7,612,657	8,228,385	9,242,898	9,439,742	9,833,203
Alternate Public Defender	2,002,819	2,089,592	2,620,494	2,767,572	2,826,645
Conflict Council	1,524,175	1,146,051	1,164,359	1,310,014	1,310,014
County Manager	4,095,371	4,4 06 , 379	6,909,310	6,319,368	9,038,387
Registrar of Voters	1,370,540	1,395,432	1,866,028	1,700,013	1,686,247
Assessor	5,933,452	6,127,133	6,672,389	7,084,190	7,341,207
Comptroller	2,362,227	2,317,687	2,934,157	2,958,426	3,163,928
Treasurer	2,005,067	2,063,677	2,210,165	2,625,922	2,551,193
County Clerk	1,216,974	1,245,851	1,399,455	1,484,042	1,561,845
Technology Services	10,844,601	12,471,848	13,127,020	13,576,480	14,225,780
Human Resources	1,993,569	2,227,945	2,276,105	2,323,128	2,381,462
County Recorder	1,712,229	1,800,915	2,055,995	2,191,862	2,324,953
Accrued Benefits-OPEB	21,063,499	19,856,407	2,519,443	2,500,000	2,500,000
Sheriff	97,906,908	101,386,602	112,074,782	115,165,552	119,049,834
Medical Examiner	2,223,715	2,728,686	2,980,710	3,365,349	3,980,330
Fire Suppression	685,259	1,019,182	1,092,348	886,168	958,414
Juvenile Services	12,840,900	12,988,101	14,709,268	15,459,393	16,043,255
Alternative Sentencing	687,198	832,583	1,189,307	1,546,108	1,562,075
Public Guardian	1,535,532	1,623,307	1,843,918	1,871,400	1,908,546
Public Administrator	982,479	1,004,993	1,256,560	1,220,419	1,302,313
Community Services	19,059,378	20,458,505	18,898,663	21,139,868	21,459,908
District Attorney	17,604,281	18,534,763	20,864,489	21,701,478	22,378,202
District Court	14,980,855	16,880,555	19,595,584	20,846,400	22,024,290
Incline Justice Court	480,636	488,719	632,799	660,678	703,538
Reno Justice Court	4 , 693 , 009	5,065,170	6,013,949	6,376,607	6,913,103
Sparks Justice Court	2,313,057	2,480,701	3,107,598	3,445,545	3,637,771
Wadsworth Justice Court	263,749	322,372	342,431	397,320	347,561
Incline Constable	112,170	119,757	160,013	176,857	173,725
Library	7,683,683	7,879,577	9,231,296	9,548,878	9,793,755
Human Services	16,738,160	14,474,688	1,346,783	1,769,550	1,872,557
Intergovernmental Expenditures	3,254,383	3,373,081	3,429,402	3,632,077	3,751,876
Community Support	213,816	194,554	326,690	367,280	296,761
Undesignated Revenue	1,401,271	1,552,316	1,592,532	337,301	3,947,342
TOTAL EXPENSES	269,965,978	279,398,218	276,386,043	286,962,557	303,649,719
	Actual	Actual	Actual	Estimated	Adopted
General Fund Recap	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Salaries Wages & Benefits	212,284,478	221,042,899	225,221,110	237,400,377	244,041,063
Services and Supplies	57,225,092	57,438,626	50,287,500	49,069,003	59,057,109
Capital Outlay	456,408	916,692	877,433	493,176	551,548
Subtotal Departments	269 , 965 , 978	279,398,218	276,386,043	286,962,557	303,649,719
Contingency	-	-	-	1,746,058	1,500,000
Transfers to Other Funds	26,221,878	28,178,359	42,441,631	47,483,418	41,718,481
TOTAL EXPENSES/USES	296,187,856	307,576,577	318,827,675	336,192,033	346,868,200



Summary of Authorized Positions and Full-Time Equivalents (FTE's)

Authorized Positions and Full-Time Equivalents (FTE's) Authorized Positions									
	2015	2016	2017	2018	FTE'S 2019				
Department/Program	Actual	Actual	Actual	Estimates	Budget				
General Fund General Government:	3300000	1100001	770000		_ cages				
Assessor's Office	59	60	60	60	60.00				
Board of County Commissioners	5	5	5	5	5.00				
Clerk's Office	14	14	14	14	14.00				
County Manager	27	30	60	61	32.00				
Comptroller's Office	26	27	27	27	26.00				
Human Resources Department	16	17	16	16	15.40				
Community Services Department	-	-/	-	-	-5.40				
Recorder's Officer	22	22	22	23	23.00				
Registrar of Voters	7	7	7	7	6.00				
Technology Services Department	80	8 ₂	83	84	77.70				
Treasurer's Office	21	21	20	20	21.00				
Total General Government	277	285	314	317	280.10				
	2//	205	3 -4	3∸/	200.10				
Total General Fund Judicial Functions:									
Alternate Public Defenders Office	15	15	17	17	17.00				
Constable - Incline	2	2	2	2	1.76				
District Attorney's Office	171	177	180	180	179.49				
District Court	169	175	176	178	171.24				
Justice Court - Incline	6	6	6	7	5.60				
Justice Court - Reno	53	54	55	57	52.60				
Justice Court - Sparks	25	28	30	30	28.84				
Justice Court - Wadsworth	3	3	3	3	2.60				
Public Defender's Office	56	61	61	61	61.00				
Total Judicial Functions	500	521	530	535	520.13				
General Fund Public Safety Functions:									
Alternative Sentencing Department	7	8	10	12	13.26				
County Manager - Emergency Manageme		3	2	1	1.00				
Juvenile Services Department	122	123	125	125	126.24				
Medical Examiner/Coroner's Office	18	17	17	22	21.31				
Public Administrator's Office	10	10	11	11	11.00				
Public Guardian Department	16	16	16	16	16.00				
Sheriff's Office	711	718	734	741	733.77				
Total Public Safety Functions	886	895	915	928	922.57				
,			9-3	920	322.37				
General Fund Public Works Functions:									
Community Services	79	80	80	83	78.10				
Total Public Works Functions	79	80	80	83	78.10				
General Fund Health and Welfare Functi	ions:								
Human Services Agency	43	43	48	51	19.00				
Total Health and Welfare Functions	43	43	48	51	19.00				
General Fund Culture and Recreation Fu									
Library	119	119	119	119	94.42				
, Regional Parks & Open Space Department	46	47	48	51	49.55				
Total Culture and Recreation Functions	165	166	167	170	143.97				
General Fund Grand Total	1.050	1 000	2.05/	2,084	1,963.87				
General i onu Granu Total	1,950	1,990	2,054	2,004	1,903.0/				



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Summary of Authorized Positions and Full-Time Equivalents (FTE's)

Aut	thorized Posit	ions	,	·	FTE'S
Department/Program	2015 Actual	2016 Actual	2017 Actual	2018 Estimates	2019 Budget
Other funds:					
Regional Animal Services	37	40	42	42	42.00
Building & Safety Department	17	19	26	24	22.69
Capital Improvement Fund	-	-	-	-	2.00
Child Protective Services	221	239	249	251	258.35
District Health Department	157	152	149	151	155.32
Enhanced 911 Fund	-	-	-	=	0.50
Equipment Services Division	21	21	20	20	20.23
Golf Course Fund	5	5	5	1	0.25
Health Benefits	3	3	3	4	4.00
Indigent Tax Levy Fund	-	-	-	-	31.00
Library Expansion Fund	13	21	21	21	16.04
May Operations (Other Restricted Fund)	4	4	4	4	6.08
Regional Communications System Fund	-	-	-	-	4.80
Regional Public Safety Training Center	5	5	5	5	4.75
Risk Management Division	3	4	4	4	3.00
Roads Fund	57	57	61	60	59.27
Senior Services Department	25	27	27	27	25.81
Truckee River Flood Management	9	9	7	7	7.00
Water Resources - Remediation District	8	8	8	8	6.20
Water Resources Fund	24	25	26	27	28.82
Total	609	639	657	656	698.11
Total All Funds	2 , 559	2,629	2,711	2,740	2,661.97

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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, budgeted sources and uses, and a summary of budget enhancements approved in the FY 2019 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of \$41.7 million, other financing sources of \$234,400, and Contingency of \$1.5 million, that are not specific to a department.

	Budgeted	Budgeted	Net General
	Expenditures/	Revenues/	Fund
GENERAL FUND DEPARTMENT	Uses	Other Sources	Cost
Accrued Benefits-OPEB	2,500,000	-	2,500,000
Alternate Public Defender	2,826,645	-	2,826,645
Alternative Sentencing	1,562,075	283,000	1,279,075
Assessor	7,341,207	400	7,340,807
Board of County Commissioners	799,699	-	799,699
Community Services	21,459,908	8,561,286	12,898,622
Community Support (w/County Manager pg.)	296,761	-	296,761
Comptroller	3,163,928	173,054	2,990,874
Conflict Council	1,310,014	-	1,310,014
County Clerk	1,561,845	295,000	1,266,845
County Manager	9,038,387	1,167,812	7,870,575
County Recorder	2,324,953	2,378,600	(53,647)
District Attorney	22,378,202	382,000	21,996,202
District Court	22,024,290	3,943,270	18,081,020
Fire Suppression (w/County Manager pg.)	958,414	-	958,414
Human Resources	2,381,462	-	2,381,462
Human Services	1,872,557	2,500	1,870,057
Incline Constable	173,725	2,800	170,925
Intergovernmental Expenditures	3,751,876	3,308,149	443,727
Justice Court - Incline	703,538	215,000	488 , 538
Justice Court - Reno	6,913,103	2,741,300	4,171,803
Justice Court - Sparks	3,637,771	1,071,500	2,566,271
Justice Court - Wadsworth	347,561	211,250	136,311
Juvenile Services	16,043,255	283,600	15,759,655
Library	9,793,755	127,200	9,666,555
Medical Examiner	3,980,330	1,346,619	2,633,711
Public Administrator	1,302,313	230,000	1,072,313
Public Defender	9,833,203	175,000	9,658,203
Public Guardian	1,908,546	150,000	1,758,546
Registrar of Voters	1,686,247	11,500	1,674,747
Sheriff	119,049,834	20,182,956	98,866,878
Technology Services	14,225,780	36,000	14,189,780
Treasurer	2,551,193	5,445,000	(2,893,807)
Undesignated Revenue	3,947,342	292,762,146	(288,814,804)
Fund Transfers	41,718,481	234,400	41,484,081
Contingency	1,500,000	-	1,500,000
TOTAL GENERAL FUND	346,868,200	345,721,342	1,146,858



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Accrued Benefits General Fund

ACCRUED BENEFITS

Description

Accrued Benefits is used to account for disbursements required to meet the County's General Fund liability with regard to leave payments to employees retiring or otherwise terminating County employment.

FY 2019 Budget Enhancements/Changes

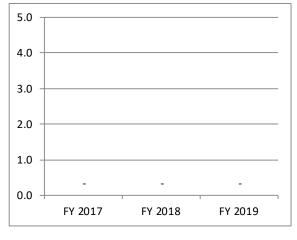
Personnel None

Non-Personnel None

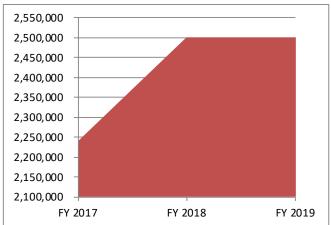
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Accrued Benefits	C182010	2,239,270	2,500,000	2,500,000	2,500,000	-	0.0%
Total		2,239,270	2,500,000	2,500,000	2,500,000	-	0.0%
Sources and Uses							
Total Sources		-	-	-	-	-	
<u>Uses</u>							
Salaries & Wages		2,184,467	2,500,000	2,464,516	2,500,000	-	0.0%
Employee Benefits		54,803		35,484			
Total Uses		2,239,270	2,500,000	2,500,000	2,500,000	-	0.0%
Net General Fund Cost		2,239,270	2,500,000	2,500,000	2,500,000	-	0.0%
FTE Summary		-	-	-	-	-	

Staffing Trend:

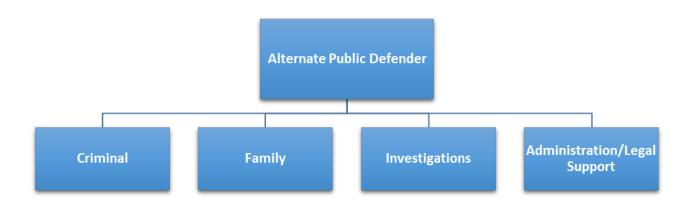


Net General Fund Cost:



Alternate Public Defender General Fund

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

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Alternate Public Defender General Fund

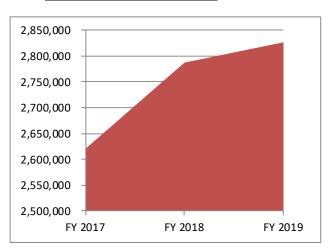
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Alternate Public Defender	128-0	2,620,494	2,787,276	2,767,572	2,826,645	39,369	1.4%
Total		2,620,494	2,787,276	2,767,572	2,826,645	39,369	1.4%
Sources and Uses							
Sources							
General Fund							
Miscellanous		-	-	-	-	-	
Total General Fund					_		
Total Sources		-	-	-	_	_	
Uses							
Salaries & Wages		1,589,357	1,679,625	1,668,728	1,711,540	31,915	1.9%
Employee Benefits		861,008	919,428	910,621	932,491	13,063	1.4%
Services & Supplies		170,129	188,223	188,223	182,614	(5,609)	-3.0%
Other Financing Uses		=	=	-	=	-	
Total Uses		2,620,494	2,787,276	2,767,572	2,826,645	39,369	1.4%
		, ,	, ,	•	, ,	, -	
Net General Fund Cost		2,620,494	2,787,276	2,767,572	2,826,645	39,369	1.4%
		,	, ,	,	,	•	
FTE Summary		17.0	17.0	17.0	17.0		0.0%
•							

Staffing Trend:

17.0 17.0 17.0 18.0 16.0 14.0 12.0 10.0 8.0 6.0 4.0 2.0 0.0 FY 2017 FY 2018 FY 2019

Net General Fund Cost:



General Fund Alternative Sentencing

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

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Washoe County

Alternative Sentencing General Fund

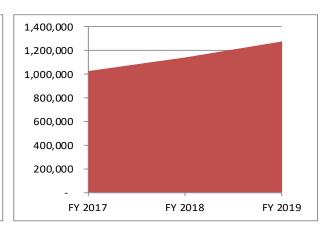
Budget Summary

Programs	Fund Ctr	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget	\$ Chango	%
Programs						Change	Change
Operations	154-1	1,291,336	1,414,010	1,417,080	1,347,371	(66,639)	-4.7%
Central Testing Total	154-2	178,929 1,470,265	270,229 1,684,238	265,792 1,682,872	225,704 1,573,075	(44,524)	-16.5% - 6.6%
TOLAI		1,470,265	1,004,230	1,002,072	1,5/5,0/5	(111,164)	-0.0%
Sources and Uses							
Sources Sources							
General Fund							
Charges for Services		_	102,000	102,000	107,000	5,000	4.9%
Fines		78,515	105,000	25,000	25,000	(80,000)	
Miscellaneous		83,910	144,500	144,500	151,000	6,500	4.5%
Total General Fund		162,425	351,500	271,500	283,000	(68,500)	-19.5%
Total General Falla		102,423	331,300	271,500	203,000	(00,500)	13.370
Other Restricted Funds							
Intergovernmental		81,006	4,054	4,054	-	(4,054)	-100.0%
Charges for Services		157,149	120,000	63,038	11,000	(109,000)	-90.8%
Total - Other Funds		238,156	124,054	67,091	11,000	(113,054)	-91.1%
		,	,	,	,	, , ,	
Total Sources		400,580	475,554	338,591	294,000	(181,554)	-38.2%
<u>Uses</u>							
Salaries & Wages		863,298	929,192	1,060,899	834,526	(94,666)	-10.2%
Employee Benefits		394,221	400,222	424,427	424,616	24,394	6.1%
Services & Supplies		212,746	354,825	197,546	313,933	(40,892)	-11.5%
Capital Outlay							
Total Uses		1,470,265	1,684,238	1,682,872	1,573,075	(111,164)	-6.6%
Carry-forward Funding		42,802	64,077	69,673	-	(64,077)	-100.0%
Net General Fund Cost		1,026,883	1,144,608	1,274,608	1,279,075	134,467	11.7%
FTE Summary		11.3	11.3	11.3	13.3		17.8%

Staffing Trend:

16.0 14.0 12.0 11.3 11.3 10.0 8.0 6.0 4.0 2.0 0.0 FY 2017 FY 2018 FY 2019

Net General Fund Cost:



Assessor General Fund

ASSESSOR



Mission

The mission of the Assessor 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 valuations for aircraft, business personal property and unsecured mobile homes. Personal property is also responsible for processing economic abatements granted through the Governor's Office in addition to other abatements provided for through NRS.
- The 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



Assessor General Fund

FY 2019 Budget Enhancements/Changes

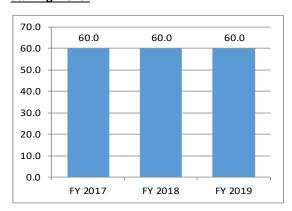
Personnel None

Non-Personnel None

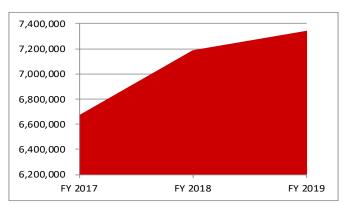
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Assessor's Office	102-0	6,672,389	7,187,766	7,084,190	7,341,207	153,441	2.1%
Assessor Tech Fund	IN 20280	315,556	2,458,131	2,458,131	525,000	(1,933,131)	-78.6%
Total		6,987,946	9,645,897	9,542,321	7,866,207	(1,779,690)	-18.5%
Sources and Uses							
Sources							
General Fund							
Charges for Services		25	400	400	400		0.0%
Total General Fund		25	400	400	400	-	0.0%
Other Restricted Funds							
Pers Prop Tax Commission	on	602,603	525,000	525,000	525,000		0.0%
Total - Other Funds		602,603	525,000	525,000	525,000	-	0.0%
Total Sources		602,628	525,400	525,400	525,400	-	0.0%
<u>Uses</u>		2 242 522	4 247 652	4.454.004	4 262 770	445 406	2 40/
Salaries & Wages		3,910,600	4,217,653	4,154,234	4,362,779	145,126	3.4%
Employee Benefits		2,331,087	2,480,620	2,440,463	2,543,458	62,838	2.5%
Services & Supplies		741,259	2,797,624	2,797,624	809,971	(1,987,654)	-71.0%
Capital Outlay Transfers Out		5,000	150,000	150,000	150,000	-	0.0%
					7.055.207	- (4.770.600)	40 50/
Total		6,987,946	9,645,897	9,542,321	7,866,207	(1,779,690)	-18.5%
Carry forward Funding		(207.047)	1 022 121	1 022 121		(1 022 124)	100.00/
Carry-forward Funding		(287,047)	1,933,131	1,933,131	-	(1,933,131)	-100.0%
Net General Fund Cost		6,672,364	7,187,366	7,083,790	7,340,807	(1,779,690)	2.1%
Jenerali ana cost		2,072,004	,,20,,000	.,000,100	. , 5 . 10, 507	(2,113,330)	_,_,
FTE Summary		60.0	60.0	60.0	60.0		0.0%

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

FY 2019 Budget Enhancements/Changes

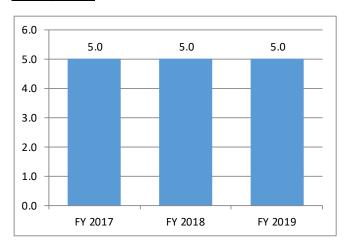
Personnel None

Non-Personnel None

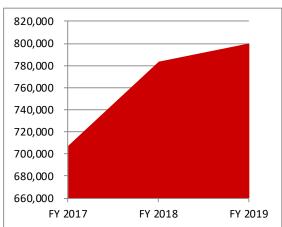
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
County Commissioners	100-0	707,630	783,637	781,569	799,699	16,062	2.0%
Total		707,630	783,637	781,569	799,699	16,062	2.0%
Sources and Uses							
Sources							
General Fund							
Miscellaneous	,						
Total General Fund		-	-	-	-	-	
Other Restricted Funds							
Miscellaneous		<u>-</u>	<u> </u>	<u> </u>	<u>-</u>		
Total - Other Funds		-	-	-	-	-	
Total Sources		=	-	-	-	-	
<u>Uses</u>							
Salaries & Wages		314,263	349,358	348,625	360,140	10,781	3.1%
Employee Benefits		181,313	198,406	197,071	202,031	3,625	1.8%
Services & Supplies		203,528	216,873	221,873	237,528	20,655	9.5%
Other Financing Uses		8,525	19,000	14,000		(19,000)	-100.0%
Total Uses		707,630	783,637	781,569	799,699	16,062	2.0%
Net General Fund Cost		707,630	783,637	781,569	799,699	16,062	2.0%
FTE Summary		5.0	5.0	5.0	5.0		0.0%

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, and indirect cost charges to departments. Costs include: property tax processing fees and a Consolidated Tax refund payment.

FY 2019 Budget Enhancements/Changes

In FY 2017, the County began budgeting for expected General Fund salary and operating cost savings on a countywide, non-departmental basis. This continued in FY 2018. However, beginning in FY 2019, operating cost savings are no longer being budgeted mainly due to departments' success in reallocating operating resources to fund needs. The expected FY 2019 salary savings continue to be conservatively estimated and budgeted based on historical trends.

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Salary Savings	199-0	-	(1,500,000)	(290,570)	(1,500,000)	-	0.0%
Operating Savings	199-0	-	(1,000,000)	(1,000,000)	-	1,000,000	-100.0%
Undesignated Revenue	199-0	1,592,532	2,266,117	1,627,871	5,447,342	3,181,225	140.4%
Total		1,592,532	(233,883)	337,301	3,947,342	4,181,225	-1787.7%
Sources and Uses							
<u>Sources</u>							
Taxes		137,075,664	145,028,009	145,028,009	151,464,191	6,436,182	4.4%
Licenses and Permits		2,249,617	1,825,200	1,825,200	1,900,200	75,000	4.1%
Intergovernmental		117,310,443	126,809,936	126,821,436	133,157,847	6,347,911	5.0%
Charges for Services		6,960,528	7,664,904	7,664,904	6,040,678	(1,624,226)	-21.2%
Other Financing Sources		2,117	-	-	-	-	
Miscellanous		211,844	199,230	199,230	199,230		0.0%
Total Sources		263,810,214	281,527,279	281,538,779	292,762,146	11,234,867	4.0%
<u>Uses</u>							
Services and Supplies		1,592,532	2,266,117	1,627,871	5,447,342	3,181,225	140.4%
Salary/Operating Savings		-	(2,500,000)	(1,290,570)	(1,500,000)	1,000,000	-40.0%
Transfers Out		-	-	-	-	-	
Total Uses		1,592,532	(233,883)	337,301	3,947,342	4,181,225	-1787.7%
Net General Fund Cost		(262,217,681)	(281,761,162)	(281,201,478)	(288,814,804)	(7,053,642)	2.5%
FTE Summary		0.0	0.0	0.0	0.0		

COMMUNITY SERVICES DEPARTMENT



Mission:

The mission of the Community Services Department is to sustain a great quality of life in Washoe County: We are the go-to experts for the county's planning, infrastructure, and open space needs.

Description:

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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 enhances quality of life and preserves natural, cultural, and historical resources
- Provides golf services at two 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-Saniation; 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).

FY 2019 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Licensed Engineer position Engineering and Capital Projects \$155,361
- Addition of 1.0 part-time Public Service Intern Engineering and Capital Projects (0.48 FTE) \$13,000
- Addition of 1.0 part-time Maintenance Worker II Parks (0.75 FTE) \$49,700
- Increase in Pooled Positions/Seasonal Temporary Parks \$64,000
- Reclassification of 1.0 Office Assistant II to Office Assistant III Finance and Admin \$6,454
- Elimination of 1.0 Geomatics Specialist Engineering and Capital Projects (\$89,187)

Costs offset with increased revenue from Building and Safety and Parks fees along with the use of restricted North Valleys funding.

Non-Personnel

- Increase of \$83,040 in Custodial Contracts Operations (from \$984,485 to \$1,067,525)
- Increase of \$90,000 in Professional Services Planning and Development (from \$1,733 to \$91,733)
- Increase of \$3,660 in for Credit Card Fees Parks (from \$19,065 to \$22,725)
- Increase of \$15,000 in Software Subscription Parks (from \$0 to \$15,000)
- Increase of \$110,000 in Equipment Capital Parks (from \$0 to \$110,000)
- Decrease of \$173,040 in Natural Gas Operations (from \$565,130 to \$392,090)
- Decrease of \$7,160 in Software Maintenance Parks (from \$7,160 to \$0)

Costs offset with increased revenue from fees generated by a new Parks Fee Schedule.

Non-General Fund Community Services Departments are:

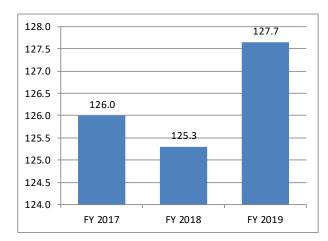
<u>Fund</u>	<u>Fund Type</u>
Roads Fund	Special Revenue Fund
Central Truckee Meadows Remediation District	Special Revenue Fund
May Center/Great Basin Adventure Park	Component of Other Restricted
Capital Improvements Fund	Capital Projects Fund
Parks Capital Fund	Capital Projects Fund
Capital Facilities 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

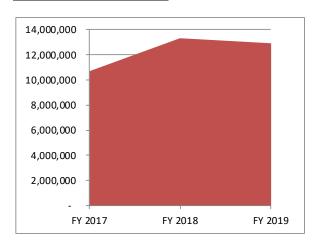
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		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Administration	105-1	884,293	719,667	657,732	713,343	(6,324)	-0.9%
Operations	105-3	12,813,153	16,565,152	16,428,772	15,964,957	(600,195)	-3.6%
Planning & Development	105-4	2,493,528	2,713,324	2,608,607	2,992,926	279,602	10.3%
Engineering & Capital Projects	105-5	2,503,863	3,047,414	2,903,543	2,695,032	(352,383)	-11.6%
Finance & Administrative	105-6	951,553	957,980	867,880	799,525	(158,456)	-16.5%
Total		19,646,391	24,003,536	23,466,534	23,165,782	(837,754)	-3.5%
Sources and Uses							
<u>Sources</u>							
General Fund							
Licenses and Permits		6,627,690	6,967,000	6,967,000	6,967,000	-	0.0%
Intergovernmental		-	-	-	-	-	
Charges for Services		1,290,569	1,048,887	1,048,887	1,378,561	329,674	31.4%
Miscellaneous		205,716	174,139	174,139	112,725	(61,414)	-35.3%
Other Financing Sources		101,062	103,000	103,000	103,000		0.0%
Total General Fund		8,225,038	8,293,026	8,293,026	8,561,286	268,260	3.2%
Other Restricted Funds							
Intergovernmental		586,761	867,886	867,886	634,674	(233,212)	-26.9%
Charges for Services		137,418	98,421	98,421	110,695	12,274	12.5%
Miscellaneous		16,989	89,041	29,848	13,500	(75,541)	-84.8%
Total - Other Funds		741,168	1,055,347	996,155	758,869	(296,478)	-28.1%
Total Sources		8,966,206	9,348,373	9,289,181	9,320,155	(28,218)	-0.3%
Uses							
Salaries & Wages		7,783,655	8,338,563	8,075,191	8,829,880	491,317	5.9%
Employee Benefits		4,433,643	4,778,123	4,611,525	4,953,066	174,943	3.7%
Services & Supplies		7,101,151	10,298,779	10,244,141	8,828,288	(1,470,491)	-14.3%
Capital Outlay		226,881	490,071	437,676	456,548	(33,523)	-6.8%
Other Financing Uses		101,062	98,000	98,000	98,000		0.0%
Total Uses		19,646,391	24,003,536	23,466,534	23,165,782	(837,754)	-3.5%
Carry-forward Funding		6,560	1,327,944	1,330,511	947,005	(380,940)	-28.7%
Net General Fund Cost		10,673,625	13,327,219	12,846,842	12,898,622	(428,597)	-3.2%
FTE Summary		126.0	125.3	125.3	127.7		1.9%

Staffing Trend:



Net General Fund Cost:



Comptroller General Fund

COMPTROLLER



Mission

The mission of the Comptroller's Office is to promote sound financial management and trusted information by providing expertise in public finance, risk management and procurement.

Description

The Comptroller's Office 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 Comprehensive Annual Financial Report (CAFR) and the Public Annual Financial Report (PAFR), as well as a variety of other financial reports and required disclosures. This division maintains the general books of the County, oversees the external audit process, supports internal controls, and provides accounting research and procedural support to other departments and agencies.
- 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.

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



Comptroller General Fund

FY 2019 Budget Enhancements/Changes

Personnel

• Increase a part-time Buyer to a full-time (.038 to 1.0 FTE) Buyer - \$85,518.49

Costs offset with other salary savings and decrease in Services & Supplies budget

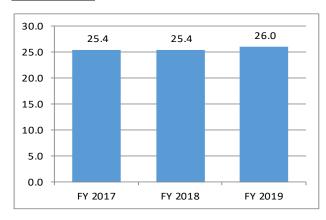
Non-Personnel

• Decrease of \$10,000 in Services & Supplies budget used as a partial offset for increase of Buyer from part-time to full-time.

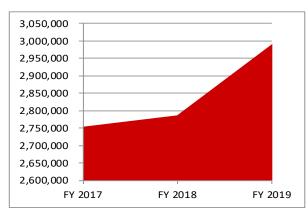
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Comptroller Division	103-3	2,492,678	2,650,318	2,594,084	2,708,565	58,247	2.2%
Purchasing	103-6	441,478	389,226	364,342	455,363	66,137	17.0%
Total		2,934,157	3,039,543	2,958,426	3,163,928	124,384	4.1%
Sources and Uses							
Sources							
General Fund							
Licenses and Permits		32,457	-	-	-	-	0.0%
Charges for Services		39,436	63,054	63,054	63,054	-	0.0%
Miscellaneous		108,034	190,000	110,000	110,000	(80,000)	-42.1%
Total Sources		179,927	253,054	173,054	173,054	(80,000)	-31.6%
<u>Uses</u>							
Salaries & Wages		1,675,264	1,739,746	1,689,362	1,828,681	88,935	5.1%
Employee Benefits		964,853	994,548	963,815	1,029,359	34,812	3.5%
Services & Supplies		272,977	305,249	305,249	305,887	638	0.2%
Capital Outlay		21,063					
Total Uses		2,934,157	3,039,543	2,958,426	3,163,928	124,384	4.1%
Net General Fund Cost		2,754,230	2,786,489	2,785,372	2,990,874	204,384	7.3%
FTE Summary		25.4	25.4	25.4	26.0		2.3%

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

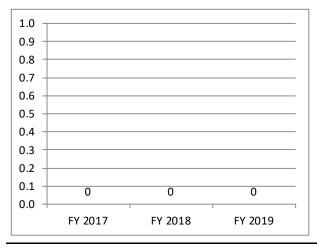
FY 2019 Budget Enhancements/Changes

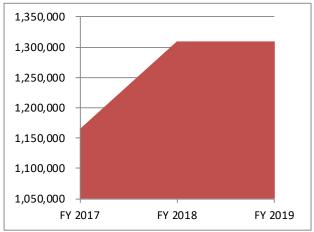
Personnel None

Budget Summary

_		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Conflict Counsel	129-0	1,164,359	1,310,014	1,310,014	1,310,014	-	0.0%
Total		1,164,359	1,310,014	1,310,014	1,310,014	-	0.0%
Sources and Uses							
Sources							
General Fund							
Miscellanous		-	-	-	-	-	
Total General Fund							
Total General Fullu		_	-	_	_	_	
Tatal Courses							
Total Sources		-	-	-	-	-	
<u>Uses</u>							
Salaries & Wages		-	-	-	-	-	
Employee Benefits		-	-	-	-	-	
Services & Supplies		1,164,359	1,310,014	1,310,014	1,310,014	-	0.0%
Other Financing Uses							
Total Uses		1,164,359	1,310,014	1,310,014	1,310,014	-	0.0%
Net General Fund Cost		1,164,359	1,310,014	1,310,014	1,310,014	-	0.0%
		, ,	,,	, ,	,,.		
FTE Summary		0.0	0.0	0.0	0.0		

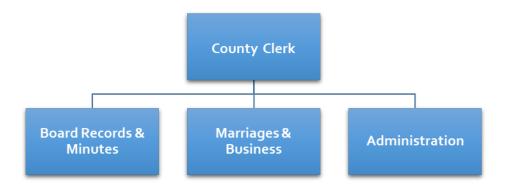
Staffing Trend:





County Clerk General Fund

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 officiants, 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 clerk of the Board of County Commissioners, Board of Equalization and Debt Management Commission. The Clerk's office is comprised of three divisions:

- The Board Records & Minutes Division creates official records and minutes pertaining to the
 actions of the County Commissioners and the various Boards on which they serve, as well as
 the Board of Equalization and Debt Management Commission. Additionally, this division
 performs civil marriage ceremonies for the Office of the Commissioner of Civil Marriages.
- The Marriage & Business Division issues marriage licenses; files Fictitious Firm Name Certificates and Notary Bonds; licenses ministers to perform marriages in Washoe County; preserves, for permanent retention on microfilm, all documents which are required by statute to be in the custody of the Office of the County Clerk; provides and makes said records available to the public; and accounts for revenues of the Clerk's Office. This division also oversees operations of the Commissioner of Civil Marriages and a satellite office at Incline Village (now accomplished through a partnership with Incline Village General Improvement District)
- 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; maintains the County Clerk's website and provides continuing technological advancement to allow the public access to more and more of the Clerk's records and information via the Internet, as well as improve office efficiency and productivity.

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 345 Cert of Vacancy; NRS 246 County Clerks; NRS 281 Oaths of Office; NRS 293 Cert of Election; NRS 350 Debt Management Commission; NRS 361 County Board of Equalization; NRS 602 Fictitious Firm Names.



County Clerk General Fund

FY 2019 Budget Enhancements/Changes

Personnel None

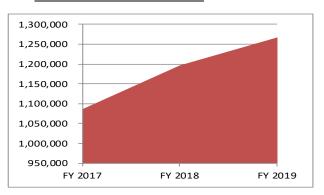
Non-Personnel None

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Administration	104-0	418,584	452,868	452,191	486,113	33,244	7.3%
Board Records & Minutes	104-0	280,398	295,640	301,531	318,630	22,990	7.8%
Marriage & Business	104-0	700,472	742,798	730,320	757,102	14,304	1.9%
Clerk Technology Fund	IN20293	30	46,848	46,848	6,050	(40,798)	-87.1%
Total		1,399,485	1,538,154	1,530,889	1,567,895	29,741	1.9%
Sources and Uses							
<u>Sources</u>							
General Fund							
Licenses and Permits		167,958	175,000	175,000	175,000	-	0.0%
Charges for Services		144,765	120,000	120,000	120,000	-	0.0%
Other Financing Sources							
Total General Fund		312,723	295,000	295,000	295,000	-	0.0%
Other Restricted Funds							
Charges for Services		5,640	6,000	6,000	6,000	-	0.0%
Miscellaneous		72	50	50	50		0.0%
Total - Other Funds		5,712	6,050	6,050	6,050	-	0.0%
Total Sources		318,435	301,050	301,050	301,050	-	0.0%
Uses							
Salaries & Wages		830,759	872,157	868,841	918,661	46,503	5.3%
Employee Benefits		502,711	522,674	518,726	545,954	23,280	4.5%
Services & Supplies		66,016	143,323	143,323	103,280	(40,043)	-27.9%
Total Uses		1,399,485	1,538,154	1,530,889	1,567,895	29,741	1.9%
Carry-forward Funding		(5,681)	40,798	40,798	-	(40,798)	-100.0%
Net General Fund Cost		1 096 723	1 106 206	1 190 043	1 266 945	70 530	F 00/
Net General Fund Cost		1,086,732	1,196,306	1,189,042	1,266,845	70,539	5.9%
FTE Summary		14.0	14.0	14.0	14.0		0.0%

Staffing Trend:





County Manager General Fund

COUNTY MANAGER



Mission

The mission of the Office of the County Manager is to provide leadership in support of citizens, the Board of County Commissioners, and the employees of Washoe County.

Description

As chief executive for Washoe County, the County Manager serves as liaison between the Board of County Commissioners and elected and appointed department directors, other governmental jurisdictions, community and business groups, employees, and county customers. The Office of the County Manager facilitates presentation of issues to the Board for their consideration, and the Manager's staff ensures effective implementation of direction given by the BCC. As with some other departments, the roles of this department are split between different functions of government including:

- The Administrative Division provides planning, strategy, financial management, as well as all
 personnel support to the Department and the Commission as well as countywide programs
 including Administrative Enforcement.
- The Communications and Engagement Division develops strategic communications for internal and external stakeholders in Washoe County encouraging participation in county government and facilitates issue management to the benefit of the community and the county.
- The Internal Audit Division conducts performance audits to assess departmental functions and processes to determine if they are achieving their intended purposes and doing so in an economical manner. Compliance audits are conducted to ensure that internal controls sufficient to ensure integrity and accuracy in financial processing and reporting are established and followed.
- The Constituent Services Program provides support to the public, citizen groups, County Commissioners, and county management and staff, by representing Washoe County throughout the community. The program endeavors to promote superior customer responsiveness and two-way communication about County issues and programs between County Commissioners, staff and citizens. The program works to resolve concerns involving county government, explain county programs and serve as liaison between our departments and the public.
- Government Affairs Program manages issues of impact on Washoe County and promotes the County's interests at the federal, state, regional, and local levels.

County Manager General Fund

 Emergency Management and Homeland Security Program maintains emergency management plans for Washoe County with the participation of local, county, state and federal agencies and organizations. The program arranges training and exercises to test emergency plans, coordinates the Washoe County Crisis Action Team; provides administrative support to the Local Emergency Planning Committee, administers State/Federal Homeland Security/Emergency Management Grants; manages the Regional Emergency Operations Center (REOC); and oversees the Fire Suppression program.

Budget Program identifies revenues from multiple sources available to Washoe County to
fund operations, capital improvements, special programs, and debt. In partnership with
departments, they prepare annual spending plans to utilize those revenues within
constraints prescribed by the BCC, and state and federal law. The program provides
leadership and coordination for grants by planning and coordinating the Grants
Management program, providing technical assistance to departments to ensure compliance
with grant requirements, and increasing grant funding to Washoe County. The program also
coordinates strategic planning for the organization, assists with strategic planning for
departments within the county, and provides research, analysis and project management
service to the County Manager and the Board of County Commissioners.

Statutory Authority

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

FY 2019 Budget Enhancements/Changes

Personnel

• Elimination of 19.0 full-time County Security Officer positions – (\$1,137,165)

Salary savings used as offset for cost of countywide security contractor.

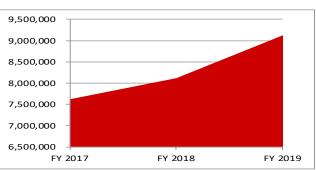
County Manager General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Administration	101-1	3,539,618	2,891,467	1,639,835	2,790,721	(100,747)	-3.5%
Countywide Initiatives	101-11	39,003	1,251,324	1,247,116	2,148,226	896,902	71.7%
Marijuana Establishment	101-12	_	-	-	464,344	464,344	100.0%
Grants	101-3	149,468	426,758	247,623	152,130	(274,628)	-64.4%
Emergency Management	101-5	969,104	2,028,548	1,758,886	1,489,534	(539,014)	-26.6%
Comm & Engagement	101-6	1,075,598	229,466	423,957	446,393	216,927	94.5%
Management Services	101-8	1,528,333	1,606,743	1,431,826	1,466,496	(140,247)	-8.7%
Internal Audit	101-9	168,603	174,757	140,641	160,150	(14,607)	-8.4%
Community Support	181-0	326,690	367,280	367,280	296,761	(70,519)	-19.2%
Fire Suppression	187-0	1,129,509	995,666	890,871	958,414	(37,252)	-3.7%
Total		8,925,927	9,972,009	8,148,035	10,373,169		4.0%
<u>Sources and Uses</u> <u>Sources</u> General Fund							
Licenses and Permits		413,817	635,000	635,000	635,000	-	0.0%
Intergovernmental		217,048	223,712	223,712	223,712	-	0.0%
Charges for Services		11,438	5,000	5,000	2,600	(2,400)	-48.0%
Fines and Forfeitures		74,475	60,000	60,000	74,500	14,500	24.2%
Miscellaneous		-	-	232,344	232,000	232,000	100.0%
Other Sources							0.0%
Total General Fund		716,778	923,712	1,156,056	1,167,812	244,100	26.4%
Other Restricted Funds							
Licenses and Permits		-	_	-	-	-	
Intergovernmental		283,305	848,419	511,996	79,607	(768,812)	-90.6%
Charges for Services		3,738	-	-	-	-	
Miscellaneous		18,789	11,000	8,500	-	(11,000)	-100.0%
Other Sources		4,000	-	-	-	-	
Total - Other Funds		309,833	859,419	520,496	79,607	(779,812)	-90.7%
Total Sources		1,026,611	1,783,131	1,676,552	1,247,419	(535,712)	-30.0%
Uses							
Salaries & Wages		2,848,733	3,656,693	3,380,266	2,934,860	(721,832)	-19.7%
Employee Benefits		1,517,061	2,107,123	1,997,074	1,632,995	(474,128)	-22.5%
Services & Supplies		4,516,299	4,197,694	2,760,195	5,805,314	1,607,620	38.3%
Capital Outlay		43,834	10,500	10,500	-	(10,500)	-100.0%
Other Financing Uses		-	-	-	-	-	-100.0%
Total Uses		8,925,927	9,972,009	8,148,035	10,373,169	401,160	4.0%
Carry-forward Funding		287,746	76,934	54,722	-	(76,934)	-100.0%
Net General Fund Cost		7,611,570	8,111,944	6,416,760	9,125,750	1,013,805	12.5%
FTE Summary		60.0	61.0	61.0	32.0		-47.5%

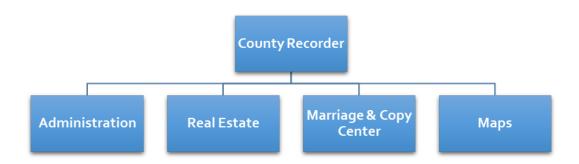
Staffing Trend:

70.0 60.0 61.0 50.0 32.0 30.0 10.0 FY 2017 FY 2018 FY 2019



County Recorder General Fund

COUNTY 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

FY 2019 Budget Enhancements/Changes

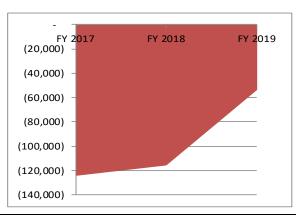
Personnel None

County Recorder General Fund

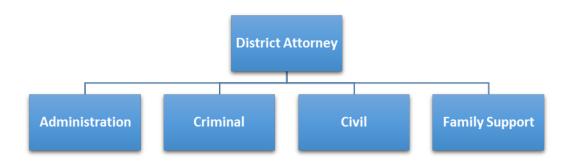
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Administration	111100	459,555	478,566	475,390	481,054	2,488	0.5%
Real Estate	111200	1,333,507	1,495,900	1,433,477	1,552,044	56,144	3.8%
Marriage & Copy Center	111300	13,090	13,480	13,480	13,480	-	0.0%
Maps	111400	249,843	274,574	269,514	278,376	3,802	1.4%
Recorder Tech Fund	IN20014	253,142	3,316,970	3,290,752	394,027	(2,922,943)	-88.1%
Total		2,309,137	5,579,490	5,482,614	2,718,981	(2,860,510)	-51.3%
Sources and Uses Sources General Fund Charges for Services		2,032,087	2,253,600	2,253,600	2,253,600	-	0.0%
Fines and Forfeitures		148,150	125,000	125,000	125,000	-	0.0%
Miscellaneous		175	-	-	· -	-	
Total General Fund		2,180,412	2,378,600	2,378,600	2,378,600	-	0.0%
Other Restricted Funds Charges for Services Miscellaneous Total - Other Funds		315,318 4,025 319,343	350,000 35,000 385,000	350,000 35,000 385,000	359,027 35,000 394,027	9,027 - 9,027	2.6% 0.0% 2.3%
Total Sources		2,499,755	2,763,600	2,763,600	2,772,627	9,027	0.3%
Uses							
Salaries & Wages		1,199,695	1,361,472	1,301,504	1,407,391	45,919	3.4%
Employee Benefits		750,854	825,372	788,463	849,511	24,139	2.9%
Services & Supplies		274,188	3,308,247	3,308,247	377,679	(2,930,568)	-88.6%
Capital Outlay		-	-	-	-	-	
Other Financing Uses		84,400	84,400	84,400	84,400		0.0%
Total Uses		2,309,137	5,579,490	5,482,614	2,718,981	(2,860,510)	-51.3%
Carry-forward Funding		(66,201)	2,931,970	2,905,752	-	(2,931,970)	-100.0%
Net General Fund Cost		(124,416)	(116,080)	(186,738)	(53,647)	62,433	-53.8%
FTE Summary		22.0	23.0	23.0	23.0		0.0%

Staffing Trend:



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

FY 2019 Budget Enhancements/Changes

Personnel

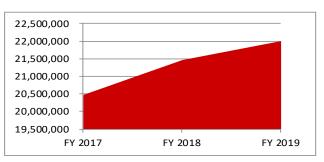
- Reclassification of 1.0 full-time Office Assistant II to Office Support Specialist \$8,611
- Reclassification of 1.0 full-time Office Assistant II to Family Support Specialist \$4,101
- Reclassification of 5.0 full-time Victim Witness Advocates, salary range only \$29,063

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Criminal	106-1	15,168,824	15,844,019	15,790,477	16,275,220	431,201	2.7%
CARES/SART Division	106-2	530,966	633,566	633,714	559,134	(74,432)	-11.7%
Family Support Division	106-3	3,986,969	5,054,155	4,237,575	4,302,840	(751,315)	-14.9%
Grants Division	106-5	99,465	310,025	300,025	30,000	(280,025)	-90.3%
Civil Division	106-7	3,872,474	4,085,375	4,019,642	4,150,147	64,772	1.6%
Drug Forfeitures	106-9	124,064	259,130	258,838	163,514	(95,617)	-36.9%
Total		23,782,763	26,186,269	25,240,271	25,480,854	(705,415)	-2.7%
Sources and Uses							
Sources							
General Fund							
Charges for Services		350,000	350,000	350,000	350,000	-	0.0%
Fines and Forfeitures		3,121	-	-	-	-	0.0%
Miscellaneous		31,986	32,000	32,000	32,000		0.0%
Total General Fund		385,107	382,000	382,000	382,000	-	0.0%
Other Beat dated Founds							
Other Restricted Funds		2.064.002	2 722 060	2 000 05 4	2 022 652	(700 447)	40.00/
Intergovernmental		2,864,082	3,732,069	3,098,054	3,022,652	(709,417)	
Charges for Services		79,767	30,000	42,799	30,000	-	0.0%
Fines and Forfeitures		61,840	50,000	50,000	50,000	- (45.050)	0.0%
Miscellaneous		6,869	45,850	45,850			-100.0%
Total - Other Funds		3,012,558	3,857,919	3,236,704	3,102,652	(755,267)	-19.6%
Total Sources		3,397,665	4,239,919	3,618,704	3,484,652	(755,267)	-17.8%
Uses							
Salaries & Wages		13,925,355	14,715,185	14,530,326	15,090,079	374,894	2.5%
Employee Benefits		8,071,657	8,452,569	8,354,130	8,586,402	133,833	1.6%
Services & Supplies		1,775,019	3,018,515	2,355,816	1,804,373	(1,214,143)	-40.2%
Capital Outlay		10,733	-	-	-	-	
Other Financing Uses		-	-	-	-	-	
Total Uses		23,782,763	26,186,269	25,240,271	25,480,854	(705,415)	-2.7%
Carry-forward Funding		(94,283)	480,251	302,090	-	(480,251)	-100.0%
Net General Fund Cost		20,479,381	21,466,100	21,319,478	21,996,202	530,102	2.5%
FTE Summary		175.0	179.5	179.5	179.5		0.0%

Staffing Trend:

200.0 180.0 175.0 179.5 179.5 160.0 140.0 120.0 100.0 FY 2017 FY 2018 FY 2019



District Court General Fund

DISTRICT COURT



Mission

The mission of the Second Judicial District Court is to provide timely, fair and efficient administration of justice under the law, in a manner that instills and sustains the public's confidence in the judicial system.

The mission of the Second Judicial District Court's Family Division is to provide fair, efficient, accessible justice under the law; which encourages alternative and non-adversarial dispute resolution in a manner that serves the public and sustains confidence in the judicial branch of government.

Description

The Second Judicial District Court is comprised of fifteen (15) elected judges: nine (9) General Jurisdiction Judges and six (6) Family Division Judges. The General Jurisdiction Judges preside over all felony and gross misdemeanor cases and civil cases where the claimed damages exceed \$15,000. The Family Division Judges preside over all domestic and juvenile cases filings. An additional seven unelected judicial officers preside over various matters.

In addition to its judicial departments, District Court operations are overseen by a Court Administrator/Clerk of Court. A team, consisting of 5 executive level personnel, assists with the management of District Court operations including fiscal, human resources and IT functions.

In addition to its judicial departments, within the Second Judicial District Court are the following operational departments: Pretrial Services, Law Library and Self Help Center, Specialty Courts, Filing Office, Jury Commissioner and Language Access Services, Family Services, Temporary Protection Orders, Discovery, Arbitration, Guardianship and Probate and Community Outreach.

Statutory Authority NRS Chapter 3 – District Courts

FY 2019 Budget Enhancements/Changes

Personnel None

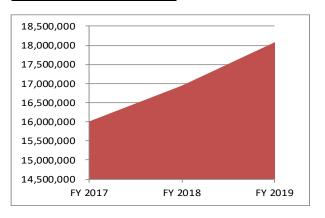
District Court General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Administration Division	120-1	3,406,987	3,417,057	3,668,510	3,815,076	398,019	11.6%
General Jurisdiction Div.	120-2	7,650,878	13,702,733	13,735,043	9,196,062	(4,506,671)	-32.9%
Family Court Division	120-3	6,494,113	7,085,802	6,942,749	7,238,465	152,663	2.2%
Pre Trial Services Division	120-4	1,776,176	1,995,843	1,911,241	2,062,878	67,034	3.4%
Specialty Courts Division	120-5	1,875,079	2,615,771	2,576,573	1,910,225	(705,546)	-27.0%
Law Library	120-6	638,335	724,060	717,848	760,523	36,463	5.0%
Total		21,841,568	29,541,267	29,551,963	24,983,228	(4,558,039)	-15.4%
Sources and Uses							
Sources							
General Fund							
Property Taxes		2,600,429	2,697,418	2,697,418	2,833,870	136,452	5.1%
Charges for Services		751,973	814,000	814,000	814,000	-	0.0%
Fines		201,492	276,000	276,000	276,000	-	0.0%
Miscellanous		31,455	19,400	19,400	19,400		0.0%
Total General Fund		3,585,348	3,806,818	3,806,818	3,943,270	136,452	3.6%
Other Restricted Funds							
Intergovernmental Rever	nues	403,369	348,319	323,913	339,580	(8,739)	-2.5%
Charges for Services		1,005,471	1,224,500	1,201,500	1,236,500	12,000	1.0%
Fines		1,363,499	1,278,667	1,232,306	1,382,858	104,191	8.1%
Miscellaneous		86,954	101,000	91,000	-	(101,000)	-100.0%
Total - Other Funds		2,859,293	2,952,487	2,848,719	2,958,938	6,451	0.2%
Total Sources		6,444,641	6,759,305	6,655,537	6,902,208	142,903	2.1%
<u>Uses</u>							
Salaries & Wages		10,960,983	11,886,704	11,678,316	12,364,064	477,360	4.0%
Employee Benefits		6,325,408	6,851,347	6,762,906	7,176,336	324,989	4.7%
Services & Supplies		4,555,177	6,019,767	6,327,292	4,946,685	(1,073,082)	-17.8%
Capital Outlay		-	4,783,449	4,783,449	496,143	(4,287,305)	-89.6%
Total Uses		21,841,568	29,541,267	29,551,963	24,983,228	(4,558,039)	-15.4%
Carry-forward Funding		(613,310)	5,842,541	5,856,844	-	(5,856,844)	-100.0%
Net General Fund Cost		16,010,236	16,939,421	17,039,582	18,081,020	1,141,599	6.7%
FTE Summary		169.6	171.6	171.6	171.2		-0.2%
- 3							

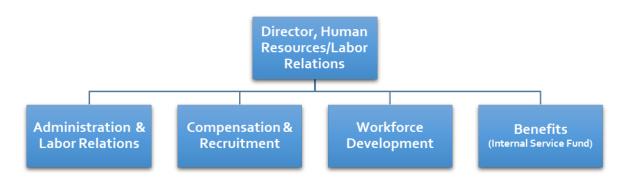
Staffing Trend:

172.0 171.6 171.5 171.0 170.5 170.0 169.6 169.5 169.0 168.5 FY 2017 FY 2018 FY 2019



Human Resources General Fund

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:

106

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.

FY 2019 Budget Enhancements/Changes

Personnel None

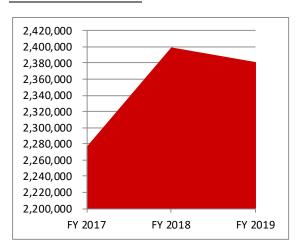
Human Resources General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Human Resources	109-1	2,276,105	2,404,009	2,327,741	2,381,462	(22,547)	-0.9%
Labor Relations	109-2	-	-	-	-	-	
Total		2,276,105	2,404,009	2,327,741	2,381,462	(22,547)	-0.9%
Sources and Uses							
<u>Sources</u>							
General Fund							
Donations, Contrib.			-				
Total General Fund		=	=	-	=	=	
Other Restricted Funds							
Miscellaneous		2,234		-			
Total - Other Funds		2,234	=	-	-	=	
Total Sources		2,234	_	_	_	_	
Total Sources		2,254					
Uses							
Salaries & Wages		1,178,153	1,259,345	1,189,005	1,269,208	9,863	0.8%
Employee Benefits		636,041	663,116	642,188	670,556	7,439	1.1%
Services & Supplies		461,910	481,548	496,548	441,698	39,849-	-8.3%
Capital Outlay							0.0%
Total Uses		2,276,105	2,404,009	2,327,741	2,381,462	(22,547)	-0.9%
Carry-forward Funding		(2,234)	4,613	4,613	=	(4,613)	-100.0%
Net General Fund Cost		2,276,105	2,399,396	2,323,128	2,381,462	(27,160)	-0.7%
FTE Summary		16.0	16.0	16.0	15.4		-3.8%

Staffing Trend:

18.0 16.0 16.0 15.4 16.0 14.0 12.0 10.0 8.0 6.0 4.0 2.0 0.0 FY 2017 FY 2018 FY 2019



HUMAN SERVICES AGENCY



Mission

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

Description

The Human Services Agency expenditure budget for FY 2019 totals in excess of \$112.0 million, comprising services provided under the Washoe County General Fund (shown here) which includes Administration, Child Welfare, General Assistance, Community Assistance, Shelter and Indigent Assistance programs; and services provided under Special Revenue Funds which include Other Restricted Fund grants and donations, Child Protective Services, Senior Services, and Indigent Services.

- General Fund Administration includes administrative oversight of the Human Services Agency and general fund support of the child welfare function.
- General Assistance provides assistance to adults and seniors through the supportive shelter/housing program and other social service assistance based programs such as benefit application assistance, referral assistance and other support. The Community Assistance Center provides emergency shelter care to adults and families in partnership with other community providers and local governments.
- Indigent Assistance in the General Fund and the Indigent Levy (Special Revenue Fund) uses public and private partnerships to reduce homelessness and assure provision of services for indigent County residents across the lifespan. 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

Human Services Agency General Fund

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 1,400+ 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

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

Fund Name
Child Protective Services Fund
Indigent Tax Levy Fund
Senior Services Fund

Fund Type
Special Revenue Fund
Special Revenue Fund
Special Revenue Fund

FY 2019 Budget Enhancements/Changes

Personnel None

FY 2018

FY 2018

FY 2019

\$

%

FY 2017

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		_				•	
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Human Services	179-1	1,302,856	1,784,679	1,709,435	1,817,557	32,878	1.8%
Homeless Services	179-2	208,222	328,309	283,517	55,000	(273,309)	-83.2%
Housing	179-3	52,145	136,337	179,437	135,784	(554)	-0.4%
Indigent Services	179-4	16,948,596	17,711,175	17,711,175	18,508,178	797,003	4.5%
Behavior Health Program	179-5	401,659	1,952,727	1,014,450	903,209	(1,049,519)	-53.7%
Total		18,913,478	21,913,227	20,898,013	21,419,728	(493,500)	-2.3%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services			2,500	2,500	2,500		0.0%
Total General Fund		-	2,500	2,500	2,500	-	0.0%
Other Restricted Funds							
Intergovernmental		571,636	2,216,604	1,237,530	903,209	(1,313,395)	-59.3%
Charges for Services		82,493	90,000	90,000	90,000	-	0.0%
Miscellanous		230	-	-	-	-	
Transfers In		-	-	-	-	-	
Total - Other Funds		654,359	2,306,604	1,327,530	993,209	(1,313,395)	-56.9%
		,			•		
Total Sources		654,359	2,309,104	1,330,030	995,709	(1,313,395)	-56.9%
		, , , , , , , , ,	, -, -	, -,	-,	. , -,,	

Employee Benefits	419,915	756,774	563,202	746,668	(10,106)	-1.3%
Services & Supplies	847,652	1,595,612	1,567,999	876,148	(719,464)	-45.1%
Capital Outlay	-	-	-	-	-	
Transfers Out	<u>16,948,493</u>	<u>17,711,175</u>	<u>17,711,175</u>	<u>18,508,178</u>	<u>797,003</u>	4.5%
Total Uses	18,913,478	21,913,227	20,898,013	21,419,728	(493,500)	-2.3%
Carry-Forward Funding	(36,157)	56,090	89,758	45,784	(10,306)	-18.4%

1,849,666

697,418

FTE Summary	43.0	15.0	15.0	19.0	26.7%

Staffing Trend:

Net General Fund Cost

Uses

Salaries & Wages

50.0 43.0 45.0 40.0 35.0 30.0 25.0 19.0 20.0 15.0 15.0 10.0 5.0 0.0 FY 2017 FY 2018 FY 2019

Net General Fund Cost:

18,295,276 19,548,034 19,478,225 20,378,235

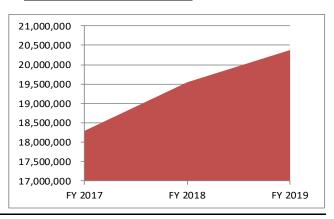
1,055,637

1,288,733

(560,933) -30.3%

830,202

4.2%



Incline Constable General Fund

INCLINE 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

FY 2019 Budget Enhancements/Changes

Personnel None

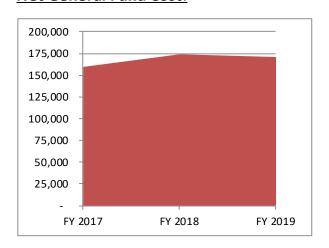
Incline Constable General Fund

Budget Summary

_		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Incline Constable	126-0	160,013	177,002	177,108	173,725	(3,277)	-1.9%
Total		160,013	177,002	177,108	173,725	(3,277)	-1.9%
Caurage and Hase							
Sources and Uses							
Sources							
General Fund		000	2 000	2 000	2.000		0.00/
Charges for Services		868	2,800	2,800	2,800		0.0%
Total General Fund		868	2,800	2,800	2,800	-	0.0%
Other Bertailet of Francis							
Other Restricted Funds							
Charges for Services		-	-	-	-	-	
Fines & Forfeitures	_	-					
Total Other Restricted Fo	unds	-	-	-	-	-	
Tatal Causas		000	2 000	2 800	2.000		0.00/
Total Sources		868	2,800	2,800	2,800	-	0.0%
Uses							
Salaries & Wages		104,062	105,785	105,136	107,538	1,753	1.7%
Employee Benefits		48,053	45,585	46,339	46,088	503	1.1%
Services & Supplies		7,898	25,632	25,632	20,099	(5,533)	-21.6%
Capital Outlay		-	-	-	-	-	
Total Uses		160,013	177,002	177,108	173,725	(3,277)	-1.9%
Carry-forward Funding		-	251	251	-	(251)	
Net General Fund Cost		159,145	173,951	174,057	170,925	(3,026)	-1.7%
			,-,-		,	(0,020)	
FTE Summary		1.8	1.8	1.8	1.8		0.0%

Staffing Trend:

2.0 1.8 1.8 1.8 1.8 1.6 1.4 1.2 1.0 8.0 0.6 0.4 0.2 0.0 FY 2017 FY 2018 FY 2019



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)

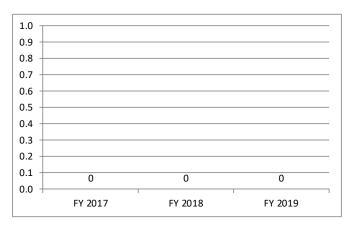
FY 2019 Budget Enhancements/Changes

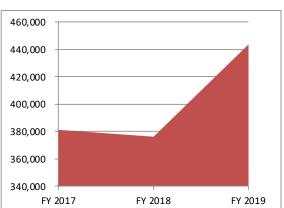
Personnel None

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Indigent NRS 428-185	C180210	2,028,767	2,107,357	2,107,357	2,213,960	106,603	5.1%
China Spring Support	C180240	1,166,377	1,154,792	1,249,218	1,257,291	102,499	8.9%
Ethics Commission AB551	C180270	18,838	25,000	25,342	25,000	-	0.0%
Truckee Meadows Regional Planning	C180280	215,420	250,160	250,160	255,625	5,465	2.2%
Groundwater Basin	C180290	-	-	-	-	-	
Total		3,429,402	3,537,309	3,632,077	3,751,876	214,567	6.1%
Sources and Uses							
Sources							
Property Tax		3,048,137	3,161,035	3,161,035	3,308,149	147,114	4.7%
Miscellaneous							
Total Sources		3,048,137	3,161,035	3,161,035	3,308,149	147,114	4.7%
<u>Uses</u>							
Services & Supplies		3,429,402	3,537,309	3,632,077	3,751,876	214,567	6.1%
Total Uses		3,429,402	3,537,309	3,632,077	3,751,876	214,567	6.1%
Net General Fund Cost		381,265	376,274	471,042	443,727	67,453	17.9%
FTE Summary		0.0	0.0	0.0	0.0		

Staffing Trend:





Justice Court - Incline General Fund

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 the Township of Incline Village/Crystal Bay.

Description

Adjudicate criminal and civil matters in the Incline Township. Activities include arraignments, pre-trial hearings, motion hearings, preliminary hearings, misdemeanor trials, sentencing hearings, restitution hearings, compliance reviews, traffic citations appearances, juvenile traffic matters, civil trials, small claims, eviction hearings, domestic violence temporary protective orders, and harassment protection orders. In addition the Court works with Pretrial Services, Department of Alternative Sentencing and the Incline Constable on pre and post-trial compliance matters.

Statutory Authority: NRS 4 – Justice Courts

FY 2019 Budget Enhancements/Changes

Personnel None

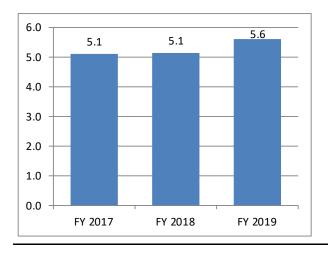
Justice Court - Incline General Fund

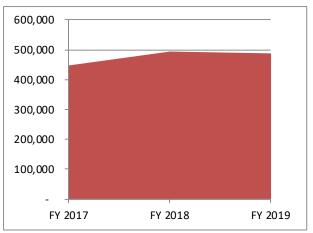
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Incline Justice Court	125-1	632,799	709,781	660,678	703,538	(6,243)	-0.9%
Total		632,799	709,781	660,678	703,538	(6,243)	-0.9%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services		747	=	-	-	-	
Fines & Forfeitures		183,928	215,000	215,000	215,000		0.0%
Total General Fund		184,675	215,000	215,000	215,000	-	0.0%
Total Sources		184,675	215,000	215,000	215,000	-	0.0%
<u>Uses</u>							
Salaries & Wages		345,963	385,971	358,325	378,746	7,225-	-1.9%
Employee Benefits		172,774	199,632	178,175	197,051	2,582-	-1.3%
Services & Supplies		114,062	124,178	124,178	127,742	3,564	2.9%
Total Uses		632,799	709,781	660,678	703,538	70,740	-0.9%
Net General Fund Cost		448,123	494,781	445,678	488,538	(6,243)	-1.3%
FTE Summary		5.1	5.1	5.1	5.6		8.9%

Staffing Trend:

116





Justice Court - Reno General Fund

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

FY 2019 Budget Enhancements/Changes

Personnel

- Reclassification of 2.0 Court Clerk I to Court Clerk II \$13,579
- Reclassification of 1.0 Deputy Clerk III to Court Clerk I \$9,108
- Reclassification of 2.0 Court Tech Business Systems Analyst II to Court Tech Sr. Business Systems Analyst
 \$26,550
- Reclassification of 1.0 Court Information Technology Tech II to Court Sr. Technology Support Tech
 \$18,905
- Reclassification of 1.0 Account Clerk II to Financial Services Clerk \$21,141
- Reclassification of 1.0 Justice Court Division Supervisor to Assistant Court Administrator \$13,910
- Reclassification of 1.0 Bailiff to Bailiff (Lead) \$6,569
- Reclassification to increase pay range for 1.0 Court Interpreter \$13,937
- Reclassification to increase pay range for one (1.0) Bailiff Supervisor \$8,583
- Addition of 1.0 intermittent Public Service Intern position \$0
- Elimination of 1.0 Justice Court Division Supervisor (\$106,835)

Costs offset with reduction of personnel budget



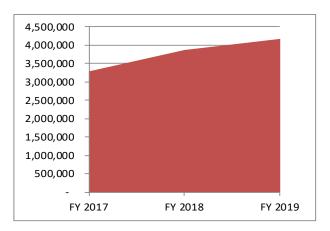
Justice Court - Reno General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Reno Justice Court	125-3	6,422,897	7,442,250	7,204,245	7,160,458	(281,792)	-3.8%
Total		6,422,897	7,442,250	7,204,245	7,160,458	(281,792)	-3.8%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services		-	1,500	1,500	1,500	-	0.0%
Fines		2,644,964	2,736,300	2,736,300	2,736,300	-	0.0%
Miscellanous		2,456	3,500	3,500	3,500	-	
Other Financing Sources		88,115					
Total General Fund		2,735,536	2,741,300	2,741,300	2,741,300	-	0.0%
Other Restricted Funds							
Intergovernmental		42,936	60,932	60,932	-	(60,932)	-100.0%
Fines		644,530	358,369	358,369	247,355	(111,014)	-31.0%
Charges for Services		100,000					
Total Other Restricted Fur	nds	787,467	419,301	419,301	247,355	(171,946)	-41.0%
Total Sources		3,523,002	3,160,601	3,160,601	2,988,655	(171,946)	-5.4%
<u>Uses</u>							
Salaries & Wages		3,831,082	4,180,671	3,993,154	4,369,900	189,229	4.5%
Employee Benefits		2,024,007	2,193,956	2,126,909	2,278,739	84,783	3.9%
Services & Supplies		567,808	1,067,623	1,084,182	511,818	(555,805)	-52.1%
Total Uses		6,422,897	7,442,250	7,204,245	7,160,458	(281,792)	-3.8%
Carry-forward Funding		(378,518)	408,338	408,338	-	(408,338)	-100.0%
Net General Fund Cost		3,278,413	3,873,311	3,635,307	4,171,803	298,492	7.7%
							2 22/
FTE Summary		52.7	52.7	52.7	52.6		-0.2%

Staffing Trend:

60.0 52.7 52.7 52.6 50.0 40.0 30.0 20.0 10.0 FY 2017 FY 2018 FY 2019



Justice Court - Sparks General Fund

JUSTICE COURT - SPARKS



Mission

It is the mission of Justice Courts to promote and preserve the rule of law and protection of property rights by providing a fair, independent, and impartial forum for the peaceful resolution of legal conflicts according to the law. Further, it is the mission of Justice Courts to provide judicial services in such a manner as to: 1) promote access to justice; 2) adjudicate cases in an expeditious and timely manner; 3) utilize public resources efficiently and effectively such that it demonstrates accountability and engenders public trust and confidence; and 4) promote an understanding of the Courts as a vital component of the tripartite system of government, independent of and co-equal to the Legislative and Executive branches.

Description

Sparks Justice Court is statutorily limited in jurisdiction, with authority to conduct felony preliminary hearings and to hear and decide small claims, civil (including jury trials), landlord/tenant disputes, and traffic and misdemeanor offenses. In addition, the Court determines probable cause for purposes of detention; sets bail, administers oaths, issues writs, summons, warrants and protective orders; and performs all clerical work in connection with the maintenance of Court records.

Statutory Authority:

NRS 4 – Justice Courts

FY 2019 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Supervising Clerk II position \$81,741
- Decrease 1.0 part-time Judge position (0.41 FTE to 0.09 FTE) (\$53,700)

Costs offset with increased revenues and decreases in personnel and Services & Supplies budget

Non-Personnel

- Decrease of \$13,541 in Services & Supplies to offset cost of new position
- Increase of \$14,500 Fines & Forfeitures revenue to offset cost of new position

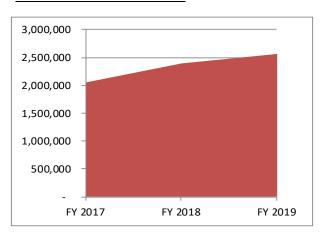
Justice Court - Sparks General Fund

Budget Summary

_	- 10	FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Sparks Justice Court	125-4	3,152,774	3,496,111	3,486,201	3,662,771	166,660	4.8%
Total		3,152,774	3,496,111	3,486,201	3,662,771	166,660	4.8%
Commence							
Sources and Uses							
Sources Conoral Fund							
General Fund		1 040 130	1 057 000	1 057 000	1 071 500	14 500	4 40/
Fines & Forfeitures		1,049,120	1,057,000	1,057,000	1,071,500	14,500	<u>1.4%</u>
Other Financing Sources		321	-	-	-	-	
Transfers from Other Fu	nas			-			
Total General Fund		1,049,441	1,057,000	1,057,000	1,071,500	14,500	1.4%
Other Restricted Funds							
Charges for Services		2,425	-	-	-	-	
Fines & Forfeitures		48,156	35,050	35,050	25,000	(10,050)	-28.7%
Total Other Restricted Fu	nds	50,581	35,050	35,050	25,000	(10,050)	
-		4 400 000	4 000 050	4 000 050	4 006 500	4 450	0.40/
Total Sources		1,100,022	1,092,050	1,092,050	1,096,500	4,450	0.4%
Uses							
Salaries & Wages		1,738,255	1,950,646	1,947,314	2,128,522	177,876	9.1%
Employee Benefits		1,005,116	1,124,253	1,109,176	1,185,558	61,305	5.5%
Services & Supplies		382,532	421,212	429,711	348,691	72,521-	-17.2%
Capital Outlay		26,872	-	-	-	-	17.270
•			2 406 111	2 496 201	2 662 771	166 660	4 00/
Total Uses		3,152,774	3,496,111	3,486,201	3,662,771	166,660	4.8%
Carry-forward Funding		(5,405)	5,606	5,606	_	(5,606)	
,		(-,)	-,	-,		(-/- / -/	
Net General Fund Cost		2,058,157	2,398,455	2,388,545	2,566,271	167,816	7.0%
FTF C		27.7	27.7	27.7	20.0		4.40/
FTE Summary		27.7	27.7	27.7	28.8		4.1%

Staffing Trend:

30.0 27.7 27.7 28.8 25.0 20.0 15.0 10.0 5.0 FY 2017 FY 2018 FY 2019



JUSTICE COURT - WADSWORTH/GERLACH



Mission The mission of the Wadsworth/Gerlach Justice Court is to preserve, protect and promote the

rule of law through a judicial process accessible to people in the Wadsworth and Gerlach area.

Description Adjudicate criminal and civil matters in the Wadsworth/Gerlach area. Activities include

> arraignments, preliminary hearings, misdemeanor trials, traffic citations appearances, juvenile traffic matters, civil trials, small claims, eviction hearings, domestic violence temporary

protective orders, and harassment protection orders.

Statutory

NRS 4 – Justice Courts

Authority:

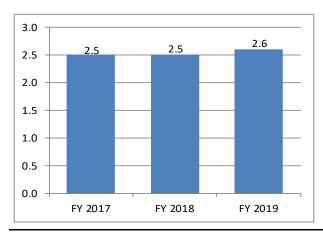
FY 2019 Budget Enhancements/Changes

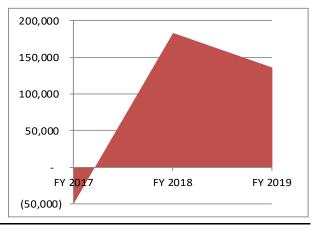
Personnel None

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Wadsworth Justice Court	125-7	342,431	409,845	409,720	362,461	(47,383)	-11.6%
Total		342,431	409,845	409,720	362,461	(47,383)	-11.6%
Sources and Uses							
Sources							
General Fund							
Fines & Forfeitures		381,894	211,250	211,250	211,250	-	0.0%
Other Financing Sources		9,713	-	-	-	-	
Transfers from Other Fur	ıds						
Total General Fund		391,607	211,250	211,250	211,250	-	0.0%
Other Restricted Funds							
Charges for Services		-	-	-	-	-	
Fines & Forfeitures			15,397	12,400	14,900	(497)	-3.2%
Total Other Restricted Fur	nds	-	15,397	12,400	14,900	(497)	
Total Sources		391,607	226,647	223,650	226,150	(497)	-0.2%
<u>Uses</u>		407.246	202 747	205 274	200 247	4 504	2.20/
Salaries & Wages		197,346	203,717	205,374	208,217	4,501	2.2%
Employee Benefits		113,213	118,168	119,384	121,549	3,380	2.9%
Services & Supplies		31,872	87,960	84,963	32,695	55,264-	-62.8%
Capital Outlay							
Total Uses		342,431	409,845	409,720	362,461	(47,383)	-11.6%
Carry-forward Funding		-	-	-	-	-	
Net General Fund Cost		(49,176)	183,198	186,070	136,311	(46,886)	-25.6%
FTE Summary		2.5	2.5	2.5	2.6		4.0%

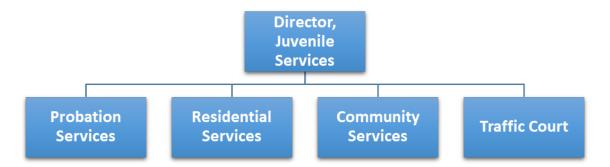
Staffing Trend:





Juvenile Services General Fund

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 2nd Judicial District Court Juvenile Services Department (herein after "Juvenile Services") provides probation, work, and detention programs to Court wards and at-risk-youth under 18 years of age in Washoe County, as well as therapeutic services to their families so that they can assist in the youth's recovery. These intervention, guidance, and control programs are efforts to guide youths under the care of the Department toward becoming law-abiding, independent, and productive citizens. Juvenile Services operates through four divisions:

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

The *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 Residential 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 and avoiding further offenses.

The Intake Assessment Unit provides interventions and services for misdemeanor and status offenders.

Statutory Authority

NRS Chapter 62 – Juvenile Justice

Juvenile Services General Fund

FY 2019 Budget Enhancements/Changes

Personnel

- Addition of 3.0 full-time Juvenile Detention Specialist II positions \$239,651
- Addition of 1.0 full-time Registered Nurse position \$79,883
- Elimination of 1.0 full-time Victim Services Coordinator (\$71,913)

Cost offset with additional salary savings and decrease in Services & Supplies budget

Non-Personnel

• Decrease of \$40,335 in Services & Supplies budget used as a partial offset for increase of Juvenile Detention Specialist II and Registered Nurse positions.

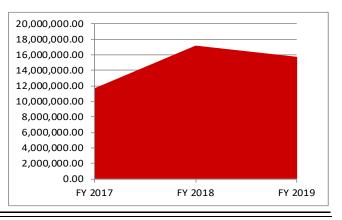
Juvenile Services General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Administration	127-1	2,852,057	3,111,006	2,984,585	3,008,109	(102,897)	-3.3%
Probation Services	127-2	5,226,157	5,684,469	5,657,969	5,872,023	187,554	3.3%
Juvenile Grants	127-3	1,007,260	3,672,878	3,354,211	991,814	(2,681,063)	-73.0%
Early Intervention Services	127-4	679,524	750,300	752,812	817,282	66,981	8.9%
Wittenberg Hall	127-5	5,952,488	6,399,714	6,084,694	6,345,841	(53,873)	-0.8%
Total		15,717,487	19,618,367	18,834,270	17,035,070	(2,583,298)	-13.2%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services		62,796	47,000	47,000	47,000	-	0.0%
Fines		187,094	191,000	191,000	191,000	-	0.0%
Miscellaneous		29,892	45,600	45,600	45,600		0.0%
Total General Fund		279,782	283,600	283,600	283,600	-	0.0%
au							
Other Restricted Funds							
Intergovernmental		412,719	721,126	402,462	80,000	(641,126)	
Charges for Services		901,977	640,922	640,922	911,814	270,892	42.3%
Miscellaneous		469	60,725	60,721			-100.0%
Total - Other Funds		1,315,165	1,422,773	1,104,106	991,814	(430,959)	-30.3%
Total Sources		1,594,947	1,706,373	1,387,706	1,275,414	(430,959)	-25.3%
<u>Uses</u>		0.467.000	0.010.161	0.500.000	0 070 504	252 272	2.00/
Salaries & Wages		8,167,220	9,019,161	8,690,890	9,272,534	253,373	2.8%
Employee Benefits		5,188,377	5,612,994	5,475,834	5,754,065	141,071	2.5%
Services & Supplies		2,248,683	4,986,213	4,667,546	2,008,471	(2,977,742.45)	
Capital Outlay		113,207.00					0.0%
Total Uses		15,717,487	19,618,367	18,834,270	17,035,070	(2,583,298)	-13.2%
Carry forward Funding		(206.046)	2 270 771	2 270 771		(2 270 771)	100.00/
Carry-forward Funding		(306,946)	2,270,771	2,270,771	-	(2,270,771)	-100.0%
Net General Fund Cost		14,429,485	15,641,223	15,175,793	15,759,655	118,432	0.8%
FTE Summary		125.0	125.0	125.0	126.2		1.0%

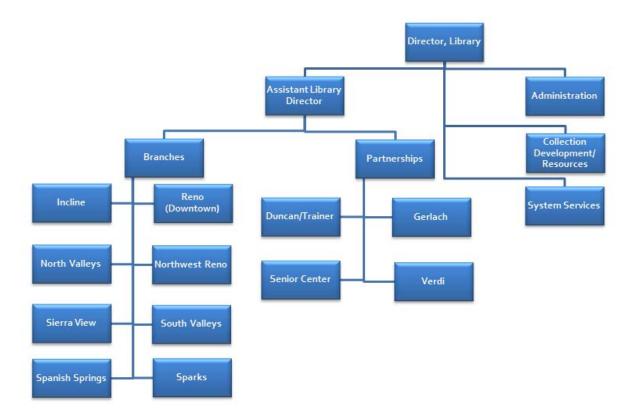
Staffing Trend:

130.0 125.0 125.0 126.2 126.2 120.0 110.0 110.0 100.0 FY 2017 FY 2018 FY 2019



Library General Fund

LIBRARY



Mission

The mission of the Washoe County Library is to connect people with information, ideas, and experiences to support an enriched and engaged community, one person at a time.

Description

The Washoe County Library System serves all of Northern Nevada through its 12 locations, including the Senior Center Library and Partnership Libraries at three Washoe County schools. Library staff provides: programming for children, youth and adults; library materials in a variety of print, audio-visual and digital formats; free public internet computers; community rooms and other meeting spaces; outreach to schools and community organizations; reference services--in-person, by telephone and via Internet; periodicals; and special collections.

The Library Expansion Fund was established to account for a 30 year two-cent ad valorem tax override for expansion of library services approved by the voters in 1994. This fund supports:

- Construction and expansion of library facilities, including debt services as needed
- Purchase of library materials to expand collections throughout the Library System
- New or expanded library services and staff

Statutory Authority

NRS Chapter 379 – Public Libraries

FY 2019 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Librarian III to Collection Development Manager no fiscal impact
- Reclassification of 2.0 Librarian II's to Library Branch Manager \$8,814
- Reclassification of 5.0 Librarian III's to Library Branch Manager no fiscal impact



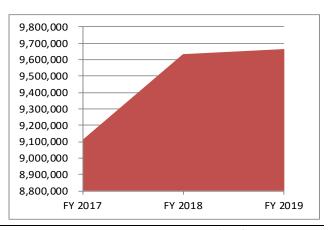
Library General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Library Department	130-0	9,243,209	9,880,231	9,670,031	9,793,755	(86,476)	-0.9%
Total		9,243,209	9,880,231	9,670,031	9,793,755	(86,476)	-0.9%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services		-	-	-	-	-	
Fines and Forfeitures		81,136	90,000	90,000	90,000	-	0.0%
Miscellaneous		41,248	37,200	<u>37,200</u>	37,200	-	0.0%
Total General Fund		122,384	127,200	127,200	127,200	-	0.0%
Other Restricted Funds						(404.450)	
Intergovernmental		11,913	121,153	121,153	-	(121,153)	-100.0%
Charges for Services		-	-	-	-	-	
Miscellaneous							
Total - Other Funds		11,913	121,153	121,153	-	(121,153)	-100.0%
Total Sources		134,297	248,353	248,353	127,200	(121,153)	-48.8%
<u>Uses</u>							
Salaries & Wages		5,430,806	5,714,656	5,585,924	5,766,163	51,507	0.9%
Employee Benefits		3,013,775	3,163,491	3,082,023	3,145,262	(18,229)	-0.6%
Services & Supplies		798,628	906,084	906,084	882,330	(23,754)	-2.6%
Capital Outlay		-	96,000	96,000	-	(96,000)	-100.0%
Other Financing Uses							
Total Uses		9,243,209	9,880,231	9,670,031	9,793,755	(86,476)	-0.9%
Carry-forward Funding		-	-	-	-	-	
Net General Fund Cost		9,108,912	9,631,878	9,421,678	9,666,555	34,677	0.4%
FTE Summary		94.4	94.4	94.4	94.4		0.0%

Staffing Trend:

94.4 94.4 94.4 100.0 90.0 80.0 70.0 60.0 50.0 40.0 30.0 20.0 10.0 0.0 FY 2017 FY 2018 FY 2019



Medical Examiner General Fund

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

128

The Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death. State and County laws mandate that certain categories of sudden death be reported to and investigated by this office. All suspicious and many apparent natural death scenes in Washoe County are attended and evaluated by trained Medicolegal Death Investigators employed by the Medical Examiner's Office. Most of these deaths are ultimately determined to be due to natural causes, but as many as 40% of reported cases are found to be due to accidents, homicidal trauma and suicides. Of the deaths reported to and falling within the office's jurisdiction, approximately 30% will require autopsy or medical examination. Medical doctors specializing in forensic pathology, conduct these autopsy and medical examinations. Responsibilities of the office include:

- o 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
- o Identifying, collecting and processing evidence in order to ensure scientific integrity and usefulness
- o Recognizing unsuspected homicidal violence
- o Recognizing and reporting communicable and dangerous diseases, poisonings, and consumer product safety concerns
- o Positively identifying the dead
- o Notifying the decedent's next of kin and providing proper assistance to grieving families
- o Ensuring integrity of the personal property of decedents
- o Providing expert legal testimony in criminal and civil matters
- o Preparing for and responding to mass disasters
- o 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.

Medical Examiner General Fund

Statutory

Authority NRS 259 – Coroners, Washoe County Code 35 – Medical Examiner

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel

• Increase of \$30,000 in Overtime, \$30,000 in Pooled Positions and \$2,000 for FTO

- Increase of \$90,000 in Professional Services
- Increase of \$12,000 in Software Maintenance
- Increase of \$5,000 in Office Supplies
- Increase of \$62,251 in Capital Vehicles and associated Equipment Services charges

Costs offset with increased Medical Examiner fee revenue.

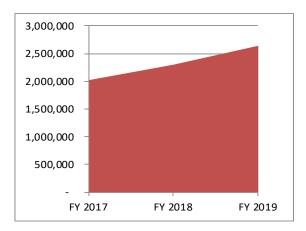
Medical Examiner General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Medical Examiner	153-0	3,011,052	3,827,723	3,705,933	4,006,330	178,607	4.7%
Total		3,011,052	3,827,723	3,705,933	4,006,330	178,607	4.7%
Sources and Uses							
Sources							
General Fund							
Charges for Services		915,216	1,117,674	1,241,550	1,306,619	188,945	16.9%
Miscellaneous		39,120	26,746	15,000	40,000	13,254	49.6%
Total General Fund		954,336	1,144,420	1,256,550	1,346,619	202,199	17.7%
Other Restricted Funds							
Intergovernmental		17,956	190,174	152,509	-	(190,174)	-100.0%
Charges for Services		25,967	25,000	25,000	25,000	-	0.0%
Miscellaneous		264	1,000	1,000	1,000		0.0%
Total - Other Funds		44,187	216,174	178,509	26,000	(190,174)	-88.0%
Total Sources		998,522	1,360,594	1,435,059	1,372,619	12,025	0.9%
Uses							
Salaries & Wages		1,595,507	2,072,106	2,090,573	2,223,147	151,042	7.3%
Employee Benefits		791,357	954,773	941,087	1,051,098	96,324	10.1%
Services & Supplies		624,188	800,844	674,273	682,085	(118,759)	-14.8%
Capital Outlay		-	-	-	50,000	50,000	
Total Uses		3,011,052	3,827,723	3,705,933	4,006,330	178,607	4.7%
Carry-forward Funding		(13,845)	162,075	162,075	-	(162,075)	-100.0%
Net General Fund Cost		2,026,374	2,305,054	2,108,799	2,633,711	328,657	14.3%
FTE Summary		16.4	19.4	19.4	21.3		9.8%

Staffing Trend:

25.0 20.0 16.4 15.0 10.0 5.0 FY 2017 FY 2018 FY 2019



Public Administrator General Fund

PUBLIC ADMINISTRATOR



Mission

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

Description

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

Statutory Authority

NRS Chapter 253 – Public Administrators and Guardians

FY 2019 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Probate Estate Case Manager to Chief Deputy Public Administrator No fiscal impact
- Reclassification of 1.0 Administrative Secretary Supervisor to Administrative Assistant II \$6,220
- Reclassification of 4.0 Office Support Specialists to Public Administrator Specialists \$15,668

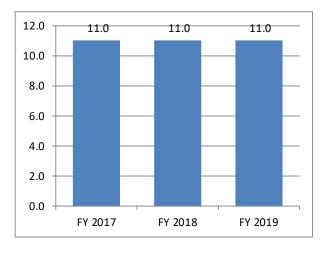
Non-Personnel None

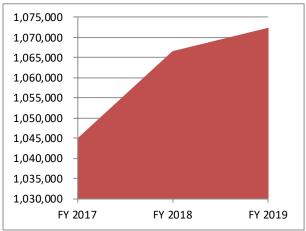
Public Administrator General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Public Administrator	159-0	1,256,560	1,296,684	1,220,419	1,302,313	5,629	0.4%
Total		1,256,560	1,296,684	1,220,419	1,302,313	5,629	0.4%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services		211,553	230,000	230,000	230,000	-	0.0%
Fines		-	-	-	-	-	
Miscellaneous							
Total General Fund		211,553	230,000	230,000	230,000	-	0.0%
Total Sources		211,553	230,000	230,000	230,000	-	0.0%
<u>Uses</u>							
Salaries & Wages		733,175	769,456	717,939	785,940	16,484	2.1%
Employee Benefits		442,445	466,724	441,976	460,913	(5,811)	
Services & Supplies		80,940	60,504	60,504	55,460	(5,044)	-8.3%
Other Financing Uses							
Total Uses		1,256,560	1,296,684	1,220,419	1,302,313	5,629	0.4%
Net General Fund Cost		1,045,007	1,066,684	990,419	1,072,313	5,629	0.5%
FTE Summary		11.0	11.0	11.0	11.0		0.0%

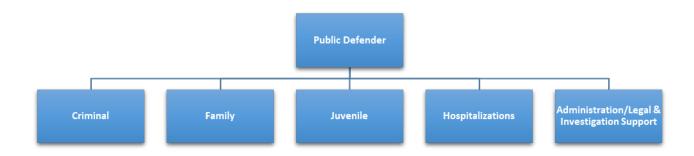
Staffing Trend:





Public Defender General Fund

PUBLIC DEFENDER



Mission The mission of the Washoe County Public Defender's Office is to protect and defend the rights

of indigent people in Washoe County by providing them access to justice through professional

legal representation.

Description The Office of the Public Defender represents clients in the District and Justice Courts of Washoe

County in cases involving felonies, gross misdemeanors, misdemeanors, probation revocation, civil commitments, and parole hearings. Public Defenders also represent clients in Juvenile, Family and appeals to the Nevada Supreme Court. Clients are referred to the Public Defender by the courts upon their determination that the clients do not have the financial means to secure

representation on their own.

Statutory

Authority NRS Chapter 260 – County Public Defenders

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel None

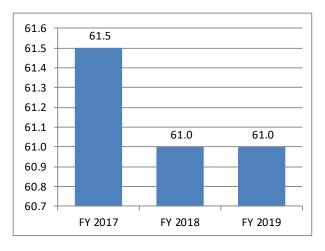


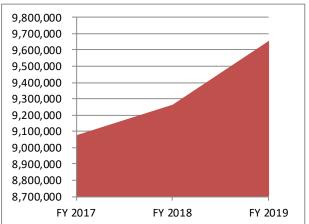
Public Defender General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Public Defender	124-0	9,242,898	9,440,174	9,439,742	9,833,203	393,029	4.2%
Total		9,242,898	9,440,174	9,439,742	9,833,203	393,029	4.2%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services		168,660	175,000	175,000	175,000	-	0.0%
Miscellanous		195					
Total General Fund		168,855	175,000	175,000	175,000	-	0.0%
Total Sources		168,855	175,000	175,000	175,000	-	0.0%
<u>Uses</u>							
Salaries & Wages		5,507,948	5,740,647	5,743,644	6,025,944	285,297	5.0%
Employee Benefits		3,055,720	3,152,267	3,148,837	3,259,132	106,865	3.4%
Services & Supplies		679,230	547,261	547,261	548,128	867	0.2%
Other Financing Uses							
Total Uses		9,242,898	9,440,174	9,439,742	9,833,203	393,029	4.2%
Net General Fund Cost		9,074,043	9,265,174	9,264,742	9,658,203	393,029	4.2%
FTE Summary		61.5	61.0	61.0	61.0		0.0%

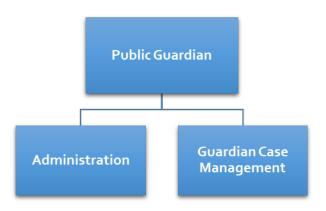
Staffing Trend:





Public Guardian General Fund

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.

Values

- o Civil rights of our citizens
- o We will protect and promote the well-being of individuals served
- o Teamwork
- o Standards and Ethics of Professional guardians

Statutory

Authority

NRS 159 – Guardianships; NRS 253 – Public Guardians

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel

135

• Increase of \$3,600 for Positive Pay – required for Washoe County bank accounts

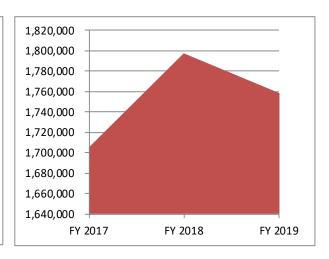
Public Guardian General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Public Guardian	157-0	1,843,918	1,947,874	1,871,400	1,908,546	(39,328)	-2.0%
Public Guardian Donation	IN20334	2,544	-	-	-	-	
Total		1,846,462	1,947,874	1,871,400	1,908,546	(39,328)	-2.0%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services		138,538	150,000	150,000	150,000		0.0%
Total General Fund		138,538	150,000	150,000	150,000	-	0.0%
Total Sources		138,538	150,000	150,000	150,000	-	0.0%
<u>Uses</u>							
Salaries & Wages		1,106,581	1,167,682	1,118,229	1,146,819	(20,863)	-1.8%
Employee Benefits		665,768	690,192	663,170	667,467	(22,725)	-3.3%
Services & Supplies		<u>74,113</u>	90,001	90,001	94,260	4,260	4.7%
Total Uses		1,846,462	1,947,874	1,871,400	1,908,546	(39,328)	-2.0%
Carry-Forward Funding		2,544	-	-	-	-	
Net General Fund Cost		1,705,380	1,797,874	1,721,400	1,758,546	(39,328)	-2.2%
FTE Summary		16.0	16.0	16.0	16.0		0.0%

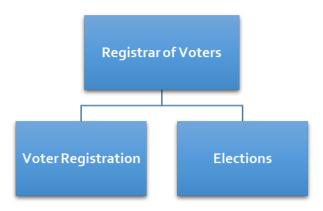
Staffing Trend:

18.0 16.0 16.0 16.0 16.0 14.0 12.0 10.0 8.0 6.0 4.0 2.0 0.0 FY 2017 FY 2018 FY 2019



Registrar of Voters General Fund

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); NRS Chapters; 293, 293B, 293C, 294A, 295; and Nevada Administrative Code (NAC) Chapters 293, 294 and 295

Washoe County

Registrar of Voters General Fund

FY 2019 Budget Enhancements/Changes

Personnel None

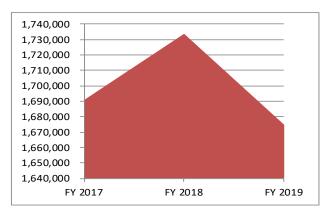
Non-Personnel None

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Administration	112-1	873,505	2,712,204	2,667,029	953,263	(1,758,942)	-64.9%
Elections Division	112-2	992,523	732,984	732,984	732,984	-	0.0%
Total		1,866,028	3,445,188	3,400,013	1,686,247	(1,758,942)	-51.1%
Sources and Uses							
Sources General Fund							
		174,294	11,500	11,500	11,500		0.0%
Charges for Services Miscellaneous		1,166	-	11,500	-	-	0.0%
							0.00/
Total General Fund		175,460	11,500	11,500	11,500	-	0.0%
Other Restricted Funds							
Intergovernmental		-	1,700,000	1,700,000	-	(1,700,000)	-100.0%
Total - Other Funds			1,700,000	1,700,000		(1,700,000)	
			_,: 00,000	_, ,		(_,: -,: -,: -,	
Total Sources		175,460	1,711,500	1,711,500	11,500	(1,700,000)	-99.3%
<u>Uses</u>							
Salaries & Wages		442,639	567,168	538,928	559,974	(7,194)	
Employee Benefits		252,872	270,665	253,730	243,776	(26,889)	
Services & Supplies		1,170,516	862,355	862,355	837,496	(24,859)	
Capital Outlay		-	45,000	45,000	45,000	-	0.0%
Other Financing Uses			1,700,000	1,700,000		(1,700,000)	-100.0%
Total Uses		1,866,028	3,445,188	3,400,013	1,686,247	(1,758,942)	-51.1%
Net General Fund Cost		1,690,568	1,733,688	1,688,513	1,674,747	(58,942)	-3.4%
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FTE Summary		6.0	6.0	6.0	6.0		0.0%

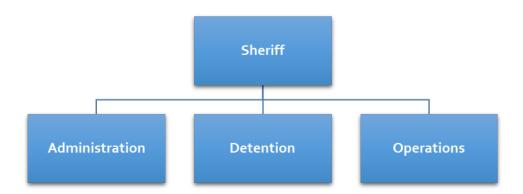
Staffing Trend:

7.0 6.0 5.0 4.0 3.0 2.0 1.0 0.0 FY 2017 FY 2018 FY 2019



Sheriff General Fund

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 <u>Administration Bureau</u> 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 <u>Detention Bureau</u> 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 1,125 inmates.

Units in the Detention Bureau include: • Alternatives to Incarceration • Booking • Central/Court Control • Detention Administration and Housing • Inmate Management • Court Transportation • Courthouse Security • Courtroom Bailiffs • Detention Services • Supply Room • Detention General Services.



Sheriff General Fund

The <u>Operations Bureau</u> 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 multi-agency task forces (All Threats All Crimes (ATAC) Unit, Drug Enforcement Administration (DEA), Drug Interdiction Task Force, the Northern Nevada Interdiction Task Force (NNITF)/K-9, U. S. Marshals Fugitive Investigative Strike Team (FIST), Special Investigations Unit (SIU), Regional Gang Unit (RGU) and the Consolidated Bomb Squad), provides fugitive extraditions, provides air support during patrol, search and rescue and fire incidences and provides Civil Service.

Units in the Operations Bureau include: • Patrol • Investigations • Extraditions and Flight Operations • Special Tactical Units • Intelligence • Fusion • Cyber Crimes • VIP Events • S.W.A.T

Statutory Authority

NRS Chapter 248 Sheriffs; NRS Chapter 239C Homeland Security; NRS Chapter 211 Local Facilities for Detention; NRS Chapter 176 Judgment and Execution; NRS 484 Traffic Laws.

FY 2019 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Office Assistant II to Office Support Specialist \$6,486
- Reclassification of 1.0 Community Engagement Manager \$7,439
- Reclassification of 1.0 Administrative Services Manager \$13,068
- Reclassification of 1.0 Detention Operations Manager \$4,767

Non-Personnel None

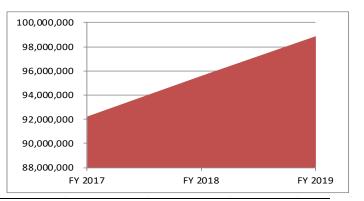
Sheriff General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Sheriff Administration	150-1	9,923,486	11,477,967	8,462,617	11,455,488	(22,479)	-0.2%
Grants Division	150-2	1,634,279	7,924,106	6,649,499	1,788,545	(6,135,560)	-77.4%
Sheriff Admin Operations	150-4	8,459,708	9,626,544	9,504,660	9,931,563	305,019	3.2%
Detective Division	150-6	9,436,083	9,183,849	9,164,119	9,052,572	(131,277)	-1.4%
Patrol Division	150-8	24,760,124	25,961,315	26,337,371	27,283,160	1,321,845	5.1%
Detention Division	150-9	59,485,994	58,896,877	61,707,980	61,327,052	2,430,174	4.1%
Total		113,699,674	123,070,658	121,826,247	120,838,380	(2,232,278)	-1.8%
Sources and Uses							
Sources							
General Fund			10.070.001				= 40/
Taxes		10,482,991	10,873,961	10,873,961	11,424,036	550,075	5.1%
Intergovernmental		4,088,715	3,548,000	3,530,000	3,548,000	-	0.0%
Charges for Services		4,389,391	4,244,140	4,515,181	4,244,140	-	0.0%
Miscellaneous		881,125	966,780	913,528	966,780	-	0.0%
Other Financing Sources		1,500					
Total General Fund		19,843,722	19,632,881	19,832,670	20,182,956	550,075	2.8%
Other Restricted Funds							
Intergovernmental		1,110,198	4,859,023	3,770,546	1,302,445	(3,556,578)	-73.2%
Charges for Services		134,228	90,000	90,000	90,000	-	0.0%
Fines and Forfeitures		451,145	333,453	390,784	396,100	62,647	18.8%
Miscellaneous		38,404	423,402	422,902	-	(423,402)	-100.0%
Total - Other Funds		1,733,976	5,705,878	4,674,231	1,788,545	(3,917,332)	-68.7%
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Total Sources		21,577,697	25,338,759	24,506,901	21,971,501	(3,367,257)	-13.3%
Uses							
Salaries & Wages		59,457,810	61,198,061	62,773,290	63,269,484	2,071,422	3.4%
Employee Benefits		36,135,010	38,098,300	38,614,289	39,678,739	1,580,439	4.1%
Services & Supplies		17,839,511	23,069,709	19,969,081	17,655,157	(5,414,552)	-23.5%
Capital Outlay		267,343	404,588	404,588	-	(404,588)	
Other Financing Uses		-	300,000	65,000	235,000	(65,000)	-21.7%
Total Uses		113,699,674	123,070,658	121,826,247	120,838,380	(2,232,278)	-1.8%
		, ,	, ,	, ,	. ,	, -,	
Carry-forward Funding		(109,084)	2,139,228	1,986,464	-		
Net General Fund Cost		92,231,060	95,592,671	95,332,883	98,866,878	1,134,979	3.4%
FTF Comments		720.4	720 5	720 -	722.0		0.69/
FTE Summary		729.4	738.5	738.5	733.8		-0.6%

Staffing Trend:

740.0 738.5 738.0 736.0 734.0 732.0 730.0 729.4 728.0 726.0 724.0 FY 2017 FY 2018 FY 2019



TECHNOLOGY SERVICES DEPARTMENT



Mission

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

Description

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

- The Administrative Division provides Department planning, strategy, oversight and financial management, as well as all personnel support.
- The Business Solutions & Integration Division provides day-to-day support and maintenance
 of software to operating departments and provides project coordination, packaged
 application support, business analysis, development, and continuous improvement services
 to assist departments with existing and new applications.
- The Customer & Enterprise Solutions Division (CES) provides support 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. In addition, CES administers and coordinates the County's record retentions and imaging functions.
- The Enterprise Infrastructure Division operates and maintains the County's internet and intranet, email, and telephones. EID 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 Eg11 system and Basemap Committee for coordinating regional GIS support.

Statutory

Authority:

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

FY 2019 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Technology Project Coordinator Enterprise and Infrastructure \$116,045
- Addition of 1.0 part-time Public Service Intern (0.5 FTE) Customer and Enterprise Solutions \$12,863
- Reclassification of pay range for 3.0 full-time Technology Systems Technician II Customer and Enterprise Solutions \$10,355
- Reclassification of 5.0 full-time Imaging Equipment Technician I/II and Records Management Technician I/II to Imaging and Record Technician I/II Customer and Enterprise Solutions \$0
- Reclassification of pay range for 1.0 full-time Imaging and Records Management Supervisor Customer and Enterprise Solutions \$0
- Elimination of 1.0 full-time Record Management Technician I Customer and Enterprise Solutions (\$82,290)

Costs offset with decreases in Services and Supplies.

Non-Personnel

- Increase of \$481,907 in Software Subscription for Office 365 (from \$800,000 to \$1,281,907)
- Increase of \$35,018 in Special Dept Expense for WCRCS payment (from \$319,516 to \$354,534)

Costs Offset with decreases in Services and Supplies and additional general fund support for Office 365.

Non-General Fund Technology Services Funds are

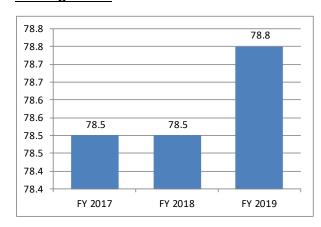
<u>runa</u>	<u>runa i ype</u>
Enhanced 911 Fund	Special Revenue Fund
Regional Communications Fund	Special Revenue Fund
Regional Permits System Operating Fund	Special Revenue Fund
Regional Permits System Capital Fund	Capital Projects Fund

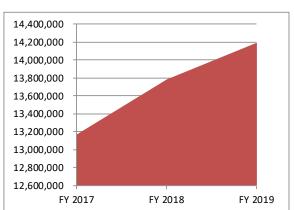
Fund Type

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Tech Services Operations	108-1	12,378,534	12,971,710	12,725,826	13,375,126	403,416	3.1%
GIS Basemap	108-7	162,450	226,699	226,699	94,000	(132,699)	-58.5%
Tech Services Infrastructure	108-8	819,898	850,654	850,654	850,654	-	0.0%
Total		13,360,882	14,049,063	13,803,179	14,319,780	270,717	1.9%
Sources and Uses Sources General Fund Charges for Services		24,781	36,000	36,000	36,000	-	0.0%
Miscellaneous		1,396					
Total General Fund		26,177	36,000	36,000	36,000	-	0.0%
Other Restricted Funds Charges for Services Miscellaneous		112,610	94,000	94,000	94,000	- 	0.0%
Total - Other Funds		112,610	94,000	94,000	94,000	-	0.0%
Total Sources		138,787	130,000	130,000	130,000	-	0.0%
<u>Uses</u>							
Salaries & Wages		5,898,370	6,357,576	6,183,098	6,411,491	53,914	0.8%
Employee Benefits		3,395,030	3,628,528	3,557,123	3,628,393	(136)	0.0%
Services & Supplies		3,611,285	4,062,958	4,062,958	4,279,897	216,939	5.3%
Capital Outlay		384,785	-	-	-	-	
Transfer to Regional Permits		71,412		-			
Total Uses		13,360,882	14,049,063	13,803,179	14,319,780	270,717	1.9%
Carry-forward Funding		49,840 -	132,699	132,699	-	(132,699)	-100.0%
Net General Fund Cost		13,172,254	13,786,364	13,540,480	14,189,780	403,416	2.9%
FTE Summary		78.5	78.5	78.5	78.8		0.3%
•							

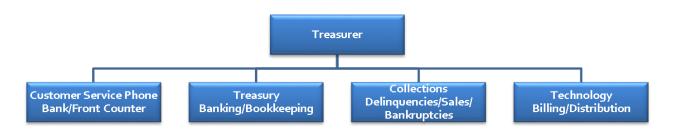
Staffing Trend:





Treasurer General Fund

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

FY 2019 Budget Enhancements/Changes

Personnel

Addition of 1.0 full-time Account Clerk II - \$68,500

Non-Personnel

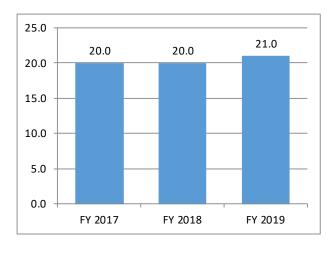
Decrease of \$68,500 in Services & Supplies to offset cost of 1.0 full-time Account Clerk II.

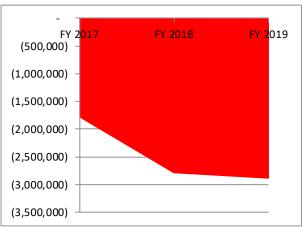
Treasurer General Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Treasurer	113-0	2,210,165	2,651,818	2,625,922	2,551,193	(100,625)	-3.8%
Total		2,210,165	2,651,818	2,625,922	2,551,193	(100,625)	-3.8%
Sources and Uses							
<u>Sources</u>							
General Fund							
Charges for Services		1,922,239	1,810,000	1,810,000	1,810,000	-	0.0%
Fines		1,921,440	1,815,000	1,815,000	1,815,000	-	0.0%
Miscellaneous		151,024	1,820,000	1,820,000	1,820,000		<u>0.0</u> %
Total General Fund		3,994,702	5,445,000	5,445,000	5,445,000	-	0.0%
<u>Uses</u>							
Salaries & Wages		1,139,776	1,238,203	1,220,808	1,337,406	99,203	8.0%
Employee Benefits		696,009	746,968	738,468	806,356	59,388	8.0%
Services & Supplies		374,380	666,646	666,646	<u>407,431</u>	259,216-	-38.9%
Total Uses		2,210,165	2,651,818	2,625,922	2,551,193	(100,625)	-3.8%
Net General Fund Cost		(1,784,537)	(2,793,182)	(2,819,078)	(2,893,807)	(100,625)	3.6%
FTE Summary		20.0	20.0	20.0	21.0		5.0%

Staffing Trend:





SPECIAL REVENUE FUNDS

Description

Special Revenue Funds account for specific revenue sources which are legally restricted for specified purposes. There are 14 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.

	Beginning	FY 2019	FY 2019	FY 2019	FY 2019	Ending
	Fund Balance/	Budgeted	Other Financing/	Budgeted	Operating	Fund Balance/
Fund	Cash Balance	Revenues	Transfers In	Expenditures	Transfers Out	Cash Balance
Central Truckee Meadows Remediation						
District Fund	5,081,760	1,384,199	-	3,194,018	-	3,271,941
Child Protective Services Fund	11,338,585	54,892,577	447,237	55,095,701	50,000	11,532,698
Enhanced 911 Fund	534,977	5,381,400	-	5,373,800	-	542,577
Health Fund	4,662,589	13,390,205	9,516,856	23,352,993	73,123	4,143,534
Indigent Tax Levy Fund	3,163,065	13,260,843	18,508,178	31,798,666	-	3,133,420
Library Expansion Fund	1,908,581	2,966,948	-	2,763,994	218,920	1,892,615
Other Restricted Revenue Fund	1,092,212	16,308,348	-	15,459,944	1,917,400	23,216
Regional Animal Services Fund	5,898,541	5,092,922	-	5,918,225	-	5,073,238
Regional Communications System Fund	1,261,423	1,729,848	-	2,302,444	-	688,827
Regional Permits System Operating Fund	390,624	430,002	73,123	472,273	-	421,476
Regional Public Safety Training Center Fund	697,450	1,016,738	-	999,833	-	714,355
Roads Fund	4,559,472	10,825,424	3,013,620	15,844,499	-	2,554,017
Senior Services Fund	694,928	2,524,247	1,406,782	4,065,851	-	560,106
Truckee River Flood Management Fund	1,802,524	11,755,358		10,330,833	1,424,525	1,802,524
Total	43,086,731	140,959,059	32,965,796	176,973,074	3,683,968	36,354,544



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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 southern Washoe County. Groundwater is used to meet peak water demands in the Reno/Sparks area during summer months and can be the major source of water when Truckee River water is limited or unavailable. Historical practices (when PCE was unregulated) resulted in large areas of PCE contaminated groundwater along the traditional commercial/industrial corridors in Reno and Sparks. The CTMRD program provides local oversight for addressing that contamination and serves as an alternative to a federal superfund listing (and eliminates the potential for economic blight that typically accompanies such a listing).

The CTMRD program mission is accomplished through:

- Ensuring the delivery of safe drinking water by treating groundwater from impacted wells
- Managing 8 PCE plumes to minimize the threat to other essential wells
- Managing PCE sources to prevent new plumes and to shorten life of known plumes
- Coordinating actions of stakeholder agencies (Reno, Sparks, Nevada Division of Environmental Protection, Washoe County Health District, Truckee Meadows Water Authority)
- Providing education and outreach

Statutory Authority:

NRS 540A.250-285 - Central Truckee Meadows Remediation District; Washoe County Code Chapter 40

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

FY 2019 Budget Enhancements/Changes

Personnel

Reclassification of 1.0 full-time Water Management Planner to Sr. Hydrogeologist - \$16,397

Costs offset from Licensed Engineer being cost distributed to General Fund

Non-Personnel None

Budget Summary

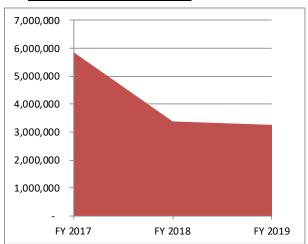
		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Clean Water Activities	266-1	270,306	621,098	451,184	623,238	2,140	0.3%
Source Management	266-2	166,450	1,612,977	512,153	1,113,463	(499,514)	-31.0%
GW Investigation & Modeling	266-3	554,036	940,061	1,022,864	962,426	22,365	2.4%
Implementation & Admin	266-4	100,318	169,333	202,369	124,700	(44,633)	-26.4%
Support Activities	266-5	-	-	188	22,673	22,673	
Outreach	266-6	24,145	67,470	64,568	33,219	(34,251)	-50.8%
CTMRD General	C206000	354,017	422,476	(90,196)	314,300	(108,177)	-25.6%
Total		1,469,272	3,833,415	2,163,130	3,194,018	(639,397)	-16.7%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		6,179,797	5,871,593	5,871,593	5,081,760	(789,833)	-13.5%
Charges for Services		1,154,440	1,250,000	1,250,000	1,250,000	-	0.0%
Miscellaneous		6,628	95,138	123,297	134,199	39,061	41.1%
Total Sources		7,340,865	7,216,731	7,244,890	6,465,959	(750,772)	-10.4%
<u>Uses</u>							
Salaries & Wages		510,651	652,401	566,912	581,218	(71,183)	-10.9%
Employee Benefits		297,154	373,555	334,581	338,644	(34,911)	-9.3%
Services & Supplies		661,468	2,807,459	1,261,637	2,274,156	(533,303)	-19.0%
Total Uses		1,469,272	3,833,415	2,163,130	3,194,018	(639,397)	-16.7%
Ending Fund Balance		5,871,593	3,383,316	5,081,760	3,271,941	(111,375)	-3.3%
FTE Summary		7.2	7.2	7.2	6.2		-13.9%

Staffing Trend:

150

7.4 7.2 7.2 7.2 7.0 6.8 6.6 6.4 6.2 6.2 6.0 5.8 5.6 FY 2017 FY 2018 FY 2019

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 individuals, families, and the children in our community and provide an array of services to promote independence safety and well-being.

Description

Child Protective Services (Special Revenue Fund) investigates reports of child abuse and neglect, provides emergency shelter, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family counseling and other mental health supportive services; and licenses foster care and child care providers. The foster family program recruits, licenses and trains foster homes to support the placement of children in custody. The adoption program actively recruits and connects adoptive parents with available children and assists with the adoption process; the independent living program assists teens aging out of foster care with supportive services to transition toward independent living. The department also acts in a fiduciary capacity as trustee for funds belonging to children in custody.

Statutory Authority

NRS 432B Protection of Children From Abuse and Neglect; County Code Chapter 45 Public Welfare

FY 2019 Budget Enhancements/Changes

Personnel

- Addition of 5.0 full-time Case Worker III positions \$513,831
- Addition of 4.0 full-time CPS Intake Screener positions \$361,552
- Addition of 1.0 full-time Social Services Supervisor position \$117,035
- Addition of 1.0 full-time Human Services Support Specialist II position \$77,210
- Addition of 1.0 full-time Fiscal Compliance Officer position \$105,250
- Increase 2.0 part-time Case Worker III positions to full-time (0.32 FTE to 1.0 FTE/each) \$63,694
- Increase 1.0 part-time Case Worker III position to full-time (0.35 FTE to 1.0 FTE) \$37,892
- Reclassification of 1.0 Office Assistant II to Human Services Support Specialist I \$4,932
- Reclassification of 1.0 Office Support Specialist to Administrative Assistant I \$11,871
- Elimination of 1.0 Sr. Human Services Support Specialist position (\$72,422)
- Elimination of 1.0 Human Services Program Supervisor position (\$103,864)

Costs offset with increased revenues and a decrease in Services & Supplies budget



Non-Personnel

- Decrease of \$1,015,395 in Services & Supplies to offset cost of new positions and reclassifications
- Increase of \$400,000 in Undesignated Budget (from \$200,000 to \$600,000)
- Increase of \$50,000 in Judicial expense (from \$50,000 to \$100,000)
- Increase of \$45,000 in Vehicles-Capital (from \$0 to \$45,000)
- Reduction of \$400,000 in General Fund Transfer (from \$847,237 to \$447,237; the transfer has historically been utilized to offset/support the annual debt payment of \$400,000; since debt payment has expired, a commensurate reduction in transfer will result)

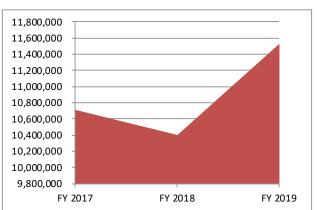
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Children's Svcs Case Mgt	228-1	29,587,102	18,609,291	17,538,306	13,243,268	(5,366,023)	-28.8%
Child Care Services Div	228-2	1,160,403	475,280	474,316	372,502	(102,777)	-21.6%
Children's Svcs Residential	228-3	23,673,809	23,231,837	22,102,472	20,356,043	(2,875,794)	-12.4%
Children's Svcs Donations	228-4	58,821	67,486	35,861	-	(67,486)	-100.0%
Administrative Services	228-6	-	8,150,593	8,328,733	8,519,715	369,121	4.5%
Child Welfare	228-7	-	10,670,188	10,003,893	12,654,174	1,983,986	18.6%
Child Welfare Revenue	228-8	-	62,005	-	-	(62,005)	-100.0%
Total		54,480,136	61,266,680	58,483,582	55,145,701	(6,120,978)	-10.0%
Sources and Uses							
Sources							
Beginning Fund Balance		7,100,876	10,713,902	10,713,902	11,338,585	624,683	5.8%
Taxes		5,417,569	5,619,618	5,619,618	5,903,895	284,277	5.1%
Licenses and Permits		20,780	22,500	22,500	22,500	-	0.0%
Intergovernmental		37,195,234	42,828,128	41,036,087	37,088,360	(5,739,768)	
Charges for Services		5,698,127	3,492,000	3,492,000	3,867,000	375,000	10.7%
Miscelleneous		8,413,915	8,140,947	8,090,822	8,010,822	(130,125)	-1.6%
Transfer In - General Fund		1,347,537	847,237	847,237	447,237	(400,000)	
Total Sources		65,194,038	71,664,333	69,822,166	66,678,399	(4,985,934)	-7.0%
Uses							
Salaries & Wages		14,965,839	17,713,953	16,821,350	18,758,057	1,044,105	5.9%
Employee Benefits		8,892,667	10,299,868	9,866,227	10,834,964	535,096	5.2%
Services & Supplies		29,457,115	32,747,960	31,278,205	25,182,680	(7,565,280)	
Capital Outlay		68,515	40,500	40,500	320,000	279,500	690.1%
Transfers Out		1,096,000	464,398	477,299	50,000	(414,398)	
Total Uses		54,480,136	61,266,680	58,483,582	55,145,701	(6,120,978)	-10.0%
Ending Fund Balance		10,713,902	10,397,653	11,338,585	11,532,698	1,135,045	10.9%
FTF C		240.2	245.2	245.0	252.4		F 40/
FTE Summary		240.0	245.9	245.9	258.4		5.1%

Staffing Trend:

260.0 258.4 255.0 250.0 245.9 240.0 240.0 235.0 230.0 FY 2017 FY 2018 FY 2019

Budgeted Fund Balance:



Special Revenue Funds Enhanced 911 Fund

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. A

surcharge of eighty-five cents is imposed by the Board of County Commissioners.

Statutory

Authority: NRS 244A – Counties: Financing of Public Improvements

Funding

Source: Surcharge on telephone bills

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

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel

• Revenue and expense budgets were adjusted to reflect the 911 surcharge increase from twenty-five cents to eighty-five cents starting May 1, 2017

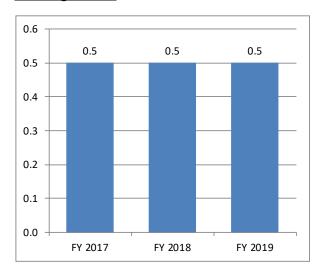
Special Revenue Funds Enhanced 911 Fund

Budget Summary

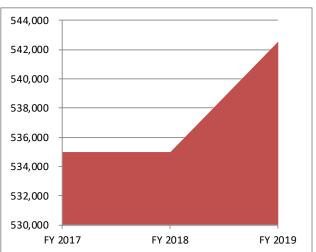
		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Enhanced 911	208-0	1,669,713	1,920,600	1,620,598	5,373,800	3,453,200	179.8%
Total		1,669,713	1,920,600	1,620,598	5,373,800	3,453,200	179.8%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		606,228	534,975	534,975	534,977	2	0.0%
Charges for Services		1,597,695	1,913,000	1,613,000	5,373,800	3,460,800	180.9%
Miscellaneous		766	7,600	7,600	7,600		0.0%
Total Sources		2,204,688	2,455,575	2,155,575	5,916,377	3,460,802	140.9%
Head							
<u>Uses</u>		20.047	24 245	24.264	22 774	2.456	7.00/
Salaries & Wages		29,047	31,315	31,264	33,771	2,456	7.8%
Employee Benefits		19,359	20,813	20,861	22,256	1,443	6.9%
Services & Supplies		1,494,244	1,868,473	1,568,473	4,352,048	2,483,575	132.9%
Capital Outlay		127,063			965,726	965,726	
Total Uses		1,669,713	1,920,600	1,620,598	5,373,800	3,453,200	179.8%
Ending Fund Balance		534,975	534,975	534,977	542,577	7,602	1.4%
FTE Summary		0.5	0.5	0.5	0.5	-	0.0%

Staffing Trend:

155



Budgeted Fund Balance:



Special Revenue Funds 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 Health District operates through five (5) divisions and the Office of the District Health Officer.

- The Administrative Health Services Division (AHS) ensures administrative compliance with fiscal and
 operational policies of the District Board of Health and Board of County Commissioners, and is
 responsible for planning, personnel management, policy and procedures, and for intergovernmental
 relations.
- The Air Quality Management Division (AQM) implements clean air solutions that protect the quality of life for the citizens of Washoe County through community partnerships along with programs and services such as air monitoring, permitting and enforcement, planning, and public education.
- The Community and Clinical Health Services Division (CCHS) provides clinical services, community and
 individual health education, and partners with other community organizations and health care
 providers to improve the health of our community.
- The Environmental Health Services Division (EHS) leads the team that ensures compliance with local, state and federal laws regulating food, water, vector and other areas of public health in Washoe County. The many programs under the EHS umbrella have an emphasis on regulation and enforcement, but also have a strong education component, promoting a collaborative approach with industry to meet local and national public health goals.
- The Epidemiology and Public Health Preparedness Division (EPHP) conducts surveillance on reportable
 diseases and conditions; analyzes communicable & chronic disease data to identify risk factors;
 disease control strategies; investigates disease outbreaks; serves as the local registrar for births &
 deaths; and develops departmental capabilities for response to biological terrorism and other public
 health emergencies; and oversees the Emergency Medical Services Program.
- The Office of the District Health Officer (ODHO) provides direction and leadership for the Washoe County Health Department; manages public relations and outreach functions; guides quality improvement and strategic direction; and conducts DBOH administrative functions.

Statutory Authority:

NAC 361 – Property Tax; NRS 244 - Counties: Government; NRS 251 - County Auditors and Comptrollers; NRS 268 - Powers and Duties Common to Cities and Town Incorporated under General or Special Laws; NRS 278 - Planning & Zoning; NRS 332 – Purchasing: Local Governments; NRS 354 – Local Financial Administration; NRS 361 – Property Tax; NRS 439-Administration of Public Health; NRS 440 -Vital Statistics; NRS 441A - Infectious Diseases; Toxic Agents; NRS 445A - Water Controls; NRS 445B - Air Pollution; NRS 446 - Food Establishments; NRS 447 - Public Accommodations; 450B – Emergency Medical Services; NRS 459 - Hazardous Materials; NRS 461A - Mobile Homes and Parks

Special Revenue Funds Health Fund

FY 2019 Budget Enhancements/Changes

Personnel

- Addition of 1.0 full-time Government Affairs Manager Office of the District Health Officer \$112,039
- Addition of 1.0 full-time Medical Billing Specialist Community & Clinical Health Services \$68,627
- Addition of 1.0 full-time Office Assistant II Air Quality \$79,129
- Addition of 1.0 full-time Environmental Health Specialist \$150,000
- Increase of \$45,000 in Pooled Positions Office of the District Health Officer
- Increase of \$93,828 for cost distribution shifts to local funds

Non-Personnel

- Increase of \$38,297 to Biologicals Community and Clinical Health Services
- Increase of \$80,000 to Other Expenses Office of the District Health Officer
- Decrease of \$\$8,626 in Services and Supplies Community and Clinical Health Services

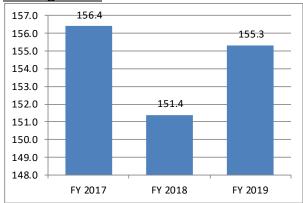
Costs offset by increased revenues and from use of fund balance.

Special Revenue Funds Health Fund

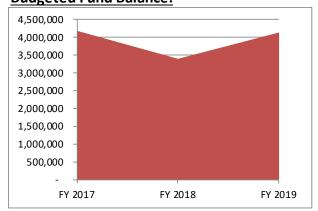
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Office of District Health Office	202-1	904,268	1,099,290	1,101,062	1,433,591	334,302	30.4%
Health Administration	202-2	1,119,366	1,191,232	1,145,024	1,156,532	(34,700)	-2.9%
Air Quality	202-3	2,856,957	3,439,932	3,082,735	3,433,087	(6,846)	-0.2%
Community & Clinical Health	202-4	7,294,144	7,958,744	7,668,045	7,712,347	(246,397)	-3.1%
Environmental Health	202-5	6,366,220	7,535,145	7,118,851	6,797,222	(737,922)	-9.8%
Epidemiological Public Health	202-6	2,616,411	2,592,855	2,586,692	2,893,337	300,482	11.6%
Undesignated	202-9	-	-	-	-	-	
Total		21,157,367	23,817,198	22,702,408	23,426,116	(391,082)	-1.6%
Sources and Uses							
Sources							
Beginning Fund Balance		2,967,844	4,180,897	4,180,897	4,662,589	481,692	11.5%
Licenses and Permits		2,422,926	3,105,142	2,946,032	3,090,218	(14,924)	
Grants and Restricted Funding		7,201,588	7,242,361	7,238,150	7,173,467	(68,893)	-1.0%
Charges for Services		2,626,860	2,553,979	2,876,152	2,906,932	352,953	13.8%
Miscellaneous		116,665	81,562	72,076	219,587	138,025	169.2%
Transfers		10,002,381	10,051,691	<u>10,051,691</u>	9,516,856	(534,835)	-5.3%
Total Sources		25,338,264	27,215,632	27,364,998	27,569,649	354,017	1.3%
<u>Uses</u>							
Salaries & Wages		10,644,058	11,439,728	11,145,703	12,007,254	567,526	5.0%
Employee Benefits		5,909,991	6,354,665	6,153,943	6,565,808	211,143	3.3%
Services & Supplies		4,484,523	5,797,533	5,287,762	4,654,931	(1,142,602)	-19.7%
Capital Outlay		60,714	125,000	115,000	125,000	-	0.0%
Transfers		58,081	100,271		73,123	(27,148)	-27.1%
Total Uses		21,157,367	23,817,198	22,702,408	23,426,116	(391,082)	-1.6%
Ending Fund Balance		4,180,897	3,398,434	4,662,589	4,143,534	745,099	21.9%
FTE Summary		156.4	151.4	151.4	155.3		2.6%

Staffing Trend:



Budgeted Fund Balance:



INDIGENT TAX LEVY FUND HUMAN SERVICES DEPARTMENT

Description

The Indigent Tax Levy Fund (Special Revenue Fund) is established to account for ad valorem tax revenues and investment earnings specifically appropriated to provide assistance to indigents and is mandated by state law. The ad valorem tax rate must be at least six and no more than ten cents on each \$100 of assessed valuation. Indigent funding supports public and private partnerships to reduce homelessness and assure provision of services for indigent residents across the lifespan. 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

FY 2019 Budget Enhancements/Changes

Prior to FY 2017, the budget for indigent services had been split between the amount funded in the Indigent Tax Levy Fund and the General Fund's commitment, which was budgeted in Fund Center 179-4. This prevented the public and decision makers from being able to see the entire budget provided for indigent services. In FY 2017, all indigent services costs from Indigent Services (179-4) are now reflected in the Indigent Tax Levy Fund, Fund 221. The General Fund's commitment for indigent services (\$18,508,178) is shown as a Transfer In to this fund.

Personnel

- Elimination of 1.0 full-time Eliqibility Supervisor position (\$80,343)
- Elimination of 2.0 full-time Deputy Sheriff positions (\$186,973)

Non-Personnel

- Increase of \$797,003 in General Fund Transfer
- Increase of \$68,000 in Capital vehicles
- Decrease of \$1,518,101 in Services and Supplies budget
- Decrease of \$367,200 in Transfer to Capital Improvements Program (CIP)

Budget Summary

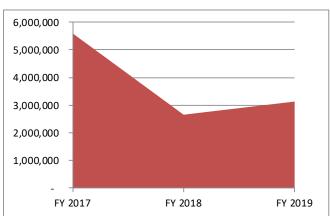
		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Indigent Assistance	221-0	30,952,498	32,542,417	32,036,929	31,798,666	(743,751)	-2.3%
Total		30,952,498	32,542,417	32,036,929	31,798,666	(743,751)	-2.3%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		8,217,204	5,599,392	5,599,392	3,163,065	(2,436,327)	-43.5%
Taxes		8,128,185	8,429,427	8,429,427	8,855,843	426,416	5.1%
Charges for Services		140,784	78,000	78,000	128,000	50,000	64.1%
Miscellanous		3,117,224	3,382,000	3,382,000	4,277,000	895,000	26.5%
Transfer In-General Fund		16,948,493	17,711,175	17,711,175	18,508,178	797,003	4.5%
Total Sources		36,551,890	35,199,994	35,199,994	34,932,086	(267,908)	-0.8%
<u>Uses</u>							
Salaries & Wages		3,087,339	3,394,938	3,354,642	3,419,060	24,122	0.7%
Employee Benefits		1,767,565	2,009,042	1,911,049	2,015,070	6,029	0.3%
Services & Supplies		24,775,377	26,621,237	26,621,237	26,296,536	(324,701)	-1.2%
Capital Outlay		17,774			68,000	68,000	
Transfers Out		1,304,443	517,200	150,000	-	(517,200)	-100.0%
Total Uses		30,952,498	32,542,417	32,036,929	31,798,666	(743,751)	-2.3%
		, ,	, ,	, ,	, ,	, , - ,	
Ending Fund Balance		5,599,392	2,657,577	3,163,065	3,133,420	475,843	17.9%
FTE Summary			32.0	32.0	31.0		-3.1%

Staffing Trend:

160

36.0 32.0 28.0 24.0 20.0 16.0 12.0 8.0 4.0 0.0 FY 2017 FY 2018 FY 2019

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 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel Increase \$100,000 in Services & Supplies

- \$50,000 for Circulation materials
- \$50,000 for Public Computers/Equipment

Costs offset with increased tax revenues/fund balance.

Budget Summary

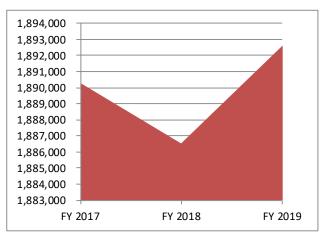
		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Library Expansion	204-0	2,533,063	2,828,562	2,806,521	2,982,914	154,351	5.5%
Total		2,533,063	2,828,562	2,806,521	2,982,914	154,351	5.5%
Sources and Uses							
Sources							
Beginning Fund Balance		1,711,193	1,890,293	1,890,293	1,908,582	18,288	1.0%
Dura na antre d'Esca a		2 700 000	2 000 000	2 000 000	2.054.040	142 120	F 10/
Property Taxes		2,708,800	2,809,809	2,809,809	2,951,948	142,139	5.1%
Miscellaneous		3,363	15,000	15,000	15,000		0.0%
Total Sources		4,423,356	4,715,102	4,715,102	4,875,530	160,427	3.4%
<u>Uses</u>							
Salaries & Wages		864,019	918,300	921,282	929,238	10,938	1.2%
Employee Benefits		456,122	488,937	463,914	480,035	(8,902)	-1.8%
Services & Supplies		993,837	1,204,650	1,204,650	1,354,720	150,070	12.5%
Other Financing Use		219,085	216,675	216,675	218,920	2,245	1.0%
Total Uses		2,533,063	2,828,562	2,806,521	2,982,914	154,351	5.5%
Ending Fund Balance		1,890,293	1,886,540	1,908,582	1,892,616	6,076	0.3%
ETE Summany		16.0	16.0	16.0	16.0		0.0%
FTE Summary		10.0	10.0	10.0	10.0		0.0%

Staffing Trend:

162

18.0 16.0 16.0 16.0 16.0 14.0 12.0 10.0 8.0 6.0 4.0 2.0 0.0 FY 2017 FY 2018 FY 2019

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.

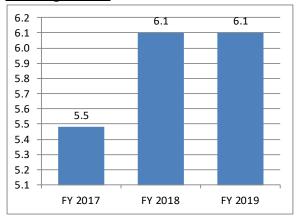
Sources of revenue include: car rental tax for the Reno Baseball Stadium project, ad valorem tax for Cooperative Extension, court Administrative Assessment fees, charges for services and donations for the May Center, grants and statutorily designated revenues.

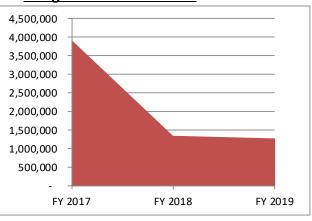
Only the May Center requires employees.

Budo	<u>jet Summary</u>	,

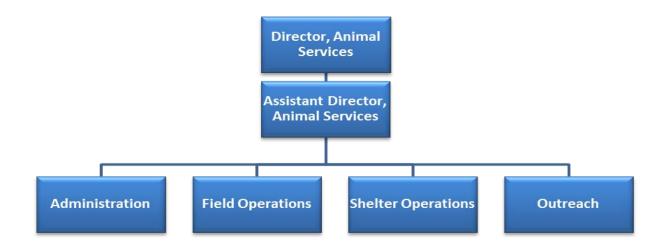
		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Baseball Stadium	270-2	1,206,031	1,250,000	1,350,000	1,350,000	100,000	8.0%
Cooperative Extension	270-3	1,354,313	1,404,904	1,404,904	1,475,974	71,070	5.1%
May Center	270-6	601,969	744,997	723,366	668,615	(76,381)	-10.3%
Administrative Assessment	270-7	796,548	3,342,143	3,342,143	873,000	(2,469,143)	-73.9%
Total		3,958,861	6,742,043	6,820,413	4,367,589	(2,374,454)	-35.2%
Sources and Uses							
Sources							
Beginning Fund Balance		3,624,632	3,926,093	3,926,093	1,352,875	(2,573,218)	-65.5%
Property Tax		1,354,409	1,404,904	1,404,904	1,475,974	71,070	5.1%
Car Rental Fee		1,355,440	1,250,000	1,350,000	1,350,000	100,000	8.0%
Charges for Services		307,837	402,408	402,408	402,408	-	0.0%
Fines and Forfeitures		894,482	748,000	748,000	748,000	-	0.0%
Miscellaneous		348,154	364,507	341,883	315,000	(49,507)	-13.6%
Other Financing Sources							
Total		7,884,953	8,095,912	8,173,287	5,644,257	(2,451,655)	-30.3%
<u>Uses</u>							
Salaries & Wages		254,298	263,083	263,693	277,537	14,453	5.5%
Employee Benefits		109,013	110,518	110,902	112,397	1,880	1.7%
Services & Supplies		2,186,254	4,968,442	4,945,818	2,477,655	(2,490,787)	-50.1%
Capital Outlay		105,115	-	-	-	-	
Transfer to General Fund		98,149	150,000	150,000	150,000	-	0.0%
Transfer to Other Restricted	d	-			-	-	
Transfer to Debt Service		1,206,031	1,250,000	1,350,000	1,350,000	100,000	8.0%
Total		3,958,861	6,742,043	6,820,413	4,367,589	(2,374,454)	-35.2%
Ending Fund Balance		3,926,093	1,353,868	1,352,875	1,276,668	(77,201)	-5.7%
FTE Summary		5.5	6.1	6.1	6.1		0.0%

Staffing Trend:





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 limits boundaries. Its staff is committed to excellence in animal care through enforcement of animal control regulations, promoting responsible pet ownership and providing a safe shelter for the custody of animals under temporary care. WCRAS works in partnership with numerous animal rescue organizations in our community to maximize adoption of stray or surrendered animals. WCRAS is supported by the Special Revenue Fund created from a voter-approved property tax of up to \$0.03 per \$100 of assessed value approved by Washoe County voters in November 2002. The WCRAS Center began operation in February 2006.

Statutory

165

Authority Washoe County Code Chapter 55 – Animals and Fowl

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel None

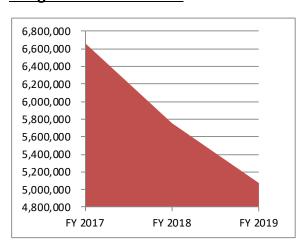
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Animal Services	205-0	4,660,124	5,827,059	5,681,196	5,918,224	91,165	1.6%
Total		4,660,124	5,827,059	5,681,196	5,918,224	91,165	1.6%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		6,626,435	6,663,673	6,663,673	5,898,541	(765,131)	-11.5%
Property Taxes		4,116,540	4,214,714	4,214,714	4,427,921	213,207	5.1%
Licenses and Permits		307,182	307,000	307,000	307,000	-	0.0%
Charges for Services		201,789	203,000	203,000	203,000	-	0.0%
Fines and Forfeitures		400	-	-	-	-	
Miscellanous		71,451	192,385	191,350	155,000	(37,385)	-19.4%
Total Sources		11,323,797	11,580,772	11,579,737	10,991,463	(589,309)	-5.1%
<u>Uses</u>							
Salaries & Wages		2,281,402	2,444,842	2,353,434	2,504,206	59,364	2.4%
Employee Benefits		1,342,414	1,440,529	1,387,108	1,445,803	5,274	0.4%
Services & Supplies		958,047	1,591,688	1,590,653	1,618,215	26,527	1.7%
Capital Outlay		78,261	350,000	350,000	350,000		0.0%
Total Uses		4,660,124	5,827,059	5,681,196	5,918,224	91,165	1.6%
Ending Fund Balance		6,663,673	5,753,713	5,898,541	5,073,238	(680,474)	-11.8%
FTE Summary		42.0	42.0	42.0	42.0		0.0%

Staffing Trend:

166

42.5 42.0 41.5 41.0 40.5 40.0 39.5 39.0 FY 2017 FY 2018 FY 2019



REGIONAL COMMUNICATIONS SYSTEM FUND TECHNOLOGY SERVICES DEPARTMENT

Description

The Washoe County Commission and other government agencies entered into an agreement to establish the Washoe County Regional Communication System (WCRCS). The agreement establishes a Joint Operating Committee and a User's Committee to provide a structure that enables administrative and fiscal review of the operating and maintenance of the WCRCS by the participating agencies. The Regional Communication System Fund was established in October 2006 to provide improved managerial accounting of WCRCS resources and disbursements. This included moving the funding and positions from the General Fund and Public Works Construction Fund to a restricted fund.

Statutory

Authority: NRS 244A – Counties: Financing of Public Improvements; WCRCS was established in October

2006 as outlined in the above description.

Funding Source: Contributions from partner agencies

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

FY 2019 Budget Enhancements/Changes

Personnel

Addition of 1.0 part-time Public Service Intern (0.5 FTE) - \$14,027

Costs offset with a decrease in Professional Services.

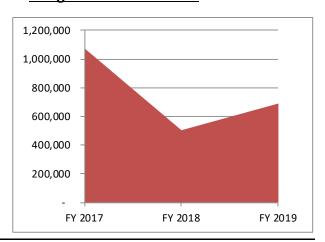
Non-Personnel None

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
RCS Operations	210-1	1,422,523	1,538,918	1,515,751	1,565,207	26,289	1.7%
RCS Expansion	210-2	155,305	100,800	800	100,800	-	0.0%
RCS Infrastructure	210-3	106,257	636,437	700	636,437	-	0.0%
Total		1,684,086	2,276,155	1,517,251	2,302,444	26,289	1.2%
Sources and Uses							
Sources							
Beginning Fund Balance		1,205,450	1,077,909	1,077,909	1,261,423	183,514	17.0%
Intergovernmental		1,555,932	1,687,145	1,687,145	1,716,228	29,083	1.7%
Miscellaneous		613	13,620	13,620	13,620		0.0%
Total Sources		2,761,995	2,778,674	2,778,674	2,991,271	212,597	7.7%
<u>Uses</u>							
Salaries & Wages		401,197	409,571	391,402	413,247	3,676	0.9%
Employee Benefits		215,212	213,968	208,970	207,515	(6,453)	-3.0%
Services & Supplies		774,015	1,592,615	856,879	1,621,681	29,066	1.8%
Capital Outlay		293,662	60,000	60,000	60,000		0.0%
Total Uses		1,684,086	2,276,155	1,517,251	2,302,444	26,289	1.2%
Ending Fund Balance		1,077,909	502,519	1,261,423	688,827	186,308	37.1%
FTE Summary		4.3	4.3	4.3	4.8		12.9%

Staffing Trend:

4.9 4.8 4.8 4.7 4.6 4.5 4.4 4.3 4.3 4.2 4.1 4.0 3.9 FY 2017 FY 2018 FY 2019



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 will allow citizens to purchase the necessary licenses and permits from one location (or the web) where appropriate.

Description

Web based solution, Accela Automation, 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.
- Implement Accela Automation to allow various departments to provide the citizens with enhanced services (online permitting, inspection scheduling, and status tracking) via the internet with Accela Citizen Access (ACA), decreasing the need for face to face interaction.
- 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.
- Implementation of 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.

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

FY 2019 Budget Enhancements/Changes

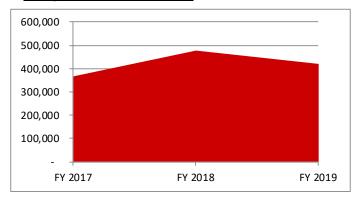
The Regional License & Permits System went live with operations on October 31, 2017. The annual subscription budget has increased to do an increased number of licenses. Douglas County was added to the system in FY 2018.

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Regional Permits System	230-0	152	368,066	367,216	472,273	104,207	28.3%
Total		152	368,066	367,216	472,273	104,207	28.3%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		156,220	364,946	364,946	390,624	25,678	7.0%
Intergovernmental		-	211,653	211,653	274,000	62,347	29.5%
Charges for Service		77,456	164,818	178,541	153,302	(11,516)	
Miscellaneous		1,928	2,700	2,700	2,700	-	0.0%
Transfer in - General Fund		71,412	-	-	-	-	
Transfer in - Health Fund		58,081	100,271	-	73,123	(27,148)	-27.1%
Transfer in - Other Restricte	d Fund						
Total Sources		365,098	844,389	757,840	893,749	49,360	5.8%
<u>Uses</u>							
Salaries & Wages							
Employee Benefits							
Services & Supplies		152	368,066	367,216	472,273	104,207	28.3%
Capital Outlay							
Total Uses		152	368,066	367,216	472,273	104,207	28.3%
			•	•	-	-	
Ending Fund Balance		364,946	476,322	390,624	421,476	(54,846)	-11.5%

Budgeted Fund Balance:

170



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.

Statutory Authority

171

FY 2019 Budget Enhancements/Changes

Personnel None

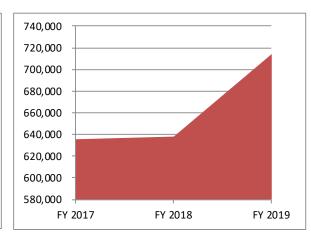
Non-Personnel None

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Regional Public Safety Training	209-0	776,807	1,013,682	954,634	999,832	(13,849)	-1.4%
Total		776,807	1,013,682	954,634	999,832	(13,849)	-1.4%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		473,751	635,346	635,346	697,450	62,104	9.8%
Charges for Services		859,831	989,738	989,738	989,738	-	0.0%
Miscellaneous		78,571	27,000	27,000	27,000		0.0%
Total Sources		1,412,153	1,652,084	1,652,084	1,714,188	62,104	3.8%
<u>Uses</u>							
Salaries & Wages		225,720	320,198	277,459	347,361	27,163	8.5%
Employee Benefits		138,595	178,688	162,380	201,406	22,718	12.7%
Services & Supplies		342,744	369,796	369,796	306,065	(63,731)	-17.2%
Capital Outlay		69,749	145,000	145,000	145,000		0.0%
Total Uses		776,807	1,013,682	954,634	999,832	(13,849)	-1.4%
Ending Fund Balance		635,346	638,402	697,450	714,355	75,953	11.9%
FTE Summary		4.75	4.75	4.75	4.75		0.0%

Staffing Trend:

4.8 4.8 4.8 5.0 4.5 4.0 3.5 3.0 2.5 2.0 1.5 1.0 0.5 0.0 FY 2017 FY 2018 FY 2019



Special Revenue Funds Roads Fund

ROADS FUND COMMUNITY SEVICES 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, road grading, snow and ice control, weed abatement, sign installation and repair, striping roads, 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 NRS 403 – County roads, highways and bridges; Authority: NRS 365 – Taxes on certain fuels for motor vehicles

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

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel

• Increase of \$250,000 in Professional Services (from \$50,000 to \$300,000)

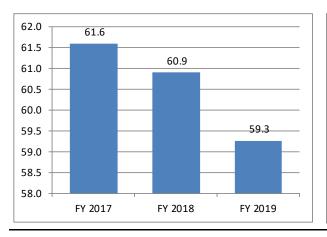
Costs offset with increased revenue from Street Cut Permits.

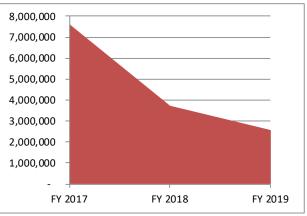
Special Revenue Funds Roads Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Roads Administration	216-1	14,470,091	17,750,057	20,889,868	15,844,499	(1,905,558)	-10.7%
Roads Grants Donations	216-2	-	56,266	29,218	-	(56,266)	-100.0%
Roads Flood Projects	216-3	933,794	3,000,000	-	-		-100.0%
Total		15,403,885	20,806,322	20,919,086	15,844,499	(1,961,823)	-23.8%
Sources and Uses							
Sources							
Beginning Fund Balance		9,030,951	7,616,857	7,616,857	4,559,472	(3,057,385)	-40.1%
Fuel Taxes		9,492,439	9,712,902	9,955,724	9,955,424	242,522	2.5%
Federal Grants		4,524	27,048	-	-	(27,048)	
Charges for Services		835,510	500,000	750,000	750,000	250,000	50.0%
Fines & Forfeitures (State of	of Nevada)	-	-	-	-	-	
Miscellaneous		63,359	15,472	506,244	120,000	104,528	675.6%
Transfer In - General Fund		1,703,958	4,704,733	4,699,733	1,063,620	(3,641,113)	-77.4%
Transfer In - Capital Facilitie	es	1,890,000	1,950,000	1,950,000	1,950,000		0.0%
Total Sources		23,020,742	24,527,012	25,478,557	18,398,516	(6,128,496)	-25.0%
<u>Uses</u>							
Salaries & Wages		3,873,191	3,935,702	3,846,513	3,931,276	(4,426)	-0.1%
Employee Benefits		2,084,355	2,206,041	2,144,788	2,228,079	22,038	1.0%
Services & Supplies		5,921,551	6,126,905	6,417,158	5,779,144	(347,761)	-5.7%
Capital Outlay		3,524,788	8,537,674	8,510,626	3,906,000	(4,631,674)	-54.2%
Total Uses		15,403,885	20,806,322	20,919,086	15,844,499	(4,961,823)	-23.8%
Ending Fund Balance		7,616,857	3,720,689	4,559,472	2,554,017	(1,166,673)	-31.4%
FTE Summary		61.6	60.9	60.9	59.3		-2.7%

Staffing Trend:





Special Revenue Funds Senior Services Fund

SENIOR SERVICES FUND



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

FY 2019 Budget Enhancements/Changes

Personnel

- Increase 1.0 part-time Office Assistant II position (0.37 FTE to 1.0 FTE) \$24,346
- Increase 1.0 part-time Office Assistant II position (0.25 FTE to 1.0 FTE) \$12,528

Costs offset with decrease in Services & Supplies budget and use of fund balance

Non-Personnel

• Decrease of \$24,000 in Services & Supplies budget



Special Revenue Funds Senior Services Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Sr. Services Admin.	225-1	1,174,230	1,278,492	1,175,955	1,203,695	(74,797)	-5.9%
Sparks Admin.	225-2	72,727	26,183	77,647	23,650	(2,533)	-9.7%
Social Services	225-3	1,048,719	1,187,016	1,072,963	1,208,656	21,640	1.8%
Legal Division	225-4	132,455	150,000	185,000	150,000	-	0.0%
Nutrition	225-5	1,772,970	2,285,442	1,927,096	709,495	(1,575,947)	-69.0%
Adult Day Care	225-6	682,505	773,284	802,275	770,355	(2,929)	-0.4%
Total		4,883,607	5,700,416	5,240,937	4,065,851	(1,634,564)	-28.7%
Sources and Uses							
Sources							
Beginning Fund Balance		670,768	941,288	941,288	694,928	(246,360)	-26.2%
5 · T		4 254 400	4 404 004	4 404 004	4 475 074	74 070	E 40/
Property Taxes		1,354,409	1,404,904	1,404,904	1,475,974	71,070	5.1%
Federal, State & Local Grants	5	1,696,706	2,212,959	1,695,622	564,830	(1,648,129)	
Charges for Services		538,786	361,150	392,834	399,643	38,493	10.7%
Miscellanous		68,385	60,224	74,450	83,800	23,576	39.1%
Transfer In - General Fund		1,481,782	1,420,782	1,420,782	1,406,782	(14,000)	-1.0%
Insurance Reimbursement		14,059	-	5,985	-	-	<u>-</u>
Total Sources		5,824,895	6,401,307	5,935,865	4,625,957	(1,775,349)	-27.7%
<u>Uses</u>		1 420 670	1 405 130	1 505 042	1 526 265	C1 120	4.20/
Salaries & Wages		1,428,670	1,465,136	1,585,043	1,526,265	61,130	4.2%
Employee Benefits		821,392	870,233	902,760	901,085	30,852	3.5%
Services & Supplies		2,625,545	3,290,451	2,753,134	1,638,501	(1,651,950)	
Capital Outlay		8,000	74,596				-100.0%
Total Uses		4,883,607	5,700,416	5,240,937	4,065,851	(1,634,564)	-28.7%
Ending Fund Balance		941,288	700,891	694,928	560,106	(140,785)	-20.1%
FTE Summary		24.7	25.3	25.3	25.8		2.0%
•							

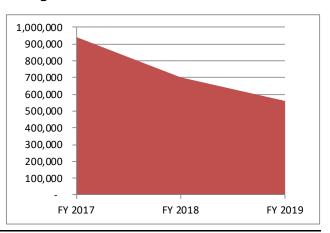
Staffing Trend:

FY 2017

25.8 25.8 25.6 25.4 25.2 25.0 24.8 24.6 24.4 24.2 24.0

FY 2018

Budgeted Fund Balance:



FY 2019

TRUCKEE RIVER FLOOD MANAGEMENT FUND TRUCKEE RIVER FLOOD PROJECT

Mission The mission of the Truckee River Flood Management Department is to reduce the impact of

flooding in the Truckee Meadows, restore the Truckee River ecosystem, and improve recreational opportunities by managing the development and implementation of the Truckee

River Flood Management Project.

Description Washoe County Code, Chapter 20, imposes an infrastructure sales tax of .125 (1/8 cent) to fund

flood control and public safety projects. In October, 2000 the Board of County Commissioners direct that upon completion of the public safety projects all funds go towards the Truckee River flood management. The Truckee River Flood Management Department was created by Washoe County Ordinance in August 2005 and in 2011 a cooperative agreement between Washoe County, the City of Reno and Sparks and the Truckee River Flood Management Authority was formed. The revenue received and deposited in the Flood Management Fund is transferred to

the Flood Authority after staffing expenditures and debt service payments are made.

Statutory

Authority NRS 377B Tax for Infrastructure

FY 2019 Budget Enhancements/Changes

Personnel None

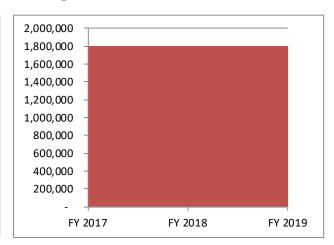
Non-Personnel None

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Operations	211-1	2,650,911	2,677,893	2,689,969	2,715,883	37,991	1.4%
Settlement	211-2	8,378,555	8,462,557	8,450,481	9,039,475	576,918	6.8%
Total		11,029,465	11,140,450	11,140,450	11,755,358	614,909	5.5%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		2,155,584	1,802,523	1,802,523	1,802,523	-	0.0%
Intergovernmental		9,396,412	9,850,000	9,850,000	10,463,000	613,000	6.2%
Miscellaneous		1,279,992	1,290,450	1,290,450	1,292,358	1,909	0.1%
Total Sources		12,831,988	12,942,973	12,942,973	13,557,881	614,909	4.8%
<u>Uses</u>							
Salaries & Wages		762,648	784,082	794,771	807,036	22,955	2.9%
Employee Benefits		426,882	418,323	419,711	423,268	4,945	1.2%
Services & Supplies		8,468,319	8,549,602	8,537,525	9,100,529	550,927	6.4%
Transfer Out-Debt Service		1,371,616	1,388,443	1,388,443	1,424,525	36,082	2.6%
Total Uses		11,029,465	11,140,450	11,140,450	11,755,358	614,909	5.5%
Ending Fund Balance		1,802,523	1,802,523	1,802,523	1,802,523	-	0.0%
FTE Summary		9.0	7.0	7.0	7.0		0.0%

Staffing Trend:

10.0 9.0 9.0 8.0 7.0 7.0 7.0 6.0 5.0 4.0 3.0 2.0 1.0 0.0 FY 2017 FY 2018 FY 2019



DEBT SERVICE FUNDS

Description

Debt Service Funds account for accumulation of revenues and the payment of general long-term debt principal and interest. The debt service funds include debt service for voter-approved general obligation debt, general obligation debt funded through General Fund sources, revenue bonds and Special Assessment District (SAD) debt.

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 2019 Budgeted Revenues	FY 2019 Other Financing/ Transfers In	,	FY 2019 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	3,207,381	3,099,544	-	3,085,959	-	3,220,966
Washoe County Debt Operating	1,285,074	-	8,451,160	8,451,160	-	1,285,074
SAD Debt	2,179,558	865,800		519,572		2,525,786
Total	6,672,013	3,965,344	8,451,160	12,056,691	-	7,031,826

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 2018 assessed valuation of \$16,473,900,197, the County's debt limit for general obligations is \$1,670,390,020. As of July 1, 2018, the County has \$108,692,886 of general obligation indebtedness. The County is thus more than \$1.5 billion below its legal debt limit for general obligation bonds. There is no statutory limit on revenue bonds that may be issued.

	Fiscal Year Ending June 30										
Category of Bonds	2014		2015		2016		2017		2018		
General Obligation Bonds	\$ 36,890,000	S	34,205,000	\$	30,855,000	\$	27,365,000	\$	25,320,000		
G. O. Revenue Bonds	131,419,139		90,842,800		96,541,848		90,040,398		83,372,886		
G. O. Medium-Term Bonds	1,577,000		1,071,000	_	546,000	_	0	_	0		
TOTAL	\$ 169,886,139	\$	126,118,800	\$	127,942,848	\$	117,405,398	\$	108,692,886		

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.

A listing of the County's debt, including general obligation bonds and revenue bonds, follows. This does not include Special Assessment District (SAD) debt, which is the legal responsibility of property owners benefitting from special assessment improvements.



OUTSTANDING GENERAL OBLIGATION AND OTHER INDEBTEDNESS Washoe County, Nevada As of June 30, 2018

	Dated Date	Final Maturity	Original Amount		Outstanding
GENERAL OBLIGATION BONDS 20					
Park and Library Refunding Bonds, Series 2011A	07/12/11	05/01/26	\$ 17,360,000	\$	10,410,000
Various Purpose Refunding Bonds, Series 2012A	08/28/12	03/01/30	18,090,000		14,910,000
Total General Obligation Bonds					25,320,000
GENERAL OBLIGATION REVENUE BONDS 3/					
Library Building Bonds, Series 2004	03/01/04	03/01/19	3,280,000		210,000
Flood Control Bonds, Series 2006	05/18/06	12/01/35	21,000,000		15,963,125
Park Bonds, Series 2006	10/18/06	03/01/30	25,305,000		3,560,000
Building Refunding Bonds, Series 2011B	08/03/11	11/01/26	12,565,000		8,435,000
Refunding Bonds, Series 2012B	08/28/12	03/01/27	27,580,000		22,400,000
Sewer Bond, Series 2015	08/18/15	07/01/26	17,386,176		11,974,761
Medical Examiner Building Bonds, Series 2015	08/27/15	03/01/35	12,000,000		11,030,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	9,800,000		9,800,000
Total General Obligation Revenue Bonds				Ξ	83,372,886
TOTAL GENERAL OBLIGATION BONDS				\$	108,692,886
OTHER OBLIGATIONS					
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 4/	02/26/08	12/01/27	\$ 18,500,000	s	13,389,000
Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 4/	02/26/08	12/01/57	11,000,000		9,693,203 4
Sales Tax Revenue Refunding Bonds, Series 2016A *	03/30/16	12/01/28	11,305,000		11,230,000
TOTAL OTHER OBLIGATIONS				\$	34,312,203

- 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/ General obligation bonds secured by the full faith, credit and taxing power of the County. The advalorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 3/ 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.
- 4/ Secured solely by the levy of a 2% fee on gross charges for rental of passenger vehicles in Washoe County.
- 5/ 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.
- 6/ Does not include accreted value.

Source: Washoe County, Nevada; compiled by Zions Public Finance

Note: Sewer Bond, Series 2015 included in the table above is not included in the Debt Service Fund. This debt is accounted for as part of the Utilities Fund and reflected in the Enterprise Funds section.



Debt Service Funds Debt Service Fund

DEBT SERVICE FUND

Description

To account for ad valorem taxes and investment earnings thereon, specifically apportioned and appropriated for the retirement of ad valorem supported debt principal and interest, as well as the payment of other debt supported by other legal resources transferred in from various funds.

GENERAL OBLIGATION REVENUE SUPPORTED BONDS AND REVENUE BONDS

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REV ENUE BONDS, MEDIUM- TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS (1) (2) (- 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 F 7 - Capital Leases 8 - Special Assess 9 - Mortgages 10 - Other (Specify 11 - Proposed (Sp	ment Bonds Type)			
(1)	(1)		(4)	(5)	(6)	(7)	(8) BEGINNING	(9) REQUIREMENTS	(10)	(11)
				FINAL			OUTSTANDING	YEAR ENDING		
NAME OF BOND OR LOAN			ORIGINAL AMOUNT	ISSUE	PAYMENT	INTEREST	BALANCE	INTEREST	PRINCIPAL	
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	DATE	RATE	07/01/2018	PAYABLE	PAYABLE	TOTAL
FUND: Debt Service										
	1									
350 South Center Series 2004(455975)	2	14	11,900,000	12/2004	1/2018	3.75-5.0	0	0	0	0
Incline Library Series 2004 (455970)	2	15	3,280,000	03/2004	3/2019	3.5-5.0	210,000	8,400	210,000	218,400
Refund Building Bonds 2011B (455931)	2	15	12,565,000	08/2011	11/2026	4.18	8,435,000	336,072	790,000	1,126,072
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	2.527	15,963,125	250,204	591,946	842,150
Parks Bonds Series 2006 (Ballardini)(455985)	2	24	25,305,000	10/2006	3/2030	4.0-5.0	3,560,000	153,169	0	153,169
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.0	13,389,000	462,369	802,200	1,264,569
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,954,845	2/2008	12/2057	7.0	9,693,203	0	62,131	62,131
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	22,400,000	587,250	2,395,000	2,982,250
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	2.0-5.0	11,030,000	360,308	500,000	860,308
2016B Public Safety Refunding 2016 (450981)	2	20	9,800,000	3/2016	3/2036	3.21	9,800,000	332,256	0	332,256
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	4.99	11,230,000	560,900	20,000	580,900
TOTAL ALL DEBT SERVICE			163,189,845				105.710.328	3.050.928	5.371.277	8,422,205

GENERAL OBLIGATION BONDS

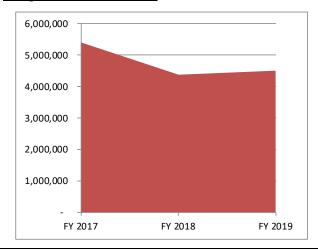
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	. ,	, ,	` ,	. ,		. ,	BEGINNING	REQUIREMENTS		, ,
					FINAL		OUTSTANDING	YEAR ENDING		Ì
NAME OF BOND OR LOAN			ORIGINAL AMOUNT	ISSUE	PAYMENT	INTEREST	BALANCE	INTEREST	PRINCIPAL	
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	DATE	RATE	07/01/2018	PAYABLE	PAYABLE	TOTAL
FUND: Debt Service		12.00	0. 10001	5,11	57112		01/01/2010	TATABLE	77171522	
Parks & Library Refunding Bond 2011 A (450271)	1	15	17,360,000	7/2011	5/2026	4.2	10,410,000	437,220	1,120,000	1,557,220
Various Purpose Refunding Series2012A(450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	14,910,000	490,200	1,010,000	1,500,200
TOTAL ALL DEBT SERVICE			35,450,000				25,320,000	927,420	2,130,000	3,057,420

Debt Service Funds

Debt Service Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Ad Valorem General Obligation Bonds	301-1	4,679,028	3,084,182	3,075,132	3,085,959	1,777	0.1%
Medium-Term Bonds	301-21	566,912	-	-	-	-	
GO-Revenue Bonds	301-22	6,458,196	6,494,269	6,495,619	6,519,260	24,991	0.4%
Non-GO Revenue Bonds	301-3	1,767,681	1,855,569	1,857,153	1,931,900	76,331	4.1%
Total		13,471,817	11,434,020	11,427,904	11,537,119	103,099	0.9%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		5,258,461	5,405,082	5,405,082	4,492,455	(912,627)	-16.9%
Property Taxes		4,786,994	2,107,357	2,107,357	3,099,544	992,187	47.1%
Other Miscellaneous		38,592	-	-	-	-	
Debt Issued		-	-	-	-	-	
Bond Premium		-	-	-	-	-	
Transfer In - General Fund		2,002,691	1,461,553	1,461,553	1,459,193	(2,360)	-0.2%
Transfer In - Consolidated Tax		3,593,429	3,589,898	3,591,248	3,998,522	408,624	11.4%
Transfer In - Library Expansion		219,085	216,675	216,675	218,920	2,245	1.0%
Transfer In - Truckee River Flood Mgmt	:	1,371,616	1,388,443	1,388,443	1,424,525	36,082	2.6%
Transfer In - Child Protective Services		400,000	400,000	400,000	-	(400,000)	-100.0%
Transfer In - Other Restricted Fund		1,206,031	1,250,000	1,350,000	1,350,000	100,000	8.0%
Transfer In - Capital Facilities							
Total Sources		18,876,899	15,819,009	15,920,359	16,043,159	224,151	1.4%
Uses							
Services & Supplies		25,344	12,218	11,668	17,884	5,666	46.4%
Bond Issuance Costs		23,344	12,210	11,008	17,884	3,000	40.470
Principal		9,045,404	7,231,474	7,235,838	7,501,277	269,803	3.7%
Interest		4,386,223	4,123,138	4,160,627	3,978,348	(144,791)	-3.5%
Debt Service Fees		14,846	67,190	19,771	39,611	(27,579)	-41.0%
Total Uses							0.9%
iutai uses		13,471,817	11,434,020	11,427,904	11,537,119	103,099	0.9%
Ending Fund Balance		5,405,082	4,384,988	4,492,455	4,506,040	121,052	2.8%



DEBT SERVICE FUND - SPECIAL ASSESSMENT DISTRICTS

Description

The debt service fund for special assessment districts was established to account for the actual assessments levied and bonds or other debt incurred in the construction of a special assessment district project. Assessments are levied on specific parcels of land based on criteria approved for the particular assessment districted, related to the value of improvement of the parcel. Assessments collected in a particular assessment district can only be applied to the benefit of that district during the life of the indebtedness.

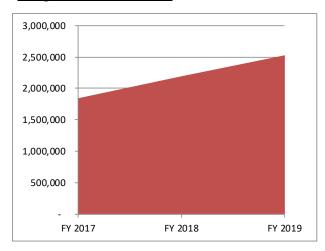
Account for assessments, penalties and interest and other resources to retire debt issued for completed improvements benefiting properties against which the special assessments are levied:

- District 29 Mount Rose: Sewer Line project
- District 31 Spearhead/Running Bear: Road project
- District 32 Spanish Springs Valley Ranches: Roads
- District 37 Spanish Springs Sewer Phase 1a
- District 39 Lighting W Water System

SPECIAL ASSESSMENT DEBT

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							BEGINNING	REQUIREMENTS	FOR FISCAL	
					FINAL		OUTSTANDING	YEAR ENDING	JUNE 30, 2019	
NAME OF BOND OR LOAN			ORIGINAL AMOUNT	ISSUE	PAYMENT	INTEREST	BALANCE	INTEREST	PRINCIPAL	
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	DATE	RATE	07/01/2018	PAYABLE	PAYABLE	TOTAL
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	4,372,095	149,928	258,535	408,463
S.A.D. #37-Spanish Springs Sew er Phase 1a	8	20	728,813	5/2007	5/2027	4.35	240,237	10,450	22,746	33,197
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	377,727	26,702	24,111	50,813
TOTAL ALL DEBT SERVICE			10,320,868				4,990,059	187,080	305,392	492,473

Budget Summary							
		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
SAD 21 Admin/General Bond	700210	716	500	55,491	-	(500)	-100.0%
SAD 29 Mt Rose Sewer Phase 1	700290	4,168	100	100	100	-	0.0%
SAD 31 Spearhead/Running Bear	700310	4	25	13,982	-	(25)	-100.0%
SAD 32 Spanish Springs Valley Road:	700320	609,545	427,149	427,149	424,063	(3,086)	-0.7%
SAD 35 Rhodes Road	700350	-	25	-	-	(25)	-100.0%
SAD 36 Evergreen Drive	700360	-	25	-	-	(25)	-100.0%
SAD 37 Spanish Springs Sewer 1A	700370	79,227	39,514	39,514	39,297	(218)	-0.6%
SAD AD Lightning W Water Supply	700390	100,230	55,913	55,913	55,913	-	0.0%
SAD Surplus & Deficiency	700921	256	200	(60,245)	200	-	0.0%
Total		794,146	523,451	531,903	519,572	(3,879)	-0.7%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		1,668,426	1,844,282	1,844,282	2,179,558	335,276	18.2%
Special Assessment Taxes		625,636	542,000	542,000	542,000	_	0.0%
Miscellaneous		344,365	331,350	342,000	323,800	(7,550)	-2.3%
Transfer in Capital Improvement Fund	Ч	344,303	-	323,180	323,800	(7,330)	-2.3/0
	u	070 001	072.250	007.100	005 000	(7.550)	0.00/
Total		970,001	873,350	867,180	865,800	(7,550)	-0.9%
Total Sources		2,638,427	2,717,632	2,711,463	3,045,358	327,726	12.1%
Uses							
Services & Supplies		1,417	1,675	1,300	1,100	(575)	-34.3%
Principal		546,266	292,977	292,977	305,392	12,415	4.2%
Interest		217,034	202,799	202,799	187,080	(15,718)	-7.8%
Debt Service Fees		29,428	26,000	31,291	26,000	-	0.0%
Refund Prop Owners		-	-,	3,536	-	-	
Total Uses		794,146	523,451	531,903	519,572	(3,879)	-0.7%
		75-7,1-70	J2J, 4J1	331,303	313,372	(3,073)	0.770
Ending Fund Balance		1,844,282	2,194,182	2,179,558	2,525,786	331,604	15.1%



ENTERPRISE FUNDS

Description

Enterprise funds are used to account for programs or activities which are operated in a manner similar to private enterprise. The intent of an Enterprise Fund is for the users of services to pay for the cost of services through user charges. This also allows the governing body to determine if revenues earned, expenses incurred and net income are appropriate for public policy, capital maintenance, management control and accountability. The Enterprise Funds include the Building and Safety Fund, Golf Course Fund and the Utilities Fund.

Fund	Beginning Fund Balance/ Cash Balance	FY 2019 Budgeted Revenues	FY 2019 Other Financing/ Transfers In	_	FY 2019 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety Fund	3,207,220	3,240,000	-	3,385,763	-	3,061,457
Golf Course Fund	841,772	285,500	-	265,857	-	861,415
Utilities Fund	87,460,227	23,659,040		36,404,960		74,714,307
Total	91,509,219	27,184,540	-	40,056,580	-	78,637,179

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BUILDING AND SAFETY FUND COMMUNITY SERVICES DEPARTMENT

Mission: The mission of the Building and Safety Fund is to provide residents and developers with building

permit, inspection, and plan review services.

Description: Building and Safety enforces nationally recognized codes and ordinances adopted by the Board

of County Commissioners to assure that buildings are safe by providing plan check and inspection services for construction. These standards play a vital part in maintaining Washoe County's high quality of living and economic strength. County-wide codes play a key role in

assisting the construction industry in maintaining a level and consistent playing field.

Statutory

Authority: NRS 278 Planning and Zoning; Washoe County Code Chapter 100 Building & Safety.

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

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel

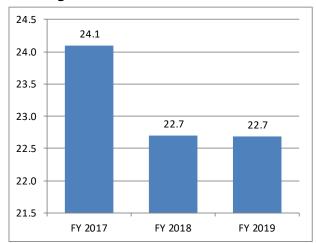
• Increase of \$79,174 in Support Service (from \$0 to \$79,174) to help offset the cost of a Licensed Engineer in the Community Services Department General Fund.



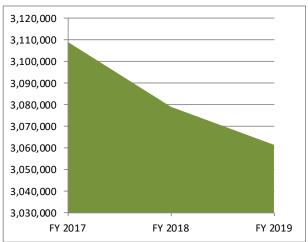
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Administration	560-1	922,675	1,854,383	1,463,001	1,398,167	(456,215)	-24.6%
Incline Village	560-2	3,370	-	-	10,104	10,104	24.070
Permit Services	560-3	435,499	479,898	458,728	479,003	(896)	-0.2%
Building Inspection Services	560-4	19,154	75,268	75,268	-		-100.0%
Plans Examination	560-5	1,207,761	1,023,184	1,100,245	1,363,789	340,605	33.3%
Total		2,588,458	3,432,733	3,097,241	3,251,063	(181,670)	-5.3%
		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0, 102,700	0,007,212	0,202,000	(202)010)	0.075
Revenue, Expenses and	Net Incom	10					
Operating Revenue	ivet incom	<u></u>					
Charges for Services		3,023,869	3,300,000	3,300,000	3,210,000	(90,000)	-2.7%
Other		3,023,809	5,300,000	3,300,000	5,210,000	(30,000)	-2.770
		2 022 000	2 200 000	3 300 000	2 210 000	(00,000)	2.70/
Total Operating Revenue		3,023,869	3,300,000	3,300,000	3,210,000	(90,000)	-2.7%
Operating Expenses							
Salaries & Wages		1,212,401	1,559,389	1,357,754	1,592,240	32,851	2.1%
Employee Benefits		684,126	976,095	842,238	942,945	(33,150)	
Services & Supplies		676,887	875,449	875,449	694,078	(181,371)	
Depreciation		15,044	21,800	21,800	21,800	-	0.0%
Total Operating Expenses			3,432,733	3,097,241	3,251,063	(181,670)	
Total Operating Expenses		2,588,458	3,432,733	3,097,241	3,231,003	(101,070)	-5.3%
Operating Income/(Loss)		435,411	(132,733)	202,759	(41,063)	(91,670)	-69.1%
Net Nonoperating Income		794	30,000	30,000	30,000	-	0.0%
Net Operating Transfers		-	-	-	-	-	
Net Income/(Loss)		436,204	(102,733)	232,759	(11,063)	(91,670)	-89.2%
Statement of Cash Flow	<u>'S</u>						
Net Cash Provided (Used) by		105,122	(107,433)	228,059	(15,763)	91,670	-85.3%
Operating Activities							
Net Cash Provided (Used) by		-	-	-	-	-	
Noncapital Financing Activiti	es						
Net Cash Provided (Used) by C	apital	(90,347)	(160,000)	(160,000)	(160,000)	-	0.0%
Net Cash Provided (Used) by		(217)	30,000	30,000	30,000	-	0.0%
Investing Activities							
Cash & Cash Equiv. at July 1		3,094,603	3,316,640	3,109,161	3,207,220	(109,420)	-3.3%
Cash & Cash Equiv. at June 30		3,109,161	3,079,207	3,207,220	3,061,457	(17,750)	-0.6%
		., .,	., .,	, ,			
FTE Summary		24.1	22.7	22.7	22.7		0.0%

Staffing Trend:



Cash & Cash Equivalents



Enterprise Funds Golf Course Fund

GOLF COURSE FUND COMMUNITY SERVICES DEPARTMENT

Fund The mission of the Golf Course Fund is to provide 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 Washoe Golf Course and Sierra Sage Golf Courses are 18-hole regulation length golf courses.

Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range, cart storage and maintenance facility are also located on the courses. Sierra Sage and Washoe Golf Course are operated through contracted vendors

providing golf professional services and food and beverage services.

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

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel

Decrease of \$25,000 in Land Improvement Capital (from \$100,000 to \$75,000)

In Addition

Effective January 1, 2017 a new management contract went into effect with Bell-Man Golf Management that redefined the operational and financial structure of Washoe Golf Course. Changes included Bell-Man Golf Management assuming full maintenance responsibility resulting in a reduction in personnel and services and supplies in the Golf Course Fund.

Enterprise Funds Golf Course Fund

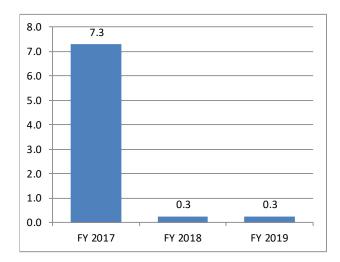
Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Golf Operations	520-1	568,507	401,395	399,570	397,957	(3,438)	-0.9%
Golf Equipment	520-2	-	-	-	-	-	
Golf Construction	520-3	-	-	-	-	-	
Total		568,507	401,395	399,570	397,957	(3,438)	-0.9%
Revenue, Expenses ar	nd Net Inco	<u>ome</u>					
Operating Revenue							
Charges for Services		(1,149,923)	209,000	209,000	229,000	20,000	9.6%
Other		236,200	40,000	40,000	40,000		0.0%
Total Operating Revenue		(913,723)	249,000	249,000	269,000	20,000	8.0%
Operating Expenses							
Salaries & Wages		70,861	19,278	17,926	18,461	(817)	-4.2%
Employee Benefits		58,510	8,622	8,149	10,542	1,919	22.3%
Services & Supplies		229,950	165,095	165,095	160,554	(4,541)	-2.8%
Depreciation		209,186	208,400	208,400	208,400		0.0%
Total Operating Expenses		568,507	401,395	399,570	397,957	(3,438)	-0.9%
Operating Income/(Loss)		(1,482,230)	(152,395)	(150,570)	(128,957)	23,438	-15.4%
				, , ,	, , ,	,	
Net Nonoperating Income		1,939	10,300	10,300	15,200	4,900	47.6%
Net Operating Transfers		-	-	-	-	-	
Net Income/(Loss)		(1,480,291)	(142,095)	(140,270)	(113,757)	28,338	-19.9%
Statement of Cash Flo	ws						
Net Cash Provided (Used) by		19,754	56,005	57,830	79,443	23,438	41.8%
Operating Activities				21,000	,	_0, .00	12.27.1
Net Cash Provided (Used) by	1	-	(1,300)	(1,300)	(1,300)	-	0.0%
Noncapital Financing Activ			, , ,	, , ,	, , ,		
Net Cash Provided (Used) by	/ Capital	43,673	(100,000)	(100,000)	(75,000)	25,000	-25.0%
Net Cash Provided (Used) by Investing Activities	1	-	11,600	11,600	16,500	4,900	42.2%
Cash & Cash Equiv. at July 1		810,215	482,695	873,642	841,772	359,077	74.4%
Cash & Cash Equiv. at June 3	0	873,642	449,000	841,772	861,415	412,415	91.9%
FTE Summary		7.3	0.3	0.3	0.3		0.0%

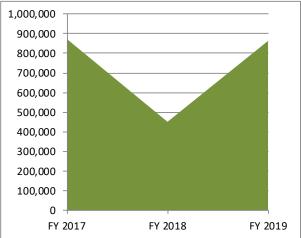


Enterprise Funds Golf Course Fund

Staffing Trend:



Cash & Cash Equivalents



Enterprise Funds Utilities Fund

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 and 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 21,400 customers within unincorporated areas of Washoe County. In addition, the Utility Fund serves an additional 11,500 customers

located in the City of Reno.

Statutory

Authority: NRS 244-County Governments; NRS 318-General Improvement Districts; NRS 444-Saniation;

NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of

Water Resources Washoe County Code Chapter 40 (Water and Sewage).

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

FY 2019 Budget Enhancements/Changes

Personnel

- Addition of 2.0 part-time Public Service Interns (0.48 FTE/each) \$24,000
- Reclassification of 1.0 full time Account Clerk to Office Assistant III \$0

Non-Personnel

\$11,000 for Equipment Non-Capital for PCs and workstations for Public Service Interns

Organization This fund was previously the Water Resources Fund. The County's water function was merged

with TMWA on December 31, 2014 and the fund renamed the Utilities Fund.

Enterprise Funds Utilities Fund

Budget Summary

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Bus Area	Actual	Budget	Estimated	Budget	Change	Change
Utilities - Planning	566-01	527	8,500	1,118	1,320	(7,180)	-84.5%
Utilities - Water	566-10	86,307	261,410	188,544	226,670	(34,740)	-13.3%
Utilities - Reclaimed	566-11	1,350,647	2,226,244	2,155,785	3,107,361	881,117	39.6%
Utilities - Sewer	566-12	9,929,922	13,024,359	11,068,548	14,222,017	1,197,658	9.2%
Utilities - Stormwater	566-13	376,627	758,873	558,600	681,433	(77,440)	-10.2%
Total		11,744,030	16,279,386	13,972,595	18,238,802	1,959,415	12.0%
Revenue, Expenses a	ind Net Inco	<u>me</u>					
Operating Revenue							
Charges for Services		15,005,637	15,010,049	15,226,167	15,859,647	849,598	5.7%
Other		2,208	1,235		1,580	345	28.0%
Total Operating Revenue		15,007,845	15,011,283	15,226,167	15,861,227	849,944	5.7%
Operating Expenses						/	
Salaries & Wages		1,654,249	2,211,323	1,874,351	2,203,982	(7,341)	-0.3%
Employee Benefits		623,276	1,258,567	1,096,602	1,228,111	(30,456)	-2.4%
Services & Supplies		5,997,684	9,042,619	7,510,852	11,295,210	2,252,592	24.9%
Depreciation		3,468,822	3,766,878	3,490,790	3,511,498	(255,379)	
Total Operating Expenses		11,744,030	16,279,386	13,972,595	18,238,802	1,959,415	12.0%
Operating Income/(Loss)		3,263,815	(1,268,103)	1,253,572	(2,377,575)	(1,109,472)	87.5%
		-,,-	() , ,	,,-	() =	(, , ,	
Net Nonoperating Income		(32,130)	638,893	1,533,161	1,284,389	645,496	101.0%
Capital Contributions		6,446,652	4,766,390	6,701,141	6,945,000	2,178,610	45.7%
Net Operating Transfers		(19,622)	-	-	-	-	
Net Income/(Loss)		9,658,715	4,137,180	9,487,874	5,851,814	1,714,634	41.4%
Statement of Cash Fl	ows						
Net Cash Provided (Used) k		6,397,792	2,598,439	4,742,072	1,017,068	(1,581,371)	-60.9%
Operating Activities	•	, ,				, , , ,	
Net Cash Provided (Used) k Noncapital Financing Acti	•	34,785	-	262,312	-	-	
Net Cash Provided (Used) k		154,959	(11,339,238)	(1,542,758)	(15,412,657)	(4,073,419)	35.9%
Net Cash Provided (Used) k	-	33,303	1,044,284	1,563,886	1,649,669	605,385	58.0%
Investing Activities	-	,	. ,	. ,	. ,	,	
Cash & Cash Equiv. at July 1	L	75,813,876	82,434,715	82,434,715	87,460,227	5,025,512	6.1%
Cash & Cash Equiv. at June	30	82,434,715	74,738,200	87,460,227	74,714,307	(23,893)	0.0%
Sasir or Sasir Equity at Julic		J2, .J7, / 1J	, ,,, JO, 200	37, 130,EE7	7 1,7 27,007	(=3,033)	0.0/0
FTE Summary		28.1	28.8	28.8	28.8		0.1%



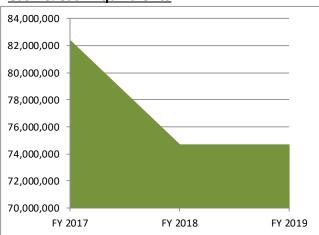
Enterprise Funds Utilities Fund

Staffing Trend:

195



Cash & Cash Equivalents



GENERAL OBLIGATION REVENUE SUPPORTED BONDS AND REVENUE BONDS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							BEGINNING	REQUIREMENTS	FOR FISCAL	
					FINAL		OUTSTANDING	YEAR ENDING	JUNE 30, 2019	
NAME OF BOND OR LOAN			ORIGINAL AMOUNT	ISSUE	PAYMENT	INTEREST	BALANCE	INTEREST	PRINCIPAL	
List and Subtotal By Fund	*	TERM	OF ISSUE	DATE	DATE	RATE	07/01/2018	PAYABLE	PAYABLE	TOTAL
FUND: Utilities										
Sew er Refunding 2015	2	10	17,400,000	8/2015	7/2026	2.4	11,974,761	266,924	2,284,310	2,551,234
TOTAL ALL DEBT SERVICE			17,400,000				11,974,761	266,924	2,284,310	2,551,234

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INTERNAL SERVICE FUNDS

Description

The Internal Service Funds account for the financing of goods and services provided by programs or activities on a cost reimbursement basis. The Internal Service Funds include the Health Benefits Fund, the Risk Management Fund and the Equipment Services Fund, as described below:

<u>Equipment Services Fund</u>: Used to account for revenues received for maintaining and purchasing the light and heavy fleet for use by other County departments.

<u>Health Benefits Fund</u>: Used to account for the County's health insurance plans, which include for the use of both active and retired County employees and their dependents, a self-funded preferred provider organization (PPO) plan, a self-funded high deductible health plan, and health maintenance organization (HMO) plan.

<u>Risk Management Fund</u>: 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 2019 Budgeted Revenues	FY 2019 Other Financing/ Transfers In	,	FY 2019 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Equipment Services Fund	3,405,909	11,611,270	-	13,139,729	-	1,877,449
Health Benefits Fund	10,488,291	55,490,021	-	53,934,789	-	12,043,524
Risk Management Fund	32,436,697	7,567,316		6,563,040		33,440,973
Total	46,330,897	74,668,607	-	73,637,558	-	47,361,946



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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 and Gerlach, and at the Parr Blvd. Sheriff's Complex. The ESF is operated as an internal service fund to track revenues and expenditures for the purchase, maintenance, repair and replacement of fleet vehicles and specialized heavy equipment. The ESF bills user departments for operation and capital

replacement of vehicles.

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

FY 2019 Budget Enhancements/Changes

Personnel None

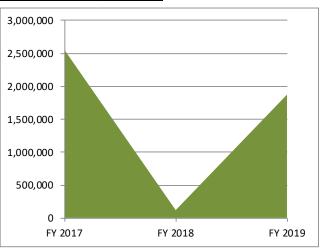
Non-Personnel None

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Replacement	669-1	1,999,854	2,923,931	2,199,851	2,016,500	(907,431)	-31.0%
Administration	669-2	507,867	870,903	873,333	808,310	(62,593)	-7.2%
Maintenance	669-3	4,796,530	4,657,222	5,076,651	4,867,694	210,472	4.5%
Fire Services	669-4	(3,210)	-	-	-	-	
Total		7,301,042	8,452,056	8,149,835	7,692,503	(759,552)	-9.0%
Revenue, Expenses a	nd Net Inco	me					
Operating Revenue							
Charges for Services		8,206,501	8,434,016	8,882,340	9,316,299	882,283	10.5%
Other		41,506	60,000	34,857	60,000	-	0.0%
Total Operating Revenue		8,248,007	8,494,016	8,917,197	9,376,299	882,283	10.4%
			, ,	, ,	, ,	,	
Operating Expenses							
Salaries & Wages		1,314,179	1,335,108	1,358,005	1,402,487	67,379	5.0%
Employee Benefits		800,722	836,391	853,255	876,175	39,784	4.8%
Services & Supplies		3,532,286	3,746,942	4,303,466	3,790,841	43,899	1.2%
Depreciation		1,653,855	2,533,615	1,635,109	1,623,000	(910,615)	-35.9%
Total Operating Expenses		7,301,042	8,452,056	8,149,835	7,692,503	(759,552)	-9.0%
Operating Income/(Loss)		946,965	41,960	767,362	1,683,796	1,641,835	3912.8%
Net Nonoperating Income		338,308	614,595	614,595	306,600	(921,195)	EO 10/
Net Operating Transfers		179,966	014,333	014,333	300,000	(321,133)	-30.1/0
Net Operating Transfers		179,900	_	_	_	_	
Net Income/(Loss)		1,465,238	656,555	1,381,957	1,990,396	1,333,840	203.2%
Statement of Cash Flo	NAC .						
•		2 000 577	2 004 220	2 507 502	F CF0 F01	(0.534.030)	05.00/
Net Cash Provided (Used) b Operating Activities	У	2,809,577	2,884,339	3,587,582	5,650,591	(8,534,930)	95.9%
Net Cash Provided (Used) b	v						
Noncapital Financing Activ	•	_	_	_	_	_	
Net Cash Provided (Used) b		(2 872 880)	(3 992 005)	(2,738,327)	(7 179 050)	11 171 055	79.8%
Net Cash Provided (Used) b	-	(2,072,000)	(3,332,003)	(2,730,327)	(7,173,030)	-	75.070
Investing Activities	,						
Cash & Cash Equiv. at July 1		2,619,957	1,231,819	2,556,654	3,405,909	(4,637,728)	176.5%
4		, -,	, ,- ,-	, -,	, -,	.,,,-,	
Cash & Cash Equiv. at June 3	30	2,556,654	124,153	3,405,909	1,877,449	(2,001,603)	1412.2%
FTF C		20.5	22.5	22.5	22.5		0.604
FTE Summary		20.1	20.2	20.2	20.2		0.1%

Staffing Trend:



Cash & Cash Equivalents



Internal Service Funds Health Benefits Fund

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

2019 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 1670 retirees, 2400 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.

FY 2019 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Internal Service Funds Health Benefits Fund

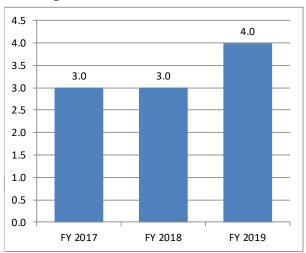
Budget Summary

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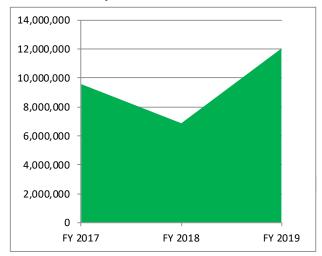
		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Health Benefits Admin.	618-1	1,472,435	3,306,744	1,834,281	1,923,368	(1,383,376)	
Self Funded Plan	618-2	26,045,655	30,412,910	30,161,735	33,231,931	2,819,021	9.3%
HMO Plan	618-3	21,961,096	19,522,450	21,263,450	19,697,790	175,340	0.9%
PEBS Subsidies	618-4	264,731	260,000	260,000	260,000	-	0.0%
Total		49,743,918	53,502,104	53,519,466	55,113,089	1,610,985	3.0%
Revenue, Expenses a	nd Net Inco	ome_					
Operating Revenue							
Charges for Services		51,421,751	52,004,050	52,004,050	53,235,021	1,230,971	2.4%
Other		1,926,184	2,000,000	2,000,000	1,900,000	(100,000)	-5.0%
Total Operating Revenue		53,347,935	54,004,050	54,004,050	55,135,021	1,130,971	2.1%
Operating Expenses							
Salaries & Wages		248,015	309,525	323,167	336,948	27,423	8.9%
Employee Benefits		141,154	167,030	170,750	184,247	17,217	10.3%
Services & Supplies		49,354,749	53,025,549	53,025,549	54,591,894	1,566,345	3.0%
Total Operating Expenses	•	49,743,918	53,502,104	53,519,466	55,113,089	1,610,985	3.0%
Total operating Expenses		13,7 13,310	33,302,101	33,323, 100	33,113,003	1,010,000	3.070
Operating Income/(Loss)		3,604,017	501,946	484,584	21,932	(480,014)	-95.6%
Operating Income/(Loss) Net Nonoperating Income		3,604,017 9,527	501,946 90,000	484,584 90,000	21,932 90,000	(480,014) -	- 95.6%
•				,		(480,014) - -	
Net Nonoperating Income		9,527	90,000	90,000	90,000	(480,014) - - -	0.0%
Net Nonoperating Income Capital Contributions		9,527	90,000	90,000	90,000	(480,014) - - - (480,014)	0.0% 0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers		9,527 427,034 -	90,000 265,000 -	90,000 265,000 -	90,000 265,000 -	- - -	0.0% 0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers	<u>ows</u>	9,527 427,034 -	90,000 265,000 -	90,000 265,000 -	90,000 265,000 -	- - -	0.0% 0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss)		9,527 427,034 -	90,000 265,000 -	90,000 265,000 -	90,000 265,000 -	- - -	0.0% 0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flori		9,527 427,034 - 4,040,578	90,000 265,000 - 856,946	90,000 265,000 - 839,584	90,000 265,000 - 376,932	- - (480,014)	0.0% 0.0% - 56.0 %
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flower Cash Provided (Used) by	ру	9,527 427,034 - 4,040,578	90,000 265,000 - 856,946	90,000 265,000 - 839,584	90,000 265,000 - 376,932	- - (480,014)	0.0% 0.0% - 56.0 %
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flore Net Cash Provided (Used) & Operating Activities	ру	9,527 427,034 - 4,040,578	90,000 265,000 - 856,946	90,000 265,000 - 839,584	90,000 265,000 - 376,932	- - (480,014)	0.0% 0.0% - 56.0 %
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flow Net Cash Provided (Used) & Operating Activities Net Cash Provided (Used) &	ру	9,527 427,034 - 4,040,578	90,000 265,000 - 856,946	90,000 265,000 - 839,584	90,000 265,000 - 376,932	- - (480,014)	0.0% 0.0% - 56.0 %
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flore Net Cash Provided (Used) & Operating Activities Net Cash Provided (Used) & Nonoperating Activities	oy oy oy Capital	9,527 427,034 - 4,040,578 4,935,738	90,000 265,000 - 856,946 607,946	90,000 265,000 - 839,584 590,584	90,000 265,000 - 376,932 1,200,232	- (480,014) 592,286	0.0% 0.0% - 56.0% 97.4%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flow Net Cash Provided (Used) to Operating Activities Net Cash Provided (Used) to Nonoperating Activities Net Cash Provided (Used) to Net Cash Provided (Used) to Investing Activities	oy oy oy Capital oy	9,527 427,034 - 4,040,578 4,935,738 427,034 (1,433)	90,000 265,000 - 856,946 607,946	90,000 265,000 - 839,584 590,584	90,000 265,000 - 376,932 1,200,232 265,000 90,000	- (480,014) 592,286	0.0% 0.0% - 56.0% 97.4%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flow Net Cash Provided (Used) & Operating Activities Net Cash Provided (Used) & Nonoperating Activities Net Cash Provided (Used) &	oy oy oy Capital oy	9,527 427,034 - 4,040,578 4,935,738	90,000 265,000 - 856,946 607,946	90,000 265,000 - 839,584 590,584	90,000 265,000 - 376,932 1,200,232	- (480,014) 592,286	0.0% 0.0% - 56.0% 97.4%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flow Net Cash Provided (Used) to Operating Activities Net Cash Provided (Used) to Nonoperating Activities Net Cash Provided (Used) to Net Cash Provided (Used) to Investing Activities	oy oy Capital oy	9,527 427,034 - 4,040,578 4,935,738 427,034 (1,433)	90,000 265,000 - 856,946 607,946 265,000 90,000	90,000 265,000 - 839,584 590,584 265,000 90,000	90,000 265,000 - 376,932 1,200,232 265,000 90,000	- (480,014) 592,286	0.0% 0.0% - 56.0% 97.4% 0.0% 0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flow Net Cash Provided (Used) & Operating Activities Net Cash Provided (Used) & Nonoperating Activities Net Cash Provided (Used) & Net Cash Provided (Used) & Investing Activities Cash & Cash Equiv. at July 1	oy oy Capital oy	9,527 427,034 - 4,040,578 4,935,738 427,034 (1,433) 4,181,368	90,000 265,000 - 856,946 607,946 265,000 90,000 5,887,928	90,000 265,000 - 839,584 590,584 265,000 90,000 9,542,707	90,000 265,000 - 376,932 1,200,232 265,000 90,000 10,488,291	- (480,014) 592,286	0.0% 0.0% - 56.0% 97.4% 0.0% 0.0%

Internal Service Funds Health Benefits Fund

Staffing Trend:



Cash & Cash Equivalents



Internal Service Funds Risk Management Fund

RISK MANAGEMENT FUND COMPTROLLER'S OFFICE



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 settles all complaints resulting in litigation against the County; administers the County's self-insured workers' compensation program; provides safety inspections of all County facilities and safety training for employees; and reviews all contracts to insure that the County has been properly indemnified for actions of the contractor that may result in loss. Risk Management is a division of the Comptroller's Office.

FY 2019 Budget Enhancements/Changes

Personnel

 Cost redistribution of Comptroller/Risk Manager position to align with Risk Management activities -\$50,518

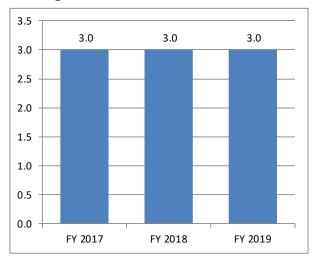
Cost offset with increased Risk Management revenue (department charges)

Non-Personnel None

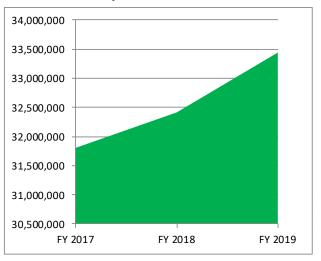
		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Cost Ctr	Actual	Budget	Estimated	Budget	Change	Change
Risk Mgmt. Administration	195051	112,347	183,422	227,648	319,747	136,325	74.3%
Safety Division	195052	75,206	123,662	123,521	124,939	1,277	1.0%
Property & Liability	195053	2,462,279	2,998,836	2,932,036	2,938,879	(59,957)	-2.0%
Workers Compensation	195054	5,039,752	4,805,463	4,805,320	4,806,739	1,276	0.0%
Unemployment Comp.	195055	91,431	248,744	248,744	174,736	(74,008)	-29.8%
Total		7,781,015	8,360,127	8,337,269	8,365,040	4,913	0.1%
Revenue, Expenses an	d Net Inco	<u>ome</u>					
Operating Revenue							
Charges for Services		6,913,621	6,789,875	6,789,875	7,190,116	400,241	5.9%
Other		45,105	50,000	50,000	50,000	-	0.0%
Total Operating Revenue		6,958,726	6,839,875	6,839,875	7,240,116	400,241	5.9%
,		, ,	, ,	, ,		,	
Operating Expenses							
Salaries & Wages		295,994	338,352	324,580	390,953	52,601	15.5%
Employee Benefits		159,275	184,548	175,462	201,991	17,443	9.5%
Services & Supplies		7,325,745	7,837,227	7,837,227	7,772,096	(65,131)	-0.8%
Total Operating Expenses		7,781,015	8,360,127	8,337,269	8,365,040	4,913	0.1%
- //. \		(000 000)	/4 ====	/4 407 200\	(4 424 024)	205 220	26.00/
Operating Income/(Loss)		(822,289)	(1,520,252)	(1,497,393)	(1,124,924)	395,328	-26.0%
						395,328	
Net Nonoperating Income		29,344	327,200	327,200	327,200	395,328 -	0.0%
Net Nonoperating Income Capital Contributions						-	
Net Nonoperating Income						- -	
Net Nonoperating Income Capital Contributions						395,328	
Net Nonoperating Income Capital Contributions Net Operating Transfers		29,344	327,200	327,200	327,200	-	0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss)		29,344	327,200	327,200	327,200	-	0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flor		29,344 (792,944)	327,200 (1,193,052)	327,200 (1,170,193)	327,200 (797,724)	395,328	0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss)		29,344	327,200	327,200	327,200	-	0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flor Net Cash Provided (Used) by	,	29,344 (792,944)	327,200 (1,193,052)	327,200 (1,170,193)	327,200 (797,724)	395,328	0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flor Net Cash Provided (Used) by Operating Activities	,	29,344 (792,944)	327,200 (1,193,052)	327,200 (1,170,193)	327,200 (797,724)	395,328	0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flor Net Cash Provided (Used) by Operating Activities Net Cash Provided (Used) by		29,344 (792,944)	327,200 (1,193,052)	327,200 (1,170,193)	327,200 (797,724)	395,328	0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flow Net Cash Provided (Used) by Operating Activities Net Cash Provided (Used) by Nonoperating Activities	Capital	29,344 (792,944)	327,200 (1,193,052)	327,200 (1,170,193)	327,200 (797,724)	395,328	0.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flor Net Cash Provided (Used) by Operating Activities Net Cash Provided (Used) by Nonoperating Activities Net Cash Provided (Used) by Nonoperating Activities Net Cash Provided (Used) by	Capital	29,344 (792,944) 1,612,542 -	327,200 (1,193,052) 281,748	327,200 (1,170,193) 304,607	327,200 (797,724) 677,076	395,328	0.0% - 33.1% 140.3%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flor Net Cash Provided (Used) by Operating Activities Net Cash Provided (Used) by Nonoperating Activities Net Cash Provided (Used) by Net Cash Provided (Used) by Net Cash Provided (Used) by	Capital	29,344 (792,944) 1,612,542 -	327,200 (1,193,052) 281,748	327,200 (1,170,193) 304,607	327,200 (797,724) 677,076	395,328	0.0% - 33.1% 140.3%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Floor Net Cash Provided (Used) by Operating Activities Net Cash Provided (Used) by Nonoperating Activities Net Cash Provided (Used) by Net Cash Provided (Used) by Net Cash Provided (Used) by Investing Activities Cash & Cash Equiv. at July 1	Capital	29,344 (792,944) 1,612,542 - - 18,158	327,200 (1,193,052) 281,748 - 327,200	327,200 (1,170,193) 304,607 - 327,200 31,804,890	327,200 (797,724) 677,076 - 327,200 32,436,697	395,328 395,328 - - 631,807	0.0% -33.1% 140.3% 0.0% 2.0%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Flow Net Cash Provided (Used) by Operating Activities Net Cash Provided (Used) by Nonoperating Activities Net Cash Provided (Used) by Net Cash Provided (Used) by Investing Activities	Capital	29,344 (792,944) 1,612,542 - 18,158 30,174,190	327,200 (1,193,052) 281,748 - 327,200 31,804,890	327,200 (1,170,193) 304,607 - 327,200	327,200 (797,724) 677,076 - 327,200	395,328 395,328	0.0% -33.1% 140.3%
Net Nonoperating Income Capital Contributions Net Operating Transfers Net Income/(Loss) Statement of Cash Floor Net Cash Provided (Used) by Operating Activities Net Cash Provided (Used) by Nonoperating Activities Net Cash Provided (Used) by Net Cash Provided (Used) by Net Cash Provided (Used) by Investing Activities Cash & Cash Equiv. at July 1	Capital	29,344 (792,944) 1,612,542 - 18,158 30,174,190	327,200 (1,193,052) 281,748 - 327,200 31,804,890	327,200 (1,170,193) 304,607 - 327,200 31,804,890	327,200 (797,724) 677,076 - 327,200 32,436,697	395,328 395,328 - - 631,807	0.0% -33.1% 140.3% 0.0% 2.0%

Internal Service Funds Risk Management Fund

Staffing Trend:



Cash & Cash Equivalents



Internal Service Funds Risk Management Fund

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CAPITAL PROJECT FUNDS

Description

The Capital Project Funds account for revenues used for the acquisition or construction of major capital facilities. In Fiscal Year 2014-15, the Regional Permits Capital Fund was created in order to fund the acquisition of regional permitting software system, jointly funded by Washoe County, the Washoe County Health District, the City of Reno and City of Sparks.

Fund	Beginning Fund Balance/ Cash Balance	FY 2019 Budgeted Revenues	FY 2019 Other Financing/ Transfers In		FY 2019 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	815,934	7,452,140	-	5,039,295	1,950,000	1,278,779
Capital Improvements Fund	10,959,276	1,415,204	5,603,093	11,919,566	-	6,058,007
Parks Construction	13,299,405	621,459	-	7,192,260	-	6,728,604
Regional Permits Capital	1,104,542	13,500		27,000		1,091,042
Total	26,179,157	9,502,303	5,603,093	24,178,121	1,950,000	15,156,432

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CAPITAL FACILITIES TAX FUND COMMUNITY SERVICES DEPARTMENT

Description

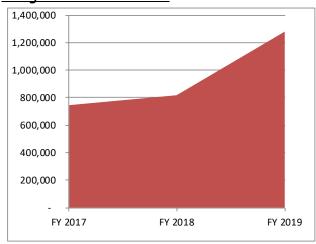
Established to account for the ad valorem tax revenues generated by the five-cent capital facility property tax levy, of which 60% is paid to the State Highway Fund. Principal resources are derived from capital facilities property taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of medium-term financing of capital assets.

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

CAPITAL FACILITIES TAX FUN	D
FISCAL YEAR 2019 PROJECT LI	ST
Projects	
Projects:	
Projects Total	-
Other Expenditures/Uses:	
Payments to Other Agencies	773,479
Payments to State Highway Fund	4,223,587
Settlement Payments	-
Other Expenses	42,229
Transfers to Roads Special Revenue Fund	1,950,000
Other Expenditures/Uses Total	6,989,295
Total Expenditures / Uses	6,989,295

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Function	Actual	Budget	Estimated	Budget	Change	Change
General Government	220	1,935	5,600	5,600	5,600	-	0.0%
Public Safety	240	9,080,644	-	-	-	-	
Public Works	250	-	32,394	32,394	36,629	4,235	13.1%
Welfare	270	-	-	-	-	-	
Culture and Recreation	280	26,237	-	-	-	-	
Intergovernmental	300	4,827,792	5,035,900	5,035,900	4,997,066	(38,834)	-0.8%
Debt Service	370	1,500	-	-	-	-	
Transfers Out	950	1,890,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total		15,828,107	7,023,894	7,023,894	6,989,295	(34,599)	-0.5%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		9,692,391	743,034	743,034	815,934	72,900	9.8%
Property Taxes		6,772,003	7,024,522	7,024,522	7,379,868	355,346	5.1%
Miscellaneous		(24,704)	72,272	72,272	72,272	-	0.0%
Transfers In - Public Works		131,450	-	-	-	-	
Debt Issued							
Total Sources		16,571,140	7,839,828	7,839,828	8,268,074	428,246	5.5%
<u>Uses</u>							
Payments for Share of Taxes		4,827,792	5,068,294	5,068,294	5,033,695	(34,599)	-0.7%
Services and Supplies		263,855	5,600	5,600	5,600	-	0.0%
Capital Outlay		8,844,960			-	-	
Transfers Out - Debt Service		1,500	-	-	-	-	
Transfers Out - Roads Fund		1,890,000	1,950,000	1,950,000	1,950,000		0.0%
Total Uses		15,828,107	7,023,894	7,023,894	6,989,295	(34,599)	-0.5%
						·	
Ending Fund Balance		743,034	815,934	815,934	1,278,779	462,845	56.7%
FTE Summary		-	-	-	-		

Budgeted Fund Balance:



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CAPITAL IMPROVEMENTS FUND COMMUNITY SERVICES DEPARTMENT

Description

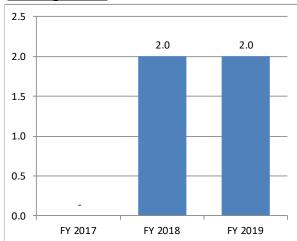
The primary resources are derived from transfers and investment earnings which are applied to various capital projects.

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

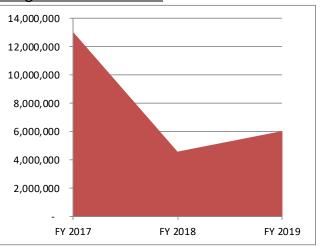
CAPITAL IMPROVEMENTS FUND	
FISCAL YEAR 2019 PROJECT LIST	
Projects	
Public Works - Construction Projects	
75 Court Street Radon Mitigation	452,805
Alt Sentencing Case Management System Upgrade	340,000
Jan Evans Fire System	575,810
Red Rock Facilities	121,000
WCSO Facility Security	171,275
911 Parr Detention Kitchen Flooring Replacement	376,075
Major Maintenance Replacement	180,000
Admin Complex Window/Wall Energy Improv	396,500
Ranch House Settling Mitigation	130,255
Historic Huffaker School House Roof	176,000
Voting Equipment Replacement (multi-year)	622,975
CR 34 & 447 (North County roads) Improv (multi-year) CPS Visitation Center (multi-year)	400,000
· · · · · · · · · · · · · · · · · · ·	50,000
Countywide Security Upgrades (carry-over) Facility Master Plan - Admin Complex (carry-over)	188,920 160,000
Tax Collection System (carry-over)	276,008
Mills Lane Chiller Replacement (carry-over)	387,782
75 Court St. Main Elevator Upgrades (carry-over)	516,100
75 Court Street Package Units (carry-over)	310,100
Sheriff Crime Lab Remodel (carry-over)	235,000
Detention Center Rebuild 22 Slider Doors (carry-over)	293,000
East Incline Village Phase 1 WQIP (carry-over)	670,629
CSD Asset Management Software (carry-over)	83,000
220 S. Sierra Park Garage Elevator Replace (carry-over)	344,654
Reno Library Roof Replacement (carry-over)	116,718
Downtown Reno Library Renovation (carry-over)	431,423
Sparks Library Roof Replacement	129,431
Public Works - Construction Projects Total	8,130,056
Cashwallani Caminas Duaiasta	
rechnology Services Projects P25 radios	750,000
Network Switches Upgrade (multi-year)	896,847
Microsoft Licensing (carry-over)	23,880
VOIP Infrastructure (carry-over)	470,109
Application Infrastructure Preservation (carry-over)	119,158
Perm Archival Film to Digital Proj (carry-over)	12,500
echnology Services Projects Total	2,272,494
·	
Other "Restricted Projects"	
District Court Expansion	200,000
Warm Springs	774,000
Other "Restricted Projects" Total	974,000
Other Expenditures/Uses:	
Undesignated Projects	258,228
Salaries and Wages	148,532
Employee Benefits	83,792
Vehicles Capital	25,000
Services and Supplies	27,463
Other Expenditures/Uses Total	543,015
	\$11,919,566
Total Expenditures	\$11 010 FEE

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Function	Actual	Budget	Estimated	Budget	Change	Change
General Government	220	1,667,179	3,975,278	2,247,496	2,449,801	(1,525,477)	-38.4%
Judicial	230	26,169	1,496,865	64,484	2,241,026	744,161	49.7%
Public Safety	240	1,359,857	3,482,445	2,649,390	2,621,868	(860,577)	-24.7%
Public Works	250	2,271,655	10,321,858	6,097,167	3,557,733	(6,764,125)	-65.5%
Welfare	270	1,168,136	1,704,406	1,331,442	50,000	(1,654,406)	-97.1%
Culture and Recreation	280	88,462	2,362,399	1,185,428	999,137	(1,363,262)	-57.7%
Transfers Out	950	131,450	-	-	-	-	
Total		6,712,908	23,343,251	13,575,407	11,919,566	(11,423,685)	-48.9%
Sources and Uses Sources							
Beginning Fund Balance		8,070,808	13,009,228	13,009,228	10,959,276	(2,049,952)	-15.8%
Federal, State & Local Gran	nts	1,437,360	3,659,430	1,703,802	670,629	(2,988,802)	-81.7%
Miscellaneous		31,976	975,000	129,355	744,575	(230,425)	-23.6%
Other Finance Sources		2,895,600	-	-	-	-	
Transfer In - General Fund		5,285,949	7,700,000	7,700,000	5,318,093	(2,381,907)	-30.9%
Transfer In - Indigent		1,304,443	517,200	150,000	-	(517,200)	-100.0%
Transfer In - CPS		696,000	64,398	77,299	50,000	(14,398)	-22.4%
Transfer In - Other Restrict	ed Fund		2,000,000	1,765,000	235,000	(1,765,000)	-88.3%
Total Sources		19,722,136	27,925,256	24,534,683	17,977,572	(9,947,684)	-35.6%
<u>Uses</u>							
Salaries and Wages		-	44,685	45,576	148,532	103,847	232%
Benefits		-	22,420	18,361	83,792	61,372	
Services and Supplies		2,143,140	641,854	295,448	561,699	(80,155)	-12.5%
Capital Outlay		4,438,318	22,634,292	13,216,021	11,125,542	(11,508,750)	
Transfers Out		131,450					
Total Uses		6,712,908	23,343,251	13,575,407	11,919,566	(11,423,685)	-48.9%
Ending Fund Balance		13,009,228	4,582,006	10,959,276	6,058,007	1,476,001	32.2%
FTE Summary		-	2.0	2.0	2.0		0.0%

Staffing Trend:



Budgeted Fund Balance:



PARKS CAPITAL PROJECTS FUND COMMUNITY SERVICES DEPARTMENT

Description

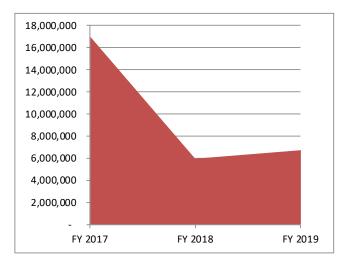
Principal resources are derived from residential construction taxes and related investment earnings on these funds, which are legally restricted to the improvement, expansion, and acquisition of new and existing parks.

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

PARKS CAPITAL FUND	
FISCAL YEAR 2019 PROJECT LIST	
Projects	
White's Creek Playground Improvements	50,000
Galena Terrace Park Development (carry-over)	226,870
South Valley Park Playground (carry-over)	178,416
SQ-1 Lake Tahoe Bike Ph 5 (carry-over)	712,356
Truckee River Bike Path Land (carry-over)	41,500
Ballardini Trailhead SNPLMA Rd11 (carry-over)	5,389
Ballardini Loop Trails WC-1 (carry-over)	201,334
C905100 Question 1 Restoration	300,368
C905102 Question 2 Recreation	299
C905103 Question 1 Acquisition	350,624
SQ-1 Truckee River Corridor Plan	379,374
Golden Eagle Improvements (carry-over)	300,000
WC-1 Lake Tahoe Bike Phase 4	785,000
Crystal Peak Access Road (carry-over)	254,820
Rancho Playground Improvements (carry-over)	542,700
Bowers Mansion Seismic Retrofit Ph III (carry-over)	668,111
Ballardini Water Rights WC-1	58,742
Arboretum Visitor Center (IO)	78,453
Wetland Mitigation (IO)	217,519
Somerset Trails (IO)	60,000
Rancho Wetlands/UNR	65,255
Projects Total	5,477,130
Undesignated Budget	1,712,130
Debt Service	3,000
Total Expenditures	\$ 7,192,260

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
District One	404A	26,585	1,243,266	737,456	568,706	(674,560)	-54.3%
District Two	404B	403,975	890,375	617,349	188,475	(701,900)	-78.8%
District Three	404C	2,716	11,365	3,365	11,049	(316)	-2.8%
District Four	404D	410,534	3,590,323	2,053,167	1,538,304	(2,052,019)	-57.2%
Bond Projects	404E	1,956,009	7,607,262	3,297,954	4,044,011	(3,563,251)	-46.8%
Special Projects	404F	2,037,277	2,522,176	1,672,807	841,715	(1,680,460)	-66.6%
Total		4,837,096	15,864,767	8,382,098	7,192,260	(8,672,507)	-54.7%
Sources and Uses							
Sources Beginning Fund Balance		20,813,109	16,992,733	16,992,733	13,299,405	(3,693,328)	-21.7%
Park Construction Tax		318,667	323,175	354,865	346,000	22,825	7.1%
Federal, State & Local Grants		610,100	4,045,753	3,954,545	91,208	(3,954,545)	-97.7%
Miscellaneous		87,953	456,949	379,360	184,251	(272,698)	-59.7%
Transfer from General Fund							
Total Sources		21,829,829	21,818,610	21,681,504	13,920,864	(7,897,747)	-36.2%
Uses							
Services & Supplies		1,701,433	5,298,198	2,620,677	2,811,872	(2,486,326)	-46.9%
Capital Outlay		3,132,662	10,563,568	5,758,422	4,377,388	(6,186,180)	-58.6%
Debt Service		3,000	3,000	3,000	3,000	-	0.0%
Total Uses		4,837,096	15,864,767	8,382,098	7,192,260	(8,672,507)	-54.7%
Ending Fund Balance		16,992,733	5,953,844	13,299,405	6,728,604	774,760	13.0%
FTE Summary		-	-	-	-		

Budgeted Fund Balance:



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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.

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

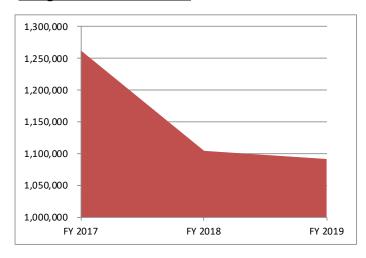
The Regional License & Permits System Project went live October 31, 2016.

		FY 2017	FY 2018	FY 2018	FY 2019	\$	%
Programs	Fund Ctr	Actual	Budget	Estimated	Budget	Change	Change
Washoe County Permits	C430010	1,161	79,418	79,418	27,000	(52,418)	-66.0%
Sparks Permits	C430030	10,223	43,722	43,722	-	(43,722)	-100.0%
Reno Permits	C430040	8,459	36,999	36,999	-	(36,999)	-100.0%
Regional Permits Project	RP430001	15,218	11,473	11,473	-	(11,473)	-100.0%
Total		35,061	171,611	171,611	27,000	(144,611)	-84.3%
Sources and Uses							
<u>Sources</u>							
Beginning Fund Balance		1,234,279	1,262,653	1,262,653	1,104,542	(158,111)	-12.5%
Intergovernmental		63,287	-	-	-	-	
Miscellaneous		148	13,500	13,500	13,500	-	0.0%
Transfer from General Fund						-	
Total Sources		1,297,713	1,276,153	1,276,153	1,118,042	(158,111)	-12.4%
<u>Uses</u>							
Services and Supplies		35,061	171,611	171,611	27,000	(144,611)	-84.3%
Capital Outlay		-	-	-	-	-	
Total Uses		35,061	171,611	171,611	27,000	(144,611)	-84.3%
		,	•	•	•	. , ,	
Ending Fund Balance		1,262,653	1,104,542	1,104,542	1,091,042	(13,500)	-1.2%

Budgeted Fund Balance:

FTE Summary

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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 \$240 million in capital expenditures, while the planned expenditures for FY 2019 totals \$52.6 million. Projects in years 2-5 of the CIP are presented in this document as part of our long-range capital planning process as a way to continue to monitor future capital needs of the County. This document is a planning tool and is also needed to meet the requirements of the State as part of Washoe County's FY 2019 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. In FY 2019, the Capital Improvements Fund received \$5.3 million from the General Fund; still, this falls significantly short of the annual funding needed to maintain and replace the County's assets. The proposed projects in the current CIP therefore represent only the most critical projects with a very high priority, or in the case of Parks Capital Fund or Utilities capital projects, 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 all three Assistant County Managers, Chief Information Officer, Comptroller and Budget Manager. The Committee met with each department that submitted a request(s) and also conducted field tours of the facilities for which requests were submitted.

Project submittals were categorized under three project types: Core/Critical Projects, Benefits to Community/Staff and Quality of Life. All submissions were quantitatively evaluated and received a score in each of the following criteria:

- 1. Assessment of Need
- 2. Strategic Plan Goal
- 3. Project Life Cycle
- 4. Implications of Project Deferral (Risk Assessment)
- 5. Fiscal Impact
- 6. Economic Impact
- 7. Environmental Impact

Each CIP Committee members' scores of project submittals were then averaged. For projects relying on funding from the General Fund, a scoring cutoff was determined based on the level of General Fund support to the CIP, which in FY 2019 was approximately \$5.3 million.

Even though funding levels for capital projects have been reduced compared to historical levels, the need for a comprehensive long-term capital financing and infrastructure preservation strategy is critical given the fact that the County has an investment in capital facilities of approximately \$1 billion.

Over the next five years, the CIP plan totals just under \$240 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, District Court building, and North Valleys Library. For these three facilities, the cost is indicated as "To be Determined", as conceptual plans have not been finalized.

For FY 2019, capital plan funding totals \$52,606,928. This includes more than \$8 million of culture and recreation projects, several building improvements throughout the County, a Facility Master Plan for the Administrative Complex, and many other projects. New projects for FY 2019 include:

Building Infrastructure Maintenance

- Radon Mitigation for District Court
- Energy Improvements for Administration Complex
- Settling Mitigation for the Ranch House
- Roof for the Historic Huffaker School House
- Fire System for Jan Evans

Renovation Projects

Facility for Red Rock Volunteer Fire Department

Other Projects

- Facility Master Plan for the Administrative Complex
- Case Management System Upgrade for Alternative Sentencing
- Voting Equipment Replacement
- County Roads 34 and 447

Technology Service Projects

- P25 Radios
- Network Switches Upgrade

Sheriff's Facility Maintenance

- Facility Security for 911 Parr
- Kitchen Flooring Replacement for 911 Parr

Ongoing capital investment is extremely important for any government, and postponing the upkeep of infrastructure can have a compounding effect on expenditures in future years. Unfortunately, due to the current fiscal climate, the CIP has also been greatly diminished in its capacity to keep up with all requested items in this area and as such only the most critical items are being addressed.

The next several pages summarize the adopted 5-year Capital Improvement Plan for FY 2019-2023.

WASHOE COUN	WASHOE COUNTY CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2019-2023	ROVEMENTS PR	OGRAM FISCAL	YEAR 2019-202	3	
	F	FUND SUMMARY	٨			
	Year 1	Year 2	Year 3	Year 4	Year 5	
CAPITAL FUNDS SUMMARY	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Fund						
Capital Improvement Fund	11,659,778	1,506,156	1,657,578	1,159,725	475,221	16,458,459
Parks Capital Fund	7,189,260	1,465,000	3,275,000	2,150,000	2,800,000	16,879,260
Capital Facilities Tax Fund	•	•	•	•	•	•
Roads Fund	3,906,000	3,964,590	4,024,059	4,084,420	4,145,686	20,124,755
Other Funds	3,466,417	•	•	•	•	3,466,417
Utilities Fund	19,006,423	44,984,000	38,865,000	28,755,000	32,375,000	163,985,423
Equipment Services Fund	7,379,050	3,000,000	2,400,000	2,400,000	3,500,000	18,679,050
Total Funding Sources and Uses	\$ 52,606,928	\$ 54,919,746	\$ 52,606,928 \$ 54,919,746 \$ 50,221,637	· •	38,549,145 \$ 43,295,907	\$ 239,593,363

	FUN	FUNCTIONAL SUMMARY	IARY			
	Year 1	Year 2	Year 3	Year 4	Year 5	
Functional Summary	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Function						
Culture and Recreation	8,173,084	1,465,000	3,275,000	2,150,000	2,800,000	17,863,084
General Government	11,756,391	3,439,936	3,116,616	2,613,035	3,772,630	24,698,607
Health	125,000					125,000
Judicial	2,201,386	•	•	•	•	2,201,386
Public Safety	4,042,886	880,820	750,000	750,000	•	6,423,706
Public Works	6,628,758	4,149,990	4,215,021	4,281,111	4,348,278	23,623,157
Welfare	438,000	•	•	•	•	438,000
Golf	75,000					75,000
Building & Safety	160,000					160,000
Utilities	19,006,423	44,984,000	38,865,000	28,755,000	32,375,000	163,985,423
Total	\$ 52,606,928	\$ 52,606,928 \$ 54,919,746 \$ 50,221,637	\$ 50,221,637		\$ 38,549,145 \$ 43,295,907	\$ 239,593,363

*Non-Capital expenditures such as personnel and services and supplies related to the CIP projects are not included in the above summary.

	FISC	CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2019-2023 PROJECT LIST	:MEN IS FUND 23 PROJECT LIST				
	Est. Date of	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	Completion	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Resources							
Beginning Fund Balance		10,959,276	618,443	4,118,592	7,460,140	11,292,146	10,959,276
Restricted Funds							
District Court		2,543,964		•	•	•	2,543,964
Water Rights Sale (Committed for Flood Projects)		2,895,600		•		•	2,895,600
nevellues							
Grants		620.629				,	620.629
Charges for Services				•	٠	•	
Investment Earnings		48,500	48,500	48,500	48,500	48,500	242,500
Donations		696,075	•	•	•	•	696,075
Reimbursements				•	٠	•	•
Other Revenue						•	•
Debt Issued							
Table in		5,603,093	5,227,099	5,227,099	960,122,099	5,227,099	26,511,489
Total nesources			2,034,042			c+/'/oc'oT ¢	
Expenditures							
Public Works - Construction Projects							
75 Court Street Radon Mitigation	12/31/18	452,805				•	452,805
Alt Sentencing Case Management System Upgrade	06/30/19	340,000				•	340,000
Jan Evans Fire System	07/31/19	575,810				•	575,810
Red Rock Facilities	07/31/19	121,000	130,820			•	251,820
WCSO Facility Security	02/28/19	171,275				•	171,275
Major Majortanance Deplacement	Multi-Vear	180 000	185 400	190 962	106 601	200 500	3/6,0/3
Admin Complex Window/Wall Energy Improv	07/31/19	396.500		,		,	396.500
Ranch House Settling Mitigation	12/31/18	130,255		•	•	•	130,255
Historic Huffaker School House Roof	07/31/19	176,000		•	•	•	176,000
Voting Equipment Replacement (multi-year)	12/31/18	622,975		•	•	•	622,975
CR 34 & 447 (North County roads) Improv (multi-year)	06/30/19	400,000		•		•	400,000
CPS Visitation Center (multi-year)	06/30/19	20,000		٠		•	20,000
Countywide Security Upgrades (carry-over)	Multi-Year	188,920		250,000		250,000	688,920
Facility Master Plan - Admin Complex (carry-over)	03/31/19	160,000				•	160,000
Tax Collection System (carry-over)	06/30/19	276,008				•	276,008
Mills Lane Chiller Replacement (carry-over)	03/31/19	387,781				•	387,781
75 Court St. Main Elevator Upgrades (carry-over)	07/31/20	516,100				•	516,100
75 Court Street Package Units (carry-over)	12/31/18	304,700				•	304,700
Sheriff Crime Lab Remodel (carry-over)	02/28/19	235,000					235,000

	CA	CAPITAL IMPROVEMENTS FUND	CAPITAL IMPROVEMENTS FUND				
		2.505.00	223 1 1102501 123				
	Est. Date of	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	Completion	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Detention Center Rebuild 22 Slider Doors (carry-over)	03/31/19	293,000	ļ.] . 	ļ.		293,000
East Incline Village Phase 1 WQJP (carry-over)	10/31/20	670,629	•	•	•	•	670,629
CSD Asset Management Software (carry-over)	06/30/19	83,000	•	•	•	•	83,000
220 S. Sierra Park Garage Elevator Replace (carry-over)	07/31/20	344,654	•	•	•	•	344,654
Reno Library Roof Replacement (carry-over)	08/31/18	116,718	•	•		•	116,718
Downtown Reno Library Renovation (carry-over)	11/30/18	431,421	•	•	•	•	431,421
Sparks Library Roof Replacement	08/31/18	129,431				•	129,431
Library - South Valleys Roof Replacement		•	TBD	•	•	•	•
Senior Center 9th Street HVAC			TBD	•	•	•	•
DA Mills B Lane Office Remodel			TBD	•	•	•	•
350 S Center East North New Windows			TBD			•	•
Library - Northwest HVAC			TBD			•	•
Melio Gaspari Water Park Safety Improvements			TBD	•		•	•
Bartley Ranch Access Bridge to Marr			TBD			•	•
350 S Center 2nd Floor VAV Replacement			TBD	•		•	•
75 Court Street Historic Elevator Upgrades			TBD	•	•	•	•
May Museum HVAC			TBD	•	•	•	•
Countywide WiFi System Upgrade			TBD	TBD		•	•
Regional Shooting Facility Improvements		•	TBD	•	•	•	•
Library Sparks Renovation			TBD	•	•	•	•
Hidden Valley Reg Park Playground Rehabilitation			TBD			•	•
Library Northwest Renovation			TBD			•	•
Carpet Replacement 1 S. Sierra North Tower			TBD	•	•	•	•
Ellen's Park Playground Rehabilitation			TBD	•		•	•
Security Camera System Upgrade			TBD	TBD		•	•
Pleasant Valley Wild Horse Mitigation			TBD			•	•
Countywide Door Controller Systems			TBD	TBD	TBD	•	•
Admin Complex Employee Fitness Facility				TBD		•	•
TB Clinic Relocation				TBD		•	•
Parking Lot Replacement - Countywide				TBD		•	•
911 Parr HU10 HVAC				TBD		•	•
911 Parr HU4 HVAC_Roof				TBD		•	•
911 Parr HU9 HVAC_Roof				TBD		•	•
75 Court Street Window Replacement				TBD		•	•
911 Parr Motor Pool HVAC				TBD		•	•
224 Edison HVAC				TBD		•	•
Reg Public Safety Training R-22 Replacement				TBD		•	•
Washoe Golf HVAC				TBD			•
Incline Village Fuel Tank				TBD			•
911 Parr Boiler Replacement					TBD	•	•
Library - Sparks HVAC					TBD	•	•
Bowers Mansion Pool Bath House Remodel				•	TBD	•	•

	C/ FISC	CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2019-2023 PROJECT LIST	EMENTS FUND 023 PROJECT U						
								L	
	Est. Date of	Year 1	Year 2	Ye	Year 3	Year 4	Year 5		
Resources & Projects	Completion	FY 2019	FY 2020	FY 2	FY 2021	FY 2022	FY 2023	ĭ	Total 5 Years
EOC Boiler Replacement					١.	TBD		L	
Kids Kottage Activity Center Roof		•	•		•	TBD	•		•
North Valley Library Facility* Require Debt Financing			•			•	TBD		•
WCSO Infirmary* Require Debt Financing			•			•	TBD		•
WCSO Crime Lab* Require Debt Financing		•	•			•	TBD		•
District Court Building* Require Debt Financing			•			•	TBD		
Public Works - Construction Projects Total		8,130,056	316,220		440,962	196,691	452,592		9,536,521
Technology Services Projects									
P25 radios		750,000	750,000		750,000	750,000	•		3,000,000
Network Switches Upgrade (multi-year)		896,847	424,125		444,568	203,200	•		1,968,740
Microsoft Licensing (carry-over)		23,880					•		23,880
VOIP Infrastructure (carry-over)		470,109	TBD			•	•		470,109
Application Infrastructure Preservation (carry-over)		119,158	•			•	•		119,158
Perm Archival Film to Digital Proj (carry-over)		12,500	•			•	•		12,500
9th Street Storage System Upgrade			TBD		•	•			-
Technology Services Projects Total		2,272,494	1,174,125	1	1,194,568	953,200	•		5,594,387
Other "Restricted Projects"									
District Court Expansion		200,000	•			•	•		200,000
Warm Springs		774,000	•			•	,		774,000
Other Expenditures/Uses:									
Undesignated Projects		258,228	15,811		22,048	9,835	22,630		328,551
Salaries and Wages		148,532	152,988		157,578	162,305	167,174		788,577
Employee Benefits		83,792	86,306		88,895	91,562	94,309		444,865
vehicles Capital		25,000	•			•	•		25,000
Services and Supplies		27,463	30,000		30,000	30,000	30,000		147,463
Other Expenditures/Uses Total		543,015	285,105		298,521	293,702	314,113		1,734,456
Total Expenditures		\$ 11,919,566	\$ 1,775,450	\$ 1,9	1,934,051	\$ 1,443,593	\$ 766,704	s	17,839,364
Ending Fund Balance		\$ 618,443	\$ 4,118,592	\$ 7,4	7,460,140	\$ 11,292,146	\$ 15,801,041	s	26,680,169

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.

	FISCAL	PARKS CAPITAL FUND FISCAL YEAR 2019-2023 PROJECT LIST	L FUND 3 PROJECT LIST				
	Est. Date of	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	Completion	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Resources							
Beginning Fund Balance		13,299,405	6,728,604	6,006,604	3,502,604	2,153,604	13,299,405
Revenues							
Govt'l Grants		91,208	•	•	•	•	91,208
Construction Tax		346,000	561,000	289,000	619,000	649,000	2,764,000
Local Govt-Cap Cost		•	•	•	•	•	•
Non-Govt Grants		•	•	•	•	•	•
County Property Sales		•		•	•	•	•
Investment Earnings		184,251	185,000	185,000	185,000	185,000	924,251
Total Resources		\$ 13,920,864	\$ 7,474,604	\$ 6,780,604	\$ 4,306,604	\$ 2,987,604	\$ 17,078,864
Projects							
District 1 Projects							
Undesignated Expense-District 1A		5,456	٠	•	•	•	5,456
Undesignated Expense-District 1B		5,725	•	•	•	•	5,725
Undesignated Expense-District 1C		96,818		•	•	•	96,818
White's Creek Playground Improvements	06/30/19	20,000		•	•	•	20,000
Galena Terrace Park Development (carry-over)	12/31/18	226,870	٠	•		•	226,870
South Valley Park Playground (carry-over)	12/31/18	178,416		•	•	•	178,416
Callahan Park Phase II		•	700,000	•	•	•	200,000
Dorostkar Park-Edgewater Path			200,000	•	•	•	200,000
Galena School House Interior Renovations			315,000	•		•	315,000
Rancho San Rafael-Master Plan			•	150,000	•	•	150,000
South Valleys Regional Park Master Plan		•	•	1,500,000	•	•	1,500,000
Stone Property Trailhead Development				200,000	•	•	200,000
Stone Property-Galena Trail Connection		•		•	250,000	•	250,000
Undesignated expense-District 1D		5,421		-			5,421
District 1 Projects Total		568,706	1,215,000	2,150,000	250,000	•	4,183,706
						_	-

		PARKS CAPITAL FUND	LFUND				
	FISCAL	FISCAL TEAN 2013-2023 FNOJECT LIST	PROJECT LIST				
	Est. Date of	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	Completion	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
District 2 Projects							
Undesignated Expense-District 2A		104,849			۰	•	104,849
Undesignated Expense-District 2B		5,614	•			•	5,614
Undesignated Expense-District 2C		6,142				•	6,142
Regional Shooting Facility-Water System		•	150,000		•	•	150,000
Sun Valley Regional Park-Bike Park Improv		•	100,000		•	•	100,000
Cold Springs Park Comm Center Playground Riplace		•		325,000	•	•	325,000
Golden Valley Playground Replace		•	•	300,000		•	300,000
Lemmon Valley Back Area Improvements		•	•	200,000	•	•	200,000
Golden Valley Concessions and Restrooms		٠			200,000	•	200,000
Palomino/East Spanish Springs Park				•	700,000	•	700,000
Gator Swamp Additional Parking Lot						650,000	650,000
Lazy 5 Regional Park Master Plan				•		950,000	950,000
Lazy 5 Regional Park Replacement		٠			٠	400,000	400,000
North Valleys Regional Park Master Plan				•		650,000	650,000
Regional Shooting Facility Expansion						150,000	150,000
Undesignated Expense-District 2D		71,870					71,870
District 2 Projects Total		188,475	250,000	1,125,000	1,200,000	2,800,000	5,563,475
District 3 Projects							
Undesignated Expense-District 3A		200	•			•	200
Undesignated Expense-District 3B		5,445			٠	•	5,445
Undesignated Expense-District 3C		5,404	•	•		•	5,404
Hidden Valley Phase III		•			300,000	•	300,000
Virginia Foothills Park Replace				-	400,000		400,000
District 3 Projects Total		11,049		•	200,000		711,049
District 4 Projects							
Undesignated expense District 4A		507,207				•	507,207
Undesignated expense-District 4B - Incline		318,741				•	318,741
SQ:1 Lake Tahoe Bike Ph 5 (carry-over)	09/30/18	712,356					712,356
District 4 Projects Total		1,538,304	•			•	1,538,304

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	FISCAL	FISCAL YEAR 2019-2023 PROJECT LIST	S PROJECT LIST				
	Est. Date of	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	Completion	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Bonds Projects:							
Undesignated - Open Space		151,978	•	•	•	•	151,978
Truckee River Bike Path Land (carry-over)	06/30/19	41,500	•	•	•	•	41,500
Ballardini Trailhead SNPLMA Rd11 (carry-over)	06/30/19	5,389	•	•	•	•	5,389
Ballardini Loop Trails WC-1 (carry-over)	06/30/19	201,334	•	•	•	•	201,334
C905100 Question 1 Restoration		300,368	•	•	•	•	300,368
C905102 Question 2 Recreation		299	•	•	•	•	299
C905103 Question 1 Acquisition		350,624	•	•		•	350,624
SQ-1 Truckee River Corridor Plan	06/30/19	379,374	•	•	•	•	379,374
Undesignated-Trails Admin		269	•	•	•	•	695
Golden Eagle Improvements (carry-over)	06/30/19	300,000	•	•	•	•	300,000
WC-1 Lake Tahoe Bike Phase 4	12/31/18	785,000	•	•	•	•	785,000
Undesignated-Parks Projects		1,703	•	•	•	•	1,703
Crystal Peak Access Road (carry-over)	06/30/19	254,820	•	•		•	254,820
Rancho Playground Improvements (carry-over)	06/30/19	542,700	•	•	•	•	542,700
Bowers Mansion Seismic Retrofit Ph III (carry-over)	06/30/19	668,111	•	•	•	•	668,111
Ballardini Water Rights WC-1	06/30/19	58,742				•	58,742
Bonds Projects Total		4,042,511	•	•	•		4,042,511
Special Projects:							
Parks Special Projects Undesignated		366,420		•	•	•	366,420
Parks Construction Donations (IO)		52,568	•	•		•	52,568
Arboretum Visitor Center (IO)		78,453	•	•		•	78,453
Wetland Mitigation (IO)		217,519	•	•	•	•	217,519
Somerset Trails (10)		60,000	•	•		•	000'09
Rancho Wetlands/UNR		65,255	•	•	•	•	65,255
Special Projects Total		840,215	•	•	•	•	840,215
Other Expenditures/Uses:							
Debt Service	,	3,000	3,000	3,000	3,000	3,000	15,000
Other Expenditures/Uses Total	•	3,000	3,000	3,000	3,000	3,000	15,000
Total Expenditures		\$ 7,192,260	\$ 1,468,000	\$ 3,278,000	\$ 2,153,000	\$ 2,803,000	\$ 16,894,260
Ending Fund Balance		\$ 6,728,604	\$ 6,006,604	\$ 3,502,604	\$ 2,153,604	\$ 184,604	\$ 184,604

	CAPITAL	CAPITAL FACILITIES TAX FUND	(FUND			
	FISCAL YEAR	FISCAL YEAR 2019-2023 PROJECT LIST	OJECT LIST			
	Ţ					
	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Resources						
Beginning Fund Balance	815,934	1,278,779	1,512,996	1,707,266	1,862,206	815,934
Revenues						
Ad Valorem	7,379,868	7,564,365	7,753,474	7,947,311	8,145,993	38,791,011
Investment Earnings	272,272	102,536	108,651	114,028	118,680	516,166
Debt Financing	•	•	•	•	-	•
Total Resources	\$ 8,268,074	\$ 8,945,679	\$ 9,375,121	\$ 9,768,604	\$ 10,126,880	\$ 40,123,111
Projects						
Projects:						
Projects Total				•	•	•
Other Expenditures/Uses:						
Services and Supplies	42,229	43,074	43,504	43,939	44,379	217,125
Payments to Other Agencies	773,479	850,991	872,266	894,072	916,424	4,307,233
Payments to State Highway Fund	4,223,587	4,538,619	4,652,084	4,768,386	4,887,596	23,070,272
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	6,989,295	7,432,683	7,667,854	7,906,398	8,148,399	38,144,630
Total Expenditures / Uses	\$ 6,989,295	\$ 7,432,683	\$ 7,667,854	\$ 7,906,398	\$ 8,148,399	\$ 38,144,630
Ending Fund Balance	\$ 1,278,779	\$ 1,512,996	\$ 1,707,266	\$ 1,862,206	\$ 1,978,481	\$ 1,978,481

	ОТНЕ	OTHER FUNDS CAPITAL	TAL			
	FISCAL YEAR	FISCAL YEAR 2019-2023 PROJECT LIST	OJECT LIST			
	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Revenues & Transfers						
General Fund Revenue	551,548					551,548
Health Fund	125,000	•	•	•	•	125,000
Animal Services Fund Revenue	350,000	•	•	•	•	350,000
Enhanced 911 Fund Revenue	965,726	•	•	•	•	965,726
Regional Public Safety Training Center	145,000	•	•	•	•	145,000
Regional Communication System Revenue	000'09	•	•	•	•	000'09
Indigent Tax Levy	68,000	•	•	•	•	000'89
Child Protective Services	320,000	•	•	•	•	320,000
Senior Services	•	•	•	•	•	•
Golf Course Fund	75,000	•	•	•	•	75,000
Building & Safety Fund	160,000	•	•	•	•	160,000
Other Restricted Revenue Fund Revenue	646,143	-		-	-	646,143
Total Revenues	\$ 3,466,417	- \$	- \$	÷ \$	- \$	\$ 3,466,417
Evnandituras						
rypendicules						
General Fund Projects	551,548	•	•	•	•	551,548
Health Fund	125,000	•	•	•	•	125,000
Animal Services Fund Projects	350,000	•	•	•	•	350,000
Enhanced 911 Fund Projects	965,726	•	•	•	•	965,726
Regional Public Safety Training Center	145,000	•	•	•	•	145,000
Regional Communications System Projects	000'09	•	•	•	•	000'09
Indigent Tax Levy	68,000	•	•	•	•	68,000
Child Protective Services	320,000	•	•	•	•	320,000
Senior Services		•	•	•	•	•
Golf Course Fund	75,000	•	•	•	•	75,000
Building & Safety Fund	160,000	•	•	•	•	160,000
Other Restricted Special Revenue Fund Projects	646,143		•	•	•	646,143
Total Expenditures	\$ 3,466,417	- \$	- \$	- \$	÷ \$	\$ 3,466,417

		ROADS FUND				
	FISCAL YEAR	FISCAL YEAR 2019-2023 PROJECT LIST	OJECT LIST			
	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Resources						
Beginning Fund Balance	4,559,471	2,554,017	1,345,937	554,248	184,558	4,559,471
Revenues						
Intergovernmental Revenues	9,955,424	10,254,087	10,561,709	10,878,561	11,204,917	52,854,698
Charges for Services	750,000	750,000	750,000	750,000	750,000	3,750,000
Miscellaneous	120,000	120,000	120,000	120,000	120,000	600,000
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	1,063,620	1,750,000	2,000,000	2,250,000	2,500,000	9,563,620
Total Resources	\$ 18,398,515	\$ 17,428,104	\$ 16,877,646	\$ 16,752,808	\$ 17,059,476	\$ 81,877,789
Expenditures						
Roads Special Revenue Fund Projects:						
Roads Capital	3,906,000	3,964,590	4,024,059	4,084,420	4,145,686	20,124,755
Roads Maintenance	11,938,499	12,117,576	12,299,340	12,483,830	12,671,088	61,510,334
Total Expenditures	\$ 15,844,499		\$ 16,323,399	\$16,082,166 \$16,323,399 \$16,568,250 \$16,816,774	\$ 16,816,774	\$ 81,635,088
Ending Fund Balance	\$ 2,554,017	\$ 1,345,937	\$ 554,248	\$ 184,558	\$ 242,702	\$ 242,701

	EQUIPI	EQUIPMENT SERVICES FUND	S FUND				
	FISCAL YEAR	FISCAL YEAR 2019-2023 PROJECT LIST	ROJECT	LIST			
	Year 1	Year 2	Y	Year 3	Year 4	Year 5	
Resources & Projects	FY 2019	FY 2020	FY	FY 2021	FY 2022	FY 2023	Total 5 Years
Net Resources Available From:							
Equipment Services Internal Service Fund Revenues	7,379,050	3,000,000		2,400,000	2,400,000	3,500,000	18,679,050
Total Net Available Resources	\$ 7,379,050	3,000,000	, \$ 2,	400,000	\$ 2,400,000	\$ 7,379,050 \$ 3,000,000 \$ 2,400,000 \$ 2,400,000 \$ 3,500,000 \$ 18,679,050	\$ 18,679,050
Projects							
Equipment Services Projects:							
Heavy Equipment Replacement	5,633,050	900,000	0	200,000	200,000	1,900,000	9,433,050
Light Equipment Replacement	1,746,000	2,100,000		1,900,000	1,900,000	1,600,000	9,246,000
Equipment Services Projects Total	7,379,050	3,000,000		2,400,000	2,400,000	3,500,000	18,679,050
Total Project Costs	\$ 7,379,050	\$ 3,000,000	\$ 2,	400,000	\$ 2,400,000	\$ 7,379,050 \$ 3,000,000 \$ 2,400,000 \$ 2,400,000 \$ 3,500,000 \$ 18,679,050	\$ 18,679,050

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	FISCA	FISCAL YEAR 2019-2023 PROJECT LIST	23 PROJECT LIS	Т			
	Est. Date of	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	Completion	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Net Resources Available From:							
Projects Funded by Utilities		6,260,423	22,100,000	10,725,000	11,475,000	5,475,000	56,035,423
Projects Funded by Developers		12,746,000	22,884,000	28,140,000	17,280,000	26,900,000	107,950,000
Total Net Available Resources		\$ 19,006,423	\$ 44,984,000	\$ 38,865,000	\$ 28,755,000	\$ 32,375,000	\$ 163,985,423
Projects							
Golden Valley Recharge							
None			•	•	•	•	•
Reclaimed Water (Rates)							
City of Reno Offenhauser/Gateway Reclaim		400,000	•	•	•	•	400,000
Reclaim Water Quality Management System-Wide		200,000	200,000	250,000	•	•	1,250,000
Huffaker Reservoir Water Quality Management		200,000	•	•	•	•	200,000
Reclaim Truck Fill Site-Field Creek		•	100,000	•	•	•	100,000
Sewer (Rates)							
STMWRF Solids Management Facility	06/30/19	1,000,000	•	•	•	•	1,000,000
STMWRF Utility Operations Office Building	12/31/18	20,000	•	•	•	•	20,000
South Truckee Meadows WRF Projects		735,000	1,500,000	100,000	250,000	250,000	2,835,000
Effluent Management Projects		2,000,000	15,000,000	2,000,000	5,000,000	5,000,000	32,000,000
Lemmon Valley WRF Projects		200,000	5,000,000	5,000,000	•	•	10,500,000
Sewer Flow Meters	06/30/19	200,000	•	•	•	•	200,000
Cold Springs WRF SCADA System Control Upgrades	12/31/19	200,000	•	•	•	•	200,000
Horizon Hills Sewer System Improvements		•	•	225,000	225,000	225,000	000'5/9
Huffaker Reservoir Lining Improvement Phase 3		•	•	150,000	6,000,000	•	6,150,000
Operations Equipment Capital	06/30/19	000'09	٠	٠	•	•	000'09
Vehicle Capital	06/30/19	115,423	٠	٠	•	•	115,423
Reclaimed Water (Connection Fees)							•
Reclaimed Water Distribution Improvements		200,000	200,000	3,000,000	3,000,000	3,000,000	10,000,000
Reclaimed Water Distribution Expansion			5,000,000	5,000,000	•	•	
General Sewer (Connection Fees)							•
Lemmon Valley WRF Projects	06/30/19	200,000	•	•	•	•	200,000
South Truckee Meadows Sewer (Connection Fees)							
South Truckee Meadows WRF Admin Building Expansion							
and improvements		2,500,000				•	2,500,000
South Truckee Meadows WRF Projects		1,646,000	6,184,000	14,640,000	12,280,000	•	34,750,000
Geiger Lift Station and Interceptor	12/31/19	2,000,000	000'000'6	•	•	•	11,000,000
South West Vista Lift Station Abandonment and Extension	12/31/18	200,000	•	•	•	•	200,000
Steamboat Lift Station Capacity Expansion	06/30/20	400,000	2,000,000	٠	•	•	2,400,000

	FISCA	UTILITIES FUND L YEAR 2019-2023 PR	UTILITIES FUND FISCAL YEAR 2019-2023 PROJECT LIST	T.			
	Est. Date of	Year 1	Year 2	Year 3	Year 4	Year 5	
Resources & Projects	Completion	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total 5 Years
Pleasant Valley Sanitary Sewer Collection System				2,000,000	2,000,000		4,000,000
Spanish Springs Sewer (Connection Fees)							
Spanish Springs Eagle Canyon Interceptor Improvements		•	•	1,500,000	•	•	1,500,000
Cold Springs Sewer (Connection Fees)							
Cold Springs WRF Projects	07/31/20	5,000,000	•	•	•	23,900,000	28,900,000
Diamond Peak Lift Station Capacity Expansion		•	200,000	2,000,000	•	•	2,200,000
Total Project Costs		\$ 19,006,423	\$ 44,984,000	\$19,006,423 \$44,984,000 \$38,865,000 \$28,755,000 \$32,375,000	\$ 28,755,000	\$ 32,375,000	\$ 163,985,423

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Capital Project Title:	75 Court Street Radon Mitigation		
On the Desired Novel	DWGGGG		
Capital Project Number:	PW920354		
Project Budget:	452,805		
Father to 10 and	10/01/0010		
Estimated Completion Date	12/31/2018		
Capital Project Description/Scope:	Installation and replacement of th 75 Court Street.	e temporary radon mitigation mechani	cal system at
	FY 2019		
Funding Sources:		Additional Operating Costs:	
General Fund	452,805.00	Personnel	-
Total	452,805.00	Services/Supplies	-
		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Design	12,000.00	Tech Software/Subscription Fees	-
Construction/Building Improvements	401,850.00	Revenue	-
FFE	-	Total	-
Contingency	38,955.00		
Total	452,805.00		
	Alternative Control		
Conital Busines Title	Alternative Sentencing Case		
Capital Project Title:	Management System Upgrade		
Capital Project Number:	PW920355		
Project Budget:	340,000		
Estimated Completion Date	6/30/2019		
Capital Project Description/Scope:	Ungrade to the case managemen	nt system for Alternative Sentencing.	This would
Capital i Toject Description/Scope.		ved staff efficiencies for data entry.	Triis Would
	FY 2019		
Funding Sources:		Additional Operating Costs:	
General Fund	340,000.00	Personnel	-
Total	340,000.00	Services/Supplies	-
		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Software	340,000.00	Tech Software/Subscription Fees	-
Contingency		Revenue	-
Total	340,000.00	Total	619,487.00

Capital Project Title:	Jan Evans Fire System		
Capital Project Number:	PW920494		
Capital i Toject Number.	1 11320434		
Project Budget:	575,810		
Estimated Completion Date	7/31/2019		
Capital Project Description/Scope:	Replacement of the fire system a	t the Jan Evans facility.	
	FY 2019	·	
Funding Sources:	1 . 2010	Additional Operating Costs:	
General Fund	575,810.00	Personnel	-
Total	575,810.00	Services/Supplies	-
		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Design	27,500.00	Tech Software/Subscription Fees	-
Construction/Building Improvements	522,485.74	Revenue	-
FFE	-	Total	-
Contingency			
Total	575,810.00		
Capital Project Title:	Red Rock Facilities		
Capital Project Number:	PW920495		
Capital i Tojost Namber.	1 ***020-100		
Project Budget:	Y1 - 121,000/Y2 - 130,820		
Estimated Completion Date	7/31/2019		
Capital Project Description/Scope:	Various facility and major mainten	nance undates to the Red Rock Volunt	eer Fire
Capital 1 Toject Bescription/600pe.	Department.	idino apadico to the real real volum	.0011110
	FY 2019 - FY 2020		
Funding Sources:	F1 2019 - F1 2020	Additional Operating Costs:	
General Fund	251,820.00	Personnel	
Total		Services/Supplies	_
- Cui		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Design	11,608.00	Tech Software/Subscription Fees	-
Construction/Building Improvements	229,011.00	Revenue	-
FFE	-	Total	-
Contingency	11,201.00		
Total	251,820.00		

Capital Project Title:	WCSO Facility Security		
Capital Project Number:	PW920496		
Capital F10ject Number.	F W920490		
Project Budget:	171,275		
	, , , , , ,		
Estimated Completion Date	2/28/2019		
Capital Project Description/Scope:	-		
		le with screening station to include a n	nagnetometer
	and x-ray machine. FY 2019		
Funding Sources:	F1 2019	Additional Operating Costs:	
General Fund	171,275.00	Personnel	
Total	,	Services/Supplies	<u>-</u>
lotai	171,273.00	Building Lease/Operating Contracts	
Estimated Project Costs:		Tech Hardware	
Design	4,000.00	Tech Software/Subscription Fees	<u>-</u>
Construction/Building Improvements	162,476.00	Revenue	-
FFE	162,476.00	Total	<u> </u>
	4 700 00	l Otal	-
Contingency Total			
I Otal	171,275.00		
	911 Parr Detention Kitchen		
Capital Project Title:	Floor Replacement		
Capitari roject ritie.	1 loor Replacement		
Capital Project Number:	PW920497		
- Capital 1 10 Jost Hamboll	1 11020 107		
Project Budget:	376,075		
Estimated Completion Date	3/31/2019		
_			
Capital Project Description/Scope:	Replace existing kitchen flooring	at the 911 Parr facility with an industria	l/commercial
	kitchen floor. This is funded by fo	orfeiture funds from the Sheriff's Office	э.
	FY 2019		
Funding Sources:		Additional Operating Costs:	
Foliature Funds (Sheriff's Office)	376,075.00	Personnel	-
Total	376,075.00	Services/Supplies	-
		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Design	23,390.00	Tech Software/Subscription Fees	-
Construction/Building Improvements		Revenue	-
FFE	77,500.00	Total	-
Contingency			
Total			

	A -liitti Ol F		
O - 1/2 D - 1/2 - 4 T/4	Administration Complex Energy		
Capital Project Title:	Improvements		
	51112222		
Capital Project Number:	PW920599		
Project Budget:	396,500		
Estimated Completion Date	7/31/2019		
Capital Project Description/Scope:	Replace the window and exterior	wall joint seals at the Administration Co	omplex facility
	to help with energy efficiency.		
	FY 2019		
Funding Sources:	1 . 20 . 0	Additional Operating Costs:	
General Fund	293,000.00	Personnel	_
Total	293,000.00	Services/Supplies	_
lotai	293,000.00	Building Lease/Operating Contracts	
Estimated Brainst Costs		Tech Hardware	
Estimated Project Costs: Design	5,860.00	Tech Software/Subscription Fees	-
<u> </u>	·		-
Construction/Building Improvements	355,125.00	Revenue	-
FFE	-	Total	-
Contingency	35,515.00		
Total	396,500.00		
Capital Project Title:	Ranch House Settling Mitigation		
Capital Project Number:	PW920852		
Project Budget:	130,255		
Estimated Completion Date	12/31/2018		
Capital Project Description/Scope:	Re-leveling of the Ranch House's	s foundation and to furnish and install h	elical piers
	per engineering recommendation	ns to reduce future structural damage.	•
	FY 2019	u u	
Funding Sources:		Additional Operating Costs:	
General Fund	130,255.00	Personnel	-
Total	130,255.00	Services/Supplies	-
	11, 1000	Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	_
Design	17,870.00	Tech Software/Subscription Fees	_
Construction/Building Improvements	102,441.00	Revenue	_
FFE	102,441.00	Total	_
Contingency	9,944.00	Total	-
Total	130,255.00		
i Iolai	130,233.00		

	Historic Huffaker School House		
Capital Project Title:	Roof		
Capital Project Number:	PW920853		
Project Budget:	176,000		
Estimated Completion Date	7/31/2019		
Capital Project Description/Scope:	The historic Huffaker School Hou Overall condition is poor and has	se will have the current roof and belfry reached the end of its useful life.	replaced.
	FY 2019		
Funding Sources:		Additional Operating Costs:	
General Fund	176,000.00	Personnel	-
Total	176,000.00	Services/Supplies	-
		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Design	3,500.00	Tech Software/Subscription Fees	-
Permits	-	Other	-
Construction/Building Improvements	167,476.00	Total	-
FFE	5,024.00		
Contingency Total	176,000.00		
T Ottal	170,000.00		
Capital Project Title:	Voting Equipment Replacement		
Capital Project Number:	PW920596		
Project Budget:	622,975		
Estimated Completion Date	12/31/2018		
Capital Project Description/Scope:		ouchscreen units and anciliary devices vas a multi-year project for FY 2018-F\	
	FY 2019		
Funding Sources:		Additional Operating Costs:	
General Fund	622,975.00	Personnel	-
Total	622,975.00	Services/Supplies	-
Estimated Project Costs:		Building Lease/Operating Contracts Tech Hardware	-
Technology Hardware	622,975.00	Tech Software/Subscription Fees	189,375.00
Contingency		Other	190,000.00
Total		Total	379,375.00

	CR 34/CR 447 Roads		
Capital Project Title:	Improvement		
Capital Project Number:	PW920595		
Project Budget:	400,000		
Estimated Completion Date	6/30/2019		
	5,00,00		
Capital Project Description/Scope:	Pavement maintenance and reha	hilitation for CR 34 and CR 447 due to	aging of the
oapital i roject bescription/ocope.	roads along with increased traffic		aging of the
	-	TIOTI Burning Mari.	
	FY 2019		
Funding Sources:		Additional Operating Costs:	
General Fund	400,000.00	Personnel	-
Total		Services/Supplies	-
		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Design		Tech Software/Subscription Fees	_
Construction/Building Improvements		Revenue	
FFE		Total	_
Contingency		Total	
Total			
l Otal	400,000.00		
Conital Basic of Titles	D05 D-45		
Capital Project Title:	P25 Radios		
	5,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Capital Project Number:	PW920493		
Project Budget:	750,000		
Estimated Completion Date	6/30/2022		
Capital Project Description/Scope:	Four year project totalling \$3,000	,000 (\$750,000/year) to replace 800 N	ИHz
		equipment (Countywide) to include por	
		ole (stationary) radios due to end-of-life	
	radios will be supported with new		
	FY 2019	1 20 mmadadada.	
Funding Courses		Additional Charating Costs	
Funding Sources:		Additional Operating Costs:	
General Fund		Personnel	-
Total	750,000.00	Services/Supplies	-
		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Technology - Hardware		Tech Software/Subscription Fees	-
Technology - Software		Revenue	-
Professional/Consulting Services	-	Total	-
Contingency	-		
Total	750,000.00		
i i diai	7 00,000.00		

Capital Project Title:	Network Switches Upgrade		
Capital Project Number:	PW920216		
Project Budget:	896,847		
Estimated Completion Date	6/30/2022		
Capital Project Description/Scope:	years (through FY 2022) totaling	nd switches that are reaching end-of-lif \$1,968,740. The following switches w s, 44 Enterasys C-Series and 297 Ent	ill be
	FY 2019		
Funding Sources:		Additional Operating Costs:	
General Fund	896,847.00	Personnel	-
Total	896,847.00	Services/Supplies	-
		Building Lease/Operating Contracts	-
Estimated Project Costs:		Tech Hardware	-
Technology - Hardware	896,847.00	Tech Software/Subscription Fees	-
Technology - Software	-	Revenue	-
Professional/Consulting Services	-	Total	-
Contingency	-		
Total	896,847.00		

GLOSSARY OF ACRONYMS AND TERMS

<u>AB104</u> –[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.

<u>AB 489</u> –Abatement formula approved by the 2005 Nevada Legislature limiting increases in ad valorem tax billings (not valuation) for primary residences and certain qualified rental property to 3% and for non-residential property to 8%, effective 7/1/06. New construction is not affected until after construction is complete.

ADA – Americans with Disabilities Act.

<u>Adopt</u> – In the context of this budget book, the process by which County Board of Commissioners approves the budget through public hearings and adopting an ordinance.

ADP – Average daily population.

AV – Assessed Valuation. In Nevada assessed valuation is equal to 35% of appraised value.

<u>Accrual Basis</u> – 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

<u>Adopted Budget</u> – 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.

<u>Assessed Valuation</u> – The value placed upon real estate or other property by the County Assessor as a basis for levying taxes. The assessed value is equal to 35% of the appraised value in Nevada.

<u>Authorized Position</u> – 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.

<u>Available</u> – Funds available are the total of the beginning balance, transfers in, and revenues available to support disbursements.

<u>BCC</u> – 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.

<u>BCCRT</u> – Basic City/County Relief Tax, a sales tax on sales occurring within the county and distributed as part of the Consolidated Tax. See Consolidated Tax in this glossary for additional information.

Balanced Budget – a final budget with no deficit spending.

<u>Base Budget</u> – 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.

<u>Beginning Fund Balance</u> – A revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are available in the following year.



<u>Bond</u> – 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.

<u>Budget</u> – 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.

<u>CAB</u> – 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.

<u>CAFR</u> – Comprehensive Annual Financial Report, audited and published for public distribution, showing the actual revenues received and expenditures made during the preceding fiscal year along with the budget for that year and the variance, as well as the actual revenues and expenditures for the fiscal year before that.

<u>CARES/SART</u> - Child Abuse Response and Evaluations/Sexual Assault Response Team. Established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

<u>CASA</u> – Court Appointed Special Advocate.

<u>CCHS</u> - Community & Clinical Health Services Division of the Health Department, responsible for providing medical clinic services including immunization, family planning services, sexually transmitted disease prevention and treatment, and the women, infants and children nutrition (WIC) program.

CCW - Permit to carry a concealed weapon.

<u>CERT</u> – Citizen Emergency Response Team, a program of the Federal Emergency Management Agency (FEMA), a group of volunteers available to assist county agencies during emergencies and at other activities.

CHSC – Citizen's Homeland Security Council, a group of citizen volunteers trained by the County.

<u>CIP</u> –Capital Improvements Program, a five year plan for maintaining the County's existing infrastructure and building or acquiring new facilities to meet demands from growth, legal mandates and health and safety issues. It is used to link the County's physical development planning with fiscal planning. It covers expenditures of \$100,000 and more.

<u>CJIS</u> – Criminal Justice Information System, a national database maintained by the United States Department of Justice.

<u>COLA</u> – Cost Of Living Adjustment, applied to County employee salaries to adjust pay levels for anticipated or past inflation or deflation.

<u>CPI</u> – Consumer Price Index, actually one a several indexes calculated and maintained by the United State Department of Commerce Bureau of Labor Statistics, designed to quantify price inflation or deflation experienced by various categories of consumers.

<u>CPS</u> – Child Protective Services, a division of the Social Service. CPS is responsible for investigating allegations of parental abuse and neglect of children.

CSI - Crime Scene Investigation.

<u>Capital Outlay</u> – 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.

<u>Capital Project</u> – Those activities resulting in the acquisition or improvement of major capital items, such as land, buildings and county facilities.

<u>Capital Projects Fund</u> – 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).

<u>Category</u> – A major division of the program budget that contains programs and activities.

<u>Consolidated Tax</u> – The combined local government tax distribution for Supplemental City/County Relief Tax, Basic City/County Relief Tax, Cigarette Tax, Liquor Tax, Government Services Tax [formerly the Motor Vehicle Privilege Tax] and Real Property Transfer Tax consolidated by the State legislature in 1998 to be known as the Consolidated Tax. For Washoe County this tax is divided between the County, the Cities of Reno and Sparks, the Sun Valley Water and Sanitation District, the Verdi Television GID (three enterprise districts) and the Carson-Truckee Water Conservation District, the Incline Village GID, the North Lake Tahoe Fire Protection District, the Palomino Valley GID, the Sierra Forest Fire Protection District and the Truckee Meadows Fire Protection District (six special districts). Also called the C-Tax.

<u>Contingency</u> – A budgetary reserve or appropriation of funds held in reserve and set aside for emergencies or such as state or federal mandates, revenue shortfalls and unforeseen expenditures not otherwise budgeted for.

DEA – Drug Enforcement Administration, a component of the United Sates Department of Justice.

<u>DHD</u> – District Health Department, a component of Washoe County's government with their own separate seven member board and a separate fund. The DHD is responsible for vital statistics, emergency medical services, air quality management, community and clinical health services, environmental health services, disease surveillance and detection, and public health.

<u>Debt Service</u> – Payment of interest and principal on an obligation resulting from the issuance of bonds.

<u>Debt Service Fund</u> – Fund to account for the accumulation of resources for payment of long-term debt principal and interest not financed by Enterprise Funds.

<u>Department Request</u> – The annual budgetary alternative prepared by department directors indicating an appropriate, justified and needed level of service for their departments, together with associated expenditures and revenues.

<u>Depreciation</u> – 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. <u>Disbursements</u> – The total of expenses/expenditures and transfers out.

<u>Division</u> - 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.

<u>EIP</u> – Environmental Improvement Program.

<u>EMS</u> – Emergency Medical Services, provided in Washoe County by various fire departments and REMSA (the Regional Emergency Medical Services Authority) among others.



<u>EOC</u> – Emergency Operations Center, located at 5195 Spectrum Boulevard off Interstate 80 east of the Sheriff's Office and the Detention Facility, owned by Washoe County and jointly operated by the County and the Cities of Reno and Sparks.

<u>EPA</u> – Environmental Protection Agency, an agency of the United State government whose mission is to protect human health and the environment.

<u>ESD</u>- Equipment Services Division of the Community Services Department and maintains the county vehicle and equipment pool.

<u>Encumbrances</u>— Funds not yet expended, but are obligated or set aside in anticipation of expenditure. Encumbered funds may not be used for any other purpose.

<u>Ending Fund Balance</u> – Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed disbursements or decreases when disbursements exceed sources.

<u>Enterprise Funds</u> – 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.

<u>Expenditures</u> – 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.

<u>Expenses</u> – Outflows or other using up of assets or incurring of liabilities during a period resulting from carrying out the County's ongoing operations.

FTE - Full time equivalent position, i.e. a full time employee, two half time employees are equal to an FTE.

FTMS –Financial Trend Monitoring System.

<u>Fiscal Year</u> – 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, 2007 to June 30th, 2008 will be fiscal year 2008 (also FY 2007-08).

<u>Fringe Benefits</u> - 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.

<u>Fund</u> – 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.

<u>Fund Balance</u> – Within a governmental fund, the difference between assets and liabilities, or the cumulative total, over time, of revenues in excess of expenses.

<u>Fund Types</u> –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.

<u>GAAP</u> – Generally Accepted Accounting Principles as adopted by accounting standards boards.

<u>**GED**</u> – General Educational Development (a program run by the American Council on Education) providing a credential which is the equivalent of a high school diploma.



GFOA –Government Finance Officers Association.

<u>GID</u> – 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.

<u>GIS</u> –Geographic Information System, a computer based integrated collection of computer software and data used to view and manage information about geographical places, analyze spatial relationships and model spatial processes. Washoe County maintains a robust GIS.

<u>GST</u> – Government Services Tax, formerly the Motor Vehicle Privilege Tax, established under NRS 371 in lieu of a property tax on vehicles, typically based on 35% of the manufacturer's suggested retail price and an allowance for depreciation. The Basic Government Services Tax is 4 cents per dollar of valuation and the Supplemental Governmental Services Tax (established by the Board of County Commissioners with the approval of a majority of the registered voters) is 1 cent per dollar of valuation, both collected annually by the Department of Motor Vehicles. A portion of the GST is distributed as part of the Consolidated Tax and another portion as part of the AB 104 or LGTA tax.

<u>General Fund</u> – 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.

<u>General Obligation Bond (GOB)</u> – 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.

<u>Generally Accepted Accounting Principles (GAAP)</u> – 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.

<u>General Tax Supported Budget of the County</u> – The General, Health, Capital Facilities Tax and Capital Improvement Funds, which comprise the unrestricted resources of the County.

<u>Goals</u> – Goals are statements of outcomes for departments or divisions that directly link to the County's strategic goals.

<u>Governmental Accounting Standards Board (GASB)</u> – Established to set standards of financial accounting and reporting for state and local governmental entities.

<u>Governmental Finance Officers' Association (GFOA)</u> – The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

<u>Governmental Funds</u> – The governmental funds account for general government activities and include four (4) classifications: general fund, special revenue funds, capital project funds and debt service funds (see separate definitions in this glossary).

<u>Grants</u> –Federal government, State government or other outside funding sources with specific guidelines and reporting requirements for the support of specific projects or programs.

<u>HMO</u> – 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.

<u>HR</u> – Human Resources, the Department of Washoe County which handles personnel issues including testing and hiring.

<u>HVAC</u> – Heating, ventilation, and air conditioning systems.

<u>HASTY Team</u> – Community volunteer public safety/search and rescue team operating within and under the control of the Sheriff's Department capable of mounting dive rescue and recovery, swift water and flood rescue; ice rescue and ice dive operations; avalanche, back country, high angle and mine search and rescue; also providing tracking, the use of search and cadaver dogs, and helicopter assisted operations.

<u>Homestead Exemption</u> - Established in NRS Chapter 115 a homestead is real property including land and a dwelling house, a mobile home (whether or not the underlying land is owned by the claimant of the homestead) or a [dwelling] unit which is not subject to forced sale as a result of court action except as otherwise provided by federal and state law to the extent that the equity (market value less any liens) does not exceed \$350,000 in value.

<u>ICMA</u> – International City/County Managers' Association.

<u>ITAC</u> –Information Technology Advisory Committee.

<u>Infrastructure</u> – Basic public investments such as streets, storm drainage, water and sewer lines, streetlights and sidewalks, public buildings and parks.

<u>Interfund Transfer</u> - A financial transaction in which money is moved from one fund (transfer out) to another (transfer in). This results in recording of a source and a disbursement.

<u>Intergovernmental Transactions</u> – Transactions between two legally separate governmental entities.

<u>Internal Service Funds</u> – Funds established to account for operations that provide services to other departments or agencies within the County or other governments on a cost reimbursement basis. [Defined in NRS 354.543]

JAG – Justice Assistance Grant.

KK – Kids Kottage – Emergency shelter for children in foster care.

LEOSA – Law Enforcement Officer Safety Act.

<u>**LEPC**</u> – Local Emergency Planning Council.

LGTA - The Local Government Tax Acts (LGTA) of 1991and 1993, also called the "Fair Share" taxes or AB 104 taxes. This fund consisted of local government revenues from the sales tax, the property tax, the government services tax (now the motor vehicle privilege tax), gaming licenses, the real property transfer tax (RPTT), and interest earned on these revenues. The motor vehicle privilege tax contribution to the Local Government Tax or AB 104 Tax was phased out after June 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.

<u>LOS</u> – Level of Service. Levels of service are assigned values A (free flowing conditions) thru F (gridlock) where level of service C is a target set by the Washoe County Regional Transportation Commission .The LOS concept is also applied other services such as water supply.

<u>Liability</u> – 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.

<u>Line Item</u> – 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).

<u>MSA</u> – 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

<u>MVFT</u> –Motor Vehicle Fuel Tax. NRS Chapter 365.060 defines "motor vehicle fuel" as gasoline and certain other fuels but specifically excludes diesel fuel. The total Federal Gasoline Tax is currently 18.4 cents per gallon. The total State Gasoline Tax in Nevada is 18.455 cents per gallon. Under the NRS the Total County Mandatory Gasoline Tax is 6.35 cents. Under NRS 373.030 the counties may establish an additional optional tax on gasoline of up to 9 cents, which, in Washoe County, is entirely dedicated to the Regional Transportation Commission. Further, under NRS 373.065 the voters of Washoe County approved the indexing for inflation of the county mandatory and optional gas taxes, increasing the current rate by another 1.72 cents.

<u>Mandate</u> – 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.

<u>Modified Accrual Basis</u> – The accrual basis of accounting where revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with certain exceptions.

NAC - Nevada Administrative Code.

<u>NCIC</u> – National Criminal Information Center, a computerized index of criminal justice information including criminal record history, fugitives, stolen property and missing persons, available to Federal, state and local law enforcement and other criminal justice agencies. It is maintained by the Federal Bureau of Investigation

NCJIS – Nevada Criminal Justice Information System, a statewide database.

<u>NDOT</u> – 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.

<u>NHS</u> – Nevada Humane Society, a non-profit organization founded to provide services to wild and domestic animals and their owners. The Nevada Human Society provides animal adoption and related services at the Washoe County Regional Animal Services Center.

<u>NHS</u> – Also, the National Highway System, a division of the national road system.

<u>NIMS</u> – National Incident Management System. Established by the Secretary of Homeland Security under the Federal Emergency Management Agency to provide a unified approach to incident management, standard command and management structures and emphasis on preparedness, mutual aid and resource management.

NRS –Nevada Revised Statutes.

<u>Objectives</u> – Objectives are measurable targets that describe the end results that a service or program is expected to accomplish in a given time period.

<u>Operating Expenditures (Expenses)</u> – 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.

<u>Outcome Measures</u> – 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.



<u>Output Measurers</u> – Performance measures that measure the number of units produced, services provided, or people served by an agency or its programs.

<u>Other Uses</u> – 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.

<u>PCI</u> –Pavement Condition Index. The PCI is a numerical index between o and 100 used to indicate the condition of a roadway developed by the U. S. Army Corps of Engineers. It is based on a visual survey covering 19 types of pavement distress (e.g. potholes, rutting, corrugation, edge cracking) on statistically selected portions of a road. The observations are then analyzed by software called PAVER to produce the rating. The PCI is used by the Regional Transportation Commission, Washoe County and the Cities of Reno and Sparks.

<u>PAVER</u> – Pavement management program utilized by the Washoe County Community Services Department to determine the Pavement Condition Index.

<u>Per Capita</u> – Per unit of population, per person.

<u>Performance Measures</u> – Performance measures are quantitative or qualitative indicators of the extent to which objectives are being achieved. Four types of performance measures are input measures, output measures, efficiency measures, and outcome measures.

<u>Personnel Services</u> – A major expenditure classification encompassing all expenditures relating to county employees which includes union and non-union labor costs, overtime, payroll taxes and fringe benefits.

<u>Program</u> – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the county is responsible.

<u>Program Budget</u> – Budget that allocates money to the functions or activities of the county, rather than to specific items of cost.

<u>Proprietary Funds</u> – 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.

<u>RAVEN</u> – Regional Aviation Enforcement Unit (law enforcement aircraft patrol), part of the Sheriff's Department.

<u>REMSA</u> – 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.

<u>RFP</u> – Requests for Proposals, issued by Purchasing, Community Services, and other departments to solicit vendors to submit proposals for a product or service thru a bidding process.

<u>RODS</u> – Real-time Outbreak and Disease Surveillance system, a computer-based public health surveillance system for early detection of disease outbreaks. Hospitals send RODS data from clinical encounters and the system classifies the chief complaints, stores the information in a relational database, applies statistical detection algorithms and alerts users when the algorithms detect anomalous patterns in the syndrome counts. RODS also processes over-the-counter healthcare product sales.

RPSTC – Regional Public Safety Training Center.

<u>RPTT</u> –Real Property Transfer Tax. NRS chapter 375 determines the rate in cents per each \$500 of value or fraction thereof for counties with populations less than 400,000 (which still includes Washoe County until a US Census determines the population has exceeded this level, which census won't occur, at the earliest, until 2010). The total RPTT collected by the Washoe County Recorder's Office in 2007 is \$2.05 per \$500 in value. The RPTT is distributed to the county and local governments thru the Consolidated Tax and the LGTA as well as to the state.

RRIF – Regional Road Impact Fee. This is a onetime assessment on new development (new construction) to fund capacity improvements on regional roads. The fee is collected when the building permit is issued. The revenues go to the Regional Transportation Commission. The fee is subject to an automatic inflation adjustment annually. The fees vary depending on the nature of the new construction with categories, for among other uses, homes, offices, commercial, industrial, institutional and recreational development. On single family homes the fee is currently about \$2,000, on commercial properties it ranges from about \$2,400 per thousand GFA (gross footage area or square feet of building) to around \$8,000 per 1000 GFA for casinos.

<u>RSCVA</u> – Reno-Sparks Convention & Visitors Authority. The RSCVA acts as a marketing organization for the country to promote convention and tourism business. Unlike other convention and visitor bureaus across the country, the RSCVA owns and operates several facilities designed to draw out-of-town visitors including the Reno-Sparks Convention Center; the Reno-Sparks Livestock Events Center, the National Bowling Stadium and also two golf courses. Its revenues come from a room tax equal to 8 5/8% of the lodging fees on hotel and motel rooms.

<u>RTC</u> – Regional Transportation Commission. The RTC is responsible for most of the non-Nevada Department of Transportation road construction, reconstruction and expansion in Washoe County as well as providing public transit. The public transit includes bus service, paratransit service, and intercity weekday commuter services and also provides some funding to TART, the Tahoe Area Regional Transit. The primary sources of revenues for roads come from a 9 cents per gallon gasoline tax (now inflation adjusted) and regional road impact fees on new development. Transit is paid for in part by the fare box, local sales tax, federal funds and advertising revenues.

Reimbursement – Repayment of actual expenditures/expenses by another department or entity.

<u>Reservations</u> – 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.

<u>Restricted Funds</u> – Monies designated for a specific purpose only.

<u>Revenue</u> – Income for the fiscal year, including transfers and excluding proceeds from the sale of bonds and notes. The major categories of revenue include property taxes, sales taxes, intergovernmental revenues, fees, licenses and charges, interest on investments, and fines and forfeitures.

<u>Revenue Bond</u> – 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.

<u>SAD</u> –Special Assessment District. A special assessment district is established by the County Board of Commissioners by ordinance to raise revenues from abutting properties or all properties which may benefit from a specific improvement such as sidewalks or a flood control district.

SAFE – Special Advocate for Elders.

<u>SAP</u> –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.

<u>SAR</u> – Search and Rescue, coordinated by the Sheriff's Department, consists of eight specialized search and rescue teams (with over 375 volunteers in 2010). The eight teams include the HASTY Team, Washoe County Search and Rescue Inc, Special Vehicle Unit, the Air Squadron, Communications Unit, Animal Rescue Team, Venture Crew and the Contractors Auxiliary. The volunteers are commissioned by the Sheriff's Office as Auxiliary Deputies.

<u>SART</u> – Sexual Assault Response Team, established by the Washoe County District Attorney's Office at the Northern Nevada Medical Center in 2000, a collaborative effort of the Washoe County Child Protective Services, the City of Sparks Police Department, the University of Nevada Reno Police Department, the Washoe County School District Police Department, the Crisis Call Center and the Northern Medical Center. The SART and CARES programs provide a safe and comfortable environment where victims of sexual assault and sexual abuse are examined, interviewed and receive assistance.

SCAAP – State Criminal Alien Assistance Program.

SCCRT – Supplemental City-County Relief Tax. A sales tax equal to 1 ¾ per cent of taxable sales. It is distributed to the counties with a minimum dollar amount guaranteed to certain rural counties and the balance being distributed to the non-rural counties according to the fraction of the SCCRT collected within each non-rural county represents of the SCCRT collected in all the non-rural counties. The SCCRT distributed to Washoe County, a non-rural county, is then divided between Washoe County, the Cities of Reno and Sparks, and eight general improvement districts in the county according to a complicated formula that currently results in the Washoe County government receiving about 52% of the total distributed to the various Washoe County local governmental units.

<u>Salary Savings</u> – Unspent budget authority allocated for personnel costs, usually the result of vacancies occurring during the fiscal year.

<u>Services and Supplies</u> – An expenditure category encompassing major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment and contracted services (consultants).

Sources – The total of revenues and transfers in.

<u>Special Revenue Funds</u> – Funds to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted to expenditure for specified purposes.

TMWA – Truckee Meadows Water Authority, the largest purveyor of water in Washoe County.

<u>TRPA</u> – Tahoe Regional Planning Agency, a joint California Nevada agency in charge of development in the Lake Tahoe basin.

<u>Taxable Valuation</u> – 35% of assessed valuation, applies to real and personal property.

<u>Tax Levy</u> – The total amount eliqible to be raised by general property taxes.

<u>Tax Rate</u> – The amount of tax levied for each \$100 of taxable valuation.

<u>Transfers In/Transfers Out</u> – The flow of assets, either cash or the value of goods, between governmental funds.

<u>Unappropriated Ending Fund Balance</u> – An expenditure classification for those funds not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for cash flow purposes. Also Ending Fund Balance.

<u>Unrestricted Funds</u> – Monies not designated for a specific purpose.



<u>Utilities</u> – The component of the Washoe County government responsible for customer service, engineering, construction, and operation of the county's sanitary sewer infrastructure, including three wastewater treatment plants; reclaimed water facilities; recharge water facilities; and the Spanish Springs Floodplain Detention Facility.

<u>Uses</u> – The total of expenditures/expenses, transfers out and the increase in the ending fund balance.

WCRCS – Washoe County Regional Communication System.

WCSO - Washoe County Sheriff's Office.

WIC - Women, Infant and Children's food nutrition program.

WMD – Weapons of Mass Destruction.

WMF – Water Management Fee.

<u>WINNet</u> –Washoe Integrated Network; Division responsible for implementation and support of SAP, the County's enterprise system financial software.