



# WASHOE COUNTY

## ANNUAL BUDGET FY2015-16

Photo credit: @washoe county  
Washoe County's San Rafael Park is home of the Great Reno Balloon Races.



WASHOE COUNTY  
NEVADA

**ANNUAL BUDGET**

For the Fiscal Year  
Ending June 30, 2016

MARSHA BERKBIGLER  
Chair, Washoe County Commission

BOB LUCEY  
District 2

KITTY JUNG  
District 3

JEANNE HERMAN  
District 5

VAUGHN HARTUNG  
District 4

County Manager  
John Slaughter





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Washoe  
Nevada**

For the Fiscal Year Beginning

**July 1, 2014**

*Jeffrey R. Emmer*

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, 2014**. 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, 2016**

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# WASHOE COUNTY NEVADA

## COUNTY OFFICIALS

July 1, 2015

### ELECTED OFFICIALS

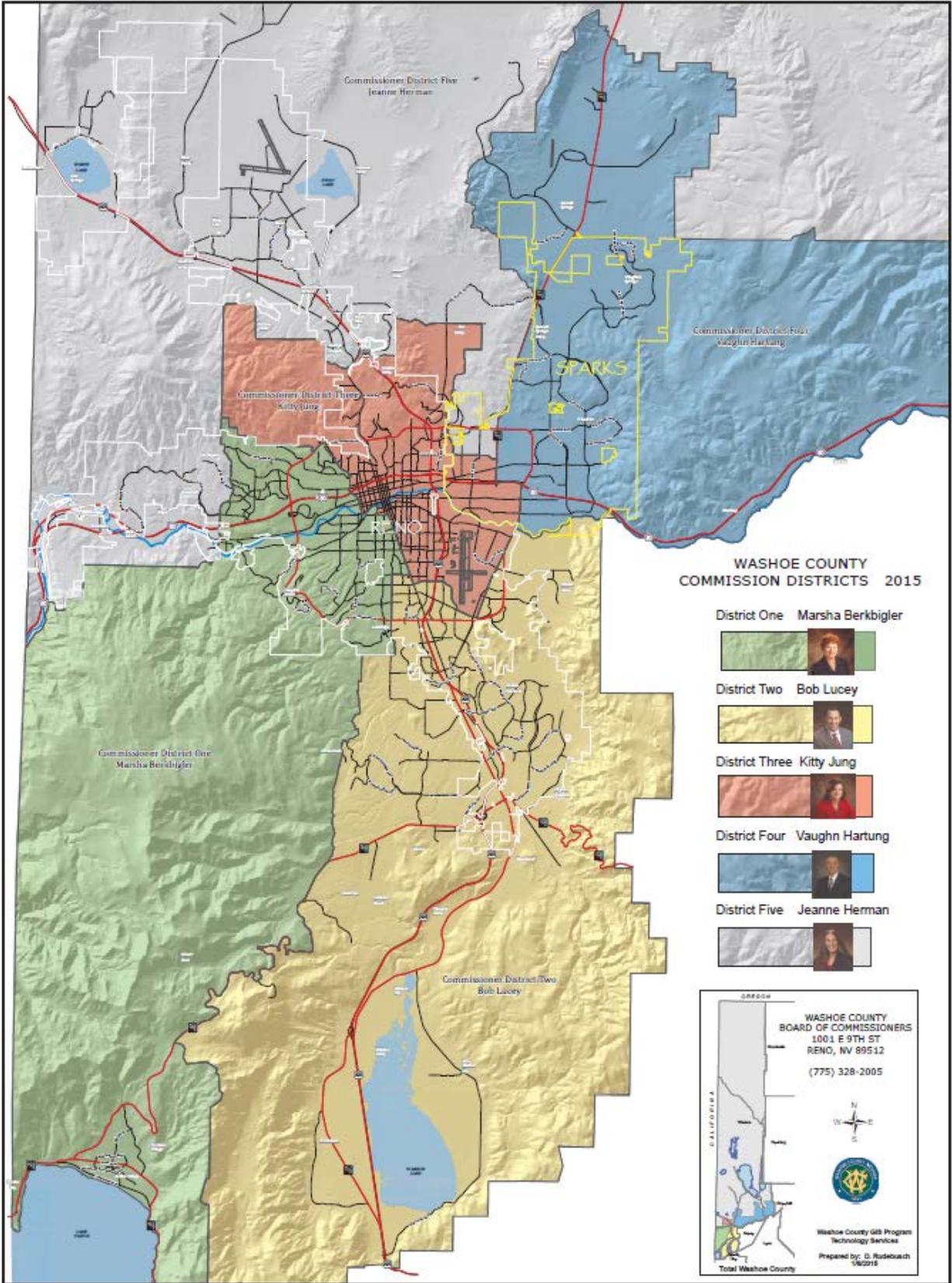
Chairman, Board of County Commissioners, District 1  
Vice-Chairman, Board of County Commissioners, District 3  
Commissioner, District 2  
Commissioner, District 4  
Commissioner, District 5  
County Assessor  
County Clerk  
County Recorder  
County Treasurer  
District Attorney  
Incline Constable  
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  
Assistant County Manager  
Alternate Public Defender  
Chief Alternative Sentencing Officer  
Chief Information Management Officer  
Comptroller (Acting)  
Director of Community Services  
Director of Human Resources  
Director of Juvenile Services  
Director of Library  
Director of Regional Animal Services  
Director of Senior Services  
Director of Social Services (Acting)  
District Health Officer  
Medical Examiner  
Public Defender  
Public Guardian  
Registrar of Voters

John Slaughter  
Kevin Schiller  
Joey Orduna Hastings  
Jennifer Lunt  
Joe Ingraham  
Craig Betts  
Mary Solorzano  
Dave Solaro  
John Listinsky  
Frank Cervantes  
Arnie Maurins  
Shyanne Schull  
Grady Tarbutton  
Kevin Schiller  
Kevin Dick  
Ellen Clark, MD  
Jeremy Bosler  
Susan DeBoer  
Luanne Cutler





# WASHOE COUNTY

*"Dedicated To Excellence in Public Service"*

OFFICE OF THE COUNTY MANAGER

1001 E. 9th Street

P.O. Box 11130

Reno, Nevada 89520-0027

Phone: (775) 328-2000

Fax: (775) 328-2491

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

September 1, 2015

To Our Washoe County Taxpayers:

I am pleased to present Washoe County's Fiscal Year 2015-16 budget. This budget reflects the values and strategic vision of the Board of County Commissioners and our commitment to providing superior services to all residents of Washoe County, responsible stewardship of public funds and positioning ourselves to support the economic growth of the area.

We can now confidently say that Washoe County is in a period of solid economic growth after weathering the deepest economic decline in the last 70 years. As evidence of this, average housing prices are close to returning to their pre-recession peak, and many economists expect employment to increase by 45,000 to 50,000 or more over the next five years. The perception of northern Nevada and Washoe County has in many ways undergone a transformation, and many business leaders expect acceleration of both company relocations from out of the area and overall growth over the next five years from what we have experienced during this last year. Still, based on the composition and structure of the County's two main revenue sources, property taxes and the Consolidated Tax, we know the County's revenue growth will lag the strong growth being seen in macroeconomic indicators such as housing prices, per capita income and employment. For this reason, it is imperative for the County to continue to adopt a fiscally conservative approach and to use new budgeting and strategic planning approaches, where appropriate, to meet service demands on a cost-effective basis in this new era.

These new approaches, which were adopted as part of the preparation of the Fiscal Year 2015-16 budget, include stronger linkages between the County's Strategic Plan and incorporation of the Board's strategic planning goals into the budget process, realignment of departments' budgets and use of revenue offsets to fund personnel needs, a greater effort on estimating current year expenses and analysis of departments' budgets so that budgets are no longer set for worse-case scenarios.

With the steady improvement of economic conditions in the region, the Fiscal Year 2015-16 Final Budget for expenditures, transfers out and contingencies in the General Fund is \$315.29 million, which is a modest increase of 2.8 percent. Still, a total of 60.5 new positions are authorized in the new budget, including 19 General Fund positions that were funded through the realignment of departmental budgets at a net cost of less than \$100,000, eight (8) net additional General Fund positions, and 33.25 new positions in other funds. Highlights of the new positions funded include a new business facilitator position, funding of a new reserve program for the Sheriff's Office, an additional 3.67

positions for District Court and Justice Courts, and additional personnel in the public safety area. Other major programs funded in this year's budget are the completion of the Accela regional permitting system, a new employee classification study, additional crime lab equipment, and the funding of a new 20,000-square foot Medical Examiner's building.

Overall, total budgeted expenditures, transfers out and contingencies for the entire County budget is approximately \$593.91 million, which is actually a decrease of 4.6 per cent compared to last year's budget due in part to the merger of our water department with Truckee Meadows Water Authority. The fiscally conservative approach that Washoe County has used for many years and again in this year's budget process is reflected in many quantifiable ways. Washoe County's debt rating remains the highest in northern Nevada at AA/Aa2. Our budgeted unassigned General Fund balance of 8.3 per cent for Fiscal Year 2015-16 is the highest among local governments in the region and we will be looking to increase reserves in future years as a buffer against the inevitable next recession. Maintaining a strong financial position for Washoe County is one of the ways the County can position itself to support the new economic development and residents coming to the area.

Just as importantly, Washoe County's operations continue to earn awards for its continued excellence. The Government Finance Officers Association award for budget presentation and financial reporting, the recent accreditation of the emergency management program, and the appointment of county Commissioners and administrators to national boards and organizations are all indicators of the high level of quality service that County employees and management provide.

We know that the future service demands of the increasing population and business community in Washoe County – combined with relatively flat revenue growth – will challenge us to continue to find innovative solutions and to focus on cost-effective solutions. These solutions include a continued focus on supporting economic development, finding new cross-departmental methods to deliver services, attention to the growing senior and disadvantaged populations, possible regionalization of services, public-private partnerships, and re-engineering of our finances. Fortunately, under the Board of County Commissioners' leadership, there is a genuine willingness and openness to exploring different solutions to these challenges. For that reason, Washoe County will serve as a leader in meeting the region's challenges. Simply put, these are exciting times for Washoe County and the region.

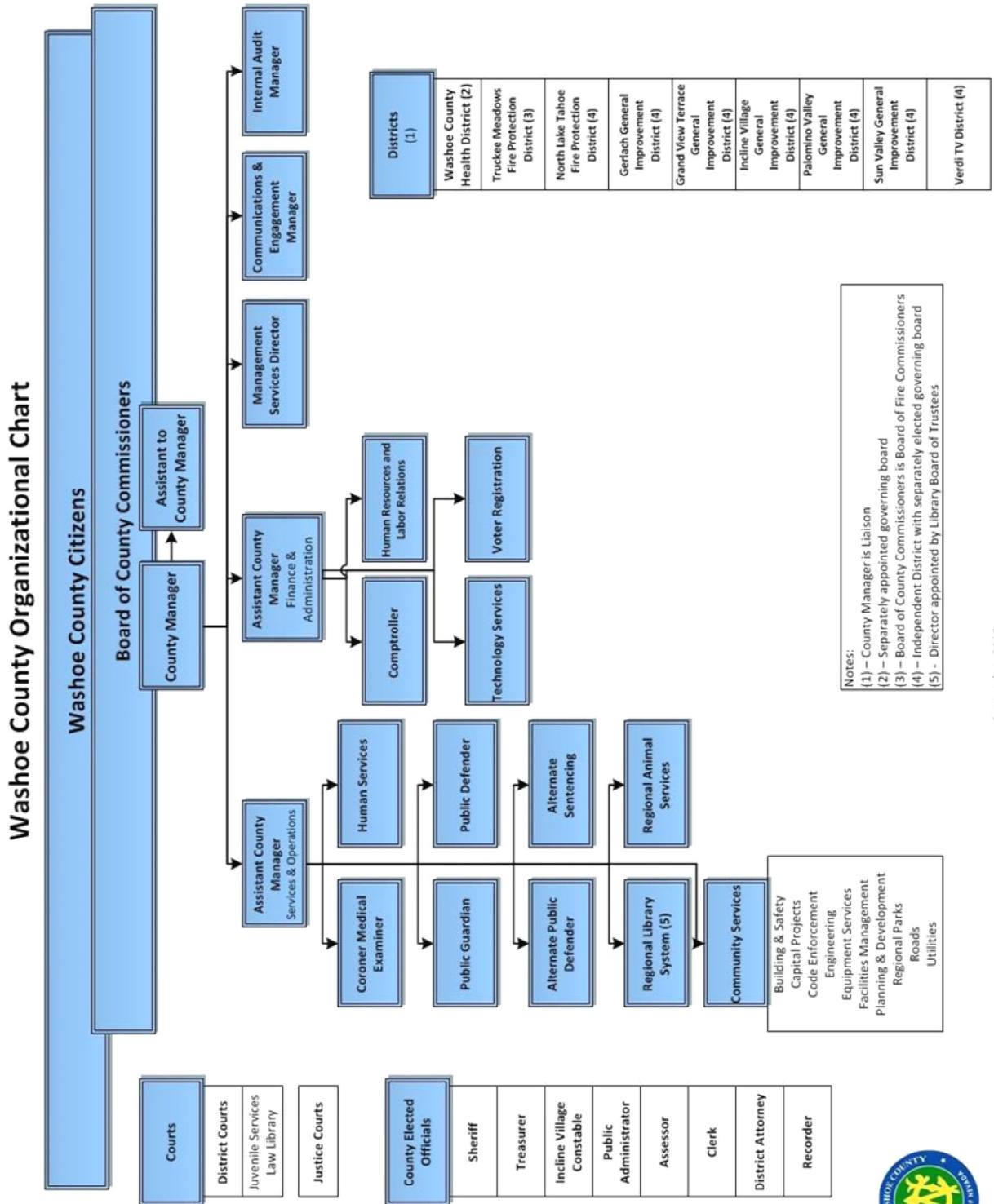
As always, my continued appreciation is extended to the Board of County Commissioners, County management and employees for their tireless efforts to make Washoe County an environment of excellence.

Sincerely,

A handwritten signature in black ink, appearing to read "John Slaughter", with a long horizontal flourish extending to the right.

John Slaughter  
Washoe County Manager

# Washoe County Organizational Chart



September 2015



WASHOE COUNTY, NEVADA

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



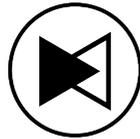
## **Washoe County Annual Budget 2015-2016**

### *Introduction*





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

# Community, Organizational and Economic Profile

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## WASHOE COUNTY COMMUNITY PROFILE

### **About Washoe County**

Washoe County, a political subdivision of the State of Nevada, is located along the eastern slopes of the Sierra Nevada Mountains in western Nevada. A five-member elected Board of County Commissioners governs the County. The County covers an area of 6,600 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 434,853. The county seat is the City of Reno, the third largest city in Nevada. Other communities in Washoe County are the City of Sparks and Incline Village at Lake Tahoe. Recreational activities abound including skiing, snowboarding, camping, hunting and fishing, lake sports, biking and hiking, all within minutes of the metropolitan area. Citizens enjoy cultural events, quality public schools and excellent public services. Opportunities for economic growth are present with Nevada's favorable tax policy and moderate cost of living. The climate is mild, with low humidity and rainfall, and residents enjoy the full range of all four seasons.

The Washoe County government employs approximately 2,500 people in permanent positions and provides regional and community services, serves as an administrative arm-of-the-state and supports governmental administrative functions.

### **County Services**

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

#### State-Mandated Services

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

#### Regional Facilities and Programs

- Housing and medical care for an average daily population of 1,000 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)



## Community, Organizational and Economic Profile

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- Development, maintenance and preservation of park lands and facilities (Regional Parks and Open Space)
- Social, legal and health services for seniors (Senior Services)
- Training and exercises to test emergency plans and coordinate with local agencies (Emergency Operations Center)

### Community Services

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

### Administrative & Internal Services

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

### **A BRIEF HISTORY OF WASHOE COUNTY**

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

The North was eager to acquire the state's silver reserves. As the Comstock silver played out in the latter part of the decade, the transcontinental railroad was built from Sacramento thru 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.



## Community, Organizational and Economic Profile

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

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

The Washoe County Commission adopted a resolution authorizing the position of county manager in 1957 and filled the position in August of that year. In 1960 Alex Cushing brought the Winter Olympics to Squaw Valley and a successful campaign for a four lane all-weather highway to California (Interstate 80) brought tourists from the games to Reno. Interstate 80 was finished in time for the Olympics.

The first county public defender was appointed in 1969, as was the first comptroller. The county roads department became a division of the public works department and a construction contract was awarded for a data processing center.

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

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

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

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

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

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

## Community, Organizational and Economic Profile

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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. And upon completion of a Regional Animal Shelter, constructed and operated in partnership with the Nevada Human Society, the County assumed responsibility for county-wide animal services.

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

In FY 2013-14 County employees received cost-of-living increases for the first time in six years. The fiscal year 13 and 14 budgets also restored full funding for authorized positions, having used budgeted salary savings from vacancies to balance the budget in years of declining revenues. With the ongoing recovery in Northern Nevada underway, the County has adopted a message of "cautious optimism" and in this year's budget has budgeted for modest increases in staffing. The County is committed to maintaining a strong fiscal position, including prefunding of contractual post employee benefits, increasing funding for needed infrastructure and a budgeted ending fund balance of at least 8%.

### **WASHOE COUNTY ECONOMIC PROFILE**

By virtually all measures, Washoe County, like the rest of the nation and Nevada, suffered greatly during the Great Recession that began in 2007. Beginning in Fiscal Year 2007-08, all of the broad measures of the economy in Northern Nevada and Washoe County including taxable sales, housing prices, the unemployment rate, and the foreclosure rate all showed deterioration of the economy. Unfortunately, Nevada was in many ways the last state to emerge from the economic slowdown, and it was not until 2011-2012 that the State and Northern Nevada more specifically began to see a reversal of the decline in economy activity that began in 2007.

Fortunately, over the last two years, the general economy of Washoe County is experiencing strong growth, as shown in the charts on the following pages. Average housing prices are close to returning to their pre-recession peak and many economists expect employment to increase by 45,000 to 50,000 or more from 2014 to 2019, a major increase for a labor market with current employment near 200,000. The strong economic rebound underway is due in large part to the favorable demographics and advantages that Northern Nevada and Washoe County offer to businesses both within and outside Nevada. These advantages continue to be affordable and plentiful land, relatively affordable housing costs and low costs of labor, a low tax rate, good transportation networks to the Bay Area in California and the Western region of the United States, well-rated schools, and a safe and business-friendly environment.

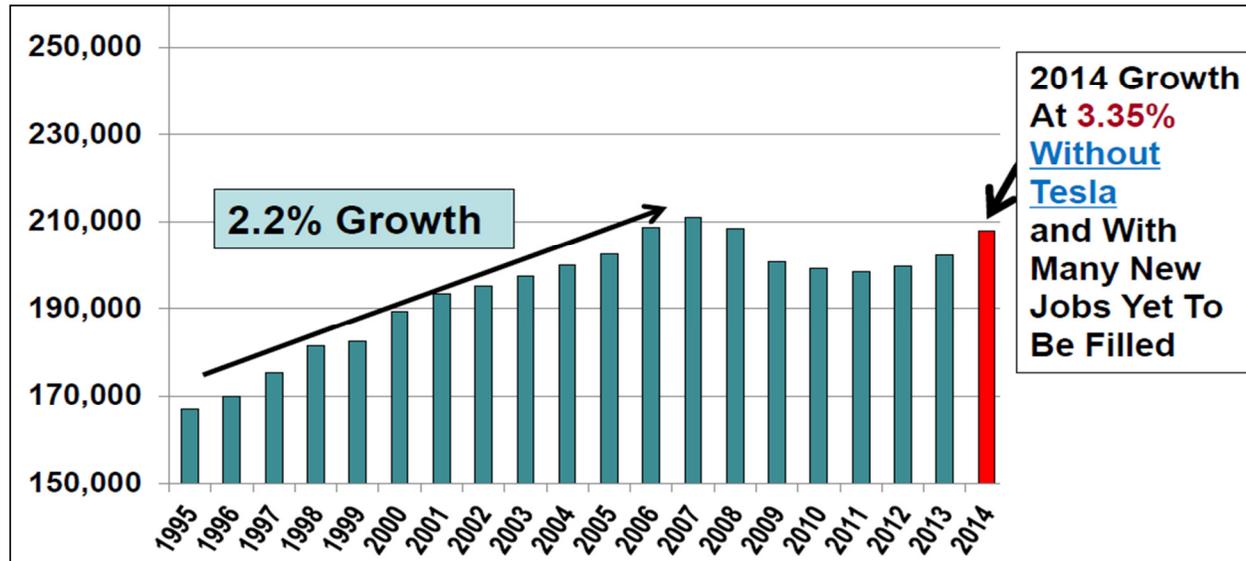
Another factor in the growth of the region is a recognition by leaders in the region that economic diversification beyond the gaming and tourism industry was essential, which has led to greater economic development efforts by the State and cities, counties and economic development agencies in the region. These efforts have resulted in notable successes including the recent decisions by Apple, Tesla, Switch and other major companies to locate significant plants and business operations in Northern Nevada. The decisions of these companies to locate here -- after in many cases, fierce competitions by other states to attract these plants to their states -- is also helping to transform Northern Nevada's image and highlight the area's advantages to businesses and residents of other areas. At the same time, leaders have also been focused on developing and nurturing home-grown businesses, which is exemplified in a growing high-tech sector in the City of Reno.

## Community, Organizational and Economic Profile

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

### Labor Market

The chart below tracks long-term job growth from 1995 through 2006 and then the decline in employment from 2007 through 2011. Unemployment peaked near 14% in 2009 and has since fallen below 7%.



Calendar Year	2010	2011	2012	2013	2014	2015 <sup>(4)</sup>
Total Labor Force <sup>(1)</sup>	227,130	221,774	221,478	221,910	222,614	223,964
Unemployment	29,770	28,020	24,435	20,850	16,554	15,988
Unemployment Rate <sup>(2)</sup>	13.1%	12.6%	11.0%	9.4%	7.4%	7.1%
Total Employment <sup>(3)</sup>	197,360	193,754	197,043	201,060	206,060	207,976

(1) Figures for 2010 were revised April 2014; and figures for 2011-2014 were revised April 2015.

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

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

(4) Averaged labor force numbers through March 31, 2015.

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



## Community, Organizational and Economic Profile

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.

### Major Employers in Washoe County

Second Quarter - 2014

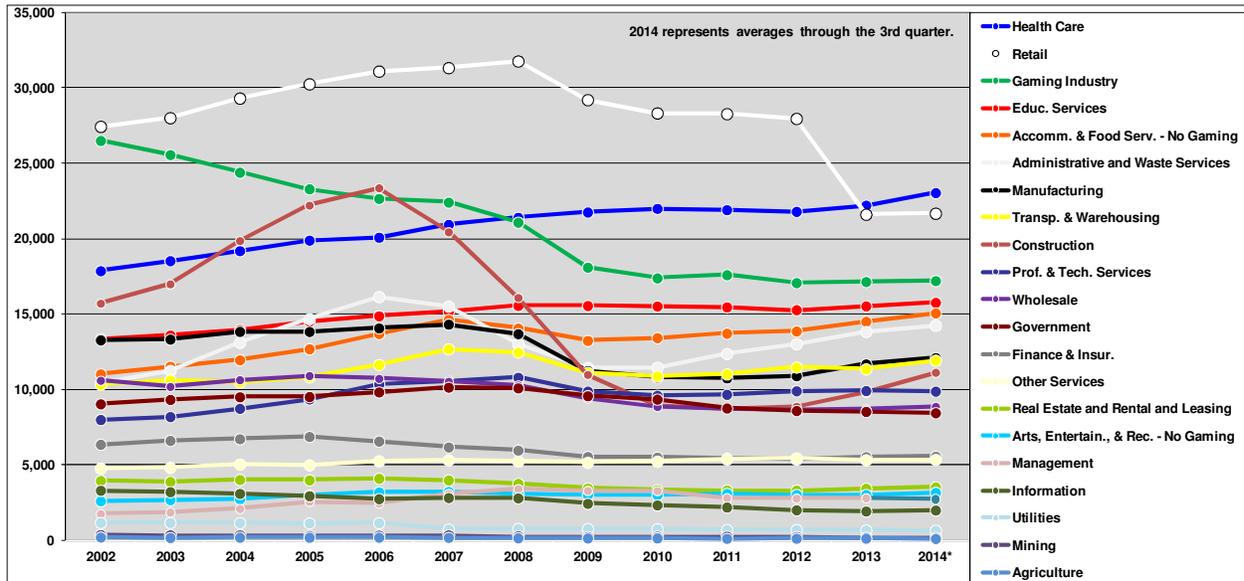
Employer	Service/Product	Number of Employees
Washoe County School District	8,000-8,499	Public education
University of Nevada - Reno	4,000-4,499	University
Renown Regional Medical Center	2,500-2,999	Hospital
Washoe County	2,500-2,999	Local government
Peppermill Hotel Casino - Reno	2,000-2,499	Casino hotel
International Game Technology	1,500-1,999	Manufacturing
Silver Legacy Resort Casino	1,500-1,999	Casino hotel
Atlantis Casino Resort	1,500-1,999	Casino hotel
Grand Sierra Resort and Casino	1,500-1,999	Casino hotel
St. Mary's Regional Medical Center	1,000-1,499	Hospital
Eldorado Hotel & Casino	1,000-1,499	Casino hotel
City of Reno	1,000-1,499	Local government
VA Sierra Nevada Health Care System	1,000-1,499	Hospital
Circus Circus Casinos Inc. - Reno	1,000-1,499	Casino hotel
Sparks Nugget Inc.	1,000-1,499	Casino hotel

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



## Community, Organizational and Economic Profile

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.



### Sectors with Growth (2002-2014)

- Admin/Waste Serv. +37%
- Accomm/Food Serv. – No Gaming +37%
- Health Care +29%
- Prof./Technical Serv. +24%
- Educ. Services +18%
- Transp./Warehousing +15%

### Sectors with Losses (2002-2014)

- Construction -29%
- Retail -21%
- Gaming -35%
- Manufacturing -9%

Looking forward, Construction is expected to return as a major contributor to employment, both in the commercial and residential sectors.

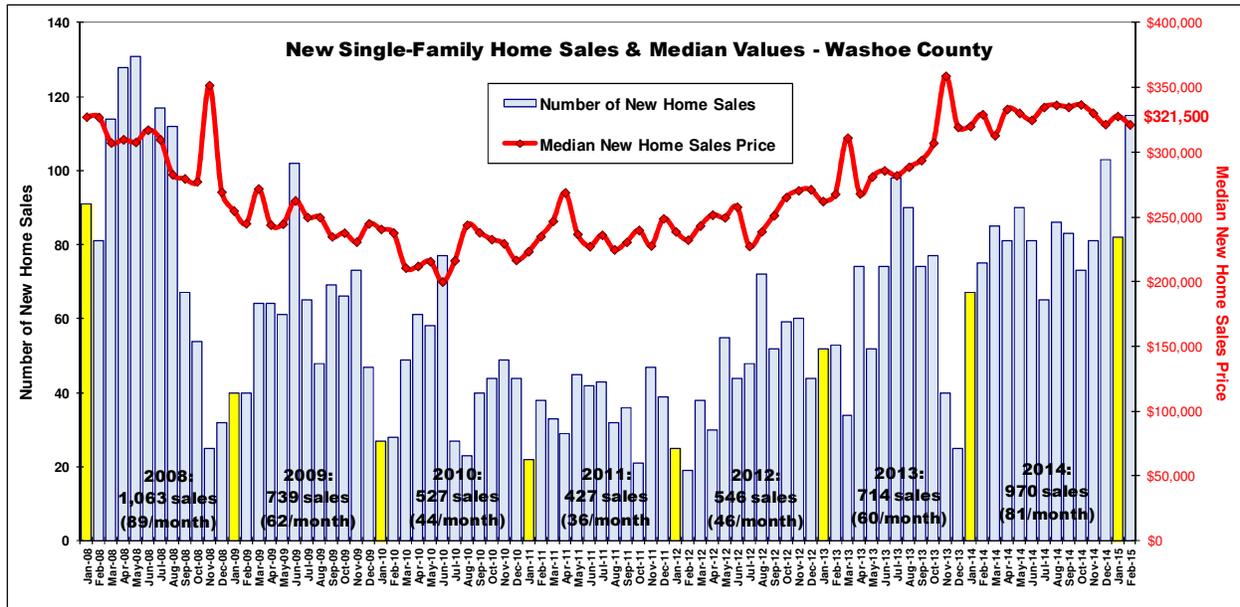


## Community, Organizational and Economic Profile

### Housing Market

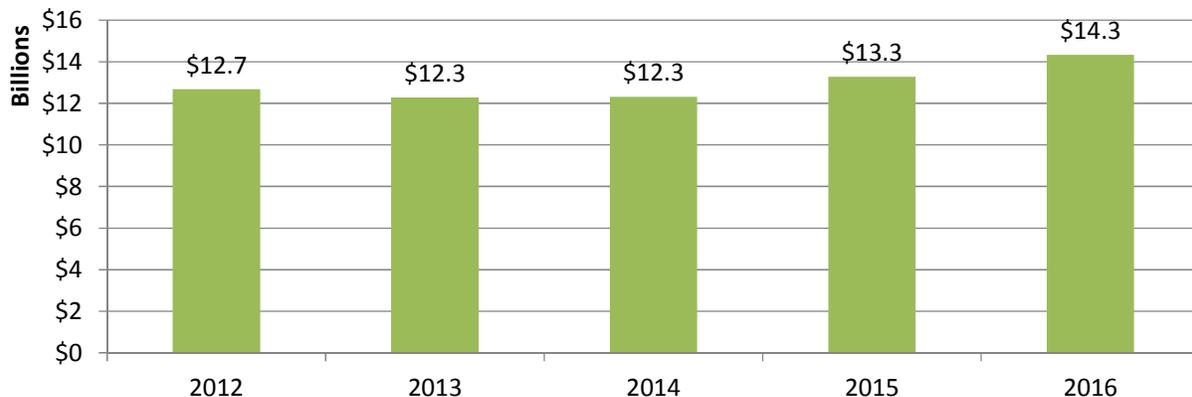
Due to both increasing employment and population and a low inventory of housing stock, housing prices in Washoe County have rebounded strongly since 2012. In June 2015, it is estimated that there was just three months' supply of inventory and just 31 days' inventory for homes under \$300,000.

The result, as shown in the following chart, is that the average single family home price is approaching the pre-recession peak.



As a result, more sellers are returning to a positive equity position, a key factor in generating home sales. In addition, planning agencies within the County have witnessed tremendous growth in the number of permit applications, as developers prepare for anticipated new homebuyers coming to the area. For several years during the Great Recession, new construction of homes was dormant as banks worked off their inventory of foreclosed homes.

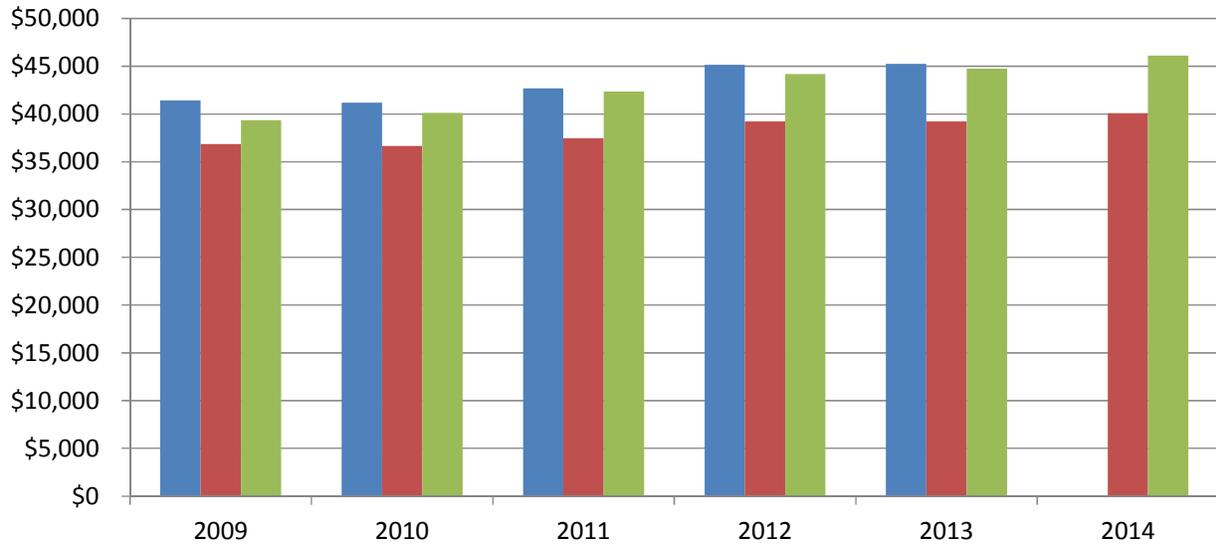
Assessed valuation of homes, another measure of increasing growth and home values, has rebounded since 2013 as shown below. Assessed valuations, which are not based on market values but instead a complex formula in State law, have nevertheless rebounded 8% in each of the last two fiscal years.



## Community, Organizational and Economic Profile

### Personal Income and Spending

Since 2011, per capita personal income has rebounded in Washoe County and is higher than both the average in Nevada and the nation.



Year(1)	2009	2010	2011	2012	2013	2014
Washoe County	\$41,414	\$41,188	\$42,698	\$45,157	\$45,253	<u>n/a</u>
State of Nevada	36,840	36,657	37,445	39,229	39,235	40,077
United States	39,379	40,144	42,332	44,200	44,765	46,129

(1) County figures posted November 2014; state and national figures posted March 2015. All figures are subject to periodic revisions.

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

As a result, taxable sales in Washoe County have increased in each of the last four fiscal years. In Fiscal Year 2013-2014, taxable sales in the county grew 9.4%. Through April 2015, taxable sales are 7.1% higher fiscal year to date compared to last fiscal year. See the chart below.



## Community, Organizational and Economic Profile

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### Taxable Sales<sup>(1)</sup>

Fiscal Year	Washoe County	Percent Change (%)	State of Nevada	Percent Change (%)
2010	\$5,176,981,699	--	\$37,772,066,777	--
2011	5,282,936,232	2.0%	39,935,016,227	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 <sup>(2)</sup>	5,617,848,269	7.1	41,557,603,278	6.5

(1) Subject to revision.

(2) July 2014 – April 2015 only. Percent change compared to July 2013 – April 2014

Source: *State of Nevada - Department of Taxation.*

### Conclusion

Washoe County is clearly in the midst of a strong economic recovery, which is growing at a faster pace than the nation. Barring another recession, most economists expect that growth will continue and as the Tesla gigafactory plant is completed and residential housing development accelerates, economic activity may in fact accelerate even faster than the last two years.

Unfortunately, governments' revenues tend to lag these broad economic measures for a number of reasons. Moreover, due to the caps on the increase of existing developments' property taxes set by State law in 2005 and the tax structure in Nevada, revenues to Washoe County and other local governments in the county will not track to the growth rate in the broader economy. Governmental revenues are expected to grow more modestly during the recovery, albeit some revenues such as the Consolidated Tax may still show strong growth.



### 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 occurred in early 2013 and the next will occur in 2015.

### FINANCIAL POLICIES

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

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

## Financial Policies

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- 2.1 The County Manager's Office, to emphasize and facilitate long-range financial planning, shall develop and maintain current projections of revenues for the current fiscal year and for at least two succeeding years.
  - 2.2 The County Manager's Office shall maintain and further develop methods to analyze, forecast, and track major revenue resources and shall maintain at least ten years' historical data for all major revenue sources.
3. **REVENUE COLLECTION:** The County's policy regarding revenue collection is to develop and maintain an aggressive revenue collection program to assure that moneys due the County are received in a timely fashion.
  - 3.1 All revenue collections should follow the internal control procedures specified in the Washoe County Internal Control Procedures Manual maintained by the Comptroller. *(Updated September 2001)*
4. **ASSET MANAGEMENT:** To protect the public investment and insure the maximum utilization and useful life of the facilities, land, and land rights. The specific policies regarding asset management are presented below.
  - 4.1 The County Community Services Department shall review as often as the need arises, which of the County's lands or lands and buildings are not actively utilized and whether there are holdings that have no foreseeable purpose. Their findings shall be reported to the Board of County Commissioners for appropriate action.
  - 4.2 The County shall dispose of surplus personal property in the most cost-effective manner allowed by State law.
  - 4.3 The County shall assure that long range planning identifies undeveloped land needed to meet County goals. Such properties will be given a high budgetary priority so that it can be acquired prior to development.
5. **RESOURCE ALLOCATION:** The County's policy regarding resource allocation is to allocate discretionary resources in direct relation to the goals of the Board of County Commissioners.
  - 5.1 Each proposed capital improvement program project will include a statement describing how the proposed improvement accomplishes the goals of the Board of County Commissioners.
6. **CAPITAL IMPROVEMENTS MAINTENANCE AND REPLACEMENT:** The County, through a program of Infrastructure Preservation, shall maintain capital improvements to the level required to adequately protect the County's capital investment and to minimize future maintenance and replacement costs.
  - 6.1 The Equipment Services Division of the County shall establish an equipment and vehicle replacement schedule that maximizes value taking into consideration safety, efficiency, and utilization and maintenance costs. The schedule will be coordinated with a rate structure that will adequately fund the replacement or reconditioning of the assets.
  - 6.2 Facilities Management and Risk Management shall provide a building replacement value, based on a 50 year amortization for all major County Government Buildings, for inclusion and potential funding in the 5 year Capital Improvement Program.
  - 6.3 The Operations Division of Community Services shall maintain paved roads maintenance and improvement schedule that identifies annual and projected need for not less than five years including square footage of paving and other surface treatments and anticipated costs.
  - 6.4 The County shall finance the replacement of utility infrastructure through utility enterprise funds. The County shall finance the replacement of public buildings, parks, streets and sidewalks through the general fund. Storm drains are financed through the Roads Fund (created July 1, 2011) and the Capital Improvement Program.
  - 6.5 The County shall continue to utilize all gasoline tax revenues for road maintenance and repair and provide such additional support as required to maintain an average Pavement Condition Index of not less than 73.

## Financial Policies

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7. **CAPITAL IMPROVEMENT PROGRAM MANAGEMENT:** The goal of the County's policies regarding capital improvement program management is to systematically plan, schedule, and finance capital projects to ensure their cost-effectiveness. The capital improvement program will strive to balance between new capital needs, capital repair and replacement projects and available resources. The specific policies for capital improvement program management are presented below:
- 7.1 Every capital improvement program project shall have a project manager/coordinator, who will manage the project scope, ensure that required phases are completed according to schedule, authorize all project expenditures, ensure that all regulations and laws are observed and quarterly or more often report project status to the Board of County Commissioners through the Manager's Office.
  - 7.2 A capital improvement program coordinating committee will review project proposals, determine project phasing, review and evaluate the draft capital improvement program document, and monitor capital improvement project progress on an ongoing basis.
  - 7.3 Construction projects and capital purchases which cost \$100,000 or more will be included within the capital improvement program except for Infrastructure Preservation Projects which will be managed by the respective Divisions (Engineering and Operations). Capital outlay items less than \$100,000 will be included within the requesting or managing departments operating budget. *(Revised May 2006)*
  - 7.4 The County shall base the planning and design of capital improvements on standards which minimize construction costs, while assuring acceptable useful life and reducing maintenance costs.
  - 7.5 The County shall design and construct reclaimed water, sewer, and storm drain improvements to the size required to serve the County's future capacity needs, to the extent allowable without impairing operations, so that substantial redesign and reconstruction of these facilities is not required as the service demand and workload increases. Such facilities should be sized to serve the planned land use adopted in the Washoe County Comprehensive Plan-Area Plan, and if appropriate the City of Reno and City of Sparks Master Plan.
  - 7.6 The County shall consider the following life cycle cost accounting components in the design and construction of facility improvements wherever possible: energy efficiency; maintenance efficiency; efficient physical relationships for those County staff working in the facility; capacity adequate to meet the requirements for the next five to ten years; ability to accommodate future expansion with minimum remodeling costs; connectivity to computer and communications networks.
8. **CAPITAL IMPROVEMENT FUNDING:** Revenue resources for each proposed capital improvement project shall be identified either in the annual operating budget or the five-year capital improvement program. Alternative financing methods shall be analyzed for capital projects including but not limited to leases, lease purchase, developer build and lease backs as well as bank and bond financing, grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County goals and priorities.
- 8.1 The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
  - 8.2 The first year of the five-year capital improvements plan will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for which expenditures have not been made or projects not completed will be reevaluated and incorporated into appropriations for the new fiscal year.
9. **GRANT 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. *(Revisions to the County Code adopted October 2002 by the BCC revised section 9.1 – 9.10 policy statements)*

## Financial Policies

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- 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 (Grant Management Policy Manual updated 2013).
- 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.

## Financial Policies

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- 10. PERFORMANCE BUDGET SYSTEM:** The performance budget system is to link day-to-day operations with long-run financial planning, to eliminate the guesswork of where the County is going and how it plans to get there, and to provide a linkage between the goals of the Board of County Commissioners, the allocation of moneys within the annual operating budget, and assignments to staff. The specific policies of the County as it regards the performance budget system are presented below.
- 10.1 All County Departments shall assure that all expenses attributable to an existing or proposed program show full cost and are accurately reflected in program budget requests.
  - 10.2 The Budget Division shall strive to ensure an optimal allocation of human and fiscal resources to fund approved services and programs.
  - 10.3 All County Departments Heads are given flexibility of resource use within each program in order to adjust to changing conditions to meet service objectives in the most cost-effective manner that is consistent with public policy and law.
  - 10.4 All County Department Heads are responsible to maintain performance measurement and productivity indicators that will show the effectiveness of their programs. The measures will be reported in a report to the Board of County Commissioners and/or through the Annual Budget Book produced by the Budget Division of the County Manager's Office.
  - 10.5 Each County Department will develop and annually update objectives for each program which identify the service(s) being provided, the level of service(s) being provided, and the resources required to accomplish the specified objectives.
  - 10.6 The Government Finance Officers Associated Distinguished Budget Presentation Award should be pursued annually.
- 11. ANNUAL OPERATING BUDGET:** The annual operating budget serves several purposes since it is the financial plan for the year as well as a policy document and an operations guide. The specific policies of the County regarding the annual operating budget are:
- 11.1 The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures.
  - 11.2 The County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses).
  - 11.3 Operating and capital expenditures by departments shall not exceed their total authorized departmental budget. Departments may exceed the authorized budget for line item accounts as long as the department does not exceed its total authorized budget. Departments cannot exceed their specific travel budget.
  - 11.4 Any increases in total fund appropriations and revenue augmentations must be recommended by the Budget Division or Departments with Budget Division approval and approved by the Board of County Commissioners.
  - 11.5 Upon approval by the County Manager's Office, budgeted amounts within a function in the same fund may be transferred by the Budget Division, if amounts do not exceed the original budget. Transfers to different funds or different functions within the same fund need Board of County Commissioners' approval.
  - 11.6 Increases in appropriations and revenue augmentations (including new grants and loans) will be reviewed by the Budget Division and the Budget Division will provide a recommendation to the Board of County Commissioners.
  - 11.7 The Comptroller is to be sent copies of all transactions or grants, loans or appropriation changes. No action that affects accounting controls will be completed without first informing the Comptroller so that an accurate and complete accounting control is maintained, in a format prescribed by the Comptroller.
  - 11.8 Functions included in the County Budget in funds other than in the General Fund or Health Fund that is fully funded with dedicated resources will carryover 100% of their fund balance. Funds other than the General Fund or Health fund that are partially supported with General Fund resources will receive an augmentation of 100% of their undesignated fund balance limited to the amount of their unencumbered appropriation authority. Undesignated fund balance in excess of the unencumbered appropriation authority is subject to the augmentation process.

## Financial Policies

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- 11.9 Each department's base budget will be calculated as follows: Services and Supply categories will be funded at the base level plus adjustments. Each budget unit will be adjusted for merit and cost of living changes and retirement or health benefits cost increases.
- 11.10 Strategic planning workshops will be held with the Board, prior to formal budget hearings, to facilitate issue identification, prioritization and action planning. The Board will be asked to prioritize the issues at the conclusion of the workshops. Guidance will be sought from the Board as to how the County budget should be prepared with respect to new debt, tax rates and related matters.
- 11.11 Budget division staff will work with the departments regarding base budget adjustments and will prepare a base budget. Departments will be given the opportunity to request funding above the base level for review and possible inclusion to the recommended budget. The recommended budget will provide departments with the information to determine if an appeal is needed. The departments may appeal the recommended budget to the County Manager; after consideration and recommendation from the County Manager, the department may further appeal to the Board of County Commissioners.
- 11.12 Based on Board guidance and direction from the County Manager, the Budget Division will prepare a budget for the formal budget hearing with the Commissioners.
- 11.13 At the conclusion of this hearing, the Budget division will prepare a final budget to be sent to the State. There may be an additional iteration due to Legislative action.
- 11.14 Budgets are required for all funds except agency and non expendable trust funds that do not receive ad valorem or Supplemental City/County Relief taxes. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All unencumbered appropriations lapse at the end of the fiscal year and fall to fund balance. Valid outstanding encumbrances and contracts at the end of the fiscal year are approved as budget augmentations for the following year when the Board of County Commissioners accepts and approves the annual audit report.
- 12. FINANCIAL RESERVES:** The County's goal regarding financial reserves is to provide a prudent level of reserves for future unexpected expenses and revenue declines, to accumulate funds in support of future planned capital improvements, and to "level" high and low expenditure years in the five year financial plan. The specific policies of the County in regards to financial reserves are presented below:
- 12.1 The County shall maintain a fund balance in the debt service fund not to exceed one year principal and interest in accordance with debt policy, bond requirements and Nevada Department of Taxation Guidelines.
- 12.2 The County's General Fund shall maintain a fund balance equal to \$3,00,000 for stabilization (Board of County Commissioners adopted April 28, 2015), and for the purpose of sustainability of a working capital between 8-10% of appropriations (Board of County Commissioners adopted May 10, 2011)
- 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.

## Financial Policies

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- 13. ENTERPRISE FUNDS:** The enterprise funds are to operate in a business-like manner in accordance with NRS and are to fully account for all resources and expenditures.
- 13.1 Any enterprise fund that is supporting debt will prepare or have prepared a periodic rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.
- 13.2 Any Enterprise Fund will reimburse the General Fund for overhead services annually. The method of reimbursement will be based on the most current indirect cost allocation method for the County.
- 14. DEBT:** The debt management policy is contained in a separate document and is to provide a framework for the wise and prudent use of debt, and to limit the use of debt so as not to place a burden on the fiscal resources of the County and its taxpayers.
- 14.1 The County Manager's Office shall evaluate alternative financing methods and pay-as-you-go versus financing of capital improvements with the assistance of bond counsel and external financial advisors.
- 14.2 The County shall conduct all financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
- 14.3 The term of debt financing for the acquisition of County assets shall not exceed the useful life of the assets. When multiple assets are acquired or constructed with a single bond issue, those assets with shorter lives will be deemed to be paid first or will be issued as a separate series of the bond issue.
- 14.4 The County Manager's Office shall monitor all forms of County debt annually coincident with the preparation of the County's five-year financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.
- 14.5 The County Comptroller shall diligently monitor the County's compliance with bond covenants and assure the County's compliance with federal arbitrage regulations.
- 14.6 The Comptroller's Office shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on every financial report and bond prospectus, where applicable.
- 14.7 Any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners will be coordinated by the Comptroller's Office. The Treasurer's Office will be kept informed with the Treasurer's Office doing the investing of the funds and the Comptroller's Office having responsibility for accounting and record keeping associated with the bond issues and other financing mechanisms.
- 15. ACCOUNTING SYSTEM:** The goal of County accounting policies are to maintain a system of accounting which makes it possible to show that all applicable laws have been complied with, that fully discloses the County's financial position and the results of all of the County's funds and account groups, and that would achieve an unqualified auditor's opinion on each fiscal audit. The specific policies as it regards this goal are presented below:
- 15.1 The County Comptroller shall maintain the County's accounting system in such a way as to conform to generally accepted accounting principles established by the National Committee on Governmental Accounting, and so as to result in an unqualified opinion by the County's independent auditor. The Government Finance Officer's Certificate for Achievement for Excellence in Financial Reporting should be pursued annually.
- 15.2 The County Comptroller shall maintain an integrated accounting system so that production and costs for each program can be identified and evaluated.
- 15.3 The County Comptroller shall prepare and provide the Board of County Commissioners with a comprehensive annual financial report, by fund, comparing actual revenues and expenditures with budgeted amounts.
- 15.4 The County Manager's Office shall conduct periodic financial and performance audits to assure that, the County's programs utilize best management practices, and that County fiscal resources are utilized effectively and efficiently.

## Financial Policies

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15.5 The County shall maintain an internal audit program as a management tool.

15.6 The Comptroller's Office and Budget Division shall coordinate any proposed changes, additions, or deletions of funds, organizations or divisions that are to be incorporated into the Chart of Accounts.

**16. CASH MANAGEMENT:** The goal of the County's investment policies is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. The following factors will be considered in priority order in determining investments: (1) safety; (2) liquidity; and (3) yield. Investment and cash management are the responsibility of the Treasurer, as the delegated Chief Investment Official. The specific investment policies of the County are presented below.

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

16.2 The Treasurer shall take care to maintain a prudent balance of investment types and maturities as the market and the County's investment strategy dictates.

16.3 The Treasurer shall maintain current financial analysis and evaluation for each institution in which cash is invested. Significant changes in the financial status of an institution shall be reported to the Investment Committee by the Treasurer as soon as is necessary to responsibly protect assets.

16.4 The Treasurer, in order to maximize yields from the County's portfolio, may consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with generally accepted accounting principles, applicable regulations and County policies.

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, Comptroller, Treasurer, Chairman of the Board of County Commissioners and another Commissioner appointed by the County Commission Chair, to guide investment activities of the County. The committee shall establish types of investments considered proper for the county, within the framework of the statutes of the State of Nevada regarding investment media acceptable for counties, and recognizing the conflicting desires for maximum safety and maximum yield.



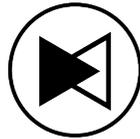
## **Washoe County Annual Budget 2015-2016**

### *Understanding the County's Budget*





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## Budget at a Glance

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On May 18, 2015, the Board of County Commissioners approved the Fiscal Year 2015-2016 (FY16) 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 expenditures and transfers out authorized by the FY16 budget are \$593,909,997. Of this, General Fund expenditures and transfers out total \$315,290,329, or 53 percent of the total budget. The total expenditures of \$593.91 million actually represents a reduction of 4.6% from the FY15 budget due to the spinoff of the County's water operations to the Truckee Meadows Water Authority (TMWA), which occurred on January 1, 2015.

### **REVENUE AND EXPENDITURE ASSUMPTIONS**

The following assumptions and adjustments have been included in balancing the budget for FY 2015-16:

#### **Revenues and Other Sources:**

- For FY15/16, General Fund property and room taxes are expected to increase 1.9%. The level of increase for the General Fund would be higher except for the need to reverse a one-time decrease in the debt component of the County's property tax rate.
- For all funds, total property taxes are projected to increase more than 4% compared to the FY14/15 budget. Since property taxes for existing development are capped at 3% in FY16, the increase over the capped amount is due to projected new development.
- The property tax rate remains at \$1.3917 for the 12<sup>th</sup> consecutive year.
- Consolidated Tax revenues are projected to grow by 7% in FY15 and 5.57% in FY16 based on current trends and forecasts by the State Economic Forum. This results in an increase of 10.6%, or nearly \$9 million, over budgeted C-Tax revenues for FY15.
- Other intergovernmental revenues are lower in FY16 in large part because incarceration fees of federal prisoners are projected to decline \$1.5 million. Similarly, Charges for Services are projected to decline due to a reduction of indirect services charges to the Utilities Fund, as a result of the divestment of water operations.

#### **Expenditures and Other Uses:**

- Employee salary and wages were expected to rise due to cost of living increases that are still in negotiations.
- Group health insurance was budgeted to increase 6% due to increased claims and HMO fees.
- Increase of 4.5% for mandatory indigent medical expenditures (NRS428.295).
- Increases of 2% each for property and liability insurance, workers compensation, unemployment insurance and equipment services.
- Continued support to the Health District, \$10.1 million, and Senior Services Fund, \$1.4 million, and Child Protective Services Fund, \$1.275 million.

## Budget at a Glance

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

The Budget Office received over \$10 million of budget requests for the FY16 budget. With limited additional revenues available, departments were encourage to redeploy unused budgets in the Services and Supplies category or other accounts for additional positions or other needs. The result was that a total of 19 new General Fund positions were authorized for the FY16 budget at a net additional cost of only \$103,101. In addition to these positons, 10 new positions were authorized as "above-the-base" requests.

For special revenue and enterprise funds, 33.25 full-time equivalent (FTE) positions were added. Almost half of these positions were budgeted in the Child Protective Services Fund, a special revenue fund with restricted funding. Additionally, 10.25 FTE's were budgeted in the Library Expansion Fund for expansion of service to six days a week at four libraries.

Other highlights of these enhancements in the FY2015-16 budget are:

- Creation of a Business Facilitator position to serve as a single point of contact for development and permitting applicants.
- Completion of the Accela regional permitting system (expected launch in late 2015)
- One Community Health Aide for the County's successful Daybreak Program for seniors
- Funding for completion of a new employee classification study
- A new personal property auditor position in the Assessor's Office
- Sheriff's Office
  - A Victim Witness Advocate position
  - Two additional personnel to staff Criminal Information Center (CIC)
  - Two Sheriff Support Specialists – booking/detention
  - \$170,000 for Crime Lab equipment
  - Funding for the implementation of the reserve program
- In the public safety area, in addition to the Sheriff's Office, an additional officer in the Department of Alternative Sentencing and increased personnel for the Incline Constable for prisoner transport.
- An additional 3.67 FTE positions funded for District Court and the justice courts, including a full-time interpreter at Reno Justice Court and two additional positions for juvenile court at the Jan Evans Center.

### **GENERAL FUND**

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

The following summary of Sources and Uses compares resources and uses for the FY15 budget to the FY16 budget

## Budget at a Glance

Washoe County General Fund Sources and Uses			
Sources and Uses	FY14/15 Original Budget	FY15/16 Proposed Budget	% Chg from FY14/15 Budget
<b>Beginning Fund Balance</b>	39,890,515	43,376,849	8.7%
<b>Revenues and Other Sources:</b>			
Taxes	144,462,180	147,266,413	1.9%
Licenses and permits	8,314,500	8,544,000	2.8%
Consolidated taxes	82,500,000	91,278,018	10.6%
Other intergovernmental	19,738,644	18,487,671	-6.3%
Charges for services	25,336,808	23,930,232	-5.6%
Fine and forfeitures	8,013,150	8,023,650	0.1%
Miscellaneous	4,055,985	3,927,860	-3.2%
<b>Total revenues</b>	292,421,267	301,457,844	3.1%
Other sources, transfers in	596,926	291,515	-51.2%
<b>TOTAL SOURCES</b>	<b>332,908,708</b>	<b>345,126,208</b>	<b>3.7%</b>
<b>Expenditures and Other Uses:</b>			
Salaries and wages	134,437,229	141,717,563	5.4%
Employee benefits	60,894,936	65,553,003	7.6%
OPEB contributions	18,700,000	17,680,000	-5.5%
Services and supplies	61,095,076	62,922,278	3.0%
Capital outlay	235,500	435,500	84.9%
<b>Total expenditures</b>	275,362,741	288,308,344	4.7%
Transfers out	25,688,320	25,481,985	-0.8%
Stabilization	4,143,300	-	-100.0%
Contingency	1,500,000	1,500,000	0.0%
<b>TOTAL USES</b>	<b>306,694,361</b>	<b>315,290,329</b>	<b>2.8%</b>
<b>Ending Fund Balance</b>			
Restricted/Committed/Assigned			
Baseball Stadium	750,000	750,000	0.0%
Stabilization Account	-	3,000,000	
District Court	-	-	
Unassigned Fund Balance	25,464,347	26,085,879	2.4%
<b>TOTAL ENDING FUND BALANCE</b>	<b>26,214,347</b>	<b>29,835,879</b>	<b>13.8%</b>
Unassigned Ending Fund Bal. as % of Exp.	8.3%	8.3%	0.0%

As identified above, the estimated ending unassigned fund balance in FY 15/16 is \$26,085,879. This represents 8.3% of all expenditures, contingency, and transfers out. This is in compliance with Board policy, which states unassigned ending fund balance should be between 8% and 10% of expenditures and other uses.



## Budget at a Glance

### 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 \$509,723,654, which represents a slight decrease of 1.7% from FY 14/15.

<b>ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS</b>							
<b>GOVERNMENTAL FUNDS</b>	<b>BEGINNING FUND BALANCES</b>	<b>CONSOLIDATED TAX REVENUE</b>	<b>AD VALOREM TAXES</b>	<b>OTHER REVENUES</b>	<b>OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN</b>	<b>OPERATING TRANSFERS IN</b>	<b>TOTAL</b>
FUND NAME							
General	43,376,849	91,278,018	146,951,413	63,228,413	5,000	286,515	345,126,208
Health	796,633	-	-	9,317,189	-	10,076,856	20,190,678
Library Expansion	1,354,917	-	2,606,834	15,000	-	-	3,976,751
Animal Services	5,435,106	-	3,910,706	509,000	-	-	9,854,812
Regional Communication System	926,520	-	-	1,504,432	-	-	2,430,952
Regional Permits System	-	-	-	152,472	-	129,493	281,965
Indigent Tax Levy	6,122,962	-	7,830,204	151,000	-	-	14,104,166
Child Protective Services	4,133,243	-	5,213,623	43,744,683	-	1,294,791	54,386,339
Senior Services	261,531	-	1,303,406	1,679,696	-	1,406,782	4,651,415
Enhanced 911	378,203	-	-	1,635,618	-	-	2,013,821
Regional Public Safety	256,413	-	-	848,768	-	-	1,105,181
Central Truckee Meadows Remediation Dis	5,835,517	-	-	1,347,824	-	-	7,183,341
Truckee River Flood Mgt Infrastructure	857,736	-	-	9,789,154	-	-	10,646,890
Roads Special Revenue Fund	6,517,689	-	-	8,400,346	-	4,339,733	19,257,768
Other Restricted Special Revenue	7,737,742	-	1,303,407	11,092,791	-	-	20,133,940
Capital Facilities Tax	313,863	-	6,517,039	100,000	10,609,963	-	17,540,865
Parks Construction	18,100,569	-	-	642,780	-	-	18,743,349
Capital Improvements Fund	3,525,744	-	-	61,500	-	5,000,000	8,587,244
Regional Permits Capital	136,095	-	-	20,000	-	-	156,095
Washoe County Debt	5,664,318	-	4,559,403	-	-	9,955,553	20,179,274
SAD Debt	1,181,497	-	-	1,001,600	-	-	2,183,097
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>112,913,146</b>	<b>91,278,018</b>	<b>180,196,035</b>	<b>155,242,266</b>	<b>10,614,963</b>	<b>32,489,723</b>	<b>582,734,150</b>



## Budget at a Glance

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	141,717,563	83,233,004	62,922,278	435,500	1,500,000	25,481,985	29,835,879	345,126,208
Health	10,483,909	4,629,737	4,826,634	80,880	-	58,081	111,437	20,190,678
Library Expansion	1,164,278	495,296	1,002,423	-	-	215,862	1,098,892	3,976,751
Animal Services	2,296,657	1,029,396	1,310,825	150,000	-	-	5,067,934	9,854,812
Regional Communications System	379,010	154,388	1,354,890	457,000	-	-	85,664	2,430,952
Regional Permits System	-	-	281,965	-	-	-	-	281,965
Indigent Tax Levy	-	-	12,613,000	-	-	-	1,491,166	14,104,166
Child Protective Services	15,879,207	6,564,773	27,601,171	-	-	400,000	3,941,188	54,386,339
Senior Services	1,433,319	645,895	2,323,254	-	-	-	248,946	4,651,415
Enhanced 911	26,490	13,656	1,596,675	350,000	-	-	27,000	2,013,821
Regional Public Safety	223,983	107,640	370,922	145,000	-	-	257,636	1,105,181
Central Truckee Mead Remed. District	686,633	299,837	2,183,136	-	-	-	4,013,735	7,183,341
Truckee River Flood Mgt Infrastructure	754,473	296,723	6,312,452	-	-	2,413,977	869,264	10,646,890
Roads Special Revenue Fund	3,468,898	1,688,485	6,210,435	3,745,000	-	-	4,144,950	19,257,768
Other Restricted Special Revenue	2,948,840	1,228,804	9,328,210	4,390,000	-	1,419,855	818,231	20,133,940
Capital Facilities	-	-	4,701,315	10,302,450	-	2,499,963	37,137	17,540,865
Parks Construction	-	-	-	6,405,758	-	-	12,337,591	18,743,349
Capital Improvements Fund	-	-	-	7,143,426	-	-	1,443,818	8,587,244
Regional Permits Capital	-	-	-	156,095	-	-	-	156,095
Washoe County Debt	-	-	14,600,719	-	-	-	5,578,555	20,179,274
SAD Debt	-	-	581,623	-	-	-	1,601,474	2,183,097
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>181,463,260</b>	<b>100,387,635</b>	<b>160,121,928</b>	<b>33,761,109</b>	<b>1,500,000</b>	<b>32,489,723</b>	<b>73,010,496</b>	<b>582,734,150</b>

\*\* Includes debt services requirement.  
\*\*\* Includes residual equity transfers.

### 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 \$84,186,343.

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS							
FUND NAME	OPERATING REVENUES	OPERATING EXPENSES**	NON- OPERATING REVENUES	NON- OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
					IN	OUT	
Building & Safety	2,800,000	2,478,695	7,000	-	-	-	328,305
Water Resources	14,286,637	16,873,449	4,746,666	700,076	-	-	1,459,778
Golf Course	1,025,240	1,065,967	11,500	-	-	-	(29,227)
Health Benefit	43,827,850	47,029,188	405,500	-	-	-	(2,795,838)
Risk Management	7,366,813	7,950,843	330,650	-	-	-	(253,380)
Equipment Services	8,492,720	8,088,125	206,600	-	-	-	611,195
<b>TOTAL</b>	<b>77,799,260</b>	<b>83,486,267</b>	<b>5,707,916</b>	<b>700,076</b>	<b>-</b>	<b>-</b>	<b>(679,167)</b>

The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are \$593,909,997. Public Safety is the single largest expenditure requirement at \$153.2 million, followed by General Government at \$122.9 million.



## Budget at a Glance

<b>BUDGET SUMMARY FOR WASHOE COUNTY</b>					
<b>REVENUES</b>	<b>GOVERNMENTAL FUNDS</b>			<b>PROPRIETARY FUNDS BUDGET YEAR 6/30/2016 (4)</b>	<b>TOTAL (MEMO ONLY) COLUMNS 3+4 (5)</b>
	<b>ACTUAL PRIOR YEAR 6/30/2014 (1)</b>	<b>ESTIMATED CURRENT YEAR 6/30/2015 (2)</b>	<b>BUDGET YEAR 6/30/2016 (3)</b>		
Property Taxes	168,571,257	173,630,747	180,196,035	-	180,196,035
Other Taxes	2,343,691	2,728,114	2,282,340	-	2,282,340
Licenses and Permits	9,935,993	9,928,730	10,163,083	-	10,163,083
Intergovernmental Resources	168,204,544	183,929,358	174,691,918	-	174,691,918
Charges for Services	35,694,332	36,979,147	35,764,756	77,799,260	113,564,016
Fines and Forfeits	10,448,091	15,905,058	10,257,874	-	10,257,874
Miscellaneous	11,022,455	11,346,352	13,360,313	5,607,916	18,968,229
<b>TOTAL REVENUES</b>	<b>406,220,363</b>	<b>434,447,506</b>	<b>426,716,319</b>	<b>83,407,176</b>	<b>510,123,495</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	53,158,371	65,840,624	59,829,141	63,068,156	122,897,297
Judicial	57,199,754	59,214,246	70,038,182	-	70,038,182
Public Safety	128,754,947	143,813,857	153,190,724	-	153,190,724
Public Works	28,565,169	46,854,474	34,273,717	-	34,273,717
Health	21,557,725	23,091,449	23,190,766	-	23,190,766
Welfare	69,364,347	76,690,631	85,634,095	-	85,634,095
Culture and Recreation	23,428,829	20,408,780	24,757,281	-	24,757,281
Community Support	178,296	318,151	269,761	-	269,761
Intergovernmental Expenditures	8,790,302	9,043,408	9,364,922	-	9,364,922
Contingencies **	-	-	1,500,000	-	1,500,000
Utilities	-	-	-	16,973,449	16,973,449
Building and Safety	-	-	-	2,478,695	2,478,695
Golf Fund	-	-	-	1,065,967	1,065,967
Debt Service - Principal	7,942,702	9,248,982	9,768,094	-	9,768,094
Interest Costs	5,627,206	5,665,176	5,332,373	600,076	5,932,449
Escrow on Refunding	-	-	-	-	-
Service Fees	98,003	87,200	84,875	-	84,875
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>404,665,651</b>	<b>460,276,979</b>	<b>477,233,931</b>	<b>84,186,343</b>	<b>561,420,274</b>
Excess of Revenues over (under) Expenditures-Expenses	1,554,712	(25,829,473)	(50,517,612)	(779,167)	(51,296,779)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	-	-	10,609,963	-	10,609,963
Sales of General Fixed Assets	72,900	2,065,000	5,000	100,000	105,000
Proceeds of Medium-term Financing	-	-	-	-	-
Operating Transfers In	30,675,989	31,303,038	32,489,723	-	32,489,723
Operating Transfers (Out)	(30,675,989)	(34,134,538)	(32,489,723)	-	(32,489,723)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>72,900</b>	<b>(766,500)</b>	<b>10,614,963</b>	<b>100,000</b>	<b>10,714,963</b>
<b>EXCESS OF REVENUES &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)</b>	<b>1,627,612</b>	<b>(26,595,973)</b>	<b>(39,902,649)</b>	<b>(679,167)</b>	<b>-</b>
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>	<b>137,881,507</b>	<b>139,509,119</b>	<b>112,913,146</b>	<b>-</b>	<b>-</b>
Prior Period Adjustments Residual Equity Transfers	-	-	-	-	-
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>	<b>139,509,119</b>	<b>112,913,146</b>	<b>73,010,496</b>	<b>-</b>	<b>-</b>

The fund balance for the Governmental Fund Types is budgeted at \$73 million, 14.3% of total expenditures. The General Fund estimated ending unassigned fund balance in Fiscal Year 2014 - 2015 is approximately \$26.1 million. This represents 8.3% of all expenditures, contingency, and transfers out. This is in compliance with Board policy, which states that the unassigned ending fund balance should be between 8% and 10% of expenditures and other uses.



## Outline of Budget Process

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### STRATEGIC PLANNING AND BUDGET PROCESS

#### **Strategic Planning**

The budget process begins with strategic planning workshops which are started in September with department heads identifying strategic issues that are of high priority for the coming year. The strategic planning process involves periodic citizen surveys (as a primary data source), community focus groups and other methods of determining community needs and priorities. It also involves analysis of demographic, economic and workload trends. The information gathered from the strategic planning workshops is reviewed during workshops with department heads and with the Board of County Commissioners in which the Board adopts the County's overall strategic plan. Each year's strategic planning process builds on previously approved strategic plans. These workshops continue the identification of important strategic issues for the coming year and provide the framework for the development of the Budget Guidelines.

#### **Budget Process**

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

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

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes, Chapter 354; Nevada Administrative Code, Chapter 354; Washoe County Code, Chapter 15; and Board adopted Financial Policies and Procedures (details in the Financial Policies section at the end of the Introduction section). A legislatively mandated definition of what constitutes a balanced budget has been spiritedly debated each session, but one has never been formally adopted. Washoe County adheres, with no exceptions, to the practice of adopting a final balanced budget with no deficit spending and to adhere to a Board policy for fund balance that was approved during fiscal year 2010/2011. The fund balance policy sets minimum fund balance levels in the General Fund for the purpose of stabilization at \$3 million, and for the purpose of sustainability of a working capital between 8% and 10%. 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

## Outline of Budget Process

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.



## Outline of Budget Process

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### Initial Funding Level

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

### Budget Hearings and Development of Recommendation

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

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

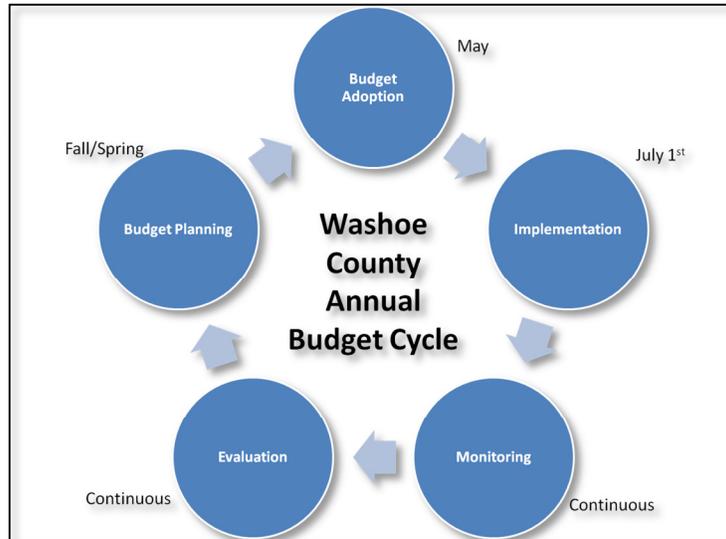
### Final Budget

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

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

While the budget is adopted in May, the fiscal year does not begin until July 1<sup>st</sup> of each year. This provides a month of preparation in order to implement the adopted budget for the coming fiscal year. In addition, after the adoption of the budget and throughout the year, the work of the budget is not completed. As seen below, the budget process is one of continual monitoring and improvement.

## Outline of Budget Process



### 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

## Outline of Budget Process

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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:

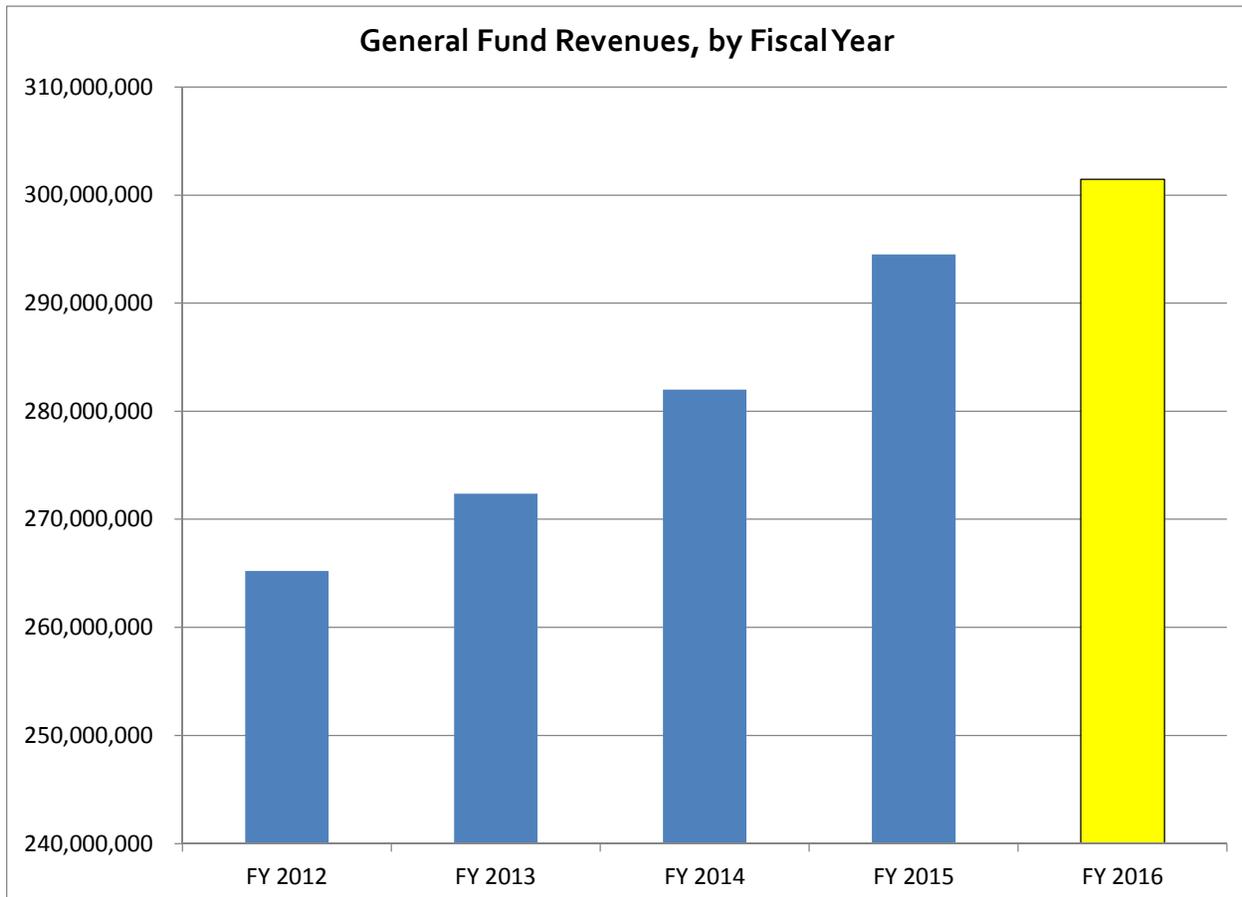
1. Governmental Fund Types
  - General Fund
  - Special Revenue Funds
  - Debt Service Funds
  - Capital Project Funds
2. Proprietary Fund Types
  - Enterprise Funds
  - Internal Service Funds
3. Fiduciary Fund Types
  - Intergovernmental funds for taxes, fines and fees collected for other governments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

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## General Fund Revenues

Washoe County is budgeted to receive \$547.62 million of revenues, including internal service funds charges, in Fiscal Year 2015-16. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$469,821,004. This represents a very modest increase of 0.4% compared to estimated Fiscal Year 2014-15 revenues. Total General Fund budgeted revenues for Fiscal Year 2015-16 are \$301,457,844, which represents a 3.1% increase over budgeted revenues in Fiscal Year 2014-15. For the period of Fiscal Year 2011-12 through Fiscal Year 2015-16, General Fund revenues are increasing on average 3.25% per year, as shown in the chart below. However, General Fund revenues are still below their peak of \$315,293,813, which occurred in Fiscal Year 2007-08.



General Fund revenues are summarized in the following table:

## General Fund Revenues

Revenue Type	FY 2013-14 Actual	FY 2014-15 Original Budget	FY 2014-15 Estimated	FY 2015-16 Final Budget	% Chg. FY15 to FY16
<b>TAXES</b>					
Ad valorem					
General	121,031,855	126,900,163	127,750,227	128,923,986	1.6%
Detention Facility	9,429,178	9,656,657	9,721,343	10,088,362	4.5%
Indigent Insurance Program	1,827,378	1,871,439	1,883,975	1,955,105	4.5%
AB 104	2,245,372	2,237,987	2,252,979	2,347,427	4.9%
China Springs support	758,544	1,085,478	1,092,749	1,133,989	4.5%
Family Court	2,339,017	2,395,457	2,411,503	2,502,544	4.5%
NRS 354.59813 Makeup Rev.	4,261	-	-	-	
SUBTOTAL AD VALOREM	137,635,605	144,147,180	145,112,776	146,951,413	1.9%
Room Tax	311,167	315,000	315,000	315,000	0.0%
SUBTOTAL TAXES	137,946,772	144,462,180	145,427,776	147,266,413	1.9%
<b>LICENSES AND PERMITS</b>					
Business Licenses and Permits					
Business Licenses	760,016	700,000	700,000	840,000	20.0%
Business Licenses/Elec and Telcom	4,755,898	4,827,300	4,827,300	4,916,800	1.9%
Liquor Licenses	249,312	254,600	254,600	254,600	0.0%
Local Gaming Licenses	666,934	677,800	677,800	677,800	0.0%
Franchise Fees-Sanitation	346,731	365,000	365,000	365,000	0.0%
Franchise Fees-Cable Television	1,039,848	1,050,000	1,050,000	1,050,000	0.0%
County Gaming Licenses	232,217	234,300	234,300	234,300	0.0%
AB 104 - Gaming Licenses	32,872	30,000	30,000	30,000	0.0%
Nonbusiness Licenses and Permits					
Marriage Affidavits	179,592	175,000	175,000	175,000	0.0%
Mobile Home Permits	197	200	200	200	0.0%
Other	625	300	300	300	0.0%
SUBTOTAL LICENSES AND PERMITS	8,264,242	8,314,500	8,314,500	8,544,000	2.8%
<b>INTERGOVERNMENTAL REVENUE</b>					
Federal Grants	144,727	128,500	128,500	128,500	0.0%
Federal Payments in Lieu of Taxes	3,216,296	3,216,296	3,446,375	3,446,375	7.2%
Federal Incarceration Charges	4,648,959	5,000,000	3,500,000	3,500,000	-30.0%
State Grants	-	-	-	-	
State Shared Revenues					
State Gaming Licenses	141,885	146,986	146,986	146,986	0.0%
RPTT- AB104	478,695	515,500	515,500	515,500	0.0%
SCCRT - AB104 Makeup	10,228,786	10,516,200	10,516,200	10,516,200	0.0%
Consolidated Taxes	80,808,837	82,500,000	86,464,723	91,278,018	10.6%
State Extraditions	25,526	48,000	24,000	48,000	0.0%
Local Contributions:	198,054	167,162	176,433	186,110	11.3%
Misc. Other Government Receipts	-	-	-	-	
SUBTOTAL INTERGOVT. REVENUE	99,891,765	102,238,644	104,918,717	109,765,689	7.4%
<b>CHARGES FOR SERVICES</b>					
General Government					
Clerk Fees	113,612	100,000	100,000	100,000	0.0%
Recorder Fees	2,137,314	2,362,000	2,362,000	2,362,000	0.0%
Map Fees	4,593	4,400	3,400	4,400	0.0%
PTx Commission NRS 361.530	1,458,526	1,600,000	1,700,000	1,700,000	6.3%
Building and Zoning Fees	-	-	-	-	
Central Service Billings	12,297,434	12,297,434	12,778,054	11,940,636	-2.9%
Other	59,691	143,754	-	-	-100.0%
SUBTOTAL	16,071,170	16,507,589	16,943,454	16,107,036	-2.4%



## General Fund Revenues

Revenue Type	FY 2013-14 Actual	FY 2014-15 Original Budget	FY 2014-15 Estimated	FY 2015-16 Final Budget	% Chg. FY15 to FY16
Judicial					
Clerk's Court Fees	441,842	450,000	450,000	450,000	0.0%
Other	1,253,873	1,365,872	1,365,872	1,407,049	3.0%
SUBTOTAL	1,695,715	1,815,872	1,815,872	1,857,049	2.3%
Public Safety					
Police					
Sheriffs Fees	332,309	410,000	360,000	410,000	0.0%
Others	4,265,515	5,268,369	4,132,878	4,196,825	-20.3%
Corrections	14,833	15,000	15,000	15,000	0.0%
Protective Services	443,186	380,000	380,000	380,000	0.0%
SUBTOTAL	5,055,843	6,073,369	4,887,878	5,001,825	-17.6%
Public Works	171,740	142,350	180,550	180,350	26.7%
Welfare	24,743	15,500	5,000	2,500	-83.9%
Cultural and Recreation	777,986	782,128	782,128	781,472	-0.1%
SUBTOTAL CHARGES FOR SERVICES	23,797,197	25,336,808	24,614,882	23,930,232	-5.6%
FINES AND FORFEITS					
Fines					
Library	85,180	90,000	85,500	90,000	0.0%
Court	1,926,878	1,893,950	1,758,323	1,904,450	0.6%
Penalties	4,225,688	4,225,000	4,087,707	4,225,000	0.0%
Forfeits/Bail	1,890,869	1,804,200	1,621,824	1,804,200	0.0%
SUBTOTAL FINES AND FORFEITS	8,128,615	8,013,150	7,553,354	8,023,650	0.1%
MISCELLANEOUS					
Investment Earnings	1,607,404	1,722,030	1,720,030	1,822,030	5.8%
Net increase (decrease) in the fair value	(13,661)	300,000	75,000	75,000	-75.0%
Rents and Royalties	124,557	108,073	108,073	150,000	38.8%
Contributions and Donations	-	-	-	-	
Other	2,268,786	1,925,882	1,772,650	1,880,830	-2.3%
SUBTOTAL MISCELLANEOUS	3,987,086	4,055,985	3,675,753	3,927,860	-3.2%
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>282,015,677</b>	<b>292,421,267</b>	<b>294,504,982</b>	<b>301,457,844</b>	<b>3.1%</b>



## General Fund Revenues

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 nearly 80%



of General Fund revenues, as shown in the chart below. Each major revenue source for the General Fund is discussed below.

### PROPERTY TAXES

Property taxes represent the single largest component of both Washoe County's General Fund revenues and total revenues. Property taxes comprise nearly half of the County's General Fund revenues in Fiscal Year 2015-16. 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, 2016, is \$14,342,710,925 (excluding the assessed valuation attributable to the Reno Redevelopment Agencies and the Sparks Redevelopment Agency. The assessed valuation as of June 30, 2016 represents an increase of 8.0% from the assessed valuation for fiscal year 2015.

State law requires that county assessors reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the county assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and secured personal property in the County each year. State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature. Based upon the assessed valuation for fiscal year 2016, the taxable value of all taxable property within the County is \$40,979,174,071 (excluding the taxable value attributable to the Redevelopment Agencies).

"Taxable value" is defined in the statutes as the full cash value in the case of land and as the replacement cost less straight-line depreciation in the case of improvements to land and in the case of taxable personal property, less depreciation in accordance with the regulations of the Nevada Tax Commission but in no case an amount in excess of the full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any addition or replacement made which is valued at 10% or more of the replacement cost after



## General Fund Revenues

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the addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted i.e., reduced to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

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

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

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

History of Statewide Average and Sample Overlapping Property Tax Rates<sup>(1)</sup>

<u>Fiscal Year Ended June 30,</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Average Statewide rate	<u>\$3.1320</u>	<u>\$3.1171</u>	<u>\$3.1304</u>	<u>\$3.1212</u>	<u>\$3.1232</u>
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
City of Reno	0.9456	0.9456	0.9598	0.9598	0.9598
Combined Special Districts	0.0005	0.0000	0.0000	0.0000	0.0000
State of Nevada <sup>(2)</sup>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>
Total	<u>\$3.6463</u>	<u>\$3.6458</u>	<u>\$3.6600</u>	<u>\$3.6600</u>	<u>\$3.6600</u>

(1) Per \$100 of assessed valuation.

(2) \$0.0200 of the State rate is exempt from the \$3.64 cap. See "Property Tax Limitations" above.

The County's portion of property taxes, \$1.3917 per \$100 of assessed valuation, is distributed for FY 2015-16 as follows:



## General Fund Revenues

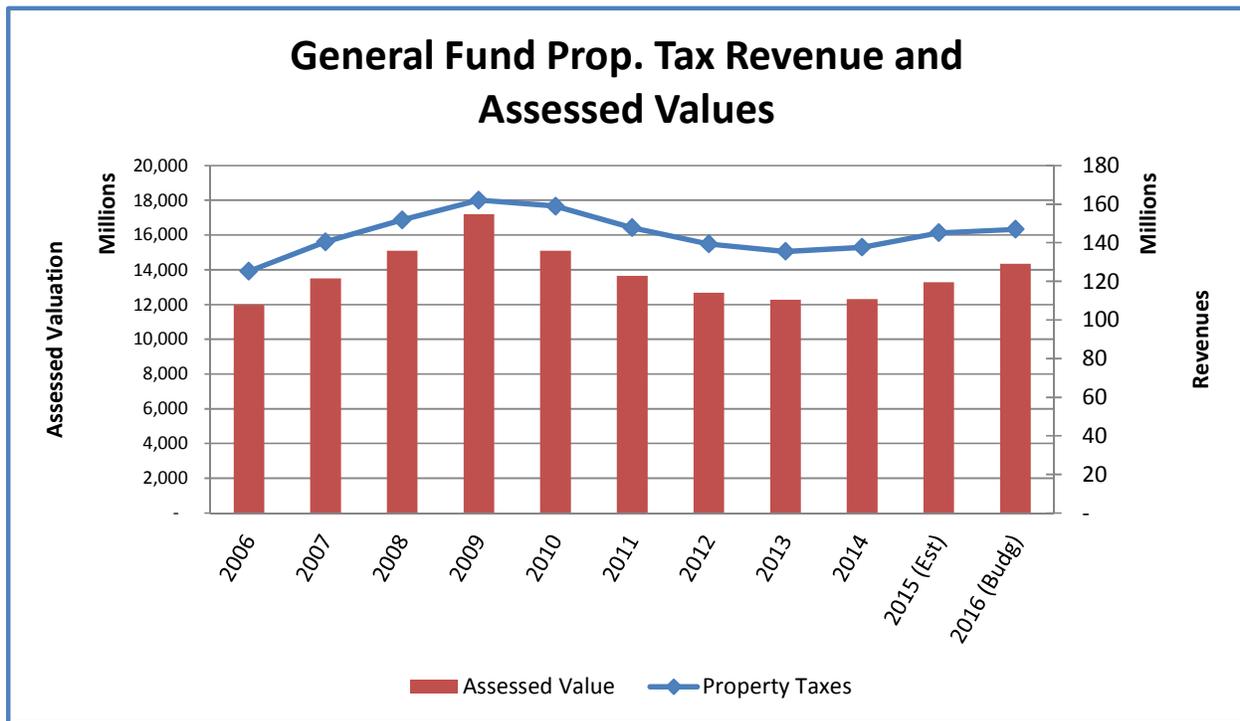
Allocation of County's Share of Property Tax					
	By Fund	Operating Rate	Legislative Overrides	Voter Overrides	Debt
General Fund					
Operating	0.9893	0.9893			
SCCRT Makeup (NRS 354.59813)	-		-		
Detention Center (AB 395-1993 Session)	0.0774		0.0774		
Indigent Insurance Program (NRS 428.185)	0.0150		0.0150		
Youth Facilities (NRS 62B.150)	0.0087		0.0087		
Family Court (NRS 3.0107)	0.0192		0.0192		
Subtotal	<u>1.1096</u>				
Special Revenue Funds					
Library Expansion	0.0200			0.0200	
Animal Services	0.0300			0.0300	
Indigent Tax Levy Fund	0.0600		0.0600		
Child Protective Services Fund	0.0400			0.0400	
Cooperative Extension Fund (NRS 549.020)	0.0100	0.0100			
Senior Services Fund	0.0100			0.0100	
Subtotal	<u>0.1700</u>				
Capital Projects Funds					
Capital Facilities Fund	0.0500		0.0500		
Subtotal	<u>0.0500</u>				
Debt Service Fund	<u>0.0349</u>				0.0349
Other (AB104)	<u>0.0272</u>		0.0272		
<b>Total</b>	<u><u>1.3917</u></u>	<u>0.9993</u>	<u>0.2575</u>	<u>0.1000</u>	<u>0.0349</u>

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



## General Fund Revenues

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



After four consecutive years of decreases in the assessed valuation of properties in the County from Fiscal Year 2009-10 through Fiscal Year 2012-13, due to the Great Recession, assessed valuations have increased 8% in each of the last two fiscal years, as shown below. The table below also reports the General Fund portion of property taxes by fiscal year.

Fiscal Year	Assessed Value	% Chg	Property Taxes	% Chg
2006	11,978,548,539	8.7%	125,232,045	7.9%
2007	13,507,402,461	12.8%	140,497,517	12.2%
2008	15,105,492,476	11.8%	151,801,909	8.0%
2009	17,207,010,574	13.9%	162,019,835	6.7%
2010	15,099,475,662	-12.2%	158,950,899	-1.9%
2011	13,658,850,921	-9.5%	147,763,248	-7.0%
2012	12,675,374,294	-7.2%	139,293,828	-5.7%
2013	12,290,109,448	-3.0%	135,501,848	-2.7%
2014	12,317,952,550	0.2%	137,631,345	1.6%
2015 (Est)	13,286,283,600	7.9%	145,112,776	5.4%
2016 (Budg)	14,342,710,925	8.0%	146,951,413	1.3%

Due to the Abatement Act, which sets a cap on how much single family residential property taxes may rise 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



## General Fund Revenues

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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 Fiscal Year 2015-16, after receiving the State's projections, the County discussed the methodology used to project new development with the State and subsequently, the State revised its estimate of property taxes for Washoe County entities. The County therefore has chosen to use the State's estimate for Washoe County, which is in total \$180,196,035.

### **CONSOLIDATED TAX**

The taxes comprising the Consolidated Tax, also referred to as the "C-Tax", are discussed generally below. The revenues generated by the Consolidated Tax are deposited into the State's Local Government Tax Distribution Account and then allocated among local governments as described below.

Sales Taxes. The Supplemental City/County Relief Tax ("SCCRT") and Basic City/County Relief Tax ("BCCRT") are each a component of the combined sales and use tax levied by the State (the tax levied on retail sales and the storage, use or other consumption of tangible property). The SCCRT is levied at a rate of 1.75% and the BCCRT is levied at a rate of 0.50%. The revenues from each of these sources are collected monthly by the State Department of Taxation and, following adjustments for certain rural counties and costs of collections, are remitted to the county of origin, then divided among the local governments within each county according to a formula. In fiscal year 2014, the SCCRT and BCCRT accounted for a combined 82.6% (63.8% and 18.8%, respectively) of the Consolidated Tax distributed within the County.

Sales taxes (including the SCCRT and BCCRT) are imposed on the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the County and also upon the storage, use or other consumption in the County of tangible personal property. State law exempts taxes on the gross receipts from the sale, storage or use of property that it is prohibited from taxing under the constitution or laws of the State. Included in this category are (this list is not intended to be exhaustive): personal property sold to the United States, the State or any political subdivision; personal property sold by or to religious, charitable or educational nonprofit corporations; sales to common carriers; the proceeds of mines; motor vehicle fuel; food; certain feeds and fertilizers; prosthetic devices and other medical appliances; medicines, gas, electricity and water; newspapers, manufactured homes and mobile homes; and aircraft, aircraft engines and component parts.

Basic Governmental Services Tax. The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles, and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Ninety-four percent of the proceeds of the GST is

## General Fund Revenues

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distributed to local governments in the county of origin. In fiscal year 2014, the GST accounted for 13.5% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax. The Real Property Transfer Tax ("RPTT") is paid by the buyer in a conveyance of real property. The rate of taxation on transfers of real property in the County is \$0.65 per \$500 of value of the interest in property conveyed, exclusive of any lien or encumbrance upon the property. Of the \$0.65 per \$500 of value, a portion (55 cents) is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the rest is retained by the State for various purposes. In fiscal year 2014, the RPTT accounted for 2.5% of the Consolidated Tax distributed within the County.

Cigarette and Liquor Tax. The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of 9 cents per cigarette, which equates to \$1.80 per pack. Of that amount, 10 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax. Of the \$3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, 50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments. Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In fiscal year 2014, the Cigarette Tax and the Liquor Tax accounted for 1.1% and 0.4%, respectively, of the Consolidated Tax distributed within the County.

### Collection and Enforcement of Consolidated Tax Revenues

Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly. Taxation collects the BCCRT, SCCRT, Cigarette and Liquor Taxes directly and deposits the revenues to the Local Government Tax Distribution Account monthly for distribution to the County. The County Treasurer collects RPTT revenues and deposits them with the State, at least quarterly, for inclusion in the Local Government Tax Distribution Account and subsequent monthly distribution to the County. The Department of Motor Vehicles collects the GST and deposits it monthly with the State for deposit in the Local Government Tax Distribution Account and subsequent monthly distribution to the County.

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

Sales taxes are due and payable to Taxation monthly on or before the last day of the month next succeeding the month in which such taxes are collected (i.e., sales taxes collected by retailers in April 2015 were due to Taxation no later than May 31, 2015). Retailers are allowed to deduct 0.25% of the amount due to reimburse themselves for the cost of collecting the tax. Sales tax remittances to Taxation must be accompanied by a return form prescribed by Taxation. Taxation may require returns and payments for periods other than calendar months. Interest on deficient sales tax payments, exclusive of penalties, accrues at rates established by State law. A penalty of 10% of the amount of the deficiency also may be added.

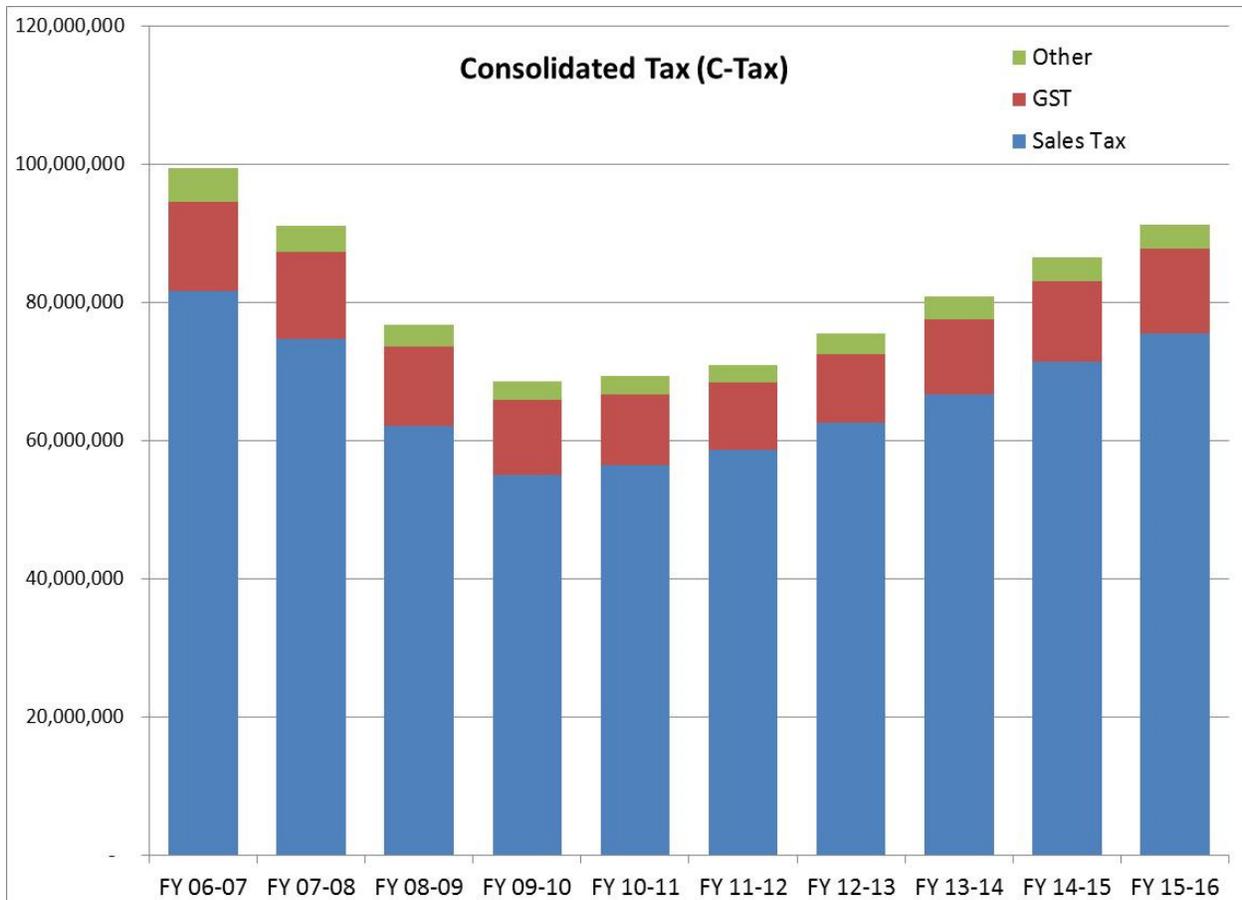
Distribution of Consolidated Tax Collections. Consolidated Taxes are distributed to local governments in accordance with a formula established by State law. State law established a "base year" during the 1997



## General Fund Revenues

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 chart below depicts Consolidated Tax collections for Washoe County since Fiscal Year 2006-07.



## General Fund Revenues

### Projections

The Consolidated Tax has shown strong growth in Fiscal Years 2013-14 and 2014-15, increasing each year by an estimated 7%. The Budget Office tracks Consolidated Tax revenues by each of the five components of this revenue as well as total taxable sales in the county, on a monthly basis. Because of the sensitivity to sales tax to the overall economy of the county, this revenue is quicker to follow economic trends – good or bad – than the property tax. The Budget Office uses trend analysis to project future C –Tax revenues but also compares these projections to statewide estimates of the five components of this revenue prepared by the State’s Economic Forum. For Fiscal Year 2015-16, the Budget Office used the Economic Forum’s estimates in deriving a projected increase of 5.6%. However, staff is aware that growth of these revenues in Washoe County may decouple and grow faster than the rest of the State due to anticipated growth in the region during the next several years.

Fiscal Yr	Consolidated	
	Tax	% Chg
2006	103,007,632	
2007	99,372,745	-3.5%
2008	91,174,372	-8.3%
2009	76,787,162	-15.8%
2010	68,512,745	-10.8%
2011	69,330,862	1.2%
2012	70,985,428	2.4%
2013	75,489,072	6.3%
2014	80,808,838	7.0%
2015 (Est)	86,464,723	7.0%
2016 (Budg)	91,278,018	5.6%

The County, in coordination with the Cities of Reno and Sparks, also contracted for development of an econometric model to forecast this revenue. In future years, the Budget Office plans to use all three methods to derive a consensus revenue estimate. The County, however, will be careful not to base its budget on outsized growth in this revenue which may occur in the next several years but then fall to a more sustainable growth rate.

### **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 \$18,487,671 in FY 2015-16.

#### Federal Payments in Lieu of Taxes (PILT) - \$3,446,375

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

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

Congress appropriated \$404.6 million for payments to counties for the 2015 program. The President’s fiscal year 2016 budget proposes to extend mandatory full funding at \$452 million for the program for another year while a sustainable long-term funding solution is developed for the PILT program.

#### 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.



## General Fund Revenues

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### SCCRT AB 104 - \$10,516,200

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 \$10,516,200 in FY 2015-16 from this source.

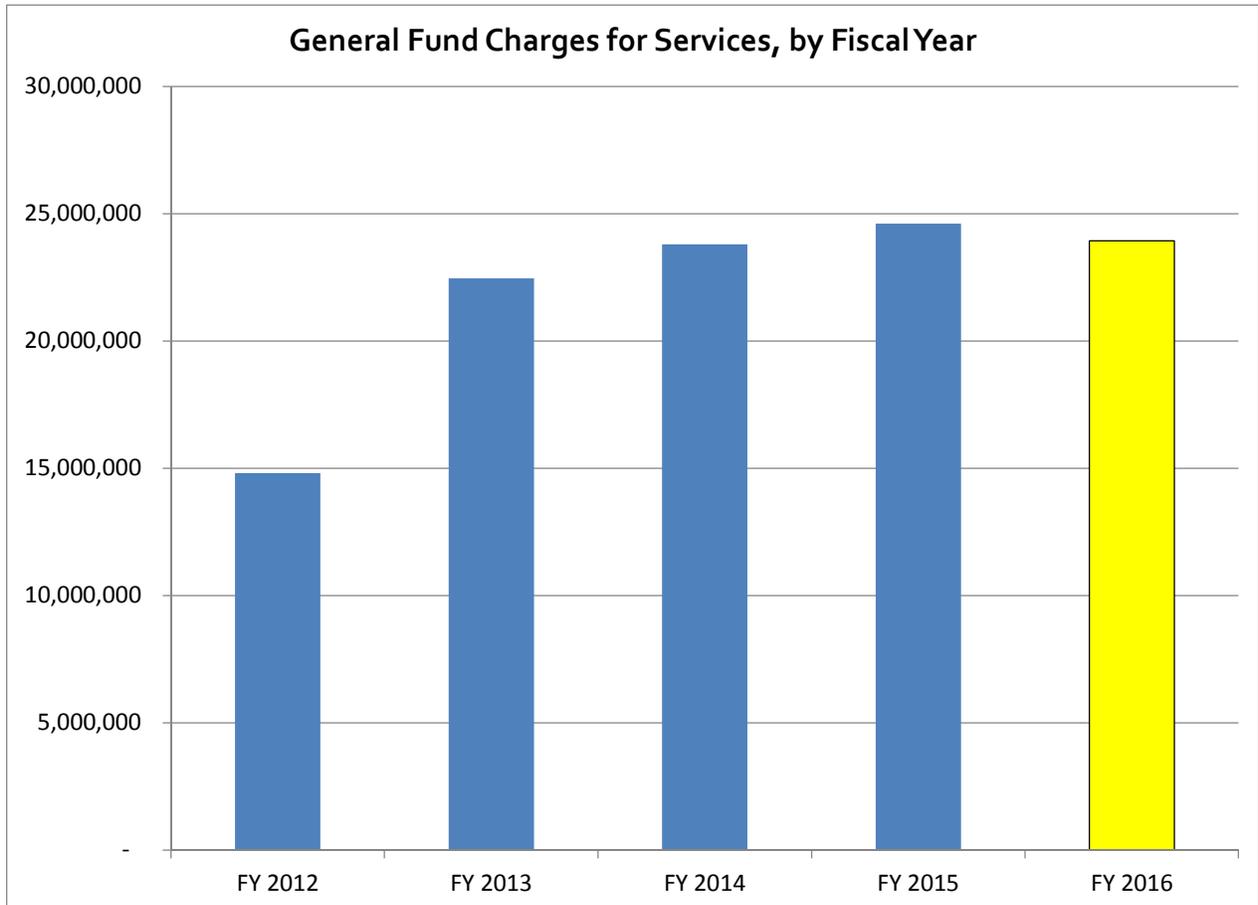
### CHARGES FOR SERVICES

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

The largest single fee the General Fund collects are charges for indirect services provided to other funds based on the County’s cost allocation plan, which is calculated annually. Total budgeted indirect services fees for Fiscal Year 2015-16 are \$11,667,882. This represents a net decrease of \$629,552 from the Fiscal Year 2014-15 budget due to the divestment of the Water utility, which took effect on January 1, 2015, and the resulting decrease in charges to the Utilities Fund.

For this reason, total Charges for Services are budgeted to decrease from \$24.6 million in Fiscal Year 2014-15 to \$23.93 million in Fiscal Year 2015-16. Projections of this revenue source are based on trend analysis and discussions with departments regarding usage trends and expected volumes of services.

## General Fund Revenues



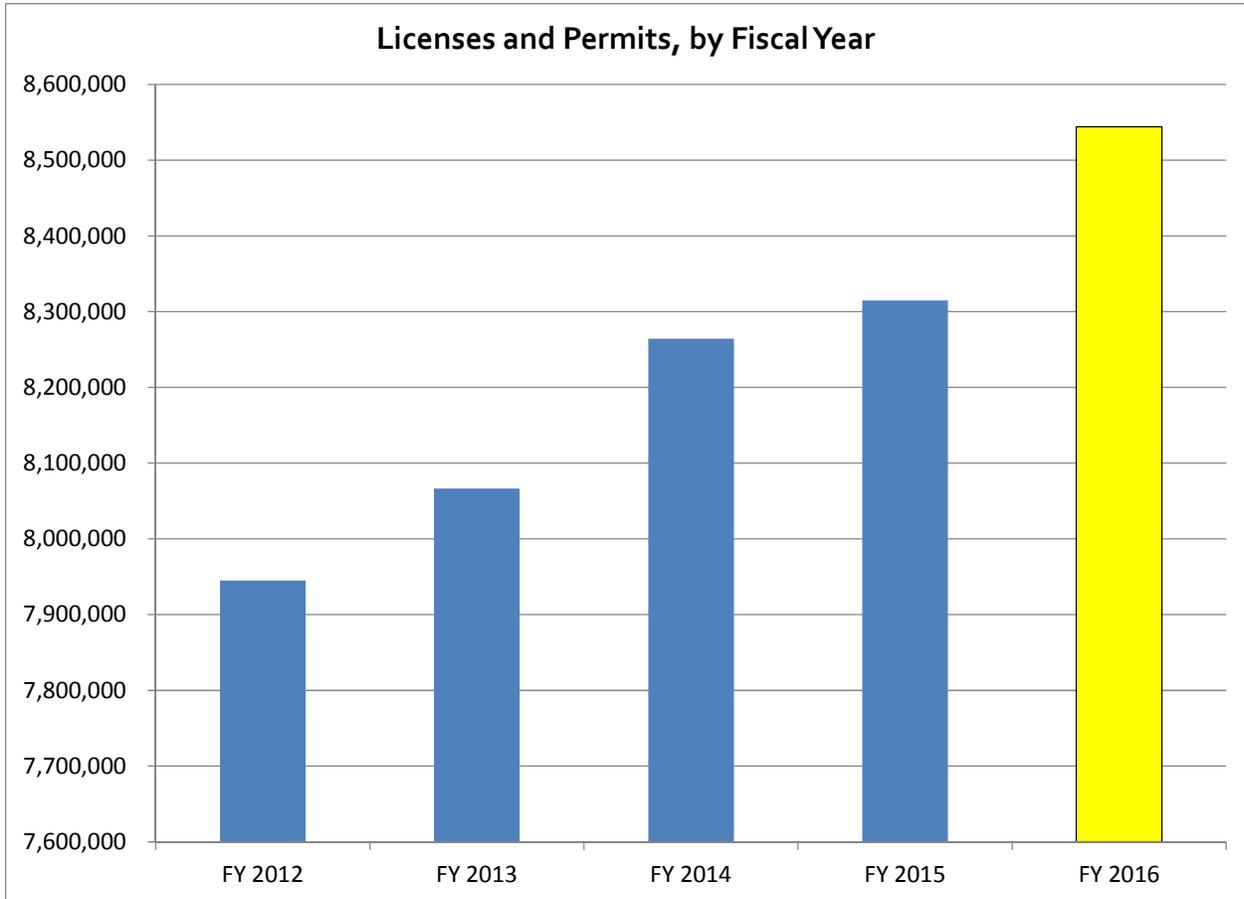
### **LICENSES AND PERMITS**

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$8,544,000. Major revenues in this category are:

Business Licenses	840,000
Franchise Fees - Electric	3,801,800
Franchise Fees - Telecom	1,115,000
Franchise Fees - Sanitation	365,000
Franchise Fees - Cable TV	1,050,000

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.

## General Fund Revenues



## Strategic Plan Structure

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

### Strategic Foundation

#### Strategic Direction

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

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

We will accomplish this by:

- Being forward thinking
- Financially stable
- Elevating the quality of life so our community is a great place for everyone to live, regardless of means
- Accessible to everyone we serve and representing the people
- Using the power of collaboration internally and externally

#### Mission

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

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

#### Values

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

- **Integrity** – We are dedicated to uncompromising honesty in our dealings with the public and each other in conformance with our code of conduct.
- **Effective Communication** – We believe in simple, accurate, and clear communication. We encourage the open exchange of ideas and information.
- **Quality Public Service** – The County exists to serve the public. We put the needs and expectations of citizens at the center of everything we do and take pride in delivering services of the highest quality.

# Strategic Plan

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## Strategic Objectives & FY16 Prioritized Goals

### **Stewardship of Our Community**

See goal under Valued & Engaged Workforce.

### **Proactive Economic Development and Diversification**

#### **FY16 Goal- Be responsive and proactive to pending economic impacts.**

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

### **Safe, Secure and Healthy Communities**

#### **FY16 Goal- Keep senior services on pace with rising senior population.**

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

#### **FY16 Goal- Enhance community safety through investing in critical infrastructure for current and future needs.**

*Community safety is a broad category into which much of the County's operations could reasonably fit. In FY16, the goal of enhancing community safety is focused on addressing critical infrastructure needs that have been deferred due to limited resources in the recent past. By investing in targeted infrastructure projects the County will shore up weaknesses and rebuild with an eye towards the future needs of the community.*

#### **FY16 Goal- Prepare for the impact of medical marijuana on the County.**

*The full impact of the legalization of medical marijuana will be felt throughout the County in FY16. By learning how to mitigate the negative consequences of medical marijuana and capitalize on the positive impacts from other regions that have legalized medical marijuana in the past, the County will proactively prepare for the expected impacts of this new regulation.*

### **Regional and Community Leadership**

#### **FY16 Goal- Working as a professional, unified team.**

*The individual departments of Washoe County provide a vast array of services that each require specific knowledge and expertise. However, each department shares common goals related to enhancing the quality of life of citizens. The effectiveness and reputation of the County as a whole is enhanced by the ability of departments to work collaboratively to solve problems and address issues that are larger than any single department. In FY16, this goal will focus on improving internal and community-facing communication.*

### Valued, Engaged Employee Workforce

#### **FY16 Goal- Simplify workflows to improve service delivery and customer outcomes.**

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

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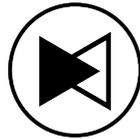
## **Washoe County Annual Budget 2015-2016**

### ***Budget Summaries***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

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

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 2015/16 Budgeted Revenues	FY 2015/16 Other Financing/ Transfers In	FY 2015/16 Budgeted Expenditures	FY 2015/16 Operating Transfers Out	Ending Fund Balance/ Cash Balance
<b>GENERAL FUND</b>	43,376,849	301,457,845	291,515	289,808,344	25,481,985	29,835,879
<b>SPECIAL REVENUE FUNDS</b>						
Health	796,633	9,317,189	10,076,856	20,021,160	58,081	111,437
Library Expansion	1,354,917	2,621,834	-	2,661,997	215,862	1,098,892
Animal Services	5,435,106	4,419,706	-	4,786,878	-	5,067,934
Regional Communication System	926,520	1,504,432	-	2,345,288	-	85,664
Regional Permits System	-	152,472	129,493	281,965	-	-
Indigent Tax Levy	6,122,962	7,981,204	-	12,613,000	-	1,491,166
Child Protective Services	4,133,243	48,958,306	1,294,791	50,045,151	400,000	3,941,188
Senior Services	261,531	2,983,102	1,406,782	4,402,469	-	248,946
Enhanced g11	378,203	1,635,618	-	1,986,821	-	27,000
Regional Public Safety	256,413	848,768	-	847,545	-	257,636
Central Truckee Meadows Remediation District	5,835,517	1,347,824	-	3,169,606	-	4,013,735
Truckee River Flood Mgt Infrastructure	857,736	9,789,154	-	7,363,649	2,413,977	869,264
Roads Special Revenue Fund	6,517,689	8,400,346	4,339,733	15,112,818	-	4,144,950
Other Restricted Special Revenue	7,737,742	12,396,198	-	17,895,854	1,419,855	818,231
<b>Subtotal</b>	40,614,210	112,356,153	17,247,655	143,534,201	4,507,775	22,176,043
<b>DEBT SERVICE FUNDS</b>						
Washoe County Debt	5,664,318	4,559,403	9,955,553	14,600,719	-	5,578,555
SAD Debt	1,181,497	1,001,600	-	581,623	-	1,601,474
<b>Subtotal</b>	6,845,815	5,561,003	9,955,553	15,182,342	-	7,180,029
<b>CAPITAL PROJECTS FUNDS</b>						
Capital Facilities Tax	313,863	6,617,039	10,609,963	15,003,765	2,499,963	37,137
Parks Construction	18,100,569	642,780	-	6,405,758	-	12,337,591
Capital Improvements Fund	3,525,744	61,500	5,000,000	7,143,426	-	1,443,818
Regional Permits Capital	136,095	20,000	-	156,095	-	-
<b>Subtotal</b>	22,076,271	7,341,319	15,609,963	28,709,044	2,499,963	13,818,546
<b>TOTAL - GOVERNMENTAL FUNDS</b>	112,913,146	426,716,320	43,104,686	477,233,931	32,489,723	73,010,496
<b>INTERNAL SERVICE FUNDS</b>						
Health Benefit	5,515,202	44,233,350	121,000	47,029,188	-	2,840,364
Risk Management	26,422,668	7,697,463	1,802,000	7,950,843	-	27,971,288
Equipment Services	2,587,257	8,699,320	(576,102)	8,088,125	-	2,622,350
<b>Subtotal</b>	34,525,127	60,630,133	1,346,898	63,068,156	-	33,434,002
<b>ENTERPRISE FUNDS</b>						
Building & Safety	1,816,281	2,807,000	(134,700)	2,478,695	-	2,009,886
Utilities	83,549,010	18,933,303	(16,042,025)	17,573,525	-	68,866,763
Golf Course	874,997	1,036,740	13,768	1,065,967	-	859,538
<b>Subtotal</b>	86,240,288	22,777,043	(16,162,957)	21,118,187	-	71,736,187
<b>TOTAL - PROPRIETARY FUNDS</b>	120,765,415	83,407,176	(14,816,059)	84,186,343	-	105,170,189
<b>GRAND TOTAL - ALL FUNDS</b>	233,678,561	510,123,496	28,288,627	561,420,274	32,489,723	178,180,685



**Summary of Revenues by Fund  
All Funds**

<b>REVENUES</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Estimated FY 2015</b>	<b>Adopted FY 2016</b>
<b>GOVERNMENTAL FUNDS</b>					
General Fund	285,444,956	274,688,807	282,892,187	296,810,907	301,749,358
Health Fund	16,349,208	17,710,834	18,267,134	19,285,773	19,394,045
Library Expansion Fund	2,536,898	2,429,411	2,451,421	2,527,011	2,621,834
Animal Services Fund	4,481,398	4,355,876	4,246,717	4,313,671	4,419,706
Enhanced 911 Fund	1,656,172	1,566,729	1,616,117	1,600,909	1,635,618
Regional Public Safety Training Center Fund	635,301	615,547	590,683	709,234	848,768
Regional Communications System Fund	1,260,560	1,147,571	1,363,142	1,439,337	1,504,432
Truckee River Flood Management Fund	7,470,588	8,526,952	9,111,491	9,238,057	9,789,154
Roads Fund	17,870,802	13,085,540	12,884,214	19,725,913	12,740,079
Indigent Tax Levy Fund	9,020,733	7,496,368	7,746,444	7,968,631	7,981,204
Senior Services Fund	3,796,401	4,084,990	3,953,896	4,468,326	4,389,884
Child Protective Services Fund	40,523,736	42,296,282	42,078,176	48,757,459	50,253,097
Regional Permits System Fund	-	-	-	281,965	281,965
Central Truckee Meadows Remediation Fund	1,543,914	1,258,613	1,377,045	1,343,874	1,347,824
Other Restricted Fund	20,990,907	19,075,049	17,402,084	16,458,762	12,396,198
Debt Service Fund	43,980,349	64,838,476	12,329,424	9,726,795	14,514,956
Special Assessment Debt Fund	1,768,606	1,529,568	1,667,124	1,573,290	1,001,600
Capital Improvement Fund	17,139,930	5,179,721	6,962,801	13,812,448	5,061,500
Parks Capital Projects Fund	4,075,661	5,635,701	2,183,676	1,348,229	642,780
Regional Permits Capital Fund	-	-	1,667,405	20,000	20,000
Capital Facilities Projects Fund	6,550,640	6,096,162	6,178,072	6,404,952	17,227,002
Truckee River Flood Management Infrastructure F	5,780,730	268,590	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>492,877,490</b>	<b>481,886,787</b>	<b>436,969,253</b>	<b>467,815,543</b>	<b>469,821,004</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>
<b>Governmental Funds Recap</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
General Fund	285,444,956	274,688,807	282,892,187	296,810,907	301,749,358
Special Revenue Funds	128,136,618	123,649,762	123,088,564	138,118,922	129,603,808
Debt Service	45,748,955	66,368,044	13,996,548	11,300,085	15,516,556
Capital Project Funds	33,546,961	17,180,174	16,991,954	21,585,629	22,951,282
Contingency	-	-	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>492,877,490</b>	<b>481,886,787</b>	<b>436,969,253</b>	<b>467,815,543</b>	<b>469,821,004</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Golf Course Fund	1,090,359	1,037,308	854,192	927,300	1,025,240
Building and Safety Fund	1,400,870	1,724,360	2,491,146	2,598,000	2,800,000
Utilities Fund	30,465,820	31,538,902	32,286,438	24,549,434	14,286,637
Health Benefits Fund	44,229,613	41,068,632	42,330,660	43,300,000	43,827,850
Risk Management Fund	7,032,739	7,141,033	7,068,664	7,217,305	7,366,813
Equipment Services Fund	6,724,620	5,778,778	6,457,392	7,839,467	8,492,720
<b>TOTAL PROPRIETARY FUNDS</b>	<b>90,944,021</b>	<b>88,289,013</b>	<b>91,488,492</b>	<b>86,431,506</b>	<b>77,799,260</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Adopted</b>
<b>Proprietary Funds Recap</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Enterprise Funds	32,957,049	34,300,570	35,631,776	28,074,734	18,111,877
Internal Service Funds	57,986,972	53,988,443	55,856,716	58,356,772	59,687,383
<b>PROPRIETARY FUNDS</b>	<b>90,944,021</b>	<b>88,289,013</b>	<b>91,488,492</b>	<b>86,431,506</b>	<b>77,799,260</b>
<b>Total All Funds Including Internal Charges</b>	<b>583,821,511</b>	<b>570,175,800</b>	<b>528,457,745</b>	<b>554,247,049</b>	<b>547,620,264</b>
<b>Less Internal Service Fund Internal Charges</b>	<b>(56,570,254)</b>	<b>(52,221,797)</b>	<b>(53,019,236)</b>	<b>(58,356,773)</b>	<b>(59,687,383)</b>
<b>TOTAL ALL FUNDS</b>	<b>527,251,257</b>	<b>517,954,003</b>	<b>475,438,509</b>	<b>495,890,276</b>	<b>487,932,881</b>



## Summary of Expenditures by Fund All Funds

OPERATIONS	Actual	Actual	Actual	Estimated	Adopted
GOVERNMENTAL FUNDS	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
General Fund	287,893,814	271,977,684	275,319,370	300,040,625	315,290,330
Health Fund	16,178,200	18,815,411	18,922,800	20,644,939	20,079,241
Library Expansion Fund	2,789,511	2,306,651	2,129,704	2,040,964	2,877,859
Animal Services Fund	4,797,958	4,154,362	3,883,165	4,776,186	4,786,878
Enhanced 911 Fund	2,511,896	1,906,156	1,907,872	2,120,745	1,986,821
Regional Public Safety Training Center Fund	545,669	678,001	577,717	906,415	847,545
Regional Communications System Fund	1,029,224	1,189,415	1,185,101	2,448,355	2,345,288
Truckee River Flood Management Fund	24,000,205	12,607,929	9,016,459	9,852,047	9,777,626
Roads Fund	11,764,362	13,041,074	11,434,281	20,809,062	15,112,818
Indigent Tax Levy Fund	9,643,776	3,812,336	7,199,872	6,715,600	12,613,000
Senior Services Fund	3,940,577	4,350,037	4,057,561	4,458,291	4,402,469
Child Protective Services Fund	42,526,526	44,482,625	46,592,365	48,962,337	50,445,151
Regional Permits System Fund	-	-	-	281,965	281,965
Central Truckee Meadows Remediation Fund	1,480,455	1,742,591	2,634,926	2,446,510	3,169,605
Other Restricted Fund	20,568,778	17,498,147	15,812,327	24,401,449	19,315,709
Debt Service Fund	44,789,146	64,861,114	12,374,520	12,944,170	14,600,719
Special Assessment Debt Fund	1,146,022	2,102,716	1,290,392	2,054,188	581,623
Capital Improvement Fund	19,023,639	13,990,186	6,896,868	14,261,842	7,143,426
Parks Capital Projects Fund	4,975,967	9,378,057	4,816,867	3,727,796	6,405,758
Regional Permits Capital Fund	-	-	411,779	1,139,531	156,095
Capital Facilities Projects Fund	5,430,441	9,328,943	8,877,698	9,378,500	17,503,728
Truckee River Flood Infrastructure Fund	6,244,255	268,590	-	-	-
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>511,280,421</b>	<b>498,492,025</b>	<b>435,341,644</b>	<b>494,411,517</b>	<b>509,723,654</b>
Governmental Funds Recap	Actual	Actual	Actual	Estimated	Adopted
FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Salaries Wages & Benefits	248,154,721	244,193,646	248,265,956	265,828,941	281,850,894
Services and Supplies	142,741,291	122,054,032	120,722,104	140,097,060	140,238,271
Capital Outlay	39,140,175	32,962,749	22,012,682	39,352,620	38,462,424
Debt Service	45,935,168	66,963,830	13,664,912	14,998,358	15,182,342
Contingency	-	-	-	-	1,500,000
Transfers to Other Funds	35,309,066	32,317,768	30,675,990	34,134,538	32,489,723
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>511,280,421</b>	<b>498,492,025</b>	<b>435,341,644</b>	<b>494,411,517</b>	<b>509,723,654</b>
OPERATING EXPENSES	Actual	Actual	Actual	Estimated	Adopted
PROPRIETARY FUNDS	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Golf Course Fund	1,086,579	1,074,198	1,083,962	1,111,686	1,065,967
Building and Safety Fund	1,384,444	1,622,680	1,683,341	2,165,456	2,478,695
Utilities Fund	27,724,480	26,975,359	27,138,525	22,707,487	16,873,449
Health Benefits Fund	40,901,170	43,420,994	43,883,030	48,362,235	47,029,188
Risk Management Fund	6,818,502	5,009,815	6,943,511	7,916,107	7,950,844
Equipment Services Fund	7,593,539	7,899,027	7,692,767	7,965,112	8,088,125
<b>TOTAL OPERATING EXPENSES</b>	<b>85,508,714</b>	<b>86,002,073</b>	<b>88,425,136</b>	<b>90,228,083</b>	<b>83,486,268</b>
Proprietary Funds Recap	Actual	Actual	Actual	Estimated	Adopted
FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Salaries Wages & Benefits	10,630,014	9,854,684	9,711,999	8,811,392	7,612,570
Services and Supplies	64,092,460	65,568,323	68,440,006	73,501,334	70,127,141
Depreciation	10,786,240	10,579,066	10,273,131	7,915,357	5,746,557
<b>Total Operating Expenses</b>	<b>85,508,714</b>	<b>86,002,073</b>	<b>88,425,136</b>	<b>90,228,083</b>	<b>83,486,268</b>
Transfers To Other Funds	19,326,869	1,450,000	210,780	-	-
<b>TOTAL PROPRIETARY FUNDS</b>	<b>104,835,583</b>	<b>87,452,073</b>	<b>88,635,916</b>	<b>90,228,083</b>	<b>83,486,268</b>
<b>Total All Funds Including Internal Charges</b>	<b>616,116,004</b>	<b>585,944,098</b>	<b>523,977,560</b>	<b>584,639,600</b>	<b>593,209,922</b>
<b>Less Internal Service Fund Internal Charges</b>	<b>(56,570,254)</b>	<b>(52,221,797)</b>	<b>(53,019,236)</b>	<b>(58,356,773)</b>	<b>(59,687,383)</b>
<b>TOTAL ALL FUNDS</b>	<b>559,545,750</b>	<b>533,722,301</b>	<b>470,958,324</b>	<b>526,282,827</b>	<b>533,522,539</b>



## Summary of Revenues by Department General Fund

REVENUES GENERAL FUND	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
Board of County Commissioners	-	-	-	-	-
Public Defender	233,864	230,628	224,423	230,000	230,000
Alternate Public Defender	-	-	-	-	-
Conflict Council	-	-	-	-	-
County Manager	687,272	580,139	555,112	596,433	646,110
Registrar of Voters	297,874	30,175	30,775	184,672	13,000
Assessor	283	201	635	400	400
Finance	968,718	1,295,086	1,210,197	1,303,054	253,054
Treasurer	7,924,313	4,572,775	6,216,443	6,663,227	6,785,000
County Clerk	309,488	292,613	318,059	295,000	295,000
Technology Services	227,496	31,908	73,633	28,200	28,200
Human Resources	5,171	400	6,139	-	-
County Recorder	2,151,245	2,585,986	2,232,774	2,439,500	2,439,500
Accrued Benefits-OPEB	-	-	-	-	-
Sheriff	17,750,344	18,892,172	19,044,409	18,125,970	18,603,966
Medical Examiner	608,596	529,891	605,459	563,000	610,000
Fire Suppression	-	54	-	-	-
Juvenile Services	638,492	805,311	293,465	294,600	294,600
Alternative Sentencing	42,346	78,799	105,845	63,347	60,000
Public Guardian	162,000	187,961	165,532	150,000	150,000
Public Administrator	324,792	216,842	277,804	230,000	230,000
Community Services	7,938,177	8,223,186	8,270,788	8,013,253	8,348,772
District Attorney	436,654	579,158	578,483	799,572	840,749
District Court	3,795,695	3,619,315	3,710,275	3,642,521	3,720,144
Incline Justice Court	281,456	226,922	191,162	201,000	201,000
Reno Justice Court	2,916,180	3,087,844	2,766,826	2,513,000	2,693,200
Sparks Justice Court	815,328	1,041,936	1,051,209	872,000	1,017,000
Wadsworth Justice Court	260,571	243,005	202,044	125,654	211,250
Incline Constable	16,574	4,062	2,185	2,800	2,800
Library	163,843	133,110	122,130	122,700	127,200
Social Services	138,263	48,807	24,743	5,000	2,500
Intergovernmental Expenditures	2,995,785	2,969,600	2,585,923	2,976,724	3,089,094
Community Support	-	-	-	-	-
Undesignated Revenue	213,138,350	221,844,057	231,149,205	244,063,354	250,565,304
<b>TOTAL GENERAL FUND</b>	<b>265,229,170</b>	<b>272,351,943</b>	<b>282,015,677</b>	<b>294,504,981</b>	<b>301,457,843</b>
<b>General Fund Recap</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Estimated FY 2015</b>	<b>Adopted FY 2016</b>
Taxes	140,186,484	136,404,618	137,946,773	145,427,776	147,266,413
Licenses and Permits	7,945,072	8,066,347	8,264,242	8,314,500	8,544,000
Intergovernmental	88,329,779	94,391,473	99,891,765	104,918,717	109,765,689
Charges for Services	14,809,037	22,463,887	23,797,197	24,614,881	23,930,231
Fines and Forfeitures	8,153,540	8,249,132	8,128,615	7,553,354	8,023,650
Miscellaneous	5,805,258	2,776,486	3,987,085	3,675,753	3,927,860
Subtotal Departments	265,229,170	272,351,943	282,015,677	294,504,981	301,457,843
Other Financing Sources	172,641	41,695	31,239	2,065,000	5,000
Transfers In	20,043,146	2,295,169	845,270	240,926	286,515
<b>TOTAL GENERAL FUND</b>	<b>285,444,957</b>	<b>274,688,807</b>	<b>282,892,186</b>	<b>296,810,907</b>	<b>301,749,358</b>



## Summary of Expenditures by Departments General Fund

OPERATIONS GENERAL FUND	Actual FY 2012	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
Board of County Commissioners	481,556	533,769	541,811	594,070	624,910
Public Defender	6,711,165	6,862,895	7,155,484	7,607,594	8,431,251
Alternate Public Defender	1,772,148	1,814,667	1,807,014	1,977,109	2,150,653
Conflict Council	2,362,273	2,126,417	2,126,765	1,685,514	1,344,514
County Manager	2,648,573	2,642,268	2,524,374	4,280,430	4,603,583
Registrar of Voters	1,180,518	1,300,898	1,081,273	1,503,359	1,478,282
Assessor	5,597,440	5,518,283	5,748,706	6,050,088	6,360,329
Finance	2,882,353	2,859,374	2,892,680	2,459,111	2,786,822
Treasurer	2,004,250	2,174,159	2,017,600	2,052,271	2,264,660
County Clerk	1,185,426	1,138,178	1,031,240	1,180,396	1,304,233
Technology Services	10,404,309	10,169,564	10,572,439	10,980,828	12,670,004
Human Resources	1,669,961	1,661,854	1,891,542	2,107,818	2,300,456
County Recorder	1,812,550	1,748,531	1,744,063	1,795,876	1,980,140
Accrued Benefits-OPEB	25,606,895	19,026,530	17,712,111	20,642,121	18,580,000
Sheriff	84,087,292	88,311,142	91,030,408	99,080,387	101,830,141
Medical Examiner	1,871,453	1,910,375	2,116,252	2,285,032	2,614,582
Fire Suppression	165,477	485,058	695,625	914,815	906,747
Juvenile Services	12,440,311	12,533,530	12,482,218	13,245,662	14,026,172
Alternative Sentencing	647,910	642,202	662,513	727,813	868,714
Public Guardian	1,396,390	1,433,480	1,483,525	1,555,047	1,716,167
Public Administrator	903,131	931,890	989,665	994,921	1,030,457
Community Services	15,003,428	14,148,556	18,348,569	19,327,496	21,893,867
District Attorney	16,067,475	16,101,342	16,770,416	17,638,783	18,911,376
District Court	14,608,551	14,481,278	14,724,340	15,107,053	17,463,120
Incline Justice Court	430,826	465,771	502,420	521,099	517,443
Reno Justice Court	4,227,924	4,605,857	4,745,380	4,874,676	5,517,000
Sparks Justice Court	1,923,856	2,038,746	2,174,291	2,306,691	2,499,955
Wadsworth Justice Court	220,760	238,075	245,837	260,320	282,546
Incline Constable	147,652	106,344	106,820	117,288	153,760
Library	7,712,231	7,340,108	7,528,198	7,752,059	8,191,932
Social Services	17,126,988	17,650,439	15,912,180	16,577,104	17,828,112
Intergovernmental Expenditures	3,353,839	3,181,026	3,213,166	3,289,070	3,360,200
Community Support	308,800	343,244	178,296	318,151	269,761
Undesignated Revenue	18,658,096	5,554,401	1,444,603	1,517,701	1,546,456
<b>TOTAL GENERAL FUND</b>	<b>267,621,807</b>	<b>252,080,251</b>	<b>254,201,824</b>	<b>273,327,753</b>	<b>288,308,345</b>
<b>General Fund Recap</b>	<b>Actual FY 2012</b>	<b>Actual FY 2013</b>	<b>Actual FY 2014</b>	<b>Estimated FY 2015</b>	<b>Adopted FY 2016</b>
Salaries Wages & Benefits	198,467,092	194,927,525	199,049,104	213,780,583	224,950,566
Services and Supplies	69,044,106	56,898,043	54,954,485	59,061,229	62,922,279
Capital Outlay	110,609	254,683	198,235	485,941	435,500
Subtotal Departments	267,621,807	252,080,251	254,201,824	273,327,753	288,308,345
Contingency	-	-	-	-	1,500,000
Transfers to Other Funds	20,272,007	19,897,433	21,117,546	26,712,872	25,481,985
<b>TOTAL GENERAL FUND</b>	<b>287,893,814</b>	<b>271,977,684</b>	<b>275,319,370</b>	<b>300,040,625</b>	<b>315,290,330</b>



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

Authorized Positions						FTE'S
Department/Program	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Budget
<b>General Fund General Government:</b>						
Assessor's Office	59	59	59	59	60	60.00
Board of County Commissioners	5	5	6	5	5	5.00
Clerk's Office	15	14	14	14	14	14.00
County Manager	16	16	18	27	28	28.25
Comptroller's Office	31	31	27	26	26	25.42
Human Resources Department	17	17	16	16	17	16.40
Community Services Department	5	5	5	-	-	-
Recorder's Office	22	22	22	22	22	22.00
Registrar of Voters	6	6	7	7	7	6.89
Technology Services Department	82	82	80	80	84	83.00
Treasurer's Office	19	19	19	21	21	21.04
<b>Total General Government</b>	<b>277</b>	<b>276</b>	<b>273</b>	<b>277</b>	<b>284</b>	<b>282.01</b>
<b>Total General Fund Judicial Functions:</b>						
Alternate Public Defenders Office	14	14	14	15	15	15.00
Constable - Incline	2	2	2	2	2	1.84
District Attorney's Office	164	161	167	171	175	175.00
District Court	170	170	170	169	192	167.04
Justice Court - Incline	5	6	6	6	6	5.14
Justice Court - Reno	50	51	53	53	55	52.69
Justice Court - Sparks	23	25	24	25	26	24.41
Justice Court - Wadsworth	3	3	3	3	3	2.60
Public Defender's Office	54	54	54	56	61	60.45
<b>Total Judicial Functions</b>	<b>485</b>	<b>486</b>	<b>493</b>	<b>500</b>	<b>535</b>	<b>504.17</b>
<b>General Fund Public Safety Functions:</b>						
Alternative Sentencing Department	7	7	7	7	8	7.94
County Manager - Emergency Management	2	2	2	2	2	2.00
Juvenile Services Department	122	121	122	122	123	122.21
Medical Examiner/Coroner's Office	16	16	17	18	18	16.57
Public Administrator's Office	10	10	10	10	10	10.00
Public Guardian Department	18	18	16	16	16	16.00
Sheriff's Office	689	701	704	711	716	725.60
<b>Total Public Safety Functions</b>	<b>864</b>	<b>875</b>	<b>878</b>	<b>886</b>	<b>893</b>	<b>900.31</b>
<b>General Fund Public Works Functions:</b>						
Community Services	75	80	76	79	80	77.00
<b>Total Public Works Functions</b>	<b>75</b>	<b>80</b>	<b>76</b>	<b>79</b>	<b>80</b>	<b>77.00</b>
<b>General Fund Health and Welfare Functions:</b>						
Social Services Department	44	44	41	43	43	43.00
<b>Total Health and Welfare Functions</b>	<b>44</b>	<b>44</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>43.00</b>
<b>General Fund Culture and Recreation Functions:</b>						
Library	121	116	116	119	119	94.42
Regional Parks & Open Space Department	42	42	42	46	47	48.45
<b>Total Culture and Recreation Functions</b>	<b>163</b>	<b>158</b>	<b>158</b>	<b>165</b>	<b>166</b>	<b>142.87</b>
<b>General Fund Grand Total</b>	<b>1,908</b>	<b>1,919</b>	<b>1,919</b>	<b>1,950</b>	<b>2,001</b>	<b>1,949.36</b>



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

Authorized Positions						FTE'S
Department/Program	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Budget
<b>Other funds:</b>						
Regional Animal Services	33	33	35	37	40	40.00
Building & Safety Department	12	12	14	17	19	17.56
Child Protective Services	231	231	221	221	236	233.06
District Health Department	163	165	157	157	157	157.49
Equipment Services Division	21	21	21	21	21	21.13
Golf Course Fund	7	7	8	5	5	7.32
Health Benefits	4	4	3	3	3	3.00
Library Expansion Fund	20	20	17	13	27	22.66
May Operations (Other Restricted Fund)	3	3	7	4	4	5.48
Regional Public Safety Training Center	5	5	5	5	5	4.75
Risk Management Division	3	3	3	3	4	3.00
Roads Fund	54	56	59	57	57	57.23
Senior Services Department	32	32	26	25	26	23.77
Truckee River Flood Management	15	15	15	9	9	9.00
Water Resources - Remediation District	8	8	7	8	8	7.20
Water Resources Fund	81	69	68	24	24	25.55
<b>Total</b>	<b>692</b>	<b>684</b>	<b>666</b>	<b>609</b>	<b>645</b>	<b>638.20</b>
<b>Total All Funds</b>	<b>2,600</b>	<b>2,603</b>	<b>2,585</b>	<b>2,559</b>	<b>2,646</b>	<b>2,587.56</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY15/16 Total Position Count (a+b+c)
Alternate Public Defender's Office (#128-0)	Alternate Public Defender	MWX	1	1	1	1	1			1	1.00
	Deputy PD III	ATT	7	7	7	7	6			6	6.00
	Deputy PD IV	AUU	0	0	0	1	2			2	2.00
	Investigator II (PD)	WLM	2	2	2	2	2			2	2.00
	Legal Secretary	WII	1	1	1	1	1			1	1.00
	Legal Secretary Lead	WJJ	1	1	1	0	0			0	0.00
	Legal Secretary Supervisor	YKK	0	0	0	1	1			1	1.00
	Office Support Specialists	WHH	2	2	2	2	2			2	2.00
<b>Totals</b>			<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>15.00</b>
Alternative Sentencing (#154-0)	Asst. Alt Sentencing Officer	CENN	4	4	4	3	3		1	4	4.07
	Asst. Alt Sentencing Officer Supv	CEO	0	0	0	1	1			1	1.00
	Chief Alt Sentencing Officer	MQQ	1	1	1	1	1			1	1.00
	Office Assistant	WEE	1	1	1	1	0		1	1	0.87
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>8</b>	<b>7.94</b>
Animal Services Fund (#205-0)	Administrative Assistant II	YLL	0	0	0	1	1			1	1.00
	Animal Control Officer	WII	10	10	11	11	11			11	11.00
	Animal Services Assistant	WEE	3	3	3	3	3			3	3.00
	Animal Services Caretaker	WCC	6	6	6	6	6			6	6.00
	Animal Services Kennel Asst	WFF	2	2	2	2	2			2	2.00
	Animal Services Manager	YQQ	1	1	1	1	1			1	1.00
	Animal Services Supervisor	YLL	2	2	2	2	2			2	2.00
	Director - Animal Services	CUU	0	0	0	1	1			1	1.00
	Lead Animal Control Officer	WJJ	5	5	6	5	5			5	5.00
	Office Assistant II	WEE	1	1	1	2	5			5	5.00
	Office Support Specialist	WHH	2	2	2	2	2			2	2.00
Veterinary Technician	WJJ	1	1	1	1	1			1	1.00	
<b>Totals</b>			<b>33</b>	<b>33</b>	<b>35</b>	<b>37</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>40.00</b>
Assessor's Office (#102-0)	Administrative Asst II	YLL	1	1	1	1	1			1	1.00
	Appraisal Asst	WGG	4	4	3	3	3			3	3.00
	Appraiser III	YNN	18	18	18	18	18			18	18.00
	Chief Deputy Assessor	CUU	1	1	1	1	1			1	1.00
	Chief Property Appraiser	YRR	1	1	1	1	1			1	1.00
	Commissioner - Elected	Eo11	1	1	1	1	1			1	1.00
	Dept Programmer Analyst	WLL	2	2	2	0	0			0	0.00
	Dept Systems Supp Analyst	YNN	1	1	0	0	0			0	0.00
	Dept Systems Supp Supervisor	YOO	0	0	1	1	1			1	1.00
	GIS Specialist	WKK	3	3	3	3	3			3	3.00
	GIS Mapping Supervisor	YLL	0	0	1	1	1			1	1.00
	Mapping Supervisor	YLL	1	1	0	0	0			0	0.00
	Office Asst III	WGG	15	15	15	15	15			15	15.00
	Office Suppt Specialist	WHH	3	3	3	3	3			3	3.00
	Personal Prprty Auditor/ Appraiser	YKK	0	0	1	1	2			2	2.00
	Principal Account Clerk	YJJ	3	3	3	3	3			3	3.00
Sr Appraiser	YPP	4	4	4	4	4			4	4.00	
Sr Dept Programmer Analyst	YNO	1	1	1	3	3			3	3.00	
<b>Totals</b>			<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>60.00</b>
Board of County Commissioners (#100-0)	Commissioner - Elected	Eo10	5	5	5	5	5			5	5.00
	Public Service Interns	XO12	0	0	1	0	0		0	0	0.00
<b>Totals</b>			<b>5</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5.00</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
Clerk's Office (#104-0)	Admin Clerk - County Commission	YKK	1	1	1	1	1			1	1.00
	Chief Deputy County Clerk	CNN	1	1	1	1	1			1	1.00
	County Clerk - Elected	E011	1	1	1	1	1			1	1.00
	Dept Programmer Analyst	WLL	1	1	1	1	1			1	1.00
	Deputy Clerk	WII	3	2	2	2	2			2	2.00
	Deputy Commis-Civil Marriages	WEE	0	0	0	0	0			0	0.00
	Marriage Division-Oprs Manager	YLL	1	1	1	1	1			1	1.00
	Office Assistant II	WEE	4	4	4	4	4			4	4.00
	Office Support Specialists	WHH	3	3	3	3	3			3	3.00
	<b>Totals</b>			<b>15</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>14</b>
Community Services Building and Safety (#560-0)	Admin Assistant	YKK	0	0	0	0	0			0	0.01
	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
	Building and Safety Branch Mgr	YOO	1	1	0	0	0			0	0.00
	Building Inspector Supervisor	YNN	1	1	1	1	1			1	1.00
	Building Inspector	WLL	0	0	1	4	4		1	5	4.00
	Building Permit Technician	WHH	3	3	3	4	4		1	5	4.00
	County Building Official	MUU	1	1	1	1	1			1	1.00
	Deputy Building Official	YQQ	0	0	0	0	0			0	0.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.03
	Division Director-Finance&Admin	CTT	0	0	0	0	0			0	0.01
	Div Dir Operations	CWW	0	0	0	0	0			0	0.01
	Engineering Technician	WHH	0	0	0	0	0			0	0.50
	Permit Services Coordinator	YKK	0	0	0	1	1			1	1.00
Plans Examiner	WLM	5	5	7	5	5			5	5.00	
<b>Totals</b>			<b>12</b>	<b>12</b>	<b>14</b>	<b>17</b>	<b>17</b>	<b>0</b>	<b>2</b>	<b>19</b>	<b>17.56</b>
Community Services Public Works Function General Fund (#105-0)	Account Clerk	WGG	1	1	1	2	2			2	2.00
	Administrative Assistant	YKK	0	0	0	1	1			1	0.67
	Administrative Secretary	WJJ	1	1	0	0	0			0	0.00
	Administrative Secretary Super	YKK	1	1	2	3	3			3	3.00
	APWD Engineering	CVV	1	1	1	1	1			1	1.00
	APWD Facilities	CVV	1	1	0	0	0			0	0.00
	BuildingSystemControlSpecialist	WMM	2	2	2	2	2			2	2.00
	Business Facilitator	YNN	0	0	0	0	1			1	1.00
	Carpenter	WJJ	2	2	2	2	2			2	2.00
	Carpenter - Supervisor	YLL	1	1	1	1	1			1	1.00
	Chief of Building Operations	YPP	1	1	1	1	1			1	1.00
	Civil Engineer II	YNO	1	1	1	1	1			1	1.00
	Code Enforcement Officer II	WKK	2	2	2	2	2			2	2.00
	County Surveyor/Land Developer	CRR	1	1	1	1	1			1	1.00
	Custodial Worker	WBB	1	1	1	0	0			0	0.00
	Dept Programmer Analyst	WLL	0	0	0	1	1			1	1.00
	Director of Community Services	MZZ	0	1	1	1	1			1	0.60
	Div Dir of Engineering&Projects	CVV	0	1	1	1	1			1	0.46
	Div Dir of Finance & Admin	CTT	0	1	1	1	1			1	0.20
	Div Dir Planning & Development	CUU	0	1	1	1	1			1	0.97
	Div Dir Programs & Projects	CTT	0	1	1	0	0			0	0.00
	Div Dir Operations	CWW	0	1	1	1	1			1	0.62
	Engineering Inspector	WLL	1	0	0	0	0			0	0.00
Facilities Contract&Srvs Superv.	YLL	1	1	1	1	1			1	1.00	
Facilities Technician Supervisor	YMM	2	2	2	2	2			2	2.00	
Facility Technician	WKK	13	13	13	13	13			13	13.00	



### Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY15/16 Total Position Count (a+b+c)
	Fiscal Compliance Officer	YNN	2	2	2	2	2			2	2.00
	Geomatics Specialist	WMM	1	1	1	0	1			1	1.00
	Geomatics Technician	WKK	2	2	2	2	2			2	2.00
	Heavy Equipment Operator	WII	0	0	0	0	0			0	0.00
	Lead Custodial Worker	WFF	1	1	1	1	1			1	1.00
	Lead Heavy Equipment Operator	WJJ	0	0	0	0	0			0	0.00
	Licensed Engineer	YQR	3	3	3	3	3			3	3.00
	Maintenance Worker I	WCC	0	0	0	0	1			1	1.00
	Maintenance Worker II	WFF	0	0	0	0	0			0	0.00
	Medium Equipment Operator	WGG	0	0	0	0	0			0	0.00
	Natural Resources Manager	WNN	2	2	2	2	1			1	1.00
	Office Assistant I	WDD	1	1	1	1	1			1	1.00
	Office Assistant II	WEE	2	2	2	2	1	1		2	1.48
	Office Assistant III	WGG	0	0	0	1	1			1	1.00
	Office Support Specialist	WHH	4	4	4	4	4			4	4.00
	Painter	WII	2	2	2	2	2			2	2.00
	Painter - Supervisor	YKK	1	1	1	1	1			1	1.00
	Park Planner	WNN	2	2	2	2	1			1	1.00
	Planner	WNN	4	4	4	4	4			4	4.00
	Planning Manager	YRR	2	2	1	1	1			1	1.00
	Planning Technician	WHH	1	1	1	1	1			1	1.00
	Plans/Permits/Applcn/aide	WGG	1	1	1	1	1			1	1.00
	Program Assistant	YKK	0	0	0	0	0			0	0.00
	Project Manager	YQR	1	1	1	1	1			1	1.00
	Property Prog&Fiscal Compl Mgr	YQQ	1	1	1	1	1			1	1.00
	Public Works Director	MYV	0	0	0	0	0			0	0.00
	Project Coordinators - CSD	YNN	2	2	2	2	2			2	2.00
	Road Equip Training Coordinator	WLL	0	0	0	0	0			0	0.00
	Roads Superintendent	CSS	0	0	0	0	0			0	0.00
	Roads Supervisor	YLL	0	0	0	0	0			0	0.00
	Senior Duplicating Equip Op.	WHH	0	0	0	0	0			0	0.00
	Senior Planner	YOO	5	5	4	4	4			4	4.00
	Sign Fabricator	WFF	0	0	0	0	0			0	0.00
	Sign Shop Supervisor	YJJ	0	0	0	0	0			0	0.00
	Sr Licensed Engineer	YRS	2	2	1	1	1			1	1.00
	Surveying Technician	WJJ	0	0	0	0	0			0	0.00
	Water Mgmt Planner Coordinator	YPP	0	0	0	1	1	0		1	1.00
	<b>Totals</b>		<b>75</b>	<b>80</b>	<b>76</b>	<b>79</b>	<b>79</b>	<b>1</b>	<b>0</b>	<b>80</b>	<b>77.00</b>
Community Srvs.	Duplicating Equipment Operator II	WGG	2	2	2	0	0			0	0.00
Reprographics	Office Assistant II	WEE	1	1	1	0	0			0	0.00
General Gov.	Office Support Specialist	WHH	1	1	1	0	0			0	0.00
General Fund	Repograph/Mail Services Sup	YLL	1	1	1	0	0			0	0.00
	<b>Totals</b>		<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>



### Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
Community Srvs. Equipment Services Fund (#669-0)	Auto Body Repairer	WII	1	1	1	1	1			1	1.00
	Auto Mechanic	WJJ	3	3	2	2	2			2	2.00
	Automotive Mechanic Lead	WKK	0	0	1	1	1			1	1.00
	Administrative Assistant	YKK	0	0	0	0	0			0	0.01
	Director of Community Services	MZZ	0	0	0	0	0			0	0.05
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.02
	Div Dir Operations	CWW	0	0	0	0	0			0	0.05
	Equip Parts Inventory Control Sup	YII	1	1	1	1	1			1	1.00
	Equipment Parts Specialist	WGG	1	1	1	1	1			1	1.00
	Equipment Svcs Superintendent	YRR	1	1	1	1	1			1	1.00
	Equipment Svcs Supv.	YMM	2	2	2	2	2			2	2.00
	Equipment Svcs Worker II	WFF	3	3	3	3	3			3	3.00
	Heavy Diesel Equip Mechanic	WKK	6	6	6	6	6			6	6.00
	Heavy Diesel Equip Mechanic-Sup	YLL	1	1	1	1	1			1	1.00
	Lube Truck Driver	WFF	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>21.13</b>
Community Srvs. Roads Fund (#216-0) FY 11 reported above in Public Works-General Fund	Administrative Assistant I	YKK	0	0	0	0	0			0	0.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.05
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.15
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.00
	Div Dir Operations	CWW	0	0	0	0	0			0	0.30
	Engineering Inspector	WLL	0	1	2	1	0		1	1	1.66
	Heavy Equipment Operator	WII	12	12	11	10	10			10	10.00
	Lead Heavy Equipment Operator	WJJ	5	5	4	4	4			4	4.00
	Maintenance Worker II	WFF	10	10	13	11	10		1	11	10.40
	Medium Equipment Operator	WGG	18	18	19	19	18		1	19	18.67
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Roads Superintendent	CRR	1	1	1	1	1			1	1.00
	Roads Supervisor	YLL	4	4	4	4	4			4	4.00
	Safety Training EOC Coordinator	WKK	0	0	0	1	1			1	1.00
	Sign Fabricator	WFF	2	2	2	2	2			2	2.00
	Sign Shop Supervisor	YJJ	1	1	1	1	1			1	1.00
Sr Licensed Engineer	YRS	0	1	1	1	1			1	1.00	
Water Sewer Civil Project	YNN	0	0	0	1	1			1	1.00	
<b>Totals</b>			<b>54</b>	<b>56</b>	<b>59</b>	<b>57</b>	<b>54</b>	<b>0</b>	<b>3</b>	<b>57</b>	<b>57.23</b>



### Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
Community Services	Account Clerk	WGG	1	1	0	0	0			0	0.00
	Asst Director Regional Parks	CDTT	1	1	0	0	0			0	0.00
Culture and Recreation	Director, Parks & Open Space	MWW	0	0	0	0	0			0	0.00
Regional Parks & Open Space (#140-0)	District Park Manager	YOO	2	2	2	2	2			2	2.00
	Grounds Equip Mechanic	WII	1	1	1	1	1			1	1.00
	Horticulture Assistant	WII	1	1	1	1	1			1	1.00
	Horticulturist	YNN	1	1	1	1	1			1	1.00
	Inmate Work Program Leader	WGG	2	2	2	2	2			2	2.00
	Irrigation Specialist	WGG	2	2	2	2	2			2	2.00
	Maint Worker II	WFF	12	12	11	11	9	3		12	10.00
	Medium Equipment Operator	WGG	0	0	1	1	1			1	1.00
	Park Ranger I	WII	4	4	4	3	2	1		3	2.50
	Park Ranger II	WKK	6	6	6	6	5	1		6	5.50
	Parks Coordinator	WII	0	0	0	0	0			0	0.00
	Parks Maintenance Supervisor	YLL	2	2	2	2	2			2	2.00
	Parks Operation Superintendent	YRR	1	1	1	1	1			1	1.00
	Planning Manager	YRR	0	0	0	0	0			0	0.00
	Playground Safety Spec	WHH	0	0	0	0	0			0	0.00
	Public Information Officer	YLL	0	0	0	0	0			0	0.00
	Rangemaster	WJJ	1	1	1	1	1			1	1.00
	Recreation Coordinator	YII	0	0	0	1	1			1	1.00
	Seasonal Workers	003-S007	5	5	6	10	0		10	10	14.45
	Volunteer Coordinator	WII	0	0	1	1	1			1	1.00
	<b>Totals</b>		<b>42</b>	<b>42</b>	<b>42</b>	<b>46</b>	<b>32</b>	<b>5</b>	<b>10</b>	<b>47</b>	<b>48.45</b>
Community Svcs. Regional Parks (May operations)	Curator	YLL	1	1	1	1	1			1	1.00
	Recreation Coordinator	YII	0	0	0	1	1			1	1.00
	Seasonal Positions	003/S005	2	2	6	2	0		2	2	3.48
	<b>Totals</b>		<b>3</b>	<b>3</b>	<b>7</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>5.48</b>
Community Svcs. Regional Parks Golf Course Fund (#520-0)	Administrative Assistant I	YKK	0	0	0	0	0			0	0.01
	Account Clerk II	WHH	0	0	0	0	0			0	0.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.02
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.01
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.05
	Div Dir Operations	CWW	0	0	0	0	0			0	0.01
	Golf Maintenance Supervisor	YLL	1	1	1	1	1			1	1.00
	Grounds Equip Mechanic	WII	1	1	1	1	1			1	1.00
	Horticulture Assistant	WII	1	1	0	0	0			0	0.00
	Horticulturist	YNN	1	1	0	0	0			0	0.00
	Maintenance Worker II	WFF	1	1	1	1	1			1	1.00
	Seasonal Park Aide(Maint,Ranger)	SOO5	1	1	4	1	0		1	1	3.22
	Sr Grounds Maintenance Worker	YJJ	1	1	1	1	1			1	1.00
	<b>Totals</b>		<b>7</b>	<b>7</b>	<b>8</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>7.32</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY15/16 Total Position Count (a+b+c)
Community Svcs.	Account Clerk	WGG	4	3	3	2	2			2	2.00
Water	Account Clerk II	WHH	1	1	1	1	1			1	1.00
Resources	Accountant II	YNN	2	2	2	1	1			1	1.00
	Administrative Assistant I	YKK	0	1	1	0	0			0	0.20
	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
	Admin Secretary Supv	YKK	2	0	0	0	0			0	0.00
	Business Analyst	YNN	0	0	0	0	0			0	0.00
	Department Programmer Analyst	WLL	1	1	1	0	0			0	0.00
	Department Sys Support Anlayst	YNN	1	1	1	0	0			0	0.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.20
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.36
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.70
	Div Dir Planning & Development	CUU	0	0	0	0	0			0	0.03
	Director Water Resources	MYY	1	1	0	0	0			0	0.00
	Engineering Services Technician	YII	0	0	1	0	0			0	0.00
	Engineering Technician	WHH	1	1	1	1	1			1	0.50
	Environmental Engineer II	YNO	1	0	0	1	1			1	1.00
	Finance & Customer Svcs Mgr	CDTT	1	1	0	0	0			0	0.00
	GIS Specialist	WKK	2	1	1	0	0			0	0.00
	Hydrologist II	YNN	0	0	0	0	0			0	0.00
	Laborer	WAA	2	1	1	0	0			0	0.00
	Licensed Engineer	YQR	4	3	3	0	0			0	0.00
	Office Assistant I	WDD	1	1	1	0	0			0	0.00
	Office Assistant III	WGG	3	2	2	1	1			1	1.00
	Office Support Specialist	WHH	2	2	2	0	0			0	0.00
	Principal Account Clerk	YJJ	1	1	1	1	1			1	1.00
	Public Information Officer	YLL	1	0	0	0	0			0	0.00
	Public Service Intern	XO12	1	1	3	1	0			1	1.56
	Sewer Systems Worker II	WII	4	4	4	3	3		1	3	3.00
	Senior Accountant	YPP	1	1	1	1	1			1	1.00
	Sr. Environmental Engineer	YOP	1	1	1	1	1			1	1.00
	Sr. Financial Analyst	YPP	1	1	1	0	0			0	0.00
	Sr. Hydrogeologist	YPQ	3	2	2	0	0			0	0.00
	Sr. Licensed Engineer	YRS	4	4	4	3	3			3	3.00
	Utility Worker II	WII	0	0	0	1	1			1	1.00
	Sr. Utility Worker	WJJ	2	2	2	0	0			0	0.00
	Supervisor Utility Worker	YKK	2	2	2	0	0			0	0.00
	Techology Systems Developer II	YNO	1	1	1	0	0			0	0.00
	Utility Div Engineer Mgr	CTT	1	1	0	0	0			0	0.00
	Utility Operations Manager	YQR	1	1	0	0	0			0	0.00
	Utility Operations Supervisor	YNN	1	0	0	0	0			0	0.00
	Utility System Control Specialist	WMM	1	1	1	0	0			0	0.00
	Utility Worker II	WII	11	9	9	0	0			0	0.00
	Wastewater Collections Syst Sup	WKK	1	1	1	1	1			1	1.00
	Water & Sewer Project Inspector	WLL	3	3	3	2	2			2	2.00
	Water & Sewer Proj Insp Super	YNN	1	1	1	0	0			0	0.00
	Water Meter Tech II	WHH	3	3	3	0	0			0	0.00
	Water Mgmt Planner	YNN	1	1	1	1	1			1	1.00
	Water Rsrce Program Manager	YQR	1	1	1	1	1			1	1.00
	Water Rights Manager	YPP	1	1	1	0	0			0	0.00
	Water Rights Technician	WJJ	1	1	1	0	0			0	0.00
	Water Treatment Plant Operator	WNN	2	2	2	0	0			0	0.00
	<b>Totals</b>		<b>81</b>	<b>69</b>	<b>68</b>	<b>24</b>	<b>23</b>	<b>0</b>	<b>1</b>	<b>24</b>	<b>25.55</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY15/16 Total Position Count (a+b+c)
Community Svcs. Remediation District (#266-0)	Administrative Assistant I	YKK	0	0	0	0	0			0	0.10
	Environmental Engineer II	YNO	1	1	1	1	1			1	1.00
	Hydrogeologist II	YNN	1	1	1	1	1			1	1.00
	Director of Community Services	MZZ	0	0	0	0	0			0	0.05
	Div Dir/Engineering&Capital Proj	CVV	0	0	0	0	0			0	0.02
	Div Dir of Finance & Admin	CTT	0	0	0	0	0			0	0.02
	Div Dir Operations	CWW	0	0	0	0	0			0	0.01
	Public Service Intern	XO12	1	1	0	1	0		1	1	0.00
	Sr. Hydrogeologist	YPQ	2	2	2	2	2			2	2.00
	Techology Systems Developer II	YNO	1	1	1	1	1			1	1.00
	Water Management Planner	YNN	1	1	1	1	1			1	1.00
	Water Rsrces Program Manager	YQR	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>8</b>	<b>8</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>8</b>	<b>7.20</b>
Comptroller's (#103-0)	Account Clerk II	WHH	5	5	3	3	3			3	3.00
	Accountant II	YNN	4	4	4	4	4			4	4.00
	Accounting Manager	CTT	0	0	2	2	2			2	2.00
	Admin Secretary Supervisor	YKK	1	1	1	1	1			1	1.00
	Admin. Secretary	WJJ	1	1	1	1	1			1	1.00
	Assistant Buyer	WKK	1	1	0	0	0			0	0.00
	Assistant Comptroller	CTT	0	0	0	0	0			0	0.00
	Assistant Finance Director	MWW	0	0	0	0	0			0	0.00
	Budget Manager	MVV	1	1	0	0	0			0	0.00
	Buyer	YLL	4	4	3	3	2		1	3	2.42
	Chief Deputy Comptroller	CTT	1	1	0	0	0			0	0.00
	Collections Supervisor	YKK	1	1	1	1	1			1	1.00
	Collections Analyst	WII	2	2	2	2	2			2	2.00
	County Comptroller	MWW	1	1	1	1	1			1	1.00
	Director of Finance	MZZ	1	1	0	0	0			0	0.00
	Payroll Supervisor	YLL	1	1	1	1	1			1	1.00
	Payroll Technician II	WJJ	1	1	2	2	2			2	2.00
	Principal Account Clerk	YJJ	1	1	1	1	1			1	1.00
	Principal Fiscal Analyst	CRR	0	0	1	0	0			0	0.00
Purchasing & Contracts Manager	CSS	1	1	1	1	1			1	1.00	
Sr. Accountant (1 FTE in HR)	YPP	1	1	3	3	3			3	3.00	
Senior Fiscal Analyst	CPP	3	3	0	0	0			0	0.00	
<b>Totals</b>			<b>31</b>	<b>31</b>	<b>27</b>	<b>26</b>	<b>25</b>	<b>0</b>	<b>1</b>	<b>26</b>	<b>25.42</b>
Comptroller's Risk Mgt (#619-0)	Administrative Secretary	WJJ	1	1	0	0	0			0	0.00
	Claims Analyst	YNN	0	0	1	1	1			1	1.00
	Public Service Intern	Xo12	0	0	0	0	0		1	1	0.00
	Risk Manager	MTT	0	0	0	0	0			0	0.00
	Risk Management Analyst	YNN	1	1	1	1	1			1	1.00
	Senior Risk Management Analyst	CPP	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>3.00</b>
Constable - Incline (#126-0)	Constable	E0000	1	1	1	1	1			1	1.00
	Justice Support Specialist	J106	1	1	1	1	0		1	1	0.84
	Office Support Specialist	WHH	0	0	0	0	0			0	0.00
	<b>Totals</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>1.84</b>



### Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
County Manager (#101-0)	Administrative Assistant I	YKK	0	0	1	2	2			2	2.00
	Administrative Assistant II	YLL	1	1	2	1	1			1	1.00
	Administrative Secretary	WJJ	1	1	1	1	1			1	1.00
	Assistant County Manager	M100	2	2	2	2	2			2	2.00
	Assistant to County Manager	CNN	0	0	0	1	1			1	1.00
	Community Outreach Coordinator	YNN	1	1	1	2	2			2	2.00
	Community Relations Manager	CRR	0	0	1	1	1			1	1.00
	Community Support	YPP	1	1	0	0	0			0	0.00
	County Grants Administrator	YPP	0	0	1	1	1			1	1.00
	County Manager	M105	1	1	1	1	1			1	1.00
	Director of Community Relations	CDSS	0	0	0	0	0			0	0.00
	Director of Finance	MZZ	0	0	1	0	0			0	0.00
	Director, Management Services	CSS	1	1	1	1	1			1	1.00
	Duplicating Equipment Operator II	WGG	0	0	0	2	2			2	2.00
	E-Gov Information Officer	YNN	1	1	1	1	1			1	1.00
	Emergency	COQ	1	1	1	1	1			1	1.00
	Fire Services Coordinator	CRR	1	1	0	0	0			0	0.00
	Government Affairs Manager	COQ	0	0	0	1	1			1	1.00
	Grants Coordinator (PS)	WLL	1	1	1	1	1			1	1.00
	HR Analyst Trainee (Fire Svcs)	CKK	2	2	0	0	0			0	0.00
	Internal Audit Manager	CRR	0	0	1	1	1			1	1.00
	Internal Auditor	CNN	1	1	0	0	0			0	0.00
	Marketing Coordinator	YLL	0	0	0	0	0			0	0.00
	Media & Communications Spec	YNN	0	0	0	0	1			1	1.00
	Office Assistant II	WEE	0	0	0	2	2			2	2.00
	Office Support Specialist	WHH	2	2	1	0	0			0	0.00
	Org. Development Manager	CSS	1	1	1	0	0			0	0.00
	Principal Fiscal Analyst	CRR	0	0	0	1	1			1	1.00
	Program Assistant (GnrI Gv'mt)	YKK	0	0	2	1	1			1	1.00
	Program Assistant (Public Safety)	YKK	0	0	0	0	0			0	0.00
	Public Service Intern	X012	0	0	0	1	0		1	1	1.25
	Reprographics/Mail Svcs Supv	YLL	0	0	0	1	1			1	1.00
	Sr. Fiscal Analyst	CPP	0	0	0	3	3			3	3.00
	Program Assistant (Public Safety)	YKK	0	0	0	0	0			0	0.00
	<b>Totals</b>		<b>18</b>	<b>18</b>	<b>20</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>1</b>	<b>30</b>	<b>30.25</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY15/16 Total Position Count (a+b+c)
District Attorney's Office (#106-0)	Administrative Assistant II	YLL	2	2	1	1	1			1	1.00
	Assistant Manager/Family Support	YOO	1	1	1	1	1			1	1.00
	Chief Investigator (DA)	CISS	1	1	1	1	1			1	1.00
	DA Investigator II (ER)	IENO	9	9	9	9	9			9	9.00
	DA Investigator III (ER)	EPQ	2	2	2	2	2			2	2.00
	Dept Computer Specialist	WKL	1	1	0	0	0			0	0.00
	Dept Support Analyst	YOO	1	1	0	0	0			0	0.00
	Dept Support Supervisor	YOO	0	0	1	1	1			1	1.00
	Dept Systems Specialist	WKL	0	0	1	1	2			2	2.00
	Deputy DA III	ATT	29	29	33	33	34			34	34.00
	Deputy DA IV	AUU	7	7	7	8	8			8	8.00
	Deputy DA V	CAWW	2	2	2	2	2			2	2.00
	Deputy DA III (Civil)	CATT	14	14	14	14	14			14	14.00
	Deputy DA IV (Civil)	CAUU	2	2	2	2	2			2	2.00
	Deputy DA III Grant	CATT	1	1	1	0	0			0	0.00
	District Attorney	E013	1	1	1	1	1			1	1.00
	Family Support Program Mgr.	YQQ	1	1	1	1	1			1	1.00
	Family Support Specialist	WII	21	21	21	24	24			24	24.00
	Family Support Supervisor	YKK	4	4	4	4	4			4	4.00
	Fiscal Compliance Officer	YNN	1	1	1	1	1			1	1.00
	Law Office Manager	CRR	1	1	1	1	1			1	1.00
	Legal Secretary	WII	23	23	25	26	27			27	27.00
	Legal Secretary Lead	WJJ	3	2	1	1	1			1	1.00
	Legal Secretary Supervisor	YKK	5	6	7	7	8			8	8.00
	Office Assistant II	WEE	25	22	22	22	22			22	22.00
	Office Support Specialist	WHH	2	2	2	2	2			2	2.00
	Program Assistant	YKK	0	0	0	0	0			0	0.00
	Project Coordinator - DA	YLL	0	0	1	1	1			1	1.00
	Sr. Dept Programmer Analyst	YNO	0	0	0	0	0			0	0.00
	Victim Witness Advocate	WII	4	4	4	4	5			5	5.00
Video Program Coordinator	WJJ	1	1	1	1	0			0	0.00	
	<b>Totals</b>		<b>164</b>	<b>161</b>	<b>167</b>	<b>171</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>175</b>	<b>175.00</b>
District Court (#120-0)	Accounting Technician	K443	0	0	0	0	0			0	0.00
	Administrative Assistant	K406	1	1	1	1	1			1	1.00
	Administrative Secretary II	K408	2	2	2	2	3			3	3.00
	Assistant Clerk of the Court	K462	1	1	1	1	1			1	1.00
	Asst District Court Administrator	K462	1	1	1	1	1			1	1.00
	Case Compliance Specialist	K410	0	0	0	0	2			2	2.00
	Case Manager	K424	3	3	3	3	3			3	3.00
	Court Clerk II	K410	1	1	1	1	1			1	1.00
	Crt Fiscal Services Administrator	K466	1	1	1	1	1			1	1.00
	Court HR Administrator	K466	1	1	1	1	1			1	1.00
	Court IT & Facilities Administrator	K451	1	1	1	1	1			1	1.00
	Court IT Business Syst Analyst II	K449	1	1	1	1	1			1	1.00
	Court IT Systems Administrator	K452	1	1	1	1	1			1	1.00
	Court IT Technology Tech II	K407	1	1	1	1	1			1	1.00
	Court Interpreter	K436	3	3	3	2	2	0		2	2.00
	Court Master	K446	9	9	9	9	5	4		9	5.75
	Court Tech Network Engineer II	K426	1	1	1	1	1			1	1.00
Court Sr Tech Network Engineer	K453	1	1	1	1	1			1	1.00	
Court Tech Systems Developer	K444	0	0	0	0	1			1	1.00	



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
	Deputy Clerk I	K403	0	0	0	0	0			0	0.00
	Deputy Clerk II	K407	0	0	0	0	0			0	0.00
	Deputy Clerk III	K409	0	0	0	0	0			0	0.00
	Director, Pre-Trial Services	K465	1	1	1	1	0			0	0.00
	Discovery/ARB Commissioner	K446	1	1	1	1	1			1	1.00
	District Court Administrator	K464	1	1	1	1	1			1	1.00
	District Court Clerk II	K410	40	40	40	40	38			38	38.00
	District Court Deputy Clerk I	K403	1	1	1	1	1			3	1.00
	District Court Deputy Clerk II	K407	22	22	22	22	21	1		22	21.53
	District Court Deputy Clerk III	K409	4	4	4	4	4			4	4.00
	Family Svcs Program Manager	K461	1	1	1	1	1			1	1.00
	Fiscal Services Clerk	K443	2	2	2	2	2			2	2.00
	Human Services Support Spec I	K437	1	1	1	1	0			11	0.97
	Integrated Case Services Mgr	K447	1	1	1	1	1			1	1.00
	Judges Admin Assistant	K444	15	15	15	15	15			15	15.00
	Jury Commissioner	K441	1	1	1	1	1			1	1.00
	Law Clerk	K438	15	15	15	15	16			2	16.00
	Law Librarian II	K449	1	1	1	1	1			1	1.00
	Law Librarian/Self Help Cntr Mgr	K462	1	1	1	1	1			1	1.00
	Law Library Assistant II	K437	1	1	1	1	1			1	1.00
	Law Library Assistant III	K417	3	3	3	3	3			3	3.00
	Pre Trial Services Officer I	K415	1	1	1	1	0			7	0.79
	Pre Trial Services Officer II	K443	18	18	18	18	18			18	18.00
	Pre Trial Services Officer III	K444	3	3	3	3	3			3	3.00
	Pre Trial Services Pgm Manager	K465	0	0	0	0	1			1	1.00
	Probate Commissioner	K446	1	1	1	1	1			1	1.00
	Records Clerk (District Court)	K401	2	2	2	2	2			2	2.00
	Specialty Court Program Mgr	K461	1	1	1	1	1			1	1.00
	Sr. Law Library Assistant	K418	1	1	1	1	1			1	1.00
	Supervising Clerk III	K444	0	0	0	0	0			0	0.00
	Unit Manager	K444	2	2	2	2	1			1	1.00
	<b>Totals</b>		<b>170</b>	<b>170</b>	<b>170</b>	<b>169</b>	<b>164</b>	<b>5</b>	<b>23</b>	<b>192</b>	<b>167.04</b>
District Health Dept (#202-0)	Account Clerk	WGG	1	1	1	1	1			1	1.00
	Account Clerk II	WHH	0	0	0	0	0			0	0.00
	Administrative Assistant I	YKK	2	2	2	2	2			2	2.00
	Administrative Assistant II	YLL	0	0	0	0	0			0	0.00
	Administrative Health Svcs Officer	CTT	1	1	1	1	1			1	1.00
	Administrative Secretary	WJJ	3	3	3	3	3			3	3.00
	Advanced Practitioner of Nursing	NQQ	3	3	4	4	0	3	1	4	2.40
	Air Quality Specialist II	YNN	8	8	8	8	8			8	8.00
	Air Quality Supervisor	YQQ	2	2	2	2	2			2	2.00
	Community Health Aide	WEE	7	7	7	7	6		1	7	7.60
	Community Health Nutritionist	YNN	2	2	2	2	2			2	2.00
	Dept. Computer Applic Spec	WKL	2	2	2	2	2			2	2.00
	Development Officer	YNN	0	0	0	0	0			0	0.00
	Disease Intervention Specialist	NNO	4	4	4	0	0			0	0.00
	District Health Officer	M0001	1	1	1	1	1			1	1.00
	Division Director-Air Quality	CTT	1	1	1	1	1			1	1.00
	Division Director-CCHS	CVV	1	1	1	1	1			1	1.00
	Div Director-Environmental Svcs	CVV	1	1	1	1	1			1	1.00



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
	Div Director-Programs Projects	CQQ	0	0	0	1	1			1	1.00
	EMS Program Manager	YQQ	0	0	0	1	1			1	1.00
	Emergency Medical Svcs Coord	YNN	1	1	1	1	1			1	1.00
	Environmental Engineer II	YNO	3	3	2	2	2			2	2.00
	Environmental Health Aid	WFF	0	1	1	1	0		1	1	0.00
	Environmental Health Specialist	YNN	21	21	21	21	20		1	21	20.80
	Environmentalist Supervisor	YQQ	3	3	3	3	3			3	3.00
	Epi Center Director	CWZ	1	1	1	1	1			1	1.00
	Epidemiologist	YOO	3	3	3	3	2		1	3	2.40
	Fiscal Compliance Officer	YNN	2	2	2	2	2			2	2.00
	Hazardous Materials Specialist	YNN	0	0	0	0	0			0	0.00
	Health Educator Coordinator	YNN	0	0	2	2	2			2	2.00
	Health Educator II	YMM	4	4	3	3	2		1	3	2.88
	Human Svcs Support Specialist II	WHH	4	4	4	3	3			3	3.00
	Licensed Engineer	YQR	2	2	2	1	1			1	1.00
	Licensed Practical Nurse	NJJ	1	1	1	0	0			0	0.00
	Office Assistant I	WDD	0	0	1	1	0		1	1	0.80
	Office Assistant II	WEE	20	20	18	20	17	3		20	19.00
	Office Assistant III	WGG	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	4	4	4	5	5			5	5.00
	Plans/Permits/Application Aide	WGG	4	4	4	3	3			3	3.00
	Program Coordinator	YLL	3	3	1	1	1			1	1.00
	Public Health Em Response Coord	YOO	2	2	2	2	2			2	2.00
	Public Health Investigator	WLL	3	3	3	3	2		1	3	2.40
	Public Health Nurse II	NNO	15	16	13	16	13	2	1	16	14.90
	Public Health Nurse Supervisor	OQQ	3	3	3	3	3			3	3.00
	Public Health Preparedness Mgr	YQQ	1	1	1	1	1			1	1.00
	Public Health Communications	YOO	0	0	0	1	1			1	1.00
	Public Information Officer	YLL	2	2	1	0	0			0	0.00
	Public Service Intern	XO12	1	1	1	1	0		1	1	2.78
	Registered Nurse I	NKK	2	2	2	1	0		1	1	6.00
	Senior Air Quality Specialist	YOO	3	3	3	3	3			3	3.00
	Senior Environmental Health	YOO	6	6	6	6	6			6	6.00
	Senior Epidemiologist	YPP	1	1	1	1	1			1	1.00
	Senior Licensed Engineer	YRS	1	1	0	0	0			0	0.00
	Statistician	YNN	1	1	1	2	1	1		2	1.53
	Storekeeper	WEE	1	1	1	1	1			1	1.00
	Vector-borne Disease Specialist	YNN	3	3	2	2	2			2	2.00
	Vector Control Coordinator	YQQ	1	1	1	1	1			1	1.00
	WIC Program Manager	YOO	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>163</b>	<b>165</b>	<b>157</b>	<b>157</b>	<b>137</b>	<b>9</b>	<b>11</b>	<b>157</b>	<b>157.49</b>



### Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		FY15/16 Total Position Count (a+b+c)
Human Resources (#109-0)	Administrative Assistant II	CLL	1	1	1	1	1			1	1.00
	Benefits Manager	CRR	0	0	0	0	0			0	0.00
	Director of Human Res/Labor Rel	MXX	1	1	1	1	1			1	1.00
	HR Admin Manager	CTT	1	1	1	1	1			1	1.00
	Human Resource Analyst II	CNN	5	5	6	6	6			6	6.00
	Human Resource Specialist I	WHH	1	1	0	0	0			0	0.00
	Human Resource Specialist II	WJJ	3	3	3	3	3		1	4	3.40
	Human Resource Specialist III	YKK	1	1	1	1	1			1	1.00
	Labor Relations Manager	MUU	1	1	0	0	0			0	0.00
	Learning&Performance Specialist	COQ	1	1	0	0	0			0	0.00
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Senior HR Analyst (FTE is counted .5 in Child Protective Services and .5 in Indigent Tax Levy Fund)	CPP	0	0	1	1	1			1	1.00
	Workforce Development Manager	CRR	1	1	1	1	1			1	1.00
	<b>Totals</b>			<b>17</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>1</b>	<b>17</b>
Human Resources Health Benefits Fund (#618-0)	Benefits Analyst	CNN	1	1	0	0	0			0	0.00
	Benefits Specialist	WKK	1	1	1	1	2			2	2.00
	Office Support Specialist	WHH	1	1	1	1	0			0	0.00
	Sr. Accountant (position in Finance)	YPP	0	0	0	0	0			0	0.00
	Benefits Manager	CRR	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3.00</b>
Justice Court Incline (#125-1)	Bailiff Supervisor (Incline)	J160	1	1	1	1	0			0	0.00
	Deputy Clerk I	J110	0	0	0	0	1			1	1.00
	Interpreter Clerk	J135	1	1	1	1	0	1		1	0.80
	Judge	E205	1	1	1	1	1			1	1.00
	Judge's Administrative Assistant	J178	0	0	0	0	0	1		1	0.80
	Justice Support Specialist	J106	1	2	2	2	0	1	1	2	1.54
	Supervising Clerk I	J150	1	1	1	1	0			0	0.00
<b>Totals</b>			<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>6</b>	<b>5.14</b>
Justice Court Reno (#125-3)	Account Clerk II-JC	J120	1	1	1	1	1			1	1.00
	Accounting Supervisor	J170	1	1	1	1	1			1	1.00
	Asst. Court Administrator	J180	1	1	1	1	1			1	1.00
	Bailiff	J155	6	6	7	7	5	2		7	5.80
	Bailiff - Supervisor	J160	1	1	1	1	1			1	1.00
	Court Clerk I	J130	7	7	7	7	10			10	10.00
	Court Clerk II	J157	3	3	3	3	3			3	3.00
	Court Clerk III	J175	1	1	1	1	0			0	0.00
	Court Info. Tech. Technician II	J110	0	0	0	0	1			1	1.00
	Court Interpreter	K436	0	0	0	0	1			1	1.00
	Court Reporter	J13	1	1	1	1	0			0	0.00
	Court Tech Bus Syst Analyst II	J179	1	1	1	1	1			1	1.00
	Deputy Clerk I	J100	1	1	1	1	1			1	1.00
	Deputy Clerk II	J110	11	11	12	12	8			8	8.00
	Deputy Clerk III	J120	2	2	2	2	3			3	3.00
	Interpreter/Clerk	J135	1	1	1	1	0			0	0.00
	Judge Reno/Sparks	E200	5	6	6	6	6			6	6.00
	Judge's Secretary	J155	2	2	2	2	2			2	2.00
	Justice Court Administrator	J195	1	1	1	1	1			1	1.00
	Justice Ct Division Supervisor	J178	0	0	0	0	3			3	3.00
	Justice Court Records Clerk	J105	1	1	1	1	0	0	2	2	0.89
	Sr. Judge's Secretary	J170	1	1	1	1	1			1	1.00
	Supervising Clerk III	J178	2	2	2	2	0			0	0.00
Justice Ct Technology Manager	J187	0	0	0	0	1			1	1.00	
<b>Totals</b>			<b>50</b>	<b>51</b>	<b>53</b>	<b>53</b>	<b>51</b>	<b>2</b>	<b>2</b>	<b>55</b>	<b>52.69</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
Justice Court Sparks (#125-4)	Account Clerk II	J120	1	0	0	0	0			0	0.00
	Accounting Supervisor	J178	0	1	1	1	1			1	1.00
	Assistant Court Administrator	J180	0	1	1	1	1			1	1.00
	Bailiff (Sparks)	J155	2	3	2	2	2			2	2.00
	Bailiff - Supervisor	J160	1	1	1	1	1			1	1.00
	Court Clerk I	J130	3	4	2	3	3			3	3.00
	Court Clerk II	J157	0	0	1	1	1			1	1.00
	Court Clerk III	J175	0	0	1	1	1			1	1.00
	Court Control Officer	J135	0	1	1	1	1			1	1.00
	Deputy Clerk II	J110	7	6	6	6	6		1	7	6.00
	Deputy Clerk III	J120	0	1	1	1	1			1	1.00
	Interpreter Clerk	J135	1	1	1	1	1			1	1.00
	Judge Reno/Sparks	E200	2	2	2	2	2			2	2.00
	Judge's Secretary	J155	1	0	0	0	0			0	0.00
	Justice Court Administrator	J185	1	1	1	1	1			1	1.00
	Reserve Judge	J150	1	1	1	1	0	1		1	0.41
	Sr Judges Secretary	J170	0	1	1	1	1			1	1.00
	Supervising Clerk II	J175	1	0	0	0	0			0	0.00
	Supervising Clerk III	J178	2	1	1	1	1			1	1.00
	<b>Totals</b>			<b>23</b>	<b>25</b>	<b>24</b>	<b>25</b>	<b>24</b>	<b>1</b>	<b>1</b>	<b>26</b>
Justice Court Wadsworth (#125-7)	Court Clerk II	J157	1	1	1	1	1			1	1.00
	Deputy Clerk I	J100	1	1	1	1		1		1	0.60
	Judge	E210	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>2.60</b>
Juvenile Services (#127-0)	Account Clerk II	PHH	1	1	1	0	0	1		1	0.34
	Admin Legal Secretary	PLL	1	1	1	1	1			1	1.00
	Admin Secretary	PJJ	2	1	1	1	1			1	1.00
	Advanced Practitioner of Nursing	PNQQ	1	1	2	2	0	1	1	2	1.00
	Competency Develop Coordinator	PLL	1	1	1	1	1			1	1.00
	Cook	PHH	3	3	3	3	2		1	3	2.80
	Department Program Analyst	PLL	1	1	1	1	1			1	1.00
	Director - Juvenile Services	PYY	1	1	1	1	1			1	1.00
	Division Director Juv Services	PVV	2	2	2	2	2			2	2.00
	Fiscal Compliance Officer	PNN	0	0	0	1	1			1	1.00
	Food Manager	PLL	1	1	1	1	1			1	1.00
	Juvenile Srvs Support Specialist	PHH	1	1	1	1	1			1	1.00
	Juvenile Probation Officer II	PKK	11	11	12	12	12			12	12.00
	Legal Secretary	PII	5	5	5	5	4	2		6	4.90
	Legal Secretary Supervisor	PKK	1	1	1	1	1			1	1.00
	Maintenance Worker Juv Services	PCC	1	1	1	1	1			1	1.00
	Mental Health Counselor II	YPP	1	1	1	1	1			1	1.00
	Office Assistant II	PEE	2	2	2	2	0			0	0.00
	Outreach Specialist I	PKK		1	1	1	0		1	1	0.00
	Outreach Specialist II	PLL	9	9	9	9	9			9	9.00
	Outreach Specialist II Grant	PKK	2	2	0	0	0			0	0.00
	Program Assistant	PKK		1	1	1	1			1	1.00
	Program Coordinator	PLL	1	1	1	1	1			1	1.00
	Program Manager (ER)	PER	4	3	3	3	4			4	4.00
	Program Manager (RR)	PRR	1	1	2	2	1		1	2	1.29
	Psychologist/Administrator	PTU	1	1	1	1	1			1	1.00



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
	Registered Nurse I	PNKK	1	1	1	1	1			1	1.00
	Shift Supervisor	PNN	3	3	3	3	3			3	3.00
	Sr. Field Supervisor	PJJ	1	1	1	1	1			1	1.00
	Sr Juvenile Probation Officer	PPP	15	15	15	15	15			15	15.00
	Sr. Youth Advisor	PLL	7	7	7	7	7			7	7.00
	Victim Svcs. Coordinator	PII	1	1	1	1	1			1	1.00
	Work Program Field Supervisor	PII	3	3	3	3	1	1	1	3	1.98
	Youth Advisor (On Call)	PJJ	1	1	1	1	0		1	1	6.40
	Youth Advisor I	PJJ	1	1	1	1	0		1	1	0.50
	Youth Advisor II	PKK	35	34	34	34	34			34	34.00
	<b>Totals</b>		<b>122</b>	<b>121</b>	<b>122</b>	<b>122</b>	<b>111</b>	<b>5</b>	<b>7</b>	<b>123</b>	<b>122.21</b>
Law Library(#123) under District Crt as of FY 12	Law Librarian II	LNN	0	0	0	0				0	0.00
	Law Library Asst. II	L GG	0	0	0	0				0	0.00
	Law Library Asst III	L HH	0	0	0	0				0	0.00
	Sr Law Library Asst	L JJ	0	0	0	0				0	0.00
	<b>Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Library General Fund (#130-0)	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
	Admin Secretary Supv	YKK	1	1	1	1	1			1	1.00
	Associate Library Director	CRR	0	0	0	0	0			0	0.00
	Dept Computer Applic Specialist	WJJ	3	3	3	0	0			0	0.00
	Dept Systems Specialist	WKL	0	0	0	3	3			3	3.00
	Development Officer	YNN	1	1	1	1	1			1	1.00
	Internet Services Librarian	YNN	1	1	1	1	1			1	1.00
	Librarian I	YKK	10	9	9	9	9			9	9.00
	Librarian II	YNN	7	6	6	5	5			5	5.00
	Librarian III	YOO	5	5	5	6	6			6	6.00
	Librarian Aide	WAA	25	23	23	24	0	24		24	9.29
	Library Asst II	WGG	46	47	47	49	32	17		49	39.13
	Library Asst III	WHH	11	10	10	11	11			11	11.00
	Library Director	MVV	1	1	1	1	1			1	1.00
	Marketing Coordinator	YLL	0	0	0	0	0			0	0.00
	Office Assistant II	WEE	4	2	2	1	1			1	1.00
	Program Assistant	YKK	1	0	0	0	0			0	0.00
	Program Coordinator	YLL	1	1	1	1	1			1	1.00
	Sr Library Asst	YJJ	1	1	1	1	1			1	1.00
	Sr. Public Services Librarian	YQQ	1	1	1	1	1			1	1.00
	Storekeeper	WEE	0	2	2	2	2			2	2.00
	System/Access Svc Librn	YOO	1	1	1	1	1			1	1.00
	<b>Totals</b>		<b>121</b>	<b>116</b>	<b>116</b>	<b>119</b>	<b>78</b>	<b>41</b>	<b>0</b>	<b>119</b>	<b>94.42</b>
Library Expansion Fund (#204-0)	Librarian I	YKK	3	3	2	2	2			2	2.00
	Librarian II	YNN	1	1	1	0	0			0	0.00
	Librarian III	YOO	1	1	1	1	1			1	1.00
	Library Aide	WAA	2	2	2	0	0	0		0	0.00
	Library Asst II	WGG	9	9	7	7	12	7		19	14.66
	Library Asst III	WHH	2	2	2	1	3			3	3.00
	Office Support Specialist	WHH	2	2	2	2	2			2	2.00
	<b>Totals</b>		<b>20</b>	<b>20</b>	<b>17</b>	<b>13</b>	<b>20</b>	<b>7</b>	<b>0</b>	<b>27</b>	<b>22.66</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)
			Actual Position Count				FY16 Budgeted Position Count				
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY15/16 Total Position Count (a+b+c)	
Medical Examiner (#153-0)	Admin. Assistant II	YLL	1	1	1	1	1			1	1.00
	Assistant Medical Examiner	C0001	1	1	1	1	1			1	1.00
	Chief Deputy Medical Examiner	TBD	0	0	0	1	1			1	1.00
	Deputy Coroner (Investigator)	WMM	1	1	1	1	0		1	1	1.48
	Deputy Coroner (Technologist)	WMM	0	0	1	0	0			0	0.00
	Forensic Medical Transcriber	WHH	2	2	2	2	1		1	2	1.08
	Medical Examiner	M0003	1	1	1	1	1			1	1.00
	Medicolegal Death Invest Superv	YPP	2	2	2	2	2			2	2.00
	Medicolegal Death Investigator/Tech	WMM	8	8	8	9	8		1	9	8.00
	Office Support Specialist	WHH	0	0	0	0	0			0	0.00
<b>Totals</b>			<b>16</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>15</b>	<b>0</b>	<b>3</b>	<b>18</b>	<b>16.57</b>
Public Administrator (#159-0)	Account Clerk II	WHH	1	1	1	1	1			1	1.00
	Admin Secretary Supervisor	YKK	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	3	3	3	3	3			3	3.00
	Probate Estate Case Mgr	YOO	1	1	1	1	1			1	1.00
	Public Admin Estate Invst	WKK	3	3	3	3	3			3	3.00
	Public Administrator	E011	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>10.00</b>
Public Defender's Office (#124-0)	Admin. Assistant II	YLL	1	1	1	1	1			1	1.00
	Chief Investigator (PD)	YPP	1	1	1	1	1			1	1.00
	Deputy PD III	ATT	26	26	26	27	28			28	28.00
	Deputy PD IV	AUU	6	6	6	6	6			6	6.00
	Family Court Investigative Spec	WLL	2	2	2	1	1			1	1.00
	Family Court Investigative Spec II	YNN	0	0	0	1	1			1	1.00
	Investigator II (PD)	WLM	4	4	4	4	5			5	5.00
	Legal Secretary	WII	7	7	7	8	9		1	10	9.45
	Legal Secretary Supervisor	YKK	1	1	1	1	1			1	1.00
	Mitigation Specialist	WLM	1	1	1	1	1			1	1.00
	Office Assistant II	WEE	1	1	1	1	0			0	0.00
	Office Support Specialists	WHH	3	3	3	3	5			5	5.00
	Public Defender - Appointed	MYZ	1	1	1	1	1			1	1.00
<b>Totals</b>			<b>54</b>	<b>54</b>	<b>54</b>	<b>56</b>	<b>60</b>	<b>0</b>	<b>1</b>	<b>61</b>	<b>60.45</b>
Public Guardian (#157-0)	Account Clerk	WGG	2	2	1	1	1			1	1.00
	Account Clerk II	WHH	1	1	1	1	1			1	1.00
	Admin. Assistant II	YLL	0	0	0	0	1			1	1.00
	Guardian Case Manager	WLL	8	8	8	9	9			9	9.00
	Legal Secretary	WII	1	1	1	1	0	0		0	0.00
	Office Assistant II	WEE	1	1	1	1	1			1	1.00
	Office Support Specialist	WHH	1	1	1	1	0			0	0.00
	Public Guardian	MSS	1	1	1	1	1			1	1.00
	Registered Nurse I	NKK	1	1	1	0	0			0	0.00
	Supervising Guardian Case Mgr	YOO	2	2	1	1	2			2	2.00
<b>Totals</b>			<b>18</b>	<b>18</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>16.00</b>
Recorder's Office (#111-0)	Administrative Asst I	YKK	1	1	1	1	1			1	1.00
	Chief Deputy Recorder	COO	1	1	1	1	1			1	1.00
	County Recorder - Elected	E011	1	1	1	1	1			1	1.00
	Deputy County Recorder 1	WGG	10	10	11	12	12			12	12.00
	Property Transfer Compl Recorder	WII	1	1	1	1	1			1	1.00
	Recording Supervisor	YKK	3	3	3	2	2			2	2.00
	Senior Deputy Recorder	WHH	5	5	4	4	4			4	4.00
	<b>Totals</b>			<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>22</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)
			Actual Position Count				FY16 Budgeted Position Count				
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY15/16 Total Position Count (a+b+c)	
Registrar of Voters (#112-0)	Administrative Assistant I	YKK	1	1	1	1	0			0	0.00
	Assistant Registrar of Voters	YPP	0	0	0	0	1			1	1.00
	Elections Workers	XOOO	0	0	1	1	0		1	1	0.89
	Office Assistant II	WEE	1	0	0	0	0			0	0.00
	Office Support Specialist	WHH	3	4	4	4	4			4	4.00
	Registrar of Voters - Appointed	MVV	1	1	1	1	1			1	1.00
	<b>Totals</b>		<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>7</b>	<b>6.89</b>
Senior Services (#225-0)	Account Clerk II	WHH	0	0	0	1	1			1	1.00
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00
	Administrative Secretary	WJJ	0	0	0	0	0			0	0.00
	Attorney - Senior Law Project	ATT	1	1	0	0	0			0	0.00
	Community Health Aide	WEE	6	6	6	6	6		1	7	6.69
	Director - Senior Services	MUU	1	1	1	1	1			1	1.00
	Eligibility Certification Specialist I	WHH	1	1	1	0	0			0	0.00
	Eligibility Certification Specialist II	WII	0	0	0	1	1			1	1.00
	Equipment Services Worker II	WFF	1	1	0	0	0			0	0.00
	Human Services Support Spec I	WGG	1	1	1	1	0			0	0.00
	Human Services Support Spec II	WHH	0	0	0	0	1			1	1.00
	Legal Secretary	WII	2	2	0	0	0			0	0.00
	Legal Secretary Lead	WJJ	1	1	0	0	0			0	0.00
	Licensed Practical Nurse	NJJ	1	1	1	0	0			0	0.00
	Mental Health Counselor Sup	YQQ	0	0	0	0	0			0	0.00
	Office Assistant II	WEE	3	3	4	4	1	3		4	2.83
	Office Support Specialist	WHH	2	2	3	2	2			2	2.00
	Paralegal - Senior Law Project	WKK	3	3	0	0	0			0	0.00
	Public Health Nurse II	NNO	0	0	0	1	1			1	1.00
	Public Health Nurse Supervisor	OQQ	1	1	1	1	1			1	1.00
Registered Nurse I	NKK	2	2	2	1	0		1	1	0.25	
Social Services Supervisor	YPP	1	1	1	1	1			1	1.00	
Social Worker III	YNN	4	4	4	4	4			4	4.00	
	<b>Totals</b>		<b>32</b>	<b>32</b>	<b>26</b>	<b>25</b>	<b>21</b>	<b>3</b>	<b>2</b>	<b>26</b>	<b>23.77</b>
Sheriff's Office (#150-0)	Account Clerk II	WHH	4	4	4	4	4			4	4.00
	Admin Assistant II	YLL	2	2	2	2	3			3	3.00
	Admin Secretary	WJJ	2	3	4	4	4			4	4.00
	Admin Secretary Supervisor	WKK	3	3	2	2	1			1	1.00
	Admin Services Manager	YPP	1	1	1	1	1			1	1.00
	Air Craft Mechanic	WKK	2	2	1	2	1		1	2	1.17
	Asst Food Manager	YJJ	1	1	1	0	0			0	0.00
	Business Analyst	YNN	1	0	0	0	0			0	0.00
	Captain	B015	5	5	5	5	5			5	5.00
	Chief Deputy Sheriff	CD340	3	3	3	3	3			3	3.00
	Chief Records Clerk	YII	2	2	2	2	2			2	2.00
	Chief Toxicologist	YRU	0	0	0	0	0			0	0.00
	Civil Supervisor	YKK	0	0	1	1	1			1	1.00
	Communications Specialist	WJJ	21	21	27	27	27			27	27.00
	Courthouse Security Officer	WEE	0	0	0	0	0			0	0.00
	Crthouse Security Officer-Sprvsr	YHH	0	0	0	0	0			0	0.00
	Crime Analyst/GIS Specialist II	YOO	1	1	1	2	2			2	2.00
	Crime Lab Director	CTV	1	1	1	1	1			1	1.00
	Criminalist II	YNP	14	15	15	16	17			17	17.00



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
	Department Computer Appl Spec	WJJ	0	1	0	0	0		0	0.00	
	Department Computer Specialist	WKL	2	2	0	0	0		0	0.00	
	Department Systems Specialist	WKL	0	0	1	1	1		1	1.00	
	Dept.SystemsSupport										
	Coordinator	YNN	0	0	1	1	1		1	1.00	
	Department Systems Technician	WJJ	0	0	1	1	1		1	1.00	
	Deputy Sheriff	D001	349	345	346	355	354		1	358.24	
	Memo: 15 Deputy Sheriff										
	Recruits authorized but not										
	Funded	C075	0	15	15	15	15		15	15.00	
	Detention Operations Manager	YPP	1	1	1	1	1		1	1.00	
	Detention Programs Coordinator	YMM	1	1	1	1	1		1	1.00	
	Detention Services Mgr	YOO	1	1	1	1	1		1	1.00	
	Evidence & Property Control Clerk	WHH	2	2	2	2	2		2	2.00	
	Fiscal Manager/Sheriff's Office	YRR	0	0	1	1	1		1	1.00	
	Food Manager	YLL	1	1	1	1	1		1	1.00	
	Forensic Technician II	WJJ	4	4	4	0	0		0	0.00	
	Forensic Investigator II	WLL	0	0	0	4	4		4	4.00	
	Grants Coordinator	WLL	1	1	1	1	1		1	1.00	
	Inmate Class/Inmate Assist Spec	WJJ	6	6	6	6	6		6	6.00	
	Inmate Property/Services										
	Supervisor	YJJ	0	1	1	1	1		1	1.00	
	Inmate Storekeeper	WFF	2	2	0	0	0		0	0.00	
	Inmate Work Program Leader	WGG	9	8	8	9	8		1	12.92	
	Inmate Work Program Supervisor	YJJ	1	1	1	1	1		1	1.00	
	Investigative Assistant	WII	4	3	2	3	2		1	5.61	
	Investigative Assistant Supervisor	YKK	1	1	0	0	0		0	0.00	
	Jail Cook	WHH	8	8	8	8	8		8	8.00	
	Latent Fingerprint Examiner	WLL	1	1	1	1	0		0	0.00	
	Lead Communication Specialist	WKK	1	1	0	0	0		0	0.00	
	Lieutenant	B010	13	13	13	13	13		13	13.00	
	Management Analyst	YNN	0	0	1	1	1		1	1.00	
	NNCTC Infrastructure Liaison Coor	YPP	1	1	1	1	1		1	1.00	
	NNCTC Intelligence Analyst	YQQ	4	4	4	1	1		1	1.00	
	NNCTC Terrorism Liaison Officer	YPP	1	1	1	0	0		0	0.00	
	Office Assistant II	WEE	10	10	9	7	7		7	7.00	
	Office Assistant III	WGG	19	19	18	17	19		19	19.00	
	Office Support Specialist	WHH	12	14	16	17	17		17	17.00	
	Payroll/Personnel Clerk	WHH	2	2	2	2	2		2	2.00	
	Pilot	CKO	1	1	0	1	0		1	0.41	
	Principal Account Clerk	YJJ	0	0	1	1	1		1	1.00	
	Program Assistant	YKK	1	1	1	0	0		0	0.00	
	Program Coordinator	YLL	0	0	0	1	1		1	1.00	
	Property Inventory Clerk	WEE	5	5	4	4	4		4	4.00	
	Public Information Officer	YLL	1	1	1	1	1		1	1.00	
	Public Service Intern	X 012	1	1	0	1	0		1	0.36	
	Sergeant	B005	46	46	46	46	46		46	46.00	
	Sheriff	E012	1	1	1	1	1		1	1.00	



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count								Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count					
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)	FY15/16 Total Position Count (a+b+c)		
Sheriffs Office	Sheriff Support Specialist B/C/PC	WHH	84	81	80	79	80		1	81	82.89	
	Sheriff Support Specialist-Field	WGG	8	8	8	7	7			7	7.00	
	Sheriff Support Spec-Supervisor	YKK	9	9	9	9	9			9	9.00	
	Sheriff's Office Records Manager	YNN	1	1	1	1	1			1	1.00	
	Sr Criminalist	YOQ	3	3	3	3	3			3	3.00	
	Sr. Financial Analyst	YPP	1	1	0	0	0			0	0.00	
	Supervising Communication Spec	YLL	2	3	4	4	4			4	4.00	
	Supervising Criminalist	YQR	3	3	3	3	3			3	3.00	
	Supply Specialist	WFF	0	0	2	2	2			2	2.00	
	Undersheriff	CD 440	1	1	1	1	1			1	1.00	
	Victim Witness Advocate - Sheriff	WJJ	0	0	0	0	1			1	1.00	
	Video Production Coordinator	WJJ	1	1	1	1	1			1	1.00	
	<b>Totals</b>			<b>689</b>	<b>701</b>	<b>704</b>	<b>711</b>	<b>709</b>	<b>0</b>	<b>7</b>	<b>716</b>	<b>725.60</b>
	Regional Public Safety Training Center (#209-0)	Administrative Secretary	WJJ	1	1	1	1	1			1	1.00
Dept Computer Applic Specialist		WJJ	1	1	1	0	0			0	0.00	
Dept Systems Specialist		WKL	0	0	0	1	0	1		1	0.75	
Dir Reg Public Safety Training Ctr		CRR	1	1	1	1	1			1	1.00	
Inmate Work Program Leader		WGG	1	1	1	1	1			1	1.00	
Office Support Specialist		WHH	1	1	1	1	1			1	1.00	
<b>Totals</b>			<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>4.75</b>	
Social Services- Adult Services (#179-0)	Account Clerk	WGG	3	3	3	3	3			3	3.00	
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00	
	Administrative Secretary Superv	YKK	1	1	1	1	1			1	1.00	
	Behavioral Health Program Coordinator	YRR	0	0	0	1	1			1	1.00	
	Division Director - Adult Services	CDTT	1	1	1	0	0			0	0.00	
	Division Director-Social Services	CDVV	0	0	0	1	1			1	1.00	
	Eligibility Case Compl Reviewer	YLL	1	1	1	1	1			1	1.00	
	Eligibility Certification Specialist II	WII	14	14	13	13	13			13	13.00	
	Eligibility Supervisor	YKK	2	2	2	2	2			2	2.00	
	Office Assistant II	WEE	10	10	9	9	9			9	9.00	
	Office Support Specialist	WHH	1	1	0	0	0			0	0.00	
	Principal Account Clerk	YJJ	1	1	1	1	1			1	1.00	
	Program Coordinator	YLL	1	1	1	1	1			1	1.00	
	Registered Nurse I	NKK	0	0	0	0	0			0	0.00	
Social Services Director	MYM	1	1	1	1	1			1	1.00		
Senior Social Worker	YOO	1	1	1	1	1			1	1.00		
Social Worker III	YNN	6	6	6	7	7			7	7.00		
<b>Totals</b>			<b>44</b>	<b>44</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>43.00</b>	



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
Child Protective Services Fund (#228-0)	Account Clerk	WGG	1	1	1	1	1			1	1.00
	Administrative Secretary Sup	YKK	2	2	2	2	2			2	2.00
	Advanced Practitioner of Nursing	NQQ	1	1	1	1	1			1	1.00
	Case Compliance Reviewer	YQQ	1	1	1	1	2			2	2.00
	Children's Svcs Coordinator Sup	YRR	5	5	5	5	6			6	6.00
	CPS Intake Screener	WKK	5	5	5	4	4			4	4.00
	Dept Computer Application Spec	WJJ	1	1	0	0	0			0	0.00
	Division Director-Children's Svcs	CDVV	2	2	2	0	0			0	0.00
	Division Director-Finance&Admin Social Services	CTT	0	0	0	1	1			1	1.00
	Division Director Social Services	CDVV	0	0	0	2	2			2	2.00
	Eligibility Certification Specialist II	WII	3	3	3	3	3			3	3.00
	Eligibility Supervisor	YKK	1	1	1	1	1			1	1.00
	Fiscal Compliance Officer	YNN	2	2	2	2	2			2	2.00
	Fiscal Manager/Social Services	YTT	1	1	1	0	0			0	0.00
	Foster Care Training&Support Sp	YPP	3	3	3	3	3			3	3.00
	Grants Coordinator	WLL	1	1	1	1	1			1	1.00
	Human Resources Analyst II (Full time position counted under Social Services-Adult Services; .5 FTE reported in CPS Fund)-Reported in HR's position count	CNN	0	0	0	0	0			0	0.00
	Human Services Program Super	YPP	1	1	1	1	1			1	1.00
	Human Services Support Spec II	WHH	11	11	11	11	11			11	11.00
	Management Analyst	YNN	0	0	0	0	1			1	1.00
	Mental Health Counselor II	YPP	3	3	3	4	4			4	4.00
	Mental Health Counselor Super	YQQ	2	2	2	2	2			2	2.00
	Office Assistant II	WEE	29	29	28	28	30			30	30.00
	Office Support Specialist	WHH	11	11	11	11	11			11	11.00
	Pediatric Physician	CUZ	1	1	0	0	0			0	0.00
	Program Assistant	YKK	4	4	4	4	6			6	6.00
	Program Coordinator	YLL	1	1	1	1	1			1	1.00
	Public Health Nurse II	NNO	1	1	1	1	1			1	1.00
	Social Svcs Program Specialist	YQQ	2	2	1	1	1			1	1.00
	Social Services Supervisor	YPP	18	18	20	20	23			23	23.00
	Social Worker III	YNN	105	105	98	98	95	7	1	103	100.06
	Sr Human Svcs Support Specialist	WII	5	5	5	5	5			5	5.00
	Sr Social Worker	YOO	8	8	7	7	7			7	7.00
	<b>Totals</b>		<b>231</b>	<b>231</b>	<b>221</b>	<b>221</b>	<b>228</b>	<b>7</b>	<b>1</b>	<b>236</b>	<b>233.06</b>



## Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
Technology Services (#108-0)	Administrative Assistant I	Y KK	1	1	1	1	1			1	1.00
	Administrative Secretary	WJJ	1	1	1	1	1			1	1.00
	Basis Administrator II	Y OO	2	2	2	2	2			2	2.00
	Business Systems Analyst II	Y NN	1	1	0	0	0			0	0.00
	Chief Info Mgt Officer	M XY	1	1	1	1	1			1	1.00
	Electronics Technician	W KK	2	2	0	0	0			0	0.00
	GIS Specialist	WKK	2	2	2	2	0			0	0.00
	Imaging & Record Mgt Super	YPP	1	1	1	1	1			1	1.00
	Imaging Equipment Tech II	WGG	4	4	4	4	4			4	4.00
	IT Manager	CTT	4	4	4	4	4			4	4.00
	Management Analyst	YNN	0	0	0	1				0	0.00
	Office Support Specialist	WHH	1	1	1	1	1			1	1.00
	Public Service Interns	XO12	0	0	1	1	0		1	1	0.00
	Radio Network Administrator	W NN	0	0	0	0	0			0	0.00
	Records Mgt Tech II	WEE	2	2	2	2	2			2	2.00
	Regional Communications Coord	YQR	0	0	1	1	1			1	1.00
	Security Electronics Administrator	WNN	1	1	1	1	1			1	1.00
										1	
	Sr Business Systems Analyst	Y PP	4	4	7	7	7			7	7.00
	Sr Technology Network Engineer	YPP	5	5	5	5	5			5	5.00
	Sr Technology Support Tech	WKK	4	4	3	3	3			3	3.00
	Sr Technology Sys Administrator	YPP	5	5	4	4	5			5	5.00
	Sr Technology Sys Developer	YPP	7	7	6	5	8			8	8.00
	Technology Network Engineer II	WLM	8	8	8	8	9			9	9.00
	Technology Project Coordinator	YQR	4	4	4	3	3			3	3.00
	Technology Support Technician II	WII	4	4	3	4	5			5	5.00
	Technology Sys Administrator II	WLM	5	5	3	3	3			3	3.00
Technology Systems Developer II	YNO	11	11	14	14	15			15	15.00	
Telecommunications Manager	CDTT	1	1	0	0	0			0	0.00	
Telephone Technician	W KK	1	1	1	1	1			1	1.00	
<b>Totals</b>			<b>82</b>	<b>82</b>	<b>80</b>	<b>80</b>	<b>83</b>	<b>0</b>	<b>1</b>	<b>84</b>	<b>83.00</b>
Treasurer's Office (#113-0)	Account Clerk	WGG	8	8	7	7	5		1	6	6.04
	Account Clerk II	WHH	1	1	2	4	5			5	5.00
	Admin Secretary	WJJ	1	1	1	1	1			1	1.00
	Asst Chief Deputy Treasurer	YMM	0	0	1	1	1			1	1.00
	Chief Deputy Treasurer	CQQ	1	1	1	1	1			1	1.00
	Collections Analyst	WII	1	1	1	1	1			1	1.00
	Commissioner Elected Treasurer	Eo11	1	1	1	1	1			1	1.00
	Depart Computer App Specialist	WJJ	2	2	1	1	1			1	1.00
	Deputy Treasurer	YLL	0	0	0	0	1			1	1.00
	Personal Property Field Rep	WII	1	1	1	1	1			1	1.00
	Principal Account Clerk	YJJ	3	3	3	3	2			2	2.00
	<b>Totals</b>			<b>19</b>	<b>19</b>	<b>19</b>	<b>21</b>	<b>20</b>	<b>0</b>	<b>1</b>	<b>21</b>



### Authorized Positions and Full Time Equivalents

Department/ Program	Title	Salary Grade	Authorized Position Count							Full-Time Position Equivalent (FTE) FY2015/16 (base 2080 hrs)	
			Actual Position Count				FY16 Budgeted Position Count				FY15/16 Total Position Count (a+b+c)
			Fiscal Year 11/12	Fiscal Year 12/13	Fiscal Year 13/14	Fiscal Year 14/15	Full Time (a)	Part Time (b)	On-call/ Seasonal (c)		
Truckee River Flood Management (#211-0)	Account Clerk	WGG	1	1	1	0	0			0	0.00
	Administrative Assistant II	YLL	1	1	1	1	1			1	1.00
	Administrative Services Manager	YPP	1	1	1	1	1			1	1.00
	Deputy Director, TRFMP	CTT	1	1	1	0	0			0	0.00
	Executive Director, TRFMA	FM000	1	1	1	1	1			1	1.00
	General Counsel (TRFMA)	GCUU	1	1	1	1	1			1	1.00
	Land Acquisition Manager	YRR	1	1	1	0	0			0	0.00
	Licensed Engineer	YQR	1	1	1	1	1			1	1.00
	Natural Resources Manager	YRR	1	1	1	1	1			1	1.00
	Natural Resources Planner	WNN	1	1	1	0	0			0	0.00
	Public Information Officer	YLL	1	1	1	0	0			0	0.00
	Public Service Intern	X012	1	1	1	0	0			0	0.00
	Sr. Financial Analyst	YPP	1	1	1	1	1			1	1.00
	Sr. Hydrogeologist	YPQ	1	1	1	1	1			1	1.00
	Sr. Licensed Engineer	YRS	1	1	1	1	1			1	1.00
	<b>Totals</b>		<b>15</b>	<b>15</b>	<b>15</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9.00</b>
<b>Total County</b>			<b>2,600</b>	<b>2,603</b>	<b>2,585</b>	<b>2,559</b>	<b>2,466</b>	<b>91</b>	<b>89</b>	<b>2,646</b>	<b>2,587.56</b>





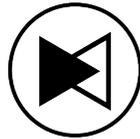
## **Washoe County Annual Budget 2015-2016**

### ***General Fund***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## GENERAL FUND

**Description** The General Fund is the primary operating fund of the County. The General Fund was established to account for programs and activities that are not required to be accounted for in another fund.

County departments that are primarily funded through the General Fund are listed below. Detailed pages for each of the following departments, which include a description of the department's mission and organization, Strategic Plan goals, budgeted sources and uses, and a summary of budget enhancements approved in the FY 2015-16 budget, follow in the remainder of this section. The summary below does not include General Fund transfers out of \$25,410,573 and transfers in of \$234,400 that are not specific to a department.

GENERAL FUND DEPARTMENT	Budgeted Expenditures/ Other Uses*	Budgeted Revenues/ Other Sources	Net General Fund Cost
Accrued Benefits	900,000	-	900,000
Alternate Public Defender	2,150,653	-	2,150,653
Alternative Sentencing	928,714	120,000	808,714
Assessor	6,760,329	400,400	6,359,929
Board of County Commissioners	624,910	-	624,910
Centrally Managed Activities	1,546,456	250,565,304	(249,018,848)
Community Services	23,622,310	10,134,330	13,487,980
Comptroller	2,786,822	253,054	2,533,768
Conflict Council	1,344,514	-	1,344,514
County Clerk	1,310,233	301,000	1,009,233
County Manager	5,814,286	680,306	5,133,980
District Attorney	21,444,609	3,373,982	18,070,627
District Court	23,736,797	9,993,821	13,742,976
Human Resources	2,300,456	-	2,300,456
Incline Constable	153,760	2,800	150,960
Intergovernmental Expenditures	3,360,200	3,089,094	271,106
Justice Courts			
Incline Justice Court	517,443	201,000	316,443
Reno Justice Court	5,750,355	2,926,555	2,823,800
Sparks Justice Court	2,499,955	1,017,000	1,482,955
Wadsworth Justice Court	282,546	211,250	71,296
Juvenile Services	14,497,323	765,751	13,731,572
Library	8,191,932	127,200	8,064,732
Medical Examiner	2,640,582	636,000	2,004,582
Other Post Employment Benefits	17,680,000	-	17,680,000
Public Administrator	1,030,457	230,000	800,457
Public Defender	8,431,251	230,000	8,201,251
Public Guardian	1,716,167	150,000	1,566,167
Recorder	2,350,140	2,809,500	(459,360)
Registrar of Voters	1,478,282	13,000	1,465,282
Sheriff	102,314,873	19,088,698	83,226,175
Social Services	18,173,475	347,863	17,825,612
Technology Services	12,891,416	178,200	12,713,216
Treasurer	2,264,660	6,785,000	(4,520,340)
<b>TOTAL GENERAL FUND</b>	<b>301,495,906</b>	<b>314,631,108</b>	<b>(13,135,202)</b>

\* includes Other Restricted Revenues, which are included on departments' budget pages.



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**ACCRUED BENEFITS**

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

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

None.

**Budget Summary**

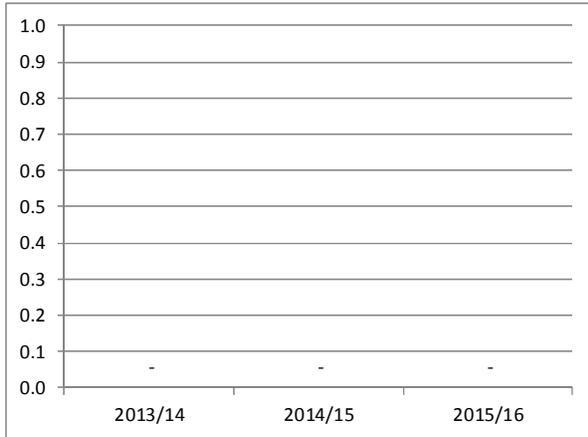
Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Accrued Benefits	C182010	1,612,112	2,500,000	1,942,121	900,000	-64.0%
<b>Total</b>		<b>1,612,112</b>	<b>2,500,000</b>	<b>1,942,121</b>	<b>900,000</b>	<b>-64.0%</b>

**Sources and Uses**

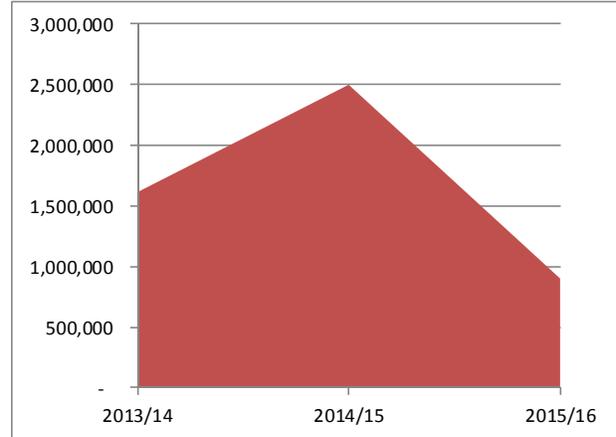
<u>Sources</u>		0	0	0	0	
<u>Uses</u>						
Salaries & Wages		1,589,678	2,500,000	1,910,194	900,000	-64.0%
Employee Benefits		22,434		31,927		
<b>Total</b>		<b>1,612,112</b>	<b>2,500,000</b>	<b>1,942,121</b>	<b>900,000</b>	<b>-64.0%</b>
<b>Net General Fund Cost</b>		<b>1,612,112</b>	<b>2,500,000</b>	<b>1,942,121</b>	<b>900,000</b>	<b>-64.0%</b>

<b>FTE Summary</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	
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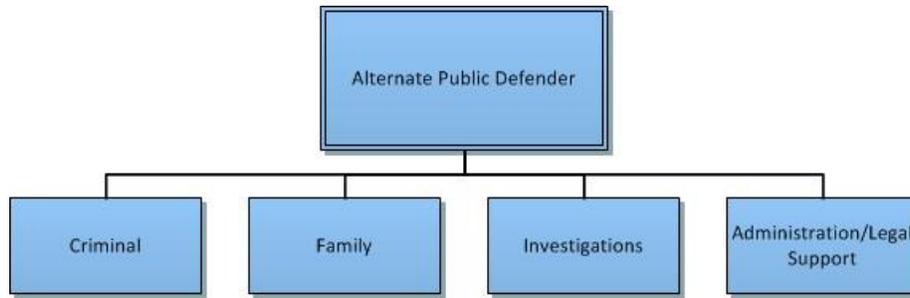
**Staffing Trend:**



**Net General Fund Cost:**



**ALTERNATE PUBLIC DEFENDER**



**Mission** The mission of the Alternate Public Defender’s Office (APD) is to protect the constitutional rights of the indigent by providing a voice in their defense in Washoe County Courtrooms.

**Description** The Alternate Public Defender’s office represents adult and juvenile clients charged with crimes in the District, Justice, and Delinquency courts in Washoe County. The Office also represents clients in Family court, and in appeals to the Nevada Supreme Court. Clients who are eligible for appointed attorneys are referred to the Alternate Public Defender’s Office when there is a conflict of interest which prevents the Public Defender’s Office from being able to defend that client. This assures each client will have independent counsel. The Alternate Public Defender’s Office opened July 1, 2007

**Statutory Authority** NRS Chapter 260 – County Public Defenders

**Strategic Plan Initiatives**

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

- Continue to work with other County Departments located at 350 S. Center Street on the EOP for the building

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

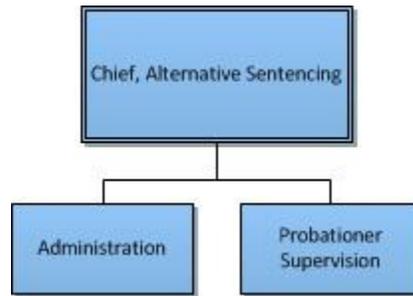
- Work with other County depts. involved in Criminal Justice – WCSO, DA, PD – to implement new legislation that will impact our offices; including changes in the laws and penalties, and the potential creation of an Indigent Defense Commission.
- Work with the Public Defender’s office and the Civil Division of the District Attorney’s office on an updated MOU, regarding a unified conflict policy and procedures on transferring cases.
- Coordinate training programs between the Public Defenders and the Alternate Public Defenders, to provide free Continuing Legal Education credits, focusing on changes in the law and trial advocacy skills.

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

- Use tablets in the courtroom, linked in to our case management system, to allow easier access to discovery and our calendars.
- Fully implement the new conflict policy, and adjust office resources as necessary to best defend the clients based upon caseloads and case types.



## ALTERNATIVE SENTENCING



**Mission** The mission of the Department of Alternative Sentencing (DAS) is to increase safety in the community by reducing recidivism among criminal offenders through a rehabilitative environment that includes accountability for offenses, opportunities for gaining and applying life skills, and sanctions for regressive behaviors.

**Description** Case plans are developed for those whom the court assigns a suspended sentence or residential confinement. The plans may include provisions for training, therapy, drug/alcohol testing, random home visits any time day or night without a warrant and reporting to DAS. The probationer will subject himself to the conditions of his/her probation, including any restitution he/she will make to victims. Case plans are implemented under the close supervision of Alternative Sentencing Officers. Probationers who successfully complete their probation period are deemed to have completed their sentence. Violation of conditions of probation, however, can lead to extensions of probation periods or incarceration.

**Statutory Authority** NRS 4, 5 and 211A, Department of Alternative Sentencing; Washoe County Code Chapter 11

### Strategic Plan Initiatives

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

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

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

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

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

- Expand services to the Sparks Justice Courts with an Alternative Sentencing staff member to provide probationer orientation/check-in/alcohol and drug testing at the facility.

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

**Personnel** Addition of one new Assistant Alternative Sentencing Officer, to supervise the increased caseload of probationers sentenced to this program.

**Non-Personnel** Increase of \$20,000 in services and supplies to cover drug/alcohol testing

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Alternative Sentencing	154-0	662,513	729,015	727,813	868,714	19.2%
Repeat DUI Program	IN10872	43,162	126,039	126,039	60,000	-52.4%
<b>Total</b>		<b>705,675</b>	<b>855,054</b>	<b>853,852</b>	<b>928,714</b>	<b>8.6%</b>

**Sources and Uses**

**Sources**

**General Fund**

Charges for Services	47,016	43,000	3,347	-	-100.0%
Fines	58,829	49,500	60,000	60,000	21.2%
<b>Total General Fund</b>	<b>105,845</b>	<b>92,500</b>	<b>63,347</b>	<b>60,000</b>	<b>-35.1%</b>

**Other Restricted Funds**

Charges for Services	58,829	50,000	50,000	60,000	20.0%
<b>Total - Other Funds</b>	<b>58,829</b>	<b>50,000</b>	<b>50,000</b>	<b>60,000</b>	<b>20.0%</b>

Total Sources 164,674 142,500 113,347 120,000 -15.8%

**Uses**

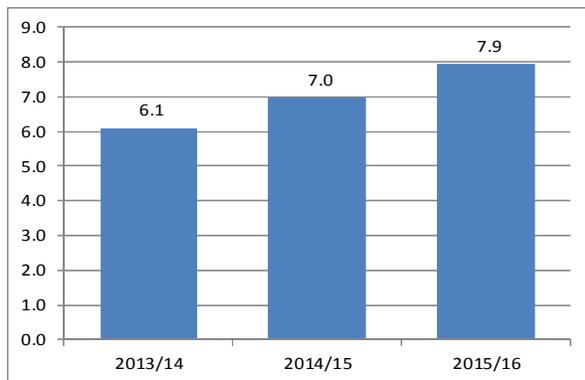
Salaries & Wages	401,163	525,173	525,128	525,546	0.1%
Employee Benefits	199,122	205,078	205,044	244,163	19.1%
<b>Services &amp; Supplies</b>	<b>105,390</b>	<b>124,803</b>	<b>123,680</b>	<b>159,005</b>	<b>27.4%</b>
<b>Total</b>	<b>705,675</b>	<b>855,054</b>	<b>853,852</b>	<b>928,714</b>	<b>8.6%</b>

Carry-forward Funding (15,667) 76,039 76,039 -

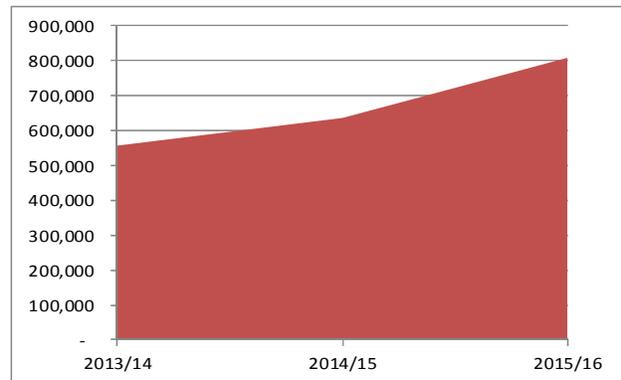
**Net General Fund Cost 556,668 636,515 664,466 808,714 27.1%**

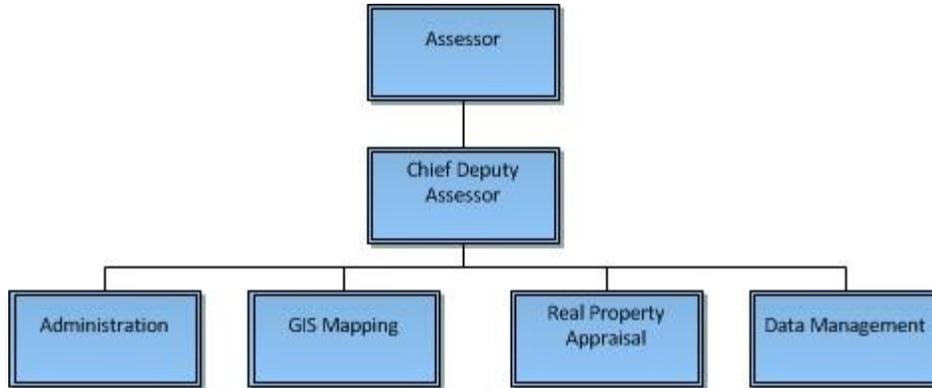
**FTE Summary 6.1 7.0 7.0 7.9 13.9%**

**Staffing Trend:**



**Net General Fund Cost:**



**ASSESSOR**

**Mission** To provide excellent public service through complete, accurate, and timely assessments of all property subject to taxation.

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

- The Administration Division provides day-to-day operational management of the Assessor's Office in the areas of budget, finance, purchasing, human resources, information technology, audio/visual presentations, support to staff supervision, project coordination and legislative responsibilities. In addition, the administration division oversees the personal property valuation process used to create the unsecured tax roll which consists of valuations for aircraft, business personal property and unsecured mobile homes. Personal property is also responsible for processing economic abatements granted through Governor's Office in addition to other abatements provided for through NRS.
- The Data Management Division manages the data used in creating the secured tax roll. This includes the authentication and recordation into our CAMA system for changes in ownership, parcel configuration, tax district boundaries, property tax cap qualifications, and processing both personal and corporate exemption applications. Data Management also encodes all parcel changes identified by the Appraisal Division into the CAMA system, then calculates and stores the associated value changes.
- The GIS Mapping Division creates all assessor parcel maps for Washoe County by reviewing the recorded documents filed in the County Recorder's office. The GIS mapping division also creates all of the tax district maps used by the various taxing entities in Washoe County, in addition to maintaining the County's GIS parcel layer and various zoning layers.
- The Real Property Appraisal division is responsible for the valuation of all real property in Washoe County. Real Property appraisal is also responsible for explaining and defending those values to taxpayers, the Department of Taxation, and before both the County and State Boards of Equalization.

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

## **Strategic Plan Initiatives**

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

- Evaluate existing resources to prepare for increased building permits, new businesses, and increased parcel creation.
- Provide accurate, up-to-date and easily understood assessment information to taxpayers.

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

- Promote personal and professional contact with our customers.
- Require department supervisors to complete the Essentials of Management Development program.

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

- Actively participate in interface development for the Accela implementation project to streamline the permit and business license reports imported into the Assessor's CAMA databases.
- Create a webpage for the unsecured tax roll information on our website.

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

**Personnel**      Addition of one new Personal Property Auditor-Appraiser position.

**Non-Personnel**   None.

### Budget Summary

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Assessor's Office	102-0	5,748,707	6,104,073	6,050,088	6,360,329	4.2%
Assessor Tech Fund	IN20280	366,318	2,207,726	2,207,726	400,000	-81.9%
<b>Total</b>		<b>6,115,025</b>	<b>8,311,799</b>	<b>8,257,814</b>	<b>6,760,329</b>	<b>-18.7%</b>

#### Sources and Uses

##### Sources

###### General Fund

Charges for Services	635	400	400	400	0.0%
<b>Total General Fund</b>	<b>635</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>0.0%</b>

###### Other Restricted Funds

Pers Prop Tax Commission	486,953	400,000	400,000	400,000	0.0%
<b>Total - Other Funds</b>	<b>486,953</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0.0%</b>

Total Sources	487,588	400,400	400,400	400,400	0.0%
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##### Uses

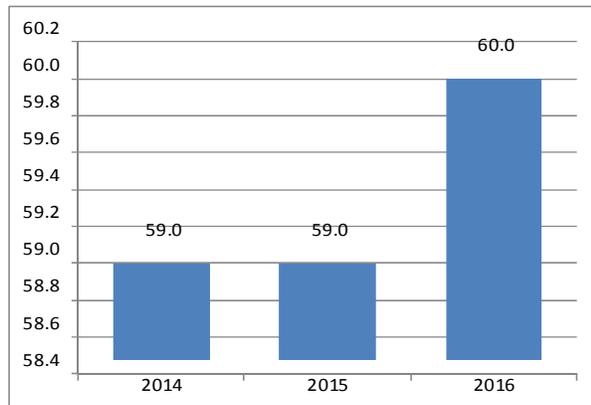
Salaries & Wages	3,810,256	3,963,614	3,980,276	4,128,766	4.2%
Employee Benefits	1,560,528	1,641,295	1,620,646	1,777,348	8.3%
Services & Supplies	422,056	1,239,165	1,189,165	594,215	-52.0%
Capital Outlay	322,185	1,367,726	1,367,726	260,000	-81.0%
Transfers Out	-	100,000	100,000	-	-100.0%
<b>Total</b>	<b>6,115,025</b>	<b>8,311,800</b>	<b>8,257,813</b>	<b>6,760,329</b>	<b>-18.7%</b>

Carry-forward Funding	(120,635)	1,807,726	1,807,726	-	-81.0%
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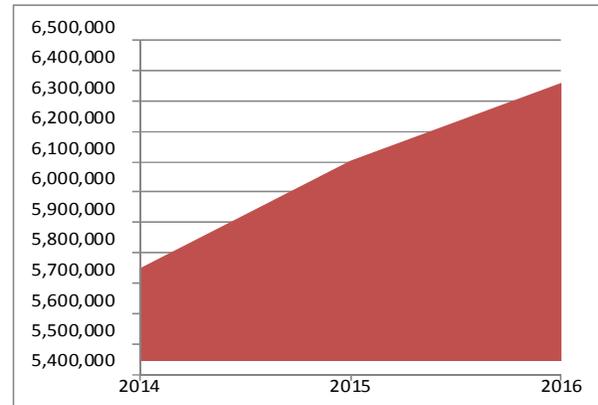
<b>Net General Fund Cost</b>	<b>5,748,072</b>	<b>6,103,673</b>	<b>6,049,688</b>	<b>6,359,929</b>	<b>4.2%</b>
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<b>FTE Summary</b>	<b>59.0</b>	<b>59.0</b>	<b>59.0</b>	<b>60.0</b>	<b>1.7%</b>
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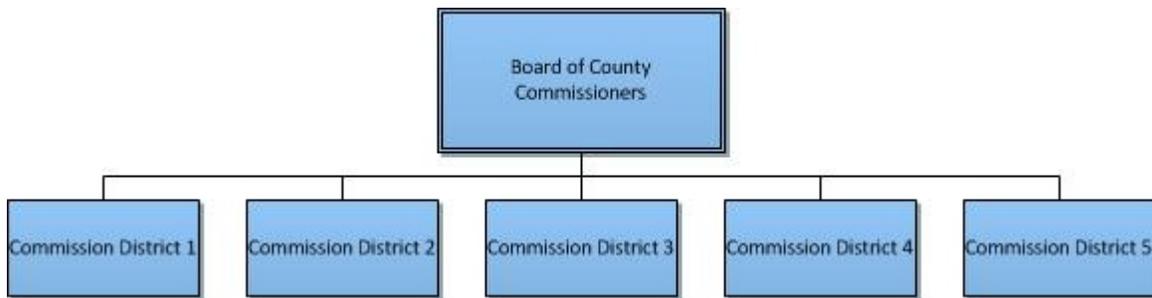
### Staffing Trend:



### Net General Fund Cost:



## BOARD OF COUNTY COMMISSIONERS



**Mission** The mission of the Washoe County Board of County Commissioners is to provide progressive leadership in defining current and future regional community needs, and guidance for the application of county resources and services in addressing those needs.

**Description** The responsibility for use of county resources and delivery of services to residents of Washoe County belongs to five County Commissioners elected from geographic districts on a partisan basis, every four years. The County Commissioners annually elect a chairman who serves as the Board of County Commissioners' presiding officer. To accomplish its mission, the Board functions in an executive, legislative and, at times, quasi-judicial capacity.

**Statutory Authority** NRS Chapter 244 – Counties: Government

### Strategic Plan Initiatives

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

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

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

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

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

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

### FY 2015/16 Budget Enhancements/Changes

**Personnel** None

**Non-Personnel** Increase of \$100,000 for Special District Funds (\$20,000 per District) reallocated from Community Support.

**Budget Summary**

Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
County Commissioners	100-0	541,811	619,459	594,070	624,910	0.9%
<b>Total</b>		<b>541,811</b>	<b>619,459</b>	<b>594,070</b>	<b>624,910</b>	<b>0.9%</b>

**Sources and Uses**

Sources

General Fund

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

Other Restricted Funds

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

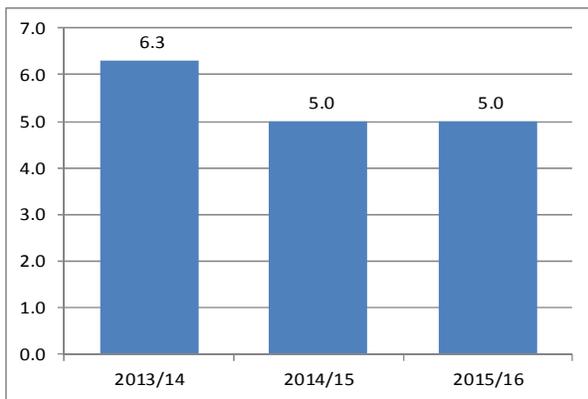
Total Sources - - - - -

Uses

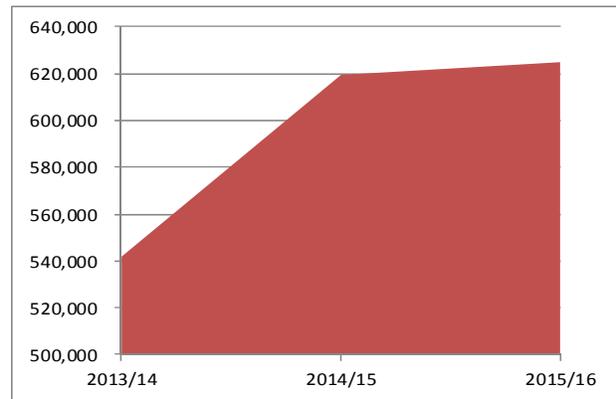
Salaries & Wages	332,020	324,787	311,924	299,925	-7.7%
Employee Benefits	129,100	129,928	119,859	125,779	-3.2%
Services & Supplies	80,691	151,622	162,287	199,206	31.4%
Other Financing Uses	-	13,122	-	-	-100.0%
<b>Total Uses</b>	<b>541,811</b>	<b>619,459</b>	<b>594,070</b>	<b>624,910</b>	<b>0.9%</b>

<b>Net General Fund Cost</b>	<b>541,811</b>	<b>619,459</b>	<b>594,070</b>	<b>624,910</b>	<b>0.9%</b>
<b>FTE Summary</b>	<b>6.3</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0%</b>

**Staffing Trend:**



**Net General Fund Cost:**



**CENTRALLY MANAGED ACTIVITIES**

**Description** Centrally managed activities are those that do not fall under specific departments within the County and are managed on an organization-wide level. Costs include: property tax processing fees and a settlement agreements with the Reno Redevelopment Agency. Revenues include: the General Fund’s portion of property taxes, room tax, the Consolidated Tax, AB 104 revenues, and indirect cost charges to departments.

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

In FY 2015/16, the Franchise Cable TV Fee appears in this cost center for the first time.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Undesignated Revenue	199-0	1,444,603	1,614,088	1,517,701	1,546,456	-4.2%
<b>Total</b>		<b>1,444,603</b>	<b>1,614,088</b>	<b>1,517,701</b>	<b>1,546,456</b>	<b>-4.2%</b>

**Sources and Uses**

Sources		0	0	0	0	
Taxes		123,592,655	129,453,150	130,318,206	131,586,413	1.6%
Licenses and Permits		1,072,917	1,080,200	1,080,200	1,080,200	0.0%
Intergovernmental		95,019,227	97,023,482	101,218,284	106,031,579	9.3%
Charges for Services		12,162,885	12,297,434	12,297,434	11,667,882	-5.1%
Other Financing Sources		-	60,000	2,060,000	-	
Miscellaneous		<u>341,369</u>	<u>199,230</u>	<u>199,230</u>	<u>199,230</u>	<u>0.0%</u>
<b>Total General Fund</b>		<b>232,189,053</b>	<b>240,113,496</b>	<b>247,173,354</b>	<b>250,565,304</b>	<b>4.4%</b>

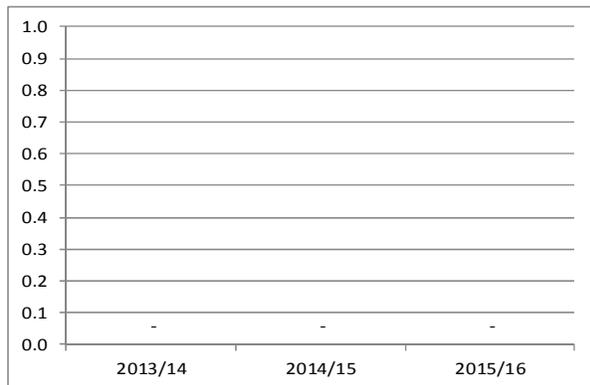
**Uses**

Services and Supplies		1,444,603	1,554,088	1,517,701	1,546,456	
Transfers Out		-	60,000	-	-	-100.0%
<b>Total</b>		<b>1,444,603</b>	<b>1,614,088</b>	<b>1,517,701</b>	<b>1,546,456</b>	<b>-4.2%</b>

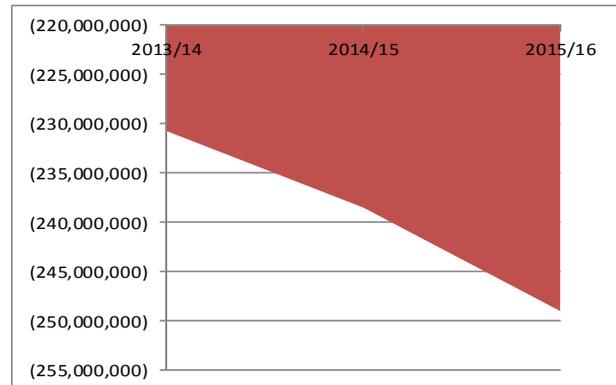
<b>Net General Fund Cost</b>		<b>(230,744,450)</b>	<b>(238,499,408)</b>	<b>(245,655,653)</b>	<b>(249,018,848)</b>	<b>4.4%</b>
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<b>FTE Summary</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	
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**Staffing Trend:**



**Net General Fund Cost:**



## COMMUNITY SERVICES DEPARTMENT



**Mission:** The mission of the Department of Community Services is to make our community safer, more economically viable, more environmentally sustainable, and to support a great quality of life for Washoe County Residents. This is accomplished by providing the following services:

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

**Description:** The Community Services Department was formed to consolidate the County departments of Building and Safety, Community Development, Public Works, Regional Parks and Open Space, and Water Resources. During Fiscal Year 2015-16, the department will continue to address ways of doing business to emphasize customer service, work process improvement, and sharing resources among divisions while complying with financial and administrative requirements that limit the use of restricted fund resources to the purposes for which they were collected.

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

## **Strategic Plan Initiatives**

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

- Re-establish development Pre-Application process.
- Create and fund a Business Facilitator position within CSD to be a single point of contact assisting in the development/permitting process.
- Educate the community and policy makers on work done to date related to smart growth: Plans – Strategies – Benefits
- Evaluate and develop road map for County services related to economic development so customers can clearly see a navigable system.
- Create a master plan of satellite operations to reduce daily time lost to travel.
- Increase on-the-ground work from previous year by improving use of seasonal and hourly workers to supplement workforce in an agile and cost-effective manner.

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

- Expand “Come in from the Cold” night by exploring new locations and transportation partnerships.

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

- Establish CIP Team, process and criteria for FY17 Capital Plan.
- Propose Capital Plan for FY17.
- Complete capital project list identified and approved by Board of County Commission.
- Purchase Asset Management software and implement.
- Complete significant reconstruction and corrective maintenance on two of Washoe County’s most maintenance intensive roadways—representing an investment of approximately \$4 million, Matterhorn & Ventana.
- Replace 3, 15-year old dump trucks within our heavy equipment fleet. Representing an investment of approximately \$750,000 and the first investment of this kind in over 7 years.
- Continue overdue maintenance and rehabilitation of County-owned groundwater treatment systems to ensure the capacity to deliver safe drinking water during advanced drought conditions.
- Continue construction—representing over a \$12 million investment—at the South Truckee Meadows Water Reclamation Facility to treat waste activated sludge and add additional capacity for future growth.
- Increase awareness and knowledge to proactively expand and maintain utility infrastructure by updating utility master plans.

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

- Conduct additional outreach to applicants (24) reminding them of the current processes and procedures they need to follow. And include an integrated packet of information including each agency’s requirements.
- Coordinate pre-application meetings with all MME facility applicants in unincorporated Washoe County.
- Update fee schedule for MME applications/permits.
- Conduct ongoing coordination meetings with agencies and applicants to ensure they are following all necessary steps to open their MME facility.
- Track time spent on MME-related issues.
- Prepare for increasing numbers of business licenses issued (24 additional licenses).
- Prepare for potential increase in building permits and/or special use permits.
- Track enforcement efforts specific to MME to assess potential increase in code enforcement cases.
- Make ongoing development code amendments to address MME.
- Conduct building department staff and planning staff site inspections.

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

- Establish effective open communication across departments.
- Conduct cross-department training where applicable.
- Carry forward ideas of innovation, technology and creativity in the workplace-motivate all staff.

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

- Establish a process to make it easy to share resources (people and equipment) across departments to fill resource gaps and encourage cross-training.

- Realign CTMRD program efforts with those of the CSD to enhance productivity and efficiency.
- Expand use and awareness of CSD map (internally and externally) to enable better and more efficient communication and decision making across the CSD.
- Reinforce/reinstate empowerment of employees to make decisions without getting permission or approval from their direct order and without fear of punitive recourse.

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

- Personnel**
- (1) Addition of one new Business Facilitator to assist CSD in responsiveness to economic impacts, help CSD work as a unified team and improve service delivery
  - (2) Addition of one new maintenance worker to maintain the Kids Kottage for Social Services
  - (3) Reclassification of a Park Planner to a Natural Resources Planner to manage parks natural resources

**Non-Personnel** Addition of one-time funding for infrastructure preservation \$1M

#### **Non-General Fund Community Services Departments are:**

##### **Fund**

Roads Fund  
 Central Truckee Meadows Remediation District  
 May Center/Great Basin Adventure Park  
 Capital Improvements Fund  
 Parks Capital Fund  
 Capital Facilities Tax Fund  
 Golf Course Fund  
 Building and Safety Fund  
 Utilities Fund  
 Equipment Services Fund

##### **Fund Type**

Special revenue fund  
 Special revenue fund  
 Component of Other Restricted  
 Capital projects fund  
 Capital projects fund  
 Capital projects fund  
 Enterprise fund  
 Enterprise fund  
 Enterprise fund  
 Internal service fund

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration	105-1	696,530	790,379	909,971	1,222,041	54.6%
Projects and Programs	105-2	64,058	61,825	15,237	-	-100.0%
Operations	105-3	13,753,810	16,309,440	15,843,325	17,042,991	4.5%
Planning & Development	105-4	1,980,550	2,088,244	2,096,781	2,354,629	
Engineering & Capital Projects	105-5	1,902,056	2,096,727	2,110,112	2,131,377	1.7%
Finance & Administrative	105-6	657,197	824,539	805,780	871,272	5.7%
<b>Total</b>		<b>19,054,201</b>	<b>22,171,154</b>	<b>21,781,206</b>	<b>23,622,310</b>	<b>6.5%</b>

**Sources and Uses**

Sources

General Fund

Licenses and Permits	6,665,002	6,694,300	6,694,300	6,923,800	3.4%
Intergovernmental	2,106	-	-	-	
Charges for Services	978,884	924,478	962,678	961,822	4.0%
Miscellaneous	624,796	356,275	356,275	463,150	30.0%
Other Financing Sources	<u>180</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	0.0%
<b>Total General Fund</b>	<b>8,270,968</b>	<b>7,980,053</b>	<b>8,018,253</b>	<b>8,353,772</b>	<b>4.7%</b>

Other Restricted Funds

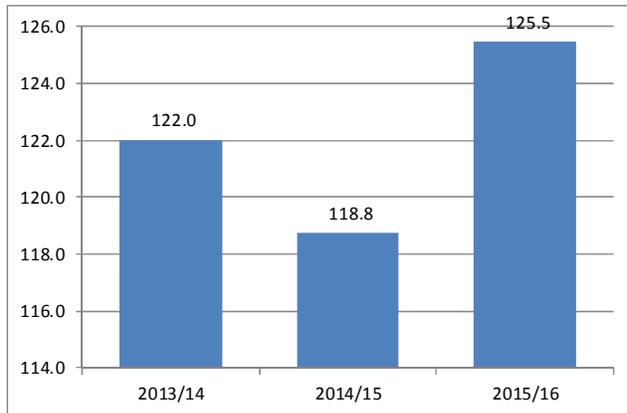
Intergovernmental	442,208	1,051,333	1,027,333	634,674	
Charges for Services	93,625	85,000	88,000	86,000	
Miscellaneous	<u>185,244</u>	<u>80,688</u>	<u>16,000</u>	<u>16,000</u>	<b>-80.2%</b>
<b>Total - Other Funds</b>	<b>721,077</b>	<b>1,217,021</b>	<b>1,131,333</b>	<b>736,674</b>	<b>-39.5%</b>
Total Sources	8,992,045	9,197,074	9,149,586	9,090,446	-1.2%

Uses

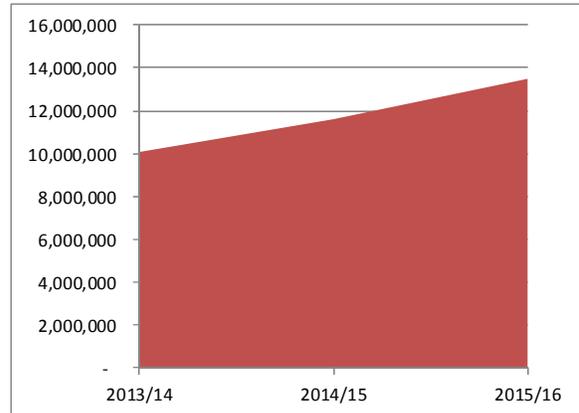
Salaries & Wages	7,078,426	7,175,197	7,236,759	8,122,581	13.2%
Employee Benefits	3,006,102	3,074,481	3,062,239	3,449,561	12.2%
Services & Supplies	8,953,161	11,609,364	11,170,096	12,050,168	3.8%
Capital Outlay	16,512	155,586	155,586	-	
Other Financing Uses	-	<u>156,526</u>	<u>156,526</u>	-	<b>-100.0%</b>
<b>Total</b>	<b>19,054,201</b>	<b>22,171,154</b>	<b>21,781,206</b>	<b>23,622,310</b>	<b>6.5%</b>
Carry-forward Funding	(15,445)	1,364,502	1,322,377	1,043,884	-23.5%
<b>Net General Fund Cost</b>	<b>10,077,601</b>	<b>11,609,578</b>	<b>11,309,243</b>	<b>13,487,980</b>	<b>16.2%</b>

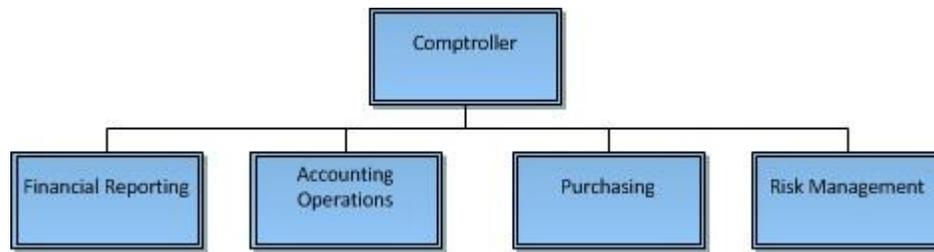
<b>FTE Summary</b>	<b>122.0</b>	<b>118.8</b>	<b>118.8</b>	<b>125.5</b>	<b>5.6%</b>
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**Staffing Trend:**



**Net General Fund Cost:**



**COMPTROLLER**

<b>Mission</b>	The mission of the Comptroller's Office is to promote sound financial management and trusted information by providing expertise in public finance, risk management and procurement.
<b>Description</b>	<p>The Comptroller's Office supports financial reporting, general accounting, accounts payable, payroll, purchasing, collections and risk management.</p> <ul style="list-style-type: none"> <li>• The Comptroller is appointed by the Board of County Commissioners and is the chief fiscal officer of the County. The Comptroller is responsible for planning, strategy and management of the Department.</li> <li>• The Financial Reporting Division produces the Comprehensive Annual Financial Report (CAFR) and the Public Annual Financial Report (PAFR), as well as a variety of other financial reports and required disclosures. This division maintains the general books of the County, oversees the external audit process, supports internal controls, and provides accounting research and procedural support to other departments and agencies.</li> <li>• The Accounting Operations Division is responsible for countywide processing, audit and procedural support for payroll, accounts payable and collections activities. This division also provides accounting and financial reporting support for the Health Benefits Fund and for the Other Post-Employment Benefits (OPEB) Trust Fund.</li> <li>• The Purchasing Division provides support for countywide procurement activities, including oversight of the competitive bidding process and the Procurement Card Program, as well as vendor maintenance and contract management. This division is also responsible for the inventory control process and disposal of surplus equipment.</li> <li>• The Risk Management Division manages the County's self-funded property and general liability insurance, and safety and workers' compensation programs. Division staff process claims, coordinate claims defense with the District Attorney's office, manages excess insurance needs through external carriers, and provides safety training to other County departments. For expenditures and FTE's related to this Division, please see the Risk Management Fund.</li> </ul>
<b>Statutory Authority</b>	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

## **Strategic Plan Initiatives**

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

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

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

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

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

- Introduce a variety of capital solutions and alternative metrics to lease vs. buy for long-term financial stability.

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

- Demonstrate financial transparency and assist in understanding complex financial transactions.
- Be open to many solutions without compromising internal controls.
- Be a leader of "Best Practices" on financial subject matter.

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

None .

### Budget Summary

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration	103-1	240,963	-	-	-	
Comptroller Division	103-3	1,782,267	2,217,287	2,072,156	2,388,612	7.7%
Budget Division	103-5	504,900	-	323	-	
Purchasing	103-6	364,550	381,878	386,632	398,210	4.3%
<b>Total</b>		<b>2,892,680</b>	<b>2,599,165</b>	<b>2,459,111</b>	<b>2,786,822</b>	<b>7.2%</b>

#### Sources and Uses

##### Sources

##### General Fund

Charges for Services	68,534	63,054	63,054	63,054	0.0%
Other Financing Sources	15,984	-	-	-	
Miscellaneous	<u>101,816</u>	<u>190,000</u>	<u>190,000</u>	<u>190,000</u>	<u>0.0%</u>
<b>Total Sources</b>	<b>186,334</b>	<b>253,054</b>	<b>253,054</b>	<b>253,054</b>	<b>0.0%</b>

##### Uses

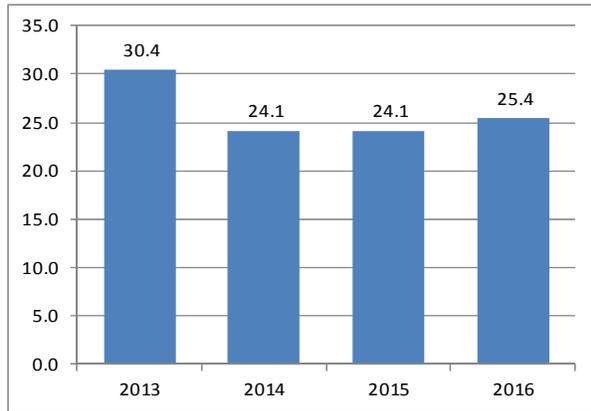
Salaries & Wages	1,891,091	1,698,512	1,637,743	1,744,879	2.7%
Employee Benefits	747,835	700,348	662,483	746,555	6.6%
Services & Supplies	253,754	200,305	158,885	295,388	47.5%
Other Financing Uses	-	-	-	-	
<b>Total</b>	<b>2,892,680</b>	<b>2,599,165</b>	<b>2,459,111</b>	<b>2,786,822</b>	<b>7.2%</b>

<b>Net General Fund Cost</b>	<b>2,706,346</b>	<b>2,346,111</b>	<b>2,206,057</b>	<b>2,533,768</b>	<b>8.0%</b>
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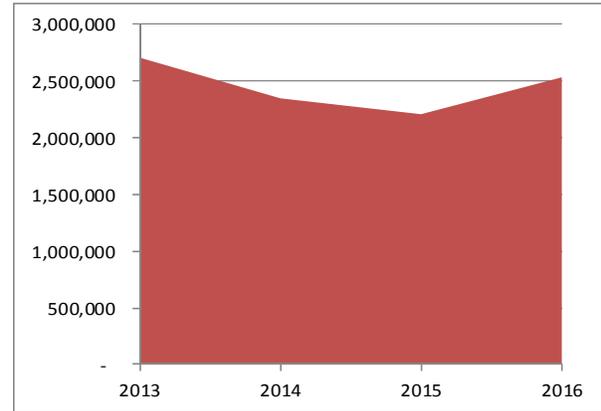
<b>FTE Summary</b>	<b>30.4</b>	<b>24.1</b>	<b>24.1</b>	<b>25.4</b>	<b>5.4%</b>
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\* FY 2014/15 decline due to transfer of Budget Division to Manager's Office.

### Staffing Trend:



### Net General Fund Cost:



**CONFLICT COUNSEL PROGRAM**



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

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

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

**Statutory Authority** See above

**Strategic Plan Initiatives**

The Conflict Counsel strategic plan initiatives are included in the Public Defender and Alternate Public Defender initiatives.

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

**Personnel** None

**Non-Personnel** Decrease/reallocation of \$671,000 to other fund areas per an updated Conflict Policy and to enhance the judicial process.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Conflict Counsel	129-0	2,126,765	2,015,514	1,685,514	1,344,514	-33.3%
<b>Total</b>		<b>2,126,765</b>	<b>2,015,514</b>	<b>1,685,514</b>	<b>1,344,514</b>	<b>-33.3%</b>

**Sources and Uses**

Sources

General Fund

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

Total Sources		-	-	-	-	
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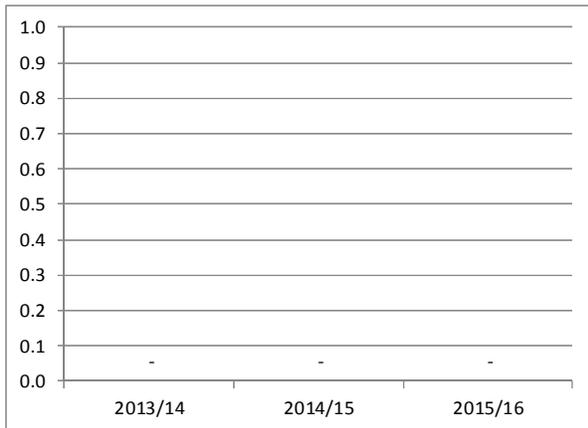
Uses

Salaries & Wages	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	
Services & Supplies	2,126,765	2,015,514	1,685,514	1,344,514	-33.3%	
Other Financing Uses	-	-	-	-	-	
<b>Total</b>		<b>2,126,765</b>	<b>2,015,514</b>	<b>1,685,514</b>	<b>1,344,514</b>	<b>-33.3%</b>

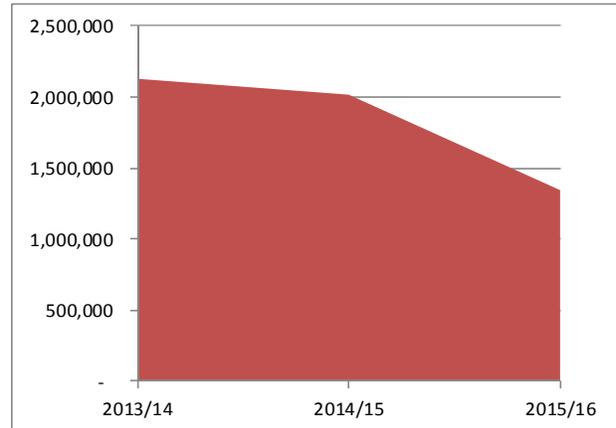
<b>Net General Fund Cost</b>		<b>2,126,765</b>	<b>2,015,514</b>	<b>1,685,514</b>	<b>1,344,514</b>	<b>-33.3%</b>
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<b>FTE Summary</b>		-	-	-	-	
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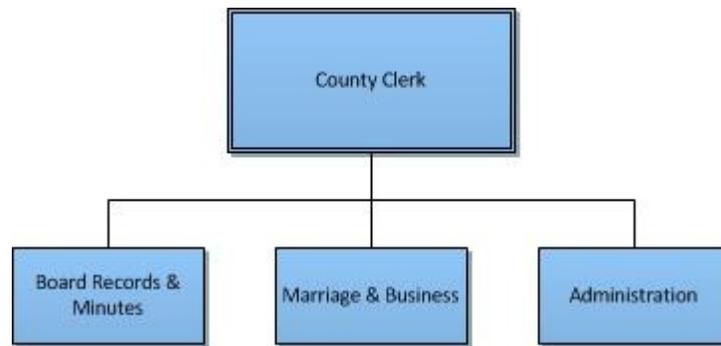
**Staffing Trend:**



**Net General Fund Cost:**



## COUNTY CLERK



**Mission** The mission of the Washoe County Clerk is to create, maintain, and preserve accurate records of the actions of the Board of County Commissioners and related bodies, as well as marriage license, marriage 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.

## **Strategic Plan Initiatives**

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

- Preserve and improve access to existing microfilmed permanent records by scanning digital images.
- Initiate use of common business information from the State Business Portal for fictitious firm name filings.
- Integrate internal processes and public records requests into Request Tracker system.

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

None.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration	104-0	233,049	418,092	337,740	425,407	1.7%
Board Records & Minutes	104-0	266,949	277,622	294,656	296,588	6.8%
Marriage & Business	104-0	531,242	556,021	548,000	582,238	4.7%
Clerk Technology Fund	IN20293	4,980	29,339	29,339	6,000	-79.5%
<b>Total</b>		<b>1,036,220</b>	<b>1,281,074</b>	<b>1,209,735</b>	<b>1,310,233</b>	<b>2.3%</b>

**Sources and Uses**

Sources

General Fund

Licenses and Permits	179,592	175,000	175,000	175,000	0.0%
Charges for Services	138,467	120,000	120,000	120,000	0.0%
<b>Total General Fund</b>	<b>318,059</b>	<b>295,000</b>	<b>295,000</b>	<b>295,000</b>	<b>0.0%</b>

Other Restricted Funds

Charges for Services	5,530	6,000	6,000	6,000	0.0%
Miscellaneous	367	-	-	-	
<b>Total - Other Funds</b>	<b>5,897</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0.0%</b>

<b>Total Sources</b>	<b>323,956</b>	<b>301,000</b>	<b>301,000</b>	<b>301,000</b>	<b>0.0%</b>
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Uses

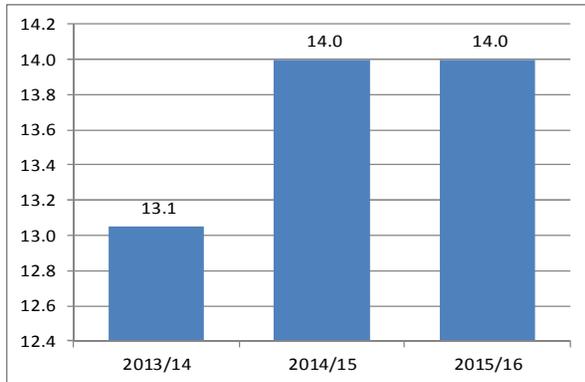
Salaries & Wages	677,885	808,711	751,411	828,409	2.4%
Employee Benefits	299,046	346,463	332,424	384,004	10.8%
Services & Supplies	59,289	125,900	125,900	97,820	-22.3%
<b>Total</b>	<b>1,036,220</b>	<b>1,281,074</b>	<b>1,209,735</b>	<b>1,310,233</b>	<b>2.3%</b>

Carry-forward Funding	(916)	23,339	23,339	-	-100.0%
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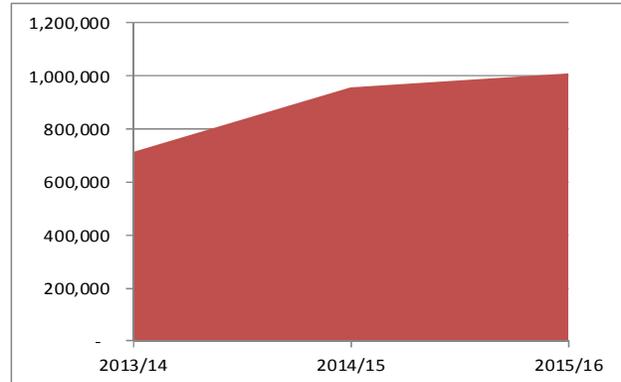
<b>Net General Fund Cost</b>	<b>713,180</b>	<b>956,735</b>	<b>885,396</b>	<b>1,009,233</b>	<b>5.5%</b>
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<b>FTE Summary</b>	<b>13.1</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>0.0%</b>
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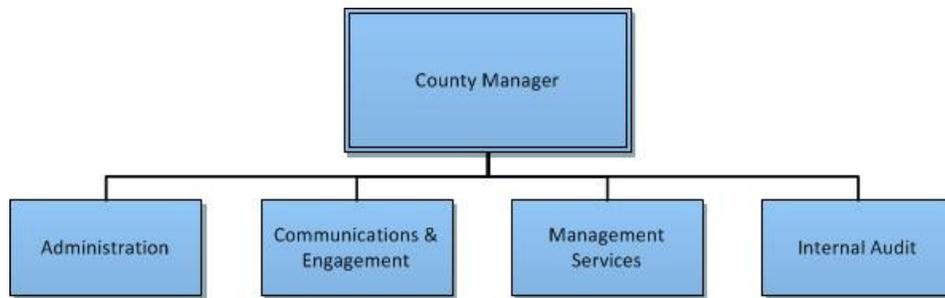
**Staffing Trend:**



**Net General Fund Cost:**



## 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.
- The *Communications and Engagement Division* develops strategic communications for internal and external stakeholders in Washoe County encouraging participation in county government and facilitates issue management to the benefit of the community and the county.
- The *Internal Audit Division* conducts performance audits to assess departmental functions and processes to determine if they are achieving their intended purposes and doing so in an economical manner. Compliance audits are conducted to ensure that internal controls sufficient to ensure integrity and accuracy in financial processing and reporting are established and followed.
- The *Management Services Division* oversees the following programs:
  - The *Constituent Services Program* provides support to the public, citizen groups, County Commissioners, and county management and staff, by representing Washoe County throughout the community. The program endeavors to promote superior customer responsiveness and two-way communication about County issues and programs between County Commissioners, staff and citizens. The program works to resolve concerns involving county government, explain county programs and serve as liaison between our departments and the public.
  - *Government Affairs Program* manages issues of impact on Washoe County and promotes the County's interests at the federal, state, regional, and local levels.
  - *Emergency Management and Homeland Security Program* maintains emergency management plans for Washoe County with the participation of local, county, state and federal agencies and organizations. The program arranges training and exercises to test emergency plans, coordinates the Washoe County Crisis Action Team; provides administrative support to the Local Emergency Planning Committee, administers State/Federal Homeland Security/Emergency Management Grants; and manages the Regional Emergency Operations Center (REOC).
  - *Management and 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 a County-wide grant management program, providing technical assistance to departments to ensure compliance with grant requirements, and increasing grant funding to Washoe County. The program also coordinates strategic planning for the organization, assists with strategic planning for departments within the county, and provides research, analysis and project management service to the County Manager and the Board of County Commissioners.

**Statutory  
Authority**

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

### Strategic Plan Initiatives

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

- Implement a proactive County Code revision process that facilitates clear, efficient, and long-term changes.
- Develop comprehensive plan to provide increased service levels to meet service demand as the region continues recovery.
- Initiate comprehensive County Code review and update.

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

- Establish a research center, potentially through the University, to coordinate the collection of data and metrics related to seniors.

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

- Implement an education campaign for public and staff.
- Expand the current working group to be community-wide

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

- Produce a Washoe County Guide to County Resources- a digital guide to help citizens navigate what resources are available.
- Conduct department and functional area presentations to BCC and other regional public meetings (roadshow).

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

- Develop County-Wide Quality/Continuous improvement program for champions from all departments modeled after the successful Health District fundamental review process to streamline workflows County-wide.
- Reinstigate the employee suggestion program- advertise and promote it.
- Support a culture of YES – management, labor, staff.

### FY 2015/16 Budget Enhancements/Changes

**Personnel** Addition of one new Media & Communications Specialist in the Communications and Engagement program to provide consistent, accurate, and timely communications. Increase Emergency Manager General Fund allocation from 50% to 75%.

**Non-Personnel** Reduction of \$53,500 from Services & Supplies to fund Media & Communications Specialist position. Reduction of \$31,800 from Services & Supplies to fund Emergency Manager increase. Reallocation of \$100,000 from Community Support to Board of County Commissioners for Special District Funds (\$20,000 per District). Reallocation of \$150,000 for Regional Call Center pilot program to be implemented via Interlocal Agreement with City of Reno.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration	101-1	927,363	1,289,574	1,170,008	1,254,701	-2.7%
Grants	101-3	(28)	477,232	459,965	129,263	-72.9%
Emergency Management	101-5	932,954	1,121,054	900,236	234,531	-79.1%
Comm & Engagement	101-6	678,805	1,032,326	1,085,392	1,073,245	4.0%
Management Services	101-8	682,803	1,914,208	1,799,632	1,790,406	-6.5%
Internal Audit	101-9	139,264	146,106	147,854	155,632	6.5%
Community Support	181-0	178,296	316,295	318,151	269,761	-14.7%
Fire Suppression	187-0	703,742	925,814	925,708	906,747	-2.1%
<b>Total</b>		<b>4,243,199</b>	<b>7,222,609</b>	<b>6,806,946</b>	<b>5,814,286</b>	<b>-19.5%</b>

**Sources and Uses**

Sources

General Fund

Licenses and Permits	346,731	365,000	365,000	365,000	0.0%
Intergovernmental	163,223	167,162	176,433	186,110	
Charges for Services	-	20,000	20,000	20,000	
Fines and Forfeitures	43,025	35,000	35,000	35,000	0.0%
Miscellaneous	2,133	-	-	40,000	
Other Sources	87,323	-	-	-	
<b>Total General Fund</b>	<b>642,435</b>	<b>587,162</b>	<b>596,433</b>	<b>646,110</b>	<b>10.0%</b>

Other Restricted Funds

Licenses and Permits	-	-	46,412	-	
Intergovernmental	832,458	1,419,002	1,185,068	34,195	-97.6%
Charges for Services	15,217	-	-	-	
Miscellaneous	8,500	8,500	8,500	-	
<b>Total - Other Funds</b>	<b>856,175</b>	<b>1,427,502</b>	<b>1,239,980</b>	<b>34,195</b>	<b>-97.6%</b>

Total Sources 1,498,610 2,014,664 1,836,413 680,305 -66.2%

Uses

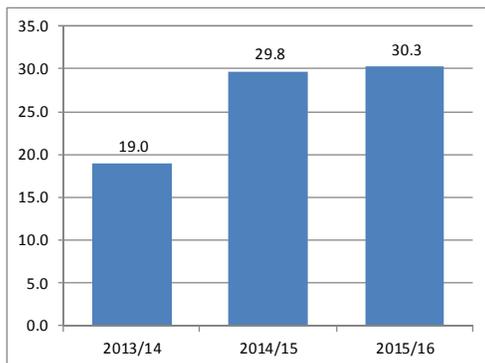
Salaries & Wages	1,486,624	2,442,688	2,302,238	2,582,180	5.7%
Employee Benefits	593,323	932,807	890,028	1,063,917	14.1%
Services & Supplies	2,075,929	3,836,614	3,604,181	2,157,688	-43.8%
Capital Outlay	-	10,500	10,500	10,500	
Other Financing Uses	87,323	-	-	-	
<b>Total Uses</b>	<b>4,243,199</b>	<b>7,222,609</b>	<b>6,806,947</b>	<b>5,814,285</b>	<b>-19.5%</b>

Carry-forward Funding (10,887) 44,052 26,785

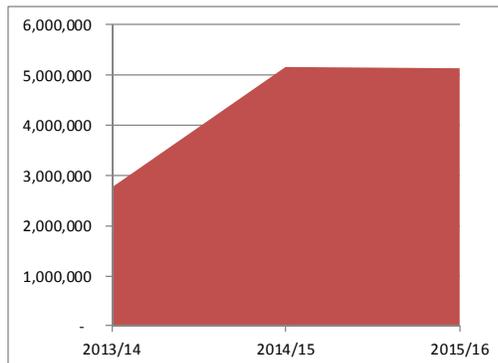
**Net General Fund Cost 2,755,476 5,163,893 4,943,749 5,133,980 -0.6%**

**FTE Summary 19.0 29.8 29.8 30.3 1.7%**

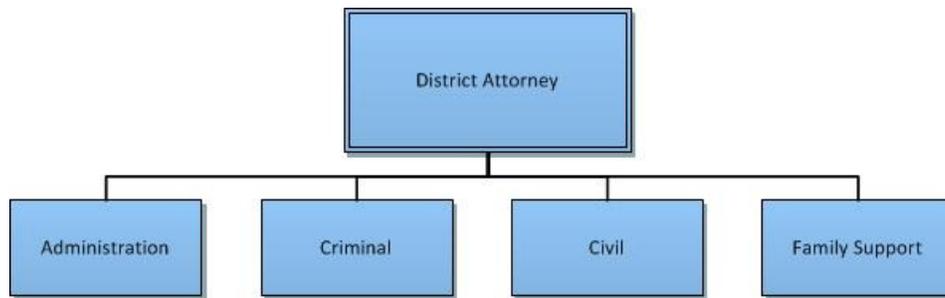
**Staffing Trend:**



**Net General Fund Cost:**



## DISTRICT ATTORNEY



**Mission** The Office of the Washoe County District Attorney is committed to achieving 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 protect 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 that occur in Washoe County and misdemeanors that occur in the unincorporated areas, as well as giving legal assistance to all 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 cases that require extensive work from experienced attorneys.
  - The Juvenile Team prosecutes individuals under the age of 18 charged with criminal conduct in Washoe County. This team may prosecute serious juvenile offenders as adults.
  - The Appellate Team handles appeals before the Nevada Supreme Court and appears at all post-conviction hearings.
  - 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 focuses on people 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 state certified criminal investigators, assists in preparing cases for trial, locating and transporting witnesses, obtaining background histories, serving subpoenas, and arresting criminal offenders.
  - The Victim-Witness Assistance Center (VWAC) provides logistical and moral support to crime victims and witnesses. Advocates provide assistance and advocacy for witnesses and victims of crime: case status notifications, impact statements, and referrals with social service agencies.

- The Child Abuse Response & Evaluations (CARES) and Sexual Assault Response Team (SART) programs provide sexual assault forensic exams to children and adults in Washoe County and neighboring areas; 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) ensures the health and safety of children through a child-centered environment where a multidisciplinary team involving law enforcement, social services, medical and the District Attorney's Office collaborate to minimize trauma, provide advocacy, and support effective investigations of crimes against children.
- The Civil Division provides legal counsel to County agencies, departments, commissions and boards; prosecutes and defends all lawsuits on behalf of the County; and manages two additional programs:
  - The Child Welfare Program provides legal services and representation in the Family Court for the Department of Social Services. Where appropriate removal of children from their homes, termination of parental rights, or to arrange adoption for children so removed.
  - Forfeiture Program. Personnel of the Forfeiture Program track, seize, and cause the forfeit of money and property used in or gained from controlled substance violations
- The Family Support Division, as a civil arm of the District Attorney's Office, secures the rights of children to financial support by legally determining paternity and enforcing child support orders pursuant to Nevada Statutes, Federal requirements, and a cooperative agreement with the Nevada State Welfare Department.

**Statutory  
Authority**

NRS Chapter 252 – District Attorneys

**Strategic Plan Initiatives**

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

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

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

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

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

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

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

- Personnel**
- (1) Reclassification of one Video Production Coordinator to Department Systems Specialist
  - (2) Addition of five new positions to address organizational structure and span of control:
    - Deputy DA III
    - DA Investigator II
    - Legal Secretary Supervisor
    - Legal Secretary
    - Victim Witness Advocate

**Non-Personnel** Reduction of \$139,000 from Services & Supplies to partially fund above positions.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Criminal	106-1	12,224,608	13,235,722	12,734,572	13,827,225	4.5%
CARES/SART Division	106-2	741,482	389,670	389,670	275,890	-29.2%
Family Support Division	106-3	3,257,754	3,885,058	3,447,953	3,548,378	-8.7%
Grants Division	106-5	56,146	93,632	89,682	30,000	-68.0%
Civil Division	106-7	3,249,054	3,426,013	3,413,121	3,613,986	5.5%
Drug Forfeitures	106-9	216,668	213,407	245,001	149,130	-30.1%
<b>Total</b>		<b>19,745,712</b>	<b>21,243,502</b>	<b>20,319,999</b>	<b>21,444,609</b>	<b>0.9%</b>

**Sources and Uses**

Sources

General Fund

Charges for Services	552,074	767,572	767,572	808,749	
Miscellaneous	26,409	32,000	32,000	32,000	
<b>Total General Fund</b>	<b>578,483</b>	<b>799,572</b>	<b>799,572</b>	<b>840,749</b>	<b>5.1%</b>

Other Restricted Funds

Intergovernmental	2,306,336	2,849,053	2,376,612	2,453,233	-13.9%
Charges for Services	39,565	50,000	61,753	30,000	-40.0%
Fines and Forfeitures	73,297	15,000	50,000	50,000	233.3%
Miscellaneous	322,561	5,400	5,599	-	
<b>Total - Other Funds</b>	<b>2,741,759</b>	<b>2,919,453</b>	<b>2,493,964</b>	<b>2,533,233</b>	<b>-13.2%</b>

Total Sources	3,320,242	3,719,025	3,293,536	3,373,982	-9.3%
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Uses

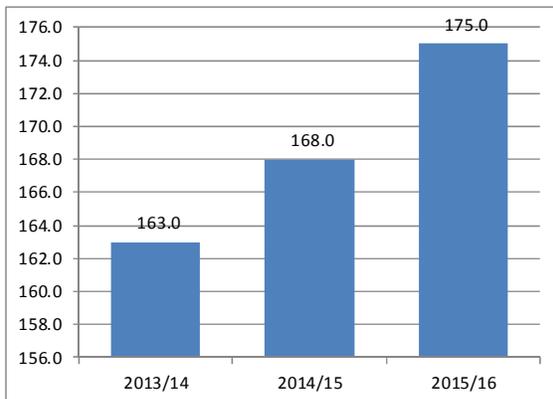
Salaries & Wages	12,567,173	13,671,723	13,192,976	13,803,739	1.0%
Employee Benefits	5,205,351	5,515,805	5,465,511	6,016,683	9.1%
Services & Supplies	1,465,397	2,055,975	1,661,512	1,624,187	-21.0%
Capital Outlay	57,791	-	-	-	
Other Financing Uses	450,000	-	-	-	
<b>Total Uses</b>	<b>19,745,712</b>	<b>21,243,503</b>	<b>20,319,999</b>	<b>21,444,609</b>	<b>0.9%</b>

Carry-forward Funding	233,537	187,253	187,253	-	
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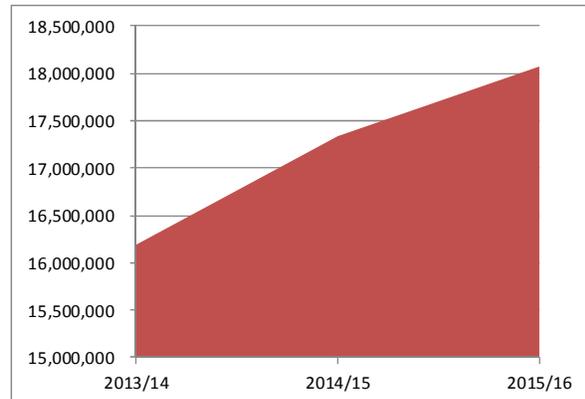
<b>Net General Fund Cost</b>	<b>16,191,933</b>	<b>17,337,225</b>	<b>16,839,210</b>	<b>18,070,627</b>	<b>4.2%</b>
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<b>FTE Summary</b>	<b>163.0</b>	<b>168.0</b>	<b>168.0</b>	<b>175.0</b>	<b>4.2%</b>
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**Staffing Trend:**



**Net General Fund Cost:**



**DISTRICT COURT**



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

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

**Description** The Second Judicial District Court is comprised of fifteen (15) elected judges: nine (9) General Jurisdiction Judges and six (6) Family Division Judges. The General Jurisdiction Judges preside over all felony and gross misdemeanors criminal cases and all civil cases. The Family Division Judges preside over all domestic and juvenile cases filings.

Within the Second Judicial District Court are the following divisions: Pretrial Services, Law Library, Self Help Center, Specialty Courts, Filing Office, Jury and Interpreter Services, Family Services, Discovery, Arbitration, Guardianship and Probate.

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

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

- Personnel**
- (1) Addition of one new District Court Clerk II, for support to Jan Evans Center.
  - (2) Addition of Integrated Case Services Manager, for support to Jan Evans Center.
  - (3) Conversion of part-time Court Interpreter to full-time position.

**Non-Personnel** None.



**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration Division	120-1	2,820,221	2,808,194	2,640,309	2,800,168	-0.3%
General Jurisdiction Div.	120-2	5,818,075	10,920,403	6,440,972	11,421,117	4.6%
Family Court Division	120-3	4,818,528	5,732,468	5,293,488	5,620,066	-2.0%
Pre Trial Services Division	120-4	1,054,278	1,452,270	1,346,176	1,522,204	4.8%
Specialty Courts Division	120-5	1,772,293	2,471,061	2,340,592	1,732,123	-29.9%
Law Library	120-6	554,721	686,801	535,535	641,119	-6.7%
<b>Total</b>		<b>16,838,116</b>	<b>24,071,197</b>	<b>18,597,072</b>	<b>23,736,797</b>	<b>-1.4%</b>

**Sources and Uses**

Sources

General Fund

Property Taxes	2,339,017	2,395,457	2,411,503	2,502,544	4.5%
Charges for Services	916,212	814,000	814,000	814,000	0.0%
Fines	422,514	384,200	384,200	384,200	0.0%
Miscellaneous	32,532	19,400	32,818	19,400	0.0%

Transfers fr Other Restricted Funds

<b>Total General Fund</b>	<b>3,710,275</b>	<b>3,613,057</b>	<b>3,642,521</b>	<b>3,720,144</b>	<b>3.0%</b>
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Other Restricted Funds

Intergovernmental Revenues	504,739	893,709	706,560	588,902	-34.1%
Charges for Services	1,197,459	1,245,932	1,201,500	1,201,500	-3.6%
Fines	1,069,317	1,048,137	1,048,137	1,048,137	0.0%
<u>Miscellaneous</u>	<u>95,999</u>	<u>131,058</u>	<u>70,000</u>	<u>-</u>	<u>-100.0%</u>

<b>Total - Other Funds</b>	<b>2,867,514</b>	<b>3,318,836</b>	<b>3,026,197</b>	<b>2,838,539</b>	<b>-14.5%</b>
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Total Sources	6,577,789	6,931,893	6,668,718	6,558,683	-5.4%
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Uses

Salaries & Wages	9,007,567	10,208,437	9,349,185	10,638,311	4.2%
Employee Benefits	3,751,239	4,275,406	3,856,727	4,531,505	6.0%
Services & Supplies	4,005,194	5,916,584	5,315,782	4,436,981	-25.0%
<u>Capital Outlay</u>	<u>74,116</u>	<u>3,670,770</u>	<u>75,378</u>	<u>4,130,000</u>	<u>12.5%</u>

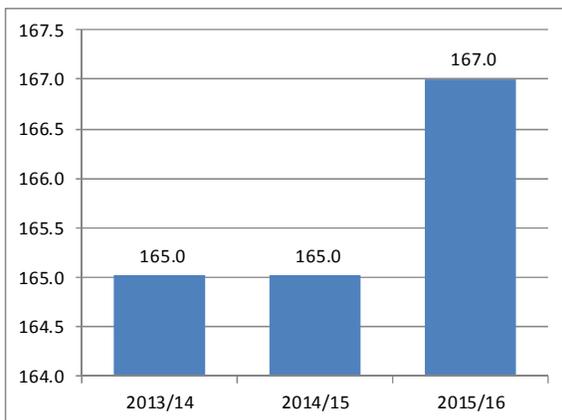
<b>Total</b>	<b>16,838,116</b>	<b>24,071,197</b>	<b>18,597,072</b>	<b>23,736,797</b>	<b>-1.4%</b>
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Carry-forward Funding	(753,738)	4,075,706	463,822	3,435,138	-15.7%
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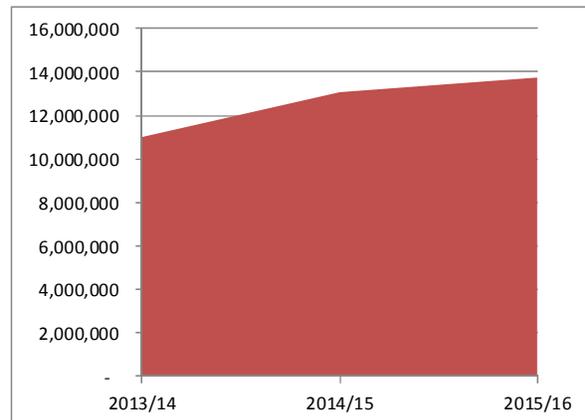
<b>Net General Fund Cost</b>	<b>11,014,065</b>	<b>13,063,598</b>	<b>11,464,532</b>	<b>13,742,976</b>	<b>5.2%</b>
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<b>FTE Summary</b>	<b>165.0</b>	<b>165.0</b>	<b>165.0</b>	<b>167.0</b>	<b>1.2%</b>
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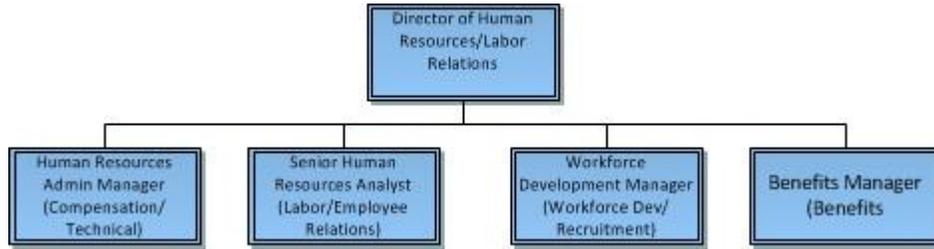
**Staffing Trend:**



**Net General Fund Cost:**



### HUMAN RESOURCES



**Mission** Human Resources/Labor Relations/Benefits is dedicated to the design and delivery of efficient, effective and strategic HR programs and services while providing responsive, premium customer service.

**Description** The Human Resources/Labor Relations/Benefits Department partners with County departments to hire and retain a skilled, competent and diverse workforce that is representative of the community. Washoe County operates under a merit system pursuant to NRS and all business processes are in support of equal employment opportunity and merit principles. In addition to recruitment and selection, Human Resources administers the classification and compensation plan, coordinates and manages employee and workforce development programs, operates the County’s self-insured health plan and other contractual health insurance plans, and administers all benefits programs. Health Benefits is reported as an Internal Service Fund and strives to provide access to comprehensive health care services in an efficient and cost effective manner. Labor Relations is the County representative for purposes of negotiating with employee bargaining units pursuant to NRS Chapter 288, the enabling state collective bargaining law. Labor Relations negotiates the labor agreements and coordinates employee relations and discipline with management to ensure adherence to employment practices that are defensible from labor challenge.

**Statutory Authority:** NRS 245 Counties: Officers and Employees; NRS 288 Relations between Governments and Public Employees; NRS 286 Public Employees’ Retirement; NRS 287 Programs for Public Employees; Washoe County Code Chapter 5 – Administration and Personnel.



## **Strategic Plan Initiatives**

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

- Update the employee policy regarding drug use to incorporate legalities and medicinal use of marijuana.

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

- Develop a Leadership Academy with internal resources for a workshop for County employees accessible through HR.
- Coordinate with Hay Group for a complete occupation-by-occupation review of the current status of active job classes and alignment with associated pay scales.
- Update job class information.
- Update original 1999/2000 job class families and compensation philosophy is critical for future strategic focus of County services.
- Educate all employees about job families/County services and compensation philosophy.

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

- Consolidate all successful online/video/in-person department trainings into a centralized platform accessible to all employees. (i.e. GIS, Data Analysis, Customer Service, etc.)
- Achieve a more collaborative and proactive relationship with labor to support initiatives changing employees' roles and responsibilities.
- Continue to develop our in-house training capabilities.
- Identify additional topics for e-based training to further our planned blended training strategy.
- Increase engagement by improving processes and service delivery through better educated and trained employees.

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

**Personnel** Conversion of part-time Human Resources Specialist II to full-time.

**Non-Personnel** (1) Increase of \$12,000 for replacement of Scantron equipment (no longer supported) and new scanner plus annual maintenance.

(2) Increase of \$30,000 for reconfiguration of existing department workspace to create private space for confidential discussions with employees.

(3) Reduction of Services and Supplies budget to cover incremental cost of full-time Human Resources Specialist II, above.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Human Resources	109-1	1,891,401	2,237,213	2,110,197	2,300,456	2.8%
Labor Relations	109-2	141	-	-	-	
<b>Total</b>		<b>1,891,542</b>	<b>2,237,213</b>	<b>2,110,197</b>	<b>2,300,456</b>	<b>2.8%</b>

**Sources and Uses**

Sources

General Fund

Miscellaneous	6,639	-	-	-
<b>Total Sources</b>	<b>6,639</b>	<b>-</b>	<b>-</b>	<b>-</b>

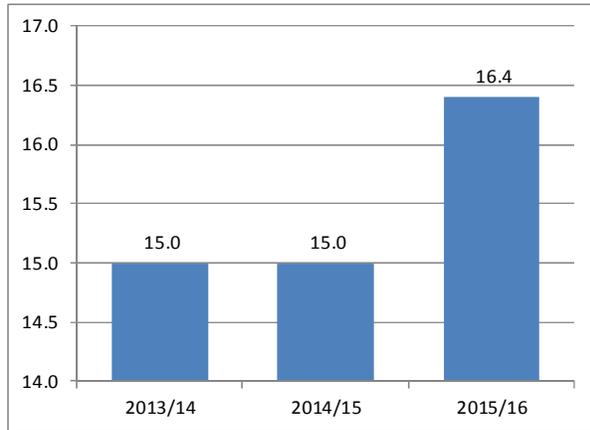
Uses

Salaries & Wages	1,150,165	1,234,719	1,203,179	1,328,723	7.6%
Employee Benefits	448,138	474,624	453,048	497,489	4.8%
Services & Supplies	293,239	497,870	423,970	444,244	-10.8%
<u>Capital Outlay</u>	-	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	0.0%
<b>Total</b>	<b>1,891,542</b>	<b>2,237,213</b>	<b>2,110,197</b>	<b>2,300,456</b>	<b>2.8%</b>

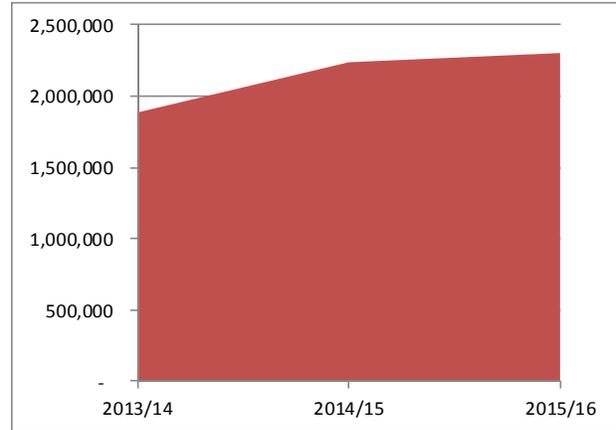
<b>Net General Fund Cost</b>	<b>1,884,903</b>	<b>2,237,213</b>	<b>2,110,197</b>	<b>2,300,456</b>	<b>2.8%</b>
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<b>FTE Summary</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>16.4</b>	<b>9.3%</b>
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**Staffing Trend:**



**Net General Fund Cost:**



**INCLINE CONSTABLE**

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

**Description** The Constable is a peace officer elected to office by Incline Village electors. His Office serves civil processes such as summons and complaints, small claims, notices of eviction, notices of hearings, writs of restitution and subpoenas. The Constable's Office assists the Washoe County Sheriff's Office and Nevada Highway Patrol with additional manpower at accident scenes and large events, and assists Child Protective Services, School Police, Public Administrators Office, and any other county agency that may need its assistance. The Constable's Office provides almost all court ordered civil standbys on domestic violence orders. Additionally the Constable's Office monitors subjects on pre-trial release and alternative sentencing out of Incline, Sparks, Reno Justice Court and District Court for those who live in the Incline Village area.

**Statutory Authority** NRS Chapter 258 - Constables

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

**Personnel** Additional \$18,500 for Pooled Positions for transportation of prisoners from WCSO substation to Sheriff's detention facility, relieving the Sheriff's Office of these responsibilities.

**Non-Personnel** Increase of \$1,400 for training, uniforms and equipment for above-requested pooled positions.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Incline Constable	126-0	106,820	135,618	117,539	153,760	13.4%
<b>Total</b>		<b>106,820</b>	<b>135,618</b>	<b>117,539</b>	<b>153,760</b>	<b>13.4%</b>

**Sources and Uses**

Sources

General Fund

Charges for Services	2,185	2,800	2,800	2,800	0.0%
<b>Total General Fund</b>	<b>2,185</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>0.0%</b>

Total Sources	2,185	2,800	2,800	2,800	0.0%
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Uses

Salaries & Wages	66,988	84,947	72,385	104,197	22.7%
Employee Benefits	26,947	32,920	27,403	30,204	-8.3%
Services & Supplies	12,885	17,751	17,751	19,359	9.1%

Other Financing Uses

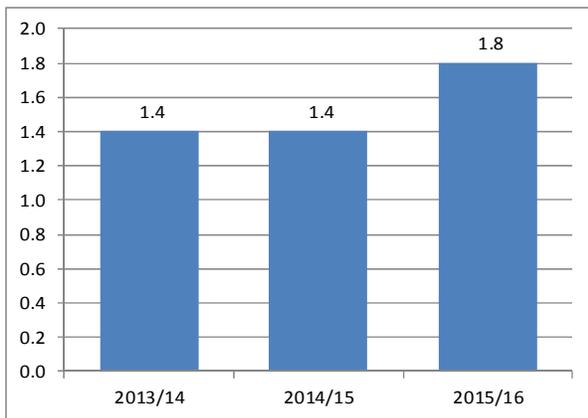
<b>Total</b>	<b>106,820</b>	<b>135,618</b>	<b>117,539</b>	<b>153,760</b>	<b>13.4%</b>
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Carry-forward Funding	-	251	251	-	
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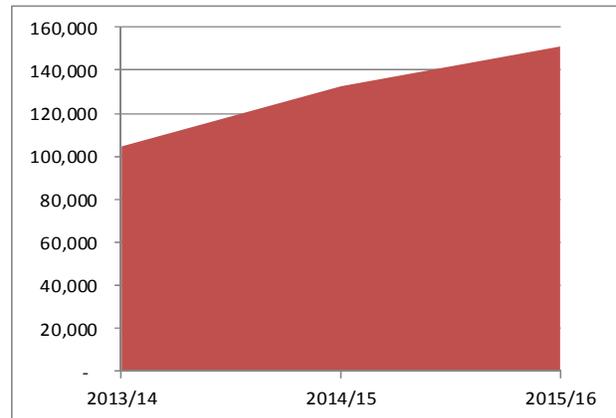
<b>Net General Fund Cost</b>	<b>104,635</b>	<b>132,567</b>	<b>114,488</b>	<b>150,960</b>	<b>13.9%</b>
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<b>FTE Summary</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>	<b>1.8</b>	<b>28.6%</b>
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**Staffing Trend:**



**Net General Fund Cost:**



**INTERGOVERNMENTAL EXPENDITURES**

**Description** Intergovernmental expenditures represent Washoe County support of programs not included in Washoe County departments or funds, and supported with dedicated property tax revenues.

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

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Indigent NRS 428-185	C180210	1,835,715	1,871,438	1,883,975	1,955,105	4.5%
China Spring Support	C180240	1,133,643	1,154,933	1,154,933	1,154,933	0.0%
Ethics Commission AB551	C280270	21,258	25,000	25,000	25,000	0.0%
Truckee Meadows Regional Planning	C180280	205,162	205,162	205,162	205,162	0.0%
Groundwater Basin	C180290	17,387	20,000	20,000	20,000	0.0%
<b>Total</b>		<b>3,213,165</b>	<b>3,276,533</b>	<b>3,289,070</b>	<b>3,360,200</b>	<b>2.6%</b>

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

Property Tax	2,585,923	2,956,917	2,976,724	3,089,094	4.5%
<b>Total</b>	<b>2,585,923</b>	<b>2,956,917</b>	<b>2,976,724</b>	<b>3,089,094</b>	<b>4.5%</b>

**Uses**

Services & Supplies	3,213,165	3,276,533	3,289,070	3,360,200	2.6%
<b>Total</b>	<b>3,213,165</b>	<b>3,276,533</b>	<b>3,289,070</b>	<b>3,360,200</b>	<b>2.6%</b>

<b>Net General Fund Cost</b>	<b>627,242</b>	<b>319,616</b>	<b>312,346</b>	<b>271,106</b>	<b>-15.2%</b>
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**JUSTICE COURT – INCLINE**



**Mission** The mission of the Incline Justice Court is to preserve, protect and promote the rule of law through a judicial process accessible to people in the Township of Incline.

**Description** Adjudicate criminal and civil matters in the Incline Township. Activities include arraignments, preliminary hearings, misdemeanor trials, traffic citations appearances, juvenile traffic matters, civil trials, small claims, eviction hearings, domestic violence temporary protective orders, and harassment protection orders.

**Statutory Authority:** NRS 4 – Justice Courts

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

None.

**Budget Summary**

Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Incline Justice Court	125-1	502,420	508,842	521,099	517,443	1.7%
<b>Total</b>		<b>502,420</b>	<b>508,842</b>	<b>521,099</b>	<b>517,443</b>	<b>1.7%</b>

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

Charges for Services	500	-	-	-	
Fines & Forfeitures	190,662	201,000	201,000	201,000	0.0%
<u>Transfer In</u>	<u>4,893</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total General Fund</b>	<b>196,055</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>0.0%</b>

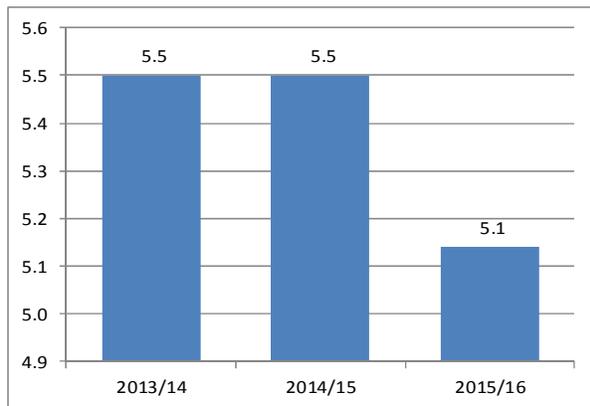
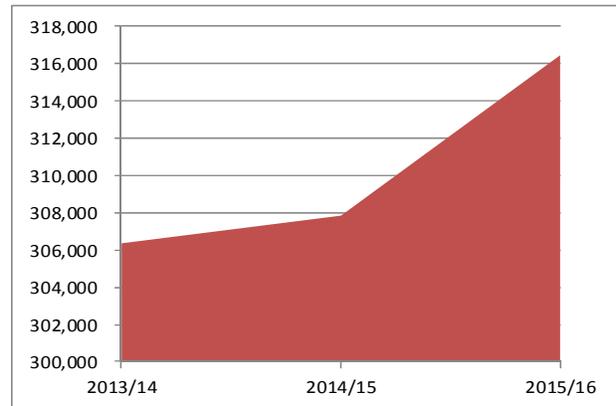
Total Sources	196,055	201,000	201,000	201,000	0.0%
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**Uses**

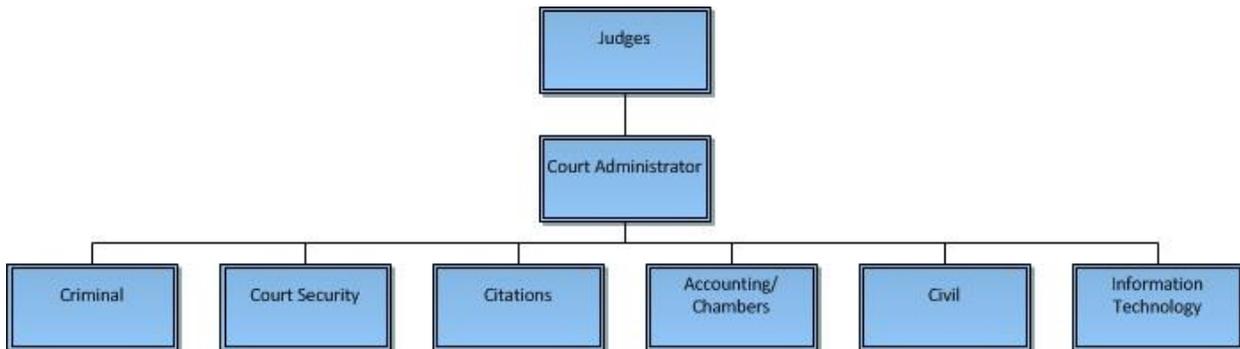
Salaries & Wages	345,583	355,893	347,804	341,112	-4.2%
Employee Benefits	138,023	138,396	139,481	145,971	5.5%
<u>Services &amp; Supplies</u>	<u>18,813</u>	<u>14,553</u>	<u>33,814</u>	<u>30,360</u>	108.6%
<b>Total</b>	<b>502,419</b>	<b>508,842</b>	<b>521,099</b>	<b>517,443</b>	<b>1.7%</b>

<b>Net General Fund Cost</b>	<b>306,364</b>	<b>307,842</b>	<b>320,099</b>	<b>316,443</b>	<b>2.8%</b>
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<b>FTE Summary</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.1</b>	<b>-6.5%</b>
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**Staffing Trend:****Net General Fund Cost:**

## JUSTICE COURT – RENO



**Mission** The Reno Justice Court seeks to preserve and promote the rule of law and to ensure equal protection under the law by providing a fair, independent and impartial forum for peaceful resolution of legal conflicts to all those who come before it.

**Description** Reno Justice Court reviews probable cause for arrests, conducts misdemeanor, gross misdemeanor and felony arraignments, holds felony and gross misdemeanor preliminary hearings, presides over misdemeanor trials, decides small claims (< \$5,000) and other civil matter (< \$10,000) cases, resolves landlord/tenant disputes, processes traffic citations and other citations issued for misdemeanor criminal offenses, issues stalking/harassment protective orders, authorizes search warrants, oversees bail and extradition matters, administers oaths, issues writs, summons, and bench warrants; and performs all clerical work in connection with the maintenance of the Court's records.

**Statutory Authority:** NRS 4 – Justice Courts

### FY 2015/16 Budget Enhancements/Changes

**Personnel** Addition of one new Court Interpreter position.

**Non-Personnel** Increase of \$250 for office supplies for above new position.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Reno Justice Court	125-3	4,915,502	5,483,216	5,181,315	5,750,355	4.9%
<b>Total</b>		<b>4,915,502</b>	<b>5,483,216</b>	<b>5,181,315</b>	<b>5,750,355</b>	<b>4.9%</b>

**Sources and Uses**SourcesGeneral Fund

Charges for Services	488	1,500	1,500	1,500	0.0%
Fines	2,763,256	2,688,200	2,508,000	2,688,200	0.0%
Miscellaneous	3,083	3,500	3,500	3,500	0.0%
<u>Transfers fr Other Restricted Funds</u>	<u>230,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total General Fund</b>	<b>2,997,340</b>	<b>2,693,200</b>	<b>2,513,000</b>	<b>2,693,200</b>	<b>0.0%</b>

Other Restricted Funds

Charges for Services	50,000	100,000	100,000	100,000	0.0%
<u>Fines</u>	<u>59,780</u>	<u>133,355</u>	<u>133,355</u>	<u>133,355</u>	<u>0.0%</u>
<b>Total - Other Funds</b>	<b>109,780</b>	<b>233,355</b>	<b>233,355</b>	<b>233,355</b>	<b>0.0%</b>

Total Sources 3,107,120 2,926,555 2,746,355 2,926,555 0.0%

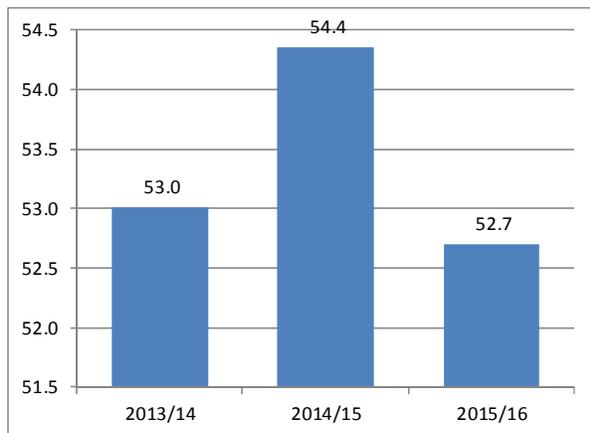
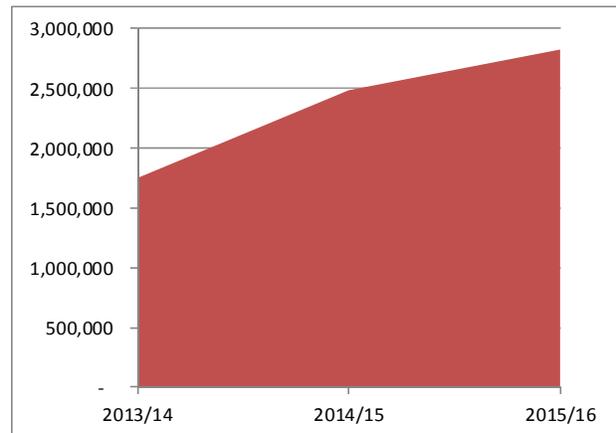
Uses

Salaries & Wages	3,361,754	3,705,531	3,502,459	3,892,936	5.1%
Employee Benefits	1,267,904	1,386,464	1,285,515	1,511,725	9.0%
Services & Supplies	285,845	391,221	393,341	345,694	-11.6%
<u>Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total</b>	<b>4,915,503</b>	<b>5,483,216</b>	<b>5,181,315</b>	<b>5,750,355</b>	<b>4.9%</b>

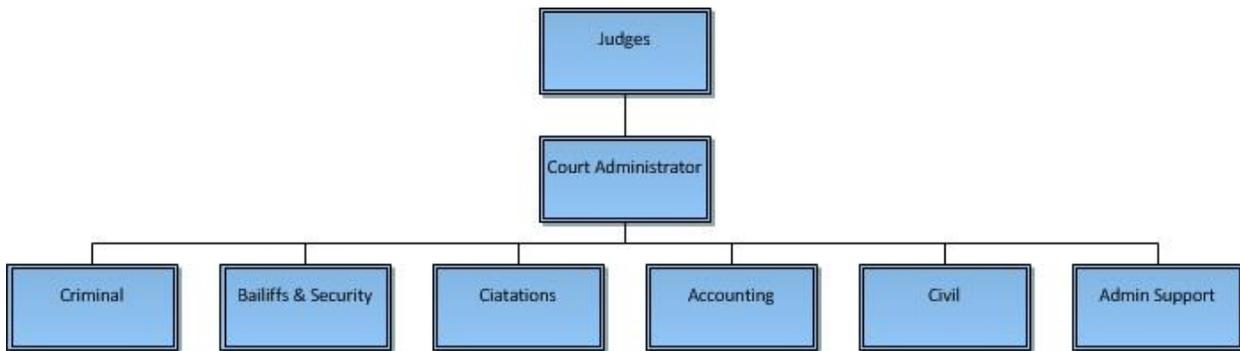
Carry-forward Funding 60,342 73,284 73,284 - -100.0%

**Net General Fund Cost 1,748,040 2,483,377 2,361,676 2,823,800 13.7%**

**FTE Summary 53.0 54.4 54.4 52.7 -3.0%**

**Staffing Trend:****Net General Fund Cost:**

## JUSTICE COURT – SPARKS



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

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

**Statutory Authority:** NRS 4 – Justice Courts

### FY 2015/16 Budget Enhancements/Changes

None.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Sparks Justice Court	125-4	2,170,117	2,366,760	2,306,691	2,499,955	5.6%
<b>Total</b>		<b>2,170,117</b>	<b>2,366,760</b>	<b>2,306,691</b>	<b>2,499,955</b>	<b>5.6%</b>

**Sources and Uses**SourcesGeneral Fund

Fines & Forfeitures	1,051,209	1,017,000	872,000	1,017,000	0.0%
<b>Total General Fund</b>	<b>1,051,209</b>	<b>1,017,000</b>	<b>872,000</b>	<b>1,017,000</b>	<b>0.0%</b>

Other Restricted Funds

Intergovernmental	3,836	-	-	-	
<b>Total - Other Funds</b>	<b>3,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	

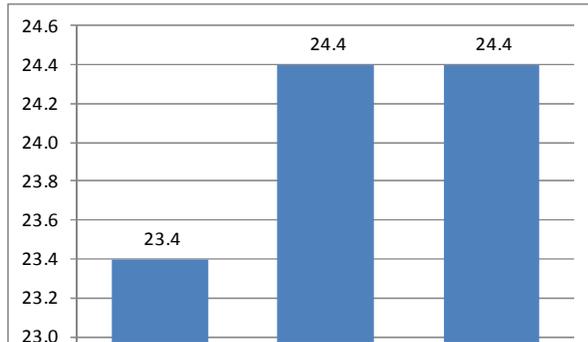
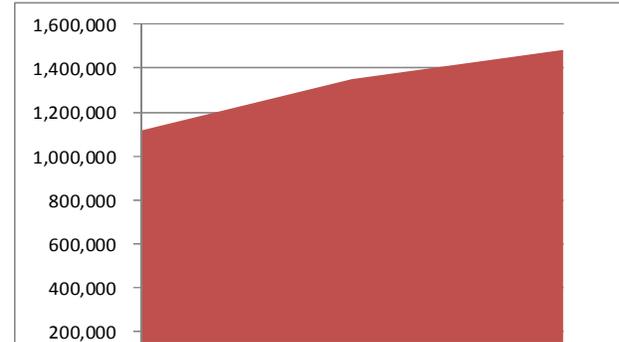
Total Sources	1,055,045	1,017,000	872,000	1,017,000	0.0%
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Uses

Salaries & Wages	1,477,996	1,575,721	1,561,887	1,650,455	4.7%
Employee Benefits	589,162	660,114	654,388	726,869	10.1%
Services & Supplies	107,133	130,926	90,416	122,631	-6.3%
<u>Other Financing Uses</u>	<u>(4,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total</b>	<b>2,170,117</b>	<b>2,366,761</b>	<b>2,306,691</b>	<b>2,499,955</b>	<b>5.6%</b>

<b>Net General Fund Cost</b>	<b>1,115,072</b>	<b>1,349,761</b>	<b>1,434,691</b>	<b>1,482,955</b>	<b>9.9%</b>
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<b>FTE Summary</b>	<b>23.4</b>	<b>24.4</b>	<b>24.4</b>	<b>24.4</b>	<b>0.0%</b>
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**Staffing Trend:****Net General Fund Cost:**

**JUSTICE COURT – WADSWORTH/GERLACH**

**Mission** The mission of the Wadsworth/Gerlach Justice Court is to preserve, protect and promote the rule of law through a judicial process accessible to people in the Wadsworth and Gerlach area.

**Description** Adjudicate criminal and civil matters in the Wadsworth/Gerlach area. Activities include arraignments, preliminary hearings, misdemeanor trials, traffic citations appearances, juvenile traffic matters, civil trials, small claims, eviction hearings, domestic violence temporary protective orders, and harassment protection orders.

**Statutory Authority:** NRS 4 – Justice Courts

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

**Personnel** Conversion of intermittent Deputy Clerk I position to a permanent part-time position (0.60) to handle bookkeeping duties.

**Non-Personnel** None.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Wadsworth Justice Court	125-7	245,837	315,392	260,320	282,546	-10.4%
<b>Total</b>		<b>245,837</b>	<b>315,392</b>	<b>260,320</b>	<b>282,546</b>	<b>-10.4%</b>

**Sources and Uses**SourcesGeneral Fund

Fines & Forfeitures		202,044	211,250	125,654	211,250	0.0%
Total Sources		202,044	211,250	125,654	211,250	0.0%

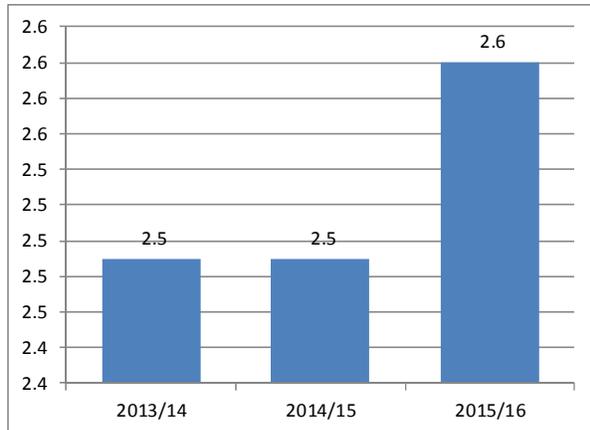
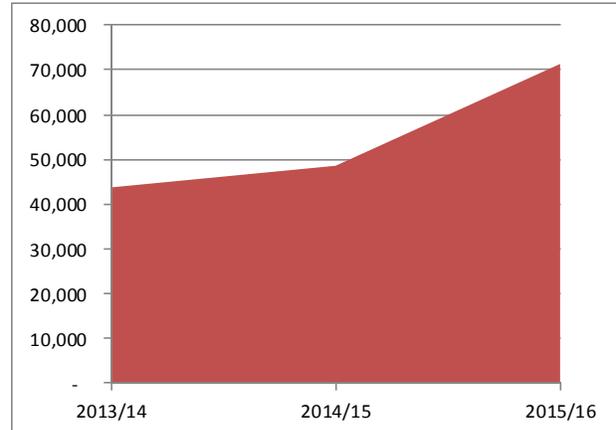
Uses

Salaries & Wages		169,706	174,414	174,946	197,499	13.2%
Employee Benefits		62,535	64,827	64,788	69,471	7.2%
Services & Supplies		13,596	20,586	20,586	15,576	-24.3%
Capital Outlay		-	55,565	-	-	-100.0%
<b>Total</b>		<b>245,837</b>	<b>315,392</b>	<b>260,320</b>	<b>282,546</b>	<b>-10.4%</b>

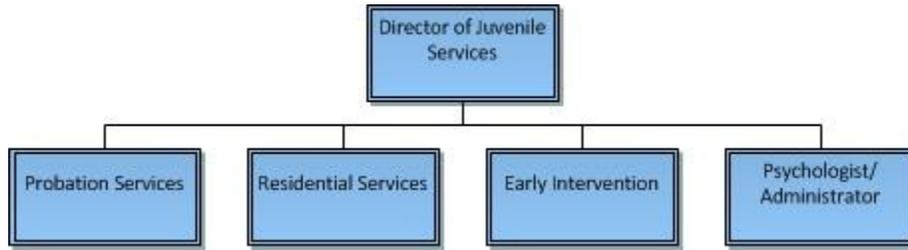
Carry-forward Funding		-	55,565	55,565	-	-100.0%
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<b>Net General Fund Cost</b>		<b>43,793</b>	<b>48,577</b>	<b>79,101</b>	<b>71,296</b>	<b>46.8%</b>
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<b>FTE Summary</b>		<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.6</b>	<b>4.4%</b>
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**Staffing Trend:****Net General Fund Cost:**

**JUVENILE SERVICES  
SECOND JUDICIAL DISTRICT COURT**



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

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

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

The *Early Intervention Division* operates through three units:

- The *Community Services Unit* provides alternative sentencing and programming opportunities to assist juveniles in accepting responsibility for their actions and avoiding further offenses.
- The *Intake Assessment Unit* provides interventions and services for misdemeanor and status offenders.
- The *Traffic Court* conducts juvenile traffic hearings providing accountability and traffic safety education for all traffic violations committed by juveniles

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

The *Detention Division* operates the Wittenberg Hall Detention facility that provides temporary secure housing for youth who are arrested and transported to the facility by law enforcement, probation/parole officers or by order of the Juvenile Court.

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

## **Strategic Plan Initiatives**

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

- Continue to evaluate and monitor the continuum of care in Juvenile Justice including the County Camp, State Corrections and Residential Treatment Centers as well as system capacity.
- Implement the Prison Rape Elimination Act (PREA) and potential staffing impacts pursuant to PREA standards.
- Comply with the State of Nevada's Legislative Counsel Bureau audit recommendations for Wittenberg Hall's medical clinic and staff appropriately.

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

- Complete emergency response strategy (natural emergency and active assailant).
- Resurface Wittenberg recreation field (blacktop portion).
- Improve radio communications.
- Follow the replacement/repair schedule for the Jan Evans facility.

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

- Prepare for possible impact on Detention Facility and respond to statutory changes which will affect Juvenile Justice.

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

- Continue providing excellence in service delivery by increasing professional development and training opportunities for all juvenile justice staff.
- Complete succession plans for key staff.
- Continue ongoing employee recognition program.

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

- Actively participate in Project One - a National Counsel of Family Court Judges initiative designed to streamline the court, juvenile justice and child protective services to better meet the needs of families involved in multiple systems.
- Continue intermittent Traffic Masters to manage juvenile traffic citations.
- Further develop our automated case management system to provide quality assurance and improve consistency of probation practice.

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

**Personnel** Addition of one new Program Manager, to fully staff Work Programs and Competency Development programs, funded through the reallocation of savings of Services & Supplies

**Non-Personnel** Reduction of \$116,341 from Services & Supplies to fund above position.

### Budget Summary

Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration	127-1	2,153,834	2,427,503	2,269,520	2,274,823	-6.3%
Probation Services	127-2	4,620,044	4,631,462	4,730,011	5,205,123	12.4%
Juvenile Grants	127-3	964,174	1,665,375	864,549	464,151	-72.1%
Early Intervention Services	127-4	996,396	1,198,427	1,045,531	1,067,857	-10.9%
Wittenberg Hall	127-5	4,723,057	5,344,404	5,207,600	5,485,369	2.6%
<b>Total</b>		<b>13,457,505</b>	<b>15,267,171</b>	<b>14,117,211</b>	<b>14,497,323</b>	<b>-5.0%</b>

#### Sources and Uses

##### Sources

###### General Fund

Charges for Services	45,016	47,000	47,000	47,000	0.0%
Fines	198,603	202,000	202,000	202,000	0.0%
Miscellaneous	49,845	45,600	45,600	45,600	0.0%
<b>Total General Fund</b>	<b>293,464</b>	<b>294,600</b>	<b>294,600</b>	<b>294,600</b>	<b>0.0%</b>

###### Other Restricted Funds

Intergovernmental	559,325	516,178	509,176	160,000	-69.0%
Charges for Services	472,056	315,000	315,000	315,000	0.0%
Miscellaneous	6,722	7,100	7,000	7,000	-1.4%
<b>Total - Other Funds</b>	<b>1,038,103</b>	<b>838,278</b>	<b>831,176</b>	<b>482,000</b>	<b>-42.5%</b>

Total Sources 1,331,567 1,132,878 1,125,776 776,600 -31.4%

##### Uses

Salaries & Wages	7,615,142	8,342,360	8,064,476	8,598,955	3.1%
Employee Benefits	3,470,681	3,710,140	3,631,085	3,967,656	6.9%
Services & Supplies	2,371,683	3,214,671	2,421,650	1,930,712	-39.9%

###### Other Financing Uses

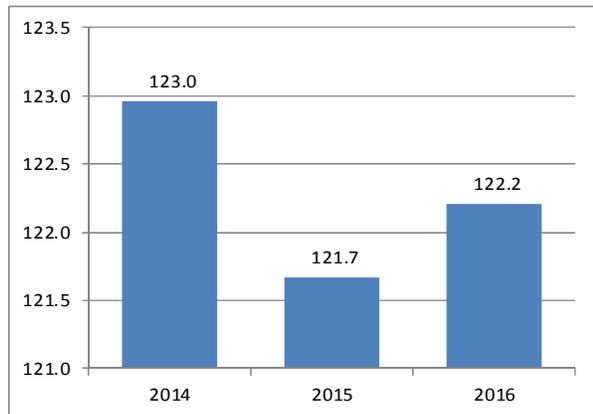
Total 13,457,506 15,267,171 14,117,211 14,497,323 -5.0%

Carry-forward Funding (581,922) 855,893 40,373 (10,849) -101.3%

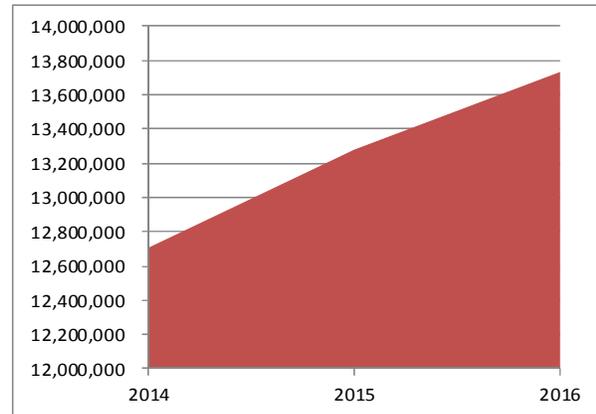
**Net General Fund Cost 12,707,861 13,278,400 12,951,062 13,731,572 3.4%**

**FTE Summary 123.0 121.7 121.7 122.2 0.4%**

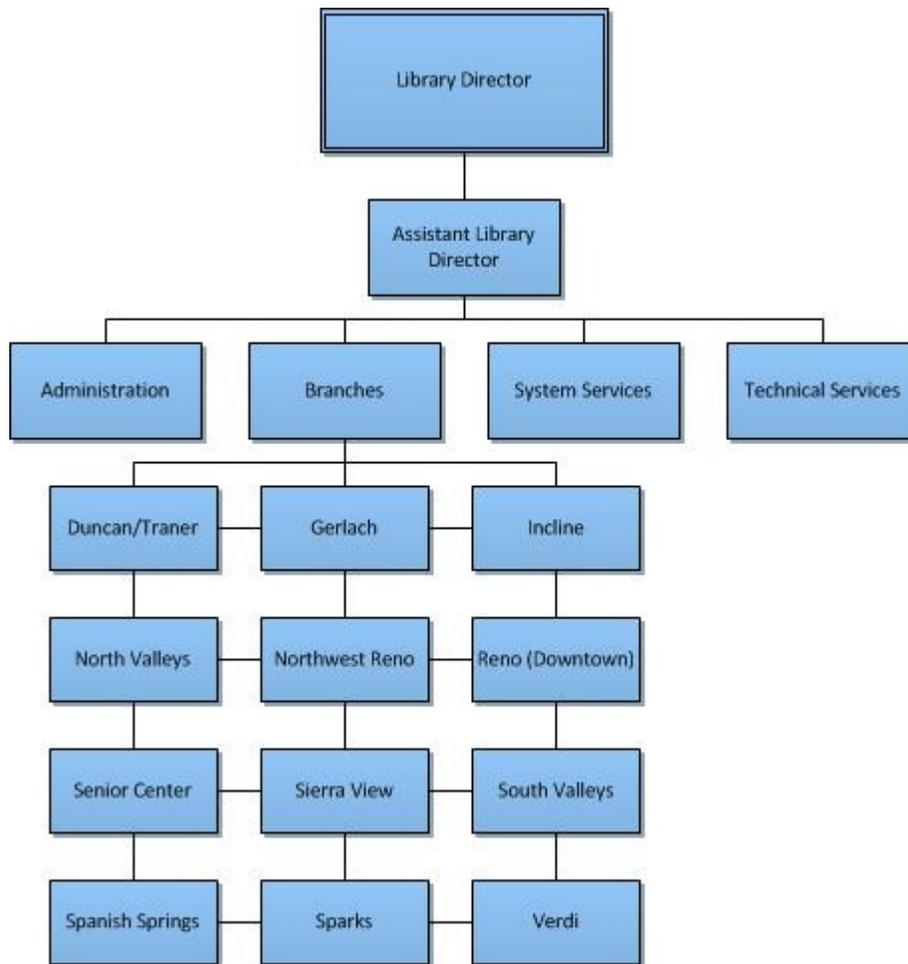
### Staffing Trend:



### Net General Fund Cost:



## LIBRARY



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

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

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

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

While the Expansion Fund currently includes personnel costs for the staff at the Northwest Reno Library and for certain other positions tied to expanded services, those costs are in the process of being transferred over a period of years into the Library's General Fund budget.

**Statutory****Authority** NRS Chapter 379 – Public Libraries**Strategic Plan Initiatives****GOAL #1: BE RESPONSIVE AND PROACTIVE TO PENDING ECONOMIC IMPACTS**

- Identify and implement ways in which libraries can better serve entrepreneurs, small-business owners and job seekers.
- Develop and implement a Workforce Development Plan to build a Library workforce that's better prepared to meet the evolving needs of individuals and community groups.

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

- Expand public hours at the Senior Center Library.
- Collaborate with Senior Services staff to begin providing library services as part of a grant-funded meal delivery program.

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

- Conduct a cost-benefit analysis regarding the outsourcing of library materials purchasing, cataloging and processing, in order to determine optimum use of staff currently performing those functions.
- Obtain space-planning services at several libraries identified in the Library's new Facility Master Plan, to identify space re-purposing that enhances service delivery and more efficient use of facilities, and implement those recommendations that can be achieved within available budget.
- Re-evaluate the Library's current open-source automated system and decide whether to continue using it or else consider alternative products.

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

None.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Library Department	130-0	7,875,296	8,249,604	8,031,374	8,191,932	-0.7%
<b>Total</b>		<b>7,875,296</b>	<b>8,249,604</b>	<b>8,031,374</b>	<b>8,191,932</b>	<b>-0.7%</b>

**Sources and Uses**

Sources

General Fund

Charges for Services	-	-	-	-	-	
Fines and Forfeitures	85,180	90,000	85,500	90,000	90,000	0.0%
Miscellaneous	36,950	37,200	37,200	37,200	37,200	0.0%
<b>Total General Fund</b>	122,130	127,200	122,700	127,200	127,200	0.0%

Other Restricted Funds

Intergovernmental	113,952	97,282	53,682	-	-	-100.0%
Charges for Services	-	-	-	-	-	
Miscellaneous	231,000	224,910	224,910	-	-	-100.0%
<b>Total - Other Funds</b>	344,952	322,192	278,592	-	-	-100.0%

Total Sources	467,082	449,392	401,292	127,200	127,200	-71.7%
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Uses

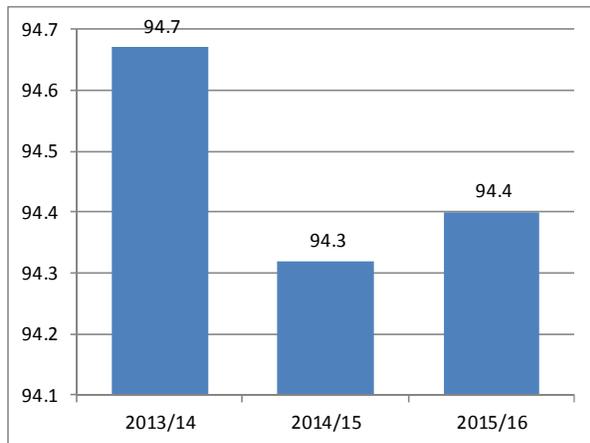
Salaries & Wages	5,094,383	5,324,211	5,268,329	5,462,684	5,462,684	2.6%
Employee Benefits	2,072,132	2,176,225	2,100,529	2,296,996	2,296,996	5.5%
Services & Supplies	708,781	749,168	662,516	432,252	432,252	-42.3%
Other Financing Uses	-	-	-	-	-	
<b>Total Uses</b>	7,875,296	8,249,604	8,031,374	8,191,932	8,191,932	-0.7%

Carry-forward Funding	2,146	724	724			
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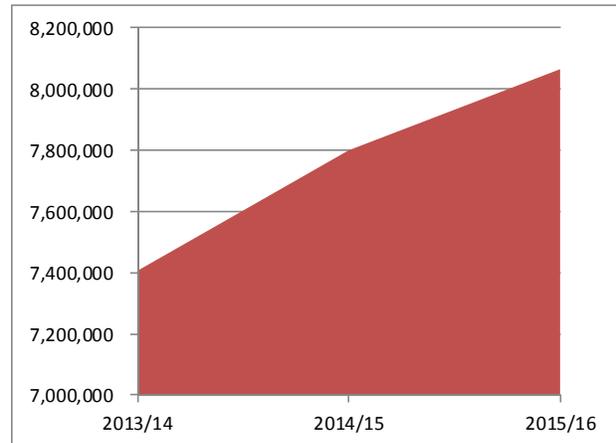
<b>Net General Fund Cost</b>	<b>7,406,068</b>	<b>7,799,488</b>	<b>7,629,358</b>	<b>8,064,732</b>	<b>8,064,732</b>	<b>3.4%</b>
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<b>FTE Summary</b>	<b>94.7</b>	<b>94.3</b>	<b>94.3</b>	<b>94.4</b>	<b>94.4</b>	<b>0.1%</b>
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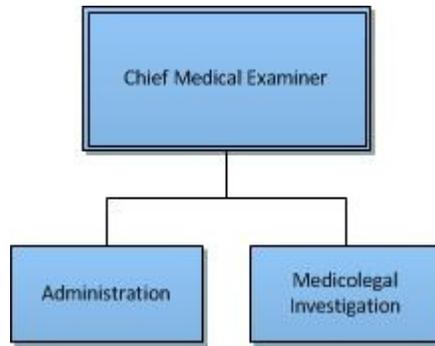
**Staffing Trend:**



**Net General Fund Cost:**



## MEDICAL EXAMINER



**Mission** The Medical Examiner’s mission is to investigate unexpected and unexplained deaths in order to identify and report on the cause and manner of death. We use sound scientific techniques, integrity and compassion to serve persons impacted by these deaths.

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

- Determining the cause and manner of death for reported cases
- Preparing and signing death certificates in all cases of unnatural and in many cases of natural death
- Conducting investigations of death scenes
- Identifying, collecting and processing evidence in order to ensure scientific integrity and usefulness
- Recognizing unsuspected homicidal violence
- Recognizing and reporting communicable and dangerous diseases, poisonings, and consumer product safety concerns
- Positively identifying the dead
- Notifying the decedent’s next of kin and providing proper assistance to grieving families
- Ensuring integrity of the personal property of decedents
- Providing expert legal testimony in criminal and civil matters
- Preparing for and responding to mass disasters
- Assisting in providing for burial of indigent citizens in accordance with local and state laws

The Washoe County Medical Examiner also provides full postmortem examination services and assistance with death investigations to 18 other counties within Nevada and California.

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

## **Strategic Plan Initiatives**

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

- Implement the VertiQ system and develop report menu to upgrade our x-ray and computerized case management systems.
- Develop Medical Examiner specific strategic and master plans.

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

- Streamline response and case resolution by better technologies including rapid radiography by installing a digital system.
- Upgrade data systems to include VertiQ system scene entry of cases to enable web-based case entry.
- Add an **IH** employee to enhance staffing to provide scene response and bereavement services.

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

- Maintain safe, efficient Medical Examiner services by upgrading the x-ray system by installing a digital system.
- Utilize the upgraded computerized case management programs to complete the first full year of reporting on statistical captures necessary to bring the ME's office into compliance with practice standards for office accreditation.

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

- Recruit and employ a Deputy Chief Medical Examiner to handle legal (jurisprudence) issues and medical complexity.
- Enhance professional services/toxicology budget authority to deal with the anticipated increase in toxicology survey complexity and an increased number of drug-related "impairment" and/or violent deaths.

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

- Use the installation of the digital x-ray system to expedite turnaround times freeing up law enforcement from medical examiner case attendance.
- Use the VertiQ system to produce "needs-specific" reports for the public administrator, law enforcement, courts, drug surveillance agencies and media liaisons.

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

- Utilize external laundry services for employee medical wear to improve safety and efficiency for daily operations.
- Develop information pages specific to media requests, law enforcement, public administrator, social services, etc. to expedite turnaround time using new radiology and IT maintenance.

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

**Non-Personnel** Additional \$65,350 in Services & Supplies, funded through increased revenues received from Medical Examiner contracts with user agencies.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Medical Examiner	153-0	2,116,252	2,297,722	2,285,032	2,614,582	13.8%
Coroner Fee	IN20277	9,777	147,676	147,676	26,000	-82.4%
<b>Total</b>		<b>2,126,029</b>	<b>2,445,398</b>	<b>2,432,708</b>	<b>2,640,582</b>	<b>8.0%</b>

**Sources and Uses**

Sources

General Fund

Charges for Services	567,333	516,000	527,000	574,000	11.2%
Miscellaneous	<u>38,126</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>0.0%</u>
<b>Total General Fund</b>	<b>605,459</b>	<b>552,000</b>	<b>563,000</b>	<b>610,000</b>	<b>10.5%</b>

Other Restricted Funds

Charges for Services	22,543	25,000	25,000	25,000	0.0%
Miscellaneous	<u>1,650</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0.0%</u>
<b>Total - Other Funds</b>	<b>24,193</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>0.0%</b>

Total Sources 629,652 578,000 589,000 636,000 10.0%

Uses

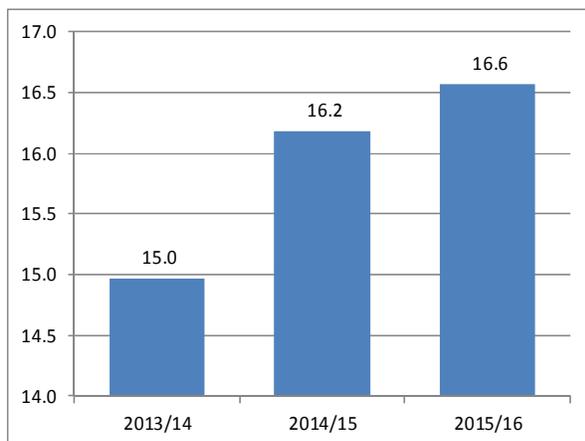
Salaries & Wages	1,239,421	1,385,075	1,387,031	1,594,716	15.1%
Employee Benefits	452,420	517,270	498,513	583,017	12.7%
Services & Supplies	434,188	520,510	547,164	462,849	-11.1%
Capital Outlay	-	<u>22,543</u>	-	-	-100.0%
<b>Total</b>	<b>2,126,029</b>	<b>2,445,398</b>	<b>2,432,708</b>	<b>2,640,582</b>	<b>8.0%</b>

Carry-forward Funding (14,416) 121,676 121,676 -

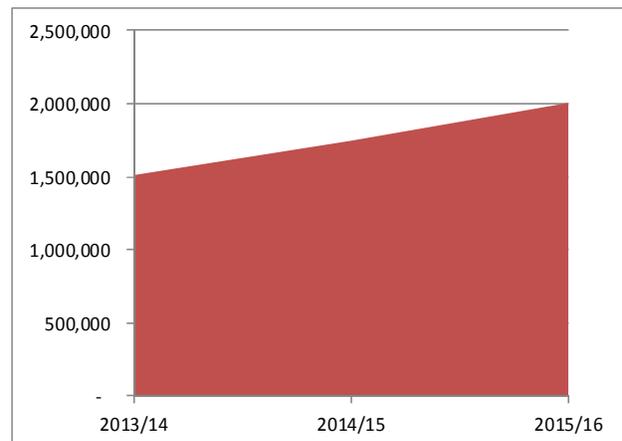
**Net General Fund Cost 1,510,793 1,745,722 1,722,032 2,004,582 14.8%**

**FTE Summary 15.0 16.2 16.2 16.6 2.4%**

**Staffing Trend:**



**Net General Fund Cost:**



**OTHER POST EMPLOYMENT BENEFITS (OPEB)**

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

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

In FY 2015/16, the amount of the OPEB contribution has been reduced slightly to \$17,680,000 to account for residual assets in the OPEB Trust. This still represents the full Actuarially Required Contribution (ARC).

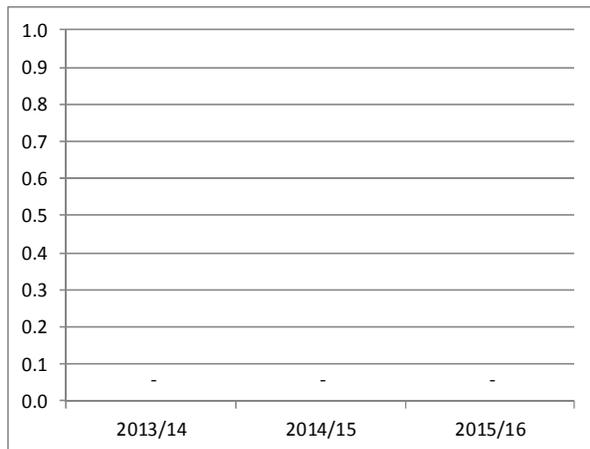
**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
OPEB Contribution	C182020	16,100,000	18,700,000	18,700,000	17,680,000	-5.5%
<b>Total</b>		<b>16,100,000</b>	<b>18,700,000</b>	<b>18,700,000</b>	<b>17,680,000</b>	<b>-5.5%</b>

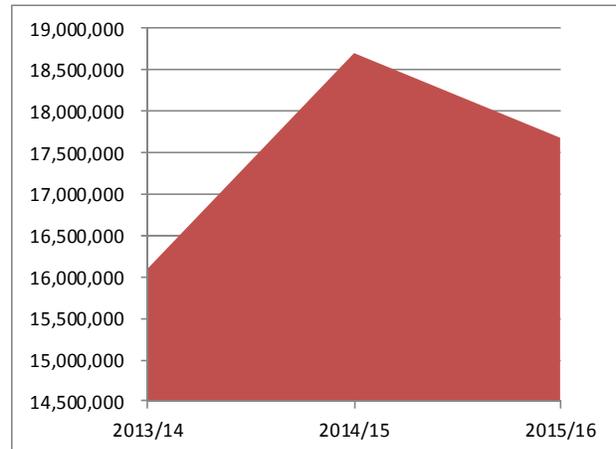
**Sources and Uses**

<b>Sources</b>		0	0	0	0	
<b>Uses</b>						
Employee Benefits		16,100,000	18,700,000	18,700,000	17,680,000	-5.5%
<b>Total</b>		16,100,000	18,700,000	18,700,000	17,680,000	-5.5%
<b>Net General Fund Cost</b>		<b>16,100,000</b>	<b>18,700,000</b>	<b>18,700,000</b>	<b>17,680,000</b>	<b>-5.5%</b>
<b>FTE Summary</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	

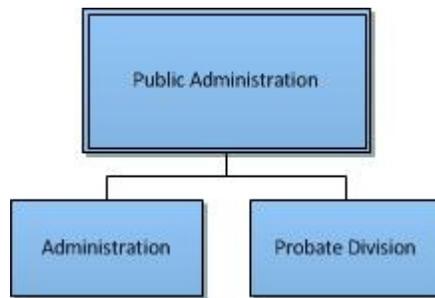
**Staffing Trend:**



**Net General Fund Cost:**



## PUBLIC ADMINISTRATOR



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

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

**Statutory Authority** NRS Chapter 253 – Public Administrators and Guardians

### Strategic Plan Initiatives

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

- Hire one additional Office Support Specialist to allow us to keep pace with anticipated eventual increase in caseload and increased complexity of cases.

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

- Develop procedure in conjunction with Washoe County Sheriff's Office regarding retrieval of medical marijuana when found in decedents' residences.

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

- Train staff regarding Computrust Software updates to streamline estate administration.

### FY 2015/16 Budget Enhancements/Changes

None

**Budget Summary**

Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Public Administrator	159-0	989,665	1,001,003	994,921	1,030,457	2.9%
<b>Total</b>		<b>989,665</b>	<b>1,001,003</b>	<b>994,921</b>	<b>1,030,457</b>	<b>2.9%</b>

**Sources and Uses**

Sources

General Fund

Charges for Services	277,654	230,000	230,000	230,000	0.0%
Fines	-	-	-	-	
Miscellaneous	<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total General Fund</b>	<b>277,804</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>0.0%</b>

Total Sources 277,804 230,000 230,000 230,000 0.0%

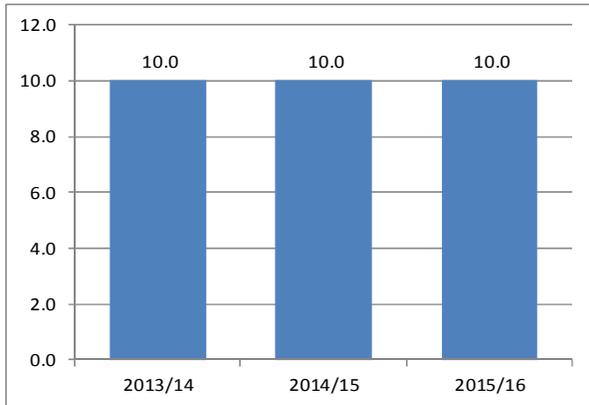
Uses

Salaries & Wages	665,405	669,889	659,455	673,877	0.6%
Employee Benefits	282,699	288,261	282,613	303,719	5.4%
Services & Supplies	41,561	52,853	52,853	52,861	0.0%
Other Financing Uses	-	-	-	-	
<b>Total</b>	<b>989,665</b>	<b>1,011,003</b>	<b>994,921</b>	<b>1,030,457</b>	<b>1.9%</b>

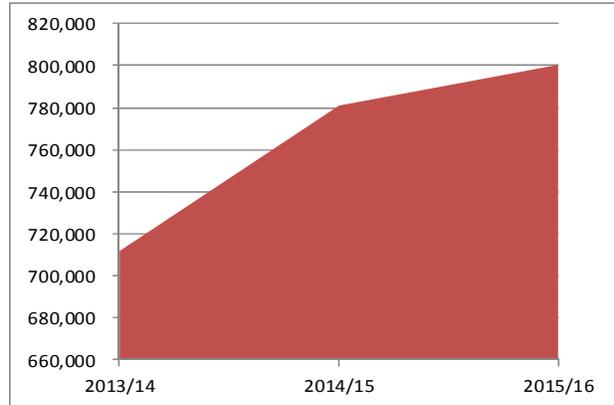
**Net General Fund Cost 711,861 781,003 764,921 800,457 2.5%**

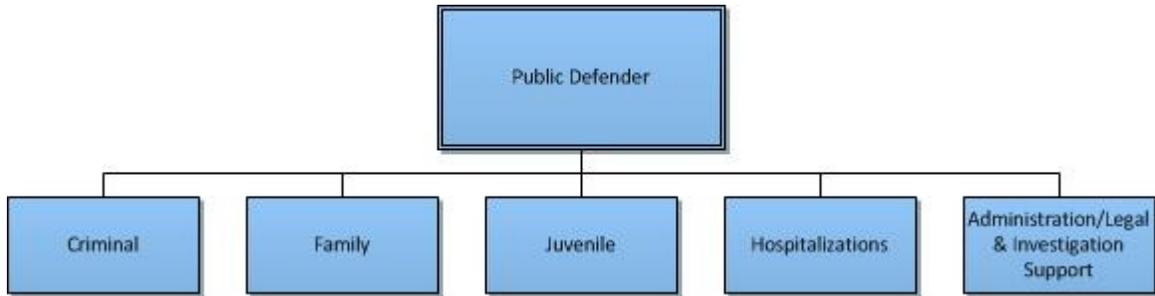
**FTE Summary 10.0 10.0 10.0 10.0 0.0%**

**Staffing Trend:**



**Net General Fund Cost:**



**PUBLIC DEFENDER**

**Mission** The mission of the Washoe County Public Defender's Office is to protect and defend the rights of indigent people in Washoe County by providing them access to justice through professional legal representation.

**Description** The Office of the Public Defender represents clients in the District and Justice Courts of Washoe County in cases involving felonies, gross misdemeanors, misdemeanors, probation revocation, civil commitments, and parole hearings. Public Defenders also represent clients in Juvenile, Family, Specialty Courts and appeals to the Nevada Supreme Court. Clients are referred to the Public Defender by the courts upon their determination that the clients do not have the financial means to secure representation on their own.

**Statutory Authority** NRS Chapter 260 – County Public Defenders

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

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

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

- Finalize and train staff on new Conflict Policy to reduce number of cases that will go to APD and tertiary counsel. Train judges and court staff regarding the policy to limit court decisions inconsistent with policy.
- Expand Social Work Internship program with UNR to increase service delivery to other county/state agencies and represented persons.

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

**Personnel** (1) Reclassification of one Office Assistant II to Office Support Specialist  
(2) Addition of five new positions to address organizational structure per new conflict policy: Deputy PD III; PD Investigator II; two Leal Secretaries; Office Support Specialist.

**Non-Personnel** (1) Increase of \$5,520 in Drug/Alcohol Evaluations for additional cases per new conflict policy  
(2) Reduction in services & supplies budget in Conflict Counsel to offset all new expenses.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Public Defender	124-0	7,155,484	7,629,489	7,607,594	8,431,251	10.5%
<b>Total</b>		<b>7,155,484</b>	<b>7,629,489</b>	<b>7,607,594</b>	<b>8,431,251</b>	<b>10.5%</b>

**Sources and Uses**SourcesGeneral Fund

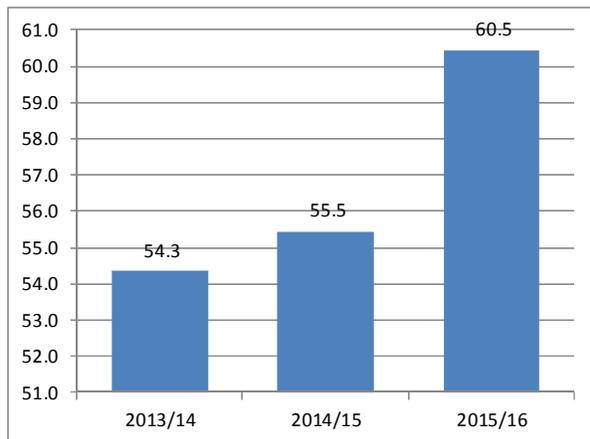
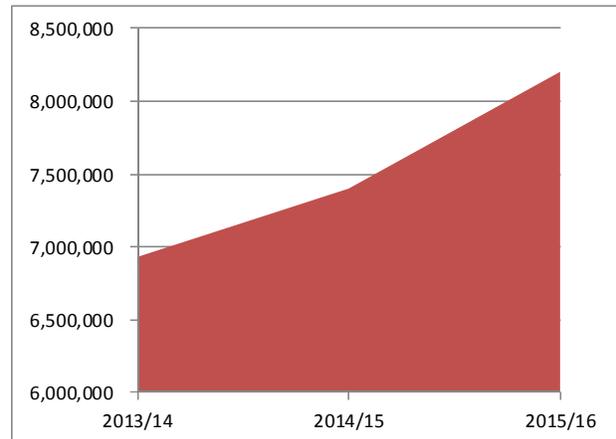
Charges for Services	224,257	230,000	230,000	230,000	0.0%
Fines	-	-	-	-	
Miscellaneous	166	-	-	-	
<b>Total General Fund</b>	<b>224,423</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>0.0%</b>
<b>Total Sources</b>	<b>224,423</b>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>	<b>0.0%</b>

Uses

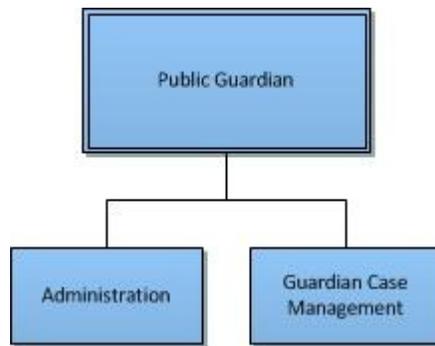
Salaries & Wages	4,927,312	5,199,176	5,188,242	5,701,575	9.7%
Employee Benefits	1,873,142	1,997,785	1,986,823	2,296,379	14.9%
Services & Supplies	355,030	432,528	432,529	433,297	0.2%
<u>Other Financing Uses</u>	-	-	-	-	
<b>Total</b>	<b>7,155,484</b>	<b>7,629,489</b>	<b>7,607,594</b>	<b>8,431,251</b>	<b>10.5%</b>

<b>Net General Fund Cost</b>	<b>6,931,061</b>	<b>7,399,489</b>	<b>7,377,594</b>	<b>8,201,251</b>	<b>10.8%</b>
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<b>FTE Summary</b>	<b>54.3</b>	<b>55.5</b>	<b>55.5</b>	<b>60.5</b>	<b>9.0%</b>
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**Staffing Trend:****Net General Fund Cost:**

## PUBLIC GUARDIAN



**Mission** 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 wards' quality of life; educating the community on available less restrictive alternatives; and participating in proposing innovative legislative changes.

**Values**

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

**Statutory**

**Authority** NRS 159 – Guardianships; NRS 253 – Public Guardians

### Strategic Plan Initiatives

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

- Process payments to community vendors and service providers through management of guardianship of the estates of wards.

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

- Secure assets of incapacitated vulnerable persons through guardianship of estate - Complete Inventory and Record of Value court reports to meet statutory requirement for all court-appointed guardianships.

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

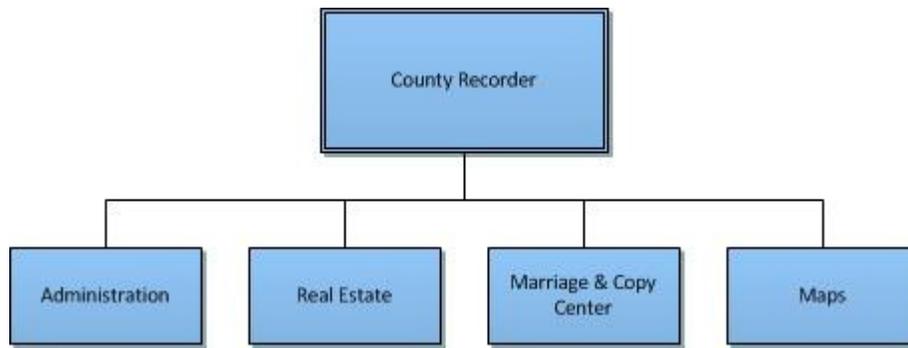
- Provide a minimum of 6 education and training opportunities for employees.
- Complete succession planning with Human Resources.

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

- Update computer software case management system.
- Utilization of direct deposit forward accounts and collective account – all possible incomes.



## RECORDER



**Mission** To record, permanently preserve, and provide convenient access to public records; with transparency, superior quality and efficient customer service.

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

**Statutory Authority** NRS 247 – County Recorders

### Strategic Plan Initiatives

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

- Participate with other county departments (e.g., Assessor, Clerk) that use similar data to increase efficiencies and improve access to public records.

### FY 2015/16 Budget Enhancements/Changes

**Personnel** Reclassification of Recording Supervisor to Deputy County Recorder

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration	111-0	286,943	376,287	319,657	406,665	8.1%
Real Estate	111-0	1,199,477	1,285,720	1,234,154	1,325,673	3.1%
Marriage & Copy Center	111-0	110,899	104,716	81,237	94,741	-9.5%
Maps	111-0	146,744	159,002	160,828	153,061	-3.7%
Recorder Tech Fund	IN20014	97,016	2,844,309	2,844,309	370,000	-87.0%
<b>Total</b>		<b>1,841,079</b>	<b>4,770,034</b>	<b>4,640,185</b>	<b>2,350,140</b>	<b>-50.7%</b>

**Sources and Uses**

Sources

General Fund

Charges for Services	2,139,404	2,364,500	2,364,500	2,364,500	0.0%
Fines	93,370	75,000	75,000	75,000	0.0%
<b>Total General Fund</b>	<b>2,232,774</b>	<b>2,439,500</b>	<b>2,439,500</b>	<b>2,439,500</b>	<b>0.0%</b>

Other Restricted Funds

Charges for Services	311,825	325,000	325,000	325,000	0.0%
Miscellaneous	34,511	45,000	45,000	45,000	0.0%
<b>Total - Other Funds</b>	<b>346,336</b>	<b>370,000</b>	<b>370,000</b>	<b>370,000</b>	<b>0.0%</b>

Total Sources 2,579,110 2,809,500 2,809,500 2,809,500 0.0%

Uses

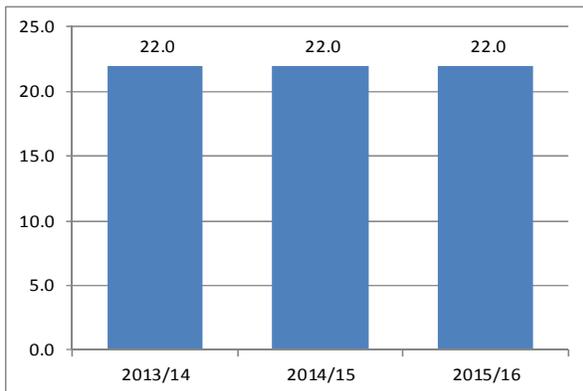
Salaries & Wages	1,108,124	1,229,693	1,149,333	1,247,594	1.5%
Employee Benefits	487,302	548,259	510,599	584,599	6.6%
Services & Supplies	161,253	2,907,682	2,895,853	433,547	-85.1%
Other Financing Uses	84,400	84,400	84,400	84,400	0.0%
<b>Total</b>	<b>1,841,079</b>	<b>4,770,034</b>	<b>4,640,185</b>	<b>2,350,140</b>	<b>-50.7%</b>

Carry-forward Funding (249,320) 2,474,309 2,474,309 -

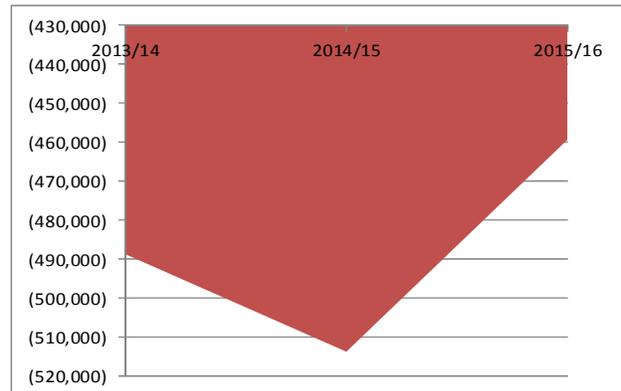
**Net General Fund Cost (488,711) (513,775) (643,624) (459,360) -10.6%**

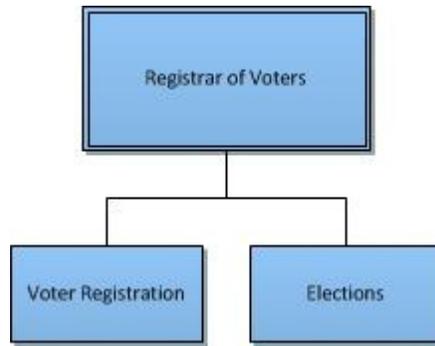
**FTE Summary 22.0 22.0 22.0 22.0 0.0%**

**Staffing Trend:**



**Net General Fund Cost:**



**REGISTRAR OF VOTERS**

**Mission** The mission of the Washoe County Registrar of Voters Department is to ensure that each citizen of Washoe County who is eligible to register and vote is able to do so; that Washoe County's Elections are operated with the utmost integrity, transparency and accountability; and that the department is known for excellence in customer service and the administration of elections.

**Description** The Registrar of Voters (ROV) administers all primary, general and special elections in the County according to State and Federal law. These elections are conducted in a fair, open and impartial manner and with the utmost integrity. The Registrar is also responsible for overseeing the County's voter registration process, which is designed to ensure that all those who want to vote are qualified to do so. The Registrar is responsible for the administration of candidate filing for most local jurisdiction candidates and serves as the office of filing for initiative, referendum and recall petitions; verifying signatures on these petitions and statewide circulated petitions to determine 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 or independent candidates or to recall a public official.

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

## **Strategic Plan Initiatives**

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

- Implement the capacity to view sample ballots on-line, pending legislative approval.
- Encourage 5,000 voters to opt-out of traditional sample ballots.

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

- Clarify guidelines for the participation of County employees in elections.
- Encourage County-wide ownership of elections by increasing employee participation.

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

**Personnel**      Reclassification of Administrative Assistant I to Assistant Registrar of Voters

**Non-Personnel**   None.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration	112-1	587,907	693,339	652,515	743,425	7.2%
Elections Division	112-2	493,366	811,938	850,844	734,857	-9.5%
<b>Total</b>		<b>1,081,273</b>	<b>1,505,277</b>	<b>1,503,359</b>	<b>1,478,282</b>	<b>-1.8%</b>

**Sources and Uses**

Sources

General Fund

Charges for Services	30,775	13,000	184,672	13,000	0.0%
<b>Total General Fund</b>	<b>30,775</b>	<b>13,000</b>	<b>184,672</b>	<b>13,000</b>	<b>0.0%</b>
<b>Total Sources</b>	<b>30,775</b>	<b>13,000</b>	<b>184,672</b>	<b>13,000</b>	<b>0.0%</b>

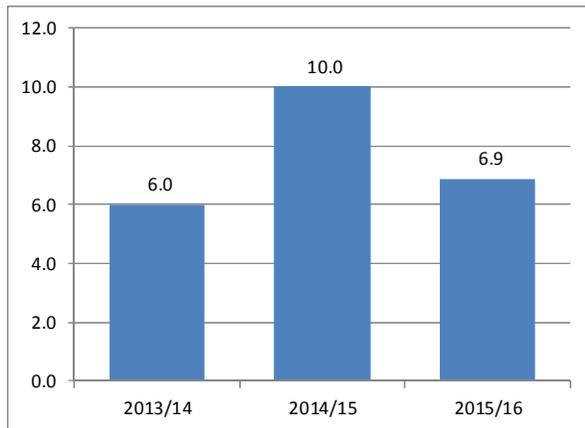
Uses

Salaries & Wages	422,969	505,944	482,074	537,691	6.3%
Employee Benefits	159,275	174,939	175,917	194,097	11.0%
Services & Supplies	449,770	779,394	805,368	701,494	-10.0%
Capital Outlay	49,259	45,000	40,000	45,000	0.0%
<b>Total</b>	<b>1,081,273</b>	<b>1,505,277</b>	<b>1,503,359</b>	<b>1,478,282</b>	<b>-1.8%</b>

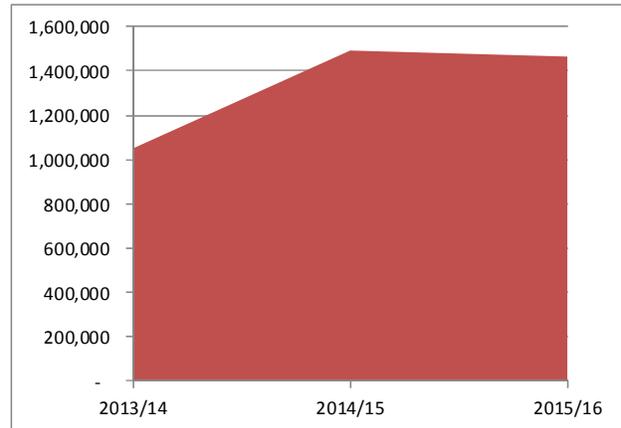
<b>Net General Fund Cost</b>	<b>1,050,498</b>	<b>1,492,277</b>	<b>1,318,687</b>	<b>1,465,282</b>	<b>-1.8%</b>
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<b>FTE Summary</b>	<b>6.0</b>	<b>10.0</b>	<b>10.0</b>	<b>6.9</b>	<b>-31.1%</b>
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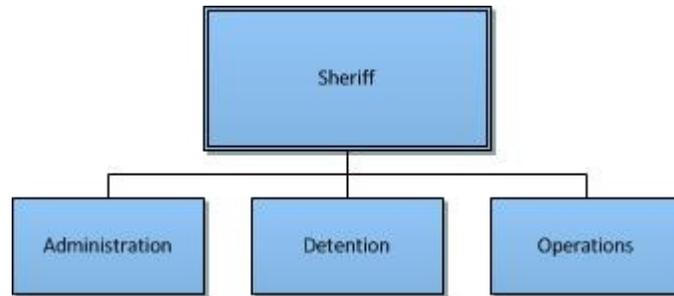
**Staffing Trend:**



**Net General Fund Cost:**



**SHERIFF**



**Mission** The mission of the Sheriff’s Office is to provide a safe and secure community for residents of Washoe County, consistently earning their confidence by utilizing the highest quality law enforcement, detention, and support services possible with the resources entrusted to us.

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

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

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

Units in the Administration Bureau include: • *Payroll/Personnel*, • *Community Relations*, *Public Information Officer* • *General Fleet Services* • *Budget Management* • *Office of Professional Integrity (OPI)* • *Backgrounds* • *Civil* • *Forensic Science Lab*, *Forensic Toxicology*, and *Lab DUI* • *Records* • *Training* • *Research and Development* • *Computer Technology* • *Field Services* • *General Services* •

The Detention Bureau manages all functions, services and activities pertaining to the housing of pre-trial adult detainees booked into the facility from over thirty local, state and federal law enforcement agencies serving the Washoe County region. The Detention facility has a total of 16 housing units and a medical unit; the average daily population is 1044 inmates. The Sheriff’s Community Work Program (SCWP) operates under the Detention Division and averages of 988 additional participants.

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

The Operations Bureau enforces state and local laws and responds to 1 calls for service, investigates felony, gross misdemeanor and misdemeanor violations committed in unincorporated Washoe County, participates in numerous multi-agency task forces (All Threats



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

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

**Statutory  
Authority**

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

## **Strategic Plan Initiatives**

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

- Expand the Volunteer Reserve Deputy Program by 60 members over the next 3-5 years to augment Patrol and Detention staffing needs in order to meet the community needs while saving money.

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

- Reduce the mental health inmate population in the jail by 5%.
- Increase and enhance the Crossroads Program and Vulnerable Persons Unit in coordination with Social Services.

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

- Develop a funding source and replace 5 communications consoles in the Communications Center to ensure it is equipped with fully functional consoles and technology systems.
- Hire and train additional Communication Specialists and Supervising Communication Specialists to ensure the Communications Center meets industry standards for staffing levels and training.
- Implement a new Forensics Services Division information management system "Barcode Evidence Analysis Statistics Tracking" (BEAST).
- Submit a proposal for capital improvement to redesign the Administrative Services Division lobby to enhance safety.
- Develop and implement a Technology Strategic Plan detailing current software and infrastructure and recommendations for future purchases of software, system upgrades and new software/equipment.
- Reduce complaints of gunfire by 10% by increasing public awareness of Congested Area Shooting requirements, issues and concerns.
- Implement a Green Ribbon Panel of community leaders.

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

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

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

- Establish an operating model for the Regional Public Safety Training Center that is based on usage that includes a new interlocal agreement, a net increase of \$10,000 in workshop and rental revenue, and a 20% increase in tuition-free courses.

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

- Personnel**
- (1) Reclassification of Administrative Secretary Supervisor to Administrative Assistant II
  - (2) Reclassification of Latent Fingerprint Examiner to Criminalist II;
  - (3) Addition of two Office Assistant III's
  - (4) Addition of two Sheriff Support Specialists
  - (5) Addition of one Victim Witness Advocate

- Non-Personnel**
- (1) Increase of \$129,743 for additional services and supplies for the crime lab
  - (2) increase of \$35,000 in services and supplies to support Deputy Reserve program;
  - (3) Reallocation of \$136,800 from services and supplies to personnel fund two new Sheriff Support Specialist positions.

**Budget Summary**

Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Sheriff Administration	150-1	7,233,418	11,850,205	9,053,707	10,704,318	-9.7%
Grants Division	150-2	3,028,918	4,531,472	3,865,244	484,732	-89.3%
Sheriff Admin Operations	150-4	6,890,293	7,183,686	7,032,922	7,769,975	8.2%
Detective Division	150-6	7,679,351	7,949,882	8,729,442	8,380,114	5.4%
Patrol Division	150-8	20,249,349	21,372,778	22,038,504	22,593,358	5.7%
Detention Division	150-9	48,930,091	50,179,394	52,211,452	52,382,376	4.4%
<b>Total</b>		<b>94,011,420</b>	<b>103,067,417</b>	<b>102,931,271</b>	<b>102,314,873</b>	<b>-0.7%</b>

**Sources and Uses**

Sources

General Fund

Taxes	9,429,178	9,656,657	9,721,343	10,088,362	4.5%
Intergovernmental	4,674,485	5,048,000	3,524,000	3,548,000	-29.7%
Charges for Services	3,953,292	5,087,369	3,930,531	4,000,824	-21.4%
Miscellaneous	<u>987,454</u>	<u>966,780</u>	<u>950,096</u>	<u>966,780</u>	<u>0.0%</u>
<b>Total General Fund</b>	<b>19,044,409</b>	<b>20,758,806</b>	<b>18,125,970</b>	<b>18,603,966</b>	<b>-10.4%</b>

Other Restricted Funds

Intergovernmental	2,481,676	2,489,230	1,707,136	100,000	-96.0%
Charges for Services	116,098	90,000	109,000	90,000	0.0%
Fines and Forfeitures	416,652	286,632	412,212	294,733	
Miscellaneous	<u>131,175</u>	<u>78,833</u>	<u>69,849</u>	<u>-</u>	<u>-100.0%</u>
<b>Total - Other Funds</b>	<b>3,145,601</b>	<b>2,944,695</b>	<b>2,298,197</b>	<b>484,733</b>	<b>-83.5%</b>

Total Sources 22,190,010 23,703,501 20,424,167 19,088,699 -19.5%

Uses

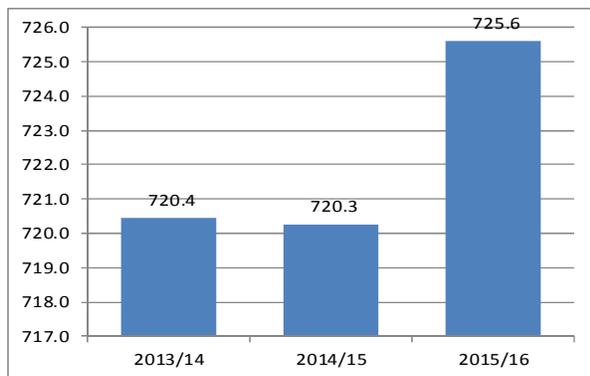
Salaries & Wages	51,999,763	55,108,118	55,772,411	56,674,227	2.8%
Employee Benefits	26,479,847	28,758,817	28,733,424	29,714,484	3.3%
Services & Supplies	15,113,669	18,197,463	17,859,199	15,926,162	-12.5%
Capital Outlay	278,597	1,003,019	566,237	-	
<u>Other Financing Uses</u>	<u>139,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Uses</b>	<b>94,011,420</b>	<b>103,067,417</b>	<b>102,931,271</b>	<b>102,314,873</b>	<b>-0.7%</b>

Carry-forward Funding (154,133) 1,598,777 1,552,687 -

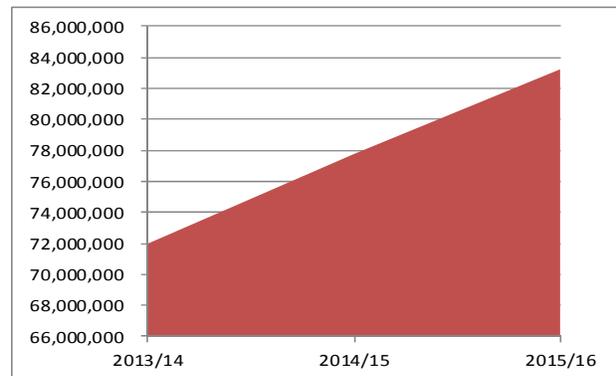
**Net General Fund Cost 71,975,543 77,765,139 80,954,417 83,226,174 7.0%**

**FTE Summary 720.4 720.3 720.3 725.6 0.7%**

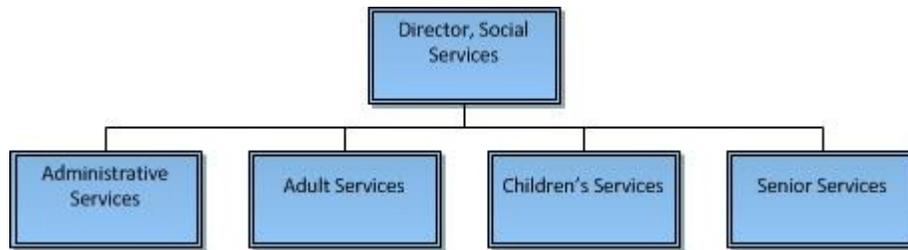
**Staffing Trend:**



**Net General Fund Cost:**



## SOCIAL SERVICES DEPARTMENT



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

**Description** The Department of Social Services expenditure budget for FY 16 totals in excess of \$85.2 million, comprising services provided under the Washoe County General Fund (shown here) which includes Administration, Child Welfare, General Assistance, Community Assistance, Shelter and Indigent Assistance programs; and services provided under Special Revenue Funds which include Other Restricted Fund grants and donations, Child Protective Services, Senior Services, and Indigent Services.

- General Fund Administration includes administrative oversight of Social Services and general fund support of the child welfare function.
- General Assistance provides assistance to adults and seniors through the supportive shelter/housing program and other social service assistance based programs such as benefit application assistance, referral assistance and other support. The Community Assistance Center provides emergency shelter care to adults and families in partnership with other community providers and local governments.
- Indigent Assistance in the General Fund and the Indigent Levy (Special Revenue Fund) uses public and private partnerships to reduce homelessness and assure provision of services for indigent County residents across the lifespan. Social Workers provide case management services for those in group care, extended care facilities, and other supportive housing and emergency and non-emergency shelter needs, and connect clients and families to appropriate counseling, rehabilitation, medical and extended care, end of life services and other supportive services. Additionally, indigent funding provides support to the State of Nevada for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.
- Child Protective Services (Special Revenue Fund) investigates reports of child abuse and neglect, provides emergency shelter, develops and manages case plans to promote the well-being of children in permanent living arrangements to include foster and biological family counseling and other mental health supportive services; and licenses foster care and child care providers. The foster family program recruits, licenses and trains foster homes to support the placement of children in custody. The adoption program actively recruits and connects adoptive parents with available children and assists with the adoption process; the independent living program assists teens aging out of foster care with supportive services to transition toward independent living. The department also acts in a fiduciary capacity as trustee for funds belonging to children in custody.

- Senior Services (Special Revenue Fund) administers programs at nine senior center meal or activity sites and provides extensive support for vulnerable seniors living in their homes through the congregate meals and home delivered meals programs, Information and Referral program, Case Management, Advocacy, Caregiver Support, DayBreak Adult Day Health, and Homemaker programs. Senior Services serves more than 1,200+ seniors and caregivers per day.

**Statutory Authority** NRS 428 – Indigent Persons; NRS 432B – Protection of Children from Abuse and Neglect; Washoe County Code Chapter 45 – Public Welfare

## **Strategic Plan Initiatives**

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

- Maintain and enhance indigent services to support a system of care to meet the needs of vulnerable children, family, and adults to meet ongoing needs of the region.

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

- Complete integration of Social Services and Senior Services to the Human Services Agency.
- Open up access to information for seniors through coordinated technology.
- Increase Nutritional Programming by 15 percent.
- Expand Respite programming for vulnerable adults through collaboration with community providers.
- Implement a centralized case management system for vulnerable adults and seniors

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

- Support Cross Departmental positions and resources to assist in supporting infrastructure of vulnerable populations served by the Department.

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

- Participate in discussion and development of County medical marijuana policy as it applies to an individual's right and impact on County programs such as Daybreak.

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

- Support and participate in cross-department projects and services including Healthy Communities (Health District), coordinated response to elder abuse, domestic violence, and abuse including policy and gap analysis, interdepartmental training, early intervention, vulnerable adult/elder abuse investigations/prosecutions, crime prevention and public awareness (Sheriff's Office and District Attorney).
- Participate in developing cross-departmental data-gathering to evaluate program performance and develop continuous quality improvement processes.

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

- Implement an enhanced child welfare practice model to improve outcomes in the areas of safety and permanency for children and families served pursuant to statutory mandates.

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

None.

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

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

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Social Services	179-1	1,019,100	1,522,522	1,001,861	1,554,457	2.1%
Homeless Services	179-2	144,965	332,438	312,439	175,000	-47.4%
Housing	179-3	1,545	138,047	63,636	90,000	-34.8%
Indigent Services	179-4	14,851,907	15,520,243	15,520,243	16,218,654	4.5%
Behavior Health Program	179-5	-	132,112	56,225	135,364	2.5%
<b>Total</b>		<b>16,017,517</b>	<b>17,645,362</b>	<b>16,954,404</b>	<b>18,173,475</b>	<b>3.0%</b>

**Sources and Uses**

Sources

General Fund

<u>Charges for Services</u>	24,743	15,500	5,000	2,500	-83.9%
<b>Total General Fund</b>	<b>24,743</b>	<b>15,500</b>	<b>5,000</b>	<b>2,500</b>	<b>-83.9%</b>

Other Restricted Funds

Intergovernmental	96,283	407,438	321,535	274,315	-32.7%
Charges for Services	4,186	90,000	63,636	90,000	0.0%
Miscellaneous					
<u>Transfers In</u>	<u>45,406</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total - Other Funds</b>	<b>145,875</b>	<b>497,438</b>	<b>385,171</b>	<b>364,315</b>	<b>-26.8%</b>

Total Sources	170,618	512,938	390,171	366,815	-28.5%
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Uses

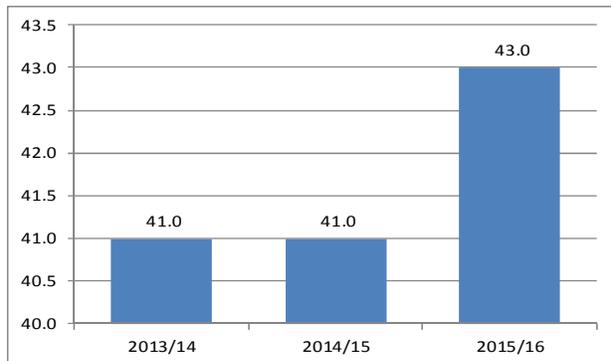
Salaries & Wages	2,254,665	2,888,263	2,541,445	3,119,000	8.0%
Employee Benefits	981,921	1,247,557	1,067,167	1,344,555	7.8%
Services & Supplies	12,780,931	13,469,542	13,307,395	13,359,920	-0.8%
<u>Capital Outlay</u>	<u>-</u>	<u>40,000</u>	<u>38,397</u>	<u>350,000</u>	<u>775.0%</u>
<b>Total</b>	<b>16,017,517</b>	<b>17,645,362</b>	<b>16,954,404</b>	<b>18,173,475</b>	<b>3.0%</b>

Carry-Forward Funding	(40,538)	30,159	(7,872)	(18,951)	-162.8%
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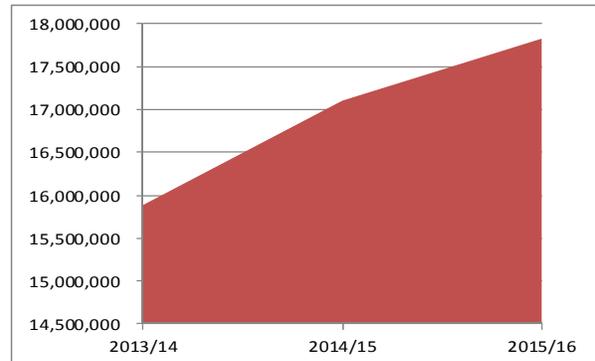
<b>Net General Fund Cost</b>	<b>15,887,437</b>	<b>17,102,265</b>	<b>16,572,105</b>	<b>17,825,611</b>	<b>4.2%</b>
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<b>FTE Summary</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>	<b>43.0</b>	<b>4.9%</b>
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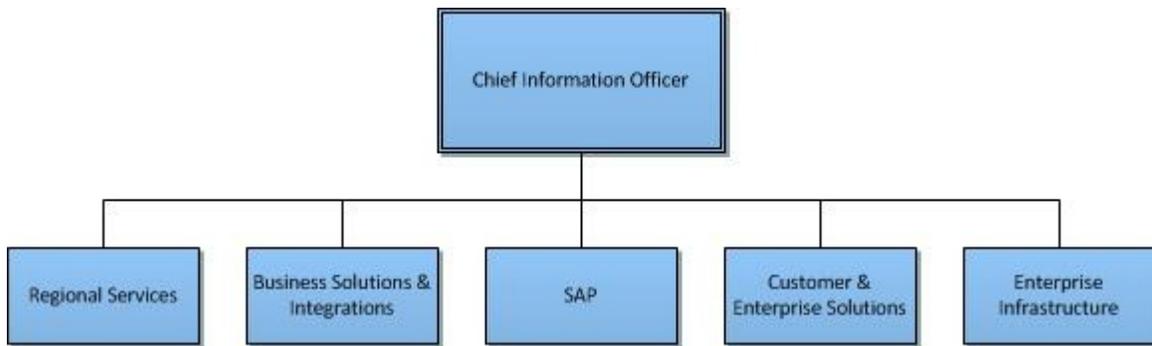
**Staffing Trend:**



**Budgeted Fund Balance:**



## TECHNOLOGY SERVICES DEPARTMENT



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

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

- The *Administrative Division* provides Department planning, strategy, oversight and financial management, as well as all personnel support.
- The *Business Solutions & Integration Division* (provides day-to-day support and maintenance of software to operating departments and provides project coordination, packaged application support, business analysis, development and continuous improvement services to assist departments with existing and new applications.
- The *Customer & Enterprise Solutions Division* includes the Help Desk, PC, mobile and other computer peripheral support. CES also administers and coordinates the County's records and imaging functions.
- The *SAP Division* is an ERP knowledge center that maximizes the County's use of its SAP investment and the administrative modules it has implemented.
- The *Enterprise Infrastructure Division* operates and maintains the County's internet and intranet, email, and telephones. EID provides security, database, server, disk storage and network administration and assists departments with existing and new infrastructure technology.
- The *Regional Services (RS) Division* focuses on critical regional services and partnership with other entities. It provides geographic information in digital and hardcopy format through the development of an enterprise spatial database and the support of all GIS centric solutions. Regional Services also includes the Washoe County Regional Communication System (WCRCS) which provides effective and reliable radio communications for routine intra-agency operations as well as inter-agency communications throughout the region during mutual aid and disaster operations. The radio shop supports the terminal/end user equipment offering support not only to internal users but regional partners making up the communication system. Regional Services also offers support for the regional E911 system.

**Statutory**

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

## Strategic Plan Initiatives

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

- Implement Accela Regional permitting project.
- Implement new Credit Card readers to meet Personal Credit Information requirements for new credit cards with imbedded smart chip technology.
- Update regional orthophoto imagery to provide accurate and current GIS base layer.

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

- Upgrade the Avatar application for Adult Social Services and Senior Services.

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

- Upgrade and replace the 800 MHz EDACS radio system with current technology to improve reliability of the public safety radio system.
- Complete the rollout of the VoIP Telephone system for downtown Reno and Library facilities.
- Upgrade the Intrado Next Generation 911 system adopting a more GIS based system.
- Upgrade County technology infrastructure to meet reliability and performance needs.

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

- Participate with technology expertise as required to meet the strategic objective.

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

- Replace contracted personnel with internal positions to reduce costs and improve service.
- Continue regional GIS data consolidation to provide a single and concise spatial data source.
- Increase coordination with County Departments to review in advance potential technology purchases and/or grant requests to ensure that new technology is compatible with County systems and ensure funding structure/maintenance is set up consistently.

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

- Establish written guidelines for technology purchases and provisions for County Departments to ensure they follow best practices and avoid redundant systems.
- Upgrade the Washoe Bills application to streamline County response to legislative bills.
- Digitize damaged microfilm to provide better long-term storage and improve access.

## FY 2015/16 Budget Enhancements/Changes

**Personnel**

- (1) Addition of one new Technology Support Technician to enhance support desk
- (2) Addition of one new Security Electronics Administrator to maintain security electronics video surveillance and physical security cardkey systems
- (3) Addition of one new Technology Network Engineer II to augment Cyber Security
- (4) Reclassification of one Technology Systems Administrator II to Sr. Technology Support Technician to provide support to the Sheriff's office
- (5) Reclassification of two GIS Specialists to Technology Systems Developer I to support the GIS system

**Non-Personnel** Addition of one-time funding for infrastructure preservation of \$1,000,000

### Non-General Fund Technology Services Funds are

#### Fund

Enhanced 911 Fund  
Regional Communications Fund  
Regional Permits System Operating Fund  
Regional Permits System Capital Fund

#### Fund Type

Special revenue fund  
Special revenue fund  
Special revenue fund  
Capital projects fund

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Tech Services Operations	108-1	9,836,783	11,422,180	10,992,086	11,466,594	0.4%
GIS Basemap	108-7	227,698	111,112	45	150,000	35.0%
Tech Services Infrastructure	108-8	735,656	434,035	170,707	1,274,822	193.7%
<b>Total</b>		<b>10,800,137</b>	<b>11,967,327</b>	<b>11,162,838</b>	<b>12,891,416</b>	<b>7.7%</b>

**Sources and Uses**

Sources

General Fund

Intergovernmental	32,725	-	-	-	-	
Charges for Services	32,269	28,200	28,200	28,200	28,200	0.0%
Miscellaneous	8,639	-	-	-	-	
Other Financing Sources	3,479	-	-	-	-	
<b>Total General Fund</b>	<b>77,112</b>	<b>28,200</b>	<b>28,200</b>	<b>28,200</b>	<b>28,200</b>	<b>0.0%</b>

Other Restricted Funds

Charges for Services	47,306	40,000	40,000	65,000	62.5%
<b>Total - Other Funds</b>	<b>47,306</b>	<b>40,000</b>	<b>40,000</b>	<b>65,000</b>	<b>62.5%</b>

Total Sources 124,418 68,200 68,200 93,200 36.7%

Uses

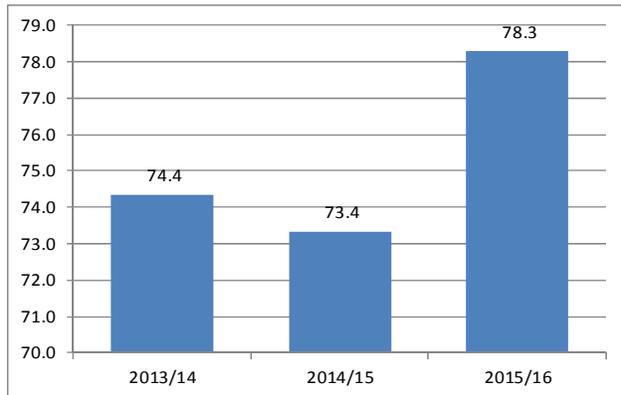
Salaries & Wages	5,384,131	5,617,703	5,460,340	5,963,774	6.2%
Employee Benefits	2,210,813	2,274,679	2,238,620	2,481,986	9.1%
Services & Supplies	3,126,855	3,892,980	3,281,913	4,374,244	12.4%
Capital Outlay	78,338	-	-	-	
Transfer to Regional Permits	-	181,965	181,965	71,412	-60.8%
<b>Total</b>	<b>10,800,137</b>	<b>11,967,327</b>	<b>11,162,838</b>	<b>12,891,416</b>	<b>7.7%</b>

Carry-forward Funding 180,392 71,112 (39,955) 85,000

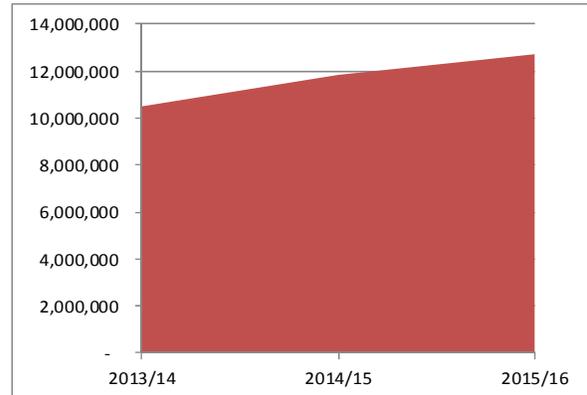
**Net General Fund Cost 10,495,327 11,828,015 11,134,593 12,713,216 7.5%**

**FTE Summary 74.4 73.4 73.4 78.3 6.7%**

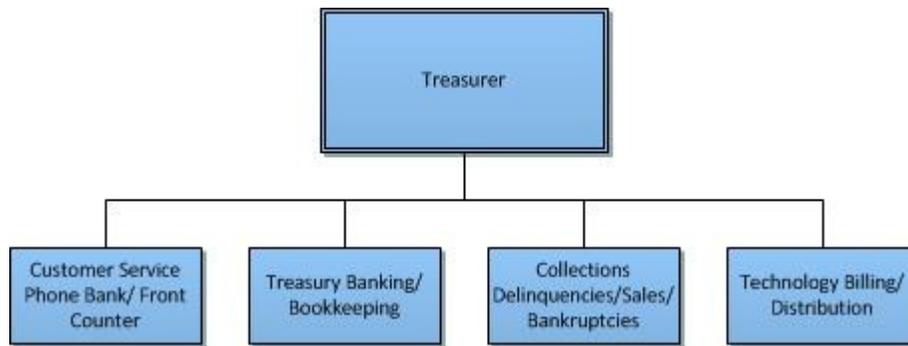
**Staffing Trend:**



**Net General Fund Cost:**



## TREASURER



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

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

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

### Strategic Plan Initiatives

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

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

### FY 2015/16 Budget Enhancements/Changes

**Personnel** (1) Addition of one new Account Clerk II, to add stability to customer service delivery goals, funded through the reallocation of savings of Services & Supplies

(2) Reclassification of Principal Account Clerk to Deputy Treasurer.

**Non-Personnel** \$72,000 for Property Tax software upgrade, funded through Assessor's Technology Fund.

### Budget Summary

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Treasurer	113-0	2,135,600	2,174,447	2,052,271	2,264,660	4.1%
<b>Total</b>		<b>2,135,600</b>	<b>2,174,447</b>	<b>2,052,271</b>	<b>2,264,660</b>	<b>4.1%</b>

### Sources and Uses

#### Sources

#### General Fund

Charges for Services	1,469,041	1,601,000	1,865,194	1,830,000	14.3%
Fines	3,019,924	3,060,000	3,005,000	3,060,000	0.0%
Miscellaneous	1,727,477	2,170,000	1,793,033	1,895,000	-12.7%
<b>Total General Fund</b>	<b>6,216,442</b>	<b>6,831,000</b>	<b>6,663,227</b>	<b>6,785,000</b>	<b>-0.7%</b>

Total Sources 6,216,442 6,831,000 6,663,227 6,785,000 -0.7%

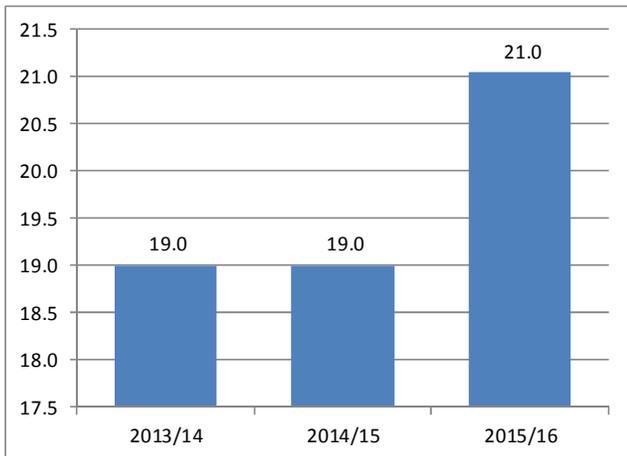
#### Uses

Salaries & Wages	1,091,010	1,145,191	1,111,921	1,195,269	4.4%
Employee Benefits	486,115	513,396	478,694	530,625	3.4%
Services & Supplies	440,475	515,860	461,656	538,766	4.4%
Other Financing Uses	118,000				
<b>Total</b>	<b>2,135,600</b>	<b>2,174,447</b>	<b>2,052,271</b>	<b>2,264,660</b>	<b>4.1%</b>

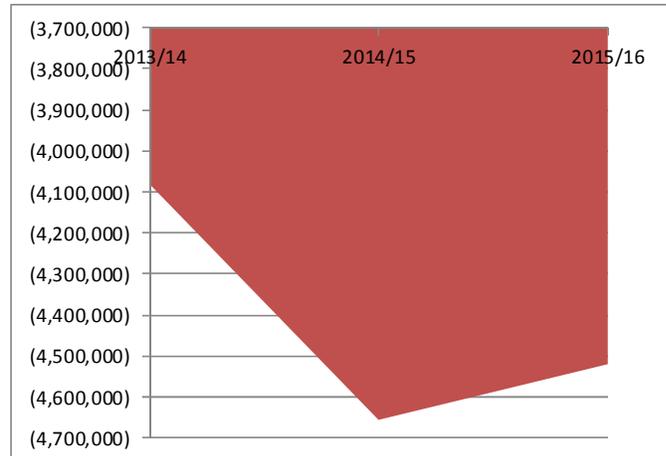
**Net General Fund Cost (4,080,842) (4,656,553) (4,610,956) (4,520,340) -2.9%**

**FTE Summary 19.0 19.0 19.0 21.0 10.7%**

### Staffing Trend:



### Net General Fund Cost:





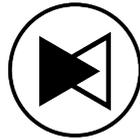
## **Washoe County Annual Budget 2015-2016**

### ***Special Revenue Funds***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## SPECIAL REVENUE FUNDS

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

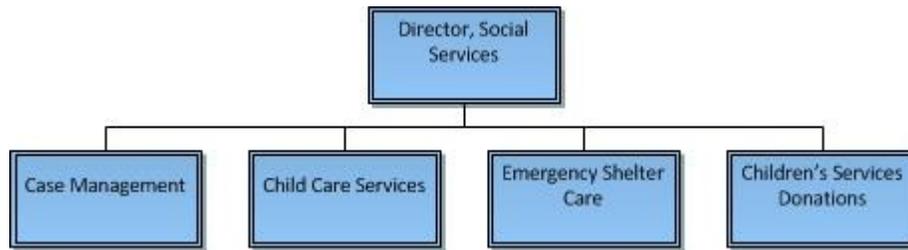
Fund	Beginning Fund Balance/ Cash Balance	FY 2015/16 Budgeted Revenues	FY 2015/16 Other Financing/ Transfers In	FY 2015/16 Budgeted Expenditures	FY 2015/16 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Health	796,633	9,317,189	10,076,856	20,021,160	58,081	111,437
Library Expansion	1,354,917	2,621,834	-	2,661,997	215,862	1,098,892
Animal Services	5,435,106	4,419,706	-	4,786,878	-	5,067,934
Regional Communication System	926,520	1,504,432	-	2,345,288	-	85,664
Regional Permits System	-	152,472	129,493	281,965	-	-
Indigent Tax Levy	6,122,962	7,981,204	-	12,613,000	-	1,491,166
Child Protective Services	4,133,243	48,958,306	1,294,791	50,045,151	400,000	3,941,188
Senior Services	261,531	2,983,102	1,406,782	4,402,469	-	248,946
Enhanced 911	378,203	1,635,618	-	1,986,821	-	27,000
Regional Public Safety	256,413	848,768	-	847,545	-	257,636
Central Truckee Meadows Remed. District	5,835,517	1,347,824	-	3,169,606	-	4,013,735
Truckee River Flood Mgt Infrastructure	857,736	9,789,154	-	7,363,649	2,413,977	869,264
Roads Special Revenue Fund	6,517,689	8,400,346	4,339,733	15,112,818	-	4,144,950
<u>Other Restricted Special Revenue</u>	<u>7,737,742</u>	<u>12,396,198</u>	<u>-</u>	<u>17,895,854</u>	<u>1,419,855</u>	<u>818,231</u>
<b>Total</b>	40,614,210	112,356,153	17,247,655	143,534,201	4,507,775	22,176,043



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**CHILD PROTECTIVE SERVICES FUND  
SOCIAL SERVICES DEPARTMENT**



**Mission** The mission of the Washoe County Department of Social Services is to assess the needs of individuals, families, and the children in our community and provide an array of services to promote independence safety and well-being.

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

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

### Strategic Plan Initiatives

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

- Implement an enhanced child welfare practice model to improve outcomes in the areas of safety and permanency for children and families served pursuant to statutory mandates.

### FY 2015/16 Budget Enhancements/Changes

**Personnel** Addition of 16 new full-time positions to support increased caseloads in child welfare to include Children's Services Coordinator, Case Compliance Reviewer, (3) Social Services Supervisors, (6) Social Workers, (2) Office Assistants, (2) Program Assistants and a Management Analyst.

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Children's Svcs Case Mgt	228-1	24,862,350	27,874,729	26,614,980	28,205,335	1.2%
Child Care Services	228-2	945,490	1,031,416	1,028,114	1,070,387	3.8%
Emergency Shelter Care	228-3	19,480,278	20,985,465	21,111,680	21,169,429	0.9%
Children's Svcs Donations	228-4	27,661	210,746	207,562	-	-100.0%
Neighborhood Stabilization	228-5	1,276,586	-	-	-	
<b>Total</b>		<b>46,592,365</b>	<b>50,102,356</b>	<b>48,962,336</b>	<b>50,445,151</b>	<b>0.7%</b>

**Sources and Uses**

Sources

Beginning Fund Balance	8,852,309	4,338,120	4,338,120	4,133,242	-4.7%
Taxes	4,872,964	4,990,519	5,023,948	5,213,623	4.5%
Licenses and Permits	22,433	22,500	22,500	22,500	0.0%
Intergovernmental	32,964,193	37,124,239	36,188,380	35,037,183	-5.6%
Charges for Services	2,642,498	2,503,000	2,624,000	2,640,000	5.5%
Miscellaneous	1,576,088	2,165,684	3,664,205	6,045,000	179.1%
<u>Transfer In - General Fund</u>	-	<u>1,234,426</u>	<u>1,234,426</u>	<u>1,294,791</u>	4.9%
<b>Total</b>	<b>50,930,485</b>	<b>52,378,488</b>	<b>53,095,579</b>	<b>54,386,339</b>	<b>3.8%</b>

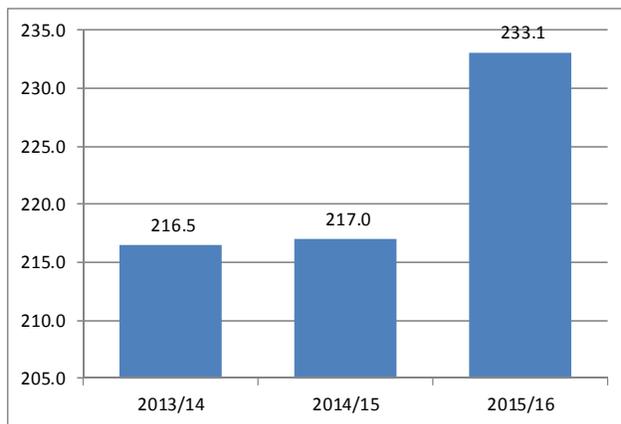
Uses

Salaries & Wages	13,145,405	14,278,601	13,922,547	15,879,207	11.2%
Employee Benefits	5,420,013	6,023,347	5,797,470	6,564,773	9.0%
Services & Supplies	25,379,676	29,365,208	28,815,006	27,601,171	-6.0%
Capital Outlay	2,201,866	35,200	27,314		
<u>Transfers Out</u>	<u>445,406</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	0.0%
<b>Total</b>	<b>46,592,366</b>	<b>50,102,356</b>	<b>48,962,337</b>	<b>50,445,151</b>	<b>0.7%</b>

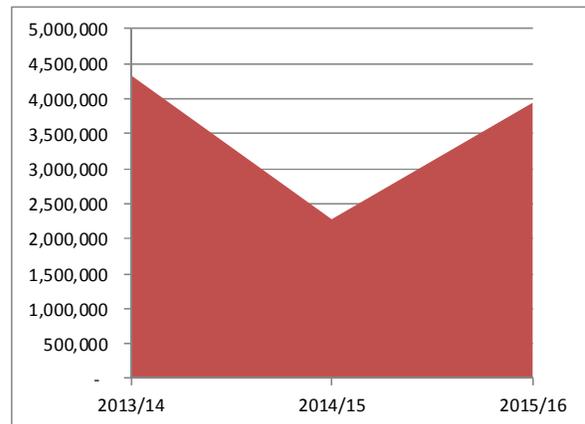
<b>Ending Fund Balance</b>	<b>4,338,119</b>	<b>2,276,132</b>	<b>4,133,242</b>	<b>3,941,188</b>	<b>73.2%</b>
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<b>FTE Summary</b>	<b>216.5</b>	<b>217.0</b>	<b>217.0</b>	<b>233.1</b>	<b>7.4%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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

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

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

The CTMRD program mission is accomplished through:

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

**Statutory**

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

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

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

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Clean Water Activities	266-1	431,905	3,855,551	638,139	607,068	-84.3%
Source Management	266-2	1,267,258	1,597,691	694,106	996,187	-37.6%
GW Investigation & Modeling	266-3	547,772	1,189,256	815,450	978,574	-17.7%
Implementation & Admin	266-4	117,171	226,792	274,901	164,547	-27.4%
Support Activities	266-5	221	32,013	28,825	30,009	-6.3%
Outreach	266-6	12,973	75,076	70,973	92,064	22.6%
CTMRD General	C206000	257,625	206,041	(75,884)	301,156	46.2%
<b>Total</b>		<b>2,634,925</b>	<b>7,182,420</b>	<b>2,446,510</b>	<b>3,169,605</b>	<b>-55.9%</b>

**Sources and Uses**

Sources

Beginning Fund Balance	8,196,033	6,938,153	6,938,153	5,835,517	-15.9%
Charges for Services	1,254,476	1,250,000	1,231,330	1,250,000	0.0%
Miscellaneous	<u>122,569</u>	<u>112,249</u>	<u>112,544</u>	<u>97,824</u>	-12.9%
<b>Total</b>	<b>9,573,078</b>	<b>8,300,402</b>	<b>8,282,027</b>	<b>7,183,341</b>	<b>-13.5%</b>

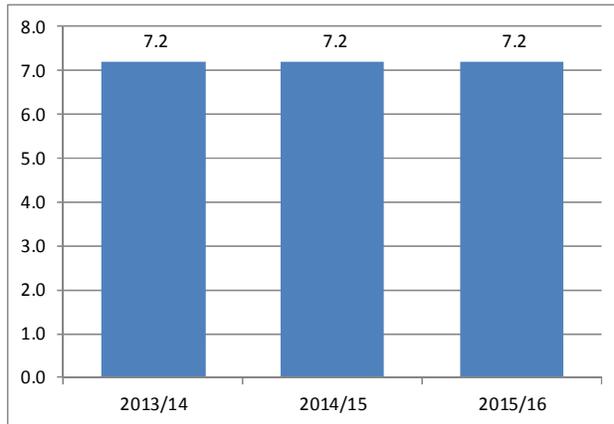
Uses

Salaries & Wages	497,318	645,991	651,825	686,633	6.3%
Employee Benefits	170,189	261,718	277,846	299,837	14.6%
Services & Supplies	<u>1,967,418</u>	<u>6,274,711</u>	<u>1,516,839</u>	<u>2,183,135</u>	-65.2%
<b>Total</b>	<b>2,634,925</b>	<b>7,182,420</b>	<b>2,446,510</b>	<b>3,169,605</b>	<b>-55.9%</b>

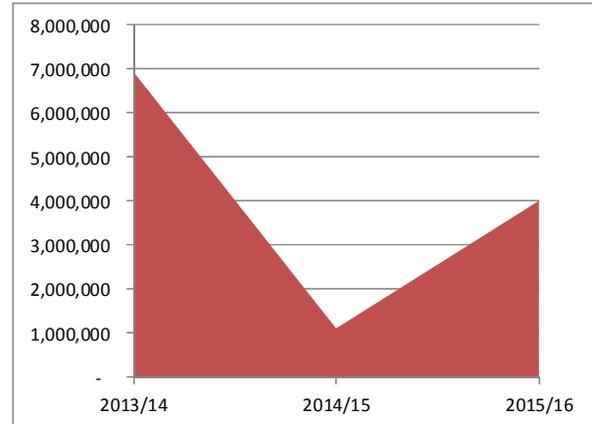
<b>Ending Fund Balance</b>	<b>6,938,153</b>	<b>1,117,982</b>	<b>5,835,517</b>	<b>4,013,736</b>	<b>259.0%</b>
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<b>FTE Summary</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>	<b>7.2</b>	<b>0.0%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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**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 1995 Legislature enacted NRS 244A.7643 to allow up to a twenty-five cent surcharge per line on customers in Washoe County. The surcharge is imposed by the Board of County Commissioners. This surcharge was originally scheduled to sunset in December of 2001 but legislation in the 2001 Nevada Legislature made this a permanent funding source.

**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 2015/16 Budget Enhancements/Changes**

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Enhanced 911	208-0	1,907,872	2,122,615	2,120,745	1,986,821	-6.4%
<b>Total</b>		<b>1,907,872</b>	<b>2,122,615</b>	<b>2,120,745</b>	<b>1,986,821</b>	<b>-6.4%</b>

**Sources and Uses**

Sources

Beginning Fund Balance		1,189,794	898,039	898,039	378,203	-57.9%
Charges for Services		1,604,254	1,584,791	1,584,791	1,619,500	2.2%
Miscellaneous		<u>11,863</u>	<u>16,118</u>	<u>16,118</u>	<u>16,118</u>	0.0%
<b>Total</b>		<b>2,805,911</b>	<b>2,498,948</b>	<b>2,498,948</b>	<b>2,013,821</b>	<b>-19.4%</b>

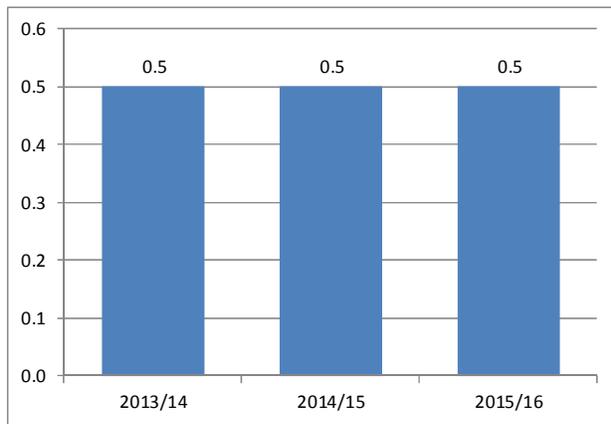
Uses

Salaries & Wages		21,958	24,668	24,763	26,490	7.4%
Employee Benefits		9,291	12,272	12,307	13,656	11.3%
Services & Supplies		1,876,623	1,835,675	1,733,675	1,596,675	-13.0%
Capital Outlay		-	<u>250,000</u>	<u>350,000</u>	<u>350,000</u>	40.0%
<b>Total</b>		<b>1,907,872</b>	<b>2,122,615</b>	<b>2,120,745</b>	<b>1,986,821</b>	<b>-6.4%</b>

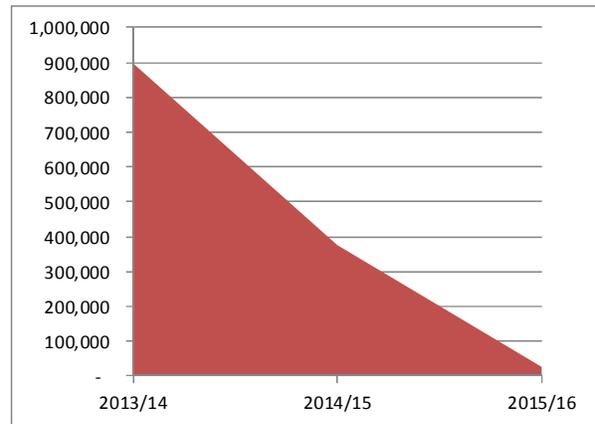
<b>Ending Fund Balance</b>		<b>898,039</b>	<b>376,333</b>	<b>378,203</b>	<b>27,000</b>	<b>-92.8%</b>
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<b>FTE Summary</b>		<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.0%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



## DISTRICT BOARD OF HEALTH



**Mission:** The Washoe County Health District protects and enhances the physical well-being and quality of life for all citizens of Washoe County through providing health promotion, disease prevention, public health emergency preparedness, and environmental services.

**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) takes actions to maintain air quality at levels that do not exceed the U.S. Environmental Protection Agency's (EPA) health based standards by monitoring and reporting levels of air pollutants, regulating sources of industrial pollution, and encouraging reductions of motor vehicle emissions.
- The *Community and Clinical Health Services Division* (CCHS) provides clinical services, community and individual health education, oversight for WIC, and partners with other community organizations and health care providers to improve the health of our community.
- The *Environmental Health Services Division* (EHS) enforces sanitation standards in regulated facilities, monitors potable water quality, performs mosquito and vector-borne disease control, assures that local solid waste management conforms to Local, State and Federal laws, and maintains a high state of preparedness to respond to public health threats including releases of hazardous materials.
- 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 the Emergency Medical Services Program.

**Statutory Authority:**

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

## FY 2015/16 Budget Enhancements/Changes

**Personnel**      Reclassification of Public Health Investigator II to Public Health Nurse II

**Non-Personnel**   None

### Strategic Plan Initiatives

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

- Conduct plan review and permitting activities required for economic development projects.
- Participate in the development and implementation of the Accela Regional Business License and Permits Project to streamline the permitting process.
- Continue Land Development User Group meetings with the Builders Association of Northern Nevada, and participate in the Washoe County Development Services Forum to anticipate needs.
- Work with RTC on planning activities and Transportation Conformity requirements of the Clean Air Act.

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

- Engage with Senior Services and goal team in identification of priorities, goals, and improvement initiatives for the Community Health Improvement Plan.
- Develop a Community Health Improvement Plan to respond to findings of the 2015-2018 Community Health Needs Assessment.
- Provide influenza and pneumonia vaccinations for senior citizens that are not eligible for Medicare.

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

- Work with EMS agencies to develop a strategic plan that seeks to align EMS infrastructure investments for the region.
- Plan for a move of the Tuberculosis Clinic (given the construction of the new Medical Examiner Building and in anticipation of the need to vacate the existing space).
- Establish a new Spanish Springs air monitoring station to provide data for an area previously not included in the air quality monitoring network.
- Conduct public health emergency planning efforts in conjunction with jurisdictional partners and the Inter-Hospital Coordinating Council to build response capacities for public health emergencies and disasters.
- Use social media to provide air quality updates, emergency, and other information to inform the public and enable health-based decision making.

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

- Issue and inspect medical marijuana facilities subject to Health District Air Quality and Environmental Health regulations.
- Participate in the Join Together Northern Nevada Marijuana Subcommittee and address questions and concerns related to the Nevada Clean Indoor Air Act.

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

- Work with other departments, jurisdictions and organizations to develop a Community Health Improvement Plan.
- Work with other departments, and the Cities of Reno and Sparks to simplify and coordinate workflows to develop and implement a Web-based Regional Business License and Permitting Platform.
- Work with Truckee Meadows Healthy Communities to develop projects to meet needs in the 89502 zip code project area.
- Plan, communicate, train, and exercise with community partners such as emergency management, fire/EMS, law enforcement, hospitals, and other entities.

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

- Continue to implement recommendations from the 2014 Health District Fundamental Review.
- Implement and document quality improvement projects to streamline processes and improve customer outcomes.
- Conduct cost/benefit analysis of programs to increase efficiency in delivery of services.
- Provide regional EMS oversight to identify opportunities for improvements in service delivery and patient outcomes.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Office of District Health Officer	202-1	-	442,477	418,690	515,106	16.4%
Health Administration	202-2	1,247,924	1,004,343	1,037,977	1,020,988	1.7%
Air Quality	202-3	2,170,911	2,755,783	2,927,394	2,664,993	-3.3%
Community & Clinical Health	202-4	5,779,003	6,034,093	5,946,978	7,297,061	20.9%
Environmental Health	202-5	4,804,597	5,603,142	5,569,856	6,072,635	8.4%
Epidemiological Public Health	202-6	2,022,331	2,364,324	2,002,983	2,450,377	3.6%
Undesignated	202-9	2,898,034	2,749,872	2,741,061	-	-100.0%
<b>Total</b>		<b>18,922,800</b>	<b>20,954,034</b>	<b>20,644,939</b>	<b>20,021,160</b>	<b>-4.5%</b>

**Sources and Uses**

Sources

Beginning Fund Balance	2,811,464	2,155,799	2,155,799	796,633	-63.0%
Licenses and Permits	1,406,086	1,294,420	1,321,318	1,372,583	6.0%
Grants and Restricted Funding	6,744,780	6,621,513	6,628,146	6,495,578	-1.9%
Charges for Services	1,339,559	1,329,615	1,285,142	1,361,248	2.4%
Miscellaneous	172,819	98,663	50,975	87,780	-11.0%
Transfers	8,603,891	10,000,192	10,000,192	10,018,775	0.2%
<b>Total</b>	<b>21,078,599</b>	<b>21,500,202</b>	<b>21,441,572</b>	<b>20,132,597</b>	<b>-6.4%</b>

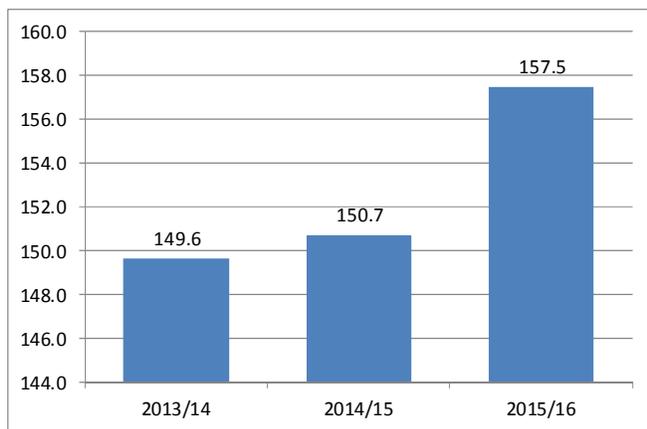
Uses

Salaries & Wages	9,591,107	10,478,015	10,340,342	10,483,909	0.1%
Employee Benefits	3,829,395	4,200,674	4,121,499	4,629,737	10.2%
Services & Supplies	5,355,510	5,868,891	6,116,389	4,826,634	-17.8%
Capital Outlay	146,788	406,454	66,709	80,880	-80.1%
<b>Total</b>	<b>18,922,800</b>	<b>20,954,034</b>	<b>20,644,939</b>	<b>20,021,160</b>	<b>-4.5%</b>

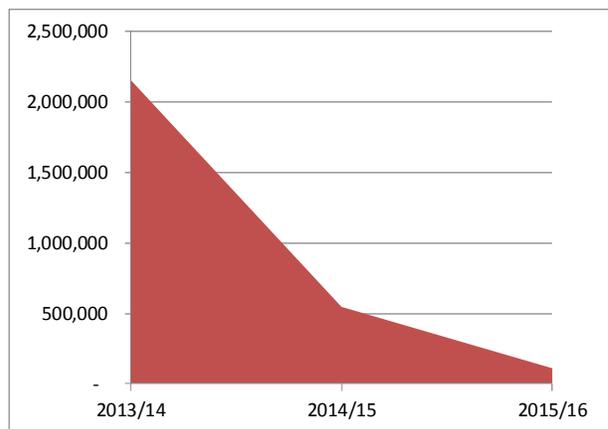
<b>Ending Fund Balance</b>	<b>2,155,799</b>	<b>546,168</b>	<b>796,633</b>	<b>111,437</b>	<b>-79.6%</b>
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<b>FTE Summary</b>	<b>149.6</b>	<b>150.7</b>	<b>150.7</b>	<b>157.5</b>	<b>4.5%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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**INDIGENT TAX LEVY FUND  
HUMAN SERVICES DEPARTMENT**

**Description**      The Indigent Tax Levy Fund (Special Revenue Fund) is established to account for ad valorem tax revenues and investment earnings specifically appropriated to provide assistance to indigents and is mandated by state law. The ad valorem tax rate must be at least six and no more than ten cents on each \$100 of assessed valuation. Indigent funding supports public and private partnerships to reduce homelessness and assure provision of services for indigent residents across the lifespan. Social Workers provide case management services for those in group care, extended care facilities, and other supportive housing and emergency and non-emergency shelter needs, and connect clients and families to appropriate counseling, rehabilitation, medical and extended care, end of life services and other supportive services. Indigent funding provides support for developmentally disabled clients, disproportionate share payments, nursing home match payments and supplemental fund payments in support of indigent care services.

**Statutory Authority**      NRS428 – Indigent Persons

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

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Indigent Assistance	221-0	7,199,872	14,781,979	6,715,600	12,613,000	-14.7%
<b>Total</b>		<b>7,199,872</b>	<b>14,781,979</b>	<b>6,715,600</b>	<b>12,613,000</b>	<b>-14.7%</b>

**Sources and Uses**

Sources

Beginning Fund Balance	4,323,359	7,415,488	4,869,931	6,122,962	-17.4%
Taxes	7,316,774	7,500,752	7,550,997	7,830,204	4.4%
Charges for Services	107,889	88,000	150,000	91,000	3.4%
<u>Miscellaneous</u>	<u>321,781</u>	<u>30,000</u>	<u>267,634</u>	<u>60,000</u>	100.0%
<b>Total</b>	<b>12,069,803</b>	<b>15,034,240</b>	<b>12,838,562</b>	<b>14,104,166</b>	<b>-6.2%</b>

\* FY 2014/15 beginning fund balance is based on balance shown in budget.

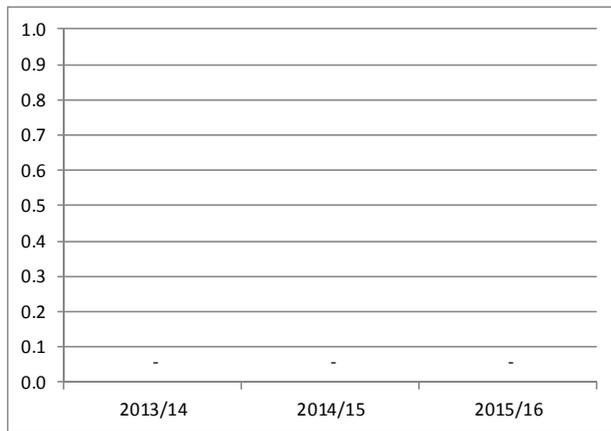
Uses

<u>Services &amp; Supplies</u>	<u>7,199,872</u>	<u>14,781,979</u>	<u>6,715,600</u>	<u>12,613,000</u>	-14.7%
<b>Total</b>	<b>7,199,872</b>	<b>14,781,979</b>	<b>6,715,600</b>	<b>12,613,000</b>	<b>-14.7%</b>

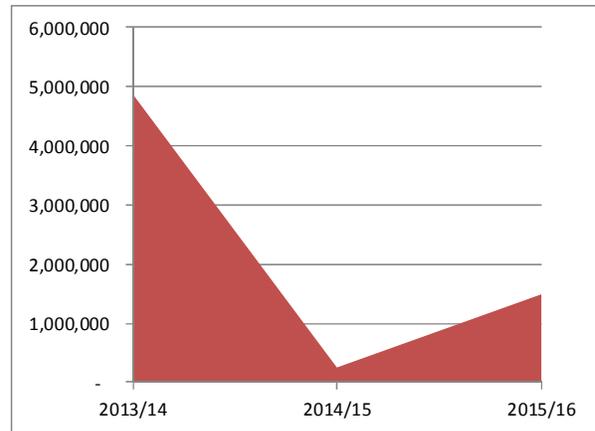
<b>Ending Fund Balance</b>	<b>4,869,931</b>	<b>252,261</b>	<b>6,122,962</b>	<b>1,491,166</b>	<b>491.1%</b>
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**FTE Summary**

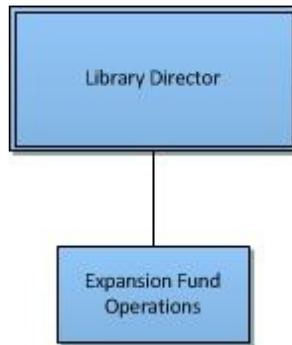
**Staffing Trend:**



**Budgeted Fund Balance:**



## LIBRARY EXPANSION FUND



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

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

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

While the Expansion Fund currently includes personnel costs for the staff at the Northwest Reno Library and for certain other positions tied to expanded services, those costs are in the process of being transferred over a period of years into the Library's General Fund budget.

**Statutory Authority** NRS Chapter 379 – Public Libraries

### Strategic Plan Initiatives

The Library Expansion Fund strategic plan initiatives are included in the Library Department initiatives.

### FY 2015/16 Budget Enhancements/Changes

**Personnel** One vacant position was abolished; fifteen (15) new positions were approved (for a net increase of 10.3 FTE) to expand Sparks, Northwest Reno and the South Valleys libraries to be open for a sixth day of service. The total number of positions to be filled to expand with the least amount of financial impact will be determined during the fiscal year.

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Library Expansion	204-0	2,129,704	2,114,329	2,040,964	2,877,859	36.1%
<b>Total</b>		<b>2,129,704</b>	<b>2,114,329</b>	<b>2,040,964</b>	<b>2,877,859</b>	<b>36.1%</b>

**Sources and Uses**

Sources

Beginning Fund Balance	547,153	868,870	868,870	1,354,917	55.9%
Property Taxes	2,436,507	2,495,296	2,512,011	2,606,834	4.5%
Miscellaneous	14,914	15,000	15,000	15,000	0.0%
<b>Total</b>	<b>2,998,574</b>	<b>3,379,166</b>	<b>3,395,881</b>	<b>3,976,751</b>	<b>17.7%</b>

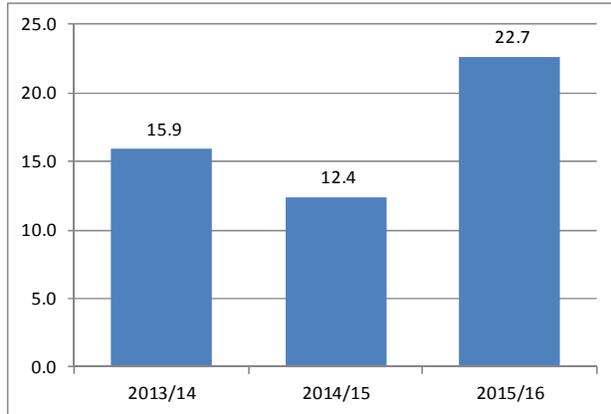
Uses

Salaries & Wages	693,369	679,996	634,032	1,164,278	71.2%
Employee Benefits	301,595	301,577	280,992	495,296	64.2%
Services & Supplies	915,165	915,661	908,845	1,002,423	9.5%
Other Financing Use	219,575	217,095	217,095	215,862	-0.6%
<b>Total</b>	<b>2,129,704</b>	<b>2,114,329</b>	<b>2,040,964</b>	<b>2,877,859</b>	<b>36.1%</b>

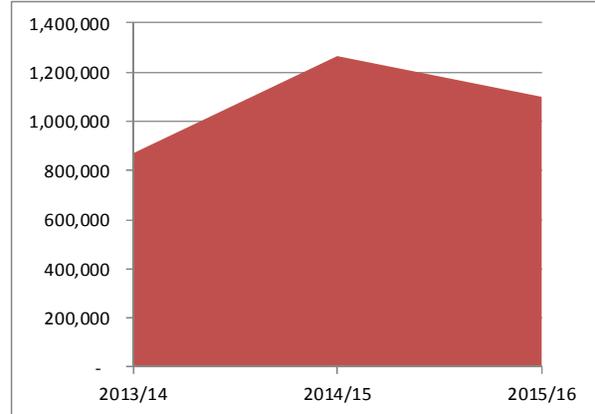
<b>Ending Fund Balance</b>	<b>868,870</b>	<b>1,264,837</b>	<b>1,354,917</b>	<b>1,098,892</b>	<b>-13.1%</b>
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<b>FTE Summary</b>	<b>15.9</b>	<b>12.4</b>	<b>12.4</b>	<b>22.7</b>	<b>83.0%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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**OTHER RESTRICTED REVENUE FUND**

**Description** The Other Restricted Fund was established to conform the County's finances to Governmental Accounting Standards Board (GASB) Statement 54, which requires segregated accounting for those dollars that are designated by third parties, such as grants, donations, and statutory requirement restrictions, separately from undesignated operating funds. Prior to GASB 54, these funds were accounted for in the operating departments that received the funds in the General Fund. Effective July 1, 2009, the Other Restricted Revenue Fund was created and the restricted funds removed from the General Fund.

Restricted funding related to General Fund operating departments has been included within these operating departments under the General Fund. Programs not related to General Fund operating departments include Baseball Stadium, Cooperative Extension, May Center and Administrative Assessments.

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

Only the May Center requires employees.

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

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Baseball Stadium	270-2	1,392,294	1,070,614	1,070,614	1,133,340	5.9%
Cooperative Extension	270-3	1,187,826	1,247,631	1,255,989	1,303,407	4.5%
May Center	270-6	486,792	594,338	517,776	526,303	-11.4%
Administrative Assessments	270-7	763,705	3,322,665	592,580	3,184,394	-4.2%
<b>Total</b>		<b>3,830,617</b>	<b>6,235,248</b>	<b>3,436,959</b>	<b>6,147,444</b>	<b>-1.4%</b>

**Sources and Uses**

Sources

Beginning Fund Balance		3,151,177	3,258,851	3,258,851	3,443,903	5.7%
Property Tax		1,218,254	1,247,631	1,255,989	1,303,407	4.5%
Car Rental Fee		1,141,625	1,070,614	1,070,614	1,133,340	5.9%
Charges for Services		175,907	302,408	272,408	302,408	0.0%
Fines and Forfeitures		700,430	760,000	708,000	708,000	-6.8%
Miscellaneous		326,226	354,690	315,000	315,000	-11.2%
Other Financing Sources		375,849	-	-	-	
<b>Total</b>		<b>7,089,468</b>	<b>6,994,194</b>	<b>6,880,862</b>	<b>7,206,058</b>	<b>3.0%</b>

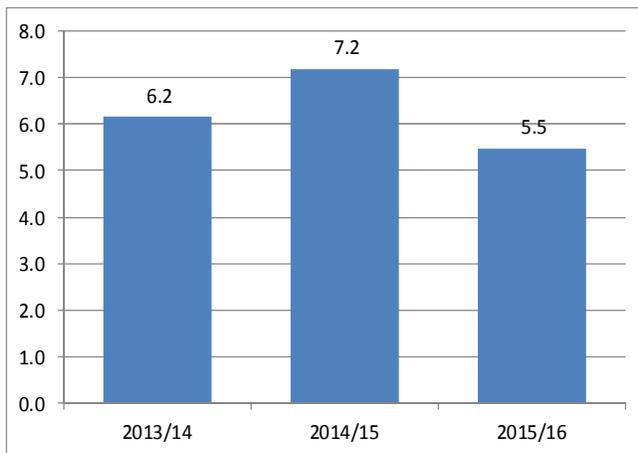
Uses

Salaries & Wages		195,012	261,771	217,742	253,522	-3.2%
Employee Benefits		64,369	64,803	71,960	91,223	40.8%
Services & Supplies		1,860,634	4,487,060	2,076,643	4,519,359	0.7%
Capital Outlay		23,163	-	-	-	
Transfer to General Fund		669,711	351,000	-	150,000	-57.3%
Transfer to Debt Service		1,017,728	1,070,614	1,070,614	1,133,340	5.9%
<b>Total</b>		<b>3,830,617</b>	<b>6,235,248</b>	<b>3,436,959</b>	<b>6,147,444</b>	<b>-1.4%</b>

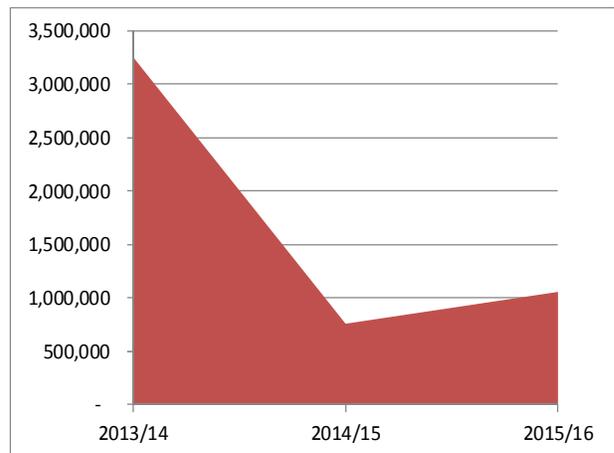
<b>Ending Fund Balance</b>		<b>3,258,851</b>	<b>758,946</b>	<b>3,443,903</b>	<b>1,058,614</b>	<b>39.5%</b>
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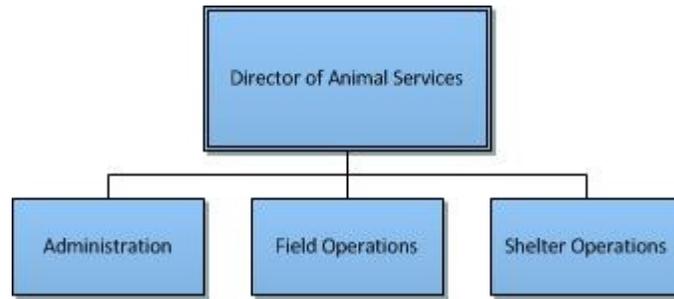
<b>FTE Summary</b>		<b>6.2</b>	<b>7.2</b>	<b>7.2</b>	<b>5.5</b>	<b>-23.8%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



**REGIONAL ANIMAL SERVICES FUND**

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

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

**Statutory Authority** Washoe County Code Chapter 55 – Animals and Fowl

## **Strategic Plan Initiatives**

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

- Develop low income spay/neuter program funded through 10% license revenue.
- Prepare to offer 35 pro-active humane education programs in schools during FY16/17.
- Prepare to offer 15 low-cost vaccination, microchip, and licensing clinics to the community during FY16/17.

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

- Partner with Senior Services to provide 2 free vaccination and microchip clinics for seniors.

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

- Hire 3 OAll's to streamline operations, improve efficiency and continuity of service in dispatch center.

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

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

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

- Partner with Senior Services to collaborate on a needs assessment relating to resources provided by Regional Animal Services.
- Collaborate with the DA's office to improve Regional Animal Services' investigative processes in order to effectively prosecute criminal cases.

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

- Facilitate quarterly informational meetings to review operations, citizen complaints, services and other related issues with the Cities of Sparks and Reno.

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

**Personnel**      Addition of three (3.0) new Office Assistant II positions to enable more field support.

**Non-Personnel**    Reallocation of \$177,585 from services and supplies to personnel to fund the three new Office Assistant II positions. Additional reduction of \$95,315 in services and supplies per organizational changes.

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Animal Services	205-0	3,883,165	4,901,140	4,776,186	4,786,878	-2.3%
<b>Total</b>		<b>3,883,165</b>	<b>4,901,140</b>	<b>4,776,186</b>	<b>4,786,878</b>	<b>-2.3%</b>

**Sources and Uses**

Sources

Beginning Fund Balance		5,534,069	5,897,622	5,897,622	5,435,107	-7.8%
Property Taxes		3,700,542	3,743,640	3,768,718	3,910,706	4.5%
Licenses and Permits		243,232	204,000	224,000	224,000	9.8%
Charges for Services		130,483	100,000	130,000	130,000	30.0%
Miscellaneous		172,461	186,514	190,953	155,000	-16.9%
<b>Total</b>		<b>9,780,787</b>	<b>10,131,776</b>	<b>10,211,293</b>	<b>9,854,813</b>	<b>-2.7%</b>

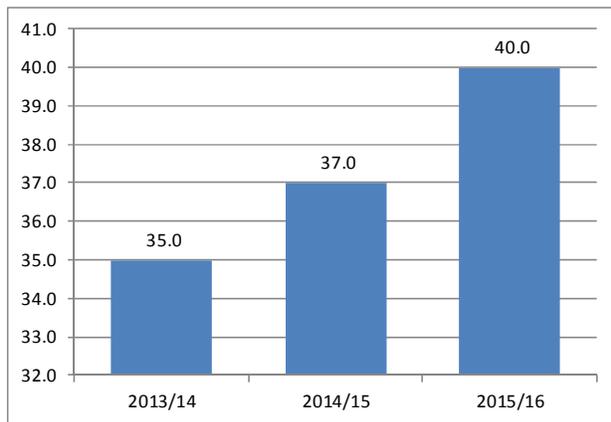
Uses

Salaries & Wages		1,678,339	2,072,597	1,976,490	2,296,657	10.8%
Employee Benefits		701,609	891,910	859,836	1,029,396	15.4%
Services & Supplies		1,503,217	1,786,633	1,777,668	1,310,825	-26.6%
Capital Outlay			150,000	162,192	150,000	0.0%
<b>Total</b>		<b>3,883,165</b>	<b>4,901,140</b>	<b>4,776,186</b>	<b>4,786,878</b>	<b>-2.3%</b>

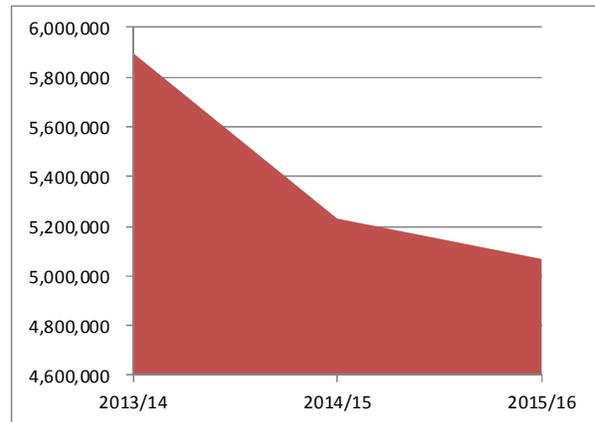
<b>Ending Fund Balance</b>		<b>5,897,622</b>	<b>5,230,636</b>	<b>5,435,107</b>	<b>5,067,935</b>	<b>-3.1%</b>
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<b>FTE Summary</b>		<b>35.0</b>	<b>37.0</b>	<b>37.0</b>	<b>40.0</b>	<b>8.1%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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**REGIONAL COMMUNICATIONS SYSTEM FUND  
TECHNOLOGY SERVICES DEPARTMENT**

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

**Statutory Authority:** NRS 244A – Counties: Financing of Public Improvements; WCRCS was established in October 2006 as outlined in the above description.

**Funding Source:** Contributions from partner agencies

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

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

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
RCS Operations	210-1	1,118,991	1,377,854	1,376,730	1,398,663	1.5%
RCS Expansion	210-2	678	700,775	200,775	700,775	0.0%
RCS Infrastructure	210-3	65,432	870,850	870,850	245,850	-71.8%
<b>Total</b>		<b>1,185,101</b>	<b>2,949,479</b>	<b>2,448,355</b>	<b>2,345,288</b>	<b>-20.5%</b>

**Sources and Uses**

Sources

Beginning Fund Balance		1,757,496	1,935,537	1,935,537	926,519	-52.1%
Intergovernmental		1,217,511	1,400,337	1,400,337	1,471,932	5.1%
Miscellaneous		145,631	39,000	39,000	32,500	-16.7%
<b>Total</b>		<b>3,120,638</b>	<b>3,374,874</b>	<b>3,374,874</b>	<b>2,430,951</b>	<b>-28.0%</b>

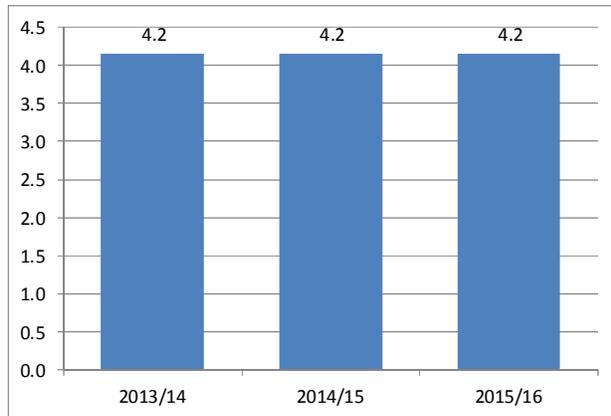
Uses

Salaries & Wages		345,562	364,058	358,107	379,010	4.1%
Employee Benefits		141,542	133,756	140,582	154,388	15.4%
Services & Supplies		613,856	869,665	867,666	1,354,890	55.8%
Capital Outlay		84,141	1,582,000	1,082,000	457,000	-71.1%
<b>Total</b>		<b>1,185,101</b>	<b>2,949,479</b>	<b>2,448,355</b>	<b>2,345,288</b>	<b>-20.5%</b>

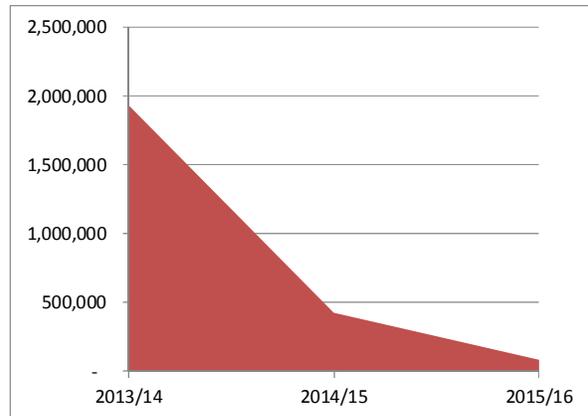
<b>Ending Fund Balance</b>		<b>1,935,537</b>	<b>425,395</b>	<b>926,519</b>	<b>85,663</b>	<b>-79.9%</b>
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<b>FTE Summary</b>		<b>4.2</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>	<b>0.0%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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**REGIONAL PERMITS SYSTEM FUND  
TECHNOLOGY SERVICES DEPARTMENT**

- Mission** Implement a regional Business Licensing and Permitting shared platform that will meet the business needs of the City of Reno, City of Sparks, Washoe County and the Health District. The application will allow citizens to purchase the necessary licenses and permits from one location (or the web) where appropriate.
- Description** Implement the 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 2015/16 Budget Enhancements/Changes**

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Regional Permits System	230-0	-	283,965	281,965	281,965	-0.7%
<b>Total</b>		-	<b>283,965</b>	<b>281,965</b>	<b>281,965</b>	<b>-0.7%</b>

**Sources and Uses**Sources

Beginning Fund Balance	-	-	-	-	-	
Intergovernmental	-	-	-	-	152,472	
Transfer In - General Fund	-	-	183,965	181,965	71,412	-61.2%
Transfer In - Health Fund	-	-	-	-	58,081	
Transfer In - Other Restricted Fund	-	-	100,000	100,000	-	-100.0%
<b>Total</b>	-	-	<b>283,965</b>	<b>281,965</b>	<b>281,965</b>	<b>-0.7%</b>

Uses

Services & Supplies	-	-	283,965	281,965	281,965	-0.7%
<b>Total</b>	-	-	<b>283,965</b>	<b>281,965</b>	<b>281,965</b>	<b>-0.7%</b>

<b>Ending Fund Balance</b>	-	-	-	-	-	
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**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 it's operating revenues are contributed by partnering agencies under an Inter-local Agreement. The partnering agencies are Washoe County, the Cities of Reno and Sparks, and Truckee Meadows Community College (TMCC). The Washoe County Sheriff's Office (WCSSO) provides administrative support. Resources at the facility include wireless access, state of the art classrooms, a seven-story burn tower, off-road and paved emergency vehicle operations courses, shooting ranges with computerized target systems, driving and force option simulators, a fully functional chemical lab, and streaming and video-on-demand technology. Staff preserves the high quality of the resources through the overall management of facility usage, general maintenance, and administration of equipment and capital improvement projects. In addition, Center staff coordinates delivery of high quality law enforcement, fire, corrections, and emergency preparedness courses to partnering and non-partnering agencies year around.

**Statutory Authority**

### Strategic Plan Initiatives

The Regional Public Safety Training Center strategic plan initiatives are included in the Sheriff's Office initiatives.

### FY 2015/16 Budget Enhancements/Changes

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Regional Public Safety Trair	209-0	577,717	908,154	906,415	847,545	-6.7%
<b>Total</b>		<b>577,717</b>	<b>908,154</b>	<b>906,415</b>	<b>847,545</b>	<b>-6.7%</b>

**Sources and Uses**

Sources

Beginning Fund Balance	440,628	453,594	453,594	256,413	-43.5%
Charges for Services	531,759	655,900	684,700	816,768	24.5%
Miscellaneous	58,924	32,000	24,534	32,000	0.0%
<b>Total</b>	<b>1,031,311</b>	<b>1,141,494</b>	<b>1,162,828</b>	<b>1,105,181</b>	<b>-3.2%</b>

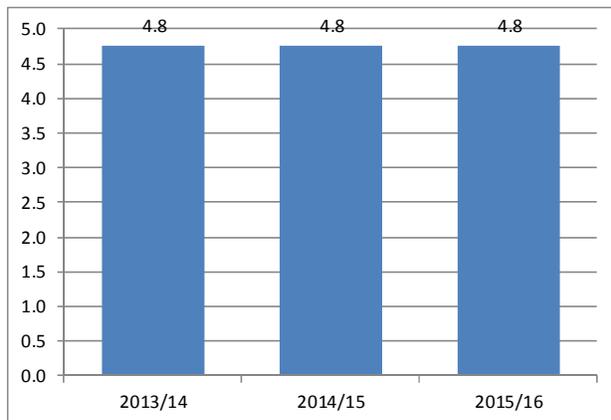
Uses

Salaries & Wages	206,343	210,816	217,986	223,983	6.2%
Employee Benefits	95,635	98,083	99,075	107,640	9.7%
Services & Supplies	254,078	393,468	383,568	370,922	-5.7%
Capital Outlay	21,661	205,787	205,786	145,000	-29.5%
<b>Total</b>	<b>577,717</b>	<b>908,154</b>	<b>906,415</b>	<b>847,545</b>	<b>-6.7%</b>

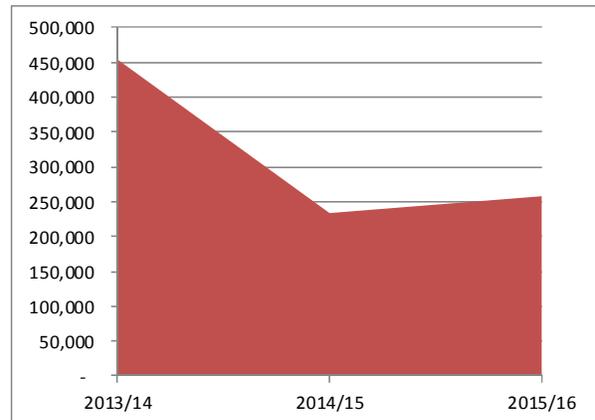
<b>Ending Fund Balance</b>	<b>453,594</b>	<b>233,340</b>	<b>256,413</b>	<b>257,636</b>	<b>10.4%</b>
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<b>FTE Summary</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>0.0%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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**ROADS FUND  
COMMUNITY SERVICES DEPARTMENT**

**Mission** The mission of the Roads function of the Operations Division is to preserve the useful life and promote the safe and efficient utilization of county roadways, drainage ways and related structures.

**Description** The Roads Division maintains 1,100 miles of paved and unpaved roads in the unincorporated areas of Washoe County, extending from the Oregon border to the California border at Lake Tahoe. This includes an extensive network of storm water drainage ditches, signage and traffic signals. Maintenance activities include street sweeping, road grading, snow and ice control, weed abatement, sign installs and repair, striping roads, crack sealing, and pavement patching. Maintenance crews work out of corporation yards on Longley Lane in Reno, Incline Village, 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 2015/16 Budget Enhancements/Changes**

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Roads Administration	216-1	11,235,216	16,893,881	14,624,062	15,112,818	-10.5%
Roads Grants Donations	216-2	199,065	6,185,000	6,185,000	-	-100.0%
<b>Total</b>		<b>11,434,281</b>	<b>23,078,881</b>	<b>20,809,062</b>	<b>15,112,818</b>	<b>-34.5%</b>

**Sources and Uses**

Sources

Beginning Fund Balance		6,150,905	7,600,838	7,600,838	6,517,689	-14.3%
Fuel Taxes		7,692,643	7,412,233	8,010,346	8,000,346	7.9%
Federal Grants		231,033	204,856	175,000	-	-100.0%
Charges for Services		660,396	400,000	1,200,584	400,000	0.0%
Fines & Forfeitures (State of Nevada)		-	6,000,000	6,000,000	-	-100.0%
Miscellaneous		31,760	650	250	-	-100.0%
Transfer In - General Fund		2,378,382	1,349,733	1,349,733	2,449,733	81.5%
Transfer In - Capital Facilities		<u>1,890,000</u>	<u>2,990,000</u>	<u>2,990,000</u>	<u>1,890,000</u>	-36.8%
<b>Total</b>		<b>19,035,119</b>	<b>25,958,310</b>	<b>27,326,751</b>	<b>19,257,768</b>	<b>-25.8%</b>

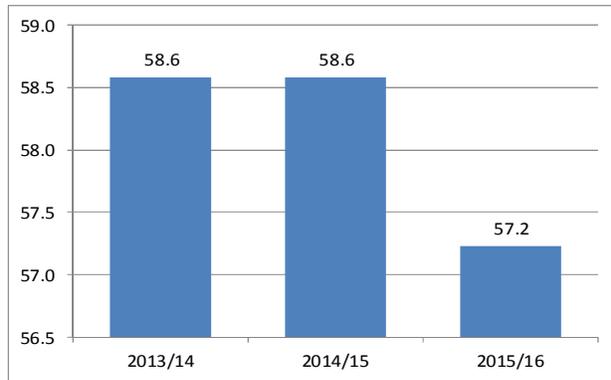
Uses

Salaries & Wages		3,110,527	3,413,977	3,381,130	3,468,898	1.6%
Employee Benefits		1,449,868	1,615,068	1,598,323	1,688,485	4.5%
Services & Supplies		5,178,737	6,078,091	6,211,267	6,210,435	2.2%
Capital Outlay		<u>1,695,149</u>	<u>11,971,745</u>	<u>9,618,342</u>	<u>3,745,000</u>	-68.7%
<b>Total</b>		<b>11,434,281</b>	<b>23,078,881</b>	<b>20,809,062</b>	<b>15,112,818</b>	<b>-34.5%</b>

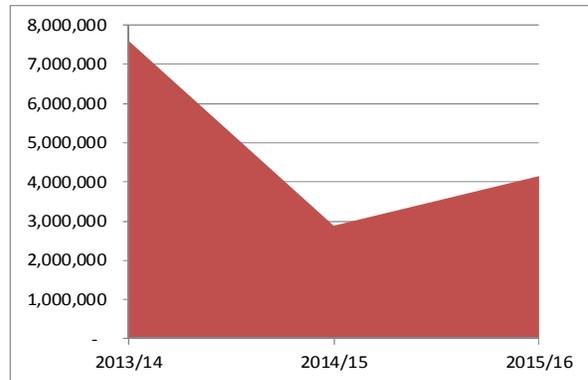
<b>Ending Fund Balance</b>		<b>7,600,838</b>	<b>2,879,429</b>	<b>6,517,689</b>	<b>4,144,950</b>	<b>44.0%</b>
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<b>FTE Summary</b>		<b>58.6</b>	<b>58.6</b>	<b>58.6</b>	<b>57.2</b>	<b>-2.3%</b>
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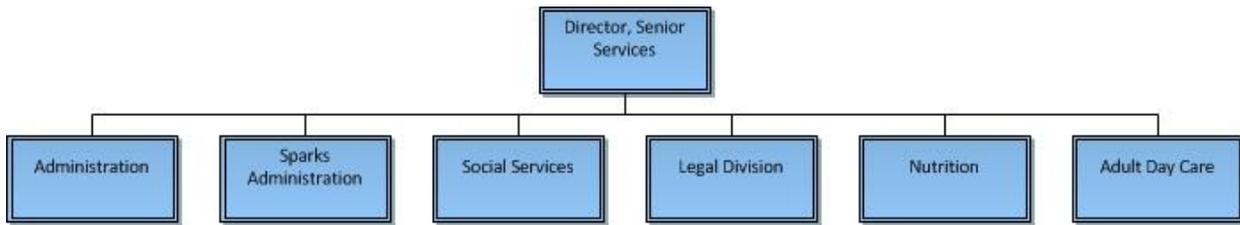
**Staffing Trend:**



**Budgeted Fund Balance:**



## SENIOR SERVICES FUND



**Mission** The mission of the Senior Services Department is to assist older adults in the community in maintaining independence, dignity, and quality in their lives and that of their caregivers, by providing an array of direct and indirect social, legal and health services and opportunities they may utilize to achieve their goals.

**Description** Senior Services is listed as a separate Special Revenue Fund to account for grants, charges for services and the Senior Citizens ad valorem Tax Fund apportioned to provide services for senior citizens of Washoe County. The Washoe County Senior Services Department (WCSSD) is the first point of contact for the County's estimated 92,000+ seniors, their families and caregivers, and is the focal point for the community in planning and implementing senior related services. Senior Services administers programs at five Senior Centers and four meal sites. The Department provides extensive support for seniors through programs such as congregate and Meals on Wheels, the Senior Law Project, information and referral, case management, homemaker and representative payee services, Caregiver respite support, as an alternative to nursing home care is offered through DayBreak, the Adult Day Health Care program. 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, and is implementing the Master Plan for Aging Services in support of the County Commission's Strategic Goal #2 *Keeping Senior Services on pace with the rising senior population*, in anticipation of the population becoming more than 20% of the total population by 2030, with those over age 85 – the most vulnerable – growing the fastest.

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

## **Strategic Plan Initiatives**

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

- Leverage federal funding (Medicaid Match) to expand local financial resources to serve growing senior population.
- Expand Daybreak Adult Day Health to an average of 33 clients per day.
- Use non-profit and private sector agencies to expand direct services to seniors; expand partnerships with non-profits to increase financial support of select senior service programs through local fund-raising.
- Open four new congregate meal sites and senior centers through December 2016, for a total of 13 locations. Increase the number of congregate meals and "Meals on Wheels" served to 360,000.
- Expand home and community-based services to support the independence of community-living (non-institutionalized) seniors.
- Increase seniors, their families and caregivers awareness of community living options through the expansion of Information and Referral and Options Counseling Services at all Senior Services locations.

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

- Install security measures at senior centers to reduce risk. Review and update security policies and procedures and staff training at Washoe County Senior Center, Sparks Senior Center, Cold Springs, Gerlach, Sun Valley, and new locations.

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

- Participate in discussion and development of County medical marijuana policy as it applies to an individual's right and impact on County programs such as Daybreak.

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

- Support and participate in cross-department projects and services including Healthy Communities (Health District), coordinated response to elder abuse, including policy and gap analysis, interdepartmental training, early intervention, vulnerable adult/elder abuse investigations/prosecutions, support for elderly victims of crime, crime prevention and public awareness (Sheriff's Office and District Attorney), outreach to underserved, socially isolated and frail seniors (Library, Social Services).
- Participate in developing cross-departmental data-gathering to evaluate program performance and develop continuous quality improvement processes.

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

**Personnel**      (1) Reclassification of Human Svcs. Support Specialist I to Human Svcs. Support Specialist II  
                          (2) New Community Health Aide for Daybreak Program (funded by Indigent Fund)

**Non-Personnel**   None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Sr. Services Admin.	225-1	1,378,179	1,494,673	1,450,852	1,517,982	1.6%
Sparks Admin.	225-2	55,055	76,847	41,204	69,526	-9.5%
Social Services	225-3	860,384	862,646	899,756	875,429	1.5%
Legal Division	225-4	177,283	236,502	233,091	153,355	-35.2%
Nutrition	225-5	995,986	1,173,426	1,160,620	1,104,849	-5.8%
Adult Day Care	225-6	590,674	629,739	672,768	681,327	8.2%
<b>Total</b>		<b>4,057,561</b>	<b>4,473,833</b>	<b>4,458,291</b>	<b>4,402,468</b>	<b>-1.6%</b>

**Sources and Uses**

Sources

Beginning Fund Balance	355,161	251,496	251,496	261,531	4.0%
Property Taxes	1,218,254	1,247,630	1,255,988	1,303,408	4.5%
Federal, State & Local Grants	1,089,788	1,274,805	1,301,124	1,136,702	-10.8%
Charges for Services	528,724	417,400	416,421	430,100	3.0%
Miscellaneous	180,998	62,515	88,011	112,894	80.6%
<u>Transfer In - General Fund</u>	<u>936,132</u>	<u>1,419,904</u>	<u>1,406,782</u>	<u>1,406,782</u>	<u>-0.9%</u>
<b>Total</b>	<b>4,309,057</b>	<b>4,673,750</b>	<b>4,719,822</b>	<b>4,651,417</b>	<b>-0.5%</b>

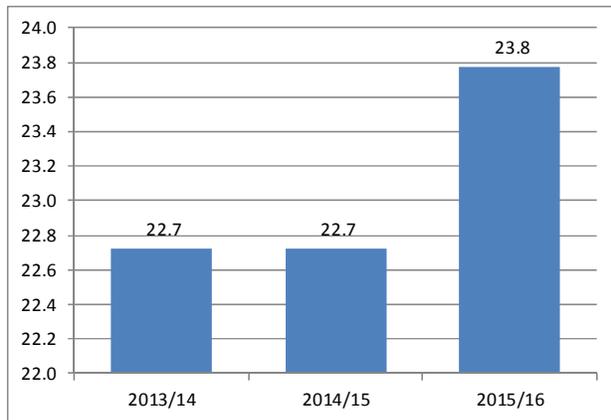
Uses

Salaries & Wages	1,320,472	1,348,259	1,385,022	1,433,319	6.3%
Employee Benefits	580,527	583,121	582,483	645,895	10.8%
Services & Supplies	2,156,562	2,503,670	2,452,003	2,323,254	-7.2%
<u>Capital Outlay</u>		<u>38,783</u>	<u>38,783</u>		<u>-100.0%</u>
<b>Total</b>	<b>4,057,561</b>	<b>4,473,833</b>	<b>4,458,291</b>	<b>4,402,468</b>	<b>-1.6%</b>

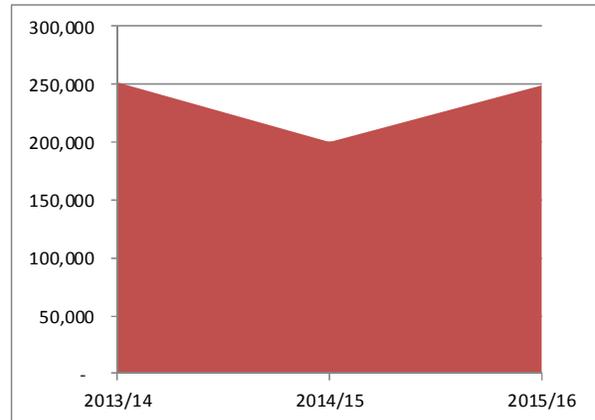
<b>Ending Fund Balance</b>	<b>251,496</b>	<b>199,917</b>	<b>261,531</b>	<b>248,949</b>	<b>24.5%</b>
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<b>FTE Summary</b>	<b>22.7</b>	<b>22.7</b>	<b>22.7</b>	<b>23.8</b>	<b>4.6%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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

<b>Mission</b>	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.
<b>Description</b>	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.
<b>Statutory Authority</b>	NRS 377B Tax for Infrastructure

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Operations	211-1	3,825,650	3,790,487	3,683,947	3,609,526	-4.8%
Settlement	211-2	5,190,809	6,168,100	6,168,100	6,168,100	0.0%
<b>Total</b>		<b>9,016,459</b>	<b>9,958,587</b>	<b>9,852,047</b>	<b>9,777,626</b>	<b>-1.8%</b>

**Sources and Uses**

Sources

Beginning Fund Balance		1,376,695	1,471,726	1,471,726	857,736	-41.7%
Intergovernmental		7,672,378	7,835,600	7,835,600	8,386,697	7.0%
<u>Miscellaneous</u>		<u>1,439,112</u>	<u>1,402,457</u>	<u>1,402,457</u>	<u>1,402,457</u>	<u>0.0%</u>
<b>Total</b>		<b>10,488,185</b>	<b>10,709,783</b>	<b>10,709,783</b>	<b>10,646,890</b>	<b>-0.6%</b>

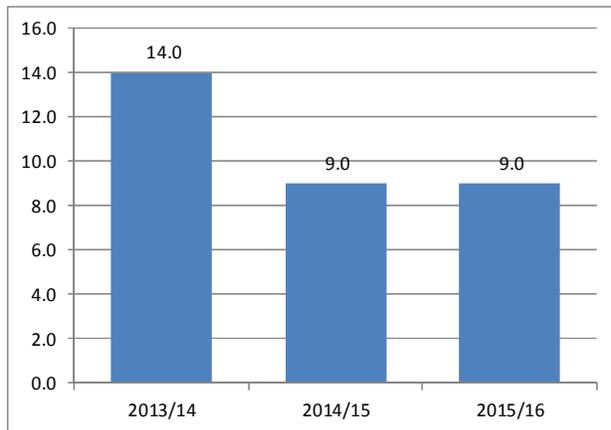
Uses

Salaries & Wages		896,009	898,430	825,679	754,473	-16.0%
Employee Benefits		375,325	345,527	311,738	296,723	-14.1%
Services & Supplies		5,354,757	6,311,599	6,311,599	6,312,452	0.0%
<u>Transfer Out-Debt Service</u>		<u>2,390,368</u>	<u>2,403,031</u>	<u>2,403,031</u>	<u>2,413,977</u>	<u>0.5%</u>
<b>Total</b>		<b>9,016,459</b>	<b>9,958,587</b>	<b>9,852,047</b>	<b>9,777,625</b>	<b>-1.8%</b>

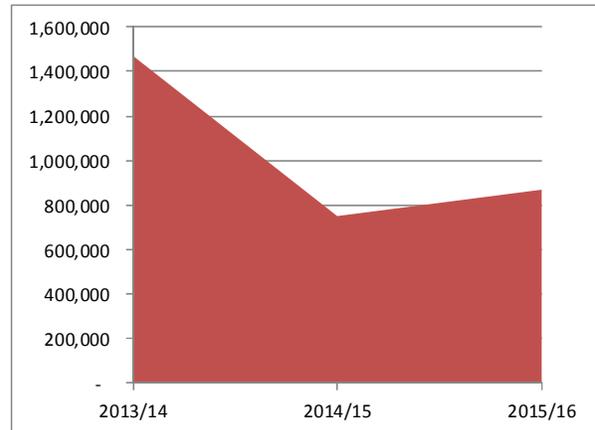
<b>Ending Fund Balance</b>		<b>1,471,726</b>	<b>751,196</b>	<b>857,736</b>	<b>869,265</b>	<b>15.7%</b>
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<b>FTE Summary</b>		<b>14.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>0.0%</b>
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**Staffing Trend:**



**Budgeted Fund Balance:**



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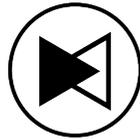
## **Washoe County Annual Budget 2015-2016**

### ***Debt Service Funds***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## DEBT SERVICE FUNDS

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

Fund	Beginning Fund Balance/ Cash Balance	FY 2015/16 Budgeted Revenues	FY 2015/16 Other Financing/ Transfers In	FY 2015/16 Budgeted Expenditures	FY 2015/16 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt	5,664,318	4,559,403	9,955,553	14,600,719	-	5,578,555
<u>SAD Debt</u>	<u>1,181,497</u>	<u>1,001,600</u>	<u>-</u>	<u>581,623</u>	<u>-</u>	<u>1,601,474</u>
Total	6,845,815	5,561,003	9,955,553	15,182,342	-	7,180,029

State law limits the aggregate principal amount of the County's general obligation debt to 10% of the County's total reported assessed valuation. Based upon the assessed valuation for 2016 of \$14,565,467,238 (includes assessed valuation of the Reno Redevelopment Agency and the Sparks Redevelopment Agency with a total assessed value of \$222,756,313), the County's debt limit for general obligations is \$1,456,546,724. To date, the County has \$235,619,333 of general obligation indebtedness, including a \$12 million issuance planned for the financing of a new Medical Examiner building.

### STATUTORY DEBT LIMITATION Washoe County, Nevada As of June 30, 2015

Statutory Debt Limitation	\$1,456,546,724
Outstanding General Obligation Indebtedness	
Paid from Ad Valorem Taxes	34,205,000
Paid from General Fund and other legally available revenues	1,071,000
Paid from Consolidated Tax Revenues	54,465,000
Paid from Utilities Systems Revenues	18,788,792
Paid from Room Tax and Convention and Facilities Revenues	97,500,533
Paid from Sales Tax Revenues	17,589,008
<b>Total Outstanding General Obligation Indebtedness</b>	<b>223,619,333</b>
<i>Plus: Proposed General Obligation Bonds Paid from Consolidated Tax Revenues</i>	<i>12,000,000</i>
<b>Total Outstanding and Proposed General Obligation Indebtedness</b>	<b>235,619,333</b>
Additional Statutory Debt Limitation	\$1,220,927,391

In addition to the county's legal debt limit as a percentage of its total assessed value, the County's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.



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**DEBT SERVICE FUND**

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

**GENERAL OBLIGATION REVENUE SUPPORTED BONDS AND REVENUE BONDS**

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

\* - Type  
 1 - General Obligation Bonds  
 2 - General Obligation Revenue Supported Bonds  
 3 - General Obligation Special Assessment Bonds  
 4 - Revenue Bonds

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

NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2015	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2016		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
350 South Center Series 2004(455975)	2	14	11,900,000	12/2004	1/2018	3.75-5.0	1,845,000	72,294	590,000	662,294
Incline Library Series 2004 (455970)	2	15	3,280,000	03/2004	3/2019	3.5-5.0	790,000	30,362	185,000	215,362
Refund Building Bonds 2011B (455931)	2	15	12,565,000	08/2011	11/2026	4.18	10,630,000	429,600	705,000	1,134,600
Sales Tax and Revenue Bonds 1998 (450660)	4	30	21,915,000	12/1998	12/2028	4.0-5.1	14,310,000	702,361	725,000	1,427,361
Edison Property 2007 (450550)	5	10	4,645,000	3/2007	3/2017	3.83	1,071,000	41,019	525,000	566,019
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	2.527	17,589,008	437,929	518,063	955,992
Jail Expansion 2006 (455980)	2	30	12,500,000	4/2006	3/2036	4.0-4.5	10,210,000	447,106	310,000	757,106
Parks Bonds Series 2006 (Ballardini)(455985)	2	24	25,305,000	10/2006	3/2030	4.0-5.0	3,560,000	153,167	0	153,167
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.0	15,554,400	456,540	672,800	1,129,340
BB Stdm Subordinate Bonds Series2008(450667)	4	50	11,000,000	2/2008	12/2057	7.0	9,808,025	0	0	0
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	27,430,000	650,225	1,655,000	2,305,225
Medical Examiner Building (450285)	11 (2)	30	10,430,000	5/2015	5/2045	3.75	10,245,000	384,963	225,000	609,963
<b>TOTAL ALL DEBT SERVICE</b>			<b>180,620,000</b>				<b>123,042,433</b>	<b>3,805,566</b>	<b>6,110,863</b>	<b>9,916,429</b>

**GENERAL OBLIGATION BONDS**

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

\* - Type  
 1 - General Obligation Bonds  
 2 - General Obligation Revenue Supported Bonds  
 3 - General Obligation Special Assessment Bonds  
 4 - Revenue Bonds

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

NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2015	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2016		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Various Purpose Refunding Bonds Series 2009B (450262)	1	8	10,540,000	3/2009	5/2017	3.0-4.2	2,965,000	121,640	1,445,000	1,566,640
Parks & Library Refunding Bond 2011 A (450271)	1	15	17,360,000	7/2011	5/2026	4.2	13,525,000	568,050	1,000,000	1,568,050
Various Purpose Refunding Series2012A(450281)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	17,715,000	593,350	905,000	1,498,350
<b>TOTAL ALL DEBT SERVICE</b>			<b>45,990,000</b>				<b>34,205,000</b>	<b>1,283,040</b>	<b>3,350,000</b>	<b>4,633,040</b>



**Budget Summary**

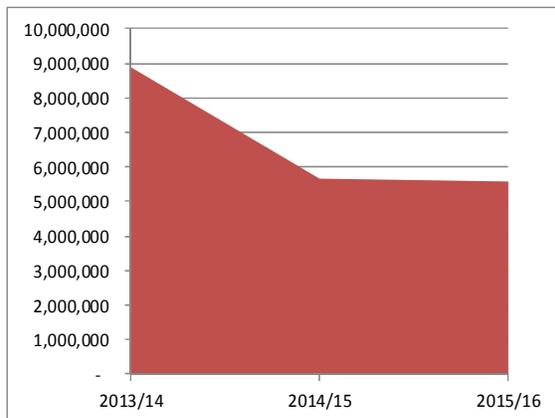
Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Ad Valorem General Obligation Bonds	301-1	4,108,705	4,117,490	4,117,490	4,675,290	13.5%
Medium-Term Revenue Bonds	301-2	5,824,132	6,329,063	6,329,063	7,364,228	16.4%
Non-GO Revenue Bonds	301-3	2,441,683	2,497,617	2,497,617	2,561,201	2.5%
<b>Total</b>		<b>12,374,520</b>	<b>12,944,170</b>	<b>12,944,170</b>	<b>14,600,719</b>	<b>12.8%</b>

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

Beginning Fund Balance		8,926,789	8,881,693	8,881,693	5,664,318	-36.2%
Property Taxes		4,081,118	864,576	870,368	4,559,403	427.4%
Transfer In - General Fund		3,190,533	3,189,689	3,189,689	2,458,725	-22.9%
transfer In - Consolidated Tax		1,030,102	1,575,998	1,575,998	2,723,686	72.8%
transfer In - Library Expansion		219,575	217,095	217,095	215,862	-0.6%
transfer In - Truckee River Flood Mgmt		2,390,368	2,403,031	2,403,031	2,413,977	0.5%
transfer In - Child Protective Services		400,000	400,000	400,000	400,000	0.0%
Transfer In - Other Restricted Fund		1,017,728	1,070,614	1,070,614	1,133,340	5.9%
Transfer In - Capital Facilities		-	-	-	609,963	
<b>Total</b>		<b>21,256,213</b>	<b>18,602,696</b>	<b>18,608,488</b>	<b>20,179,274</b>	<b>8.5%</b>

**Uses**

Services & Supplies		19,739	22,500	22,500	25,500	13.3%
Principal		7,048,208	7,578,646	7,578,646	9,460,863	24.8%
Interest		5,283,514	5,318,774	5,318,774	5,088,606	-4.3%
Debt Service Fees		23,059	24,250	24,250	25,750	6.2%
<b>Total</b>		<b>12,374,520</b>	<b>12,944,170</b>	<b>12,944,170</b>	<b>14,600,719</b>	<b>12.8%</b>
<b>Ending Fund Balance</b>		<b>8,881,693</b>	<b>5,658,526</b>	<b>5,664,318</b>	<b>5,578,555</b>	<b>-1.4%</b>

**Budgeted Fund Balance:**

**DEBT SERVICE FUND – SPECIAL ASSESSMENT DISTRICTS**

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

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

- District 21 - Cold Springs: Sewer treatment plant
- District 29 - Mount Rose: Sewer Line project
- District 31 – Spearhead/Running Bear: Road project
- District 32 – Spanish Springs Valley Ranches: Roads
- District 35 – Rhodes Road: Street Grading, Paving
- District 36 - Evergreen Hills Drive: Road Extension
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lighting W Water System

**SPECIAL ASSESSMENT DEBT**

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

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

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

NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2015	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2016		TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D. #29-Mt.Rose: sewer project	8	20	1,281,308	11/2004	11/2024	4.55	0	0	0	0
S.A.D. #31-Spearhead Way/Running Bear Dr.	8	10	109,000	4/2006	5/2016	4.29	7,000	300	7,000	7,300
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	5,512,402	189,671	251,314	440,985
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	359,295	15,629	23,220	38,849
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	537,838	38,167	25,697	63,864
TOTAL ALL DEBT SERVICE			11,711,176				6,416,535	243,767	307,231	550,998



**Budget Summary**

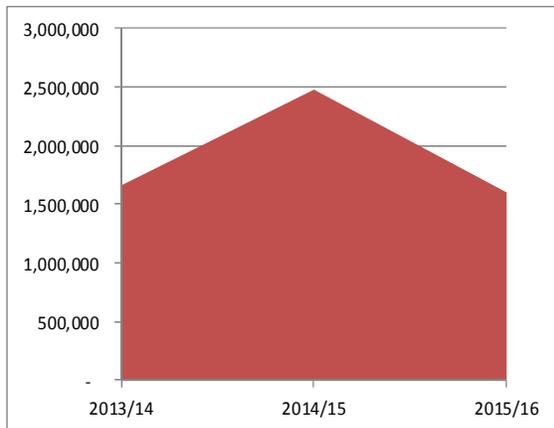
Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Sad 21 Admin/General Bond	700210	211,860	-	2,750	-	
SAD 29 Mt Rose Sewer Phase 1	700290	138,383	91,619	714,200	2,100	-97.7%
SAD 31 Spearhead/Running Bear	700310	13,306	10,244	10,244	8,825	-13.9%
SAD 32 Spanish Springs Valley Road	700320	711,850	520,946	1,146,206	456,585	-12.4%
SAD 35 Rhodes Road	700350	8,093	1,376	1,376	-	-100.0%
SAD 36 Evergreen Drive	700360	35,791	13,394	13,394	-	-100.0%
SAD 37 Spanish Springs Sewer 1A	700370	65,805	50,919	66,084	45,449	-10.7%
Sad AD Lightning W Water Supply	700390	105,040	69,900	99,634	68,464	-2.1%
SAD Surplus & Deficiency	700921	264	300	300	200	-33.3%
<b>Total</b>		<b>1,290,392</b>	<b>758,698</b>	<b>2,054,188</b>	<b>581,623</b>	<b>-23.3%</b>

**Sources and Uses**Sources

Beginning Fund Balance	1,285,662	1,662,394	1,662,394	1,181,496	-28.9%
Special Assessment Taxes	676,240	1,120,500	1,120,500	634,000	-43.4%
Assessment Interest	442,792	336,150	336,150	329,200	-2.1%
Miscellaneous	65,439	116,640	116,640	38,400	-67.1%
Transfer in Capital Improvement Fund	482,653	-	-	-	
<b>Total</b>	<b>2,952,786</b>	<b>3,235,684</b>	<b>3,235,684</b>	<b>2,183,096</b>	<b>-32.5%</b>

Uses

Services & Supplies	1,385	1,700	2,050	1,125	-33.8%
Principal	894,495	405,177	1,670,336	307,231	-24.2%
Interest	343,692	318,821	346,402	243,767	-23.5%
Debt Service Fees	50,820	33,000	35,400	29,500	-10.6%
<b>Total</b>	<b>1,290,392</b>	<b>758,698</b>	<b>2,054,188</b>	<b>581,623</b>	<b>-23.3%</b>
<b>Ending Fund Balance</b>	<b>1,662,394</b>	<b>2,476,986</b>	<b>1,181,496</b>	<b>1,601,473</b>	<b>-35.3%</b>

**Budgeted Fund Balance:**



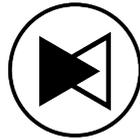
## **Washoe County Annual Budget 2015-2016**

### ***Enterprise Funds***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## 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.

On January 1, 2015, the County merged its water operations with the Truckee Meadows Water Authority (TMWA). For this reason, the cash balance for the Utilities Fund has decreased, as it transferred the portion of the fund's cash balance associated with the Water function to TMWA. The remaining functions of the Utilities Fund after January 1, 2015 include Sewer, Reclaimed Water and Storm Water.

Fund	Beginning Cash Balance	FY 2015/16 Budgeted Revenues	FY 2015/16 Other Financing/ Transfers In	FY 2015/16 Budgeted Expenditures	FY 2015/16 Operating Transfers Out	Ending Cash Balance
Building & Safety	1,816,281	2,807,000	(134,700)	2,478,695	-	2,009,886
Utilities	83,549,010	18,933,303	(16,042,025)	17,573,525	-	68,866,763
<u>Golf Course</u>	<u>874,997</u>	<u>1,036,740</u>	<u>13,768</u>	<u>1,065,967</u>	<u>-</u>	<u>859,538</u>
<b>Total</b>	86,240,288	22,777,043	(16,162,957)	21,118,187	-	71,736,187



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**BUILDING AND SAFETY FUND  
COMMUNITY SERVICES DEPARTMENT**

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

**Description:** Building and Safety enforces nationally recognized codes and ordinances adopted by the Board of County Commissioners to assure that buildings are safe by providing plan check and inspection services for construction. These standards play a vital part in maintaining Washoe County's high quality of living and economic strength. County-wide codes play a key role in assisting the construction industry in maintaining a level and consistent playing field.

**Statutory**

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

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

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

**Personnel** (1) Addition of one new Building Inspector to meet increased service demands and increase customer service to the building community

(2) Addition of one new Building Permits Technician to provide direct customer service to the building community

**Non-Personnel** None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Administration	560-1	646,047	932,189	928,455	946,570	1.5%
Incline Village	560-2	11,020	10,554	10,554	11,535	9.3%
Permit Services	560-3	226,619	513,908	288,852	445,868	-13.2%
Plans Examination	560-5	799,655	954,360	937,595	1,074,722	12.6%
<b>Total</b>		<b>1,683,341</b>	<b>2,411,011</b>	<b>2,165,456</b>	<b>2,478,695</b>	<b>2.8%</b>

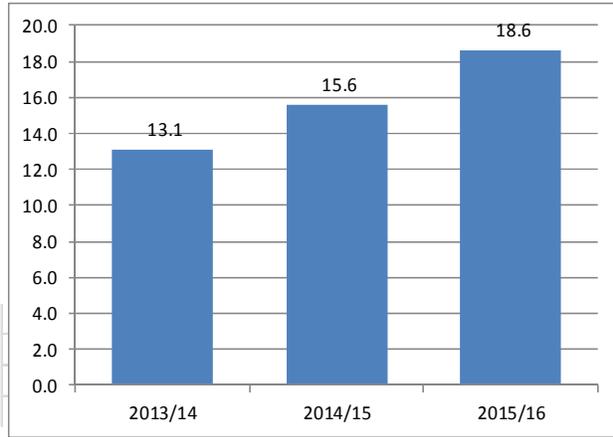
**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		2,490,715	2,100,000	2,598,000	2,800,000	33.3%
Other		431	-	-	-	
<b>Total Operating Revenue</b>		<b>2,491,146</b>	<b>2,100,000</b>	<b>2,598,000</b>	<b>2,800,000</b>	<b>33.3%</b>
Operating Expenses						
Salaries & Wages		848,699	1,234,626	1,007,655	1,255,947	1.7%
Employee Benefits		333,797	433,250	412,666	478,181	10.4%
Services & Supplies		500,845	721,335	723,335	722,767	
Depreciation		-	21,800	21,800	21,800	0.0%
<b>Total Operating Expenses</b>		<b>1,683,341</b>	<b>2,411,011</b>	<b>2,165,456</b>	<b>2,478,695</b>	<b>2.8%</b>
<b>Operating Income/(Loss)</b>		<b>807,805</b>	<b>(311,011)</b>	<b>432,544</b>	<b>321,305</b>	<b>-203.3%</b>
Net Nonoperating Income		14,322	7,000	7,000	7,000	0.0%
Net Operating Transfers		-	125,722	-	-	-100.0%
<b>Net Income/(Loss)</b>		<b>822,127</b>	<b>(178,289)</b>	<b>439,544</b>	<b>328,305</b>	<b>-284.1%</b>

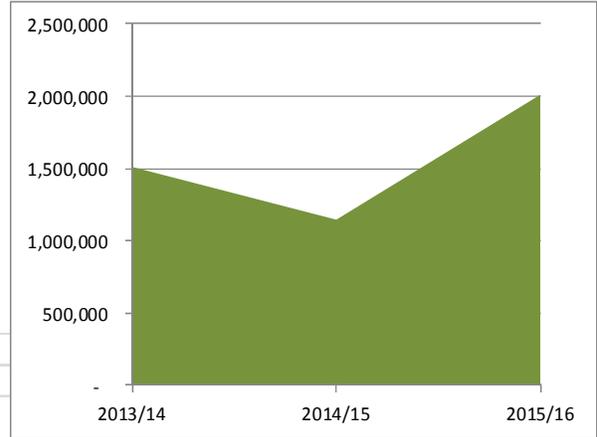
**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		813,270	(285,711)	457,844	346,605	-221.3%
Net Cash Provided (Used) by Noncapital Financing Activities		-	102,394	-	-	-100.0%
Net Cash Provided (Used) by Capital		-	(190,000)	(160,000)	(160,000)	-15.8%
Net Cash Provided (Used) by Investing Activities		12,727	7,000	7,000	7,000	0.0%
Cash & Cash Equiv. at July 1		685,440	1,511,437	1,511,437	1,816,281	20.2%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>1,511,437</b>	<b>1,145,120</b>	<b>1,816,281</b>	<b>2,009,886</b>	<b>75.5%</b>
<b>FTE Summary</b>		<b>13.1</b>	<b>15.6</b>	<b>15.6</b>	<b>17.6</b>	<b>12.6%</b>

**Staffing Trend:**



**Cash & Cash Equivalents**



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**GOLF COURSE FUND  
COMMUNITY SERVICES DEPARTMENT**

<b>Fund</b>	The Golf Course Fund accounts for golf operations of the two County golf courses – Washoe and Sierra Sage – including the related fixed assets and depreciation.
<b>Description</b>	Washoe Golf Course and Sierra Sage Golf Courses are 18-hole regulation length golf courses. Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range, cart storage and maintenance facility are also located on the courses. Washoe hosts approximately 40,000 rounds and Sierra approximately 25,000 rounds per year. Sierra Sage and Washoe Golf Course are operated through contracted vendors providing golf professional services and food and beverage services.

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

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

None

**Budget Summary**

Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Sierra Sage Golf Operations	520-13	153,719	165,968	158,668	170,768	2.9%
Washoe Golf Operations	520-14	746,043	784,669	802,555	784,431	0.0%
Golf Course Administration	520-1	182,098	161,050	150,463	110,768	-31.2%
Golf Construction	520-3	2,102	-	-	-	
<b>Total</b>		<b>1,083,962</b>	<b>1,111,687</b>	<b>1,111,686</b>	<b>1,065,967</b>	<b>-4.1%</b>

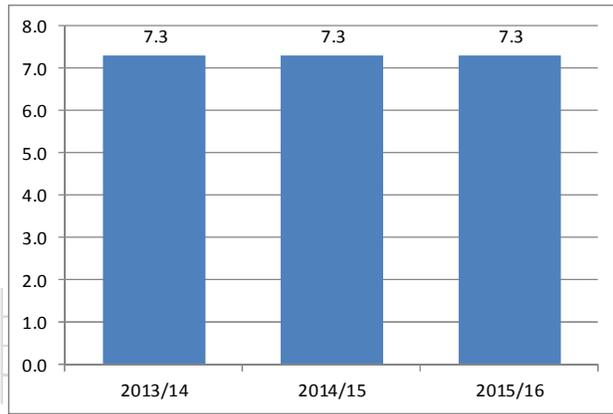
**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		793,853	1,016,009	641,000	955,240	-6.0%
Other		<u>60,339</u>	<u>286,200</u>	<u>286,300</u>	<u>70,000</u>	-75.5%
Total Operating Revenue		854,192	1,302,209	927,300	1,025,240	-21.3%
Operating Expenses						
Salaries & Wages		305,186	325,522	291,839	317,921	-2.3%
Employee Benefits		121,508	127,249	112,461	108,170	-15.0%
Services & Supplies		435,227	434,948	483,418	421,108	-3.2%
Depreciation		<u>222,041</u>	<u>223,968</u>	<u>223,968</u>	<u>218,768</u>	-2.3%
Total Operating Expenses		1,083,962	1,111,687	1,111,686	1,065,967	-4.1%
<b>Operating Income/(Loss)</b>		<b>(229,770)</b>	<b>190,522</b>	<b>(184,386)</b>	<b>(40,727)</b>	<b>-121.4%</b>
Net Nonoperating Income		12,601	12,644	11,500	11,500	-9.0%
Net Operating Transfers		-	73,663	-	-	-100.0%
<b>Net Income/(Loss)</b>		<b>(217,169)</b>	<b>276,829</b>	<b>(172,886)</b>	<b>(29,227)</b>	<b>-110.6%</b>

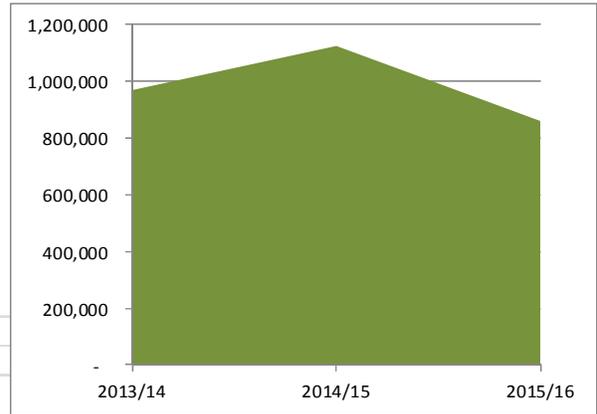
**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		127,256	414,490	39,582	178,041	-57.0%
Net Cash Provided (Used) by Noncapital Financing Activities		-	73,664	-	-	-100.0%
Net Cash Provided (Used) by Capital Investing Activities		(16,493)	(345,000)	(145,000)	(205,000)	-40.6%
Net Cash Provided (Used) by Investing Activities		11,825	12,644	11,500	11,500	-9.0%
Cash & Cash Equiv. at July 1		846,327	968,915	968,915	874,997	-9.7%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>968,915</b>	<b>1,124,713</b>	<b>874,997</b>	<b>859,538</b>	<b>-23.6%</b>
<b>FTE Summary</b>		<b>7.3</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>	<b>-0.1%</b>

**Staffing Trend:**



**Cash & Cash Equivalents**



**UTILITIES FUND  
COMMUNITY SERVICES DEPARTMENT**

**Mission:** The mission of the Department of Community Services – Utilities Fund is to provide to residents in the unincorporated areas of the County a broad range of municipal-type services including wastewater and reclaimed water utility services, managing water rights, and managing, maintaining and rehabilitating the County's utility infrastructure.

**Description:** The Community Services Department provides reclaimed water service, and sewer service to approximately 19,000 customers within Washoe County. Additionally the Utility Fund provides oversight of the Golden Valley Groundwater Recharge Program for the residents of Golden Valley.

**Statutory**

**Authority:** NRS 244-County Governments; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources; NRS 540A-Central Truckee Meadows Remediation District; 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 2015/16 Budget Enhancements/Changes**

**Personnel** Addition of one new Environmental Engineer to evaluate proposed and existing projects.

**Non-Personnel** None

**Organization** This fund was previously the Water Resources Fund. The County's water function was merged with TMWA on December 31, 2014 and the fund renamed the Utilities Fund.

**Budget Summary**

Programs	Bus Area	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
General	01	4,931	48,139	2,974	40,750	-15.3%
Water Operations	10	18,012,236	21,329,827	10,886,500	179,757	-99.2%
Reclaimed Business	11	1,100,783	1,446,841	1,386,682	2,065,342	42.7%
Sewer Business	12	7,724,346	10,074,961	10,102,500	14,225,700	41.2%
Stormwater Business	13	296,229	317,888	328,831	361,901	13.8%
<b>Total</b>		<b>27,138,525</b>	<b>33,217,656</b>	<b>22,707,487</b>	<b>16,873,450</b>	<b>-49.2%</b>

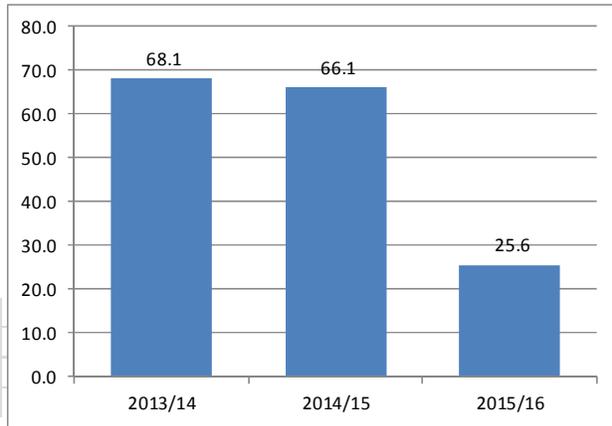
**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		32,280,968	32,708,846	24,528,932	14,285,201	-56.3%
Other		5,470	1,730	20,502	1,437	-16.9%
<b>Total Operating Revenue</b>		<b>32,286,438</b>	<b>32,710,576</b>	<b>24,549,434</b>	<b>14,286,638</b>	<b>-56.3%</b>
Operating Expenses						
Salaries & Wages		3,996,687	4,285,586	2,949,122	1,853,306	-56.8%
Employee Benefits		1,664,925	1,774,159	1,425,522	815,121	-54.1%
Services & Supplies		12,799,624	18,480,247	12,238,698	10,336,731	-44.1%
Depreciation		8,677,289	8,677,664	6,094,145	3,868,292	-55.4%
<b>Total Operating Expenses</b>		<b>27,138,525</b>	<b>33,217,656</b>	<b>22,707,487</b>	<b>16,873,450</b>	<b>-49.2%</b>
<b>Operating Income/(Loss)</b>		<b>5,147,913</b>	<b>(507,080)</b>	<b>1,841,947</b>	<b>(2,586,812)</b>	<b>410.1%</b>
Net Nonoperating Income		(695,596)	(1,093,067)	(231,547,565)	351,590	-132.2%
Capital Contributions		8,197,732	11,275,000	4,868,866	3,695,000	-67.2%
Net Operating Transfers		(210,780)	1,697,873	-	-	-100.0%
<b>Net Income/(Loss)</b>		<b>12,439,269</b>	<b>11,372,726</b>	<b>(224,836,752)</b>	<b>1,459,778</b>	<b>-87.2%</b>

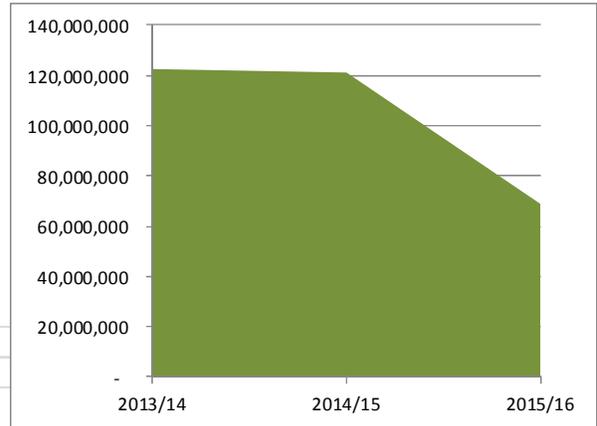
**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		14,433,630	7,647,184	7,382,763	1,151,479	-84.9%
Net Cash Provided (Used) by Noncapital Financing Activities		110,125	1,618,495	4,458	-	-100.0%
Net Cash Provided (Used) by Capital Investing Activities		(3,539,663)	(12,267,770)	(47,570,550)	(16,885,392)	37.6%
Net Cash Provided (Used) by Investing Activities		1,587,986	1,564,958	1,216,725	1,051,666	-32.8%
Cash & Cash Equiv. at July 1		109,923,536	122,515,614	122,515,614	83,549,010	-31.8%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>122,515,614</b>	<b>121,078,481</b>	<b>83,549,010</b>	<b>68,866,763</b>	<b>-43.1%</b>
<b>FTE Summary</b>		<b>68.1</b>	<b>66.1</b>	<b>66.1</b>	<b>25.6</b>	<b>-61.3%</b>

**Staffing Trend:**



**Cash & Cash Equivalents**



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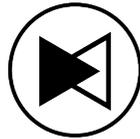
## **Washoe County Annual Budget 2015-2016**

### ***Internal Service Funds***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## 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:

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

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

Risk Management Fund: Used to account for revenues and expenses for providing the County with property and liability insurance, workers' compensation and unemployment compensation insurance.

Fund	Beginning Cash Balance	FY 2015/16 Budgeted Revenues	FY 2015/16 Other Financing/ Transfers In	FY 2015/16 Budgeted Expenditures	FY 2015/16 Operating Transfers Out	Ending Cash Balance
Health Benefit	5,515,202	44,233,350	121,000	47,029,188	-	2,840,364
Risk Management	26,422,668	7,697,463	1,802,000	7,950,843	-	27,971,288
<u>Equipment Services</u>	<u>2,587,257</u>	<u>8,699,320</u>	<u>(576,102)</u>	<u>8,088,125</u>	<u>-</u>	<u>2,622,350</u>
<b>Total</b>	34,525,127	60,630,133	1,346,898	63,068,156	-	33,434,002



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**EQUIPMENT SERVICES FUND  
COMMUNITY SERVICES DEPARTMENT**

**Mission** The mission of the Equipment Services function of the Operations Division (ESD) is to provide safe and reliable vehicles and equipment to County departments to meet their transportation and specialized heavy equipment needs at the lowest life cycle costs.

**Description** Equipment Services maintains light vehicle and heavy vehicle shops at the Longley Lane Complex in Reno, and has satellite shop facilities in Incline Village and Gerlach, and at the Parr Blvd. Sheriff's Complex. ESD is operated as an internal service fund to track revenues and expenditures for the purchase, maintenance, repair, and replacement of fleet vehicles and specialized heavy equipment. ESD bills user departments for operation and capital replacement of vehicles.

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

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

None

**Budget Summary**

Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Replacement	669-1	1,711,009	1,942,060	1,942,060	2,028,014	4.4%
Administration	669-2	891,250	1,010,672	1,011,907	1,044,699	3.4%
Maintenance	669-3	4,808,179	4,640,822	4,636,698	4,699,260	1.3%
Fire Services	669-4	282,329	381,762	374,447	316,152	-17.2%
<b>Total</b>		<b>7,692,767</b>	<b>7,975,316</b>	<b>7,965,112</b>	<b>8,088,125</b>	<b>1.4%</b>

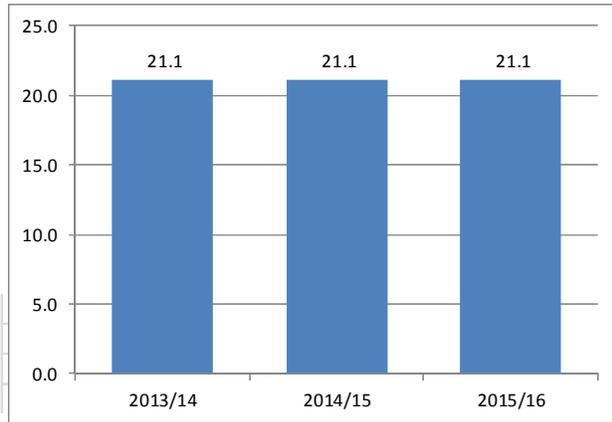
**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		6,434,653	7,823,660	7,823,660	8,447,670	8.0%
Other		22,739	15,807	15,807	45,050	185.0%
<b>Total Operating Revenue</b>		<b>6,457,392</b>	<b>7,839,467</b>	<b>7,839,467</b>	<b>8,492,720</b>	<b>8.3%</b>
Operating Expenses						
Salaries & Wages		1,256,182	1,312,784	1,315,027	1,363,763	3.9%
Employee Benefits		573,310	597,391	590,046	638,578	6.9%
Services & Supplies		4,489,475	4,489,697	4,484,595	4,448,086	-0.9%
Depreciation		1,373,800	1,575,444	1,575,444	1,637,698	4.0%
<b>Total Operating Expenses</b>		<b>7,692,767</b>	<b>7,975,316</b>	<b>7,965,112</b>	<b>8,088,125</b>	<b>1.4%</b>
<b>Operating Income/(Loss)</b>		<b>(1,235,375)</b>	<b>(135,849)</b>	<b>(125,645)</b>	<b>404,595</b>	<b>-397.8%</b>
Net Nonoperating Income						
Net Operating Transfers		262,279	231,900	231,900	206,600	-10.9%
		210,780	(1,897,258)	-	-	-100.0%
<b>Net Income/(Loss)</b>		<b>(762,316)</b>	<b>(1,801,207)</b>	<b>106,255</b>	<b>611,195</b>	<b>-133.9%</b>

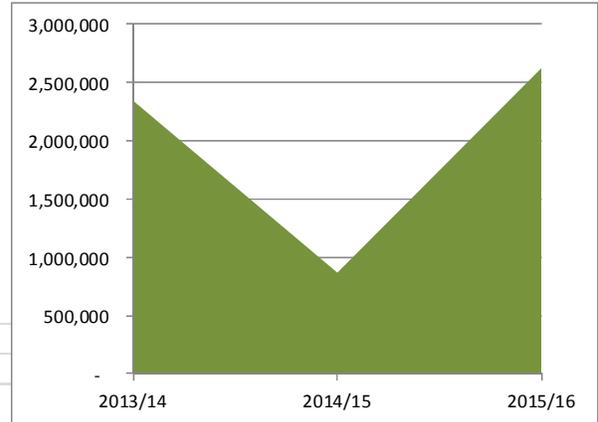
**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		(215,399)	1,732,395	1,742,599	2,335,093	34.8%
Net Cash Provided (Used) by Noncapital Financing Activities		-	(1,709,349)	-	-	
Net Cash Provided (Used) by Capital Investing Activities		(1,256,165)	(1,500,000)	(1,500,000)	(2,300,000)	53.3%
Net Cash Provided (Used) by Investing Activities		(387,643)	-	-	-	
Cash & Cash Equiv. at July 1		4,203,865	2,344,658	2,344,658	2,587,257	10.3%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>2,344,658</b>	<b>867,704</b>	<b>2,587,257</b>	<b>2,622,350</b>	<b>202.2%</b>
<b>FTE Summary</b>		<b>21.1</b>	<b>21.1</b>	<b>21.1</b>	<b>21.1</b>	<b>0.2%</b>

**Staffing Trend:**



**Cash & Cash Equivalents**



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**HEALTH BENEFITS FUND  
HUMAN RESOURCES DEPARTMENT**

<b>Mission</b>	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.
<b>Description</b>	The Health Benefits Fund, division of Human Resources, was established pursuant to NRS 287.010 to provide health benefits for County employees, dependents and retirees through a self-funded health plan and contractual health insurance plans. The Fund includes medical, dental, prescription drug, vision and life insurance.
<b>Statutory Authority</b>	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 2015/16 Budget Enhancements/Changes**

None

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Health Benefits Admin.	618-1	1,348,841	2,922,832	2,934,542	2,986,246	2.2%
Self Funded Plan	618-2	23,175,253	24,650,442	24,504,907	24,504,942	-0.6%
HMO Plan	618-3	19,048,494	20,672,500	20,602,787	19,218,000	-7.0%
PEBS Subsidies	618-4	310,442	320,000	320,000	320,000	0.0%
<b>Total</b>		<b>43,883,030</b>	<b>48,565,774</b>	<b>48,362,236</b>	<b>47,029,188</b>	<b>-3.2%</b>

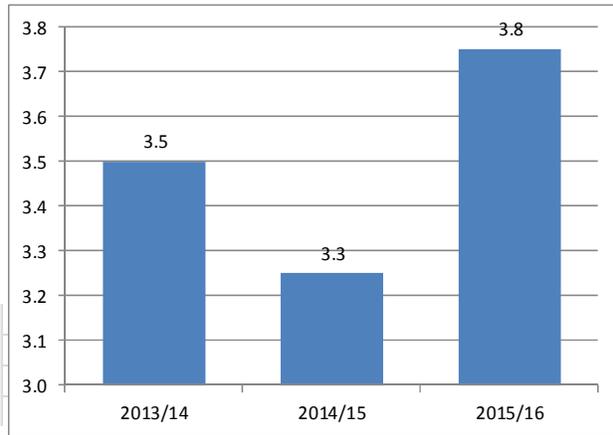
**Revenue, Expenses and Net Income**

<b>Operating Revenue</b>						
Charges for Services		40,086,526	42,738,360	42,300,000	43,378,300	1.5%
Other		2,244,134	449,550	1,000,000	449,550	0.0%
<b>Total Operating Revenue</b>		<b>42,330,660</b>	<b>43,187,910</b>	<b>43,300,000</b>	<b>43,827,850</b>	<b>1.5%</b>
<b>Operating Expenses</b>						
Salaries & Wages		219,020	248,797	259,124	290,197	16.6%
Employee Benefits		89,608	97,442	98,790	117,997	21.1%
Services & Supplies		43,574,402	48,219,535	48,004,322	46,620,994	-3.3%
<b>Total Operating Expenses</b>		<b>43,883,030</b>	<b>48,565,774</b>	<b>48,362,236</b>	<b>47,029,188</b>	<b>-3.2%</b>
<b>Operating Income/(Loss)</b>		<b>(1,552,370)</b>	<b>(5,377,864)</b>	<b>(5,062,236)</b>	<b>(3,201,338)</b>	<b>-40.5%</b>
Net Nonoperating Income		106,121	105,500	132,500	105,500	0.0%
Capital Contributions		265,233	300,000	262,500	300,000	0.0%
Net Operating Transfers		-	2,831,500	2,831,500	-	-100.0%
<b>Net Income/(Loss)</b>		<b>(1,181,016)</b>	<b>(2,140,864)</b>	<b>(1,835,736)</b>	<b>(2,795,838)</b>	<b>30.6%</b>

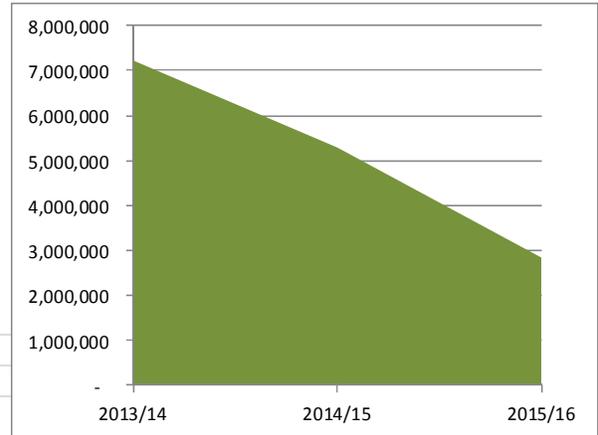
**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		(2,346,338)	(3,656,864)	(4,941,236)	(3,080,338)	-15.8%
Net Cash Provided (Used) by Nonoperating Activities		265,233	3,131,500	3,094,000	300,000	-90.4%
Net Cash Provided (Used) by Capital Investing Activities		-	-	-	-	
Net Cash Provided (Used) by Investing Activities		116,729	105,500	132,500	105,500	0.0%
Cash & Cash Equiv. at July 1		9,194,314	5,710,791	7,229,938	5,515,202	-3.4%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>7,229,938</b>	<b>5,290,927</b>	<b>5,515,202</b>	<b>2,840,364</b>	<b>-46.3%</b>
<b>FTE Summary</b>		<b>3.50</b>	<b>3.25</b>	<b>3.25</b>	<b>3.00</b>	<b>-7.7%</b>

**Staffing Trend:**



**Cash & Cash Equivalents**



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**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 injury. Risk Management is a division of the Comptroller's Office.

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

None

**Budget Summary**

Programs	Cost Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Risk Mgmt. Administration	195051	248,311	213,436	282,227	217,860	2.1%
Safety Division	195052	52,048	103,241	57,582	108,310	4.9%
Property & Liability	195053	2,305,563	2,691,263	3,146,343	2,704,508	0.5%
Workers Compensation	195054	4,199,392	4,667,368	4,229,955	4,671,420	0.1%
Unemployment Comp.	195055	138,197	244,064	200,000	248,745	1.9%
<b>Total</b>		<b>6,943,511</b>	<b>7,919,372</b>	<b>7,916,107</b>	<b>7,950,843</b>	<b>0.4%</b>

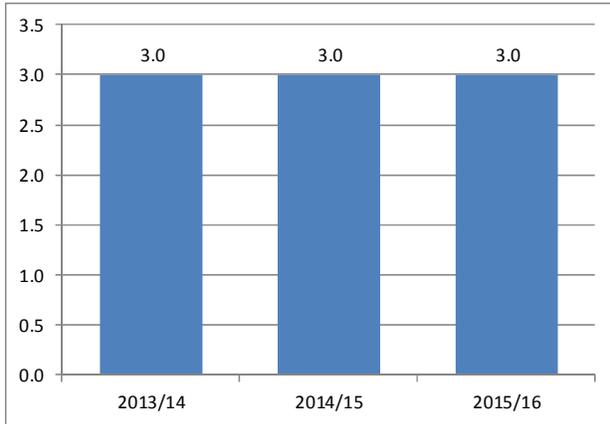
**Revenue, Expenses and Net Income**

Operating Revenue						
Charges for Services		6,498,056	7,047,305	7,047,305	7,196,813	2.1%
Other		570,608	170,000	170,000	170,000	0.0%
<b>Total Operating Revenue</b>		<b>7,068,664</b>	<b>7,217,305</b>	<b>7,217,305</b>	<b>7,366,813</b>	<b>2.1%</b>
Operating Expenses						
Salaries & Wages		220,416	250,441	251,292	265,499	6.0%
Employee Benefits		82,663	98,387	97,850	107,890	9.7%
Services & Supplies		6,640,432	7,570,544	7,566,965	7,577,454	0.1%
<b>Total Operating Expenses</b>		<b>6,943,511</b>	<b>7,919,372</b>	<b>7,916,107</b>	<b>7,950,843</b>	<b>0.4%</b>
<b>Operating Income/(Loss)</b>		<b>125,153</b>	<b>(702,067)</b>	<b>(698,802)</b>	<b>(584,030)</b>	<b>-16.8%</b>
Net Nonoperating Income		300,758	330,650	330,646	330,650	0.0%
Capital Contributions		-	-	-	-	
Net Operating Transfers		-	-	-	-	
<b>Net Income/(Loss)</b>		<b>425,911</b>	<b>(371,417)</b>	<b>(368,156)</b>	<b>(253,380)</b>	<b>-31.8%</b>

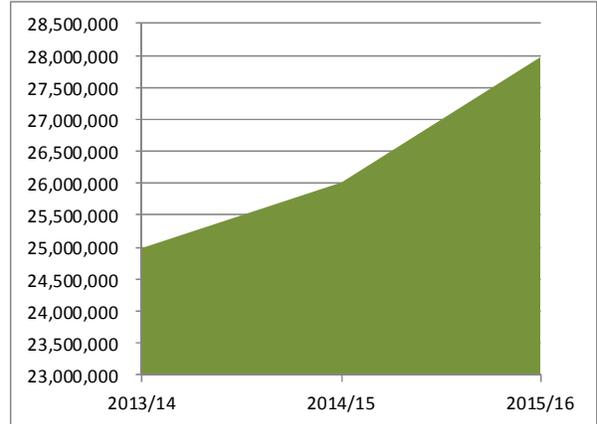
**Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities		1,377,064	1,099,933	1,103,198	1,217,970	10.7%
Net Cash Provided (Used) by Nonoperating Activities		-	-	-	-	
Net Cash Provided (Used) by Capital Investing Activities		307,649	330,650	330,646	330,650	0.0%
Cash & Cash Equiv. at July 1		23,304,111	24,580,751	24,988,824	26,422,668	7.5%
<b>Cash &amp; Cash Equiv. at June 30</b>		<b>24,988,824</b>	<b>26,011,334</b>	<b>26,422,668</b>	<b>27,971,288</b>	<b>7.5%</b>
<b>FTE Summary</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0%</b>

**Staffing Trend:**



**Cash & Cash Equivalents**



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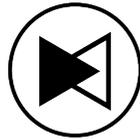
## **Washoe County Annual Budget 2015-2016**

### ***Capital Projects Funds***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## 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 2015/16 Budgeted Revenues	FY 2015/16 Other Financing/ Transfers In	FY 2015/16 Budgeted Expenditures	FY 2015/16 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	313,863	6,617,039	10,609,963	15,003,765	2,499,963	37,137
Parks Construction	18,100,569	642,780	-	6,405,758	-	12,337,591
Capital Improvements Fund	3,525,744	61,500	5,000,000	7,143,426	-	1,443,818
<u>Regional Permits Capital</u>	<u>136,095</u>	<u>20,000</u>	<u>-</u>	<u>156,095</u>	<u>-</u>	<u>-</u>
<b>Total</b>	22,076,271	7,341,319	15,609,963	28,709,044	2,499,963	13,818,546



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**CAPITAL FACILITIES TAX FUND  
COMMUNITY SERVICES DEPARTMENT**

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

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

<b>CAPITAL FACILITIES TAX FUND FISCAL YEAR 2015-2016 PROJECT LIST</b>	
<b>Projects</b>	
<b>Projects:</b>	
Medical Examiner Building	9,789,682
<b>Projects Total</b>	<b>9,789,682</b>
<b>Other Expenditures/Uses:</b>	
2015 Projects in Progress	690,158
Services and Supplies	35,600
Payments to Other Agencies	716,092
Payments to State Highway Fund	3,910,223
Settlement Payments	45,000
Transfers to Debt Service Fund	609,963
Transfers to Roads Special Revenue Fund	1,890,000
<b>Other Expenditures/Uses Total</b>	<b>7,897,036</b>
<b>Total Expenditures / Uses</b>	<b>\$17,686,718</b>

**Budget Summary**

Programs	Function	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
General Government	220	672,992	222,236	118,856	5,600	-97.5%
Judicial	230	1,012,034	-	-	-	
Public Safety	240	64,561	10,957,887	1,316,737	9,841,150	-10.2%
Welfare	270	-	125,000	-	-	-100.0%
Culture and Recreation	280	214,737	910,258	454,558	455,700	-49.9%
Intergovernmental	300	4,389,309	4,498,349	4,498,349	4,701,315	4.5%
Transfers Out	950	2,524,065	2,990,000	2,990,000	2,499,963	-16.4%
<b>Total</b>		<b>8,877,698</b>	<b>19,703,730</b>	<b>9,378,500</b>	<b>17,503,728</b>	<b>-11.2%</b>

**Sources and Uses**

Sources

Beginning Fund Balance	5,987,037	<b>3,340,565</b>	3,287,411	313,863	-90.6%
Property Taxes	6,091,240	6,238,165	6,279,952	6,517,039	4.5%
Miscellaneous	86,832	125,000	125,000	100,000	-20.0%
Debt Issued	-	<u>10,000,000</u>	-	<u>10,609,963</u>	6.1%
<b>Total</b>	<u>12,165,109</u>	<u>19,703,730</u>	<u>9,692,363</u>	<u>17,540,865</u>	<u>-11.0%</u>

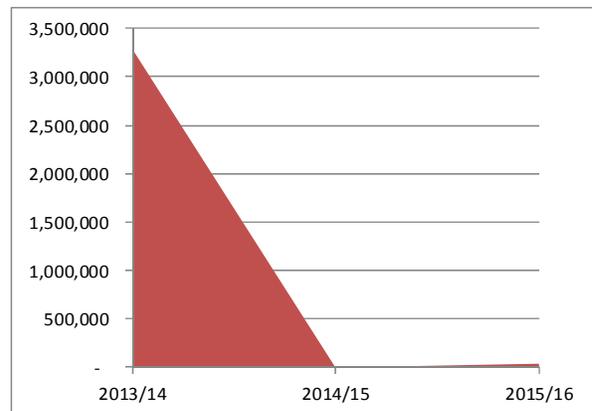
**Budgeted Beg Fund Balance**

Uses

Payments for Share of Taxes	4,389,309	4,498,349	4,498,349	4,701,315	4.5%
Services and Supplies	5,269	5,616	5,616	5,600	-0.3%
Capital Outlay	1,959,055	12,209,765	1,884,535	10,296,850	-15.7%
Transfers Out - Debt Service				609,963	
Transfers Out - Regional Permits Capital	634,065				
Transfers Out - Roads Fund	<u>1,890,000</u>	<u>2,990,000</u>	<u>2,990,000</u>	<u>1,890,000</u>	<u>-36.8%</u>
<b>Total</b>	<u>8,877,698</u>	<u>19,703,730</u>	<u>9,378,500</u>	<u>17,503,728</u>	<u>-11.2%</u>

<b>Ending Fund Balance</b>	<b>3,287,411</b>	<b>-</b>	<b>313,863</b>	<b>37,137</b>
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**Budgeted Fund Balance:**



**CAPITAL IMPROVEMENTS FUND  
COMMUNITY SERVICES DEPARTMENT**

**Description** The primary resources are derived from transfers and investment earnings which are applied to various capital projects. Projects in this fund include Technology and Facilities Infrastructure, Public Works Projects and Erosion Control projects at Lake Tahoe.

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

<b>CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2015-2016 PROJECT LIST</b>	
<b>Public Works - Construction Projects</b>	
1 S. Sierra Street - Roof Replacement	580,000
911 Parr Blvd. - Detention Lock Replacements	400,000
911 Parr Blvd. - HU-1 and HU-2 HVAC replacement	1,200,000
Assessor - Tech Conference/Research Rooms	120,000
Bartley Ranch - Parking lot replacement	110,000
Longley Lane - Stormwater - Sand dome	500,000
Security related building modifications	350,000
<b>Public Works - Construction Projects Total</b>	<b>3,260,000</b>
CSD - Asset Management Software	200,000
Network Core Campus Router Upgrades	190,000
Permanent Archival Film to Digital Project	192,000
VOIP - Infrastructure - Downtown Court Complex	839,000
<b>Technology Services Projects Total</b>	<b>1,421,000</b>
<b>Warm Springs Projects</b>	<b>792,987</b>
<b>Other Expenditures/Uses:</b>	
2015 Projects in Progress	1,524,439
Services and Supplies	145,000
<b>Other Expenditures/Uses Total</b>	<b>1,669,439</b>
<b>Total Expenditures</b>	<b>\$ 7,143,426</b>

**Budget Summary**

Programs	Function	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
General Government	220	1,863,699	3,957,611	3,854,270	2,244,341	-43.3%
Judicial	230	551,201	1,650,214	47,413	691,905	-58.1%
Public Safety	240	326,790	82,905	82,905	1,750,000	2010.8%
Public Works	250	2,440,490	11,931,641	9,867,229	1,437,987	-87.9%
Health and Sanitation	260	-	-	-	-	
Welfare	270	-	-	-	400,000	
Culture and Recreation	280	198,656	1,302,984	410,025	619,193	-52.5%
Transfers Out	950	1,516,032	-	-	-	
<b>Total</b>		<b>6,896,868</b>	<b>18,925,355</b>	<b>14,261,842</b>	<b>7,143,426</b>	<b>-62.3%</b>

**Sources and Uses**

Sources

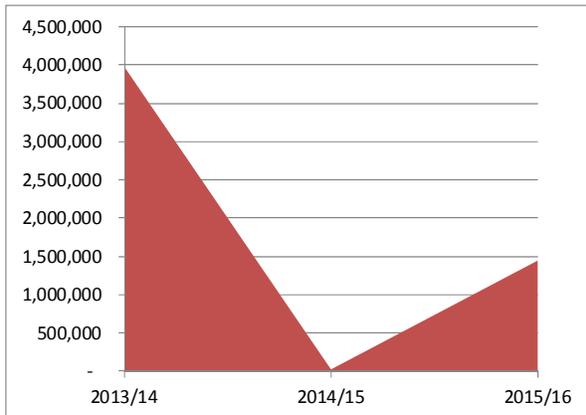
Beginning Fund Balance	3,909,205	3,975,138	3,975,138	3,525,744	-11.3%
Federal, State & Local Grants	1,895,719	9,966,534	8,808,361	-	-100.0%
Miscellaneous	532,250	61,500	61,500	61,500	0.0%
Transfer In - General Fund	3,934,832	4,944,443	4,942,587	5,000,000	1.1%
Transfer In - Other Restricted Fund	600,000	-	-	-	
<b>Total</b>	<b>10,872,006</b>	<b>18,947,615</b>	<b>17,787,586</b>	<b>8,587,244</b>	<b>-54.7%</b>

Uses

Capital Outlay	5,380,836	18,925,355	14,261,842	7,143,426	-62.3%
Transfers Out - SAD Debt Funds	482,653	-	-	-	
Transfers Out - Regional Permits Capital	1,033,379	-	-	-	
<b>Total</b>	<b>6,896,868</b>	<b>18,925,355</b>	<b>14,261,842</b>	<b>7,143,426</b>	<b>-62.3%</b>

<b>Ending Fund Balance</b>	<b>3,975,138</b>	<b>22,260</b>	<b>3,525,744</b>	<b>1,443,818</b>	<b>6386.2%</b>
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**Budgeted Fund Balance:**



**PARKS CAPITAL PROJECTS FUND  
COMMUNITY SERVICES DEPARTMENT**

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

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

<b>PARKS CAPITAL FUND FISCAL YEAR 2016-2020 PROJECT LIST</b>	
<b>Projects</b>	
Crystal Peak Park One-Way Exit	110,200
Galena School House Improvements	90,000
Galena Terrace Park Development	234,000
North Valley Playground	120,100
Gator Swamp Playground	400,000
Eagle Canyon Park Restroom	500,000
Sun Valley GID	128,328
New Washoe City Playground Rehab	108,343
Arboretum Green House	100,000
Ballardini Ranch Trails	250,000
Bowers Mansion Parking Lot	250,000
Lake Tahoe Bike Path P4	75,000
Hunter Creek Trailhead	30,000
Crystal Peak Park Road	55,992
Golden Eagle Trailhead	243,857
Rancho San Rafael Wetland Mitigation	90,000
North Valley Recreation Improvements	1,244,938
Arboretum Greenhouse	185,000
2015 Projects in Progress	1,997,000
Services and Supplies	90,000
Debt Service	3,000
<b>Total Expenditures</b>	<b>\$ 6,305,758</b>

**Budget Summary**

Programs	Fund Ctr	FY 2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
District One	404A	10,749	2,460,608	9,900	434,200	-82.4%
District Two	404B	207,254	3,201,856	63,269	1,148,428	-64.1%
District Three	404C	11,478	300,083	71,210	48,343	-83.9%
District Four	404D	58,177	2,283,979	1,001,100	60,000	-97.4%
Bond Projects	404E	2,149,651	10,430,504	1,674,653	2,856,349	-72.6%
Special Projects	404F	2,379,557	2,929,433	907,664	1,858,438	-36.6%
<b>Total</b>		<b>4,816,866</b>	<b>21,606,463</b>	<b>3,727,796</b>	<b>6,405,758</b>	<b>-70.4%</b>

**Sources and Uses**

Sources

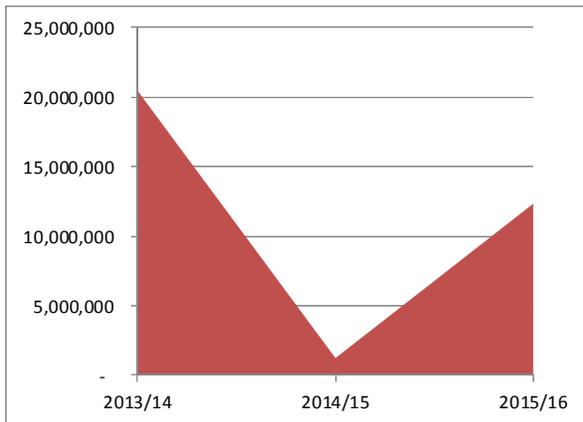
Beginning Fund Balance	23,113,326	20,480,136	20,480,136	18,100,569	-11.6%
Park Construction Tax	214,658	200,000	222,000	200,000	0.0%
Federal, State & Local Grants	1,463,922	1,651,404	749,458	-	-100.0%
Miscellaneous	355,096	442,780	376,771	442,780	0.0%
Transfer from General Fund	150,000	60,000	-	-	-100.0%
<b>Total</b>	<b>25,297,002</b>	<b>22,834,320</b>	<b>21,828,365</b>	<b>18,743,349</b>	<b>-17.9%</b>

Uses

Capital Outlay	4,813,866	21,603,463	3,724,796	6,402,758	-70.4%
Debt Service	3,000	3,000	3,000	3,000	0.0%
<b>Total</b>	<b>4,816,866</b>	<b>21,606,463</b>	<b>3,727,796</b>	<b>6,405,758</b>	<b>-70.4%</b>

<b>Ending Fund Balance</b>	<b>20,480,136</b>	<b>1,227,857</b>	<b>18,100,569</b>	<b>12,337,591</b>	<b>904.8%</b>
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**Budgeted Fund Balance:**



## REGIONAL PERMITS CAPITAL FUND

**Mission** Account for the operations of the Regional License and Permit Program inter-local agreement.

**Description** June 17, 2014 The Board of County Commissioners approved resolutions creating the Regional Permits System Fund as a special revenue fund to account for the operations of the Regional License and Permit Program inter-local agreement and the Regional Permits Capital Fund as a capital projects fund to account for the Regional License and Permit system customization and implementation; to adjust budget appropriations and transfers to establish both funds; and direct the Comptroller to make the appropriate adjustments as required.

The Regional License and Permit Program inter-local agreement provides for a shared system platform and development for multiple entities with Washoe County acting as the Fiscal Manager and primary contract entity. The regional partners will reimburse Washoe County for their share of the system development and ongoing support costs. The inter-local also requires that the Fiscal Manager provide a separate account and/or fund for financial transactions of the inter-local.

A special revenue fund, as per NRS 354.570 and generally accepted accounting principles (GAAP), is used to account for specific revenue sources, other than sources for capital projects, which are restricted to expenditure for specified purposes. For the Regional Permits System Fund, the major revenue sources will be reimbursements of the partners in support of the shared system operations under the terms of the inter-local agreement.

A capital projects fund, as per NRS 354.4995 and generally accepted accounting principles (GAAP), is used to account for sources used for the acquisition or construction of designated capital assets. For the Regional Permits Capital Fund, the major sources will be County pay-as-you-go capital funds and reimbursements from the partners in support of the development of the shared system the terms of the inter-local agreement. An additional source of funds would be any regional technology fees, if approved by the Board, to recover portions of the project's implementation costs.

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

### FY 2015/16 Budget Enhancements/Changes

None

**The Regional Permits System Project is scheduled to be operational in FY2015/16.**

**Budget Summary**

Programs	Fund Ctr	FY2013/14 Actual	FY 2014/2015 Adjusted Budget	FY 2014/2015 Estimated	FY 2015/2016 Final Budget	% Change 2014/15 to 2015/16
Washoe County Permits	C430010	3	-	2,000	56,095	
Sparks Permits	C430030	76,342	353,801	374,767	-	-100.0%
Reno Permits	C430040	148,814	300,352	318,151	-	-100.0%
Regional Permits Project	RP430001	186,620	514,146	444,613	100,000	-80.6%
<b>Total</b>		<b>411,779</b>	<b>1,168,299</b>	<b>1,139,531</b>	<b>156,095</b>	<b>-86.6%</b>

**Sources and Uses**

Sources

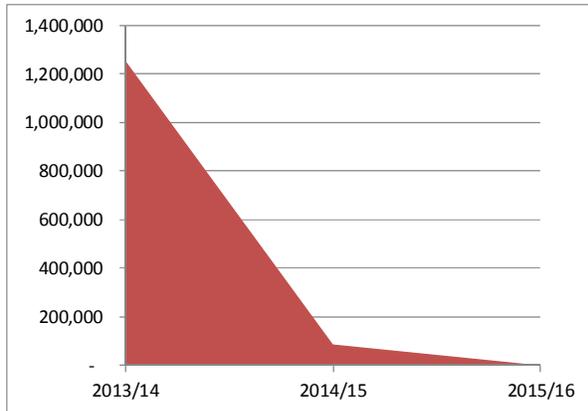
Beginning Fund Balance	-	1,255,626	1,255,626	136,095	-89.2%
Miscellaneous	(39)	-	20,000	20,000	
Transfer from Capital Facilities	634,065	-	-	-	
Transfer from Capital Improvements	1,033,379	-	-	-	
<b>Total</b>		<b>1,667,405</b>	<b>1,255,626</b>	<b>1,275,626</b>	<b>-87.6%</b>

Uses

Washoe County Cost					
Sparks Cost	76,342	353,801	374,767	56,095	-84.1%
Reno Cost	148,814	300,352	318,151	-	-100.0%
Services and Supplies	3	-	2,000	-	
Capital Outlay	186,620	514,146	444,613	100,000	-80.6%
<b>Total</b>	<b>411,779</b>	<b>1,168,299</b>	<b>1,139,531</b>	<b>156,095</b>	<b>-86.6%</b>

<b>Ending Fund Balance</b>	<b>1,255,626</b>	<b>87,327</b>	<b>136,095</b>	<b>-</b>	<b>-100.0%</b>
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**Budgeted Fund Balance:**





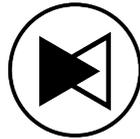
## **Washoe County Annual Budget 2015-2016**

### ***Capital Improvement Program***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## 5-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a five-year plan for capital improvements and includes a listing of possible project needs. The CIP generally contains capital projects that are \$100,000 or larger for assets that have a life-span of more than one year, as part of the reporting requirements of the State and under Board of County Commissioner policies.

The entire 5-year plan includes approximately \$183.9 million in capital expenditures, while the planned expenditures for FY 15/16 totals slightly over \$48.4 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 15/16 budget submittal, as outlined in the Nevada Revised Statute 354.5945.

### **BACKGROUND**

Due to fiscal challenges and limited resources over the past several years, prior year CIP's were scaled back considerably. In FY 2015-16, the level of General Fund support for the CIP was increased for the first time in several years from \$3 million to \$5 million. The proposed projects in the current CIP nevertheless represent only the most critical projects with a very high priority, or in the case of Parks Capital Fund projects, are projects that have special funding sources like grants or dedicated funding from local or state voter-approved initiatives.

CIP project selection includes a risk-based analysis of projects based on their necessity to complete the strategic objectives as determined by the Board of County Commissioners, the impacts to the public, and requirements determined by law.

The selection process prioritizes projects first into five categories:

1. Necessary to do work
2. Provides a benefit or service to customers
3. Efficiency project which generates operating savings or revenues (process can still be performed without the enhancement)
4. Has been determined as a necessity in the past (may not currently be seen as necessary)
5. Future need or want

They are then ranked based on providing benefit:

1. Provides a benefit to the public
2. Provides a benefit to employees

Finally, a third pass ranks the projects as:

1. Required by a law, code, etc
2. There is lack of an operational solution

Because of the diminished funding available during the last several years, the CIP process has been streamlined somewhat to reflect the simplification of the plan itself. Even though funding levels for capital projects have been reduced compared to historical levels, the need for a comprehensive long-term capital financing and infrastructure preservation strategy is critical given the fact that the County has an investment in capital facilities of approximately \$1 billion.

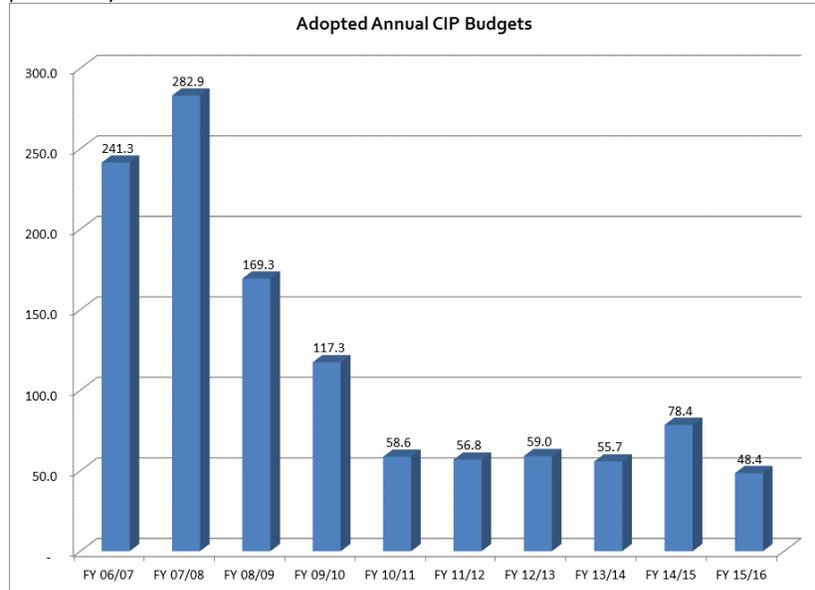
Over the next five years, the CIP plan totals just over \$183.9 million with the primary sources of funding coming from dedicated sources such as Water Resources, Parks Construction, grants, voter initiatives, and future debt



financing. The chart below compares the first year’s funding of the current Washoe County Capital Improvement Plan to past years’ funding levels. Of note is that in past CIP’s, fund balances for restricted accounts were automatically carried over regardless of whether specific projects were identified in the CIP. In contrast, the FY 2015-16 CIP only appropriates fund balances for accounts where special capital projects are identified. Thus, the total level of funding for this year’s CIP may appear lower than in past years, when in reality the level of funded projects is actually higher than in some previous years.

For FY 15/16, capital plan funding totals \$48,428,344. Examples of projects include: ongoing major maintenance (to roads, buildings, and utility infrastructure), equipment services purchases, and regular replacement of currently owned technology hardware and software among others. New projects for FY 15/16 include:

- \$500,000 for Eagle Canyon Park Restroom
- \$400,000 for Gator Swamp Playground rehabilitation
- \$1,244,938 for North Valley Recreation Improvements
- \$1,200,000 for HVAC Replacement at the Detention Facility
- \$400,000 for Lock Replacement at the Detention Facility
- \$580,000 for Mills Lane Justice Center Roof Replacement
- \$839,000 for VOIP Infrastructure for the Downtown Court Complex
- \$9,789,682 for the new Medical Examiner Facility



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

The following tables summarize the capital expenditures by fund, function, and revenue sources followed by a list of all approved projects for the adopted 5-year CIP.

**FISCAL YEAR 2016-2020  
SUMMARY**

<b>WASHOE COUNTY CAPITAL IMPROVEMENTS PROGRAM FISCAL YEAR 2016-2020 FUND SUMMARY</b>						
<b>CAPITAL FUNDS SUMMARY</b>	<b>Year 1 2015/2016</b>	<b>Year 2 2016/2017</b>	<b>Year 3 2017/2018</b>	<b>Year 4 2018/2019</b>	<b>Year 5 2019/2020</b>	<b>Total 5 Years</b>
<b>Fund</b>						
Capital Improvement Fund	4,681,000	6,404,300	3,851,000	2,629,000	2,592,000	20,157,300
Parks Capital Fund	4,215,758	-	-	-	-	4,215,758
Capital Facilities Tax Fund	9,789,682	1,200,000	14,800,000	14,500,000	-	40,289,682
Other Funds	9,753,380	3,600,000	3,600,000	3,600,000	3,600,000	24,153,380
Utilities Fund	17,588,524	16,400,000	350,000	500,000	43,250,000	78,088,524
Equipment Services Fund	2,400,000	2,500,000	4,116,000	4,935,000	3,000,000	16,951,000
<b>Total Funding Sources and Uses</b>	<b>\$ 48,428,344</b>	<b>\$ 30,104,300</b>	<b>\$ 26,717,000</b>	<b>\$ 26,164,000</b>	<b>\$ 52,442,000</b>	<b>\$183,855,644</b>
<b>FUNCTIONAL SUMMARY</b>						
<b>Functional Summary</b>	<b>Year 1 2015/2016</b>	<b>Year 2 2016/2017</b>	<b>Year 3 2017/2018</b>	<b>Year 4 2018/2019</b>	<b>Year 5 2019/2020</b>	<b>Total 5 Years</b>
<b>Function</b>						
Culture and Recreation	4,325,758	3,380,000	14,200,000	325,000	340,000	22,570,758
General Government	4,241,000	4,460,300	5,487,000	6,105,000	3,675,000	23,968,300
Health	80,880	120,000	150,000	-	210,000	560,880
Judicial	4,970,000	-	1,010,000	1,134,000	667,000	7,781,000
Public Safety	12,491,682	2,144,000	1,920,000	14,500,000	700,000	31,755,682
Public Works	3,945,000	3,600,000	3,600,000	3,600,000	3,600,000	18,345,000
Utilities	17,588,524	16,400,000	350,000	500,000	43,250,000	78,088,524
Welfare	785,500	-	-	-	-	785,500
<b>Total</b>	<b>\$ 48,428,344</b>	<b>\$ 30,104,300</b>	<b>\$ 26,717,000</b>	<b>\$ 26,164,000</b>	<b>\$ 52,442,000</b>	<b>\$183,855,644</b>
<b>REVENUE SOURCES SUMMARY</b>						
<b>Revenue Summary</b>	<b>Year 1 2015/2016</b>	<b>Year 2 2016/2017</b>	<b>Year 3 2017/2018</b>	<b>Year 4 2018/2019</b>	<b>Year 5 2019/2020</b>	<b>Total 5 Years</b>
<b>Revenue Source</b>						
Ad Valorem	4,765,219	6,200,000	3,800,000	3,500,000	4,000,000	22,265,219
Grants	2,526,024	-	-	-	-	2,526,024
Fees and Charges	21,962,100	19,919,022	3,687,137	3,458,794	44,521,614	93,548,667
Interest Earnings	604,280	385,278	629,863	605,206	320,386	2,545,013
Fuel Taxes	3,745,000	3,600,000	3,600,000	3,600,000	3,600,000	18,145,000
Parks Bonds, Grants, and Taxes	4,215,758	-	-	-	-	4,215,758
Debt Financing	10,609,963	-	15,000,000	15,000,000	-	40,609,963
<b>Total</b>	<b>\$ 48,428,344</b>	<b>\$ 30,104,300</b>	<b>\$ 26,717,000</b>	<b>\$ 26,164,000</b>	<b>\$ 52,442,000</b>	<b>\$183,855,644</b>



**FISCAL YEAR 2016-2020  
CONSOLIDATED PROJECT LIST**

<b>FY 2016/2016 - 2019/2020 Project List</b>	<b>Year 1 2015/2016</b>	<b>Year 2 2016/2017</b>	<b>Year 3 2017/2018</b>	<b>Year 4 2018/2019</b>	<b>Year 5 2019/2020</b>	<b>Total 5 Years</b>
<b>Projects</b>						
<b>Capital Improvements Fund Projects</b>						
1 S. Sierra Street - Roof Replacement	580,000	-	-	-	-	580,000
220 S. Center St. - Elevator replacement	-	-	460,000	-	-	460,000
350 Center St. - 2nd floor VAV replacement	-	-	-	224,000	-	224,000
350 Center St. - Window replacement	-	-	-	300,000	-	300,000
75 Court St. - Historic Elevator upgrades	-	-	-	610,000	-	610,000
75 Court St. - Main elevator upgrades	-	-	350,000	-	-	350,000
75 Court St. - Window replacement	-	-	-	-	165,000	165,000
911 Parr Blvd. - Detention Lock Replacements	400,000	300,000	-	-	-	700,000
911 Parr Blvd. - HU-1 and HU-2 HVAC replacement	1,200,000	-	-	-	-	1,200,000
911 Parr Blvd. - HU-6 HVAC replacement	-	620,000	-	-	-	620,000
911 Parr Blvd. - HU-9 HVAC replacement	-	-	620,000	-	-	620,000
911 Parr Blvd. - Motor Pool HVAC renovation	-	-	-	-	550,000	550,000
911 Parr Blvd. - Re-Roof lower detention	-	800,000	-	-	-	800,000
9th Street - Building C roof replacement	-	-	180,000	-	-	180,000
9th Street - Building D HVAC replacement	-	-	-	430,000	-	430,000
9th Street - Building D roof replacement	-	-	-	220,000	-	220,000
9th Street - Parking lots A,B,C replacement	-	-	210,000	-	-	210,000
Admin. Complex - window and exterior joint seal	-	-	200,000	-	-	200,000
Assessor - Tech Conference/Research Rooms	120,000	-	-	-	-	120,000
Bartley Ranch - Parking lot replacement	110,000	-	-	-	-	110,000
Bowers Mansion - Parking lot replacement	-	310,000	-	-	-	310,000
Bowers Pool - Mechanical renovation/upgrade	-	300,000	-	-	-	300,000
District Court - Carpet	-	-	200,000	-	-	200,000
District Court - Employee Restroom	-	-	-	-	102,000	102,000
District Court - Juror Parking Lot	-	-	-	-	250,000	250,000
District Court - Repaint Exterior of 75 Court St.	-	-	-	-	150,000	150,000
Ellens Park - Playground equipment and surface	-	200,000	-	-	-	200,000
Health - Entrance Safety Improvements	-	-	-	-	210,000	210,000
Health - Tuberculosis Program Relocation	-	-	150,000	-	-	150,000
Health - Workstation Retrofits	-	120,000	-	-	-	120,000
Hidden Valley - pave dirt road and parking	-	-	-	100,000	-	100,000
Hidden Valley - Playground re-surface	-	160,000	-	-	-	160,000
Longley Lane - Parking lot replacement	-	-	340,000	-	-	340,000
Longley Lane - Stormwater - Sand dome	500,000	-	-	-	-	500,000
Northwest Library - HVAC replacement	-	-	-	225,000	-	225,000
Rancho - Irrigation System Phase II	-	600,000	600,000	-	-	1,200,000
Rancho - Playground equipment and surface	-	250,000	-	-	-	250,000
Regional Shooting - Pave dirt road and parking	-	-	100,000	-	-	100,000
RPSTC - Roof re-seal	-	-	-	-	150,000	150,000
Security related building modifications	350,000	-	-	-	-	350,000
South Valley - Playground re-surface	-	160,000	-	-	-	160,000
Sparks Library - roof replacement	-	-	-	-	340,000	340,000
Whites Creek - Playground equipment and surface	-	200,000	-	-	-	200,000
Centralized Storage Systems Refresh	-	-	-	335,000	450,000	785,000
CSD - Asset Management Software	200,000	-	-	-	-	200,000
Medical Examiner - LODOX Digital Radiography	-	424,000	-	-	-	424,000
Microsoft Licensing	-	263,000	120,000	-	-	383,000
Network Core Campus Router Upgrades	190,000	-	185,000	185,000	225,000	785,000
Permanent Archival Film to Digital Project	192,000	-	-	-	-	192,000
Physical Security Replace Lenel Video System	-	877,300	-	-	-	877,300
VOIP - Infrastructure - Downtown Court Complex	839,000	-	-	-	-	839,000
VOIP - Infrastructure - Edison Way	-	103,000	-	-	-	103,000
VOIP - Infrastructure - Jan Evans	-	126,000	-	-	-	126,000
VOIP - Infrastructure - Longley Lane	-	126,000	-	-	-	126,000
VOIP - Infrastructure - Sparks Justice Court	-	126,000	-	-	-	126,000
VOIP- Infrastructure - Spectrum Campus	-	339,000	-	-	-	339,000
VRS Base Station hardware and software upgrade	-	-	136,000	-	-	136,000
<b>Capital Improvements Fund Total</b>	<b>4,681,000</b>	<b>6,404,300</b>	<b>3,851,000</b>	<b>2,629,000</b>	<b>2,592,000</b>	<b>20,157,300</b>



FY 2016/2016 - 2019/2020 Project List	Year 1 2015/2016	Year 2 2016/2017	Year 3 2017/2018	Year 4 2018/2019	Year 5 2019/2020	Total 5 Years
<b>Projects</b>						
<b>Parks Capital Projects</b>						
Crystal Peak Park One-Way Exit	110,200	-	-	-	-	110,200
Galena School House Improvements	90,000	-	-	-	-	90,000
Galena Terrace Park Development	234,000	-	-	-	-	234,000
North Valley Playground	120,100	-	-	-	-	120,100
Gator Swamp Playground	400,000	-	-	-	-	400,000
Eagle Canyon Park Restroom	500,000	-	-	-	-	500,000
Sun Valley GID	128,328	-	-	-	-	128,328
New Washoe City Playground Rehab	108,343	-	-	-	-	108,343
Arboretum Green House	100,000	-	-	-	-	100,000
Ballardini Ranch Trails	250,000	-	-	-	-	250,000
Bowers Mansion Parking Lot	250,000	-	-	-	-	250,000
Lake Tahoe Bike Path P4	75,000	-	-	-	-	75,000
Hunter Creek Trailhead	30,000	-	-	-	-	30,000
Crystal Peak Park Road	55,992	-	-	-	-	55,992
Golden Eagle Trailhead	243,857	-	-	-	-	243,857
Rancho San Rafael Wetland Mitigation	90,000	-	-	-	-	90,000
North Valley Recreation Improvements	1,244,938	-	-	-	-	1,244,938
Arboretum Greenhouse	185,000	-	-	-	-	185,000
<b>Parks Capital Total</b>	<b>4,215,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,215,758</b>
<b>Capital Facilities Tax Fund Projects</b>						
Medical Examiner Building	9,789,682	-	-	-	-	9,789,682
911 Parr Blvd. - Infirmary Expansion	-	-	1,300,000	14,500,000	-	15,800,000
North Valley Library - New building	-	1,200,000	13,500,000	-	-	14,700,000
<b>Capital Facilities Tax Fund Projects Total</b>	<b>9,789,682</b>	<b>1,200,000</b>	<b>14,800,000</b>	<b>14,500,000</b>	<b>-</b>	<b>40,289,682</b>
<b>Other Funds Projects</b>						
General Fund Projects	435,500	-	-	-	-	435,500
Health Fund	80,880	-	-	-	-	80,880
Animal Services Fund Projects	150,000	-	-	-	-	150,000
Enhanced 911 Fund Revenue	350,000	-	-	-	-	350,000
Regional Public Safety Training Center	145,000	-	-	-	-	145,000
Regional Communications System Projects	457,000	-	-	-	-	457,000
Roads Fund Projects	3,745,000	3,600,000	3,600,000	3,600,000	3,600,000	18,145,000
Other Restricted Special Revenue Fund Projects	4,390,000	-	-	-	-	4,390,000
<b>Other Funds Total</b>	<b>9,753,380</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>24,153,380</b>
<b>Utilities Fund Projects</b>						
Golden Valley Water Rights Purchase	75,000	75,000	75,000	75,000	75,000	375,000
Huffaker Hills Reservoir Lining Improv - P2	2,200,000	-	-	-	-	2,200,000
Field Creek Pump Replacement	75,000	75,000	75,000	-	-	225,000
Huffaker Reservoir Water Quality Management	100,000	500,000	-	-	-	600,000
Reclaim Truck Fills	-	100,000	-	-	-	100,000
Field Creek Reservoir Water Quality Management	-	500,000	-	-	-	500,000
Dorothy Towne (Zircon) Lift Station Improv	700,000	-	-	-	-	700,000
STMWRF Solids Management Facility	6,670,000	-	-	-	-	6,670,000
STMWRF Utility Operations Building	187,500	-	-	-	-	187,500
STMWRF Enhancement Projects	1,075,000	950,000	-	-	750,000	2,775,000
Cold Springs WRF Enhancement Projects	100,000	-	-	-	-	100,000
SW Vista Lift Station Sewer Main Extension	200,000	-	-	-	-	200,000
Horizon Hills Sewer System Improvements	-	-	-	225,000	225,000	450,000
Reclaimed Water Transmission Main Extensions	200,000	200,000	200,000	200,000	200,000	1,000,000
STMWRF Solids Management Facility	3,330,000	-	-	-	-	3,330,000
Pleasant Valley Interceptor Reach 4	150,000	-	-	-	-	150,000
STMWRF New Capacity to 6 MGD	-	-	-	-	35,000,000	35,000,000
Pleasant Valley Interceptor Reach 3A	-	-	-	-	3,000,000	3,000,000
Pleasant Valley Interceptor Reach 3B	-	-	-	-	4,000,000	4,000,000
Pleasant Valley Interceptor Reach 3C	-	6,000,000	-	-	-	6,000,000
Pleasant Valley Interceptor Reach 4	-	8,000,000	-	-	-	8,000,000
Phased Sewering Project Phase 1B - Grant	2,526,024	-	-	-	-	2,526,024
<b>Utilities Fund Projects Total</b>	<b>17,588,524</b>	<b>16,400,000</b>	<b>350,000</b>	<b>500,000</b>	<b>43,250,000</b>	<b>78,088,524</b>
<b>Equipment Services Fund Projects</b>						
Heavy Equipment Lease/Purchase	-	-	1,416,000	2,035,000	-	3,451,000
Heavy Equipment Replacement	800,000	700,000	800,000	900,000	1,000,000	4,200,000
Light Equipment Replacement	1,600,000	1,800,000	1,900,000	2,000,000	2,000,000	9,300,000
<b>Equipment Services Fund Projects Total</b>	<b>2,400,000</b>	<b>2,500,000</b>	<b>4,116,000</b>	<b>4,935,000</b>	<b>3,000,000</b>	<b>16,951,000</b>
<b>Total All Projects</b>	<b>\$ 48,428,344</b>	<b>\$ 30,104,300</b>	<b>\$ 26,717,000</b>	<b>\$ 26,164,000</b>	<b>\$ 52,442,000</b>	<b>\$183,855,644</b>



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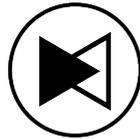
## **Washoe County Annual Budget 2015-2016**

### ***Glossary***





**INTEGRITY**



**EFFECTIVE  
COMMUNICATION**



**QUALITY  
PUBLIC SERVICE**

## GLOSSARY OF ACRONYMS AND TERMS

**AB104** –[AB = Assembly Bill] Legislation passed in 1991 that resulted in a redistribution of sales tax statewide. Washoe County was allowed to levy new taxes to make up for lost sales tax revenue. Also referred to as the Local Government Tax Act [LGTA]. See LGTA in this glossary for additional information.

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

**ADA** – Americans with Disabilities Act.

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

**ADP** – Average daily population.

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

**Accrual Basis** – Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary funds.

**Ad Valorem Taxes** – Property Taxes

**Adopted Budget** – The annual budget document as approved by the Board of County Commissioners before the beginning of each fiscal year.

**Appropriations** – Specific expenditures and obligations authorized by the Board of County Commissioners.

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

**Authorized Position** – A full or part time employment position with Washoe County approved by the Board of County Commissioners.

**Available** – Funds available are the total of the beginning balance, transfers in, and revenues available to support disbursements.

**BCC** – Board of (Washoe) County Commissioners. Currently made up of the five commissioners, each elected by and representing a district or contiguous portion of the county, for four year terms. The BCC selects its chairperson and vice chairperson.

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

**Balanced Budget** – a final budget with no deficit spending.

**Base Budget** – Ongoing expenses for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

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



**Bond** – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future (maturity date), together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond in this glossary.

**Budget** – The County's plan for the accomplishment of stated goals within a particular fiscal year, including estimates of required expenditures and anticipated revenues to carry out the stated goals. It provides a basis for planning, controlling and evaluating the County's activities.

**CAB** – Citizen Advisory Board, members are appointed by the Board of County Commissioners to two year terms to consider and advise the Board on community issues.

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

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

**CASA** – Court Appointed Special Advocate.

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

**CCW** - Permit to carry a concealed weapon.

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

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

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

**CJIS** – Criminal Justice Information System, a national database maintained by the United States Department of Justice.

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

**CNU** – Consolidated Narcotics Unit, formerly comprised of members of the Reno and Sparks police departments, the Sheriff's Department and the United States Drug Enforcement Administration.

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

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

**CSI** - Crime Scene Investigation.

**Capital Outlay** – Expenditures for the acquisition or improvement of tangible fixed assets; e.g. land, buildings and furniture or equipment, with a cost of \$10,000 or more.

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

**Capital Projects Fund** – Fund to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

**Category** – A major division of the program budget that contains programs and activities.

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

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

**DEA** – Drug Enforcement Agency, a component of the United States Department of Justice.

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

**DWR** – Department of Water Resources, the component of the Washoe County government responsible for the operation of the county's 19 water systems, its water treatment plant, 3 wastewater treatment plants, reclaimed water facilities, the planning and design of water systems, development of water resources, and customer service.

**Debt Service** – Payment of interest and principal on an obligation resulting from the issuance of bonds.

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

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

**Depreciation** – The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds and is also calculated pursuant to GASB 34.

**Disbursements** – The total of expenses/expenditures and transfers out.

**Division** - A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

**Efficiency Measures** – Performance measures that quantify the relationship between input and output measures.

**EIP** – Environmental Improvement Program.

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

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

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

**ESD**- Equipment Services Division of the General Services Department, part of Washoe County Public Works, operates the county motor pool.

**Encumbrances**– Funds not yet expended, but are obligated or set aside in anticipation of expenditure. Encumbered funds may not be used for any other purpose.

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

**Enterprise Funds** – Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability. Example: the Golf Course Fund.

**Expenditures** – A fund liability incurred for operations, capital outlay, or other requirements during a budgetary period. Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources.

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

**FIS** – Forensic Investigation Section, a part of the Sheriff's Office also called the Crime Lab.

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

**FTMS** –Financial Trend Monitoring System.

**Fiscal Year** – The twelve month period beginning July 1 and ending the following June 30 for Washoe County to which the annual budget applies. The fiscal year is represented by the date on which it ends, e.g., July 1<sup>st</sup>, 2007 to June 30<sup>th</sup>, 2008 will be fiscal year 2008 (also FY 2007-08).

**Fringe Benefits** - Terminology for benefits paid or matched by the County on behalf of the employees. These benefits include mandatory payroll taxes (Medicare, Unemployment, and Worker's Compensation), Nevada's State Public Employee Retirement System (PERS) and contributions for health, dental, vision and life insurance.

**Fund** – A fiscal entity consisting of a self-balancing set of accounts that are segregated from other funds for the purpose of fulfilling specific activities or attaining specific objectives in accordance with regulations, restrictions, or limitations. A fund is also an available quantity of financial resources.

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

**Fund Types** –Include Governmental Funds (general fund, special revenue funds, capital project funds and debt service funds); Proprietary Funds (enterprise funds and internal service funds) and Fiduciary Funds.

**GAAP** – Generally Accepted Accounting Principles as adopted by accounting standards boards.

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

**GFOA** –Government Finance Officers Association.

**GID** – General Improvement District, districts created by the Board of County Commissioners under NRS 318 which may furnish electricity, television, sidewalks, storm drains, sanitary sewers, water, fire protection, emergency medical service, etc.

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

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

**General Fund** – The primary operating fund of the County government. A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions or limitations imposed by legal, policy or reporting conventions.

**General Obligation Bond (GOB)** – A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

**Generally Accepted Accounting Principles (GAAP)** – The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

**General Tax Supported Budget of the County** – The General, Health and Public Works Construction Funds, which comprise the unrestricted resources of the County.

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

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

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

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

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

**HMO** – Health Maintenance Organization, one type of organization providing managed health care insurance and utilizing a health care professional who serves as the primary health care provider for the member, referring the member to medical specialists as necessary.

**HR** – Human Resources, the Department of Washoe County which handles personnel issues including testing and hiring.

**HVAC** – Heating, ventilation, and air conditioning systems.

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

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

**ICMA** – International City/County Managers' Association.

**ITAC** –Information Technology Advisory Committee.

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

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

**Intergovernmental Transactions** – Transactions between two legally separate governmental entities.

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

**JAG** – Justice Assistance Grant.

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

**LEOSA** – Law Enforcement Officer Safety Act.

**LEPC** – Local Emergency Planning Council.

**LGTA** - The Local Government Tax Acts (LGTA) of 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 30<sup>th</sup>, 2005 (although occasional distributions continued to occur thru FY

2007). The proceeds are distributed to the counties, incorporated cities, water districts, GIDs, and fire districts. It was established to make up for revenues lost by certain counties including Washoe County when the SCCRT distributed to these counties was reduced and the SCCRT revenues going to Clark County were increased to more closely match the sales taxes derived from Clark County.

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

**Liability** – Debt or other legal obligations arising out of transactions for items received, services rendered, assets purchased, etc., and for amounts received but not yet earned. Does not include encumbrances.

**Line Item** – A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditures (i.e., personnel, services and supplies, or capital).

**MSA** – Metropolitan Statistical Area. Currently the Reno-Sparks MSA encompasses all of Washoe and Storey Counties according to the United States Office of Management and Budget

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

**Mandate** – A requirement by a higher level of government, i.e. the state or federal government, to provide a service or perform a function, with or without funding.

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

**NAC** - Nevada Administrative Code.

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

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

**NDOT** – Nevada Department of Transportation, responsible for the planning, construction, and maintenance of Nevada's transportation system using revenues from fuel taxes, motor vehicle fees and federal highway funds.

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

**NHS** – Also, the National Highway System, a division of the national road system.

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

**NRS** – Nevada Revised Statutes.

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

**Operating Expenditures (Expenses)** – A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department's goals.

**Outcome Measures** – Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

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

**Other Uses** – An expenditure classification encompassing all miscellaneous expenditures that cannot be appropriately classified as personal services, materials and services, or capital outlay. This includes transfers to other funds and contingencies.

**PCI** – Pavement Condition Index. The PCI is a numerical index between 0 and 100 used to indicate the condition of a roadway developed by the U. S. Army Corps of Engineers. It is based on a visual survey covering 19 types of pavement distress (e.g. potholes, rutting, corrugation, edge cracking) on statistically selected portions of a road. The observations are then analyzed by software called PAVER to produce the rating. The PCI is used by the Regional Transportation Commission, Washoe County and the Cities of Reno and Sparks.

**PAVER** – Pavement management program utilized by the Washoe County Public Works Department to determine the Pavement Condition Index.

**Per Capita** – Per unit of population, per person.

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

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

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

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

**Proprietary Funds** – The proprietary funds account for activities that operate as a business. The proprietary funds include the Enterprise Funds and the Internal Service Funds. Enterprise Funds are used when resources are provided primarily through a service charge or where it is deemed best to display a matching of revenues and expenditures in the manner used by a business enterprise. An example is the Golf Course Fund. Internal Service Funds account for services provided by one department or government to another on a cost reimbursement basis. An example is the Equipment Services Fund.

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

**REMSA** – Regional Emergency Medical Services Authority, Washoe County’s regional ambulance and paramedic service which also includes CARE Flight with four helicopter air ambulances. Operations extend beyond the county limits.

**RFP** – Requests for Proposals, issued by Purchasing, Public Works, and other departments to solicit vendors to submit proposals for a product or service thru a bidding process.

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

**RPSTC** –Regional Public Safety Training Center.

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

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

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

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

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

**Reservations** – The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are obligated by sources outside the County.

**Restricted Funds** – Monies designated for a specific purpose only.

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

**Revenue Bond** – A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue generated by a specific project or source.

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

**SAFE** – Special Advocate for Elders.

**SAP** –Systems, Applications and Products in Data Processing; the County's enterprise system software. This integrated, real-time software system is licensed by a German company (SAP) and uses an Oracle database.

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

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

**SCAAP** – State Criminal Alien Assistance Program.

**SCCRT** – Supplemental City-County Relief Tax. A sales tax equal to 1  $\frac{3}{4}$  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.

**STMGID** –South Truckee Meadows General Improvement District. Created in 1981 to furnish water, sanitary sewer and storm drainage for a portion of the South Truckee Meadows although currently STMGID only provides water to its customers. The Board of County Commissioners is, *ex-officio*, the Board of Trustees for the District. The District grows by annexation.

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

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

**Sources** – The total of revenues and transfers in.

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

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

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

**Taxable Valuation** – 35% of assessed valuation, applies to real and personal property.

**Tax Levy** – The total amount eligible to be raised by general property taxes.

**Tax Rate** – The amount of tax levied for each \$100 of taxable valuation.

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

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

**Unrestricted Funds** – Monies not designated for a specific purpose.

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

**WCRCS** – Washoe County Regional Communication System.

**WCSO** – Washoe County Sheriff's Office.

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

**WMD** – Weapons of Mass Destruction.

**WMF** – Water Management Fee.

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

WASHOE COUNTY  
**MISSION**



Working **TOGETHER** regionally  
*to provide and sustain*  
a safe, secure and healthy  
**COMMUNITY**

**STRATEGIC  
DIRECTION**



**WASHOE COUNTY** will be the  
social, economic & policy  
**LEADERSHIP FORCE**  
in **Nevada** and the  
western United States

