



WASHOE COUNTY



Source: Regional Information Center | COVID-19 Information (covid19washoe.com)

Annual Budget
Fiscal Year 2022
July 1, 2021-June 30, 2022



WASHOE COUNTY
NEVADA

ANNUAL BUDGET

For the Fiscal Year
Ending June 30, 2022

BOB LUCEY

Chair, Washoe County Commission

ALEXIS HILL

District 1

VAUGHN HARTUNG

District 4

KITTY JUNG

District 3

JEANNE HERMAN

District 5

ERIC P. BROWN
County Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Washoe
Nevada**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morrill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) has presented a Distinguished Budget Presentation Award to the **County of Washoe, Nevada** for its annual budget for the fiscal year beginning **July 1, 2020**. 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, 2022**

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WASHOE COUNTY
NEVADA
COUNTY OFFICIALS
July 1, 2021

ELECTED OFFICIALS

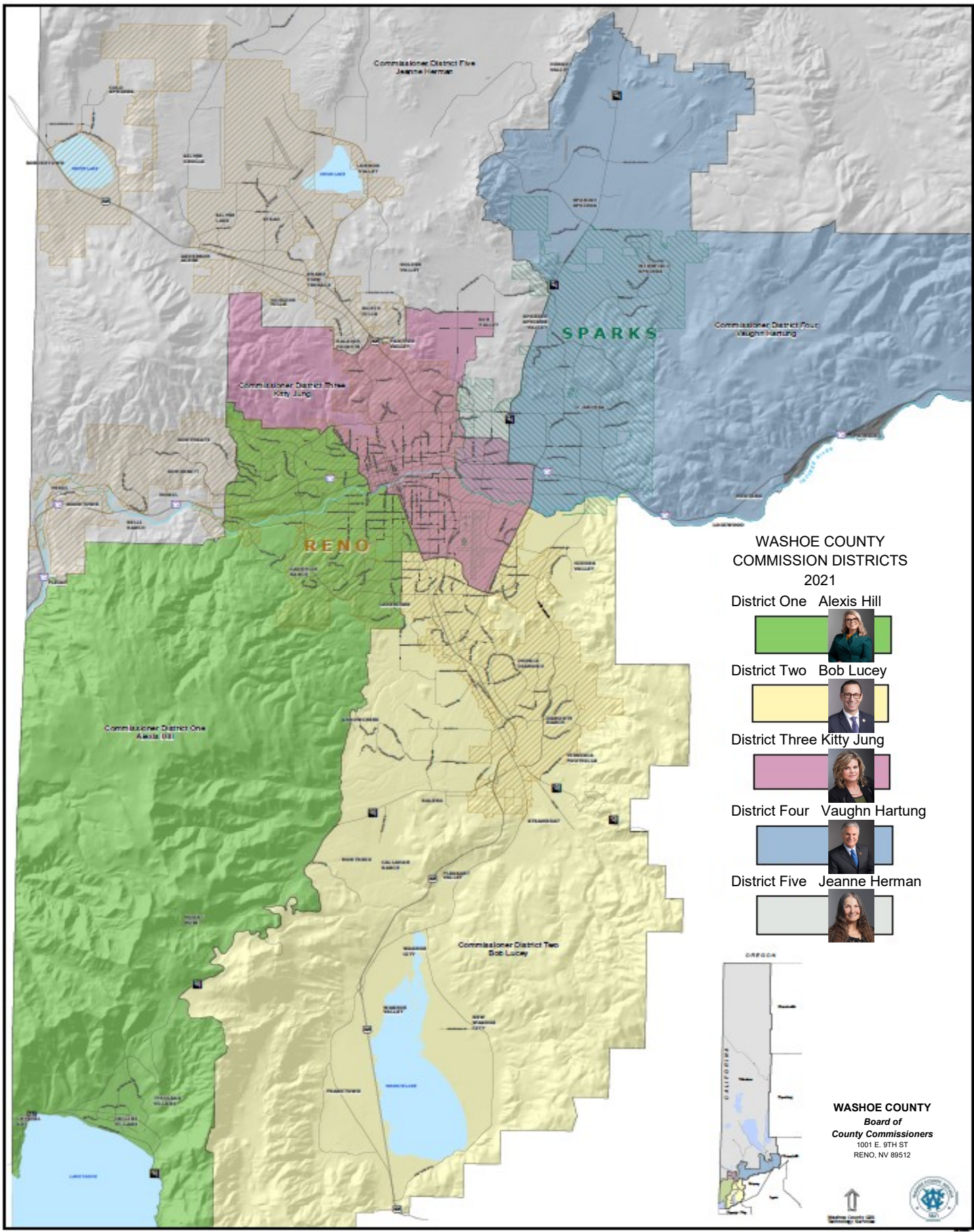
Chair, Board of County Commissioners, District 2
 Vice-Chair, Commissioner, District 4
 Commissioner, District 1
 Commissioner, District 3
 Commissioner, District 5
 County Assessor
 County Clerk
 County Recorder
 County Treasurer
 District Attorney
 Incline Constable
 Public Administrator
 Sheriff

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


APPOINTED OFFICIALS



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

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





WASHOE COUNTY
COMMISSION DISTRICTS
2021

District One Alexis Hill



District Two Bob Lucey



District Three Kitty Jung



District Four Vaughn Hartung



District Five Jeanne Herman





WASHOE COUNTY
Board of
County Commissioners
1001 E. 9TH ST
RENO, NV 89512





To Our Washoe County Citizens and Visitors:

Thank you for your interest in the Washoe County Fiscal Year 2022 (FY 2022) Budget Book. This policy document reflects the values and strategic vision of the Board of County Commissioners (BCC) and our commitment to providing superior services to all Washoe County residents and visitors, responsible stewardship of public funds, response to emerging issues, and positioning ourselves to support the economic growth of our region. The Budget Book also highlights the current state of local economic trends and outlines the new initiatives and significant changes in Washoe County's Fiscal Year 2022 Budget. New this year is the Homelessness Fund, a special revenue fund established by the Board of County Commissioners to account for the aggregate resources that support the County's programs dedicated to the provision of regional homelessness services.

One year ago, Washoe County, like most local governments, was facing the economic uncertainty and acute fiscal impact resulting from the worldwide COVID-19 pandemic. Accordingly, the County acted quickly and prudently by anticipating revenue losses due to pandemic impacts including a spike in unemployment from 3.1% in February to 19.9% by April, 2020, as well as increased expenditures in response to the public health and safety needs of the community. Despite the pandemic and the economic uncertainty, the County ended Fiscal Year 2020 with positive operating results, attributed largely to its conservative budgeting practices, and better-than-anticipated revenue collections. Washoe County is recognized as the regional economic hub in northern Nevada, and the prospects for long-term growth and improving economic diversification are positive. Thankfully, the pandemic's impact on the local economy has not been as significant as the impact statewide. In the most recent data from the U.S. Bureau of Labor Statistics, the unemployment rate in Washoe County in July 2021 was 4.9%, as compared to the State of Nevada at 7.7% and a rate of 5.4% nationally.

The FY 2022 Final Budget, adopted by the BCC on May 18, 2021, includes total appropriations of \$837,945,068. The County's General Fund Budget represents \$436,638,743, or 52% of total appropriations.

Due to the pandemic related public health and economic uncertainties in the spring of 2020, the Fiscal Year 2021 General Fund Budget included reductions in appropriations for capital improvement projects and the contingency budget, a soft hiring freeze, and a new review process for major expenditures. The Direction from the Board of County Commissioners was to:

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

In Fiscal Year 2022, these tenets still hold. The General Fund is the County's largest and most comprehensive fund encompassing a wide variety of functions and programs. With a growing population in Washoe County, costs to provide County services to the community are also increasing. These costs were outpacing the County's revenue growth prior to COVID 19.

In Fiscal Year 2021, the County also received and deployed over \$20 million in federal CARES Act funding through the State of Nevada, a \$6.6 million federal Emergency Rental Assistance grant, and has filed over \$7 million in claims for reimbursement of COVID-19 related regional COVID-19 pandemic response costs from FEMA. The County also anticipates receiving over \$90 million in federal funding under the America Rescue Plan Act over the next several fiscal years, however, due to the timing of the receipt of funds and the annual budget process, that funding is not included in the Fiscal Year 2022 Budget.

In Fiscal Year 2022, a normalization in revenue growth is anticipated to cover base (existing) budget needs and combined with reallocations of existing budget will provide funding for certain enhancements. The Fiscal Year 2022 General Fund Budget includes a restoration of transfers-out for capital improvements, an increased contingency budget, funding for contractual personnel cost increases, certain enhancements, and a major expansion of regional homelessness services. These enhancements and program expansions must be sustainable going forward to ensure a long-term structurally balanced budget.

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

Since the Great Recession and the resulting budget reductions, now more than a decade ago, the County has not had the financial resources to hire as many additional employees as requested by departments to meet increased demands for services and programs. Instead, the County has focused on becoming more efficient in its service delivery through technology, contracting services, organizational and process improvements. Those same strategies became crucial in continuing to operate the County and provide services to the community during the pandemic. Through remote working and increased on-line services, the County was able to make improvements in efficiency and customer service, many of which will continue even after the pandemic is over. More specific information is included in the "Budget at a Glance" and "General Fund" sections of this document.

A summary of the Washoe County General Fund Fiscal Year 2022 Final Budget in terms of total sources and total uses, with comparisons to prior years is presented on the following page. Based on the Final Fiscal Year 2022 Budget, the estimated unassigned General Fund balance as of June 30, 2022, is \$71,435,484, which represents unassigned fund balance of 16.4% based on estimated expenditures and transfers out not including capital outlay. This reflects a reduction in restricted fund balance of \$23,800,000 which was restricted per the legal settlement for the County's portion of the property tax refunds, and a reduction in unassigned fund balance of \$11,867,015. The Fiscal Year 2022 Final Budget also reflects the Fiscal Year 2021 replenishment of the \$3 million Stabilization Reserve in restricted fund balance, Fiscal Year 2021 reimbursement to the Risk Management Fund of \$3 million, and other transfers for necessary Judicial and Public Safety capital projects.

Washoe County FY 2022 Final General Fund Budget							
Sources and Uses	FY 2020	FY 2021	FY 2021	FY 2021 Year-	FY 2022 Final	FY22 vs. FY21 Adopted	
	Actual	Adopted	Adjusted	End	Budget	% Var.	\$ Var.
Revenues and Other Sources:							
Taxes	180,524,330	191,401,430	191,401,430	191,601,430	203,478,752	6.3%	12,077,322
Licenses and permits	9,771,369	9,740,793	9,740,793	9,480,533	10,045,793	3.1%	305,000
Consolidated taxes	121,149,884	89,964,685	89,964,685	126,016,700	131,687,450	46.4%	41,722,765
Other intergovernmental	23,965,680	17,899,379	17,899,379	21,985,179	22,724,169	27.0%	4,824,790
Charges for services	21,062,563	21,228,680	21,228,680	21,679,021	22,101,745	4.1%	873,065
Fine and forfeitures	6,110,868	4,417,282	4,417,282	5,951,282	6,146,782	39.2%	1,729,500
Miscellaneous	8,784,236	4,048,685	4,048,685	4,014,031	4,288,037	5.9%	239,352
Total revenues	371,368,930	338,700,934	338,700,934	380,728,176	400,472,728	18.2%	61,771,794
Other sources, transfers in	4,354,526	1,088,400	1,147,030	1,147,030	499,000	-54.2%	(589,400)
TOTAL SOURCES	375,723,456	339,789,334	339,847,964	381,875,206	400,971,728	18.0%	61,182,394
Expenditures and Other Uses:							
Salaries and wages	158,783,029	163,189,833	161,035,127	163,263,811	173,684,484	6.4%	10,494,651
Employee benefits	75,389,674	78,911,277	78,773,603	78,065,672	84,201,973	6.7%	5,290,696
OPEB contributions	14,813,058	12,365,870	12,365,870	12,365,870	8,006,498	-35.3%	(4,359,372)
Services and supplies	63,560,749	60,696,379	62,882,970	61,313,798	64,692,932	6.6%	3,996,553
Settlement payments	-	-	-	-	40,000,000		40,000,000
Capital outlay	558,525	675,548	1,042,083	779,816	835,048	23.6%	159,500
Total expenditures	313,105,035	315,838,907	316,099,653	315,788,967	371,420,935	17.6%	55,582,028
Transfers out	42,171,914	38,960,760	39,975,760	44,085,323	54,099,808	38.9%	15,139,048
Contingency	-	750,000	240,000	500,000	11,118,000	1382.4%	10,368,000
TOTAL USES	355,276,949	355,549,667	356,315,413	360,374,290	436,638,743	22.8%	81,089,076
Net Change in Fund Balance	20,446,507	(15,760,333)	(16,467,448)	21,500,916	(35,667,015)	n/a	(19,906,683)
Beginning Fund Balance	\$ 73,821,298	\$ 64,508,932	\$ 94,267,805	94,267,805	115,768,721		
Ending Fund Balance	\$ 94,267,805	\$ 48,748,599	\$ 77,800,357	115,768,721	80,101,706		
Unassigned Fund Balance	\$ 68,318,785	\$ 48,077,104	\$ 77,050,357	\$ 83,302,499	\$ 71,435,484		
Unassigned Fund Balance %	19.3%	13.5%	21.7%	23.2%	16.4%		

*as % of Expense & Transfers less Capital

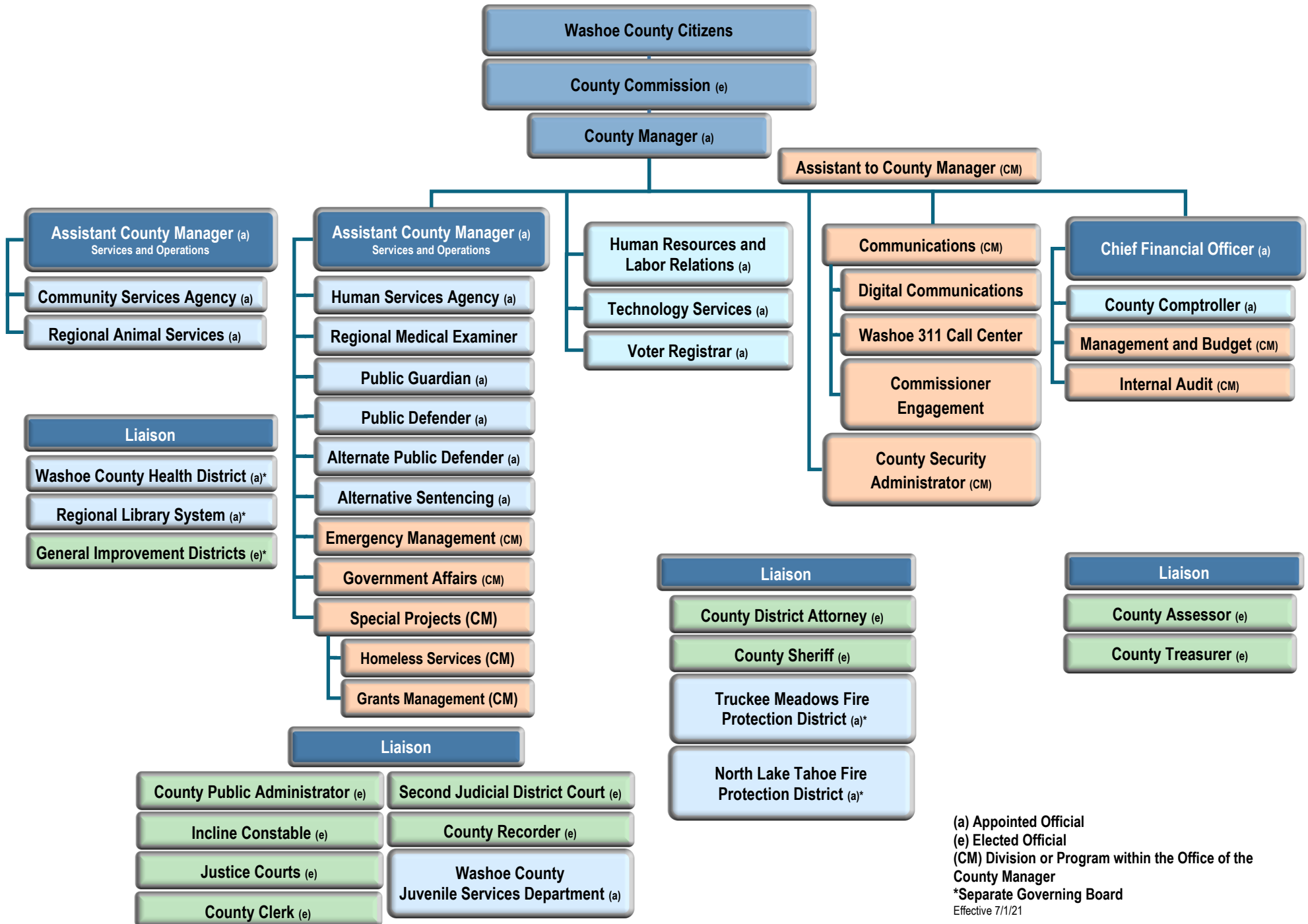
Washoe County's Fiscal Year 2022 Final Budget reflects a cautiously improving financial outlook along with continued COVID- 19 pandemic related costs, payment of legal settlement obligations and new and expanded provision of regional homelessness services. Even with these challenges, Washoe County is committed to providing regional leadership and quality customer service for its residents. The County recognizes fiscal sustainability as a strategic priority.

Sincerely,



Eric P. Brown
Washoe County Manager

Washoe County Organization Chart



(a) Appointed Official
 (e) Elected Official
 (CM) Division or Program within the Office of the County Manager
 *Separate Governing Board
 Effective 7/1/21

WASHOE COUNTY, NEVADA

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

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

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

General Fund: The primary operating fund of the County government. A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions or limitation imposed by legal, policy or reporting conventions.

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

Capital Project Funds: Funds to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

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

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

Enterprise Funds: Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal Service Funds: Funds established to account for operations that provide services to other departments or agencies within the County or other governments on a cost reimbursement basis.

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

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

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

Introduction

USER'S GUIDE TO THE BUDGET

A local government budget is a plan that matches existing resources with the needs of the community. As such, it represents both a policy document that expresses the Board of County Commissioner's policy priorities and a financial plan for the County's fiscal year from July 1, 2021 through June 30, 2022, which sets the amount of appropriations (i.e., budget) that a department or fund can spend. The following guide is designed to assist readers in understanding the information provided in the Fiscal Year 2022 (FY 2022) budget, as well as how the document is organized. The FY 2022 budget is organized into 11 sections with separate glossaries of terms and acronyms.

Introduction

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

Understanding The Budget

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

Budget Summaries

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

General Fund

The General Fund is the primary operating fund of Washoe County and comprises over half of the County's total budget. This section provides an overview of each General Fund department, including each department's mission statement, organization chart, operating budget, program changes made for the FY 2022 budget, and staffing.

Special Revenue Funds

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

Debt Service Funds

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

Enterprise Funds

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

Internal Service Funds

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

Capital Projects Funds

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

Capital Improvement Program

The Capital Improvement Program (CIP) represents expenditures for major construction and infrastructure projects such as repairs and renovation of County facilities, parks, wastewater projects, County roads and other infrastructure. A summary of the five-year CIP is provided, along with details on new projects approved for FY 2022.

Financial Policies

This section includes selected Financial Policies.

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

Washoe County, a political subdivision of the State of Nevada, is located along the eastern slopes of the Sierra Nevada Mountains in western Nevada. A five-member elected Board of County Commissioners governs the County. The County covers an area of 6,542 square miles in the northwest section of the state, bordering California and Oregon, and has a population of 473,606. The County seat is the City of Reno, the third largest city in Nevada. Other communities in Washoe County are the City of Sparks and Incline Village at Lake Tahoe. Recreational activities are plentiful including skiing, snowboarding, camping, hunting and fishing, lake sports, biking and hiking, all within minutes of the metropolitan area. Citizens enjoy cultural events, quality public schools and excellent public services. Opportunities for economic growth are present with Nevada's favorable tax policy and moderate cost of living. The climate is mild, with low humidity and rainfall, and residents enjoy the full range of all four seasons.

The Washoe County government employs more than 2,800 people in permanent positions and provides regional and community services, serves as an administrative arm-of-the-state and supports governmental administrative functions.

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

County Services

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

State-Mandated Services

- Property appraisal and assessment (Assessor's Office)
- Tax collection (Treasurer's Office)
- Recording and providing access to real estate transactions and marriages (Recorder's Office)
- Creation, maintenance and preservation of accurate public records (County Clerk)
- Voter registration and elections (Registrar of Voters)
- Prosecution of criminals (District Attorney)
- Indigent defense in criminal matters (Public Defender, Alternate Public Defender, Conflict Counsel)
- Death investigation (Medical Examiner)

**BUDGET SNAPSHOT
FISCAL YEAR 2022**

Population: 473,606

Total Budget: \$837.9 million

General Fund Budget: \$436.6 million

Special Revenue Funds Budget: \$238.1 million

Debt Service Funds Budget: \$13.7 million

Capital Project Funds Budget: \$50.4 million

Enterprise Funds Budget: \$23.7 million

Internal Service Funds Budget: \$75.3 million

Total Authorized FTEs: 2,827

Washoe County Property Tax Rate: \$1.3917/
\$100 AV

(Unincorporated only; overlapping statutory property tax rate limit = \$3.64/\$100 AV)

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

Estimated Housing Units: 206,604, per NevadaTomorrow.org

- 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 (Health District)
- Indigent program services, including funding for health care, temporary housing assistance, and indigent burials (Human Services Agency)
- Child protection and placement (Child Protective Services Division, Human Services Agency)
- Safeguarding the assets of deceased citizens (Public Administrator)
- Guardianship for vulnerable persons unable to manage personal and/or financial affairs (Public Guardian)

Regional Facilities and Programs

- Housing and medical care for an average daily population of 980 inmates booked into the County jail from over thirty local state and federal law enforcement agencies (Sheriff Detention)
- Crime and forensic lab services provided to 13 Nevada Counties (Sheriff Crime lab)
- Shelter operation and enforcement of animal control regulations (Regional Animal Services)
- Classrooms, burn tower and road courses for police and fire personnel (Regional Public Safety Training Center)
- Twelve (12) branch libraries offering materials in print, audio-visual and electronic formats; reference; periodicals and programs for children, youth and adults (Library)
- Development, maintenance and preservation of park lands and facilities (Regional Parks and Open Space)
- Social, legal and health services for seniors (Senior Services Division, Human Services Agency)
- Training and exercises to test emergency plans and coordinate with local agencies (Regional Emergency Operations Center)
- **New in Fiscal Year 2022:** Lead local agency for Regional Homelessness Services (Homeless Services & Human Services Agency)

Community Services

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

Administrative & Internal Services

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

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

Non-County Services

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

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

The Washoe County School District (WCSD) is responsible for the primary and secondary (K-12) public education for over 60,000 Washoe County students. The WCSD was founded in 1956 after the consolidation of 17 separate local school districts within the county by the Nevada State Legislature. The WCSD is comprised of a Board of Trustees with seven elected members and one Superintendent that reports to the Board of Trustees.

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

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

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

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

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

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

A BRIEF HISTORY OF WASHOE COUNTY

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

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



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



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

Reno, named after Civil War General Jesse Reno, was incorporated as a city in 1903. The Southern Pacific Railroad (which succeeded the Central Pacific as the owner of the main line across northern Nevada) straightened the route and moved its repair shops from Wadsworth to a new town east of Reno. Sparks, named for the then governor of Nevada, was incorporated in 1905.

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

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



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

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

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

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

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



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

On August 1st, 1986 the first Hot August Nights took place at the Reno-Sparks Convention Center, 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 Great Reno Balloon Races, the Rib Cook-off and most recently a Blues Festival. These events join one of the oldest special event in the area, the Reno Air Races (est. 1964). Washoe County also sees a large influx of Burning Man participants (78,820 in 2019) that fly into the Reno-Tahoe International Airport, visit local businesses, and travel through the County.

WASHOE COUNTY ECONOMIC PROFILE

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

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

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

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

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

smartasset

2021 EDITION

Best Cities for Young Professionals

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

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

The economic rebound is largely due to favorable demographics and advantages that Northern Nevada and Washoe County offer to businesses both within and outside Nevada. These advantages continue to be relatively affordable and plentiful land, relatively low costs of labor, a low tax rate, good transportation networks to the Bay Area in California and the Western region of the United States, well-rated schools, and a safe and business-friendly environment.

The 2020 America's Best Cities report ranks Reno as America's #1 Small City. The 2020 Best Cities rankings utilized a combination of statistical performance and qualitative evaluations by locals and visitors grouped into six core categories: Place, People, Programming, Product, Prosperity and Promotion. Reno's information can be viewed at: <https://www.edawn.org/wp-content/uploads/2020/08/Resonance-2020-Americas-Best-Small-Cities-Report-Part-1.pdf>

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

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

Age Distribution

Age	Washoe County	State of Nevada	United States
0-17	21.5%	22.5%	22.2%
18-24	8.5%	8.3%	9.4%
25-34	14.6%	13.9%	13.5%
35-44	12.9%	13.5%	12.7%
45-54	12.0%	12.8%	12.3%
55-64	12.8%	12.3%	12.8%
64-74	11.3%	10.3%	10.1%
75 and Older	6.4%	6.4%	7.0%

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

According to the Economic Development Authority of Western Nevada, 30 companies relocated or expanded their workforce in Greater Reno-Sparks in 2020 – **despite the pandemic**. These companies will add a combined 2,295 new jobs, at an average wage of \$28, with 11 new corporate headquarters.

<https://www.edawn.org/home-page-feature/despite-the-pandemic-northern-nevada-brings-diverse-industries-to-fuel-economic-recovery-in-2020/>

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

Labor Market

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

Largest Employers — Washoe County, Nevada 2nd Half — 2020

Employer	Employees	Industry
Washoe County School District	5,000-9,999	Public education
Renown Regional Medical Center	5,000-9,999	Health Care Management
Washoe County	1,000-4,999	Local Government
Peppermill Hotel Casino - Reno	1,000-4,999	Resort
Nugget Casino Resort	1,000-4,999	Casino
Grand Sierra Resort and Casino	1,000-4,999	Casino
Harrah's Reno Casino	1,000-4,999	Casino
St. Mary's Regional Medical Center	1,000-4,999	Hospital
Eldorado Resort Casino	1,000-4,999	Hotels & Motels
Spa at Silver Legacy	1,000-4,999	Casino
Nevada System of Higher Education	1,000-4,999	Universities & Colleges
International Game Technology	1,000-4,999	Slot Machines-Sales/Service
Circus Circus	1,000-4,999	Casino
Legacy Supply Chain Services	1,000-4,999	Logistics
Sierra NV Health Care System-Veterans	1,000-4,999	Hospital

Source: Washoe County School District, Washoe County, and Infogroup®, Omaha NE, 800-555-5211 July 1, 2020. All Rights Reserved. (As posted by Nevada DETR Research & Analysis Bureau).

As Washoe County's economy continues to diversify, the major employment by major economic sectors also changes. The following chart compares employment by major economic sectors. Diversification is evidenced as no one sector accounts for more than 15% of the overall Reno MSA.

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

Calendar Year	2017	2018	2019	2020	2021 ⁽²⁾	% of Total
Natural Resources and Mining	0.3	0.3	0.3	0.3	0.5	0.2%
Construction	16.9	18.0	19.7	17.9	17.8	7.2%
Manufacturing	17.2	23.3	26.7	26.3	26.3	10.7%
Trade (Wholesale and Retail)	33.2	34.2	35.5	36.2	35.0	14.2%
Transportation, Warehousing and Utilities	18.8	19.2	20.0	19.3	20.7	8.4%
Information	2.6	2.9	2.9	3.0	3.0	1.2%
Financial Activities	10.6	10.9	11.2	11.0	11.4	4.6%
Professional and Business Services	30.9	32.8	37.3	35.5	34.9	14.2%
Education and Health Services	26.1	27.2	28.1	27.5	27.6	11.2%
Leisure and Hospitality (casinos excluded)	23.6	24.6	24.8	21.7	24.5	9.9%
Casino Hotels	14.3	13.9	14.0	10.1	9.3	3.8%
Other Services	6.3	6.5	6.5	5.8	6.3	2.6%
Government	30.4	30.1	30.3	29.4	29.1	11.8%
Total⁽³⁾	231.3	244.0	257.4	244.0	246.4	100.0%

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

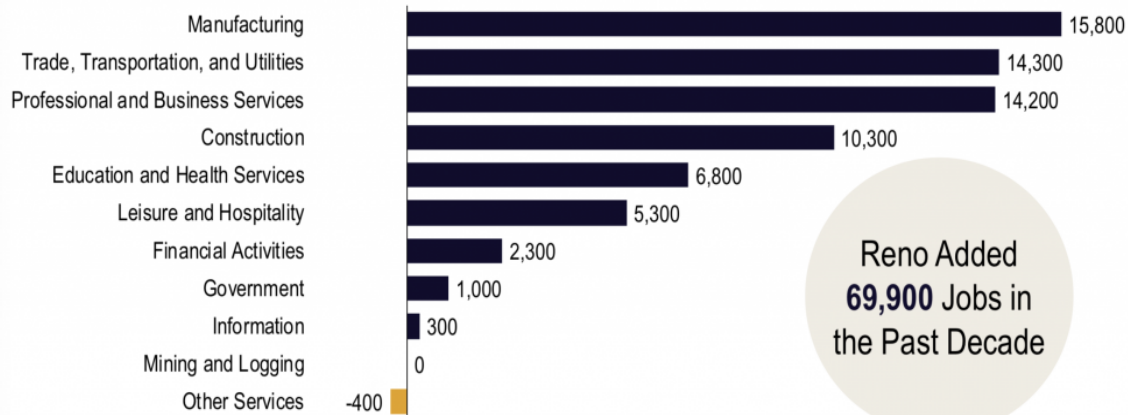
(2) Averaged figures through June, 2021

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

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

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

Employment Growth Reno MSA | Last 10 Years



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



2020 & BEYOND THE FUTURE WE ARE BUILDING



The chart below tracks long-term job growth and the pre-COVID decline in the unemployment rate from 2015 through 2019. Calendar year 2020 reflects the annualized COVID impact. During the Great Recession, Washoe County's unemployment rate peaked near 14% in 2010. As of February 2020, Washoe County's unemployment rate was 3.2%, compared to Nevada's rate of 4.2% and the U.S. unemployment rate of 3.5%. In April 2020, the County's unemployment rate spiked to 19.9% due to COVID, but fell below 10% by June 2020. Through June 2021, that rate fell again to 4.9%.

Average Annual Labor Force Summary

Calendar Year	2016	2017	2018	2019	2020	2021 ⁽¹⁾
Labor Force	229,320	238,443	250,005	263,947	254,278	265,182
Unemployed	11,536	9,986	9,064	8,340	19,734	12,887
Unemployment Rate ⁽¹⁾	5.0%	4.2%	3.6%	3.2%	7.8%	4.9%
Total Employment	217,784	228,457	240,941	255,607	234,544	252,295

(1) Averaged figures through June, 2021

(2) The U.S. unemployment rates for the years 2016 through 2020 are 4.9%, 4.4%, 3.9%, 3.7% and 8.1%, respectively; and 6.0% for the month of July, 2021.

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

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

Personal Income and Spending

Regarding Median Household Effective Buying Income, Washoe County was approximately 1% higher than the Nevada/US average in 2017. 2021 estimates reflect Washoe County approximately 10% higher than both measures, see below.

Median Household Effective Buying Income Estimates ⁽¹⁾

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

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

Source: ©The Nielsen Company, *SiteReports*, 2017; and Claritas, ©2018-2021 Environics Analytics (EA).

Looking at Per Capita Personal Income, Washoe County has also shown significant growth. The County was approximately 15% higher than the Nevada and 3% higher than the US average in 2015. 2019 estimates Washoe County approximately 24% higher than Nevada and 12% higher than the US average, see the following chart.

Per Capita Personal Income

Year	Washoe County	State of Nevada	United States
2015	\$50,528	\$44,065	\$48,978
2016	52,326	44,967	49,870
2017	56,151	46,914	51,885
2018	59,639	49,176	54,446
2019	63,360	51,161	56,490

** County figures posted November 2019; state and national figures posted September 2020. All figures are subject to periodic revision.

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

Housing Market

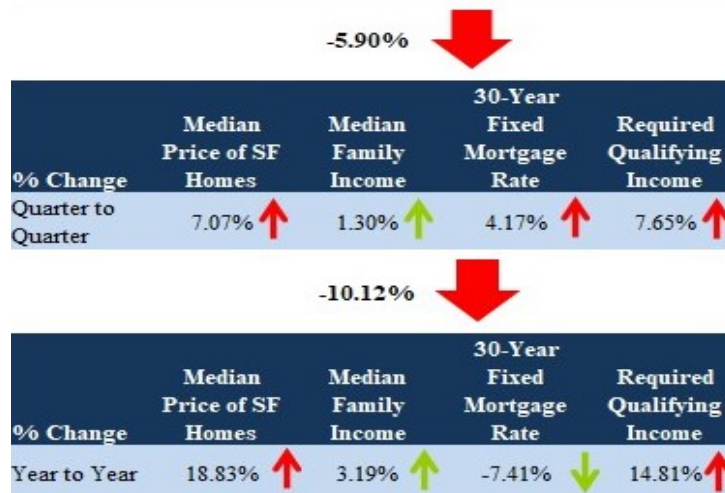
In recent years, continued employment and population growth, a low inventory of housing stock, and record-low mortgage rates, have contributed to soaring housing prices. According to an August 12, 2021 Reno Gazette Journal Article, “Reno-Sparks is in the midst of an affordability housing crisis as home prices skyrocketed in recent years due to strong demand. Back in January 2017, for example, the combined median home price for Reno-Sparks was just a little over \$300,000. Today, it sits at \$530,000, an increase of more than 74%.” Median home prices broke the \$500,000 barrier in May 2021.

As of the week ending August 14, 2021, the Reno/Sparks Association of Realtors indicates sellers accepted 102.2% over asking price. This is a slight “cooling” down from 103.2% as of the week ending July 10, 2021. As of August 21, 2021, Keller Williams real estate agent Ginger Marphis indicated there is only half a month of inventory available.

In March 2018, buyers needed to make more than \$80,000/year in income to afford a median house in Reno. A March 2019 report by ATTOM Data Solutions indicates median-priced homes are not affordable for average wage earners in 71 percent of U.S. Housing Markets. The same report indicated that Washoe County residents need an annual income of over \$99,000/year to buy a home. By March 2021, the estimate is over \$100,000/year. Needless to say; it’s a difficult market for buyers, particularly first-time homebuyers.

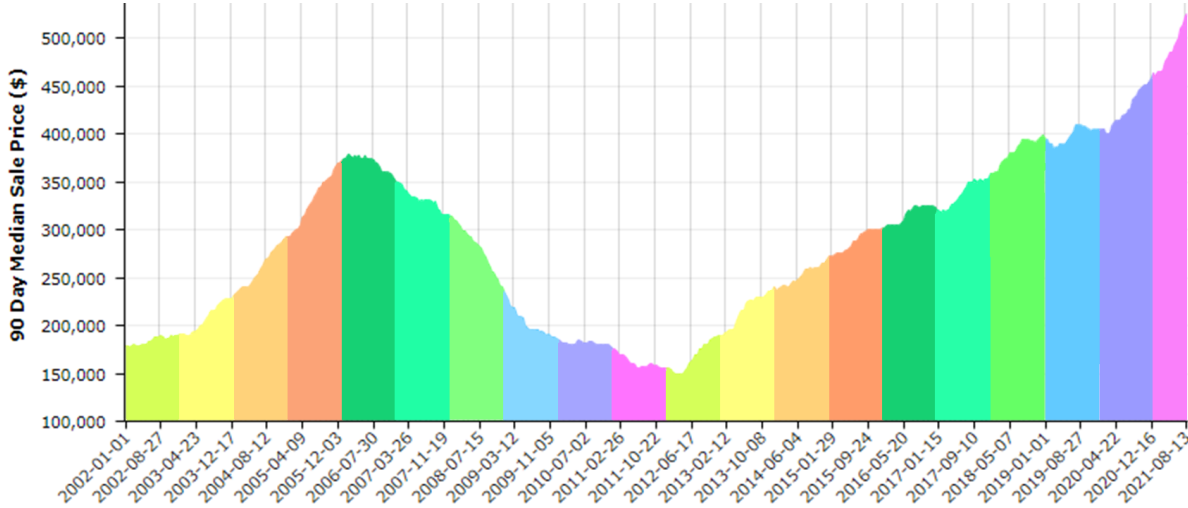
To further illustrate, based on data from EKey Economic Consultants, the Reno MSA Housing Affordability Index for Q2 2021 (April —June 2021), shows a 5.9% affordability decrease versus Q1 2021 (January — March 2021), and a 10.12% affordability decrease versus 2020 (see chart below).

Reno MSA Housing Affordability Index– Q2 2021 (April—June 2021)



The following chart from the Washoe County Assessor’s Office shows the 90-day moving median sale price of single family homes in Washoe County. The pre-recession peak for Washoe County occurred in 2006 with the annual median sales price of \$366,900. Since bottoming out at \$159,900 in 2011, the 90-day median sale price is now \$525,000. The 2021 annual median sales price through August 26, 2021 is \$505,000.

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



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

Although residential permits have seen year-over-year increases, demand continues to outpace supply. Influx of investors and new residents relocating from other states also impacts the limited housing options across the region, which tends to create a “sellers’ market, with higher asking and selling prices. See additional construction information in the following charts.

Reno MSA Construction Index-July 2021

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



Source: EKey Economic Consultants

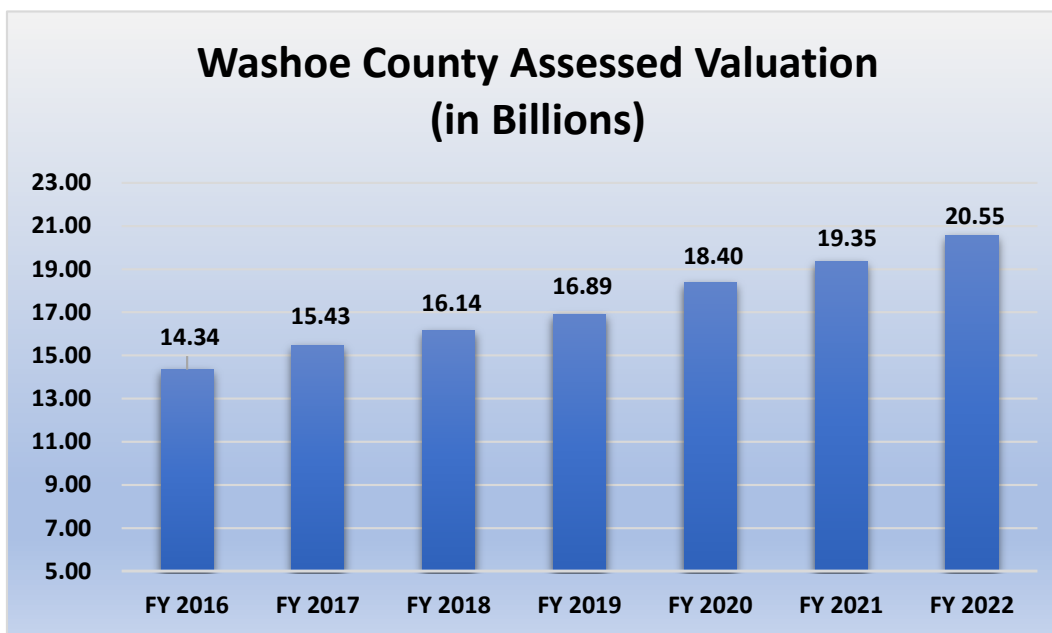
Series	Latest Period-	Prev. Period-	Change	Prev. Year-	Change
	July 2021	June 2021	Prev. Period	July 2020	Prev. Year
Reno MSA Construction Employment (SA)	17,658	17,725	-0.38%	18,367	-3.86%
Washoe Co. Commercial Building Permit Value (SA, CPI)*	12,930,533	16,978,165	-23.84%	31,209,445	-58.57%
Washoe Co. Commercial Building Permits (SA)*	15.7	16.6	-5.53%	6.1	157.53%
Washoe Co. Residential Building Permit Value (SA, CPI)*	55,009,047	55,588,248	-1.04%	40,267,218	36.61%
Washoe Co. Residential Building Permit Units (SA)*	317	320	-0.73%	263	20.92%
Construction Index Result	93.46	98.07	-4.70%	91.46	2.18%

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

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

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

Assessed valuation of homes, another measure of increasing growth and home values, has continued to experience year-over-year increases (see chart below). Assessed valuations, which are not based solely on market values but instead a complex formula in state law, increased an average of 6.5% from Fiscal Year 2016 through Fiscal Year 2021. Assessed valuation for Fiscal Year 2022 is \$20.55 billion, an increase of 6.2% compared to Fiscal Year 2021. This again surpasses the previous all-time peak of \$17.2 billion in Fiscal Year 2009. As previously mentioned, the assessed valuation increase does not always equate to the same/commensurate percentage increase in property tax revenue. However, based on abatement of existing properties and new development, which isn't eligible for abatement in the first year, the Fiscal Year 2022 estimated property tax revenue increase for all funds is 6.2%.



Fiscal Year	Total Assessed Valuation	% Chg
2016	14,342,710,925	8.0%
2017	15,432,327,199	7.6%
2018	16,136,670,732	4.6%
2019	16,886,587,798	4.6%
2020	18,398,773,380	9.0%
2021 Est	19,346,366,369	5.2%
2022 Budget	20,550,253,841	6.2%

Another indicator of economic stability is taxable sales. Washoe County taxable sales have increased in each of the last 10 fiscal years. Fiscal Years 2013 through 2016, and in Fiscal Year 2018, taxable sales increases in Washoe County exceeded that of the state. Note that Washoe County reported taxable sales in Fiscal Years 2019 and 2020 were impacted by a negotiated Consolidated Tax (C-Tax) refund discussed in the “Budget at a Glance” section. The refund is reported as a negative taxable sale, thus impacting the taxable sales in Fiscal Years 2019 and 2020. Adjusting for the negative taxable sales, the FY 2019 and FY 2020 increase of Washoe County taxable sales is approximately 6.6% and 4.98%, respectively. Fiscal Year 2021 taxable sales increased significantly, even during the pandemic. See the following chart.

Washoe County Taxable Sales

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

Although taxable sales and the resulting tax distributions tend to be a leading indicator of local economic conditions, many governments’ revenues tend to lag broad and local economic measures for variety of reasons. Moreover, due to the caps on the increase of existing developments’ property taxes set by state law in 2005 and the tax structure in Nevada, revenues to Washoe County and other local governments in the County will not track to the growth rate in the broader economy. Therefore, governmental revenues are expected to keep growing more modestly during upturns in the economic cycle.

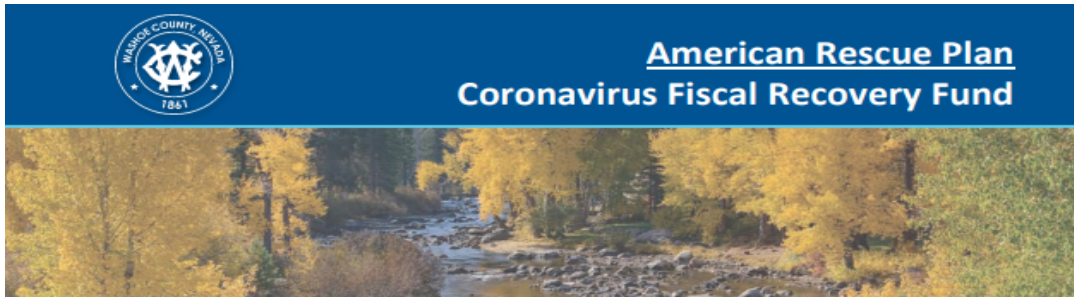
WASHOE COUNTY ECONOMIC PROFILE — COVID-19 IMPACTS

As outlined in the County Manager’s Budget message, as well as the metrics already discussed, the County’s financial impacts of the pandemic have been less severe than initially anticipated. However, the County remains in a state of Declared Emergency and Incident Command has been transferred to Assistant County Manager Dave Solaro. As of the date of this document, 62.54% of County residents aged 12+ are fully vaccinated, but new cases exceed both the WHO and Nevada Governor’s positivity rate thresholds. Accordingly, the County has taken, and continues to take, steps to protect the health of citizens, employees, maintain continuity of critical and essential business functions and avoid widespread impacts to the workforce. Additional information can be found at: <https://covid19washoe.com/>, which includes dashboard information recognized as a tool to manage COVID, see <https://qcn.com/articles/2021/09/09/covid-dashboard.aspx>.

Tourism is still an important sector of Washoe County’s economy. Many special events like the Best in the West Rib Cookoff and the Great Reno Balloon Races, that were canceled in 2020, returned in 2021 with required restrictions. The Reno-Sparks Convention and Visitors Authority (RSCVA) indicated Washoe County’s hotel and motels saw record taxable room revenue in June 2021-which reflected the second-highest taxable room revenue in the agency’s history.

In Fiscal Year 2021, the County deployed over \$30 million in federal funding, including CARES and Emergency Rental Assistance funds. These funds were critical for the County’s public health response.

An additional \$91.6 million of American Recover Plan Act (ARPA), State and Local Fiscal Recovery Funds (SLFRF) have been allocated to the County. The County received the first half of the funds in May 2021 and expect to receive the remaining half by the beginning of Fiscal Year 2023. Information about the County’s SLFRF funds, including the initial County Recovery plan and ARPA overview can be found at: <https://www.washoecounty.us/ARPA/>. Federal funding is not reflected in the County’s General Fund budget.



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



Recovery Fund investments in Washoe County will:

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

Development Timeline

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



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

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

Fortunately, prior to COVID-19, Washoe County’s economy had rebounded from the recession that began in Fiscal Year 2008. As previously discussed, the County experienced both economic growth and diversification. Due to its pre-COVID fiscal position, the County has been able to respond to the pandemic while adhering to the Washoe Board of County Commissioner directives to:

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

BUDGET AT A GLANCE

On May 18, 2021, the Board of County Commissioners (BCC) approved the Washoe County Fiscal Year 2022 (FY 2022) Budget. The annual budget appropriates expenditures and transfers out for the County's primary operating fund, the General Fund; other governmental funds including special revenue funds; and proprietary funds, which are comprised of enterprise funds and internal service funds. As required by law, the final budget was submitted to the State Department of Taxation by the statutory deadline of June 1.

Total budgeted appropriations (expenditures and transfers out) authorized by the FY 2022 budget for all funds are \$837,945,068. Of this, General Fund expenditures and transfers out total \$436,638,743, or 52 percent of the total budget.

Washoe County		
	Fiscal Year 2021	Fiscal Year 2022
Total Budget Appropriations*	Final	Final
Governmental Funds		
General Fund	\$ 355,549,667	\$ 436,638,743
Special Revenue Funds	\$ 201,284,502	\$ 238,081,653
Capital Project Funds	\$ 45,046,687	\$ 50,436,306
Debt Service Funds	\$ 13,677,152	\$ 13,752,515
Total Governmental Funds	\$ 615,558,008	\$ 738,909,217
Proprietary Funds		
Enterprise Funds	22,734,982	23,692,567
Internal Service Funds	76,322,529	75,343,284
Total Proprietary Funds	99,057,511	99,035,851
Total Appropriations - All Funds	714,615,519	837,945,068

*Total appropriations include expenditures, contingencies and transfers out

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

REVENUE AND EXPENDITURE ASSUMPTIONS

The following assumptions and adjustments have been included in the FY 2022 budget:

Revenues and Other Sources:

- Based on the State Department of Taxation's calculations, this year's residential property tax cap is 3.0% for Washoe County. The "general cap", which is applied to non-residential property, is 6.3%.
- Overall, property taxes for all funds are projected to increase \$14.3 million, or 6.2%. General Fund property taxes are projected to increase \$11.9 million, or 6.2%.
- The County's property tax rate remains at \$1.3917 for the 17th consecutive year.
- Consolidated Tax ("C-Tax") revenues are projected to increase by \$5.7 million, or 4.5% compared to FY 2021 estimate to complete.
 - * Note: Updated C-Tax estimates based on FY 2021 actual distributions received after the FY 2022 budget adoption reflect in the 5-Year General Fund Forecast.
- Charges for Services, or user fees, in the General Fund are expected to remain relatively flat, increasing approximately \$0.4 million from \$21.7 million in the current year to \$22.1 million in Fiscal Year 2022. The increase is based on increased Recorder Fees .

- Other Governmental revenue in the General Fund is anticipated to increase approximately \$0.7 million, or 3.4%. The estimated increase is mostly due to SCCRT AB104 .
- General Fund Fines and Forfeitures are estimated to increase \$0.2 million, or 3.3%. The net increase is a blended impact due to increased delinquent property tax penalties, which was reduced in Fiscal Year 2021 budget based on unknown COVID-19 impacts, and continued decline of Court activity.
- Licenses and Permits and Miscellaneous General Fund revenues are anticipated to remain stable.

Expenditures and Other Uses:

- Each collective bargaining agreement has been approved by the BCC and cover the period of July 1, 2019 through June 30, 2022. For FY 2022, a 2.5% salary increase is effective July 1, 2021
 - Based on FY 2020 actual and FY 2021 anticipated financial results, no personnel savings were included in the FY 2022.
- Retirement rates set by NV PERS increased from 29.25% to 29.75% and from 42.5% to 44.0% for Regular and Police/Fire employees, respectively. The NV PERS Board will determine rates for FY's 2024 and 2025 in November 2022.
 - Per Nevada Revised Statute, employees are required to pay half of any PERS rate increases. As such, effective July 19, 2021, employees received salary reductions of 0.25% and 0.75% for Regular and Police/Fire, respectively.
- The County's OPEB contribution, based on the latest actuarial report will decrease from \$17.98 million to \$11 million, or 38.7% in Fiscal Year 2022. The General Fund's allocated portion of OPEB is \$8 million, a reduction over prior year of \$4 million, and is 73% of total OPEB. It's anticipated some of the reduction is one-time, so future years have been adjusted accordingly in the General Fund 5-Year forecast.
- Total General Fund personnel (Salaries and Wages and Employee Benefits) increased \$12.2 million, or 4.8%, compared to FY 2021 estimates.
- General Fund services and supplies, excluding settlement payments, increased \$3.4 million, or 5.5%, compared to FY 2021 estimates, to support ongoing operations as well as some new initiatives.
- Increase of 4.5%, or \$910k, of General Fund transfer out for mandatory transfer to the Indigent Fund.
- The General Fund contribution to the CIP Fund increased by \$7 million compared to FY 2021. The FY 2021 transfer was reduced to \$-0- as a one-time measure to address anticipated COVID-19 impacts.
- The Fiscal Years 2018 through 2021 budgets contained various items in response to natural disasters, particularly, the two Federally-declared flooding events of January and February 2017 and the March 2020 COVID-19 pandemic. As ongoing response is necessary, the Fiscal Year 2022 General Fund budget reflects:
 - Ongoing flood cost budget of \$1.2 million
 - Anticipated COVID-19 expenses of \$3.0 million (non-ARPA/SLFRF eligible)
- Budgeted General Fund Contingency for FY 2022 increased from \$750k to \$11.1 million. The FY 2021 budget of \$750k was a one-time reduction due to anticipated COVID-19 impacts.
- The Fiscal Year 2022 General Fund budget reflects \$3 million of Stabilization Reserve. The entire \$3 million of Stabilization Reserve was allocated in FY 2020 in response to COVID-19 impacts. The Stabilization Reserve was replenished June 30, 2021 based on favorable financial results.

- Legally required property tax settlement payments of \$40 million reflect in the General Fund.
- New in Fiscal Year 2022 is the \$7.5 million General Fund contribution to the newly-created Homelessness Fund, including \$300k for contingency.

HIGHLIGHTS OF BUDGET ENHANCEMENTS AND OTHER CHANGES

The Fiscal Year 2021 budget included General Fund reductions in appropriations for capital improvement projects and the contingency budget, and for all funds, a soft hiring freeze and a new review process for major expenditures. The direction from the Board of County Commissioners was to:

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

Looking ahead to Fiscal Year 2022, these tenets still hold. The General Fund is the County's largest and most comprehensive fund encompassing a wide variety of functions and programs. With a growing Washoe County population, costs to provide County services to the community are also increasing. These costs continue to outpace the County's revenue growth.

In Fiscal Year 2022, a normalization in revenue growth is anticipated to cover base (existing) budget needs and combined with reallocations of existing budget, will provide funding for certain enhancements. As noted earlier, the FY 2022 General Fund budget includes a restoration of transfers-out for capital improvement projects, an increased contingency budget, funding for contractual personnel cost increases, certain enhancements, and a major expansion of regional homelessness services. These enhancements and program expansions must be sustainable going forward to ensure a long-term structurally balanced budget and have been included in the General Fund 5-Year Forecast.

Notable highlights for the Fiscal Year 2022 Final Budget, for all funds, include:

An additional 35.0 FTEs

- o 18.0 General Fund, including:
 - 8.0 Expanded Library Services
 - 4.0 Public Safety
 - 2.0 Public Works-Facilities
- o 17.0 Other Funds, including
 - 7.0 Expanded Library Services
 - 9.0 Homelessness Fund

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

General Fund Transfers Out of \$54.1 million, supporting:

o Indigent Fund	\$21.1 million
o Health District	\$9.5 million
o Homelessness Fund (new)	\$7.5 million
o Capital Projects Fund	\$7.0 million
o Debt Service Fund	\$6.0 million
o Senior Services Fund	\$1.4 million
o Roads Fund	\$1.1 million
o Child Protective Services Fund	\$447 thousand

Changes between the FY 2022 Recommended budget presented on May 11, 2021 and the FY 2022 Final reflects total appropriations increase of \$8.8 million, or 1.2%. Material increases are: (1) Increased General Fund support to the Homelessness Fund for: security, insurance, additional

operating expenses, and contingency and (2) Increased Capital Project appropriations to account for inclusion of FY 2022 projects contingent on available funding and revised FY 2021 year-end project true-ups.

The information below is a high-level overview and comparison of the General Fund requests and approvals for Fiscal Years 2021 and 2022.

FY 2021:

General Fund final adopted budget deficit \$15.7 million (one-time use of fund balance per BCC approval)

Above Base Department/Fund Requests = \$7.82 million and 49.88 FTE's

Above Base Requests Approved = \$0 (net) and 10.36 FTE's

FY 2022:

General Fund final adopted budget deficit \$35.7 million (one-time use of fund balance per BCC approval reflecting anticipated impacts for settlement payments)

Above Base Department/Fund Requests = \$12.6 million and 57.0 FTE's

Above Base Requests Approved = \$3.5 million (net) and 18.0 FTE's

Washoe County's Fiscal Year 2022 Budget reflects a cautiously improving financial outlook along with continued COVID-19 pandemic related costs, payment of legal settlement obligations and new and expanded provision of regional homelessness services.

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

GENERAL FUND

The General Fund is the primary operating fund of the County and is used to account for programs that are not required to be accounted for in another fund. As such, the General Fund is the largest fund and accounts for over half of the County's total budget. Over 20 departments are all or partially funded via the General Fund, including: Alternative Sentencing, County Assessor, Board of County Commissioners, County Clerk, Community Services, Comptroller, County Manager, District Court, District Attorney, Human Resources, Human Services, Incline Constable, Justice Courts, Juvenile Services, Library, Medical Examiner, Public Administrator, Public Guardian, Recorder, Registrar of Voters, Sheriff, and Treasurer. The summary of Sources and Uses compares resources and uses for the FY 2021 budget to the FY 2022 budget.

When comparing the FY 2021 and FY 2022 adopted budgets, there are extreme variances due to the anticipated COVID-19 impacts. Further into Fiscal Year 2021, estimates were trued-up as part of ongoing monitoring and the FY 2022 budget process. Therefore, a better comparison is the variance between FY 2021 year-end estimates and FY 2022 adopted budget. A summary of the Washoe County General Fund Fiscal Year 2022 Final Budget in terms of total sources and total uses, with comparisons to prior year is presented on the following page.

Fund Balance:

Washoe County's current policy is to maintain an unassigned General Fund balance of between 10% and 17%. Based on the Final Fiscal Year 2022 Budget, the estimated unassigned General Fund balance as of June 30, 2022, is \$71.4 million, which represents unassigned fund balance of 16.4% based on estimated expenditures and transfers excluding capital outlay. This reflects a reduction in restricted fund balance of \$23.8 million which was restricted per the legal settlement for the County's portion of the property tax refunds, and a reduction in unassigned fund balance of \$11.9 million. The Fiscal Year 2022 Final Budget also reflects the Fiscal Year 2021 replenishment of the \$3 million Stabilization Reserve in restricted fund balance, Fiscal Year 2021 reimbursement to the Risk Management Fund of \$3 million, and other transfers for necessary Judicial and Public Safety capital projects. More information about the FY 2021 and FY 2022 General Fund estimates are discussed in the "General Fund Five-Year Forecast" section.

Washoe County FY 2022 Final General Fund Budget						
Sources and Uses	FY 2021 Adopted	FY 2021 Adjusted	FY 2021 Year End	FY 2022 Final	FY22 vs. FY21 Year-End Estimate	
	Budget	Budget	Estimate	Budget	% Var.	\$ Var.
Revenues and Other Sources:						
Taxes	191,401,430	191,401,430	191,601,430	203,478,752	6.2%	11,877,322
Licenses and permits	9,740,793	9,740,793	9,480,533	10,045,793	6.0%	565,260
Consolidated taxes	89,964,685	89,964,685	126,016,700	131,687,450	4.5%	5,670,750
Other intergovernmental	17,899,379	17,899,379	21,985,179	22,724,169	3.4%	738,990
Charges for services	21,228,680	21,228,680	21,679,021	22,101,745	1.9%	422,724
Fine and forfeitures	4,417,282	4,417,282	5,951,282	6,146,782	3.3%	195,500
Miscellaneous	4,048,685	4,048,685	4,014,031	4,288,037	6.8%	274,006
Total revenues	338,700,934	338,700,934	380,728,176	400,472,728	5.2%	19,744,552
Other sources, transfers in	1,088,400	1,147,030	1,147,030	499,000	-56.5%	(648,030)
TOTAL SOURCES	339,789,334	339,847,964	381,875,206	400,971,728	5.0%	19,096,522
Expenditures and Other Uses:						
Salaries and wages	163,189,833	159,315,127	163,263,811	173,684,484	6.4%	10,420,673
Employee benefits	78,911,277	78,773,603	78,065,672	84,201,973	7.9%	6,136,301
OPEB contributions	12,365,870	12,365,870	12,365,870	8,006,498	-35.3%	(4,359,372)
Services and supplies	60,696,379	63,191,268	61,313,798	64,692,932	5.5%	3,379,134
Settlement payments			-	40,000,000		40,000,000
Capital outlay	675,548	1,069,785	779,816	835,048	7.1%	55,232
Total expenditures	315,838,907	314,715,653	315,788,967	371,420,935	17.6%	55,631,968
Transfers out	38,960,760	41,599,760	44,085,323	54,099,808	22.7%	10,014,485
Contingency	750,000	-	500,000	11,118,000	2124%	10,618,000
TOTAL USES	355,549,667	356,315,413	360,374,290	436,638,743	21.2%	76,264,453
Net Change in Fund Balance	(15,760,333)	(16,467,449)	21,500,916	(35,667,015)		
Beginning Fund Balance	\$ 64,508,932	\$ 94,267,805	94,267,805	115,768,721		
Ending Fund Balance	\$ 48,748,599	\$ 77,800,357	115,768,721	80,101,706		
Unassigned Fund Balance	\$ 47,998,599	\$ 77,050,357	\$ 83,302,499	\$ 71,435,484		
Unassigned Fund Balance %	13.5%	21.7%	23.2%	16.4%		

*as % of Expense & Transfers less Capital

GOVERNMENTAL FUNDS

The County has 23 governmental funds. Governmental funds include the General Fund but also include special revenue funds, debt service funds, and capital project funds. Special revenue funds are used to track specific revenue sources that are legally restricted for specific purposes such as a property tax override or state programs.

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

The following two tables summarize revenues and other sources and expenditures and other uses for this category of funds. Excluding Ending Fund Balances, total expenditures, transfers out and contingencies for governmental funds are \$738,909,217, which represents an increase of 20% compared to FY 2021. The majority of increases are reflected in the General Fund for settlement payments, reinstatement of transfers for capital projects and contingency, not budgeting for personnel savings, etc. (as previously mentioned) and the new Homelessness Fund.

ESTIMATED REVENUES AND OTHER RESOURCES GOVERNMENTAL FUNDS								
GOVERNMENTAL FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
General	115,768,719	131,687,450	203,078,752	1.1547	65,706,526	5,000	494,000	516,740,448
Health	10,609,070	-	-	-	14,446,205	-	9,516,856	34,572,131
Library Expansion	3,564,695	-	3,545,830	0.0200	15,000	-	-	7,125,525
Animal Services	5,691,872	-	5,318,742	0.0300	665,000	-	-	11,675,614
Marijuana Establishments	94,860	-	-	-	1,000,000	-	-	1,094,860
Regional Communication System	4,485,911	-	-	-	2,359,785	-	27,372	6,873,068
Regional Permits System	669,875	-	-	-	558,614	-	69,489	1,297,978
Indigent Tax Levy	2,262,435	-	10,637,485	0.0600	8,841,751	-	21,120,906	42,862,576
Homelessness Fund	-	-	-	-	977,000	-	16,643,420	17,620,420
Child Protective Services	6,658,163	-	7,091,654	0.0400	52,077,059	-	8,699,667	74,526,544
Senior Services	1,257,241	-	1,772,912	0.0100	1,386,919	-	1,406,782	5,823,854
Enhanced 911	4,883,527	-	-	-	5,725,801	-	-	10,609,328
Regional Public Safety	1,348,318	-	-	-	1,036,738	-	-	2,385,056
Central Truckee Meadows Remediation Dist	2,978,320	-	-	-	1,318,963	-	-	4,297,283
Truckee River Flood Mgt Infrastructure	2,067,170	-	-	-	13,105,249	-	-	15,172,419
Roads Special Revenue Fund	6,561,782	-	-	-	11,028,580	-	3,034,553	20,624,915
Other Restricted Special Revenue	2,679,678	-	1,772,912	0.0100	18,712,651	-	-	23,165,242
Capital Facilities Tax	1,928,517	-	8,864,567	0.0500	30,000	-	-	10,823,084
Parks Construction	12,355,247	-	-	-	2,166,535	-	-	14,521,781
Capital Improvements Fund	20,563,470	-	-	-	3,301,684	-	15,777,548	39,642,702
Regional Permits Capital	229,526	-	-	-	13,500	-	-	243,026
Washoe County Debt Ad Valorem	3,517,881	-	3,013,955	0.0170	-	-	-	6,531,836
Washoe County Debt Operating	1,819,781	-	-	-	-	-	10,329,999	12,149,780
SAD Debt	2,141,264	-	-	-	759,800	-	-	2,901,064
TOTAL GOVERNMENTAL FUNDS	214,137,324	131,687,450	245,096,809	1.3917	205,233,359	5,000	87,120,591	883,280,534

Understanding the County's Budget

Budget at a Glance

ESTIMATED EXPENDITURES AND OTHER USES GOVERNMENTAL FUNDS								
GOVERNMENTAL FUNDS	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES	CAPITAL OUTLAY	CONTINGENCIE S AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
General	173,684,484	92,208,471	104,692,932	835,048	11,118,000	54,099,808	80,101,704	516,740,447
Health	13,064,345	6,303,534	6,094,010	100,000	-	69,489	8,940,753	34,572,131
Library Expansion	1,364,600	639,850	1,441,890	-	-	788,340	2,890,846	7,125,525
Animal Services	2,858,416	1,472,002	1,663,527	-	-	-	5,681,669	11,675,614
Marijuana Establishments	-	-	6,000	-	-	994,000	94,860	1,094,860
Regional Communication System	458,632	200,929	1,021,240	60,000	-	3,794,142	1,338,126	6,873,068
Regional Permits System	-	-	693,118	-	-	-	604,860	1,297,978
Indigent Tax Levy	3,109,070	1,697,612	16,909,382	22,843	-	18,861,235	2,262,435	42,862,576
Homelessness Fund	3,775,814	1,881,735	11,010,884	300,000	300,000	-	351,987	17,620,420
Child Protective Services	21,285,140	10,896,676	35,061,558	154,200	-	-	7,128,970	74,526,544
Senior Services	1,677,021	864,211	2,158,211	-	-	-	1,124,412	5,823,854
Enhanced 911	130,067	61,112	5,625,027	340,000	-	1,000,000	3,453,122	10,609,328
Regional Public Safety	350,840	176,334	314,670	145,000	-	-	1,398,212	2,385,056
Central Truckee Meadows Remediation Dist	599,948	295,468	2,536,092	-	-	-	865,776	4,297,283
Truckee River Flood Mgt Infrastructure	671,716	314,636	9,904,471	-	-	2,214,426	2,067,170	15,172,419
Roads Special Revenue Fund	4,249,588	2,182,964	6,268,411	5,906,000	-	225,000	1,792,952	20,624,915
Other Restricted Special Revenue	6,057,881	3,096,079	8,633,291	604,828	-	3,124,152	1,649,011	23,165,242
Capital Facilities Tax	-	-	6,360,388	-	-	1,950,000	2,512,696	10,823,084
Parks Construction	-	-	1,215,883	6,058,938	-	-	7,246,961	14,521,781
Capital Improvements Fund	-	-	1,507,298	33,316,800	-	-	4,818,604	39,642,702
Regional Permits Capital	-	-	27,000	-	-	-	216,026	243,026
Washoe County Debt Ad Valorem	-	-	3,042,293	-	-	-	3,489,543	6,531,836
Washoe County Debt Operating	-	-	10,329,999	-	-	-	1,819,781	12,149,780
SAD Debt	-	-	380,223	-	-	-	2,520,841	2,901,064
TOTAL GOVERNMENTAL FUNDS	233,337,561	122,291,613	236,897,794	47,843,657	11,418,000	87,120,591	144,371,316	883,280,533

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 \$99,035,851, reflecting a flat budget when compared to FY 2021.

PROPRIETARY AND NON EXPENDABLE TRUST FUNDS							
PROPRIETARY FUND	OPERATING REVENUES	OPERATING EXPENSES**	NON- OPERATING REVENUES	NON- OPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
					IN	OUT	
Building & Safety	3,210,000	3,796,121	32,000	2,000	-	-	(556,121)
Utilities	19,961,999	18,666,867	12,573,195	398,889	-	-	13,469,438
Golf Course	377,000	827,390	53,509	1,300	-	-	(398,181)
Health Benefits	56,726,719	57,777,764	373,000	-	-	-	(678,045)
Risk Management	7,750,118	8,618,079	327,200	-	-	-	(540,761)
Equipment Services	9,893,518	8,947,441	615,531	-	-	-	1,561,608
TOTAL PROPRIETARY FUNDS	97,919,354	98,633,662	13,974,435	402,189	-	-	12,857,938

The chart below summarizes all funds revenues and expenditures/expenses for Washoe County. Total budgeted expenditures/expenses and transfers out are \$837.95 million. Public Safety is the single largest expenditure requirement at \$212.1 million, followed by General Government at \$171.5 million- which includes the property tax settlement payments.

BUDGET SUMMARY FOR WASHOE COUNTY					
	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2022	TOTAL (MEMO ONLY) COLUMNS 3+4
	ACTUAL PRIOR YEAR 6/30/2020	ESTIMATED CURRENT YEAR 6/30/2021	BUDGET YEAR 6/30/2022		
REVENUES					
Property Taxes	218,235,992	230,761,992	245,096,809	-	245,096,809
Other Taxes	2,965,538	2,937,970	3,029,886	-	3,029,886
Licenses and Permits	14,504,621	14,176,013	14,961,019	-	14,961,019
Intergovernmental Resources	232,883,259	279,684,487	244,849,507	-	244,849,507
Charges for Services	44,440,347	45,582,790	46,545,960	109,287,354	155,833,314
Fines and Forfeits	8,851,191	9,696,000	8,946,072	-	8,946,072
Miscellaneous	20,614,118	25,013,121	18,588,364	2,406,435	20,994,799
TOTAL REVENUES	542,495,066	607,852,373	582,017,617	111,693,789	693,711,406
EXPENDITURES-EXPENSES					
General Government	50,657,850	84,329,583	96,159,083	75,343,284	171,502,367
Judicial	80,595,486	95,041,690	86,767,711	-	86,767,711
Public Safety	185,737,576	210,113,569	212,145,234	-	212,145,234
Public Works	30,394,852	33,857,706	42,165,415	-	42,165,415
Health	25,422,969	41,209,868	28,993,397	-	28,993,397
Welfare	107,731,543	105,572,652	115,368,192	-	115,368,192
Culture and Recreation	21,152,727	22,266,631	32,294,147	-	32,294,147
Community Support	195,642	219,761	364,761	-	364,761
Intergovernmental Expenditures	11,022,152	11,710,503	12,359,672	-	12,359,672
Contingencies **	-	500,000	11,418,000	-	11,418,000
Utilities	-	-	-	18,691,867	18,691,867
Building and Safety	-	-	-	3,798,121	3,798,121
Golf Fund	-	-	-	828,690	828,690
Debt Service - Principal	20,478,154	19,678,588	10,509,541	-	10,509,541
Interest Costs	3,809,963	3,363,482	3,160,777	373,889	3,534,666
Escrow on Refunding	-	-	-	-	-
Service Fees	127,400	433,416	82,697	-	82,697
Other	-	-	-	-	-
TOTAL EXPENDITURES-EXPENSES	537,326,314	628,297,450	651,788,625	99,035,851	750,824,477
Excess of Revenues over (under) Expenditures-Expenses	5,168,752	(20,445,077)	(69,771,008)	12,657,938	(57,113,070)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	1,411,220	-	-	-
Sales of General Fixed Assets	42,707	5,000	5,000	200,000	205,000
Proceeds of Medium-term Financing	10,694,000	18,830,000	-	-	-
Operating Transfers In	63,216,147	60,370,120	87,120,591	-	87,120,591
Operating Transfers (Out)	(60,206,412)	(63,370,120)	(87,120,591)	-	(87,120,591)
TOTAL OTHER FINANCING SOURCES (USES)	13,746,442	17,246,220	5,000	200,000	205,000
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)	18,915,194	(3,198,857)	(69,766,008)	12,857,938	
FUND BALANCE JULY 1, BEGINNING OF YEAR:	198,420,990	217,336,181	214,137,324		
Prior Period Adjustments					
Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR:	217,336,184	214,137,324	144,371,315		

The total fund balance for Governmental Funds is budgeted at \$144.4 million, 19.5% of total governmental expenditures (\$651.8 million) and transfers out (\$87.1 million).

GENERAL FUND FIVE-YEAR FORECAST

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

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

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

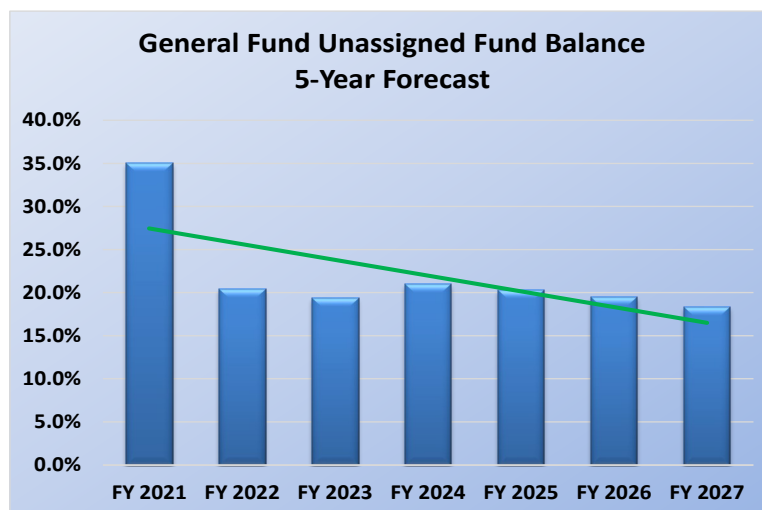
Like all forecasts, this forecast represents point-in-time best estimates. Projections for the County's baseline five-year forecast are formulated on a number of revenue and expenditure assumptions, historical trends and estimates provided by the Budget Division. These assumptions are in line with a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

- Inflation is assumed to be 2.5% throughout the forecast, mostly impacting Services/Supplies costs.
- Property taxes are expected to trend at an annual average increase of 4.25%, representing 3.0% residential cap and 1.25% non-residential and/or new development.
- C-Tax revenues are expected to increase approximately 2.0% in FY 2022 compared to FY 2021 estimated per unaudited actuals, then increase 3.75% annually thereafter.
- Employee salaries and wages are assumed to increase commensurate with employees moving through the salary ranges (i.e., merit increases).
 - FYs 2023-2027 include anticipated growth of personnel costs, including increased staffing
 - FYs 2024-2027 anticipate 0.5% salary savings due to regular turnover
- Retirement rates charged by NVPERS are assumed to increase 1% per biennium for both Police/Fire and Regular members.
- Health insurance costs assume 6% annual increases, beginning in Calendar Year 2022.

- OPEB costs for retiree health benefits is expected to rise approximately 28% in FY 2023, then at 3.5% per year beginning in FY 2024. The FY 2023 increase is based on the uncertain sustainability of the FY 2022 decrease.
- Debt service reflects the County's existing General Fund-financed debt
- General Fund support to the Capital Improvement Program (CIP) is forecasted to increase from to \$7 million in FY 2022 to \$9 million in FY 2023 and increase to \$11 million annually in FY 2024 through FY 2027.
- Modest enhancements (i.e., above base increases) of approximately 1% per year are forecasted in FYs 2023-2027.
- Transfers out (to restricted funds) are forecast to increase by over \$23 million in FY 2022 based on reinstated budget as well as one-time needs. FYs 2023-2027 are forecast to remain relatively stable compared to FY 2022 based on transfers that support potential 2021 Legislative Impacts, identified earlier, and ongoing support for the Indigent Fund and Homelessness Fund (as the lead local agency).
- Forecasts do not include additional COVID-19 impacts
- FYs 2023-2027 include estimates of potential impacts from the 2021 legislative session, including:
 - AB424 Revises provisions related to pretrial release
 - SB274 Revises provisions relating to commercially sexually exploited children
 - SB397 Revises provisions relating to certain persons who remain in foster care beyond the age of 18 years
- Stable contingency allocation, below the 3% statutory maximum

Fiscal Year 2022 total estimated revenues, which have been updated compared to FY 2022 budget, are projected to increase by 2.1% compared to FY 2021 unaudited actuals. FYs 2023-2027 revenue increases average 3.8% annually, reflecting moderate economic growth. During this timeframe, total uses are estimated to increase 6.2% annually. The FY 2022 and 2023 structural deficit reflects the potential impact of the property tax settlement payments, reflecting use of fund balance for a one-time expense. Fiscal Years 2024 through 2026 do not reflect structural deficits, but do indicate declining fund balances. Fiscal Year 2027 forecasts a structure deficit, but it's relatively **small and is anticipated to be manageable, but staff continues diligent monitoring for impacts of ongoing cost increases**. Although the FY 2022 through 2027 fund balance shows declines, the General Fund unassigned fund balance does not fall below the Board's policy level of 10%-17%.

Note that neither the FY 2021 nor the FY 2022 figures will reconcile to the either the FY 2021 or FY 2022 adopted budgets due to current true-ups. An overview of the General Fund forecast is shown below and a more detailed five-year forecast is on the following page.



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

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Unaudited	Estimate	Forecast	Forecast	Forecast	Forecast	Forecast
BEGINNING FUND BALANCE	\$ 94,267,805	\$ 152,503,402	\$ 114,407,141	\$ 98,407,141	\$ 99,526,113	\$ 99,967,141	\$ 100,251,927
Sources by Category							
Room Tax	549,443	450,000	466,875	484,383	502,547	521,393	540,945
Property Tax	193,173,513	203,078,752	211,709,599	220,707,257	230,087,315	241,379,671	250,060,332
Licenses and permits	10,794,523	10,045,793	10,168,352	10,292,406	10,417,973	10,545,072	10,673,722
Consolidated taxes	142,376,192	145,223,716	150,669,605	156,319,715	162,181,704	168,263,518	174,573,400
Other intergovernmental	27,735,635	25,388,599	26,340,671	27,328,446	28,353,263	29,416,510	30,519,629
Charges for services	23,423,125	22,101,745	22,543,780	22,994,656	23,454,549	23,923,640	24,402,113
Fine and forfeitures	6,754,416	6,146,782	6,146,782	6,146,782	6,146,782	6,146,782	6,146,782
Miscellaneous	2,761,286	4,288,037	4,288,037	4,288,037	4,288,037	4,288,037	4,288,037
Transfers In	1,084,865	576,545	576,545	576,545	576,545	576,545	576,545
Total	408,652,998	417,299,969	432,910,246	449,138,227	466,008,715	485,061,168	501,781,505
Uses by Category							
Salaries and Wages	162,686,537	173,684,484	182,751,629	189,636,024	196,858,631	204,384,983	212,229,533
Employee Benefits	89,002,201	92,208,471	100,036,990	107,090,022	112,138,536	119,647,429	125,330,723
Services and Supplies	51,531,383	107,114,358	86,733,911	73,883,256	77,047,548	80,209,081	83,361,797
Capital outlay	327,500	926,109	926,109	926,109	926,109	926,109	926,109
Transfers Out	46,869,779	70,599,808	69,561,606	71,483,845	73,596,863	74,608,780	76,878,222
Contingency	-	10,863,000	8,900,000	5,000,000	5,000,000	5,000,000	5,000,000
Total	350,417,401	455,396,230	448,910,246	448,019,256	465,567,687	484,776,383	503,726,384
TOTAL REVENUES OVER/UNDER USES							
Revenues/Transfers In	408,652,998	417,299,969	432,910,246	449,138,227	466,008,715	485,061,168	501,781,505
Expenditures/Transfers Out	350,417,401	444,533,230	440,010,246	443,019,256	460,567,687	479,776,383	498,726,384
Contingency	-	10,863,000	8,900,000	5,000,000	5,000,000	5,000,000	5,000,000
Structural Budget Balance	58,235,597	(38,096,261)	(16,000,000)	1,118,972	441,029	284,785	(1,944,879)
Available Fund Balance							
Total Ending Fund Balance	152,503,402	114,407,141	98,407,141	99,526,113	99,967,141	100,251,927	98,307,048
% of Expend. Transfers Out							
Less Capital	43.6%	25.2%	22.0%	22.3%	21.5%	20.7%	19.6%
Unassigned Fund Balance	122,695,915	90,699,654	84,840,504	92,699,143	93,078,632	93,300,648	91,291,743
% of Expend. Transfers Out							
Less Capital	35.0%	20.4%	19.3%	21.0%	20.3%	19.5%	18.3%

OUTLINE OF BUDGET PROCESS

STRATEGIC PLANNING AND BUDGET PROCESS

Strategic Planning

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

Budget Process

The annual budget serves as the financial plan for Washoe County operations. The budget is prepared for all funds of the County which include the General Fund, special revenue funds, internal service funds, enterprise funds, capital project funds, and debt service funds.

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

Washoe County's financial policies are dictated by a number of sources, including Nevada Revised Statutes, Chapter 354; Nevada Administrative Code, Chapter 354; Washoe County Code, Chapter 15; and Board adopted Financial Policies and Procedures (details in the Financial Policies section 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 minor exceptions, to the practice of adopting a final balanced budget with no deficit spending and to adhere to a Board policy for fund balance that was approved during Fiscal Year 2016.

The fund balance policy sets minimum fund balance levels in the General Fund for the purpose of stabilization at \$3 million, and for the purpose of sustainability of working capital (unrestricted fund balance), of between 10% and 17%. This policy establishes a key element of the financial stability of the County by ensuring adequate levels of unrestricted fund balance are maintained in the General Fund, the County's main operating fund.

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

After departmental input, state review and public hearings, the budget is adopted by the governing Board by June 1st. The budget is integrated into the County enterprise resource planning system (SAP) for monitoring and control. The legal level of budgetary control is held at the function level for governmental and proprietary funds. Guidance has also been provided that budget authority must not exceed by fund, function or function within a fund. the person designated to administer the Budget may approve, appropriation transfers within a function in the same fund, if amounts do not exceed the original budget. Transfers between functions within a fund, may be approved by the person designated to administer the Budget with notification to the BCC. Adjustments between funds or use of contingency require Board approval. Budget augmentations are used for increasing appropriations of a fund through the use of previously unbudgeted resources of the fund; State law has very specific restrictions and conditions for the use of augmentations, including Board approval.

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

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

Capital Improvement Program (CIP)

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

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

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

Initial Funding Level (Base Budget)

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

Budget Hearings and Development of Recommendation

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

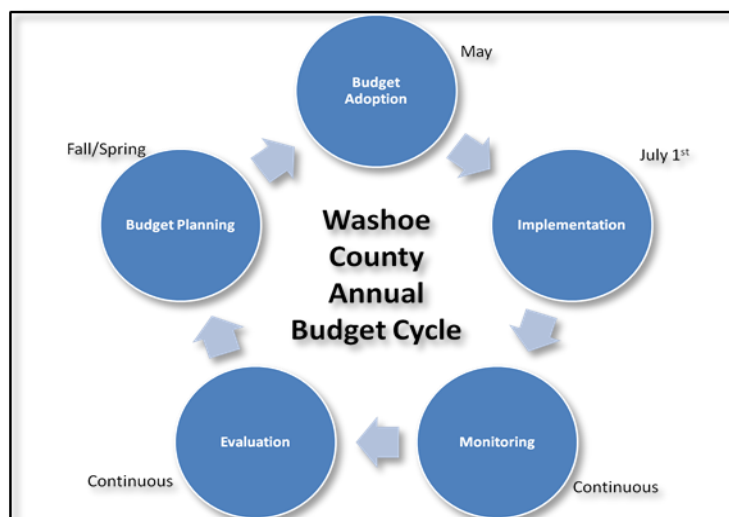
After preparation of the tentative budget, the Budget Division may modify recommendations based on input from the County Manager and/or the BCC as well as changes to revenue forecasts based on having more current data or changes to certain expenditure assumptions such as salary increases, group health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

Final Budget

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

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

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



Budget Adjustments

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

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

Augmentations must meet the statutory criteria and process outlined in Nevada Revised Statute (NRS) 354.493; 354.5989005(1) through (4); Nevada Administrative Code (NAC) 354.400 through 354.490. Among other requirements, available fund balance in a governmental fund is not sufficient to legally augment the budget; resources must be in excess of those anticipated.
- ◇ Amendments to increase budget appropriations for new/supplemental grants/gifts-in-aid/donations must be approved by the BCC according to the criteria outlined in NRS 354.5989005(3).
- ◇ Appropriation Transfers that reallocate budget authority across functions or funds, but do not increase total budget appropriations (i.e., net zero appropriation transfers), must be approved by the Budget Manager and/or the BCC per the criteria outlined in NRS 354.5989005(5)(a) through (c).

Budgetary Controls

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

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

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

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

Basis of Accounting

Washoe County implemented Governmental Accounting Standards Board Statement 34, beginning with the June 30, 2001, Comprehensive Annual Financial Report. Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Major, combining and individual governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period, in this case, within 60 days after year-end. Expenditures generally are recorded when a liability is incurred. Exceptions are debt service, compensated absences and claims and judgments, which are recorded when payment is due. The Statement of Net Position presents the

County's entire financial position, distinguishing between governmental and business-type activities. The end result is net assets, which is segregated into three components: invested in capital assets, net of related debt; restricted and unrestricted net assets. The Statement of Activities provides both the gross and net cost of operations, again, distinguishing between governmental and business-type transactions. Program revenues are applied to the functions that generate them, in order to determine functional net costs and the extent to which costs are supported by general revenues.

Budgetary Basis of Accounting

Budgets are prepared on a modified accrual basis. The process varies from Generally Accepted Accounting Principles (GAAP) as a result of provisions made to treat encumbrances as budgeted expenditures in the year of commitment to purchase. Encumbrances outstanding at year-end are reported as assignments of fund balances. All annual appropriations lapse at fiscal year end to the extent they have not been expended or lawfully encumbered.

Fund Descriptions

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

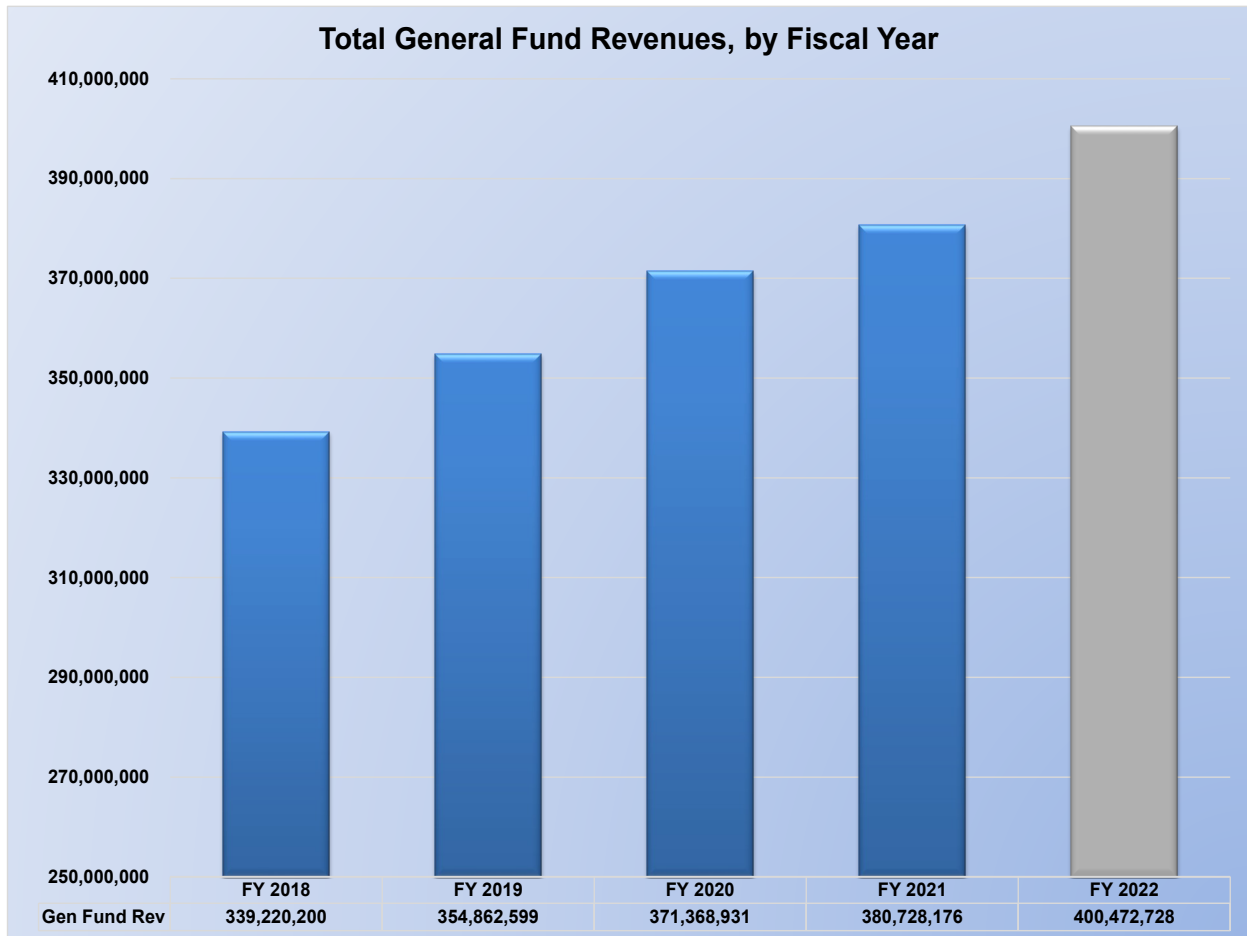
- Governmental Fund Types
 - General Fund
 - Special revenue funds
 - Debt service funds
 - Capital project funds
- Proprietary Fund Types
 - Enterprise funds
 - Internal service funds
- Fiduciary Fund Types
 - Agency funds
 - ◆ Includes Washoe County agency funds and other Intergovernmental funds for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

GENERAL FUND REVENUES

Washoe County is budgeted to receive \$705 million of revenues in FY 2022, not including transfers in and other financing sources. Of this amount, revenues of Governmental Funds (the General Fund, special revenue funds, debt service funds, and capital funds) consist of \$582 million. This represents a decrease of 4.5% compared to Fiscal Year 2021 budgeted estimated revenues of \$607.9 million, mostly due to Federal COVID funds received in FY 2021 .

Total FY 2022 General Fund budgeted revenues are \$400.5 million, representing a 5.2% increase over FY 2021 estimated revenues of \$380.7 million.

For the period of Fiscal Year 2018 through Fiscal Year 2022, General Fund revenues have increased on average 4.2% per year, as shown in the chart below. Note that FY 2021 and FY 2022 reflect estimated and budgeted revenues, respectively.



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

Understanding the County's Budget

General Fund Revenues

Revenue Type	FY 2020 Actual	FY 2021 Original Budget	FY 2021 Estimated	FY 2022 Final Budget	\$ Chg FY 21 Est to 22	% Chg. FY 21 Est to 22
TAXES						
Ad valorem						
General	158,405,740	168,391,167	168,391,167	178,851,540	10,460,373	6.2%
Detention Facility	12,205,795	12,919,780	12,919,780	13,722,349	802,569	6.2%
Indigent Insurance Program	2,365,465	2,503,837	2,503,837	2,659,369	155,532	6.2%
AB 104	2,893,931	2,996,589	2,996,589	3,182,734	186,145	6.2%
China Springs support	1,167,038	1,185,149	1,185,149	1,258,767	73,618	6.2%
Family Court	3,027,788	3,204,908	3,204,908	3,403,992	199,084	6.2%
NRS 354.59813 Makeup Rev.	3	-	-	-	-	-
SUBTOTAL AD VALOREM	180,065,760	191,201,430	191,201,430	203,078,752	11,877,322	6.2%
Room Tax	458,570	425,000	400,000	400,000	-	0.0%
SUBTOTAL TAXES	180,524,330	191,626,430	191,601,430	203,478,752	11,877,322	6.2%
LICENSES AND PERMITS						
Business Licenses and Permits						
Business Licenses	944,879	1,015,293	963,978	1,100,293	136,315	14.1%
Business Licenses/Elec and Telcom	5,184,522	4,800,000	4,705,120	4,800,000	94,880	2.0%
Franchise Fees-Gas	278,685	245,000	245,000	245,000	-	0.0%
Liquor Licenses	317,628	260,000	260,000	260,000	-	0.0%
Local Gaming Licenses	-	-	-	-	-	-
Franchise Fees-Sanitation	877,655	650,000	650,000	870,000	220,000	33.8%
Franchise Fees-Cable Television	869,261	1,100,000	1,100,000	1,100,000	-	0.0%
County Gaming Licenses	564,344	845,000	605,934	845,000	239,066	39.5%
AB 104 - Gaming Licenses	615,401	675,000	800,000	675,000	(125,000)	-15.6%
Nonbusiness Licenses and Permits						
Marriage Affidavits	118,209	150,000	150,000	150,000	-	0.0%
Mobile Home Permits	135	200	200	200	-	-
Other	650	300	300	300	-	0.0%
SUBTOTAL LICENSES AND PERMITS	9,771,369	9,740,793	9,480,533	10,045,793	565,260	6.0%
INTERGOVERNMENTAL REVENUE						
Federal Grants	1,192,720	140,000	140,000	140,000	-	0.0%
Federal Payments in Lieu of Taxes	3,860,231	3,627,832	3,627,832	3,766,042	138,210	3.8%
Federal Incarceration Charges	3,002,161	3,020,000	2,900,000	2,900,000	-	0.0%
State Grants	-	-	-	-	-	-
State Shared Revenues	-	-	-	-	-	-
State Gaming Licenses - NRS 463.380 & 463.320	130,626	130,000	130,000	130,000	-	0.0%
RPTT- AB104	1,435,280	810,405	850,000	850,000	-	0.0%
SCCRT - AB104 Makeup	14,163,074	9,996,076	14,162,000	14,762,416	600,416	4.2%
Consolidated Taxes	121,149,884	89,964,685	126,016,700	131,687,450	5,670,750	4.5%
State Extraditions	37,280	48,000	48,000	48,000	-	0.0%
Local Contributions:	144,308	127,066	127,347	127,711	364	0.3%
Miscellaneous Other Government Receipts	-	-	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL REVENUE	145,115,564	107,864,064	148,001,879	154,411,619	6,409,740	4.3%
CHARGES FOR SERVICES						
General Government						
Clerk Fees	98,204	100,000	100,000	100,000	-	0.0%
Recorder Fees	3,254,392	2,303,500	3,884,830	2,808,500	(1,076,330)	-27.7%
Map Fees	3,306	1,600	9,900	1,600	(8,300)	-83.8%
PTx Commission NRS 361.530	2,064,852	1,700,000	1,850,000	1,850,000	-	0.0%
Building and Zoning Fees	-	-	-	-	-	-
Central Service billings (gl 461101-461766)	6,254,912	6,931,281	6,875,601	7,224,249	348,648	5.1%
Other	542,120	469,206	384,436	393,594	9,158	2.4%
SUBTOTAL	12,217,786	11,505,587	13,104,767	12,377,943	(726,824)	-5.5%
Judicial						
Clerk's Court Fees	313,269	350,000	350,000	350,000	-	0.0%
Other	769,129	789,400	789,400	789,400	-	0.0%
SUBTOTAL	1,082,398	1,139,400	1,139,400	1,139,400	-	0.0%

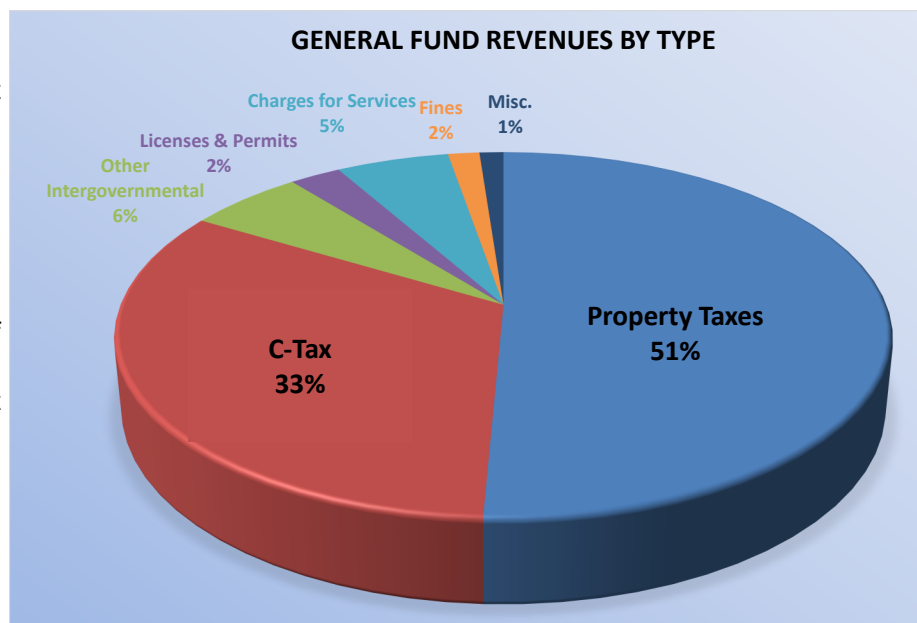
Understanding the County's Budget

General Fund Revenues

Revenue Type	FY 2020 Actual	FY 2021 Original Budget	FY 2021 Estimated	FY 2022 Final Budget	\$ Chg FY 21 Est to 22	% Chg. FY 21 Est to 22
Public Safety						
Police						
Sheriffs Fees	309,175	410,000	230,000	410,000	180,000	78.3%
Others	5,864,184	6,524,650	5,555,810	6,414,128	858,318	15.4%
Corrections	8,151	9,000	9,000	9,000	-	0.0%
Protective Services	272,825	380,000	380,000	380,000	-	0.0%
SUBTOTAL	6,454,335	7,323,650	6,174,810	7,213,128	1,038,318	16.8%
Public Works	488,560	464,489	464,489	464,489	-	0.0%
Welfare	-	2,500	2,500	2,500	-	0.0%
Cultural and Recreation	819,484	793,054	793,054	904,285	111,231	14.0%
SUBTOTAL CHARGES FOR SERVICES	21,062,563	21,228,680	21,679,020	22,101,745	422,725	1.9%
FINES AND FORFEITURES						
Fines						
Library	44,166	70,000	70,000	70,000	-	0.0%
Court	1,246,747	1,530,750	1,379,750	1,480,250	100,500	7.3%
Penalties	3,137,384	1,169,500	2,854,500	2,949,500	95,000	3.3%
Forfeits/Bail	1,682,571	1,647,032	1,647,032	1,647,032	-	0.0%
SUBTOTAL FINES AND FORFEITS	6,110,868	4,417,282	5,951,282	6,146,782	195,500	3.3%
MISCELLANEOUS						
Investment Earnings	2,920,890	1,622,030	1,622,030	1,622,030	-	0.0%
Net increase (decrease) in fair value of investments	3,496,950	-	-	-	-	-
Rents and Royalties	28,606	34,375	34,375	34,375	-	0.0%
Contributions and Donations from Private Sources	-	-	-	-	-	-
Other	2,337,790	2,392,280	2,357,626	2,631,632	274,006	11.6%
SUBTOTAL MISCELLANEOUS	8,784,236	4,048,685	4,014,031	4,288,037	274,006	6.8%
TOTAL REVENUE ALL SOURCES	371,368,930	338,925,934	380,728,176	400,472,728	19,744,552	5.2%

Although the General Fund receives revenues from many different sources, the County's revenues continue to be very concentrated with the two main revenue sources, Property Tax and Consolidated Tax, comprising over 84% of General Fund revenues, as shown in the adjacent chart.

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



PROPERTY TAXES

Property taxes represent the single largest component of both Washoe County's General Fund revenues and total revenues. Property taxes represent almost 30% of total organization revenue, 34% of Governmental Fund revenues, and over half of the County's General Fund revenues in Fiscal Year 2022. As discussed below, property taxes are based on the assessed value of property within the County and the property tax rate for each jurisdiction within the County.

The State Department of Taxation reports that the assessed valuation of property within the County for Fiscal Year 2022, is \$20.5 billion (excluding the assessed valuation attributable to the City of Reno Redevelopment and the City of Sparks Redevelopment Agencies). The assessed valuation for Fiscal Year 2022 represents an increase of 6.2% from the assessed valuation for Fiscal Year 2021.

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

"Taxable value" is defined in the statutes (NRS 361) as the full cash value in the case of land and as the replacement cost less straight-line depreciation in the case of improvements to land and in the case of taxable personal property, less depreciation in accordance with the regulations of the Nevada Tax Commission but in no case an amount in excess of the full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any addition or replacement made which is valued at 10% or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted i.e., reduced to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

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

Article X, Section 2, of the State constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation (\$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.64 per \$100 of assessed valuation in all counties of the State with certain exceptions that (a) permit a combined overlapping tax rate of up to \$4.50 per \$100 of assessed valuation in the case of certain entities that are in financial difficulties (or require a combined overlapping tax rate of \$5.00 per \$100 of assessed valuation in certain circumstances of severe financial emergency); and (b) require that \$0.02 of the statewide property tax total rate of \$0.17 per \$100 of assessed valuation is not included in computing compliance with this \$3.64 cap (i.e. the total rate can be \$3.66).

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

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

Fiscal Year Ended June 30	2018	2019	2020	2021	2022
Average Statewide Rate	\$3.1500	\$3.1615	\$3.1572	\$3.2218	\$3.1878
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
City of Reno/City of Sparks	0.9598	0.9598	0.9598	0.9598	0.9598
Combined Special Districts	-	-	-	-	-
State of Nevada ⁽²⁾	0.1700	0.1700	0.1700	0.1700	0.1700
Total	\$3.6600	\$3.6600	\$3.6600	\$3.6600	\$3.6600

(1) Per \$100 of assessed valuation

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

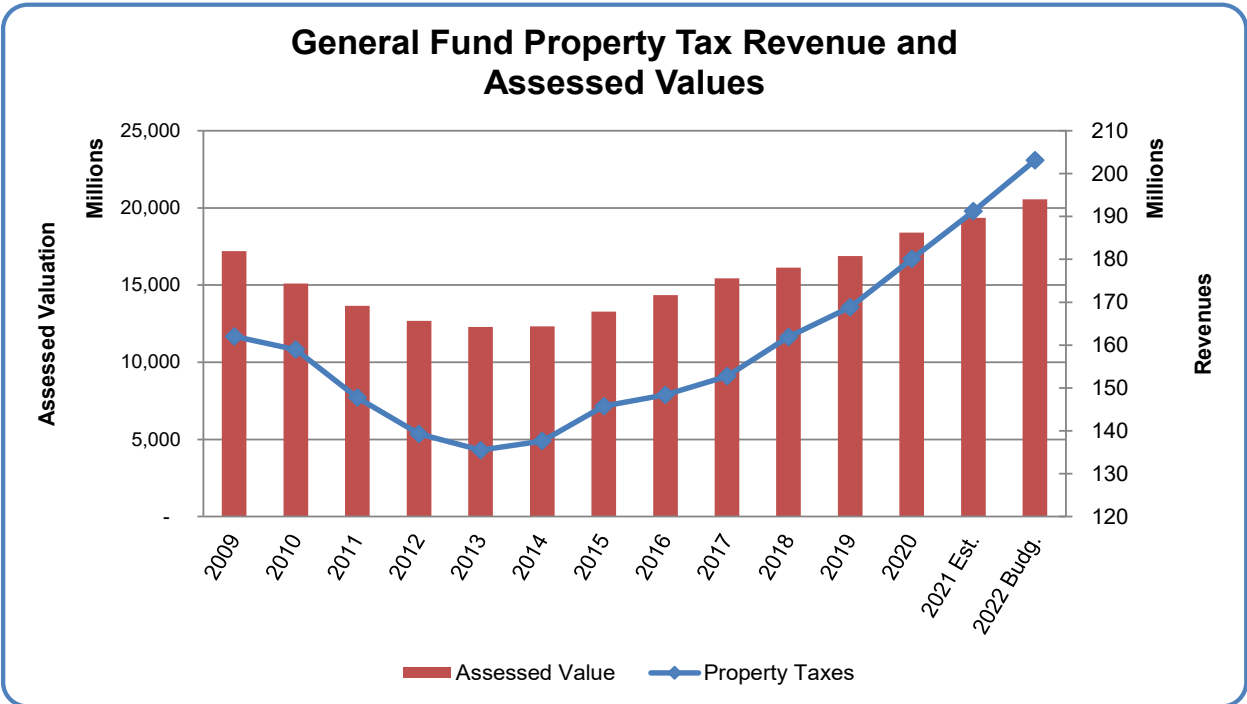
Source: Property Tax Rates for Nevada Local Governments - State of Nevada, Department of Taxation, 2017-18 through 2021-22

The County's portion of property taxes, \$1.3917 per \$100 of assessed valuation, for FY 2022 have no changes compared to FY 2021 and is distributed as follows:

Washoe County Property Tax Rates - FY 2022					
	By Fund	Operating Rate	Legislative Overrides	Voter Overrides	Debt
General Fund					
Operating	1.0088	1.0088			
SCCRT Makeup (NRS 354.59813)	-		-		
Detention Center (AB 395-1993 Session)	0.0774		0.0774		
Indigent Insurance Program (NRS 428.185)	0.0150		0.0150		
Youth Facilities (NRS 62B.150)	0.0071		0.0071		
Family Court (NRS 3.0107)	0.0192		0.0192		
Subtotal	<u>1.1275</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>0.0170</u>				0.0170
Other (AB104)	<u>0.0272</u>		0.0272		
Total	<u>1.3917</u>	<u>1.0188</u>	<u>0.2559</u>	<u>0.1000</u>	<u>0.0170</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 in the first year. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

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



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

The table on the next page shows the historical assessed valuation changes and indicates the General Fund portion of property taxes by fiscal year.

Fiscal Year	Total Assessed		General Fund	
	Valuation	% Chg	Property Taxes	% Chg
2009	17,207,010,574	13.9%	162,019,835	
2010	15,099,475,662	-12.2%	158,950,899	-1.9%
2011	13,658,850,921	-9.5%	147,763,248	-7.0%
2012	12,675,374,294	-7.2%	139,293,828	-5.7%
2013	12,290,109,448	-3.0%	135,501,848	-2.7%
2014	12,317,952,550	0.2%	137,631,345	1.6%
2015	13,286,283,600	7.9%	145,752,618	5.9%
2016	14,342,710,925	8.0%	148,383,116	1.8%
2017	15,432,327,199	7.6%	152,751,357	2.9%
2018	16,136,670,732	4.6%	161,885,403	6.0%
2019	16,886,587,798	4.6%	168,835,138	4.3%
2020	18,398,773,380	9.0%	180,065,760	6.7%
2021 Est.	19,347,307,367	5.2%	191,201,430	6.2%
2022 Budg.	20,550,253,841	6.2%	203,078,752	6.2%

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

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

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

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

Fiscal Year 2017 saw the residential property tax cap, which sets how much a property owner's bill can increase in a year, fall below the statutorily established 3%, for the first time since the current property tax system was established by law in 2005. This occurred again in Fiscal Year 2018, with the cap set at 2.6%. Fortunately, the tax cap for Fiscal Year 2022 is 3% for residential and 6.3% for non-residential. The cap is based on the general cap which is the maximum of either: (a) two times the increase in the Consumer Price Index (CPI) for the preceding calendar year or (b) the average of the percent change in assessed valuation for the coming year and the percentage change of the preceding nine years.

As new development is estimated to generate an additional 1.0% to 1.5% of property tax revenues, General Fund property taxes are projected by the State Department of Taxation to increase to \$203.1 million from \$191.2 million, an increase of 6.2%. This includes the net amount of AB 104 property tax revenues to be received by the County.

CONSOLIDATED TAX

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

Sales Taxes: The Supplemental City/County Relief Tax ("SCCRT") and Basic City/County Relief Tax ("BCCRT") are each a component of the combined sales and use tax levied by the State (the tax levied on retail sales and the storage, use or other consumption of tangible property). The SCCRT is levied at a rate of 1.75% and the BCCRT is levied at a rate of 0.50%. The revenues from each of these sources are collected monthly by the State Department of Taxation and, following adjustments for certain rural counties and costs of collections, are remitted to the county of origin, then divided among the local governments within each county according to a formula. In Fiscal Year 2021, combined SCCRT and BCCRT collections were \$116.5 million and accounted for a combined 81.8% of the Consolidated Tax distributed within the County.

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

Basic Governmental Services Tax: The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles, and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Ninety-four percent of the proceeds of the GST is distributed to local governments in the county of origin. In Fiscal Year 2021, the GST totaled \$19.1 million and accounted for 13.4% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax: The Real Property Transfer Tax ("RPTT") is paid by the buyer and seller, who are jointly and severally liable for the payment of the taxes. Per NRS 375.020 and 375.023 and Washoe County Code 21.1630, the rate of taxation on transfers of real property in Washoe County is \$2.05 per \$500 of value of the transferred real property as declared pursuant to NRS 375.060. Of the \$0.65 per \$500 of value per NRS 375.020, 55 cents is deposited in the Local Government Tax Distribution Account for distribution to local governments in the county of origin and the remaining 10 cents is retained by the state for various purposes. In Fiscal Year 2021, the RPTT totaled \$5.8 million and accounted for 4.1% of the Consolidated Tax distributed within the County.

Cigarette and Liquor Tax: The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of 9 cents per cigarette, which equates to \$1.80 per pack. Of that amount, 5 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The remaining 85 cents per pack is distributed to the Nevada State General Fund. The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax. Of the \$3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, 50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments. Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In Fiscal Year 2021, combined Cigarette Tax and the Liquor Tax collections were \$981 thousand and accounted for 0.7% of the Consolidated Tax distributed within the County.

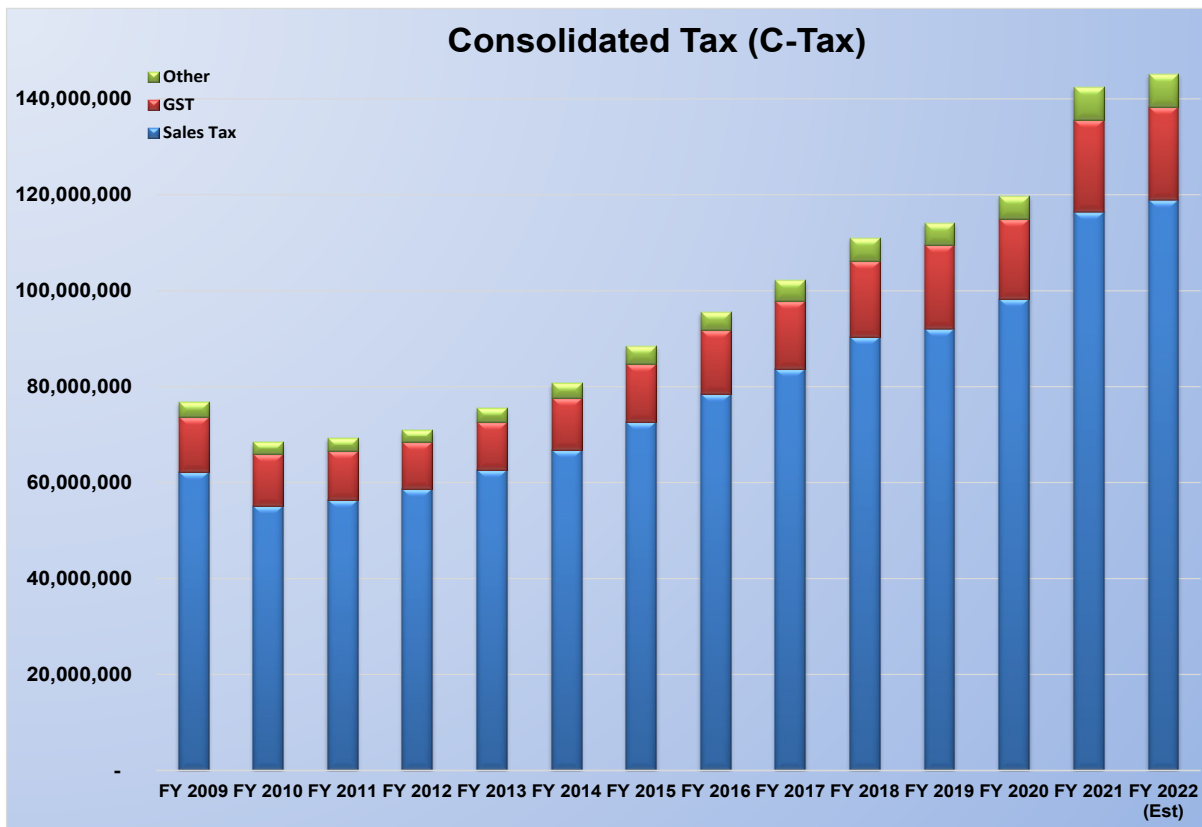
Collection and Enforcement of Consolidated Tax Revenues: The State Department of Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly. Taxation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

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

Sales taxes are due and payable to Taxation monthly on or before the last day of the month next succeeding the month in which such taxes are collected (i.e., sales taxes collected by retailers in April 2021 were due to Taxation no later than May 31, 2021). Retailers are allowed to deduct 0.25% of the amount due to reimburse themselves for the cost of collecting the tax. Sales tax remittances to Taxation must be accompanied by a return form prescribed by Taxation. Taxation may require returns and payments for periods other than calendar months. Interest on deficient sales tax payments, exclusive of penalties, accrues at rates established by State law. A penalty of 10% of the amount of the deficiency also may be added.

Distribution of Consolidated Tax Collections: Consolidated Taxes are distributed to local governments in accordance with a formula established by State law. State law established a "base year" during the 1997 Legislative session. After that year, each local government receives an annual percentage increase in its base amount according to increases in the prior year's Consumer Price Index. For cities and counties, additional revenues over the base allocations are determined according to a statutory formula that takes into account each local government's relative growth in population and assessed valuation in the prior year. Taxation may determine to reallocate taxes if the assessed value and population of an entity declines over three consecutive years. Over the last five years, the County has received an average of 51% of the Consolidated Tax collections distributed within the County, excluding revenues separately distributed to the Washoe County School District.

The following chart depicts Consolidated Tax collections for Washoe County since Fiscal Year 2009.



Projections

Beginning in FY 2013, Consolidated Tax (C-Tax) revenues have shown positive increases due to Washoe County's economic recovery. The Budget Division tracks C-Tax revenues on a monthly basis by each of the five components of this revenue as well as total taxable sales in the County. Because of the sensitivity of sales tax to the overall economy of the County, this revenue is quicker to follow economic trends – good or bad – than property tax. The Budget Division uses various analytical methods to project future C-Tax revenues and also compares these projections to statewide estimates of the five components of this revenue prepared by the State's Economic Forum. Since midway through FY 2017, C-Tax growth began to temper but remained stable. Based on the better than expected FYs 2020-2021 results, the Budget Division has updated the forecast estimate for FY 2022 to a 2.0% increase over FY 2021, as identified in the General Fund Five-Year Forecast.

Fiscal Year	Consolidated Tax	% Chg.
FY 2007	99,372,745	-3.5%
FY 2008	91,174,372	-8.3%
FY 2009	76,787,162	-15.8%
FY 2010	68,512,745	-10.8%
FY 2011	69,145,904	0.9%
FY 2012	70,985,428	2.7%
FY 2013	75,489,072	6.3%
FY 2014	80,808,838	7.0%
FY 2015	88,434,949	9.4%
FY 2016	95,605,303	8.1%
FY 2017	102,195,009	6.9%
FY 2018	111,000,071	8.6%
FY 2019	114,016,013	2.7%
FY 2020	119,730,827	5.0%
FY 2021 (est)	142,376,191	18.9%
FY 2022 (updated est)	145,223,716	2.0%

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

OTHER INTERGOVERNMENTAL REVENUES

Major General Fund intergovernmental revenues besides the Consolidated Tax discussed previously include Federal Payment-in-Lieu-Taxes (PILT) revenues, federal Incarceration fees and AB 104 revenues. Each of these is described below. Other Intergovernmental Revenues total \$22,724,169 in FY 2022.

Federal Payments in Lieu of Taxes (PILT) - \$3,766,042

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

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

Federal Incarceration - \$2,900,000

The Sheriff's Office receives fees from the federal government for incarceration of federal prisoners in the County's detention facility. Fees are paid on a flat daily rate per prisoner. The Fiscal Year 2022 budget represents a decrease due to less federal prisoners being in the detention facility because of COVID.

SCCRT AB 104 - \$14,762,416

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

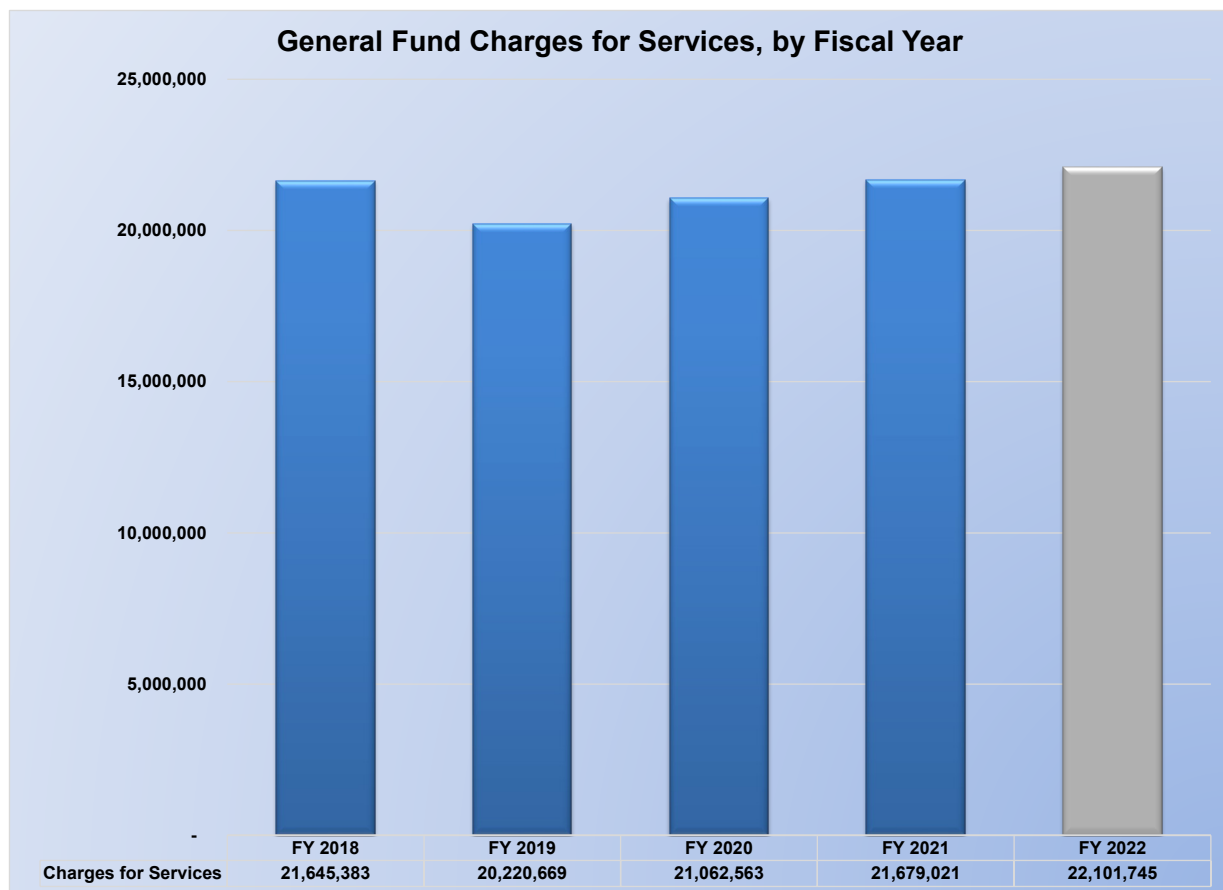
AB 104 also required that one or more taxes be reduced once the \$6.7 million "payment" to Clark County was completed. After the payback was completed in Fiscal Year 1993-94, the Board of County Commissioners reduced the AB 104 property tax from a rate of \$0.0822 to \$0.0272. The SCCRT AB 104 tax was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

The estimate for FY 2022 represents a \$600,000 increase from FY 2020 revenue of \$14.1 million. SCCRT AB 104 revenue is 100% impacted by taxable sales. Since C-Tax has other components that can smooth impacts due to taxable sales, the estimated FY 2022 SCCRT AB 104 is a higher percentage than the C-Tax estimate.

CHARGES FOR SERVICES

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

Total General Fund Charges for Services is budgeted at \$22.1 million for FY 2022. The largest single source of fees the General Fund collects are overhead charges for indirect services provided to other funds based on the County's cost allocation plan, which is calculated annually in accordance with Title 2 Part 200 Code of Federal Regulations (2 CFR) guidelines. Total budgeted indirect services fees for Fiscal Year 2022 are \$7.2 million. In 2016, Other Post-Employment Benefits (OPEB) costs were removed from the calculation of indirect services charged to other funds, and has since been directly allocated to departments' budgets. This reduces the amount for OPEB expense budgeted in the General Fund but also results in a reduction of indirect services revenues.



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

- Recorder fees (\$2.8 million) – these are fees charged primarily on real estate recordings.
- Public safety fees (\$7.2 million) – the largest source of public safety revenues consist of dispatch fees charged to other public agencies and forensic services and toxicology fees charged to other law enforcement agencies in the area. Also included in this category are fees charged by the Medical Examiner's Office to public agencies outside Washoe County, which are estimated to be \$1.4 million.

- Judicial fees (\$1.1 million) – in addition to fines and forfeitures assessed by District Court and the four justice courts in Washoe County, the courts also collect certain fee revenues. These revenues have been declining over the last five years based on defendants' ability to pay and greater use of non-monetary punishments by the courts. Further, these revenues are anticipated to have impacts due to COVID-19 on court operations.
- Property Tax Commissions (\$1.85 million) – State law authorizes the County Treasurer to deduct an 8% commission from personal property tax collections prior to distribution of those taxes. Of the 8% collected, 2% is remitted to the Assessor Technology Fund and 6% is remitted to the General Fund.

Projections of this revenue source are based on trend analysis and when there have been changes to fee schedules for County services, an estimate of increased revenues based on estimated volumes. Total Charges for Services are budgeted to increase from \$21.68 million estimated for Fiscal Year 2021 to \$22.1 million in Fiscal Year 2022.

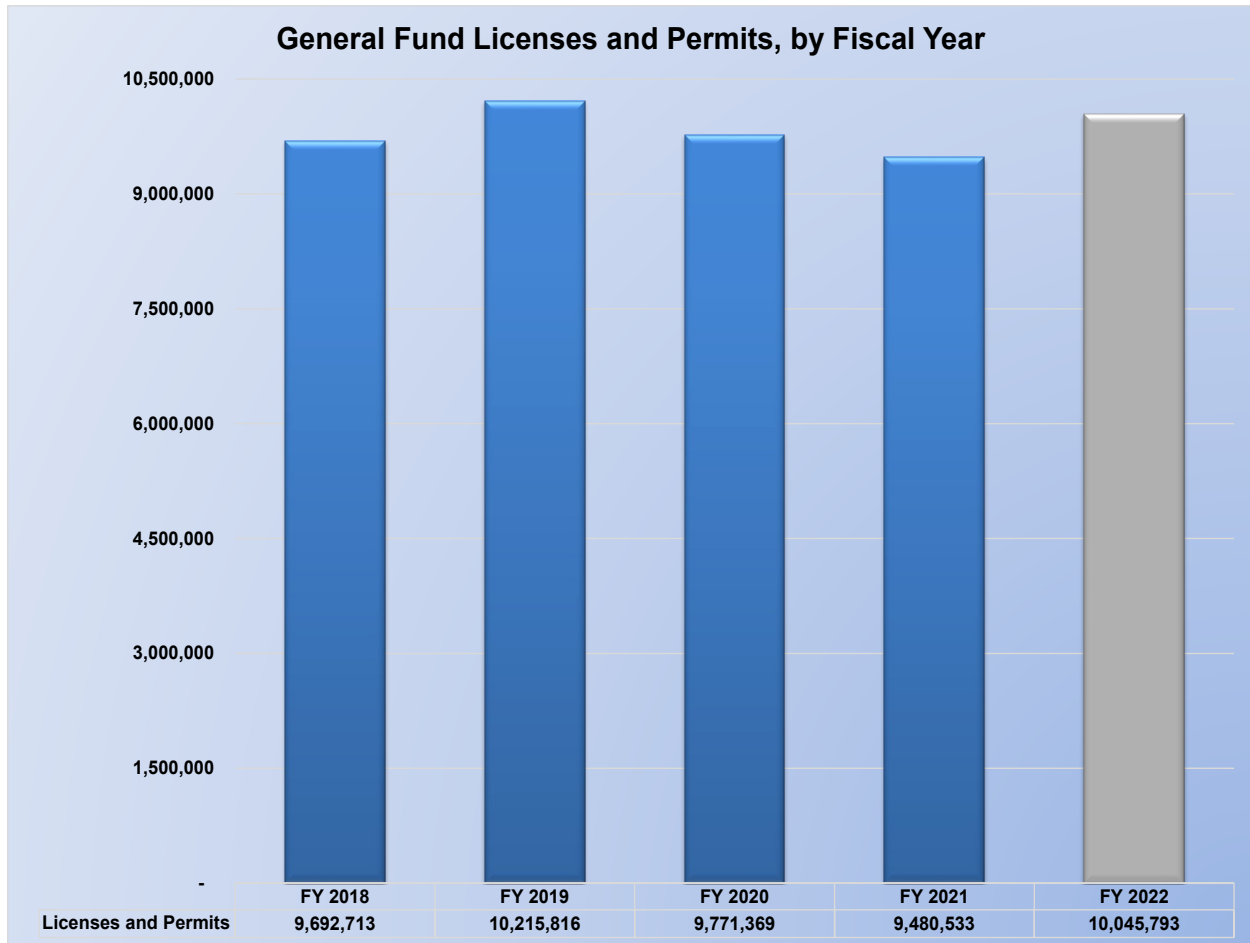
LICENSES AND PERMITS

Total budgeted General Fund Licenses and Permits for the General Fund are budgeted at \$10.05 million. Major revenues in this category are:

Business Licenses	1,100,293
Franchise Fees - Electric	4,000,000
Franchise Fees - Telecom	800,000
Franchise Fees - Cable TV	1,100,000
Franchise Fees - Sanitation	870,000
County Gaming Licenses	845,000
AB 104 - Gaming Licenses	675,000

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.

Both County Gaming Licenses and AB 104 Gaming Licenses are estimated to increase \$340,255, or 28.8%, in FY 2022 compared to FY 2020 revenues. Revenues are expected to increase as the Washoe County gaming operators are re-opened and recovering from the COVID-19 impacts.



STRATEGIC PLAN

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

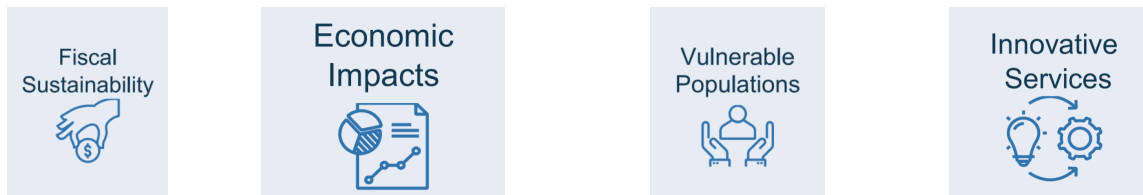
Key Findings from the most recent 2018 Washoe County Citizen Survey are listed below. The results reflect a scientific sample of 1,500 households. 314 citizens returned surveys, representing a 22% response rate. The margin of error is +/- 6%. A comprehensive Citizen Survey summary was provided to the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

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

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

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

FY 2022 Objectives:



Washoe County's Fiscal Year 2021-2023 Strategic Plan Goals and Organizational Performance Measures (KPIs) was refreshed for FY 2022. A summary of Washoe County's current Strategic Plan and each Goal Team's information follows. The full plan including detailed action plans for each goal can be found at:

[FY22.WashoeCounty.RefreshedStrategicPlan.FINAL-002.pdf](#)



WASHOE COUNTY FY21-23 STRATEGIC PLAN FY22 UPDATE

VALUES



Integrity

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



Effective Communication

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



Quality Public Service

The County exists to serve the public. We put the needs and expectations of

MISSION

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

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

VISION

The purpose of the vision is to establish a concrete picture of the future:

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

GUIDING PRINCIPLES

As Washoe County employees, we approach our work by putting first our community responsibility to:

Support and represent the people we serve.

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

Be forward thinking.

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

Protect our natural resources.

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

Collaborate within and across the County.

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

Commit to digital delivery.

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





Reduce redundancies and non-value adds.

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

Show up as "One County" externally and internally.

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



County Objectives	What We Are Doing (Goals)	How We Will Do It (FY22 Initiatives)
Fiscal Sustainability 	RESTORE FISCAL STABILITY FROM IMPACTS OF COVID-19 PANDEMIC	FEDERAL FUNDING & COST REIMBURSEMENT: Secure reimbursement from available funding sources.
	LONG-TERM SUSTAINABILITY	LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans to include homelessness initiatives. FACILITIES PLANNING: Review and analyze costs related to the revised Facilities Master Plan based on shifts from COVID and remote working, including looking at a North Valleys Complex. NORTH VALLEYS SEWER: Explore sewer delivery in the North Valleys and possibly merging with City of Reno's sewer utilities.
	EFFICIENT DELIVERY OF REGIONAL SERVICES	P25 RADIO SYSTEM: Deployment of the P25 Radio system. REGIONAL COLLABORATION: Work with City of Reno and Sparks specifically in high leverage areas such as Public Safety, Human Services and Public Health to find opportunities to streamline service delivery.
Economic Impacts 	MEET THE NEEDS OF OUR GROWING COMMUNITY	SERVICE LEVELS: Co-create the Washoe County Master Plan update, with our regional partners to grow our tax base and quality of life with Service Levels aligned with County Fiscal Solvency and incorporate what "building back" looks like.
	SUPPORT A THRIVING COMMUNITY	COMMUNITY PUBLIC HEALTH & RECOVERY: Continue to reopen and manage COVID-19 economic impacts to ensure our citizens have confidence in the overall recovery of our community.
	PLAN FOR EXPANDED WASTEWATER & STORMWATER	STORMWATER MODEL: Develop a fiscally sustainable model to manage all stormwater Countywide.
Vulnerable Populations 	ADDRESS HOMELESSNESS WITH A REGIONAL APPROACH	REGIONAL DATA SYSTEM: Establish a regional system to collect and manage quality data so it is easy for service providers and individuals experiencing homelessness to work together. CASE MGMT: Ensure Washoe County meets appropriate case management capacity to match community demand. REGIONAL HOMELESS SERVICES: Transition lead role of providing homeless services and the Continuum of Care to Washoe County, unifying the many different teams working to address homelessness.
	EXPAND APPROPRIATE HOUSING OPTIONS ACROSS COMMUNITY	HOUSING CAPACITY: Expand the capacity for homeless services housing programs in Washoe County. PREVENTATIVE HOUSING LOSS: Focus on expanding efforts to keep people in their homes, after the COVID eviction moratorium ends in July.
	COORDINATION BETWEEN AGENCIES & COMMUNICATION OF PROGRAMS	OUTREACH EFFORTS: Strengthen the coordinated and proactive structure for outreach services across our community.
Innovative Services 	LEVERAGE TECHNOLOGY TO STREAMLINE AND AUTOMATE	LONG-RANGE TECH PLAN: Develop/update the long-range technology/system replacements & upgrades plan to 2025. DIGITAL DELIVERY OF SERVICES: Make the County website the one-stop shop for everything citizens need from our organization with online forms for all services, apps where appropriate, payment, paying attention to those that are underserved.
	STRENGTHEN OUR CULTURE OF SERVICE	COMMUNITY ENGAGEMENT: Continue to engage citizens across the community through diverse channels (CABs, special public meetings, social, etc.). EMPLOYEE DEVELOPMENT: Expand professional training and emphasize leadership development.
	PROMOTE EXPERIMENTATION & INNOVATION	ENVIRONMENTAL SUSTAINABILITY: Expand regional environmental sustainability efforts, including waste reduction/recycling, by enhancing the County's efforts as well as working with regional partners.



Washoe County

FY2021-FY2023 STRATEGIC PLAN



FISCAL SUSTAINABILITY

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

Commissioner Sponsors: Commissioner Hartung and Commissioner Herman

Executive Champion: Christine Vuletich

Project Lead: Lori Cooke

OVERVIEW OR RATIONALE

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

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

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY22 Focus)	FY20	FY23
Restore Fiscal Stability from Impacts of COVID-19 Pandemic	<p>*FEDERAL FUNDING & COST REIMBURSEMENT: Secure reimbursement from available funding sources.</p> <p>FISCAL IMPACT REVIEW: Continue the Fiscal Impact Review to evaluate positions and purchases. #Depts (Completed – FY21)</p> <p>COST REIMBURSEMENT: Secure reimbursement from available funding sources. #ReviewComm & Depts (Completed – FY21)</p>	As of June 30, 2020, the estimated fiscal impact from COVID-19 is \$65 million.	Revenue and expense impacts are expected for up to 2 years, possibly longer.
Long-Term Sustainability	<p>*LONG-TERM FINANCIAL PLAN: Explore/analyze sustainability of long-range existing and potential revenues and expenditure plans including homelessness initiatives.</p> <p>*FACILITIES PLANNING: Review and analyze costs related to the revised Facilities Master Plan based on shifts from COVID and remote working, including looking at a North Valleys Complex. #CSD & Finance</p> <p>*NORTH VALLEYS SEWER: Explore sewer delivery in the North Valleys and possibly merging with City of Reno's sewer utilities. #CSD</p> <p>COST CONTAINMENT: Look to cost containment strategies such as centralizing contracts across the County, specifically software. (Completed – FY21)</p>	Efforts over the past several years have not resulted in new revenue streams, due to complexity of regional agreements and County policies.	<p>Annual structurally balanced budget that adheres to BCC approved financial policies utilizing resources (excluding Fund Balances).</p> <p>Sustainability means the ability to permanently fund operations and long-term investments such as CIP, OPEB, etc.</p>
Efficient Delivery of Regional Services	<p>*P25 RADIO SYSTEM: Deployment of the system.</p> <p>*REGIONAL COLLABORATION: Work with the City specifically in high leverage areas such as Public Safety, Human Services and Public Health to find opportunities to streamline service delivery. #County Manager, Sheriff</p> <ul style="list-style-type: none"> • *DISPATCH & CRIME LAB: Re-negotiate MOU, with BCC approval, expand Center capacity. • *SHARED RMS & CMS: Moving forward with the same Records Management and Corrections Management Systems as other law enforcement agencies in the region. <p>SERVICE REFINEMENT: Explore how to become more of a regional entity instead of a neighborhood entity.</p>	Initial catalog of regional services and service agreements is in place.	All regional services are provided equitably... accelerating our move to services provided to other agencies at cost.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



KEY INDICATORS

Key Indicator	Data Source	Data Owner	FY16 Actual	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target	FY22 Target
*Variance of General Fund Revenues-Actual vs. Budget (Green = within 5%; Yellow = 5.1% to 10%; Red =10.1% or more)	SAP/ County Budget	Budget	+2.39% over	<1.09%> under	+1.95% over	+2.74% over	2.56% over	0% - 5%	0% - 5%
*Variance of General Fund Expenses-Actual vs. Budget (not including transfers out/contingency) (Green = within 5%; Yellow = 5.1% to 10%; Red =10.1% or more)	SAP/ County Budget	Budget	<4.06%> under	<1.92%> under	<1.68%> under	<4.08%> under	<3.52%> under	0% - 5%	0% - 5%
**Structurally balanced budget (This measure reflects the Adopted Budget. Actual results will reflect in the "Change in fund balance over prior year" indicator below)	County Budget	Budget	N; Use of FB \$13.5M budgeted deficit	N; Use of FB \$158M budgeted deficit	Y; Use of FB \$0M budgeted increase/ deficit	N; Use of FB \$1.15M budgeted deficit	N; Use of \$15.6M of fund balance due to COVID	N; Use of FB \$15.8M budgeted deficit	N; Use of FB \$35.7M budgeted deficit
**Change in fund balance over prior year (Total & Unrestricted Balance changes; Benchmark/actuals include Unrealized Gain/Loss)	CAFR/ County Budget	Comptroller/ Budget	+\$2.1M Total +\$2.0M Unrestricted	<\$2.9M> Total <\$2.6M> Unrestricted	+\$6.5M Total +\$3.8M Unrestricted	+\$16.8M Total +\$16.6M Unrestricted	<\$9.3M> Total <\$6.3M> Unrestricted	<\$15.8M> Total <\$15.8M> Unrestricted	<\$35.7M> Total <11.9M> Unassigned
**General Fund Unrestricted fund balance % (BCC Policy is 10% - 17%)	CAFR/ County Budget	Comptroller/ Budget	14.7%	14.2%	15.6%	19.7%	14.6%	13.6%	16.4%
**Capital Projects Funding – meeting needs (% of CIP projects submitted vs. GF transfer- CIP General Fund only, does not include Parks, Utilities, or Capital Facilities Funds)	County Budget	Budget	33.6% \$5M of \$14.9M	42.4% \$5M of \$11.8M	53.5% \$7.7M of \$14.4M	36.7% \$5.3M of \$14.5M	44.4% \$6.4M of \$14.4M Budgeted Adjusted to \$30.1% \$4.3M due to COVID	0% \$0M of \$15.6M	68.6% \$7M of \$10.2M
**Stabilization Reserve (BCC Policy is Minimum of \$3M)	County Budget/ CAFR	Budget/ Comptroller	\$3M	\$3M	\$0 \$3M transferred in 1 st Quarter FY18 for Lemmon Valley Flood expenses	\$3M	\$0M \$3M transferred in 4 th Quarter FY20 for COVID-19 expenses	\$0M Replenish as soon as financially able	\$3M
Personnel Expenditures as % of Total Expenditures and Transfers Out (Organization-wide and General Fund, excluding Debt Service & Capital Funds)	SAP/ County Budget	Budget	52% Org 72% GF	53% Org 71% GF	53% Org 71% GF	53% Org 71% GF	53% Org 71% GF	50% Org 72% GF	44% Org 63% GF
External Funds as \$ and % of Total Revenue (Grants, Donations, etc.)	SAP/ County Budget	Budget	10% \$53.7M of \$543M	10% \$53.8M of \$556M	10% \$63.4M of \$605M	10% \$64M of \$627M	10% \$64M of \$615M	10% \$64M of \$615M	10% \$69M of \$694M

*Note: Key Indicators reflect re-stated financials, as applicable (i.e., restated Fund Balance) Estimate and Target Amounts are based on the most recently adopted budget.

Washoe County

FY2021-FY2023 STRATEGIC PLAN



ECONOMIC IMPACTS

Be responsive and proactive to economic impacts.

Commissioner Sponsors: Commissioner Hartung and Commissioner Lucey

Executive Champion: Dave Solaro

Project Lead: Mojra Hauenstein

OVERVIEW OR RATIONALE

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

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

Washoe County

FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY22 Focus)	FY20	FY23
Proactively Plan County Infrastructure & Services	*SERVICE LEVELS: Co-create the Washoe County Master Plan update, with our regional partners to grow our tax base and quality of life with Service Levels aligned with County Fiscal Solvency and incorporate what “building back” looks like. #GoalTeam	Infrastructure in the North Valleys (roads, fire, schools, stormwater) is perhaps lagging. No revenue model exists to understand which areas bring in revenue and guide future infrastructure/ service decisions.	Services provided are commensurate with revenue to support the service levels expected.
Support a Thriving Community	*COMMUNITY PUBLIC HEALTH & RECOVERY: Continue to reopen our community and manage COVID-19 economic impacts to ensure our citizens have confidence in the overall recovery of our community. #GoalTeam ABANDONED VEHICLES: Continue to remove abandoned vehicles by getting to the root cause through educating the community about disposal. SUPPORT THE ARTS & EVENTS: Embrace arts at all different forms including exploring creation of an Arts Commission.	Emerging from the health and economic impacts of COVID-19, with current unemployment levels at 19.6%.	Our region attracts high paying jobs because our community has the programs available and resources necessary to support a thriving economy after COVID-19.
Plan for Expanded Wastewater & Stormwater	*STORMWATER MODEL: Develop a fiscally sustainable model to manage all stormwater Countywide. #CSD	Demands for stormwater and flood mitigation in previously developed and historically problematic areas. County code only conditions new development and no sustainable funding source for stormwater and flood infrastructure is available.	A stormwater and flood mitigation funding source is in place and policies are in place to address historically problem areas where there is inadequate storm water and flood mitigation infrastructure.



Washoe County

FY2021-FY2023 STRATEGIC PLAN



KEY INDICATORS

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

Washoe County

FY2021-FY2023 STRATEGIC PLAN



VULNERABLE POPULATIONS

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

Commissioner Sponsors: Commissioner Jung and Commissioner Lucey

Executive Champion: Kate Thomas

Project Lead: Dana Searcy

OVERVIEW OR RATIONALE

To be a healthy, stable community, Washoe County must be seen as a desirable place to live for people in all stages of life. As the number of seniors, homeless and other vulnerable populations rise in our community, the County must make improvements in its ability to meet the unique needs of these populations. The impact of this significant demographic shift will affect many County departments and must be addressed holistically if it is to be addressed effectively. As a community experiences unprecedented growth, an inadequate housing supply and is dealing with the pandemic, the most vulnerable population is those living on the streets or in emergency shelter.

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

Washoe County
FY2021-FY2023 STRATEGIC PLAN



LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *= FY22 Focus)	FY20	FY23
Implement a Regional Homelessness Strategy	<p>*REGIONAL DATA SYSTEM: Establish a regional system to collect and manage quality data so it is easy for service providers and individuals experiencing homelessness to work together. #BuiltForZero</p> <p>CASE MGMT: Ensure Washoe County meets appropriate case management capacity to match community demand.</p> <p>*REGIONAL HOMELESS SERVICES: Transition lead role of providing homeless services and the Continuum of Care to Washoe County, unifying the many different teams working to address homelessness.</p> <p>MENTAL HEALTH & SUBSTANCE ABUSE: Coordinated Substance Abuse and Mental Health Strategy. #SubstanceAbuseTaskforce</p> <p>SERVICE INVENTORY: Complete an inventory of services and major approaches currently being pursued regionally. #BuiltForZero (Completed – FY21)</p> <p>*HOUSING FIRST: Adopt a "Housing First" mentality and practice across the continuum. #BuiltForZero</p>	<p>Opened sheltering and providing service to 27 families housed and a daycare. Additionally, 114 women will be housed starting in August, moving all women out of REC to overflow shelter.</p> <p>Crossroads added 6 new sites in the last 3 years.</p> <p>We, as a region, have committed to the Built For Zero initiative.</p>	<p>A regional plan has been developed and implemented; all jurisdictions are invested in implementing the plan.</p> <p>The number of people experiencing homelessness, both sheltered and unsheltered has substantially decreased.</p>
Expand Appropriate Housing Options Across the Community	<p>*HOUSING CAPACITY: Expand the capacity for homeless services housing programs in Washoe County.</p> <p>*PREVENTATIVE HOUSING LOSS: Focus on expanding efforts to keep people in their homes, after the COVID eviction moratorium ends in July.</p>	<p>Partnering with community efforts who are working in this area..</p> <p>There is a need for more affordable and transitional housing and there is not a plan to address the concern.</p>	<p>We have a plan and are taking steps towards all residents having access to housing that is affordable.</p>
Strengthen Coordination Between Agencies and the Communication of the Available Programs to Those in Need	<p>*OUTREACH EFFORTS: Develop a coordinated and proactive structure for outreach services across the community. #BuiltForZero</p>	<p>Many clients have no idea what is out there or how to access the programs. Where do you go if you need XYZ?</p>	<p>A central clearinghouse where residents can go to find out what programs are available and who is eligible for them.</p>



Washoe County

FY2021-FY2023 STRATEGIC PLAN



KEY INDICATORS

Key Indicator	Data Source	Data Owner	FY16 Actual	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
# of Crossroads graduates (male)	Avatar	Catrina Peters	31	41	49	59	80	49	48
# of Crossroads graduates (female)	Avatar	Catrina Peters	10	10	4	10	11	24	6
# of drug related deaths in Washoe County	Medical Examiner	Medical Examiner	--	--	185	183	227	180 *preliminary	5% reduction
Drug related deaths as a % of total deaths reported to the Medical Examiner	Medical Examiner	Medical Examiner	--	--	4.2%	4.1%	4.9%		5% reduction
Sober 24 - % of failed tests	Sober24 Case Management System	Justin Roper	10%	6%	5%	11%	12%	13.56%	10%
Sober 24 - number of tests conducted	Sober24 Case Management System	Justin Roper	11,748	33,250	39,622	60,422	42,018 YTD as of 8/2020	85,653	60,000
Number of people on our community By-name List (people actively homeless)	Built For Zero Community Dashboard	Catrina Peters	n/a	n/a	n/a	n/a	1,362 *Source - HMIS	1,657	N/A
TADS (Temp Asst for Displaced Seniors)	Program Data	Catrina Peters				49 Served 32 placed from TADS into permanent housing (65%)		23/37 successful placements (62%)	Increase % placed into permanent housing to 70%
By-name List (Actively Homeless Count)	Built For Zero Community Dashboard	Catrina Peters	n/a	n/a	n/a	n/a	To be defined in FY21.	1577 (as of May 2021)	TBD once BNL list is comprehensive

Washoe County

FY2021-FY2023 STRATEGIC PLAN



INNOVATIVE SERVICES

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

Commissioner Sponsors: Commissioner Hill

Executive Champion: County Manager Eric Brown

Project Leads: Nancy Leuenhagen and Quinn Korbolic

OVERVIEW OR RATIONALE

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

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

Washoe County



FY2021-FY2023 STRATEGIC PLAN

LONG-TERM GOALS & ANNUAL INITIATIVES

What We Are Doing (Goals)	How We Will Do It (Initiatives, *=FY22 Focus)	FY20	FY23
Modernize the Workplace	<p>*LONG-RANGE TECH PLAN: Develop/update the long-range technology/system replacement plan to 2025. #TechServices</p> <ul style="list-style-type: none"> • AGING INFRASTRUCTURE & APPLICATIONS: Replace major aging systems (e.g. the Financial System) and prioritize County-wide advancements (e.g. contract management system). • DIGITAL OFFICE: Continue to transition away from “brick & mortar” to online services, specifically starting with traditional phones to VOIP. • DATA MANAGEMENT & ANALYSIS: How do we use the data to improve decision making? Use the data and tech that we have. Data resilience • NETWORK: Upgrade the network by converting to a mesh network, which will XYZ. • CYBERSECURITY: Increase safety and security for employees and citizens by shifting to 24/7/365 from 9-5 today through outsourcing our SOC. <p>DIGITAL DELIVERY OF SERVICES: Make the county website the one-stop shop for everything citizens need from our organization with online forms for all services, apps where appropriate, payment and possibly voting, paying attention to those that are underserved. #Depts</p>	<p>20% staff transitioned to working from home to comply with COVID-19 health guidelines.</p> <p>244 forms converted to digital and web-based.</p> <p>Technology security is fragmented and requires significant manual intervention to respond to incidents.</p> <p>Antiquated and fragmented VOIP system in place.</p>	<p>All high-impact and public-facing forms are available digitally AND easily accessible using a mobile device.</p> <p>Cybersecurity systems are up to date, managed in a unified manner and meet CIS compliance goals</p> <p>County employees can utilize County technology resources and applications from wherever they are, including voice communications and internal business applications.</p>
Service-Oriented Culture	<p>*COMMUNITY ENGAGEMENT: Continue to engage citizens across the community through diverse channels such as CABs, special public meetings, social, etc. #Comms</p> <p>*EMPLOYEE DEVELOPMENT: Expand professional training and emphasize leadership development. #Dept & HR</p> <p>COUNTYWIDE TEAMS/TEAMWORK: Create a mechanism to capture, document and share the “stories” for Countywide teams deployed for specific needs or efforts such as elections – to include celebrations, sense of County community, challenges, and lessons learned. (Completed – FY21)</p>	<p>The foundation has been set for the service and usage is increasing on our centralized service systems.</p> <p>Provide multiple option for information (email/phone/form).</p>	<p>Citizens understand the work being done by WC staff.</p> <p>Centralized and primary source for information.</p> <p>Providing a “Chatbot” for information.</p> <p>As 311 expands, look at robust after-hours service.</p>
Accelerating Transformational Change	<p>*ENVIRONMENTAL SUSTAINABILITY: Expand regional environmental sustainability efforts, including waste reduction/recycling, by enhancing the County’s efforts as well as working with regional partners. #GreenTeam</p> <p>WASTE REDUCTION/RECYCLING: Eliminate waste where we can, starting with paper. #GoalTeam</p> <p>CPI: Extend Continuous Process Improvement program to employees so they know where to go to implement improvement processes within their departments. Define the program - where does it live, etc.? #GoalTeam</p>	<p>Services digitized where required to serve during COVID.</p> <p>There is not a uniform process improvement process across the County.</p> <p>The tool is available for continuous process improvement but underutilized.</p>	<p>Reduce overall county “carbon footprint”, decrease use of paper, and decrease foot traffic to county facilities by streamlined use of technology.</p> <p>Continuous process improvement is the culturally accepted method of change.</p>

Washoe County

FY2021-FY2023 STRATEGIC PLAN



KEY INDICATORS

Key Indicator	Data Source	Data Owner	FY16 Actual	FY 17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target
Best Places to Work Overall Engagement Score	Best Places to Work	Samantha Pierce	--	--	--	77.67%	76.2%	Survey to be conducted in FY22.	80%
Employee survey results: "My opinions seem to count at work"	Best Places to Work	Samantha Pierce	--	--	--	4.3	4.3	Survey to be conducted in FY22. Scale= 1-6,	4.8
Number of 311 Requests	QScend	Alexandra Wilson	--	7,020	8,456	11,860	27,205	28,980	Likely reduction due to post-COVID operations
First Call Resolution (FCR) - % of 311 requests resolved during the initial contact	QScend	Alexandra Wilson	--	--	--	--			
# of Public Records Requests Countywide (tracked thru 311)	QScend	Alexandra Wilson	0	0	0	410	539	1,063	N/A
Cost Savings to Departments because of 311	QScend	Maria Alvarado	--	--	--	--	Not Available		
Percentage of staff that are utilizing remote work tools (VPN, Office 365, Virtual App Access)	Logging	Tech Services	--	--	--	--	Not Available		
Number of Digital & Web-Based Forms (Public & Internal)	Seamless Docs, Adobe	TS - DEPTS	n/a	n/a	n/a	n/a	64	166	Growth over FY21
Use of Digital & Web-Based Forms (Public & Internal)	Seamless Docs, Adobe	TS - DEPTS	n/a	n/a	n/a	n/a	7,103	169,581	Growth over FY21

Washoe County's Fiscal Year 2021 Major Accomplishments are outlined below. For the full performance summary, please visit: https://www.washoecounty.us/mgrsoff/Special-Projects/strategic_plan/files/Washoe-FY21-EOY-Strategic-Performance-Summary1.pdf



FY21 MAJOR ACCOMPLISHMENTS

Washoe County BCC

August 16, 2021

FY21 MAJOR ACCOMPLISHMENTS

FISCAL SUSTAINABILITY

- Implemented **Review Committee** and continued to meet to review major expenditures. **Saved \$13M in expenditures** in FY20.
- Managed Local, State & Federal funding for pandemic responses costs.
- Restricted \$23.8M of General Fund balance for Washoe County portion of \$56M, and budgeted \$40M for settlement payments in FY22 for Incline Village Settlement Agreement.
- Completed the **Legislative Platform**.
- BCC terminated 1990 interlocal agreement with Reno for **Crime Lab & Dispatch**.
- New Raven Hanger site and structure secured. Continue to work on lease and permits.
- Reallocated expenditures to fund unbudgeted **\$4M contribution to Nevada Cares Campus** (Total Campus \$16.8M).
- Issued bonds and executed interlocal agreements with regional agencies for state-wide **Public Safety Radio System**.
- **FEMA** projects have been obligated; some COVID FEMA reimbursements received in FY21.
- Established the **Homelessness Fund** for improved accounting and budgeting transparency for homeless services beginning FY22.
- Jamie provided **regular updates** (i.e., standing agenda item) to the BCC and held **weekly meetings** with internal working group.
- **Cobblestone** went live in 4th quarter. Training was provided to departments. Cobblestone will also be available for the public.

ECONOMIC IMPACTS

- **Fiscal Impact Analysis** methodology in development.
- **Infrastructure Health Score** tool in development.
- **Master Plan** update well underway.
- Significant collaboration for economic recovery and stability with regional partners and community leaders.
- Implemented and managed the **Small Business Assistance Program** from CARES funding.
- Assist School District with COVID contract tracing needs.
- Completed **sewer utility rate study**.
- Continued coordination with the City of Reno and City of Sparks for meeting the wastewater needs of our growing North Valley Community.
- Washoe County and COR staff continue to work collaboratively to develop an alternative framework for sustainable sewer treatment and effluent management to meet customer needs.

VULNERABLE POPULATIONS

- Completed **matrix of the homeless related bodies of work**.
- Expanding homeless services between two primary shelter locations (Cares Campus and Our Place).
- Significant forward movement on the funding structure for **Affordable Housing Trust Fund**.
- A **Built For Zero Committee** has been established and actions items identified for outreach.
- Data has been gathered to help strengthen partnerships between supporting agencies.
- Completed **Community Housing inventory**, creation of **By-Name list**, and **Outreach Inventory**.
- **Regional Data System data** is reported monthly, entered in a summary spreadsheet and evaluated for trends or data issues by the WCRHS Data and Policy Specialist.
- **Safe Camp pilot program** launched.

INNOVATIVE SERVICES

- Established a team that created an **outline of the technology services plan**.
- Established **Countywide Cybersecurity compliance** goals to secure the County's digital assets.
- Supported Health District's Covid-19 response with **technology for Covid-19 test & vaccine scheduling, contact tracing, public information, and new staff on-boarding**.
- Developed and adopted a **2-tiered Commission Support program** with the Communications Division and Community Services Department.
- Developed guidelines/procedures from **Public Records Request Process**.
- The Learning Center team is in the process of rebuilding **EMD Management courses** (estimated timeline is October).
- Evaluated **Process Improvement** work to date in CSD and Juvenile Services and created a Sharepoint site to share **best practices & lessons**.
- A permanent team in Human Resources (HR) has been identified for this **Continuous Process Improvement program**. The program will be incorporated into HR's CPI training.
- The 311 team is currently working with the DA's Office on direction for developing a **Countywide internal PRR procedure policy**.

PRODUCED BY
OnStrategy



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

Note: Performance Measures are based on available information provided by departments and represent point-in-time data/averages.

Department & Measure	Fiscal Year		
	2019	2020	2021
Alternative Sentencing			
Number of Probationers at Month End (Average)	1,170	688	436
Percentage Change			-37%
Number of Cases per Officer (Annual Average)	201	132	99
Percentage Change		-34%	-25%
Number of Drug Tests Conducted	46,842	71,996	85,652
Percentage Change		54%	19%
Drug Test Success Rates		88%	87%
Percentage Change			-1%
Comptroller			
Increased Collections to \$2 for Every \$1 Spent		\$ 1.37	\$ 2.07
Percentage Change			51%
Ghost Card program: \$ Rebate Received	\$110,168	\$ 134,790	\$ 151,384
Percentage Change		22%	12%
Human Resources			
Number of Training Classes Conducted	115	290	408
Percentage Change		152%	41%
Number of Participants	3,694	8,165	6,583
Percentage Change		121%	-19%
Human Services			
Number of Finalized Adoptions		156	87
Percentage Change			-44%
Number of Children in Care		790	730
Percentage Change			-8%
Number of Meals Delivered	305,949	377,364	390,509
Percentage Change		23%	3%
Medical Examiner			
Number of Deaths Reported	5,036	5,191	6,226
Percentage Change		3%	20%
Percentage of Cases Achieving Required Turnaround Time	97%	97%	97%
Percentage Change		0%	0%
Number of Actual Tissue Donors	250	158	313
Percentage Change		-37%	98%

Department & Measure	Fiscal Year		
	2019	2020	2021
Public Guardian's Office			
Number of Cases (Annual Average)	244.83	256.67	264.56
Percentage Change		5%	3%
Number of Cases per Guardian Case Manager (GCM) (Annual Average does not include staffing impacts that result in higher actual caseloads such as new GCMs in training, FMLA, other vacancies, etc.)	29.32	29.11	29.65
Percentage Change		-1%	2%
Regional Animal Services			
Number of Pets Returned to Owner - from Shelter		2,921	3,396
Percentage Change			16%
Number of Pets Returned to Owner - from Field		1,424	1,302
Percentage Change			-9%
Number of Shelter Intakes (Dogs & Cats)		2,538	2,373
Percentage Change			-6%
Number of Microchip Implants		583	586
Percentage Change			1%
Number of Licenses Sold		30,936	31,569
Percentage Change			2%
License Compliance (Annual Average)		30.8%	28.1%
Percentage Change			-9%
Registrar of Voters			
Number of Registered Voters	280,461	304,224	315,807
Percentage Change		8%	4%
Number of Voters per Staff	40,066	50,704	52,635
Percentage Change		27%	4%
Technology Services			
Number of Total Emails		30,271,865	37,604,155
Percentage Change			24%
Number of Files Infected & Cleaned (Monthly Average)		106	282
Percentage Change			166%

Budget Summaries

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

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 2022 Budgeted Revenues	FY 2022 Other Financing/ Transfers In	FY 2022 Budgeted Expenditures	FY 2022 Operating Transfers Out	Ending Fund Balance/
GENERAL FUND	115,768,719	400,472,728	499,000	382,538,935	54,099,808	80,101,704
SPECIAL REVENUE FUNDS						
Health	10,609,070	14,446,205	9,516,856	25,561,889	69,489	8,940,753
Library Expansion	3,564,695	3,560,830	-	3,446,340	788,340	2,890,846
Animal Services	5,691,872	5,983,742	-	5,993,945	-	5,681,669
Marijuana Establishments	94,860	1,000,000	-	6,000	994,000	94,860
Regional Communication System	4,485,911	2,359,785	27,372	1,740,800	3,794,142	1,338,126
Regional Permits System	669,875	558,614	69,489	693,118	-	604,860
Indigent Tax Levy	2,262,435	19,479,235	21,120,906	21,738,907	18,861,235	2,262,435
Homelessness	-	977,000	16,643,420	16,968,433	300,000	351,987
Child Protective Services	6,658,163	59,168,713	8,699,667	67,397,574	-	7,128,970
Senior Services	1,257,241	3,159,831	1,406,782	4,699,443	-	1,124,412
Enhanced 911	4,883,527	5,725,801	-	6,156,206	1,000,000	3,453,122
Regional Public Safety	1,348,318	1,036,738	-	986,844	-	1,398,212
Central Truckee Meadows Remediation District	2,978,320	1,318,963	-	3,431,507	-	865,776
Truckee River Flood Mgt Infrastructure	2,067,170	13,105,249	-	10,890,823	2,214,426	2,067,170
Roads Special Revenue Fund	6,561,782	11,028,580	3,034,553	18,606,963	225,000	1,792,952
Other Restricted Special Revenue	2,679,678	20,485,563	-	18,392,079	3,124,152	1,649,011
Subtotal	55,812,917	163,394,849	60,519,045	206,710,870	31,370,784	41,645,161
DEBT SERVICE FUNDS						
Washoe County Debt Ad Valorem	3,517,881	3,013,955	-	3,042,293	-	3,489,543
Washoe County Debt Operating	1,819,781	-	10,329,999	10,329,999	-	1,819,781
SAD Debt	2,141,264	759,800	-	380,223	-	2,520,841
Subtotal	7,478,926	3,773,755	10,329,999	13,752,515	-	7,830,165
CAPITAL PROJECTS FUNDS						
Capital Facilities Tax	1,928,517	8,894,567	-	6,360,388	1,950,000	2,512,696
Parks Construction	12,355,247	2,166,535	-	7,274,821	-	7,246,961
Capital Improvements Fund	20,563,470	3,301,684	15,777,548	34,824,097	-	4,818,604
Regional Permits Capital	229,526	13,500	-	27,000	-	216,026
Subtotal	35,076,760	14,376,286	15,777,548	48,486,306	1,950,000	14,794,287
TOTAL - GOVERNMENTAL FUNDS	214,137,322	582,017,618	87,125,592	651,488,626	87,420,592	144,371,317
INTERNAL SERVICE FUNDS						
Health Benefit	14,440,059	57,099,719	-	56,362,764	-	15,177,014
Risk Management	38,040,643	8,077,318	-	6,816,079	-	39,301,882
Equipment Services	2,862,752	10,093,518	-	9,459,200	-	3,497,070
Subtotal	55,343,454	75,270,555	-	72,638,043	-	57,975,966
ENTERPRISE FUNDS						
Building & Safety	5,300,935	3,240,000	-	3,840,820	-	4,700,115
Utilities	115,148,200	44,036,562	-	69,992,379	-	89,192,383
Golf Course	4,034,667	430,509	-	4,262,565	-	202,612
Subtotal	124,483,802	47,707,071	-	78,095,764	-	94,095,110
TOTAL - PROPRIETARY FUNDS	179,827,256	122,977,626	-	150,733,807	-	152,071,076
GRAND TOTAL - ALL FUNDS	393,964,578	704,995,244	87,125,592	802,222,433	87,420,592	296,442,393



Budget Summaries

DISCUSSION OF MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

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

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

Major Funds:

The General Fund is anticipated to have a reduction in fund balance of 31%. Fund balance is being identified to assist with the one-time legally required property tax settlement payments, budgeted at \$40 million-which is still larger than the total reduction of fund balance of \$35.7 million. The General Fund and associated changes, assumptions, etc. are discussed in depth in the "Budget at a Glance", "General Fund Revenue", "General Fund Five-Year Forecast", and General Fund sections of this document.

The Indigent Tax Levy Fund (Indigent) is anticipated to have a net zero change in fund balance. Information has been included, because the variance between FY 2020 actual and FYs 2021 and 2022 show one-time use of fund balance, with the intention to restore/stabilize fund balance in future years.

The Other Restricted Revenue Fund is anticipated to have a decrease in fund balance of 38% (\$1.03M). This is not unusual as this fund accounts for various types of restricted revenue, including grants and donations. In preparing the annual budget, remaining balances of restricted revenues received in prior years (i.e., reflecting in fund balance), but not spent, are budgeted in future fiscal years (i.e., reflecting as reduction to fund balance). This results in a decreased budgeted fund balance.

Nonmajor Funds (Aggregate):

Washoe County nonmajor funds are comprised of all CIP funds, debt funds other than SAD, and all other special revenue funds other than the Other Restricted Revenue Fund. In the aggregate, nonmajor funds are anticipated to decrease by 41% (\$34.3M).

The largest source of variance is due to budgeting for CIP funds. In aggregate, all CIP funds are anticipated to decrease by 58% (\$20.2M). This change in fund balance is not unusual as there are various projects, that have been planned but not expended in FY 2021. Therefore, the funding for these projects reflect in FY 2022 beginning fund balance. When these projects are re-budgeted for FY 2022, they appear as a reduction to fund balance since there isn't an associated revenue offset.

All other special revenue funds, exclusive of the major special revenue funds, are anticipated to decrease 31.6% (\$14M). The majority of this decrease is particular to the Regional Communication System, Roads Fund and Central Truckee Meadows Remediation District Fund. Much like capital funds, both of these funds have projects budgeted in FY 2022 that reflect as reductions to fund balance. Some of the variance is based on project timing (i.e., re-budgeting projects like the CIP funds), and some are based on one-time projects that utilize fund balance.

The Special Assessment District (SAD) Debt Fund is anticipated to have an increase of 18% (380K). Because SAD debt calls are not known until May, the SAD Fund budget is always a best estimate. Based on the existing debt schedule and anticipated revenue at the time of budget adoption, the result is an anticipated increase to fund balance.

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

Budget Summaries

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

General Fund

Washoe County FY 2022 Final General Fund Budget			
Sources and Uses	FY 2020 Actual	FY 2021 Estimated	FY 2022 Budget
Revenues and Other Sources:			
Taxes	180,524,330	191,601,430	203,478,752
Licenses and permits	9,771,369	9,480,533	10,045,793
Consolidated taxes	121,149,884	126,016,700	131,687,450
Other intergovernmental	23,965,680	21,985,179	22,724,169
Charges for services	21,062,563	21,679,021	22,101,745
Fine and forfeitures	6,110,868	5,951,282	6,146,782
Miscellaneous	8,784,236	4,014,031	4,288,037
Total revenues	371,368,930	380,728,176	400,472,728
Other sources, transfers in	4,354,527	1,147,030	499,000
TOTAL SOURCES	375,723,457	381,875,206	400,971,728
Expenditures and Other Uses:			
Salaries & Wages	158,783,029	163,263,811	173,684,484
Employee Benefits	90,202,732	90,431,542	92,208,471
Services & Supplies	63,560,749	61,313,798	64,692,932
Settlement Payments	-	-	40,000,000
Capital Outlay	558,525	779,816	835,048
Contingency	-	500,000	11,118,000
Transfers Out	42,171,914	44,085,323	54,099,808
TOTAL USES	355,276,949	360,374,290	436,638,743
Net Change in Fund Balance	20,446,507	21,500,916	(35,667,015)

Beginning Fund Balance	73,821,298	94,267,805	115,768,721
Ending Fund Balance	94,267,805	115,768,721	80,101,706
Unassigned Ending Fund Balance	68,318,785	83,302,499	71,435,484
Fund Balance %	19.3%	23.2%	16.4%

*as % of Expense & Transfers less Capital

Indigent Tax Levy Fund

Washoe County FY 2022 Final Indigent Tax Levy Fund Budget			
Sources and Uses	FY 2020 Actual	FY 2021 Estimated	FY 2022 Budget
Revenues and Other Sources:			
Taxes	9,461,748	10,015,330	10,637,485
Other intergovernmental	1,460,366	1,181,881	1,138,161
Charges for services	920,029	849,248	526,590
Fine and forfeitures	-	-	-
Miscellaneous	4,965,195	4,380,368	7,177,000
Total revenues	16,807,337	16,426,827	19,479,236
Other sources, transfers in	19,342,046	20,706,393	21,120,906
TOTAL SOURCES	36,149,383	37,133,220	40,600,142
Expenditures and Other Uses:			
Salaries & Wages	4,023,818	5,254,303	3,109,070
Employee Benefits	2,267,354	2,970,906	1,697,612
Services & Supplies	21,398,339	23,459,425	16,909,382
Capital Outlay	29,798	53,443	22,843
Contingency	-	-	-
Transfers Out	8,950,030	9,982,657	18,861,235
TOTAL USES	36,669,340	41,720,733	40,600,142
Net Change in Fund Balance	(519,956)	(4,587,513)	0

Beginning Fund Balance	7,369,904	6,849,948	2,262,435
Ending Fund Balance	6,849,948	2,262,435	2,262,435
Fund Balance %	18.7%	5.4%	5.6%

*as % of Expense & Transfers less Capital

Budget Summaries

MAJOR AND NONMAJOR (AGGREGATE) FUND BALANCE CHANGES

Other Restricted Revenue Fund

Washoe County FY 2022 Final Other Restricted Revenue Fund Budget			
Sources and Uses	FY 2020 Actual	FY 2021 Estimated	FY 2022 Budget
Revenues and Other Sources:			
Taxes	3,019,386	3,228,191	3,428,798
Licenses and permits	-	-	-
Other intergovernmental	9,302,105	41,713,545	7,790,794
Charges for services	3,596,795	3,915,817	3,990,817
Fine and forfeitures	2,739,973	3,688,218	2,799,290
Miscellaneous	824,152	12,989,540	2,475,866
Total revenues	19,482,411	65,535,311	20,485,563
Other sources, transfers in	43,243	-	-
TOTAL SOURCES	19,525,654	65,535,311	20,485,563
Expenditures and Other Uses:			
Salaries & Wages	4,380,092	13,691,797	6,057,881
Employee Benefits	2,034,655	6,128,667	3,096,079
Services & Supplies	9,395,528	63,428,321	8,633,291
Capital Outlay	829,703	1,911,775	604,828
Contingency	-	-	-
Transfers Out	1,946,613	1,802,000	3,124,152
TOTAL USES	18,586,591	86,962,561	21,516,231
Net Change in Fund Balance	939,063	(21,427,251)	(1,030,667)

Beginning Fund Balance	23,167,865	24,106,929	2,679,678
Ending Fund Balance	24,106,929	2,679,678	1,649,011
Fund Balance %	135.8%	3.2%	7.9%

*as % of Expense & Transfers less Capital

Budget Summaries

Summary of Sources by Fund All Funds

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
GOVERNMENTAL FUNDS					
General Fund	339,335,784	354,958,299	375,723,460	381,875,206	400,971,728
Health Fund	24,061,302	24,063,371	23,420,651	40,574,656	23,963,061
Library Expansion Fund	2,826,520	3,065,429	3,291,377	3,353,443	3,560,830
Animal Services Fund	4,913,593	5,489,389	5,802,292	5,693,297	5,983,742
Marijuana Establishments Fund	814	718,513	1,069,935	1,000,000	1,000,000
Enhanced 911 Fund	2,010,956	5,523,536	5,935,678	5,922,802	5,725,801
Regional Public Safety Training Center Fund	1,031,886	1,114,677	1,197,079	1,036,738	1,036,738
Regional Communications System Fund	1,689,386	1,781,243	5,006,182	2,671,325	2,387,157
Truckee River Flood Management Fund	11,495,185	11,702,924	12,232,280	9,260,039	13,105,249
Roads Fund	17,694,106	14,521,121	14,447,811	13,515,673	14,063,133
Indigent Tax Levy Fund	30,116,874	32,988,353	36,149,383	37,133,220	40,600,142
Homelessness Fund	-	-	-	-	17,620,420
Senior Services Fund	4,925,060	5,810,533	6,121,319	5,090,828	4,566,613
Child Protective Services Fund	59,661,597	58,803,092	55,801,115	62,910,889	67,868,380
Regional Permits System Fund	377,472	514,205	499,795	553,871	628,103
Central Truckee Meadows Remediation Fund	1,264,333	1,473,899	1,503,602	1,333,501	1,318,963
Other Restricted Fund	20,741,615	20,969,330	19,525,654	65,535,311	20,485,563
Debt Service Fund	10,532,494	20,666,382	24,123,875	22,560,362	13,343,954
Special Assessment Debt Fund	917,516	856,703	958,242	759,800	759,800
Capital Improvement Fund	11,279,045	12,523,080	14,574,847	17,792,740	19,079,231
Parks Capital Projects Fund	3,654,658	2,298,484	1,114,961	1,505,401	2,166,535
Regional Permits Capital Fund	10,572	36,452	23,865	13,500	13,500
Capital Facilities Projects Fund	7,084,731	7,480,457	7,967,765	8,376,111	8,894,567
TOTAL GOVERNMENTAL FUNDS REVENUE	555,625,500	587,359,470	616,491,168	688,468,713	669,143,209
	Actual	Actual	Actual	Estimated	Adopted
Governmental Funds Recap	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Fund	339,335,784	354,958,299	375,723,460	381,875,206	400,971,728
Special Revenue Funds	182,810,700	188,539,615	192,004,153	255,585,593	223,913,894
Debt Service	11,450,010	21,523,084	25,082,117	23,320,162	14,103,754
Capital Project Funds	22,029,006	22,338,472	23,681,438	27,687,752	30,153,833
TOTAL GOVERNMENTAL FUNDS REVENUE	555,625,500	587,359,470	616,491,168	688,468,713	669,143,209
	Actual	Actual	Actual	Estimated	Adopted
TOTAL PROPRIETARY FUNDS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Golf Course Fund	184,559	184,269	457,449	414,000	377,000
Building and Safety Fund	3,604,575	3,695,875	3,269,795	3,210,000	3,210,000
Utilities Fund	15,678,774	17,450,145	18,157,593	19,307,074	19,961,999
Health Benefits Fund	54,884,179	53,935,781	56,126,021	57,675,850	56,726,719
Risk Management Fund	7,167,760	7,491,127	7,350,399	10,326,737	7,750,118
Equipment Services Fund	8,830,478	8,536,972	8,534,426	9,790,026	9,893,518
TOTAL PROPRIETARY FUNDS REVENUE	90,350,324	91,294,169	93,895,683	100,723,686	97,919,354
	Actual	Actual	Actual	Estimated	Adopted
Internal Service & Enterprise Funds Recap	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Enterprise Funds	19,467,907	21,330,289	21,884,837	22,931,074	23,548,999
Internal Service Funds	70,882,417	69,963,880	72,010,846	77,792,612	74,370,355
INTERNAL SERVICE & ENTERPRISE FUNDS REVENUE	90,350,324	91,294,169	93,895,683	100,723,686	97,919,354
Total All Funds Including Internal Charges	645,975,824	678,653,639	710,386,851	789,192,399	767,062,563
Less Internal Service Fund Internal Charges	(67,139,431)	(67,179,191)	(67,979,194)	(72,714,678)	(71,320,355)
TOTAL ALL FUNDS SOURCES	578,836,393	611,474,448	642,407,658	716,477,721	695,742,208



Budget Summaries

Summary of Uses by Fund All Funds

(Includes Expenditures, Transfers Out and Contingencies)

OPERATIONS	Actual	Actual	Actual	Estimated	Adopted
GOVERNMENTAL FUNDS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Fund	332,850,538	339,002,154	355,276,949	360,374,290	436,638,743
Health Fund	21,905,797	22,558,237	23,200,095	38,027,679	25,631,378
Library Expansion Fund	2,649,047	2,717,479	2,667,799	2,828,043	4,234,680
Animal Services Fund	5,054,796	5,406,172	5,411,400	6,998,006	5,993,945
Marijuana Establishments Fund	-	500,000	1,194,401	1,000,000	1,000,000
Enhanced 911 Fund	1,747,059	3,155,016	4,037,965	6,104,380	7,156,206
Regional Public Safety Training Center Fund	859,068	1,038,971	881,619	887,749	986,844
Regional Communications System Fund	1,487,446	1,319,040	2,254,729	2,678,920	5,534,941
Truckee River Flood Management Fund	11,371,029	11,687,981	12,106,731	9,260,039	13,105,249
Roads Fund	14,497,010	14,725,681	14,995,841	17,015,253	18,831,963
Indigent Tax Levy Fund	30,106,551	31,228,163	36,669,340	41,720,733	40,600,142
Homelessness Fund	-	-	-	-	17,268,433
Senior Services Fund	5,107,426	5,464,650	5,923,911	5,135,801	4,699,443
Child Protective Services Fund	57,688,509	59,900,767	60,481,919	63,161,236	67,397,574
Regional Permits System Fund	365,556	418,951	398,997	456,910	693,118
Central Truckee Meadows Remediation Fund	1,352,861	1,583,770	2,277,235	3,254,741	3,431,507
Other Restricted Fund	19,639,577	20,123,027	18,586,591	86,962,561	21,516,231
Debt Service Fund	11,424,391	20,042,727	23,729,781	22,753,635	13,372,292
Special Assessment Debt Fund	1,309,654	758,361	686,463	440,800	380,223
Capital Improvement Fund	12,742,300	6,036,993	16,937,999	12,898,178	34,824,097
Parks Capital Projects Fund	8,298,150	1,765,173	1,404,856	1,742,810	7,274,821
Regional Permits Capital Fund	145,338	45,131	900,046	27,000	27,000
Capital Facilities Projects Fund	7,053,649	7,179,819	7,551,306	7,938,807	8,310,388
					-
TOTAL GOVERNMENTAL FUNDS	547,655,752	556,658,266	597,575,972	691,667,570	738,909,217
Governmental Funds Recap	Actual	Actual	Actual	Estimated	Adopted
Governmental Funds Recap	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Fund	285,364,244	293,327,309	313,105,035	315,788,967	371,420,935
Special Revenue Funds	168,606,293	169,153,760	175,860,830	268,157,253	206,710,870
Debt Service	12,734,044	20,801,088	24,416,244	23,194,434	13,752,515
Capital Project Funds	26,289,437	13,077,117	23,944,208	20,656,795	48,486,306
Contingency	-	-	-	500,000	11,418,000
Transfers to Other Funds	54,661,733	60,298,991	60,249,656	63,370,120	87,120,591
TOTAL GOVERNMENTAL FUNDS	547,655,752	556,658,266	597,575,972	691,667,570	738,909,217
OPERATING EXPENSES	Actual	Actual	Actual	Estimated	Adopted
PROPRIETARY FUNDS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Golf Course Fund	353,435	362,443	675,197	770,521	827,390
Building and Safety Fund	2,734,425	3,042,420	3,110,439	3,412,172	3,796,121
Utilities Fund	12,562,164	19,067,923	12,634,895	17,260,737	18,666,867
Health Benefits Fund	53,934,409	51,775,616	57,573,151	59,294,292	57,777,764
Risk Management Fund	6,019,527	6,689,217	8,924,531	8,915,885	8,618,079
Equipment Services Fund	8,370,815	8,216,820	8,291,742	8,440,199	8,947,441
TOTAL OPERATING EXPENSES	83,974,776	89,154,440	91,209,955	98,093,805	98,633,662
Proprietary Funds Recap	Actual	Actual	Actual	Estimated	Adopted
Proprietary Funds Recap	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Salaries Wages & Benefits	8,143,110	8,334,564	8,292,312	8,766,325	10,034,568
Services and Supplies	70,244,000	75,216,536	74,050,523	83,156,967	81,666,983
Depreciation	5,572,595	5,552,823	5,790,359	6,170,512	6,932,112
Total Operating Expenses	83,959,706	89,103,924	88,133,195	98,093,805	98,633,662
Transfers To Other Funds	15,070	50,515	3,076,760	-	-
TOTAL PROPRIETARY FUNDS	83,974,776	89,154,440	91,209,955	98,093,805	98,633,662
Total All Funds Including Internal Charges	631,630,528	645,812,705	688,785,927	789,761,375	837,542,879
Less Internal Service Fund Internal Charges	(67,139,431)	(67,179,191)	(67,979,194)	(72,714,678)	(71,320,355)
TOTAL ALL FUNDS	564,491,096	578,633,514	620,806,733	717,046,697	766,222,524



Budget Summaries

Summary of Sources by Department General Fund

(Includes Revenues, Transfers In and Other Financing Sources)

REVENUES	Actual	Actual	Actual	Estimated	Adopted
GENERAL FUND	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Board of County Commissioners	-	-	-	-	-
Public Defender	172,407	131,323	97,361	123,000	123,000
Alternate Public Defender	-	-	-	-	-
Conflict Council	-	-	-	-	-
County Manager	1,111,851	1,883,316	2,586,093	1,185,183	1,402,811
Registrar of Voters	25,950	88,689	27,486	40,440	40,440
Assessor	-	-	-	-	-
Comptroller	161,049	175,687	168,092	173,054	173,054
Treasurer	5,037,915	9,172,434	10,730,355	5,680,000	5,580,000
County Clerk	309,689	380,487	371,228	299,842	285,000
Technology Services	59,126	40,583	12,529	12,259	36,000
Human Resources	-	3,232	-	-	-
County Recorder	2,758,006	2,788,689	3,429,389	4,077,990	2,980,600
Accrued Benefits-OPEB	325,324	-	-	-	-
Sheriff	20,719,804	21,117,383	20,805,401	20,832,188	22,867,568
Medical Examiner	1,228,301	1,268,762	1,284,286	1,422,291	1,497,609
Fire Suppression	-	-	-	-	-
Juvenile Services	285,847	275,510	217,984	248,200	248,200
Alternative Sentencing	352,017	318,341	702,141	959,633	959,633
Public Guardian	116,285	143,396	106,540	150,000	150,000
Public Administrator	314,204	171,987	166,286	230,000	230,000
Community Services	9,047,421	9,099,781	8,795,175	8,250,601	8,797,092
District Attorney	399,994	388,938	377,131	382,000	382,000
District Court	3,603,293	3,660,389	3,760,790	3,965,008	4,197,592
Incline Justice Court	283,534	254,960	264,280	225,000	225,000
Reno Justice Court	2,943,345	2,708,223	2,101,710	2,147,432	2,362,432
Sparks Justice Court	1,103,131	924,604	763,546	675,000	745,000
Wadsworth Justice Court	300,540	283,683	277,877	197,750	187,750
Incline Constable	718	666	248	500	500
Library	121,164	109,599	74,075	70,000	111,950
Human Services	-	-	-	2,500	2,500
Intergovernmental Expenditures	3,174,134	3,328,282	3,532,503	3,688,986	3,918,136
Community Support	-	-	-	-	-
Undesignated Revenue	285,265,152	296,143,654	310,716,426	325,689,319	342,968,861
TOTAL REVENUES	339,220,200	354,862,599	371,368,933	380,728,176	400,472,728
General Fund Recap	Actual	Actual	Actual	Estimated	Adopted
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Taxes	162,349,504	169,338,997	180,524,330	191,601,430	203,478,752
Licenses and Permits	9,692,713	10,215,816	9,771,369	9,480,533	10,045,793
Intergovernmental	134,083,005	140,999,695	145,115,564	148,001,879	154,411,619
Charges for Services	21,645,383	20,410,992	21,062,567	21,679,021	22,101,745
Fines and Forfeitures	7,746,113	6,986,424	6,110,868	5,951,282	6,146,782
Miscellaneous	3,703,483	6,910,676	8,784,236	4,014,031	4,288,037
Subtotal Departments	339,220,200	354,862,599	371,368,933	380,728,176	400,472,728
Other Financing Sources	24,069	11,295	42,707	5,000	5,000
Transfers In	91,515	84,404	4,311,819	1,142,030	494,000
TOTAL REVENUES/SOURCES	339,335,784	354,958,299	375,723,460	381,875,206	400,971,728



Budget Summaries

Summary of Uses by Department General Fund

(Includes Expenditures, Transfers Out and Contingencies)

OPERATING EXPENDITURES GENERAL FUND	Actual FY 2018	Actual FY 2019	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
Board of County Commissioners	750,331	745,839	790,226	835,324	1,230,332
Public Defender	9,464,319	9,778,292	10,241,678	10,452,766	10,444,635
Alternate Public Defender	2,729,331	2,849,429	2,834,237	2,988,397	3,023,336
Conflict Council	1,404,726	1,261,795	1,132,625	1,208,836	1,101,158
County Manager	5,518,459	8,381,329	15,107,063	12,472,261	12,790,328
Registrar of Voters	1,551,679	2,243,447	2,058,552	2,396,108	2,516,327
Assessor	7,048,319	7,160,216	7,528,942	8,266,014	8,118,160
Comptroller	2,885,672	3,034,376	3,115,478	3,317,778	3,381,788
Treasurer	2,247,985	2,442,519	2,482,756	2,581,008	3,102,144
County Clerk	1,429,608	1,459,516	1,580,099	1,619,772	1,858,491
Technology Services	13,408,725	13,362,960	14,120,920	15,088,657	16,489,475
Human Resources	2,223,484	2,277,300	2,247,528	2,421,795	2,587,059
County Recorder	2,115,995	2,251,760	2,242,157	2,366,191	2,425,413
Accrued Benefits-OPEB	3,012,179	2,571,479	2,559,883	2,750,000	2,750,000
Sheriff	115,646,641	116,966,832	122,891,065	126,368,047	128,412,995
Medical Examiner	3,479,563	3,795,760	4,199,202	4,422,414	4,768,365
Fire Suppression	951,980	970,365	972,170	954,505	1,032,639
Juvenile Services	15,330,832	15,467,682	15,539,013	16,016,847	16,856,680
Alternative Sentencing	1,481,258	1,466,554	2,148,271	2,549,212	2,650,073
Public Guardian	1,827,882	1,826,359	1,945,326	1,995,406	2,140,322
Public Administrator	1,188,577	1,270,254	1,336,234	1,355,330	1,386,911
Community Services	20,175,495	20,027,486	20,727,326	21,115,859	22,971,804
District Attorney	21,721,382	21,966,352	22,859,021	23,829,312	24,452,296
District Court	20,732,687	21,532,273	22,665,091	23,070,425	24,138,493
Incline Justice Court	657,945	685,738	680,546	724,617	776,593
Reno Justice Court	6,279,295	6,662,137	6,707,294	6,883,958	7,160,632
Sparks Justice Court	3,420,631	3,577,600	3,799,163	3,931,615	4,050,081
Wadsworth Justice Court	345,632	341,762	347,743	353,920	353,698
Incline Constable	161,013	165,037	194,089	203,781	216,461
Library	9,486,785	9,517,261	9,692,209	9,732,459	10,863,757
Human Services	1,233,556	1,252,751	2,112,974	2,035,946	1,763,578
Intergovernmental Expenditures	3,630,159	3,768,721	3,871,720	4,053,475	4,227,372
Community Support	251,976	176,513	195,642	219,761	364,761
Undesignated Revenue	1,570,145	2,069,615	2,178,791	(2,792,830)	41,014,778
TOTAL EXPENSES	285,364,245	293,327,309	313,105,035	315,788,967	371,420,935
	Actual	Actual	Actual	Estimated	Adopted
General Fund Recap	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Salaries Wages & Benefits	234,881,071	239,205,106	248,985,761	253,695,353	265,892,955
Services and Supplies	50,000,308	53,787,157	63,560,749	61,313,798	104,692,932
Capital Outlay	482,865	335,046	558,525	779,816	835,048
Subtotal Departments	285,364,245	293,327,309	313,105,035	315,788,967	371,420,935
Contingency	-	-	-	500,000	11,118,000
Transfers to Other Funds	47,486,294	45,674,844	42,171,914	44,085,323	54,099,808
TOTAL EXPENSES/USES	332,850,539	339,002,154	355,276,949	360,374,290	436,638,743



Budget Summaries

WASHOE COUNTY SUMMARY OF AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)					
Authorized Positions					FTE'S
Department/Program	2018 Actual	2019 Actual	2020 Actual	2021 Estimates	2022 Budget
General Fund General Government:					
Assessor's Office	60	60	62	62	62.00
Board of County Commissioners	5	5	5	5	5.00
Clerk's Office	14	14	15	15	15.00
County Manager	56	28	30	30	30.00
Comptroller's Office	27	27	27	27	26.32
Human Resources Department	16	16	18	17	16.88
Community Services Department	-	-	-	-	-
Recorder's Officer	23	23	24	24	23.49
Registrar of Voters	7	7	8	8	12.65
Technology Services Department	84	84	86	85	84.64
Treasurer's Office	20	21	22	22	22.00
Total General Government Function	312	285	297	295	297.99
General Fund Judicial:					
Alternate Public Defenders Office	17	17	18	18	18.00
Constable - Incline	2	2	3	3	1.85
District Attorney's Office	180	180	189	194	190.46
District Court	178	177	179	180	175.61
Justice Court - Incline	7	7	7	6	4.84
Justice Court - Reno	57	57	56	56	52.36
Justice Court - Sparks	30	31	31	31	28.74
Justice Court - Wadsworth	3	3	3	3	2.80
Public Defender's Office	61	61	62	62	63.00
Total Judicial Function	535	535	548	553	537.66
General Fund Public Safety:					
Alternative Sentencing Department	12	12	15	16	23.49
County Manager - Emergency Management	6	6	6	6	5.42
Juvenile Services Department	125	128	128	127	123.67
Medical Examiner/Coroner's Office	22	22	23	23	24.08
Public Administrator's Office	11	11	11	11	11.00
Public Guardian Department	16	16	17	17	17.00
Sheriff's Office	741	732	738	753	767.80
Total Public Safety Function	933	927	938	953	972.47
General Fund Public Works:					
Community Services	83	85	87	87	86.86
Total Public Works Function	83	85	87	87	86.86
General Fund Health and Welfare:					
Human Services Agency	51	50	39	45	13.00
Total Health and Welfare Function	51	50	39	45	13.00
General Fund Culture and Recreation:					
Library	119	119	118	117	102.22
Regional Parks & Open Space	51	52	53	53	50.17
Total Culture and Recreation Function	170	171	171	170	152.39
General Fund Grand Total	2,084	2,053	2,080	2,103	2,060.37



Budget Summaries

WASHOE COUNTY SUMMARY OF AUTHORIZED POSITIONS AND FULL-TIME EQUIVALENTS (FTE'S)					
Authorized Positions					FTE'S
Department/Program	2018 Actual	2019 Actual	2020 Actual	2021 Estimates	2022 Budget
Other Funds:					
Regional Animal Services	42	42	42	42	42.00
Building & Safety Department	24	24	24	24	22.70
Child Protective Services	251	260	265	264	265.22
Health District	151	155	157	169	173.46
Equipment Services	20	20	20	20	20.25
Golf Course	1	1	1	1	0.84
Health Benefits	4	4	5	5	5.00
Indigent Tax Levy	-	-	32	31	62.00
Homelessness Fund	-	-	-	-	9.00
Library Expansion	21	21	21	21	23.04
May Operations (Other Restricted Fund)	4	4	4	4	5.17
Regional Public Safety Training Center	5	5	5	5	5.00
Reno Justice Court (Other Restricted Fund)	-	-	1	1	0.41
Risk Management	4	4	3	3	3.00
Roads	60	60	60	60	62.47
Senior Services	27	27	27	27	25.59
Truckee River Flood Management	7	7	7	6	6.00
Utilities - Remediation District	8	7	7	7	6.19
Utilities	26	26	26	26	29.27
Total	655	667	707	716	766.62
Total All Funds	2,739	2,720	2,787	2,819	2,826.99

Budget Summaries

The information below identifies the net position changes associated with the FY 2022 Adopted Budget

Note: FY 2022 Adopted FTE total includes personnel changes processed mid-year FY 2021 (i.e., increase/decrease grant-funded positions, FTE authorized based on funding levels, etc.).

GENERAL FUND - POSITION CHANGES

Position #	Department	Title	FTE's
TBD	Community Services-Facilities	Painter	1.00
TBD	Community Services-Facilities	Maintenance Worker-Facilities	1.00
TBD	Human Resources	Organizational Effectiveness Mgr	1.00
TBD	Library	Librarian I-Sparks	1.00
TBD	Library	Librarian I-North Valleys	1.00
TBD	Library	Librarian I-Spanish Springs	1.00
TBD	Library	Library Assistant II-Sparks	2.00
TBD	Library	Library Assistant II-North Valleys	2.00
TBD	Library	Library Assistant II-Spanish Springs	1.00
TBD	Medical Examiner	Medicolegal Death Invest/ Tech	1.00
TBD	Medical Examiner	Medicolegal Death Invest/ Tech	1.00
TBD	Manager's Office	Community Outreach Coordinator	1.00
TBD	Manager's Office	Office Assistant III	1.00
TBD	Public Defender's Office	Deputy Public Defender	1.00
TBD	Sheriff's Office-Crime Lab	Laboratory Assistant	1.00
TBD	Sheriff's Office-Crime Lab	Department Systems Specialist	1.00
Total New Position FTE's			18.00
General Fund		Total Net New FTE's	18.00

OTHER FUNDS - POSITION CHANGES

Position #	Department	Title	FTE's
TBD	Child Protective Services	Human Services Caseworker III	1.00
TBD	Homelessness Fund	TBD/Pending JEC Review	2.00
TBD	Library Expansion	Librarian I-South Valleys	1.00
TBD	Library Expansion	Librarian I-Northwest	1.00
TBD	Library Expansion	Library Assistant II-South Valleys	2.00
TBD	Library Expansion	Library Assistant II-Northwest	2.00
TBD	Library Expansion	Library Assistant II-Spanish Springs	1.00
Total New Positions			10.00

**Note: 7.0 new Positions for Homelessness have been approved by the BCC prior to July 1, 2021 and are not reflected above

OTHER FUNDS - POSITIONS TO BE DELIMITED

70010681	Health	Health Educator II	-0.40
Total Delimited Position FTE's			-0.40

OTHER FUNDS - OTHER CHANGES

70010577	Health	Health Educator II (incr. to F-T)	0.40
Total Position Change FTE's			0.40

Other Funds		Total Net New FTE's	10.00
Grand Total - All Funds		Total Net New FTE's	28.00

General Fund

GENERAL FUND

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

County departments that are primarily funded through the General Fund are listed below. Detailed pages for each of the following departments, which include a description of the department's mission and organization, Strategic Plan goals, budgeted sources and uses, and a summary of budget enhancements approved in the FY 2022 budget, follow in the remainder of this section. Note, the summary includes General Fund transfers out of \$54.1 million, other financing sources totaling \$499,000, and Contingency of \$11.1 million that are not specific to a department.

GENERAL FUND DEPARTMENT	Budgeted Expenditures/ Uses	Budgeted Revenues/ Other Sources	Net General Fund Cost
Accrued Benefits & OPEB	2,750,000	-	2,750,000
Alternate Public Defender	3,023,336	-	3,023,336
Alternative Sentencing	2,650,073	1,289,633	1,360,440
Assessor	8,118,160	-	8,118,160
Board of County Commissioners	1,230,332	-	1,230,332
Community Services	22,971,804	8,802,092	14,169,712
Community Support (w /County Manager pg.)	364,761	-	364,761
Comptroller	3,381,788	173,054	3,208,734
Conflict Council	1,101,158	-	1,101,158
County Clerk	1,858,491	285,000	1,573,491
County Manager	12,790,328	1,258,811	11,531,517
County Recorder	2,425,413	2,980,600	(555,187)
District Attorney	24,452,296	546,000	23,906,296
District Court	24,138,493	4,287,592	19,850,901
Fire Suppression (w /County Manager pg.)	1,032,639	-	1,032,639
Human Resources	2,587,059	-	2,587,059
Human Services	1,763,578	2,500	1,761,078
Incline Constable	216,461	500	215,961
Intergovernmental Expenditures	4,227,372	3,918,136	309,236
Justice Court - Incline	776,593	225,000	551,593
Justice Court - Reno	7,160,632	2,362,432	4,798,200
Justice Court - Sparks	4,050,081	745,000	3,305,081
Justice Court - Wadsworth	353,698	187,750	165,948
Juvenile Services	16,856,680	248,200	16,608,480
Library	10,863,757	111,950	10,751,807
Medical Examiner	4,768,365	1,497,609	3,270,756
Public Administrator	1,386,911	230,000	1,156,911
Public Defender	10,444,635	123,000	10,321,635
Public Guardian	2,140,322	150,000	1,990,322
Registrar of Voters	2,516,327	40,440	2,475,887
Sheriff	128,412,995	22,867,568	105,545,427
Technology Services	16,489,475	36,000	16,453,475
Treasurer	3,102,144	5,634,000	(2,531,856)
Undesignated Revenue	41,014,778	342,968,861	(301,954,083)
Fund Transfers	54,099,808	-	54,099,808
Contingency	11,118,000	-	11,118,000
TOTAL GENERAL FUND	436,638,743	400,971,728	35,667,015



ACCRUED BENEFITS

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

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Accrued Benefits	C182010	2,559,883	2,750,000	2,750,000	2,750,000	-	0.0%
Total		2,559,883	2,750,000	2,750,000	2,750,000	-	0.0%

Sources and Uses

Total Sources	-	-	-	-	-	-	-
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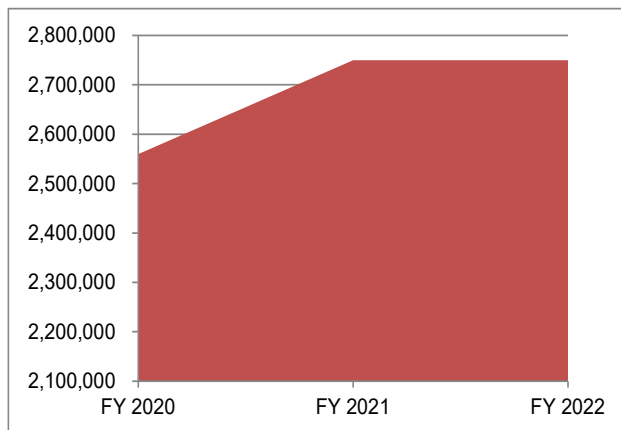
Uses

Salaries & Wages	2,515,078	2,700,000	2,700,000	2,700,000	-	0.0%
Employee Benefits	<u>44,805</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	-	-
Total Uses	2,559,883	2,750,000	2,750,000	2,750,000	-	0.0%

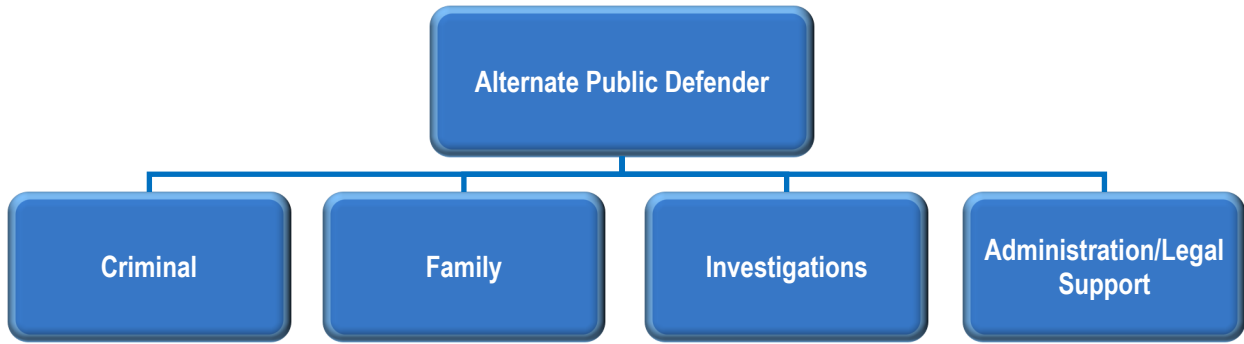
Net General Fund Cost	2,559,883	2,750,000	2,750,000	2,750,000	-	0.0%
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FTE Summary	-	-	-	-	-	-
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Net General Fund Cost:



ALTERNATE PUBLIC DEFENDER



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

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

Statutory Authority: NRS Chapter 260 – County Public Defenders

Website: [Alternate Public Defender \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes

Personnel None
Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Alternate Public Defender	128-0	2,834,237	2,998,451	2,988,397	3,023,336	24,885	0.8%
Total		2,834,237	2,998,451	2,988,397	3,023,336	24,885	0.8%

Sources and Uses

Sources

General Fund

Miscellaneous

Total General Fund

	-	-	-	-	-	-
	-	-	-	-	-	-

Total Sources

	-	-	-	-	-	-
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Uses

Salaries & Wages

Employee Benefits

Services & Supplies

Other Financing Uses

Total Uses

	1,770,935	1,863,105	1,858,537	1,944,082	80,977	4.3%
	922,990	955,985	950,500	912,534	43,451-	-4.5%
	140,312	179,361	179,361	166,720	(12,641)	-7.0%
	-	-	-	-	-	
	2,834,237	2,998,451	2,988,397	3,023,336	24,885	0.8%

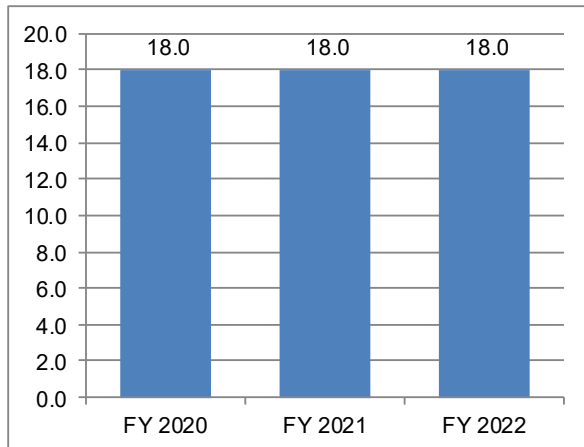
Net General Fund Cost

	2,834,237	2,998,451	2,988,397	3,023,336	24,885	0.8%
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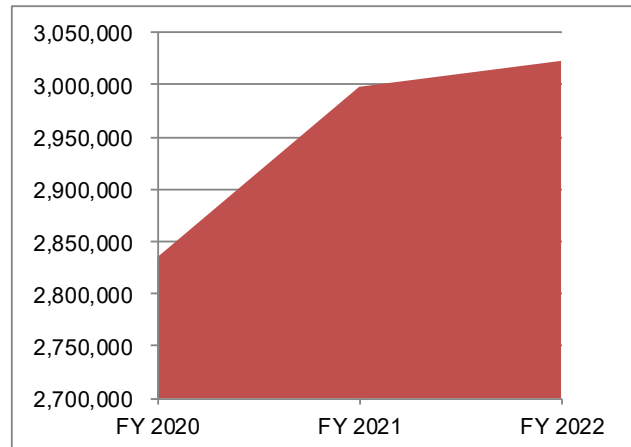
FTE Summary

	18.0	18.0	18.0	18.0	0.0%
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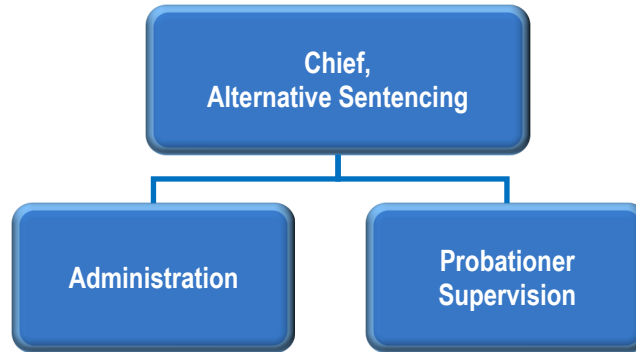
Staffing Trend:



Net General Fund Cost:



ALTERNATIVE SENTENCING



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

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

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

Website: [Alternative Sentencing \(washoecounty.gov\)](https://www.washoecounty.gov/alternative-sentencing)

FY 2022 Budget Enhancements/Changes**Personnel**

- Reclassification of Office Assistant II to Drug Screen Collector – Intermittent Positions – Title change only
- Reclassification of Human Services support Specialist I to a DAS Case Manager – \$8,430
- Reclassification of Office Assistant II to lead Drug Screen Collector – Title change only

To be absorbed in the adopted budget.

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Operations	154-1	1,412,544	1,406,797	1,350,219	1,399,324	(7,473)	-0.5%
Central Testing	154-2	735,727	1,254,529	1,198,993	1,250,749	(3,780)	-0.3%
Total		2,148,271	2,661,326	2,549,212	2,650,073	(11,254)	-0.4%

Sources and Uses

Sources

General Fund

Charges for Services	288,811	333,633	333,633	333,633	-	0.0%
Fines	10,804	25,000	25,000	25,000	-	0.0%
Miscellaneous	402,526	601,000	601,000	601,000	-	0.0%
Transfers In	330,000	330,000	330,000	330,000	-	0.0%
Total Sources	1,032,141	1,289,633	1,289,633	1,289,633	-	0.0%

Uses

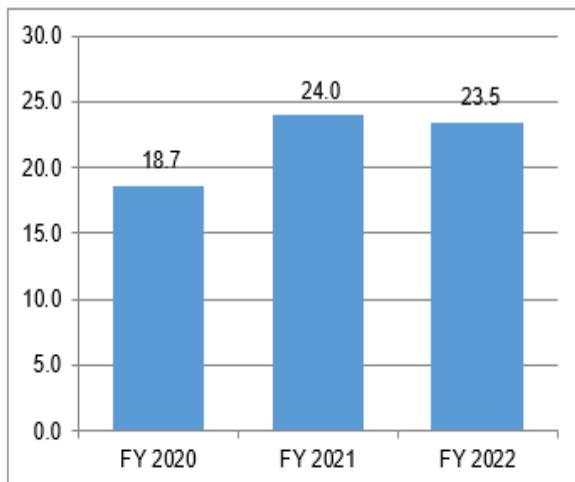
Salaries & Wages	1,185,907	1,447,805	1,369,696	1,450,625	2,820	0.2%
Employee Benefits	478,574	553,102	519,097	534,912	(18,190)	-3.3%
Services & Supplies	470,436	660,420	660,420	664,536	4,116	0.6%
Capital Outlay	13,355	-	-	-	-	-
Total Uses	2,148,271	2,661,326	2,549,212	2,650,073	(11,254)	-0.4%

Carry-forward Funding - - - - -

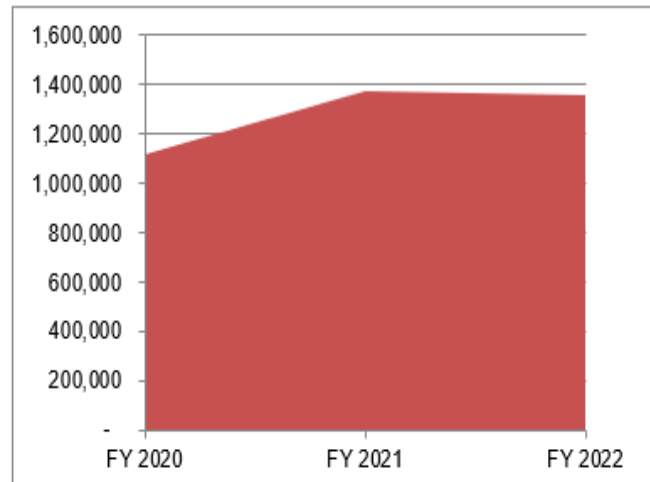
Net General Fund Cost	1,116,130	1,371,693	1,259,579	1,360,440	(11,254)	-0.8%
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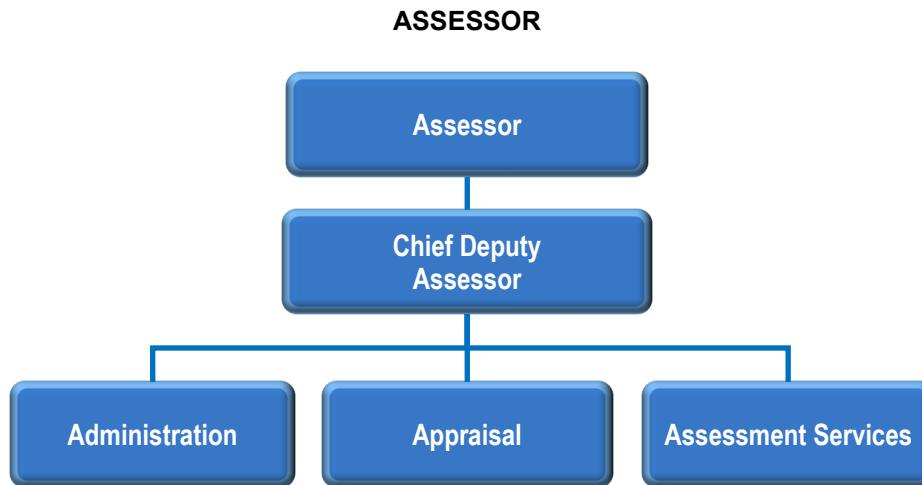
FTE Summary	18.7	24.0	24.0	23.5	-1.9%
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Staffing Trend:



Net General Fund Cost:





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

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

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

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

Website: [Washoe County Assessor](http://www.washoecountynevada.gov/assessor)

FY 2022 Budget Enhancements/Changes

Personnel None
Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Assessor's Office	102-0	7,528,942	8,435,868	8,266,014	8,118,160	(317,708)	-3.8%
Assessor Tech Fund	IN20280	580,334	2,268,610	2,268,610	525,000	(1,743,610)	-76.9%
Total		8,109,276	10,704,479	10,534,624	8,643,160	(2,061,318)	-19.3%

Sources and Uses

Sources

General Fund

Charges for Services	-	-	-	-	-	-	
Total General Fund	-	-	-	-	-	-	

Other Restricted Funds

Pers Prop Tax Commission	688,704	525,000	525,000	525,000	-	0.0%
Total - Other Funds	688,704	525,000	525,000	525,000	-	0.0%

Total Sources 688,704 525,000 525,000 525,000 - 0.0%

Uses

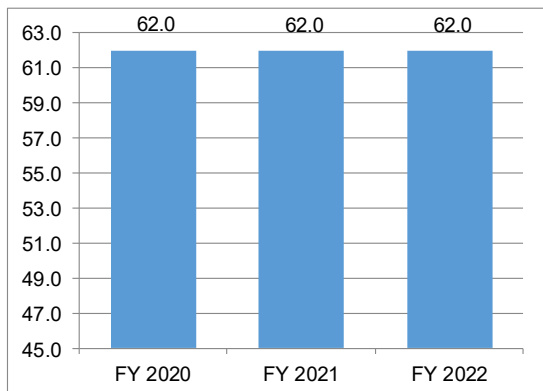
Salaries & Wages	4,417,610	4,651,427	4,534,535	4,790,931	139,504	3.0%
Employee Benefits	2,505,096	2,616,249	2,563,287	2,515,750	100,499-	-3.8%
Services & Supplies	1,109,299	3,286,802	3,286,802	1,186,479	(2,100,323)	-63.9%
Capital Outlay	77,270	150,000	150,000	150,000	-	0.0%
Total Uses	8,109,276	10,704,479	10,534,624	8,643,160	(2,061,318)	-19.3%

Carry-forward Funding (108,371) 1,743,610 1,743,610 - (1,743,610) -100.0%

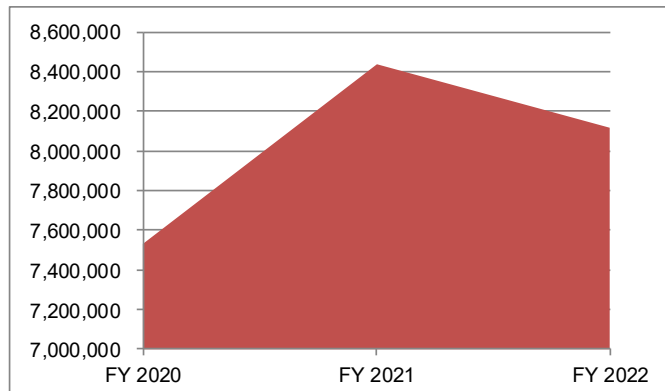
Net General Fund Cost 7,528,942 8,435,868 8,266,014 8,118,160 (2,061,318) -3.8%

FTE Summary 62.0 62.0 62.0 62.0 0.0%

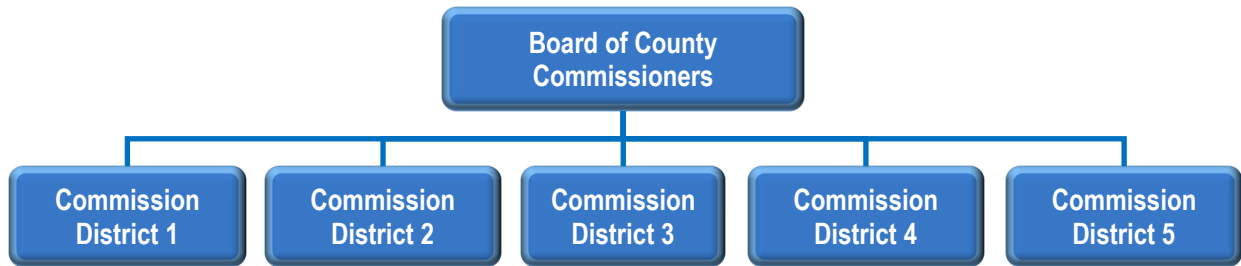
Staffing Trend:



Net General Fund Cost:



BOARD OF COUNTY COMMISSIONERS



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

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

Statutory Authority: NRS Chapter 244 – Counties: Government

Website: [Board of County Commissioners \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase in Special District Funds - \$400,000 (increase each district from \$20,000 to \$100,000)

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
County Commissioners	100-0	805,026	837,313	835,324	1,230,332	393,019	46.9%
Total		805,026	837,313	835,324	1,230,332	393,019	46.9%

Sources and Uses

Sources

General Fund

Miscellaneous	-	-	-	-	-	-
Total General Fund	-	-	-	-	-	-

Other Restricted Funds

Miscellaneous	-	-	-	-	-	-
Total - Other Funds	-	-	-	-	-	-

Total Sources

-	-	-	-	-	-
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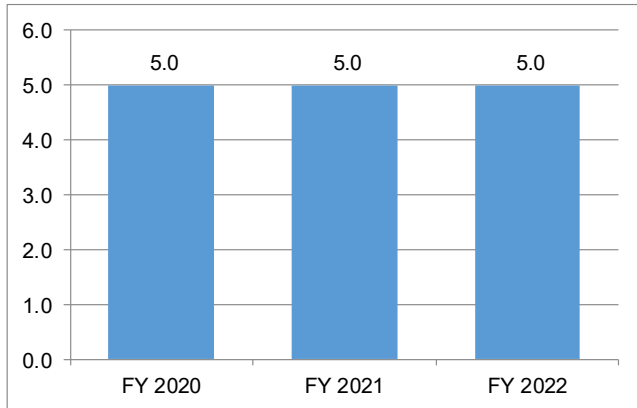
Uses

Salaries & Wages	378,139	379,454	375,653	383,384	3,930	1.0%
Employee Benefits	209,701	213,381	211,194	201,654	11,727-	-5.5%
Services & Supplies	202,386	212,477	248,477	645,293	432,816	203.7%
Transfers Out/(In)	14,800	32,000	-	-	(32,000)	-100.0%
Total Uses	805,026	837,313	835,324	1,230,332	393,019	46.9%

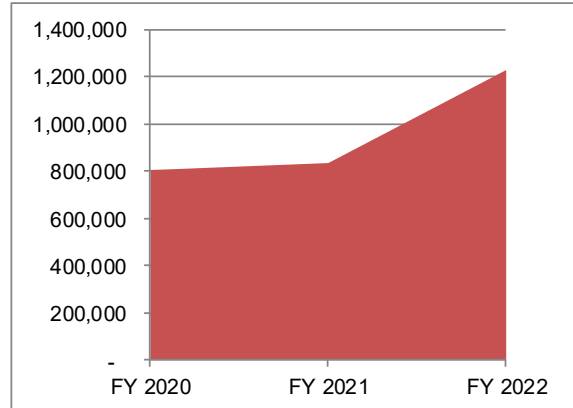
Net General Fund Cost	805,026	837,313	835,324	1,230,332	393,019	46.9%
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FTE Summary	5.0	5.0	5.0	5.0	0.0%
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Staffing Trend:



Net General Fund Cost:



CENTRALLY MANAGED ACTIVITIES

Description Centrally managed activities are those that do not fall under specific departments within the County and are managed on an organization-wide level. Revenues include: the General Fund's portion of property taxes, room tax, the Consolidated Tax, AB 104 revenues, Cable TV Franchise fees, Federal Payment in Lieu of Taxes (PILT), and indirect cost allocation charges to departments. Costs include: property tax processing fees and any functional (i.e., General Government, Public Safety, Judicial, etc.) expense or savings not attributed to a particular department (i.e., Salary Savings, Purchasing Savings, New Initiative expenses dependent on Board approval, etc.).

FY 2022 Budget Enhancements/Changes

In FY2017, the County began budgeting for expected General Fund salary and operating cost savings on a Countywide, non-departmental basis. This continued in FY 2018. However, beginning in FY 2019, operating cost savings were no longer budgeted mainly due to departments' success in reallocating operating resources to fund needs. For FY 2020, salary savings were not budgeted due to expiration of all employee association Collective Bargaining Agreements. However, due to the unprecedented impacts of COVID-19, both Salary Savings and other Purchasing Savings were included in the FY 2021 Centrally Managed Activities budget. Due to better than anticipated financial results in FY 2020 and throughout FY 2021, neither Salary Savings nor other Purchasing Savings are included in the FY 2022 adopted budget. \$40 million in anticipated Property Tax Settlement Payments are included in the FY 2022 adopted budget, and are reflected in "Undesignated Revenue" Services and Supplies..

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Salaries/(Salary Savings)	199-0	-	(5,399,999)	(254,333)	-	5,399,999	-100.0%
Benefits/(Benefit Savings)	199-0	-	(4,100,000)	(2,500,000)	2,837		
(Operating Savings)	199-0	-	(1,041,139)	(1,041,139)	-	1,041,139	-100.0%
Undesignated Revenue	199-0	2,178,791	1,002,642	1,002,642	41,011,941	40,009,299	3990.4%
Total		2,178,791	(9,538,496)	(2,792,830)	41,014,778	46,450,437	-530.0%

Sources and Uses**Sources**

Taxes	161,758,244	171,587,756	171,787,756	182,434,274	10,846,518	6.3%
Licenses and Permits	1,484,797	1,775,200	1,900,200	1,775,200	-	0.0%
Intergovernmental	140,893,659	104,668,998	144,926,532	151,335,908	46,666,910	44.6%
Charges for Services	6,254,912	6,931,281	6,875,601	7,224,249	292,968	4.2%
Other Financing Sources	6,552,095	-	-	-	-	
Miscellaneous	324,814	199,230	199,230	199,230	-	0.0%
Total Sources	317,268,520	285,162,465	325,689,319	342,968,861	57,806,396	20.3%

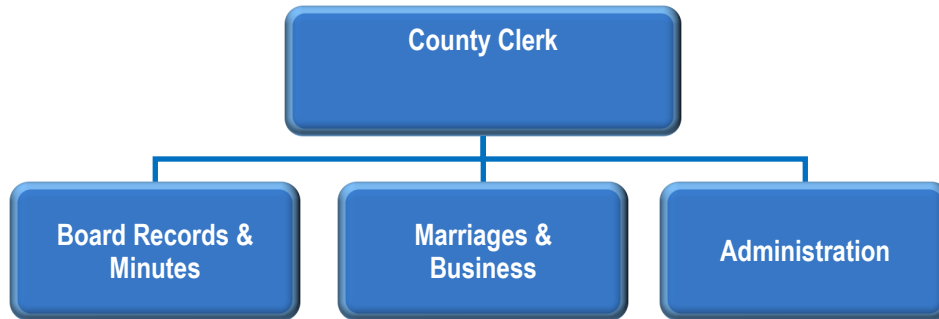
Uses

Services and Supplies/Capital	2,178,791	1,002,642	1,002,642	41,011,941	40,009,299	3990.4%
Salary/(Salary Savings)/ (Operating Savings)	-	(10,541,138)	(3,795,472)	2,837	10,543,975	-100.0%
Transfers Out/(In)	-	-	-	(505,000)	(505,000)	
Total Uses	2,178,791	(9,538,496)	(2,792,830)	40,509,778	50,048,274	-524.7%

Net General Fund Cost	(315,089,730)	(294,700,961)	(328,482,149)	(301,954,083)	(11,355,959)	2.5%
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FTE Summary	-	-	-	-	-	
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COUNTY CLERK



Mission: The mission of the Washoe County Clerk is to create, maintain, and preserve accurate records of the actions of the Board of County Commissioners and related bodies, as well as marriage license, marriage officiant, notary and business name records, and make them available to the public and historians in a timely and professional manner.

Description: The County Clerk serves as 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.

Website: [Clerk's Office \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Administration	C104100	470,675	505,797	470,472	478,676	(27,121)	-5.4%
Board Records & Minutes	C104700	728,703	754,052	737,629	750,955	(3,097)	-0.4%
Marriage & Business	C104300	358,498	390,342	391,848	418,396	28,054	7.2%
Clerk Technology Fund	IN20293	6,848	6,050	67,660	6,050	-	0.0%
Intra Agency Redaction Proj	IN60579	22,223	151,224	19,822	210,464	59,240	39.2%
Total		1,586,947	1,807,465	1,687,432	1,864,541	57,076	3.2%

Sources and Uses

Sources

General Fund

Licenses and Permits	118,209	150,000	150,000	150,000	-	0.0%
Charges for Services	253,017	210,612	149,842	135,000	(75,612)	-35.9%
Miscellaneous	2	-	-	-	-	-
Total General Fund	371,228	360,612	299,842	285,000	(75,612)	-21.0%

Other Restricted Funds

Charges for Services	23,650	6,000	6,000	6,000	-	0.0%
Miscellaneous	2,441	50	50	50	-	0.0%
Total - Other Funds	26,091	6,050	6,050	6,050	-	0.0%

Total Sources 397,319 366,662 305,892 291,050 (75,612) -20.6%

Uses

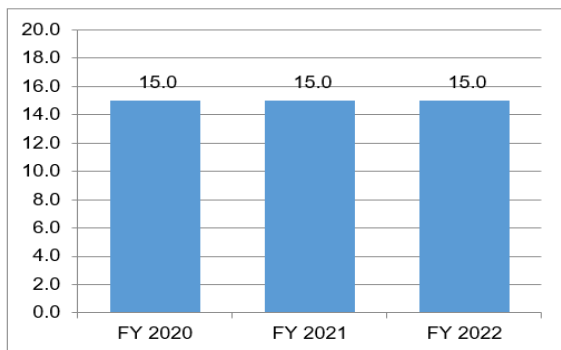
Salaries & Wages	962,435	1,006,838	964,863	1,014,280	7,442	0.7%
Employee Benefits	527,079	552,519	544,253	539,428	(13,091)	-2.4%
Services & Supplies	97,434	248,108	178,316	310,833	62,725	25.3%
Total Uses	1,586,947	1,807,465	1,687,432	1,864,541	57,076	3.2%

Carry-forward Funding (19,243) 61,610 61,610 - (61,610) -100.0%

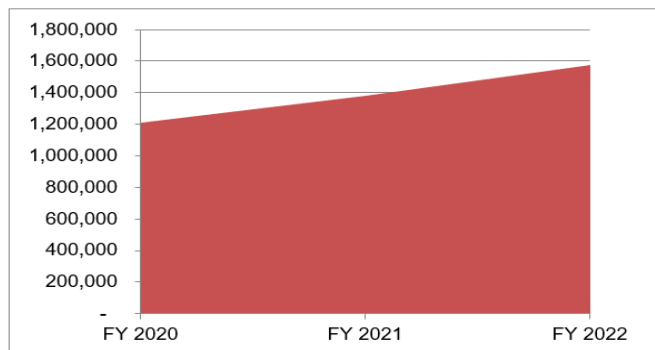
Net General Fund Cost 1,208,871 1,379,193 1,319,929 1,573,491 194,298 14.1%

FTE Summary 15.0 15.0 15.0 15.0 0.0%

Staffing Trend:



Net General Fund Cost:



COMMUNITY SERVICES DEPARTMENT



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

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

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

Statutory Authority:

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

Website: [Community Services Department \(washoecounty.gov\)](http://washoecounty.gov)

Additional Goals/Performance Information: [2019 Washoe Parks Master Plan.pdf \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes**Personnel**

- Administration Reclassification of an Office Assistant II to an office Assistant III (0.48 FTE) and change in cost distribution from 100% General Fund to 42.5% General Fund; 47.5% Building and Safety; 10% Utilities – (\$12,894)
- Facilities Reclassification of Lead Custodial Worker to a Facility Contract Services Coordinator – \$7,436
- Parks Reclassification of a Parks Maintenance Supervisor to a Trails Program Coordinator – \$8,549
- Planning/Utilities Reclassification of a Water Management Planner Coordinator to a Grants Coordinator – (\$20,740)
- Parks/Golf change in cost distribution from the Golf Fund to General Fund Parks – \$20,479
- Additional 1.0 full-time Painter position – \$87,926
- Additional 1.0 full-time Maintenance Worker position – \$66,426

Non-Personnel

- Parks – Increase to Pooled Positions - \$70,000 (Trail Maintenance-4-person seasonal crew)
- Parks – Increase to Other Expense - \$30,000 (Trail Maintenance-other)
- Parks – Increase to Chemical Supplies - \$80,000 (Noxious Weeds-treatment materials)
- Parks – Increase to Contracted/Temp Services - \$20,000 (Noxious Weeds-AmeriCorps)

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

Roads Fund
 Central Truckee Meadows Remediation District
 May Center
 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

General Fund

Community Services Department

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Administration	105-1	736,456	726,326	715,404	724,294	(2,033)	-0.3%
Operations	105-3	15,109,085	16,650,200	15,501,885	17,183,570	533,370	3.2%
Planning & Development	105-4	2,626,648	3,214,901	2,816,345	3,188,920	(25,982)	-0.8%
Engineering & Capital Projects	105-5	2,634,846	2,970,122	2,533,930	2,814,074	(156,048)	-5.3%
Finance & Administrative	105-6	679,786	792,264	704,299	807,441	15,177	1.9%
Total		21,786,822	24,353,813	22,271,862	24,718,298	364,485	1.5%

Sources and Uses

Sources

General Fund

Licenses and Permits	7,290,709	7,165,593	6,780,333	7,250,593	85,000	1.2%
Intergovernmental	2,107	-	-	-	-	-
Charges for Services	1,308,045	1,257,543	1,257,543	1,368,774	111,231	8.8%
Miscellaneous	194,316	167,725	212,725	177,725	10,000	6.0%
Other Financing Sources	-	5,000	5,000	5,000	-	0.0%
Total General Fund	8,795,175	8,595,861	8,255,601	8,802,092	206,231	2.4%

Other Restricted Funds

Intergovernmental	653,239	692,963	692,963	692,963	-	0.0%
Charges for Services	94,087	110,695	110,695	110,695	-	0.0%
Miscellaneous	88,171	192,361	188,082	58,500	(133,861)	-69.6%
Total - Other Funds	835,497	996,020	991,740	862,159	(133,861)	-13.4%

Total Sources	9,630,672	9,591,881	9,247,341	9,664,251	72,370	0.8%
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Uses

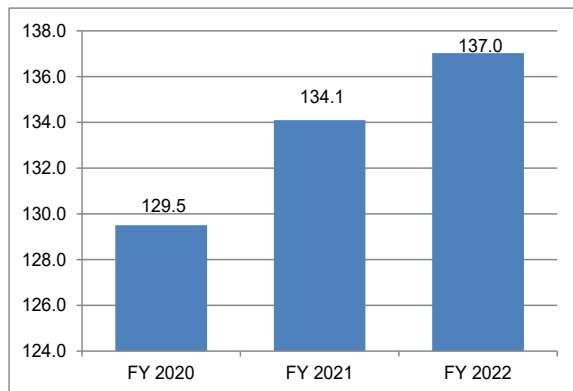
Salaries & Wages	8,463,225	9,359,703	8,628,799	9,852,969	493,265	5.3%
Employee Benefits	4,676,333	5,125,684	4,744,674	4,961,361	(164,323)	-3.2%
Services & Supplies	8,408,593	9,313,230	8,343,192	9,423,421	110,191	1.2%
Capital Outlay	116,753	555,196	555,196	480,548	(74,648)	-13.4%
Other Financing Uses	121,918	-	-	-	-	-
Total Uses	21,786,822	24,353,813	22,271,862	24,718,298	364,485	1.5%

Carry-forward Funding	102,080	1,141,010	164,262	884,335	(256,674)	-22.5%
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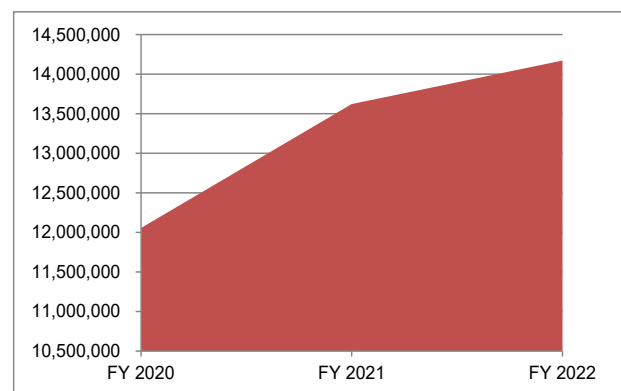
Net General Fund Cost	12,054,069	13,620,923	12,860,258	14,169,712	548,790	4.0%
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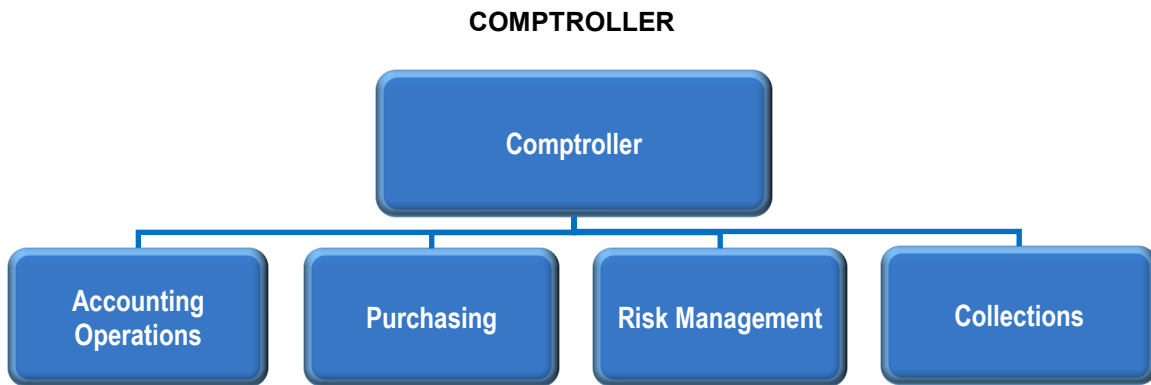
FTE Summary	129.5	134.1	134.1	137.0	2.2%
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Staffing Trend:



Net General Fund Cost:





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

Description: The Comptroller's Department supports financial reporting, general accounting, accounts payable, payroll, purchasing, collections and risk management.

- The Comptroller is appointed by the Board of County Commissioners and is the chief fiscal officer of the County. The Comptroller is responsible for planning, strategy and management of the Department.
- The Accounting Operations Division produces the Comprehensive Annual Financial Report as well as a variety of other financial reports and required disclosures. This division maintains the general books of the County, oversees the external audit process, supports internal controls, and provides accounting research and procedural support to other departments and agencies.
- The Accounting Operations Division is also responsible for countywide processing, audit and procedural support for payroll and accounts payable. This division also provides accounting and financial reporting support for the Health Benefits Fund and for the Other Post-Employment Benefits (OPEB) Trust Fund. In addition to these duties are that of the payroll division which is responsible for processing the County's payroll, necessary reports and annual W-2 forms.
- The Purchasing Division provides support for countywide procurement activities, including oversight of the competitive bidding process and the Procurement Card Program, as well as vendor maintenance and contract management. This division is also responsible for the inventory control process and disposal of surplus equipment.
- The Risk Management Division manages the County's self-funded property and general liability insurance, and safety and workers' compensation programs. Division staff process claims, coordinate claims defense with the District Attorney's Office, manages excess insurance needs through external carriers, and provides safety training to other County departments. For expenditures and FTE's related to this Division, please see the Risk Management Fund.
- The Collections Division is responsible for capturing funds owed to Washoe County by providing a collection program for County departments and agencies to which fees, fines, or charges are due. They serve as either the first point of contact on payments due or they perform collection activity when the debt becomes past due.

Statutory Authority: NRS 354 – Local Financial Administration; NRS 251 County Auditors and Comptrollers; NRS 332 – Purchasing: Local Governments; NRS 616A-616D – Industrial Insurance, NRS 617 – Occupational Diseases, NRS 618 – Occupational Safety and Health

Website: [Comptroller's Department \(washoecounty.gov\)](http://Comptroller's%20Department%20(washoecounty.gov))

Additional Goals/Performance Information: [Information You Can Use \(washoecounty.gov\)](http://Information%20You%20Can%20Use%20(washoecounty.gov))

FY 2022 Budget Enhancements/Changes

Personnel None
Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Comptroller Division	103-3	2,628,072	2,881,612	2,782,487	2,832,706	(48,906)	-1.7%
Purchasing	103-6	487,405	535,394	535,291	549,082	13,688	2.6%
Total		3,115,478	3,417,006	3,317,778	3,381,788	(35,218)	-1.0%

Sources and Uses

Sources

General Fund

Charges for Services	27,444	63,054	63,054	63,054	-	0.0%
Miscellaneous	140,648	110,000	110,000	110,000	-	0.0%
Total Sources	168,092	173,054	173,054	173,054	-	0.0%

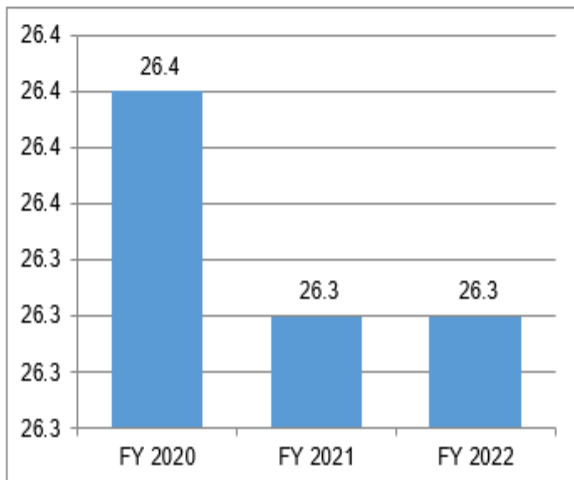
Uses

Salaries & Wages	1,858,673	2,000,143	1,932,541	2,035,938	35,795	1.8%
Employee Benefits	1,018,763	1,088,207	1,056,581	1,029,128	(59,079)	-5.4%
Services & Supplies	238,042	328,656	328,656	316,722	(11,934)	-3.6%
Total Uses	3,115,478	3,417,006	3,317,778	3,381,788	(35,218)	-1.0%

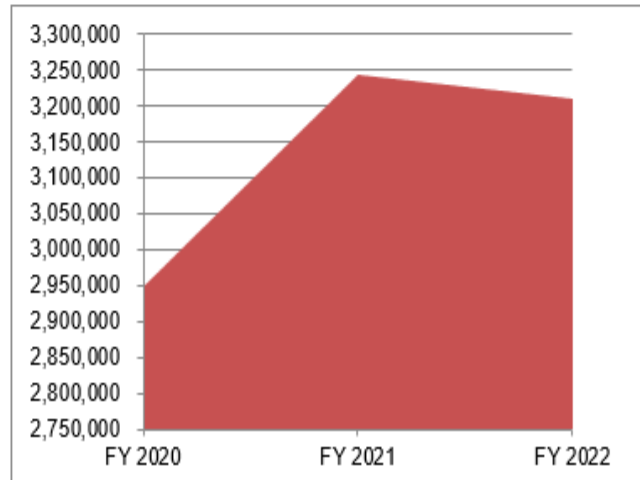
Net General Fund Cost	2,947,385	3,243,952	3,144,724	3,208,734	(35,218)	-1.1%
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FTE Summary	26.4	26.3	26.3	26.3	0.0%
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Staffing Trend:



Net General Fund Cost:



CONFLICT COUNSEL PROGRAM



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

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

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

Statutory Authority: See above

FY 2022 Budget Enhancements/Changes

Personnel None
Non-Personnel None



General Fund

Conflict Counsel Program

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Conflict Counsel	129-0	1,132,625	1,208,836	1,208,836	1,101,158	(107,678)	-8.9%
Total		1,132,625	1,208,836	1,208,836	1,101,158	(107,678)	-8.9%

Sources and Uses

Sources

General Fund

Miscellaneous

Total General Fund

	FY 2020	FY 2021	FY 2021	FY 2022	\$	%
Miscellaneous	-	-	-	-	-	-
Total General Fund	-	-	-	-	-	-

Total Sources

	-	-	-	-	-	-
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Uses

Salaries & Wages

Employee Benefits

Services & Supplies

Other Financing Uses

Total Uses

	FY 2020	FY 2021	FY 2021	FY 2022	\$	%
Salaries & Wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services & Supplies	1,132,625	1,208,836	1,208,836	1,101,158	(107,678)	-8.9%
Other Financing Uses	-	-	-	-	-	-
Total Uses	1,132,625	1,208,836	1,208,836	1,101,158	(107,678)	-8.9%

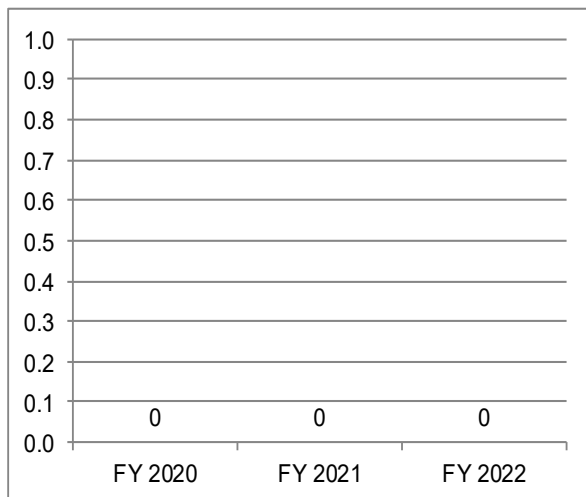
Net General Fund Cost

	1,132,625	1,208,836	1,208,836	1,101,158	(107,678)	-8.9%
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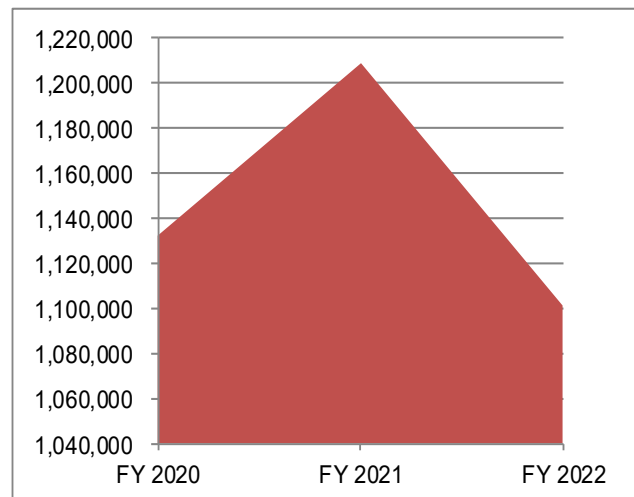
FTE Summary

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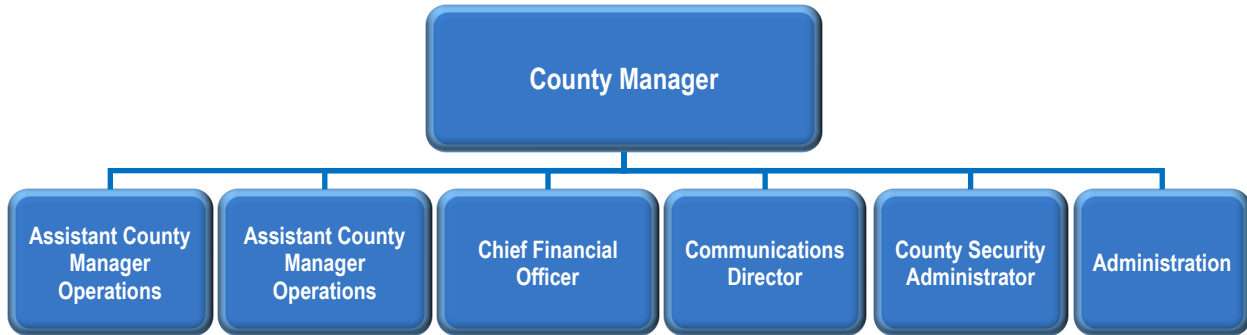
Staffing Trend:



Net General Fund Cost:



COUNTY MANAGER'S OFFICE



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* facilitates the presentation of issues to the Board of County Commissioners (BCC) for their consideration and ensures effective implementation of direction given by the BCC. The Administration program also supports planning, strategy, financial management and human resources personnel support to the Office of the County Manager and the Commission.
- The *Communications Division* develops strategic communications for internal and external stakeholders in Washoe County encouraging participation in county government and facilitates issue management to the benefit of the community and the county. In keeping with transparency the Communications Division provides a number of ways to stay connected via Washoe311, social media, website, media partners, WCTV County news production and Charter channel 193.
- 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 *Special Projects* program coordinates strategic planning for the organization and provides leadership, strategic development and implementation of organization wide programs, services and initiatives on behalf of the County Manager as well as manages the Administrative Hearing Office which facilitates hearings for various code violations. The Special Projects team works in partnership with the community, elected officials and senior staff to develop solutions to emerging issues and county needs.
- The *Security Administrator* manages the countywide security contract which provides security officers for multiple locations across many departments, mobile security patrol and coverage of public meetings and special events as well as coordinating security assessments of county facilities. In addition, the Administrator is a key member of the County's Safety Committee and serves as a liaison to regional law enforcement agencies.

- *Government Affairs Program* manages issues of impact on Washoe County and promotes the County's interests at the federal, state, regional, and local levels.
- *Emergency Management and Homeland Security Program* maintains emergency management plans for Washoe County with the participation of local, county, state and federal agencies and organizations. The program arranges training and exercises to test emergency plans, coordinates the Washoe County Crisis Action Team; provides administrative support to the Local Emergency Planning Committee, administers State/Federal Homeland Security/Emergency Management Grants; manages the Regional Emergency Operations Center (REOC); and oversees the Fire Suppression program.
- The *Budget Division* identifies revenues from multiple sources available to Washoe County to fund operations, capital improvements, special programs, and debt. In partnership with departments, they prepare annual spending plans to utilize those revenues within constraints prescribed by the BCC, and state and federal law. The program provides leadership and coordination for grants by planning and coordinating the Grants Management program, providing technical assistance to departments to ensure compliance with grant requirements, and increasing grant funding to Washoe County.
- The *Grants Administration* Division provides leadership and coordination for grants by planning and coordinating the Grants Management program, providing technical assistance to departments to ensure compliance with grant requirements and increasing grant funding to Washoe County.

Statutory

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

Website: [Office of the County Manager \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 OAI to Office Support Specialist - Position moved to CSD effective July 1, 2021, with corresponding budget
- Reclassification of 1.0 Senior Management Analyst to Special Projects Manager - To be 50% cost shared with the Homelessness Fund; General Fund support via transfer
- Additional 1.0 Community Outreach Coordinator (Commissioner Support Program) - \$115,000
- Additional 1.0 (Commissioner Support Program) OAI - \$80,000

Non-Personnel

- Increase Software Subscription (Commissioner Support Program) - \$72,000
- Increase in Other Expense (Commissioner Support Program) - \$100,000
- Increase in Software Maintenance (Carbon Footprint Software) - \$86,000
- Increase in Pooled Positions (Gerlach) - \$8,006
- Increase in Overtime (Gerlach) - \$7,000
- Increase in miscellaneous Services & Supplies (Gerlach) - \$24,069
- Increase in Capital (Security) - \$169,500
- Increase in Security Contracts (Security) - \$6,000 in addition to base increase of \$47,000
- Increase in Software Subscription (Internal Audit) - \$30,000
- Increase in Computer Software Capital (Budget) - \$100,000
- Increase in Payments to Other Agencies (Community Support) - \$145,000

Requests partially offset with WM Franchise Fee Revenue increase - \$200,000 and Federal PILT Revenue Increase - \$138,210.

General Fund

County Manager

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Administration	101-1	2,595,055	2,697,003	2,658,738	2,869,048	172,046	6.4%
Countywide Initiatives	101-11	8,842,204	6,291,342	6,291,477	5,461,800	(829,542)	-13.2%
Marijuana Establishment	101-12	144,000	225,000	222,736	220,000	(5,000)	-2.2%
Special Projects Division	101-14	444,496	714,798	648,954	446,547	(268,251)	-37.5%
Grants	101-3	256,096	27,572,864	27,570,151	207,784	(27,365,081)	-99.2%
Emergency Management	101-5	1,003,129	1,271,074	1,204,249	511,947	(759,127)	-59.7%
Comm & Engagement	101-6	1,317,426	1,485,983	1,455,847	1,761,044	275,061	18.5%
Management Services	101-8	1,084,944	1,287,087	1,258,233	1,392,746	105,659	8.2%
Internal Audit	101-9	161,659	162,928	163,015	198,970	36,042	22.1%
Community Support	181-0	195,642	219,761	219,761	364,761	145,000	66.0%
Fire Suppression	187-0	985,869	1,004,330	965,034	1,032,639	28,309	2.8%
Total		17,030,520	42,932,171	42,658,193	14,467,286	(28,464,885)	-66.3%

Sources and UsesSources

General Fund

Licenses and Permits	877,655	650,000	650,000	870,000	220,000	33.8%
Intergovernmental	1,180,357	127,066	127,347	127,711	645	0.5%
Charges for Services	219,648	110,600	110,600	110,600	-	0.0%
Fines and Forfeitures	80,446	74,500	74,500	74,500	-	0.0%
Miscellaneous	227,988	225,000	222,736	220,000	(5,000)	100.0%
Other Sources	163,800	563,630	563,630	-	(563,630)	0.0%
Total General Fund	2,749,893	1,750,796	1,748,813	1,402,811	(347,985)	-19.9%

Other Restricted Funds

Licenses and Permits	-	-	-	-	-	
Intergovernmental	600,364	28,288,049	28,330,186	135,558	(28,152,491)	-99.5%
Charges for Services	-	-	-	-	-	
Miscellaneous	25,500	300	-	-	(300)	-100.0%
Other Sources	17,000	-	-	-	-	
Total - Other Funds	642,864	28,288,349	28,330,186	135,558	(28,152,791)	-99.5%

Total Sources

3,392,757	30,039,146	30,078,999	1,538,369	(28,500,776)	-94.9%
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Uses

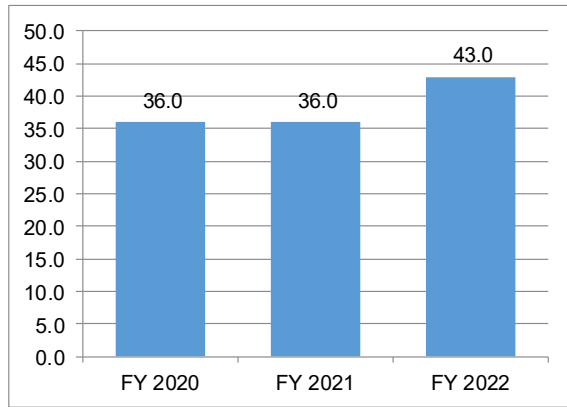
Salaries & Wages	3,020,044	3,325,489	3,115,057	3,290,148	(35,341)	-1.1%
Employee Benefits	1,590,669	1,696,176	1,623,757	1,551,217	(144,959)	-8.5%
Services & Supplies	12,167,108	35,670,875	37,071,749	9,212,421	(26,458,455)	-74.2%
Capital Outlay	91,699	150,000	150,000	269,500	119,500	79.7%
Other Uses	161,000	2,089,630	697,630	144,000	(1,945,630)	-100.0%
Total Uses	17,030,520	42,932,171	42,658,193	14,467,286	(28,464,885)	-66.3%

Carry-forward Funding	(48,218)	130,721	42,480	-	(130,721)	-100.0%
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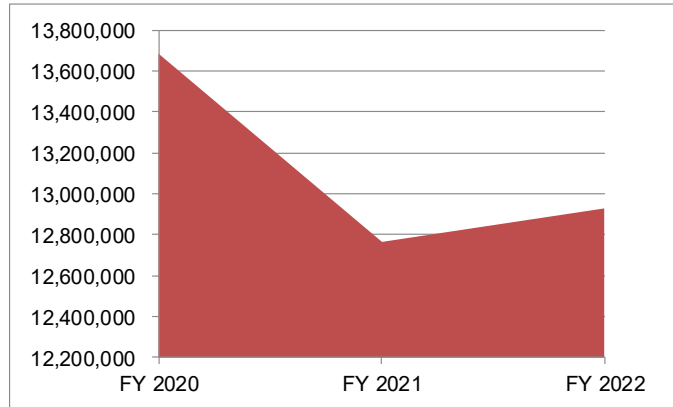
Net General Fund Cost	13,685,981	12,762,304	12,536,714	12,928,917	166,612	1.3%
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FTE Summary	36.0	36.0	36.0	43.0	19.4%
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Staffing Trend:

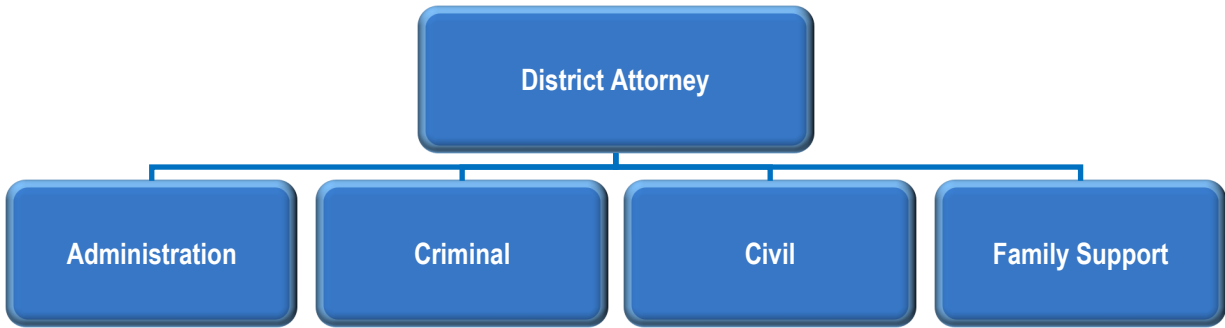


Net General Fund Cost:



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

DISTRICT ATTORNEY



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

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

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

assists in preparing cases for trial, locating and transporting reluctant and in-custody witnesses, obtaining background histories, serving subpoenas, and serving arrest warrants on criminal offenders.

- The Victim-Witness Assistance Center (VWAC) provides practical and moral support to crime victims and witnesses. The team provides advocacy to increase safety, promote healing, and foster empowerment through services for witnesses and victims of crime. This includes offering case status notifications, providing education on the criminal justice process, providing in-court support during trials, hearings, victim impact statements, and offering resources and referrals.
- The Child Abuse Response & EvaluationS (CARES) and Sexual Assault Response Team (SART) programs provide sexual assault forensic exams to children and adults in Nevada and California; fund emergency room & related medical treatments; refer and fund follow-up medical or psychological counseling (up to \$1000 per victim).
- The Washoe County Child Advocacy Center (CAC) supports the health and recovery of child victims of crime through a child-centered environment where a multidisciplinary team involving law enforcement, social services, medical personnel, counselors, advocates, and prosecutors collaborate to minimize trauma, provide advocacy, and support effective investigations of crimes against children.
- The first-ever creation of a Specialty Court team composed of two seasoned prosecutors and a legal secretary to support intelligent drug rehabilitation programming and diversion. This team advocates in pre-hearing staffing and court hearings that support over 8 District Court dockets involving Veteran's Court, Medically-Assisted Treatment Court, Adult Drug Court, Diversion Court, Felony DUI Court, Mental Health Court, Prison Re-Entry Court, Youth Offender Court along with numerous local Justice Court and Municipal referrals in addition to neighboring county referrals to the Western Regional Drug Court. Drug-induced criminal behavior is deterred, services are thoughtfully managed, and continued recidivist behavior is met with consequences.
- The Civil Division provides legal counsel to County agencies, departments, commissions and boards; prosecutes and defends all lawsuits on behalf of the County; and manages two additional programs:
 - The Child Welfare Program provides legal services and representation in the Family Court for the Department of Social Services. Where appropriate removal of children from their homes, termination of parental rights, or to arrange adoption for children so removed.
 - Forfeiture Program. Personnel of the Forfeiture Program track, seize, and cause the forfeit of money and property used in or gained from controlled substance violations.
- The Family Support Division, as a civil arm of the District Attorney's Office, secures the rights of children to financial support by legally determining paternity and enforcing child support orders pursuant to Nevada Statutes, Federal requirements, and a cooperative agreement with the Nevada State Welfare Department.

Statutory

Authority: NRS Chapter 252 – District Attorneys

Website: [District Attorney's Office \(washoecounty.gov\)](https://www.washoecounty.gov/district-attorney/)

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

FY 2022 Budget Enhancements/Changes**Personnel**

- Reclassification of 1.0 Victim Witness Advocate to Victim Witness Advocate Supervisor - \$6,000

To be absorbed in adopted budget

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Criminal	106-1	16,645,334	17,512,627	16,654,471	16,835,187	(677,440)	-3.9%
CARES/SART Division	106-2	509,150	871,072	1,224,850	1,227,223	356,151	40.9%
Family Support Division	106-3	4,295,339	5,308,261	4,825,936	4,564,437	(743,824)	-14.0%
Grants Division	106-5	771,611	2,326,762	1,937,750	739,500	(1,587,262)	-68.2%
Civil Division	106-7	4,237,647	4,798,267	4,684,012	4,829,038	30,771	0.6%
Drug Forfeitures	106-9	127,974	256,638	254,406	167,691	(88,948)	-34.7%
Total		26,587,056	31,073,627	29,581,424	28,363,075	(2,710,552)	-8.7%

Sources and UsesSources

General Fund

Charges for Services	350,000	350,000	350,000	350,000	-	0.0%
Fines and Forfeitures	-	-	-	-	-	0.0%
Miscellaneous	27,131	32,000	32,000	32,000	-	0.0%
Total General Fund	377,131	382,000	382,000	382,000	-	0.0%

Other Restricted Funds

Intergovernmental	3,770,772	6,100,623	5,317,237	3,994,779	(2,105,844)	-34.5%
Charges for Services	87,642	30,000	30,000	30,000	-	0.0%
Fines and Forfeitures	29,603	50,000	50,000	50,000	-	0.0%
Miscellaneous	150	44,363	-	-	(44,363)	-100.0%
Total - Other Funds	3,888,168	6,224,986	5,397,237	4,074,779	(2,150,207)	-34.5%

Total Sources

4,265,299 6,606,986 5,779,237 4,456,779 (2,150,207) -32.5%

Uses

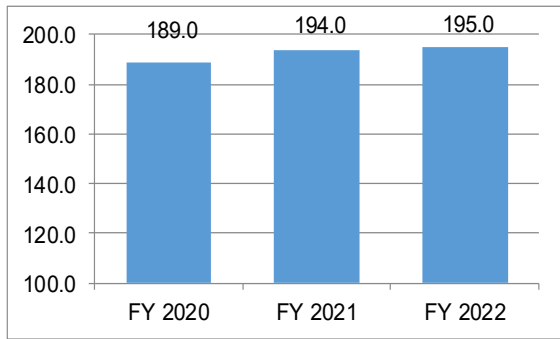
Salaries & Wages	16,006,242	18,397,530	17,652,328	17,751,494	646,036	-3.5%
Employee Benefits	8,654,669	9,608,375	9,148,875	8,926,657	681,717	-7.1%
Services & Supplies	2,051,106	3,231,722	2,944,221	1,848,923	(1,382,799)	-42.8%
Capital Outlay	39,039	-	-	-	-	
Transfers Out/(In)	(164,000)	(164,000)	(164,000)	(164,000)	-	0.0%
Total Uses	26,587,056	31,073,627	29,581,424	28,363,075	(2,710,552)	-8.7%

Carry-forward Funding 3,868 518,875 518,875 - (518,875) -100.0%

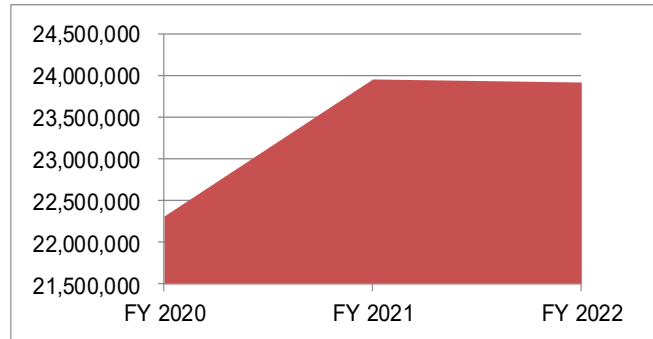
Net General Fund Cost 22,317,890 23,947,766 23,283,312 23,906,296 (41,471) -0.2%

FTE Summary 189.0 194.0 194.0 195.0 0.5%

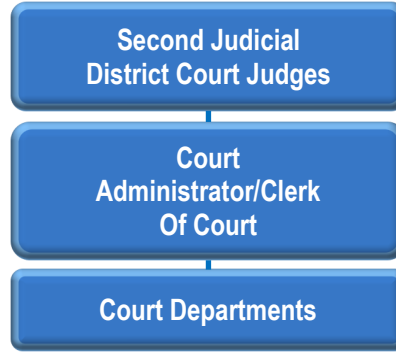
Staffing Trend:



Net General Fund Cost:



DISTRICT COURT



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

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

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

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

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

Statutory Authority: NRS Chapter 3 – District Courts

Website: Home - Washoecourts

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None



Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Administration Division	120-1	4,204,939	4,399,765	4,366,892	4,468,252	68,487	1.6%
General Jurisdiction Div.	120-2	9,212,855	15,621,984	15,081,578	9,732,048	(5,889,936)	-37.7%
Family Court Division	120-3	7,037,723	7,559,770	7,444,856	7,507,609	(52,162)	-0.7%
Pre Trial Services Division	120-4	2,242,235	2,269,475	2,278,953	2,492,920	223,445	9.8%
Specialty Courts Division	120-5	2,158,228	3,883,006	3,809,715	2,395,227	(1,487,779)	-38.3%
Law Library	120-6	666,122	857,873	838,697	969,785	111,912	13.0%
Total		25,522,103	34,591,873	33,820,690	27,565,842	(7,026,032)	-20.3%

Sources and Uses

Sources

General Fund

Property Taxes	3,027,788	3,204,908	3,204,908	3,403,992	199,084	6.2%
Charges for Services	625,992	659,000	659,000	659,000	-	0.0%
Fines	86,519	148,100	80,600	114,100	(34,000)	-23.0%
Miscellaneous	20,491	11,500	20,500	20,500	9,000	78.3%
Other Financing Sources	90,000	90,000	90,000	90,000	-	0.0%
Total General Fund	3,850,790	4,113,508	4,055,008	4,287,592	174,084	4.2%

Other Restricted Funds

Intergovernmental Revenues	965,441	757,991	757,991	757,991	-	0.0%
Charges for Services	816,327	1,236,500	1,236,500	1,236,500	-	0.0%
Fines	1,271,744	2,290,236	2,290,236	1,432,858	(857,378)	-37.4%
Miscellaneous	69,000	-	-	-	-	-
Total - Other Funds	3,122,512	4,284,727	4,284,727	3,427,349	(857,378)	-20.0%

Total Sources

Uses

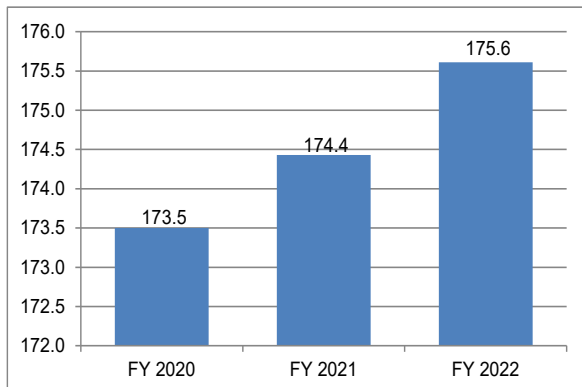
Salaries & Wages	12,769,729	12,362,584	13,096,107	14,019,881	1,657,296	13.4%
Employee Benefits	6,977,397	7,390,757	7,164,521	7,131,815	258,942-	-3.5%
Services & Supplies	5,528,975	14,380,558	13,102,087	5,959,318	(8,421,240)	-58.6%
Capital Outlay	246,003	457,974	457,974	454,828	(3,146)	
Other Financing Uses	-	-	-	-	-	-
Total Uses	25,522,103	34,591,873	33,820,690	27,565,842	(7,026,032)	-20.3%

Carry-forward Funding

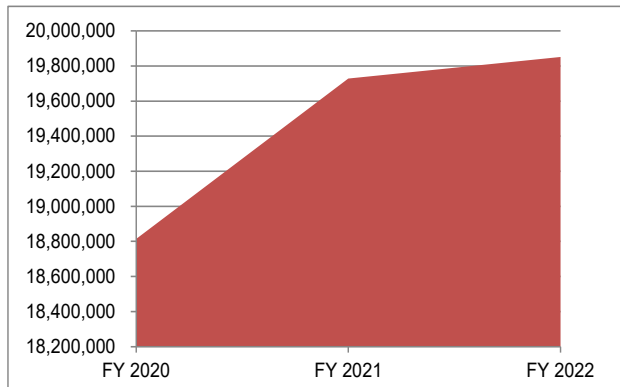
Carry-forward Funding	(265,500)	6,465,538	6,465,538	-	(6,465,538)	-100.0%
Net General Fund Cost	18,814,301	19,728,100	19,015,417	19,850,901	122,800	0.6%

FTE Summary	173.5	174.4	174.4	175.6	1.2	0.7%
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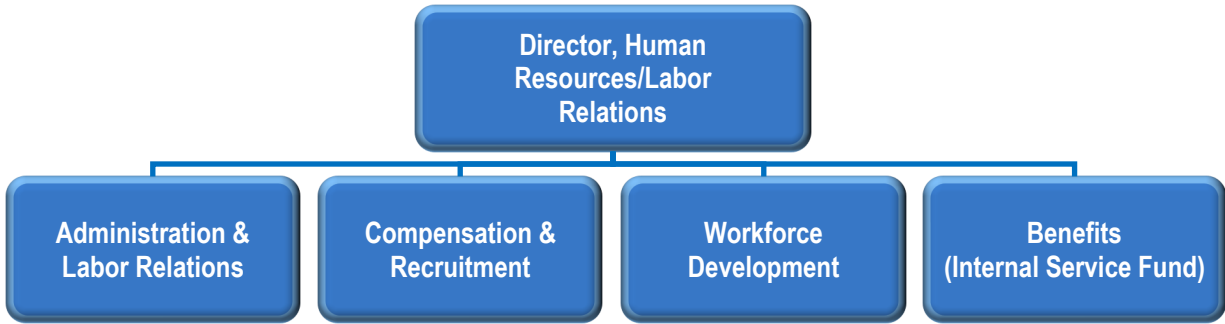
Staffing Trend:



Net General Fund Cost:



HUMAN RESOURCES



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

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

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

Website: [Human Resources \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes

Personnel

- Additional 1.0 Organizational Effectiveness Manager - \$143,147

Non-Personnel None

General Fund

Human Resources

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Human Resources	109-1	2,247,528	2,388,003	2,421,795	2,587,059	199,056	8.3%
Labor Relations	109-2	-	-	-	-	-	-
Total		2,247,528	2,388,003	2,421,795	2,587,059	199,056	8.3%

Sources and Uses

Sources

General Fund

Intergovernmental	-	-	-	-	-	-
Total General Fund	-	-	-	-	-	-

Other Restricted Funds

Miscellaneous	-	-	-	-	-	-
Total - Other Funds	-	-	-	-	-	-

Total Sources

- - - - -

Uses

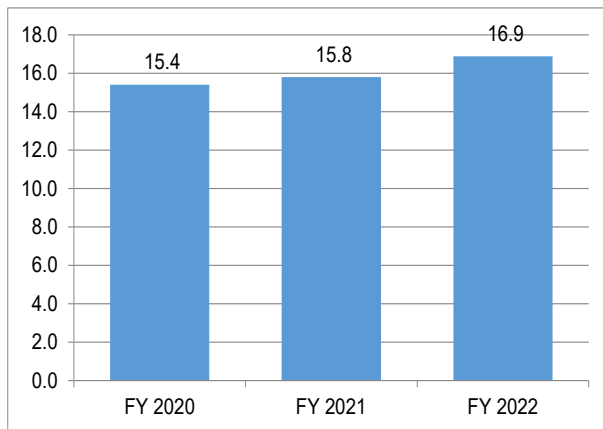
Salaries & Wages	1,202,136	1,288,723	1,326,876	1,471,320	182,597	14.2%
Employee Benefits	618,151	631,900	638,615	656,314	24,414	3.9%
Services & Supplies	427,242	467,380	456,305	459,425	(7,955)	-1.7%
Capital Outlay	-	-	-	-	-	0.0%
Total Uses	2,247,528	2,388,003	2,421,795	2,587,059	199,056	8.3%

Carry-forward Funding	-	-	-	-	-	-
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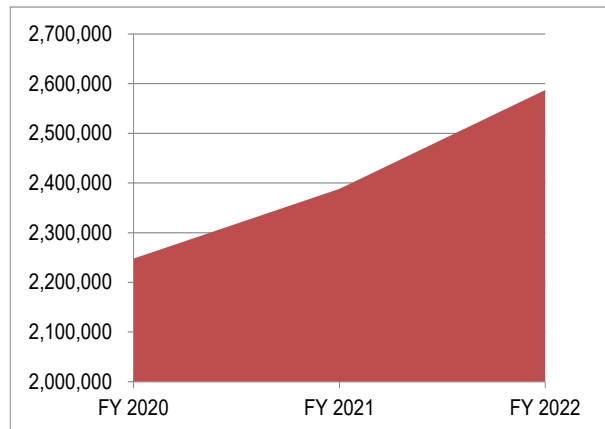
Net General Fund Cost	2,247,528	2,388,003	2,421,795	2,587,059	199,056	8.3%
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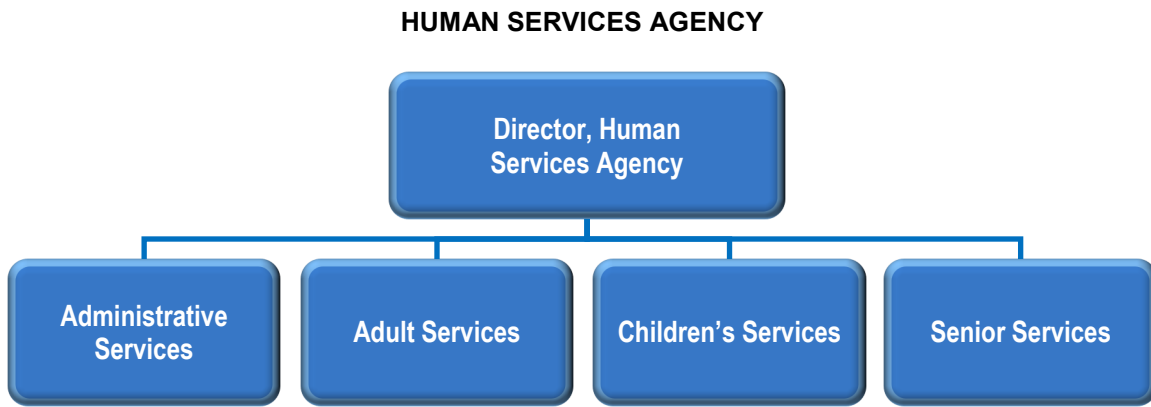
FTE Summary	15.4	15.8	15.8	16.9	6.8%
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Staffing Trend:



Net General Fund Cost:





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

Description: The Human Services Agency expenditure budget for FY 2022 totals in excess of \$132 million, comprising services provided under the Washoe County General Fund (shown here) which includes Administration, Child Welfare, Community Assistance, Shelter and Indigent Assistance programs; and services provided under Special Revenue Funds which include Other Restricted Fund grants and donations, Child Protective Services, Senior Services, and Indigent Services.

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

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

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

Statutory

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

Website: [Human Services Agency \(washoecounty.gov\)](http://washoecounty.gov)

Additional Goals/Performance Information: [Human Services Agency Highlights - YouTube](#)

Non-General Fund Human Services Agency 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
Homelessness Fund (partial)	Special Revenue Fund

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None



General Fund

Human Services Agency

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Human Services	179-1	1,914,114	1,919,946	1,885,826	2,000,178	80,232	4.2%
Homeless Services	179-2	55,334	40,000	55,000	55,000	15,000	37.5%
Housing	179-3	55,762	135,784	135,784	140,508	4,724	3.5%
Indigent Services	179-4	19,341,046	20,211,393	20,211,393	21,120,906	909,513	4.5%
Behavior Health Program	179-5	190,200	76,000	95,120	-	(76,000)	-100.0%
Total		21,556,455	22,383,122	22,383,122	23,316,592	933,469	4.2%

Sources and Uses

Sources

General Fund

Charges for Services	-	2,500	2,500	2,500	2,500	0.0%
Total General Fund	-	2,500	2,500	2,500	2,500	0.0%

Other Restricted Funds

Intergovernmental	55,404	-	-	-	-	
Charges for Services	71,220	90,000	90,000	90,000	-	0.0%
Miscellaneous	2,371	-	-	-	-	
Transfers In	-	-	-	-	-	
Total - Other Funds	128,996	90,000	90,000	90,000	-	0.0%

Total Sources	128,996	92,500	92,500	92,500	2,500	0.0%
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Uses

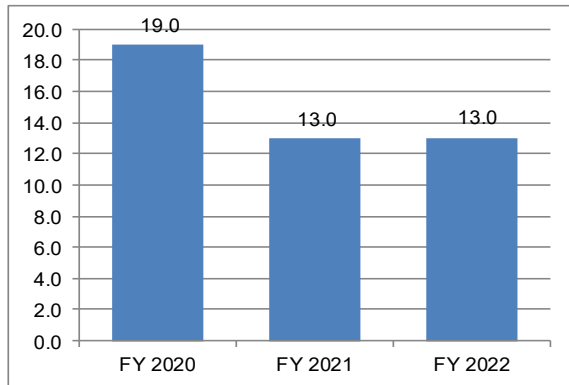
Salaries & Wages	1,089,274	1,071,855	1,019,464	916,825	(155,030)	-14.5%
Employee Benefits	555,299	609,014	567,430	491,428	(117,586)	-19.3%
Services & Supplies	558,656	490,860	584,836	495,833	4,972	1.0%
Capital Outlay	-	-	-	-	-	
Transfers Out	<u>19,353,226</u>	<u>20,211,393</u>	<u>20,211,393</u>	<u>21,412,506</u>	<u>1,201,113</u>	5.9%
Total Uses	21,556,455	22,383,122	22,383,122	23,316,592	933,469	4.2%

Carry-Forward Funding	(38,741)	45,784	45,784	50,508	4,724	10.3%
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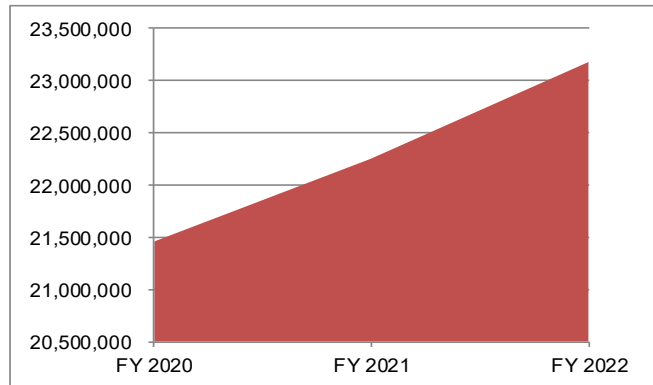
Net General Fund Cost	21,466,200	22,244,839	22,244,839	23,173,584	928,745	4.2%
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FTE Summary	19.0	13.0	13.0	13.0	0.0%
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Staffing Trend:



Net General Fund Cost:



INCLINE CONSTABLE


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

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

Statutory Authority: NRS Chapter 258 - Constables

Website: [Incline Constable \(ivcbcourt.com\)](http://ivcbcourt.com)

FY 2022 Budget Enhancements/Changes

Personnel

- Increase in Incline Constable Salary 5.0% effective July 1, 2021, commensurate with non-represented employee FY21 and FY22 salary increases - \$5,091

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Incline Constable	126-0	194,089	203,923	204,032	216,461	12,538	6.1%
Total		194,089	203,923	204,032	216,461	12,538	6.1%

Sources and Uses

Sources

General Fund

Charges for Services		248	500	500	500	-	0.0%
Total General Fund		248	500	500	500	-	0.0%

Other Restricted Funds

Charges for Services		-	-	-	-	-	
Fines & Forfeitures		-	-	-	-	-	
Total Other Restricted Funds		-	-	-	-	-	

Total Sources		248	500	500	500	-	0.0%
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Uses

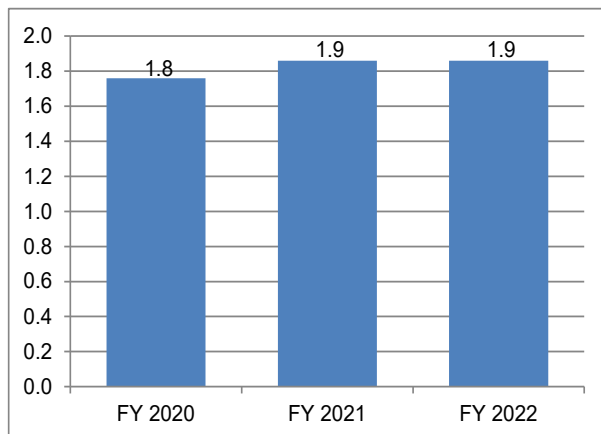
Salaries & Wages		115,515	117,859	117,918	125,927	8,068	6.8%
Employee Benefits		63,000	63,337	63,386	63,683	346	0.5%
Services & Supplies		15,573	22,727	22,727	26,851	4,124	18.1%
Capital Outlay		-	-	-	-	-	
Total Uses		194,089	203,923	204,032	216,461	12,538	6.1%

Carry-forward Funding		-	251	251	-	(251)	
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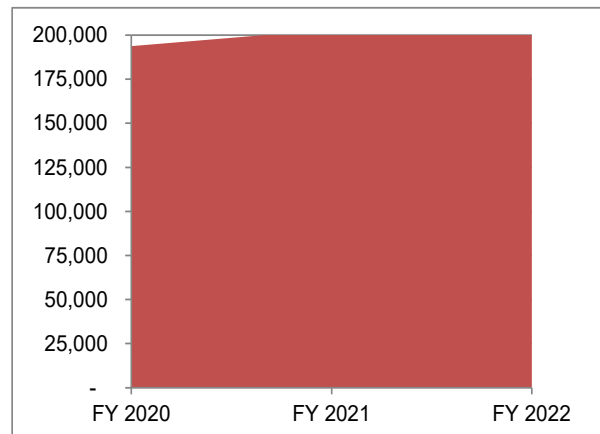
Net General Fund Cost		193,841	203,172	203,281	215,961	12,789	6.3%
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FTE Summary		1.8	1.9	1.9	1.9	0.0%
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Staffing Trend:



Net General Fund Cost:



INTERGOVERNMENTAL EXPENDITURES

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

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

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

General Fund

Intergovernmental Expenditures

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Indigent NRS 428-185	C180210	2,320,241	2,503,837	2,503,837	2,659,369	155,532	6.2%
China Spring Support	C180240	1,261,788	1,257,969	1,257,969	1,276,334	18,365	1.5%
Ethics Commission AB551	C180270	23,023	25,000	25,000	25,000	-	0.0%
Truckee Meadows Regional Planning	C180280	266,669	266,669	266,669	266,669	-	0.0%
Groundwater Basin	C180290	-	-	-	-	-	-
Total		3,871,720	4,053,475	4,053,475	4,227,372	173,897	4.3%

Sources and Uses

Sources

Property Tax	3,532,503	3,688,986	3,688,986	3,918,136	229,150	6.2%
Miscellaneous	-	-	-	-	-	-
Total Sources	3,532,503	3,688,986	3,688,986	3,918,136	229,150	6.2%

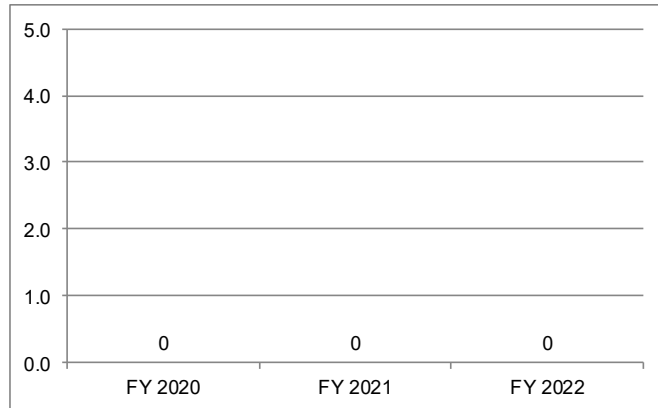
Uses

Services & Supplies	3,871,720	4,053,475	4,053,475	4,227,372	173,897	4.3%
Total Uses	3,871,720	4,053,475	4,053,475	4,227,372	173,897	4.3%

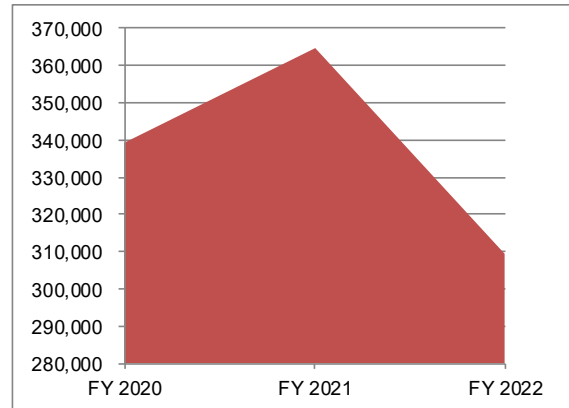
Net General Fund Cost	339,217	364,489	364,489	309,236	(55,253)	-15.2%
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FTE Summary	0.0	0.0	0.0	0.0
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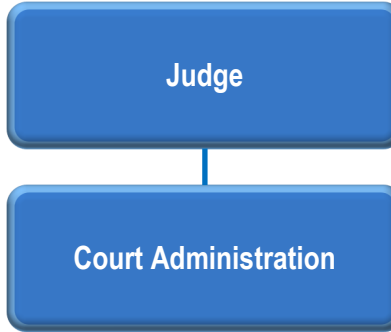
Staffing Trend:



Net General Fund Cost:



JUSTICE COURT—INCLINE/CRYSTAL BAY



Mission: The mission of the Incline Justice Court is to preserve, protect and promote the rule of law through a judicial process accessible to people in and outside the Township of Incline Village/Crystal Bay.

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

Statutory Authority: NRS 4 – Justice Courts

Website: [Home \(ivcbcourt.com\)](http://ivcbcourt.com)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Incline Justice Court	125-1	680,546	758,299	734,617	786,593	28,294	3.7%
Total		680,546	758,299	734,617	786,593	28,294	3.7%

Sources and Uses

Sources

General Fund

Charges for Services	1,188	-	-	-	-	-	
Fines & Forfeitures	263,093	225,000	225,000	225,000	225,000	-	0.0%
Total General Fund	264,280	225,000	225,000	225,000	225,000	-	0.0%

Other Restricted Funds

Charges for Services	-	-	-	-	-	-	
Fines & Forfeitures	1,713	10,000	10,000	10,000	10,000	-	0.0%
Total Other Restricted Funds	1,713	10,000	10,000	10,000	10,000	-	0.0%

Total Sources	265,994	235,000	235,000	235,000	235,000	-	0.0%
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Uses

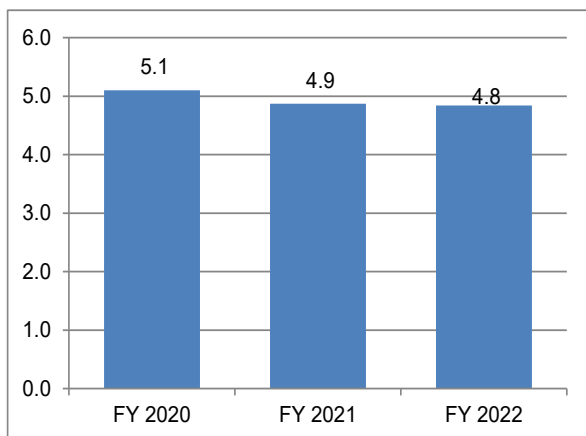
Salaries & Wages	369,921	401,955	387,735	414,304	12,348	3.1%
Employee Benefits	183,074	205,560	196,098	212,722	7,162	3.5%
Services & Supplies	127,552	150,784	150,784	159,567	8,784	5.8%
Total Uses	680,546	758,299	734,617	786,593	28,294	3.7%

Carry-forward Funding	(1,713)	-	-	-	-	-	
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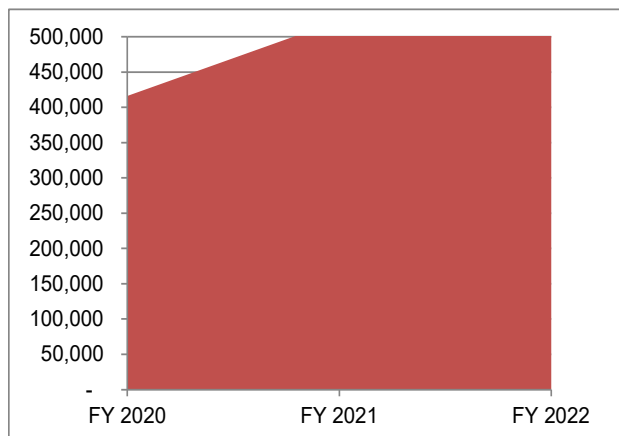
Net General Fund Cost	416,266	523,299	499,617	551,593	28,294	5.4%
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FTE Summary	5.1	4.9	4.9	4.8	-0.6%
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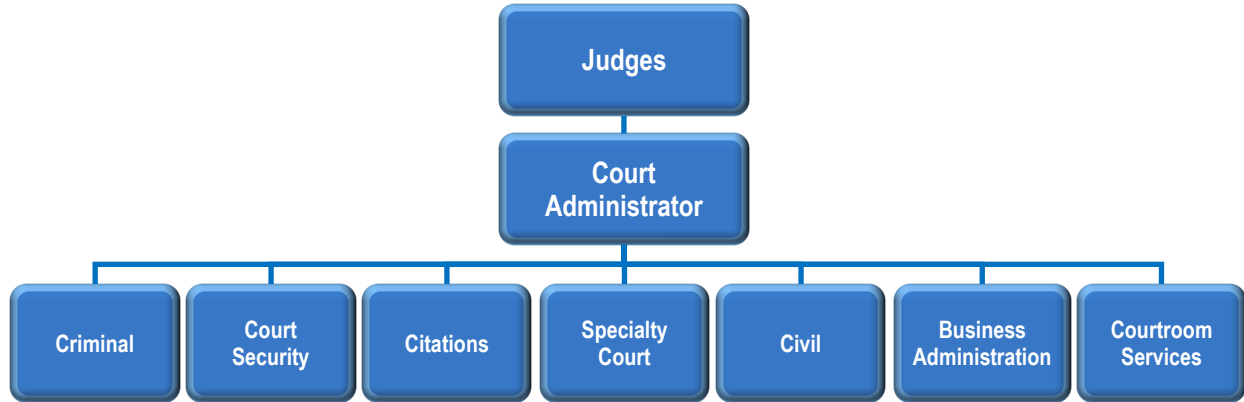
Staffing Trend:



Net General Fund Cost:



JUSTICE COURT—RENO



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

Description: Reno Justice Court reviews probable cause for arrests, conducts misdemeanor, gross misdemeanor and felony arraignments, holds felony and gross misdemeanor preliminary hearings, presides over misdemeanor trials, decides small claims (< \$10,000) and other civil matter (< \$15,000) cases, resolves landlord/tenant disputes, processes traffic citations and other citations issued for misdemeanor criminal offenses, issues stalking/harassment protective orders, authorizes search warrants, oversees bail and extradition matters, administers oaths, issues writs, summons, and bench warrants; and performs all clerical work in connection with the maintenance of the Court’s records.

Statutory Authority: NRS 4 – Justice Courts

Website: [Reno Justice Court \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

General Fund

Justice Court—Reno

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Reno Justice Court	125-3	7,068,604	7,890,788	7,507,062	7,502,930	(387,858)	-4.9%
Total		7,068,604	7,890,788	7,507,062	7,502,930	(387,858)	-4.9%

Sources and UsesSourcesGeneral Fund

Charges for Services		872	400	400	400	-	0.0%
Fines		2,099,795	2,428,532	2,143,532	2,358,532	(70,000)	-2.9%
Miscellaneous		1,043	3,500	3,500	3,500	-	
Other Financing Sources		-	-	-	-	-	
Total General Fund		2,101,710	2,432,432	2,147,432	2,362,432	(70,000)	-2.9%

Other Restricted Funds

Intergovernmental		17,762	220,298	220,298	220,298	-	0.0%
Fines		233,175	247,355	122,000	122,000	(125,355)	-50.7%
Miscellaneous		-	-	-	-	-	
Charges for Services		-	-	-	-	-	
Other Financing Sources		-	-	-	-	-	
Total Other Restricted Funds		250,938	467,653	342,298	342,298	(125,355)	-26.8%

Total Sources		2,352,648	2,900,085	2,489,730	2,704,730	(195,355)	-6.7%
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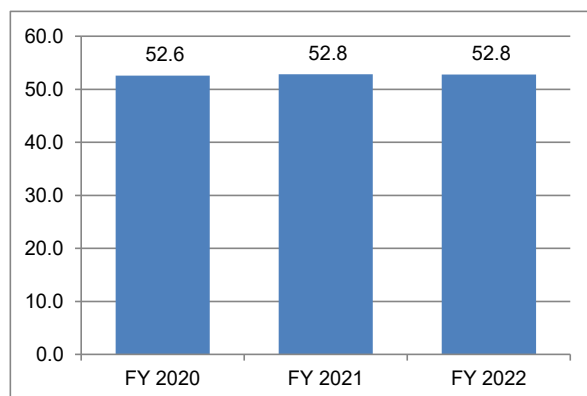
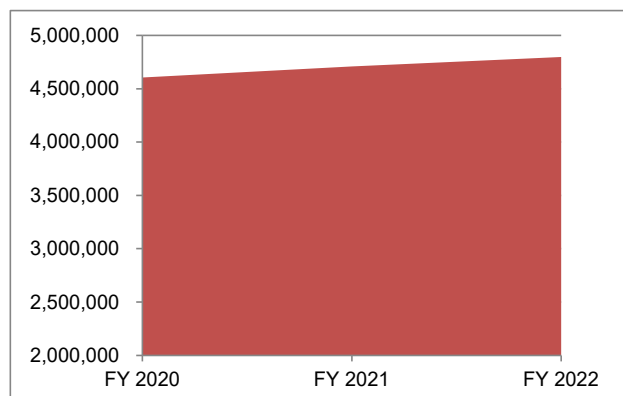
Uses

Salaries & Wages		4,227,893	4,482,345	4,313,069	4,628,907	146,563	3.3%
Employee Benefits		2,265,113	2,385,106	2,296,579	2,274,229	(110,878)	-4.6%
Services & Supplies		575,598	1,023,337	897,414	599,794	(423,543)	-41.4%
Total Uses		7,068,604	7,890,788	7,507,062	7,502,930	(387,858)	-4.9%

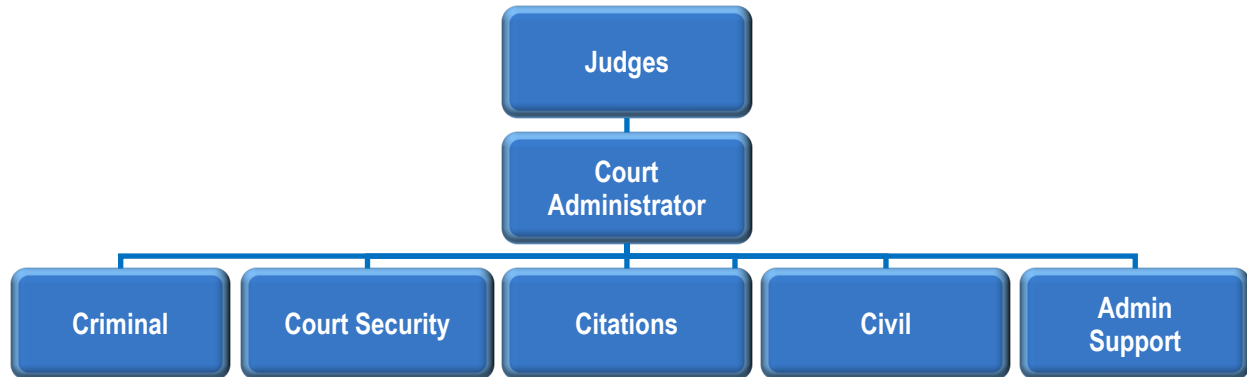
Carry-forward Funding		110,372	280,807	280,806	-	(280,806)	-100.0%
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Net General Fund Cost		4,605,584	4,709,896	4,736,526	4,798,200	88,304	1.9%
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FTE Summary		52.6	52.8	52.8	52.8	-0.1%
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Staffing Trend:**Net General Fund Cost:**

JUSTICE COURT—SPARKS



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

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

Statutory Authority: NRS 4 – Justice Courts

Website: [Sparks Justice Court \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes (Net Zero)

Personnel

- Reclassification of 1.0 Interpreter/Clerk to Deputy Clerk II - \$4,920
- Reclassification of 1.0 Court Tech. Business Analyst I to Court Tech. Business Analyst II - \$0

Non-Personnel

- Reallocation of Court Tech. Senior Business Systems Analyst - (\$14,512)
- Increase Interpreter Budget - \$6,253
- Increase Overtime Budget - \$3,339

General Fund

Justice Court—Sparks

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Sparks Justice Court	125-4	3,833,767	4,049,184	4,006,109	4,075,081	25,897	0.6%
Total		3,833,767	4,049,184	4,006,109	4,075,081	25,897	0.6%

Sources and UsesSourcesGeneral Fund

Fines & Forfeitures		761,788	903,500	675,000	745,000	(158,500)	-17.5%
Miscellaneous		1,758	-	-	-	-	
Other Financing Sources		516	-	-	-	-	
Transfers from Other Funds		-	-	-	-	-	
Total General Fund		764,063	903,500	675,000	745,000	(158,500)	-17.5%

Other Restricted Funds

Charges for Services		1,130	-	-	-	-	
Fines & Forfeitures		38,797	56,550	56,550	25,000	(31,550)	-55.8%
Total Other Restricted Funds		39,927	56,550	56,550	25,000	(31,550)	

Total Sources

		803,989	960,050	731,550	770,000	(190,050)	-19.8%
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Uses

Salaries & Wages		2,211,442	2,352,907	2,316,592	2,450,598	97,691	4.2%
Employee Benefits		1,222,804	1,264,889	1,258,273	1,238,908	25,981-	-2.1%
Services & Supplies		397,270	431,387	431,244	385,575	45,812-	-10.6%
Capital Outlay		2,251	-	-	-	-	
Total Uses		3,833,767	4,049,184	4,006,109	4,075,081	25,897	0.6%

Carry-forward Funding

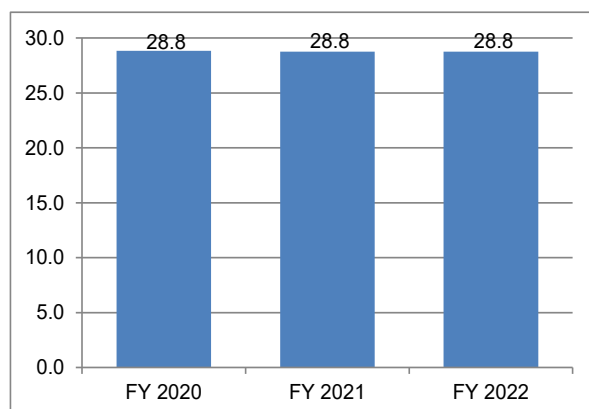
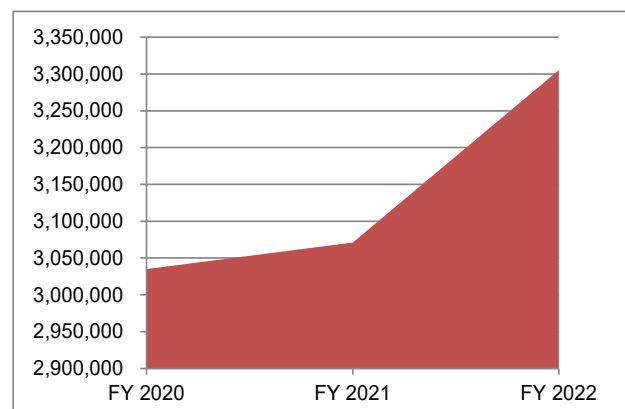
		(5,323)	17,944	17,944	-	(17,944)	
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Net General Fund Cost

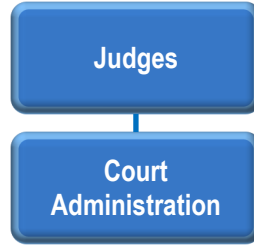
		3,035,100	3,071,190	3,256,615	3,305,081	233,891	7.6%
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FTE Summary

		28.8	28.8	28.8	28.8	0.0%
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Staffing Trend:**Net General Fund Cost:**

JUSTICE COURT—WADSWORTH



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

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

Statutory Authority: NRS 4 – Justice Courts

Website: [Wadswoth Township Justice Court \(nvcourts.gov\)](http://wadswothtownshipjusticecourt.nvcourts.gov)

FY 2022 Budget Enhancements/Changes

Personnel	None
Non-Personnel	None

General Fund

Justice Court—Wadsworth

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Wadsworth Justice Court	125-7	350,030	405,599	399,354	368,598	(37,001)	-9.1%
Total		350,030	405,599	399,354	368,598	(37,001)	-9.1%

Sources and UsesSourcesGeneral Fund

Charges for Services		6,737	6,500	6,500	6,500	-	0.0%
Fines & Forfeitures		271,139	211,250	191,250	181,250	(30,000)	-14.2%
Miscellaneous		-	-	-	-	-	
Other Financing Sources		32,903	-	-	-	-	
Total General Fund		310,780	217,750	197,750	187,750	(30,000)	-13.8%

Other Restricted Funds

Charges for Services		-	-	-	-	-	
Fines & Forfeitures		14,256	14,900	14,900	14,900	-	0.0%
Total Other Restricted Funds		14,256	14,900	14,900	14,900	-	

Total Sources 325,036 232,650 212,650 202,650 (30,000) -12.9%

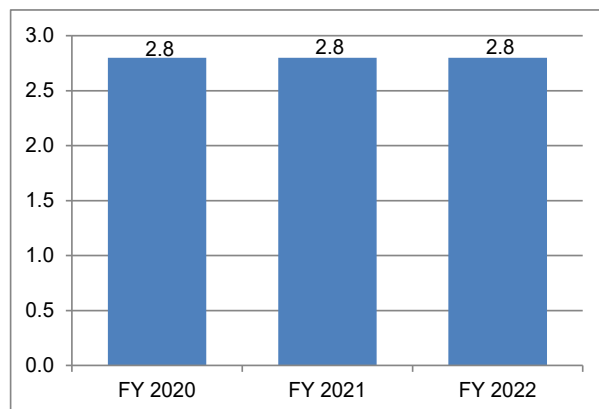
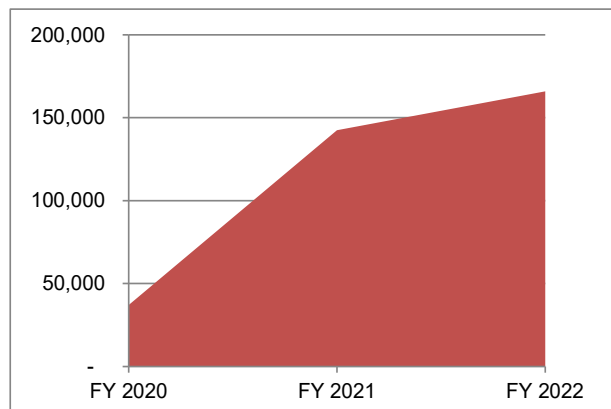
Uses

Salaries & Wages		214,380	226,726	227,076	233,529	6,803	3.0%
Employee Benefits		115,565	117,377	110,783	104,885	12,492	-10.6%
Services & Supplies		20,086	61,496	61,496	30,184	31,312	-50.9%
Capital Outlay		-	-	-	-	-	
Total Uses		350,030	405,599	399,354	368,598	(37,001)	-9.1%

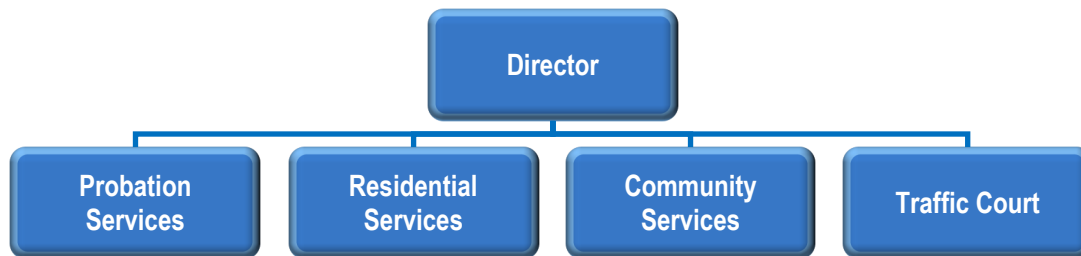
Carry-forward Funding (11,969) 30,534 30,534 - (30,534)

Net General Fund Cost 36,963 142,415 156,170 165,948 23,533 16.5%

FTE Summary 2.8 2.8 2.8 2.8 0.0%

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

**JUVENILE SERVICES
SECOND JUDICIAL DISTRICT COURT**



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

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

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

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

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

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

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

Statutory Authority: NRS Chapter 62 – Juvenile Justice

Website: [Department of Juvenile Services \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Mental Health Counselor II to 1.0 Mental Health Counselor Supervisor - \$8,563
- Reclassification of 1.0 Department Programmer Analyst to 1.0 Department Systems Technician - (\$11,078)

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Administration	127-1	2,942,736	3,149,593	2,694,059	3,011,197	(138,395)	-4.4%
Probation Services	127-2	5,443,394	6,051,082	5,505,585	5,471,945	(579,138)	-9.6%
Juvenile Grants	127-3	1,071,128	3,969,379	3,969,379	1,008,213	(2,961,166)	-74.6%
Early Intervention Services	127-4	795,949	847,669	1,068,045	1,454,762	607,093	71.6%
Wittenberg Hall	127-5	6,357,859	6,961,012	6,799,642	6,943,776	(17,236)	-0.2%
Total		16,611,066	20,978,736	20,036,711	17,889,893	(3,088,842)	-14.7%

Sources and Uses

Sources

General Fund

Intergovernmental	12,400	-	-	-	-	-	
Charges for Services	35,713	36,800	36,800	36,800	36,800	-	0.0%
Fines	143,884	181,400	181,400	181,400	181,400	-	0.0%
Miscellaneous	25,988	30,000	30,000	30,000	30,000	-	0.0%
Total General Fund	217,984	248,200	248,200	248,200	248,200	-	0.0%

Other Restricted Funds

Intergovernmental	395,606	397,164	397,164	80,000	80,000	(317,164)	-79.9%
Charges for Services	780,655	928,213	928,213	928,213	928,213	-	0.0%
Miscellaneous	2,907	38,841	38,841	25,000	25,000	(13,841)	-35.6%
Total - Other Funds	1,179,168	1,364,218	1,364,218	1,033,213	1,033,213	(331,005)	-24.3%

Total Sources

	1,397,152	1,612,418	1,612,418	1,281,413	1,281,413	(331,005)	-20.5%
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Uses

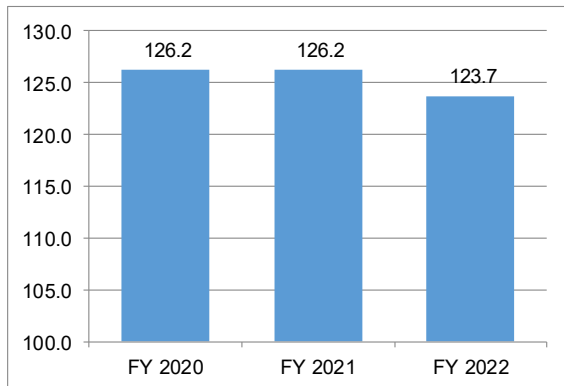
Salaries & Wages	8,869,015	9,939,637	9,205,952	10,038,086	10,038,086	98,449	1.0%
Employee Benefits	5,578,237	6,018,121	5,665,756	5,778,099	5,778,099	240,022	-4.0%
Services & Supplies	2,094,400	5,020,977	5,165,003	2,073,708	2,073,708	(2,947,269)	-58.7%
Capital Outlay	69,414.25	-	-	-	-	-	0.0%
Total Uses	16,611,066	20,978,736	20,036,711	17,889,893	17,889,893	(3,088,842)	-14.7%

Carry-forward Funding	(107,115)	2,655,646	2,655,646	-	-	(2,655,646)	-100.0%
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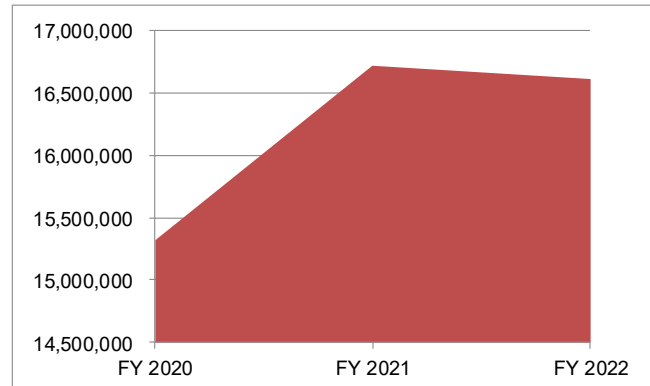
Net General Fund Cost	15,321,029	16,710,672	15,768,647	16,608,480	16,608,480	(102,192)	-0.6%
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FTE Summary	126.2	126.2	126.3	123.7	123.7	-2.0%
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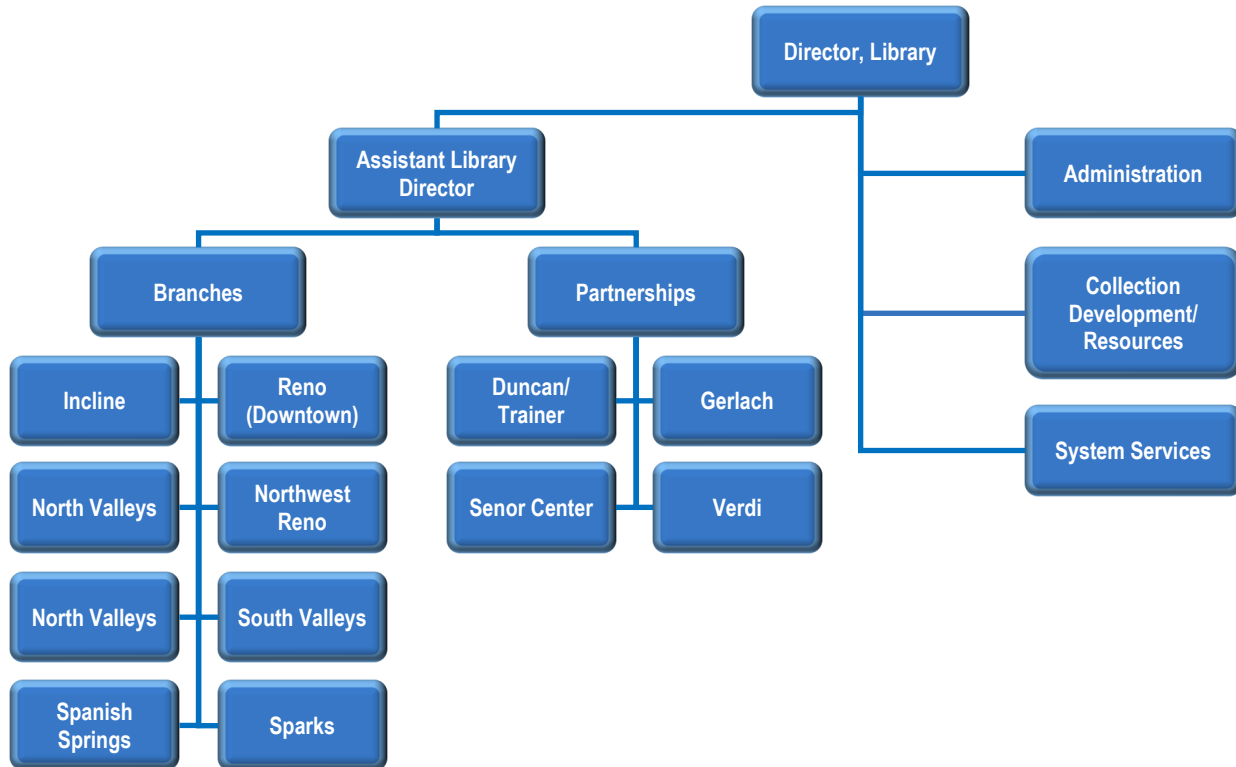
Staffing Trend:



Net General Fund Cost:



LIBRARY



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

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

Statutory Authority: NRS Chapter 379 – Public Libraries

Website: Washoe County Library System

Additional Goals/Performance Information: WCLS-Strategic-Plan-2018-2020.pdf
(washoecountylibrary.us)

FY 2022 Budget Enhancements/Changes

Personnel

- Additional 15.0 positions to increase hours of service —\$1,142,114
 - 5.0 Librarian I's; 1.0 each at: Sparks, North Valleys, Spanish Springs, South Valleys & Northwest
 - 10.0 Library Assistant II's; 2.0 each at: Sparks, North Valleys, Spanish Springs, South Valleys & Northwest
 - Funding: 8.0 Positions General Fund; \$614,336; 7.0 Positions Expansion Fund; \$527,778

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Library Department	130-1	9,692,209	10,264,365	9,732,459	10,863,757	599,393	5.8%
Library Grants	130-5	24,465	10,264,365	43,954	-	(10,264,365)	-100.0%
Total		9,716,674	20,528,729	9,776,413	10,863,757	599,393	-47.1%

Sources and UsesSources

General Fund

Fines and Forfeitures	44,166	70,000	70,000	70,000	-	0.0%
Miscellaneous	29,909	41,950	-	41,950	-	0.0%
Total General Fund	74,075	111,950	70,000	111,950	-	0.0%

Other Restricted Funds

Intergovernmental	24,465	-	43,954	-	-	
Total - Other Funds	24,465	-	43,954	-	-	

Total Sources 98,540 111,950 113,954 111,950 - 0.0%

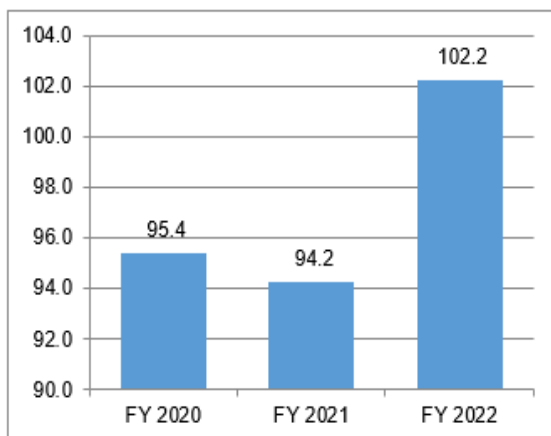
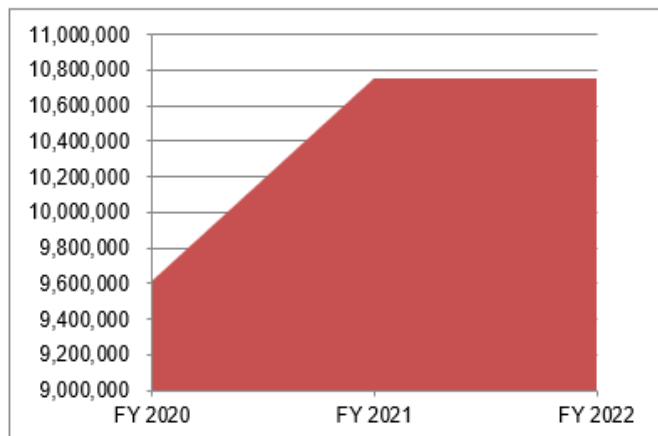
Uses

Salaries & Wages	5,756,699	6,662,277	5,740,100	6,662,277	0	0.0%
Employee Benefits	3,085,928	3,324,529	3,070,561	3,324,529	(0)	0.0%
Services & Supplies	874,047	876,952	965,751	876,952	(0)	0.0%
Total Uses	9,716,674	10,863,758	9,776,413	10,863,757	(1)	0.0%

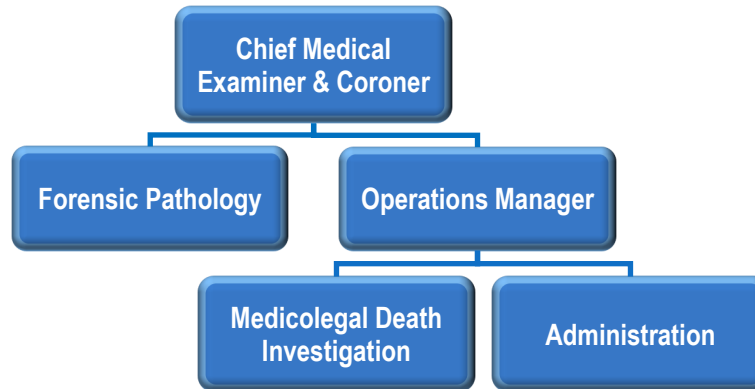
Carry-forward Funding - - - - -

Net General Fund Cost 9,618,134 10,751,808 9,662,459 10,751,807 (1) 0.0%

FTE Summary 95.4 94.2 94.2 102.2 8.5%

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

MEDICAL EXAMINER



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

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

Website: [Washoe County Regional Medical Examiner's Office](https://www.washoecounty.gov/medical-examiner/)

Additional Goals/Performance Information: [Statistical Reports \(washoecounty.gov\)](#)

General Fund

Medical Examiner

FY 2022 Budget Enhancements/Changes**Personnel**

- Additional 2.0 Medicolegal Death Investigator/Technologies - \$218,030

Costs partially offset with increased revenues (Tissue Agreement - \$30,318 and PS Reimbursements - \$15,000) and reduction of expenditures (Travel - \$55,893).

Non-Personnel/other personnel

- Increase in Professional Services - \$70,000
- Increase in Vehicles Capital - \$40,000
- Increase in Shift Differential - \$10,000
- Increase in Standby Pay - \$10,000
- Increase in Holiday Work - \$2,500
- Increase in Call Back - \$1,600
- Increase in Overtime - \$15,900

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Medical Examiner	153-0	4,338,995	4,851,709	4,746,086	4,870,065	18,356	0.4%
Total		4,338,995	4,851,709	4,746,086	4,870,065	18,356	0.4%

Sources and UsesSources

General Fund

Charges for Services	1,243,409	1,382,291	1,382,291	1,442,609	60,318	4.4%
Miscellaneous	40,876	40,000	40,000	55,000	15,000	37.5%
Total General Fund	1,284,286	1,422,291	1,422,291	1,497,609	75,318	5.3%

Other Restricted Funds

Intergovernmental	136,275	186,468	143,947	-	(186,468)	-100.0%
Charges for Services	91,818	25,000	25,000	100,000	75,000	300.0%
Miscellaneous	4,705	1,000	1,000	1,700	700	
Total - Other Funds	232,798	212,468	169,947	101,700	(110,768)	-52.1%

Total Sources

	1,517,084	1,634,759	1,592,238	1,599,309	(35,450)	-2.2%
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Uses

Salaries & Wages	2,445,417	2,643,274	2,553,758	2,832,228	188,955	7.1%
Employee Benefits	1,084,516	1,158,279	1,136,842	1,123,067	(35,213)	-3.0%
Services & Supplies	794,216	1,050,156	1,055,486	874,770	(175,386)	-16.7%
Capital Outlay	28,346	-	-	40,000	40,000	
Transfers Out/(In)	(13,500)	-	-	-	-	
Total Uses	4,338,995	4,851,709	4,746,086	4,870,065	18,356	0.4%

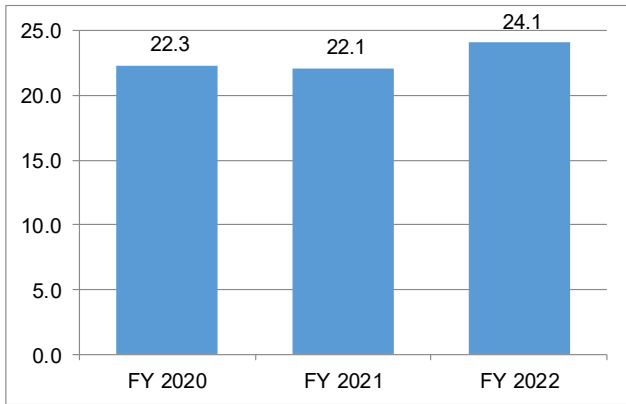
Carry-forward Funding	(79,506)	139,409	153,725	-	(139,409)	-100.0%
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Net General Fund Cost	2,901,417	3,077,541	3,000,123	3,270,756	193,215	6.3%
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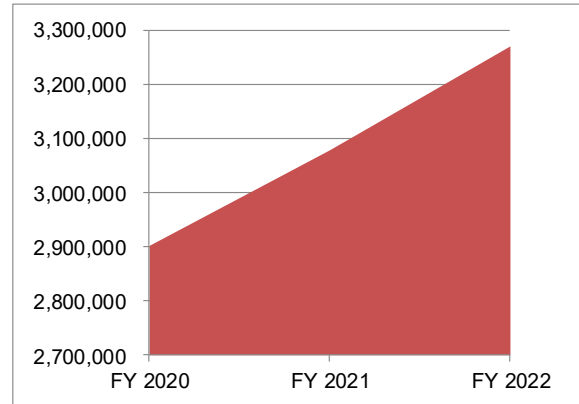
FTE Summary	22.3	22.1	22.1	24.1	9.0%
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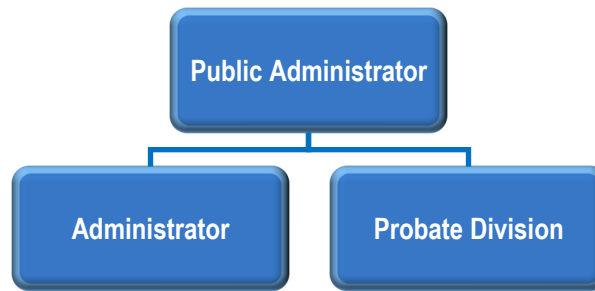
Staffing Trend:



Net General Fund Cost:



PUBLIC ADMINISTRATOR



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

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

Statutory Authority: NRS Chapter 253 – Public Administrators and Guardians

Website: Washoe County Public Administrator

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Public Administrator	159-0	1,336,234	1,399,148	1,355,330	1,386,911	(12,236)	-0.9%
Total		1,336,234	1,399,148	1,355,330	1,386,911	(12,236)	-0.9%

Sources and Uses

Sources

General Fund

Charges for Services	166,286	230,000	230,000	230,000	-	0.0%
Total General Fund	166,286	230,000	230,000	230,000	-	0.0%
Total Sources	166,286	230,000	230,000	230,000	-	0.0%

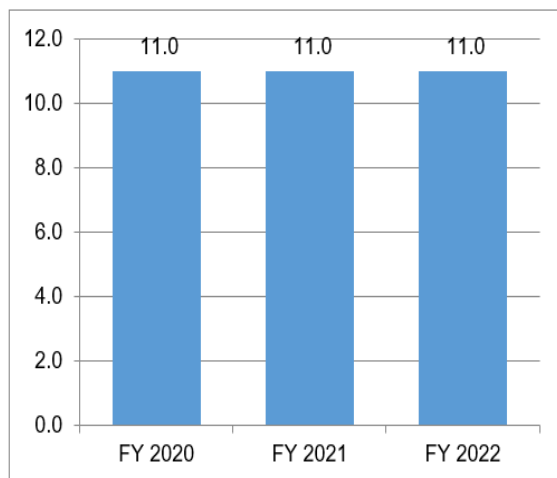
Uses

Salaries & Wages	810,448	849,681	802,276	849,681	0	0.0%
Employee Benefits	472,147	469,020	477,843	469,020	(0)	0.0%
Services & Supplies	53,639	68,210	75,211	68,210	0	0.0%
Total Uses	1,336,234	1,386,911	1,355,330	1,386,911	0	0.0%

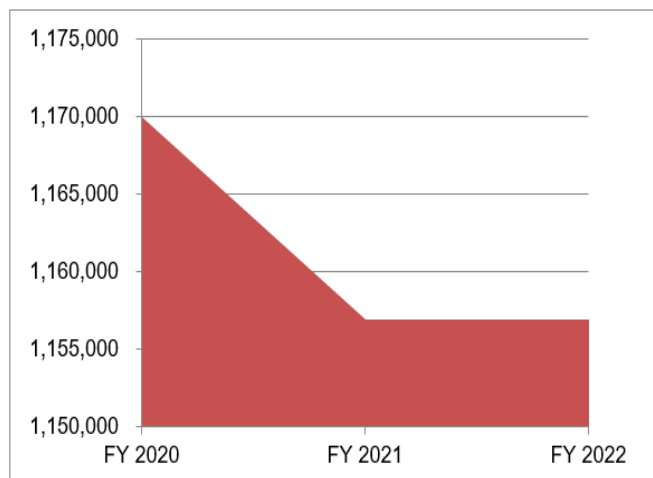
Net General Fund Cost	1,169,949	1,156,911	1,125,330	1,156,911	0	0.0%
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FTE Summary	11.0	11.0	11.0	11.0	0.0%
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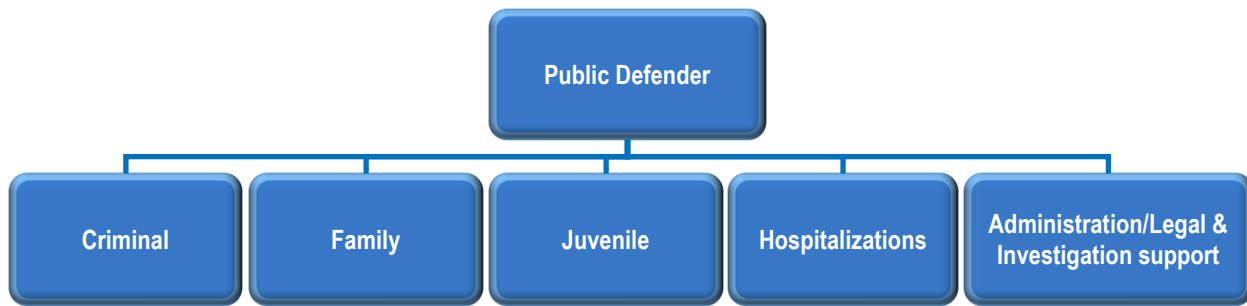
Staffing Trend:



Net General Fund Cost:



PUBLIC DEFENDER



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

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

Statutory Authority: NRS Chapter 260 – County Public Defenders

Website: [Washoe County Public Defender's Office](#)

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

FY 2022 Budget Enhancements/Changes

Personnel

- Additional 1.0 full-time Deputy Public Defender III (underfill as I) - \$107,678

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Public Defender	124-0	10,241,678	10,452,766	10,452,766	10,444,635	(8,131)	-0.1%
Total		10,241,678	10,452,766	10,452,766	10,444,635	(8,131)	-0.1%

Sources and Uses

Sources

General Fund

Charges for Services		97,361	123,000	123,000	123,000	-	0.0%
Miscellaneous		-	-	-	-	-	
Total General Fund		97,361	123,000	123,000	123,000	-	0.0%
Total Sources		97,361	123,000	123,000	123,000	-	0.0%

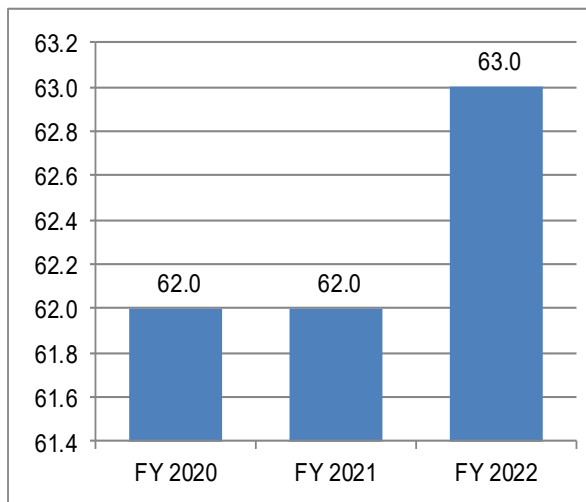
Uses

Salaries & Wages		6,159,128	6,214,792	6,353,739	6,734,586	519,794	8.4%
Employee Benefits		3,218,215	3,366,485	3,283,002	3,189,911	(176,574)	-5.2%
Services & Supplies		864,335	871,489	816,026	520,138	(351,351)	-40.3%
Other Financing Uses		-	-	-	-	-	
Total Uses		10,241,678	10,452,766	10,452,766	10,444,635	(8,131)	-0.1%

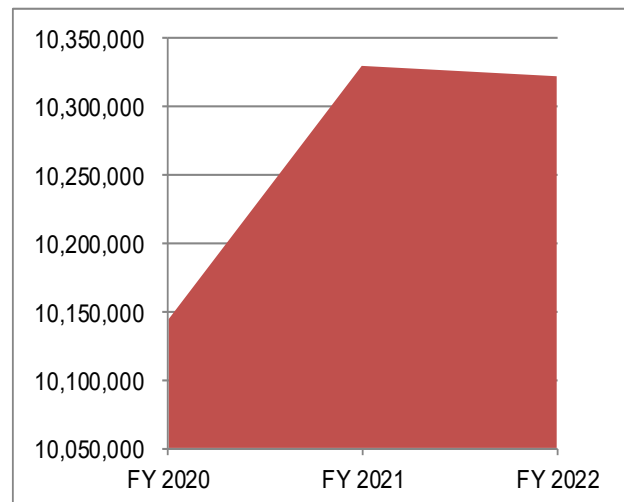
Net General Fund Cost		10,144,317	10,329,766	10,329,766	10,321,635	(8,131)	-0.1%
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FTE Summary		62.0	62.0	62.0	63.0		1.6%
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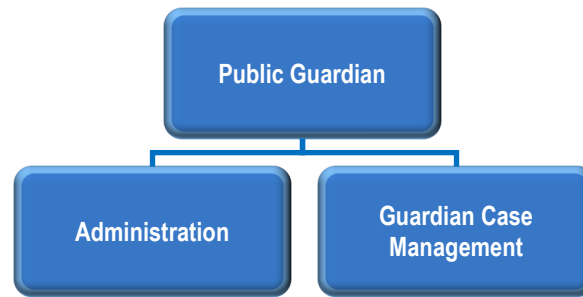
Staffing Trend:



Net General Fund Cost:



PUBLIC GUARDIAN



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

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

Values:

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

Statutory

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

Website: [Washoe County Public Guardian](#)

FY 2022 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Office Assistant II to Office Assistant III – \$7,019 (depending on salary rate of incumbent/new hire)

Non-Personnel None

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Public Guardian	157-0	1,945,326	2,109,223	1,995,406	2,140,322	31,099	1.5%
Total		1,945,326	2,109,223	1,995,406	2,140,322	31,099	1.5%

Sources and Uses

Sources

General Fund

Charges for Services	106,540	150,000	150,000	150,000	-	0.0%
Total General Fund	106,540	150,000	150,000	150,000	-	0.0%

Total Sources	106,540	150,000	150,000	150,000	-	0.0%
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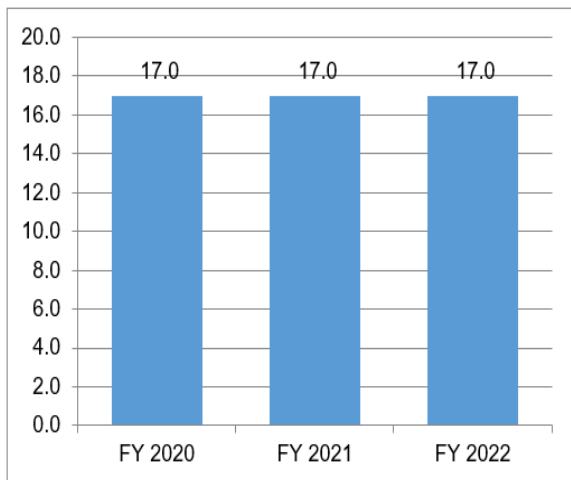
Uses

Salaries & Wages	1,191,742	1,350,192	1,214,468	1,350,192	0	0.0%
Employee Benefits	680,901	710,143	692,654	710,143	0	0.0%
Services & Supplies	72,684	79,987	88,284	79,987	0	0.0%
Total Uses	1,945,326	2,140,322	1,995,406	2,140,322	0	0.0%

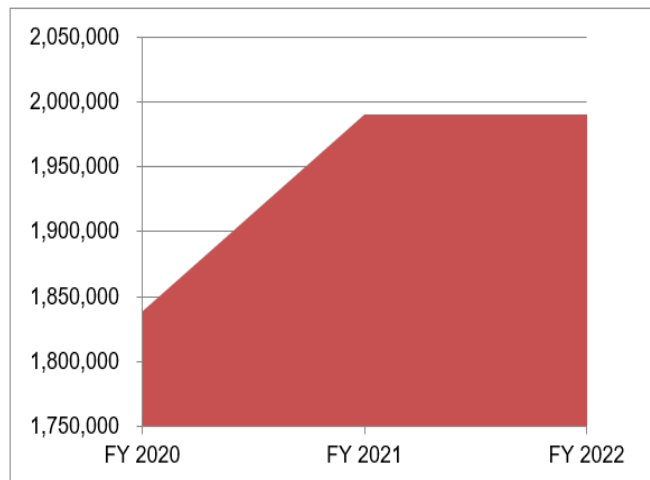
Net General Fund Cost	1,838,787	1,990,322	1,845,406	1,990,322	0	0.0%
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FTE Summary	17.0	17.0	17.0	17.0	0.0%
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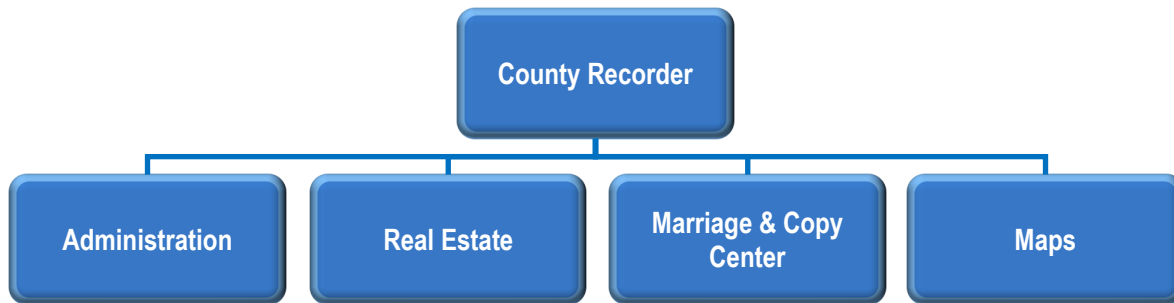
Staffing Trend:



Net General Fund Cost:



RECORDER



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

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

Statutory Authority: NRS 247 – County Recorders

Website: [Office of the County Recorder \(washoecounty.gov\)](http://washoecounty.gov)

Additional Goals/Performance Information: [Washoe County Recorder Update](#)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

General Fund

Recorder

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Administration	111100	433,974	476,457	478,927	474,343	(2,114)	-0.4%
Real Estate	111200	1,506,294	1,631,117	1,578,309	1,626,443	(4,675)	-0.3%
Marriage & Copy Center	111300	12,093	24,480	24,480	24,480	-	0.0%
Maps	111400	289,796	306,639	284,475	300,147	(6,492)	-2.1%
Recorder Tech Fund	IN20014	542,922	443,076	3,727,825	437,000	(6,076)	-1.4%
Total		2,785,079	2,881,769	6,094,016	2,862,413	(19,356)	-0.7%

Sources and UsesSources

General Fund

Charges for Services	3,256,522	2,303,600	3,892,990	2,808,600	505,000	21.9%
Fines and Forfeitures	172,867	150,000	185,000	172,000	22,000	14.7%
Total General Fund	3,429,389	2,453,600	4,077,990	2,980,600	527,000	21.5%

Other Restricted Funds

Charges for Services	568,055	402,000	402,000	402,000	-	0.0%
Miscellaneous	139,439	35,000	35,000	35,000	-	0.0%
Total - Other Funds	707,494	437,000	437,000	437,000	-	0.0%

Total Sources 4,136,883 2,890,600 4,514,991 3,417,600 527,000 18.2%

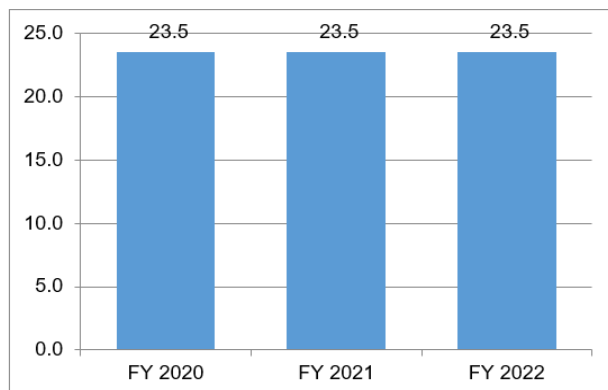
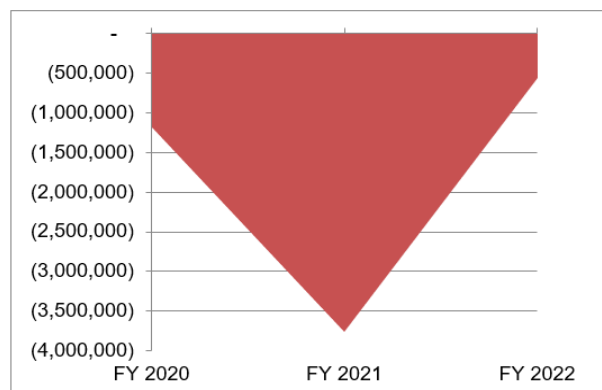
Uses

Salaries & Wages	1,430,985	1,468,614	1,482,178	1,561,855	93,241	6.3%
Employee Benefits	817,606	778,483	824,586	814,597	36,114	4.6%
Services & Supplies	427,530	178,316	3,702,852	485,961	307,645	172.5%
Capital Outlay	24,559	-	-	-	-	
Transfers Out	84,400	-	84,400	-	-	
Total Uses	2,785,079	2,425,413	6,094,016	2,862,413	437,000	18.0%

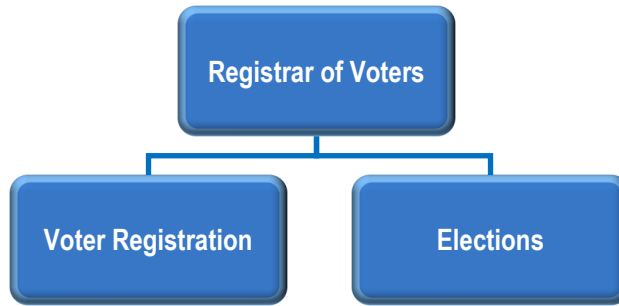
Carry-forward Funding (164,572) 3,290,825 3,290,825 (0) (3,290,825) -100.0%

Net General Fund Cost (1,187,232) (3,756,012) (1,711,800) (555,187) 3,200,825 -85.2%

FTE Summary 23.5 23.5 23.5 23.5 -0.1%

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

REGISTRAR OF VOTERS



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

Description: The Registrar of Voters (ROV) administers all primary, general and special elections in the County according to State and Federal law. These elections are conducted in a fair, open and impartial manner. The Registrar is also responsible for overseeing the county’s voter registration process, which is designed to ensure that all those who are qualified and want to vote are eligible to do so. Many processes are in place to assist with maintaining clean and accurate voter registration records. The Registrar is responsible for the administration of candidate filing for most local jurisdiction candidates and serves as the office of filing for initiative and referendum petitions; verifying signatures on these petitions and other statewide circulated petitions to confirm the eligibility of signees in order to determine if a petition has a sufficient number of valid signatures to qualify for placement on a ballot. The department also verifies Independent Candidate Petitions as well as petitions to recall public officials.

The Registrar is responsible for election preparations, ballot design, vote tabulation, election results reporting, early voting and Election Day polling site management and absent ballot processing. The Registrar is the custodian of all election-related records and materials and is responsible, in coordination with the GIS Office, for the definition, generation and maintenance of the county’s political (districts and precincts) mapping. The Registrar of Voters maintains a professional environment in which all staff members strive to provide excellent service to candidates, political parties, local political jurisdictions, the media, researchers and the general public.

Statutory Authority: Federal Voting Rights Act ('64), Minority Language Provisions of the Voting Rights Act ('73), National Voter Registration Act ('93), Help America Voter Act ('02); Uniformed and Overseas Citizens Absentee Voting Act ('10) (UOCAVA); 52 U.S.C. § 10101-21145 Voting and Elections; NRS Chapters 293, 293B, 293C, 294A, 295; and Nevada Administrative Code (NAC) Chapters 293, 294 and 295.

Website: [Registrar of Voters \(washoecounty.gov\)](http://www.washoecounty.gov)

Additional Goals/Performance Information: [2020 General Election | Nevada Secretary of State \(nvsos.gov\)](#) ; [Board of County Commissioners | April 13, 2021 - YouTube](#)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None



Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Administration	112-1	1,306,987	1,024,472	1,732,494	1,038,311	13,838	1.4%
Elections Division	112-2	1,127,711	1,424,653	2,780,580	1,478,016	53,363	3.7%
Total		2,434,698	2,449,125	4,513,074	2,516,327	67,201	2.7%

Sources and UsesSources

General Fund

Miscellaneous	-	-	-	-	-	-	-
Total General Fund		27,486	40,440	40,440	40,440	-	0.0%

Other Restricted Funds

Intergovernmental	785,978	-	1,269,124	-	-	-	-
Miscellaneous	-	-	277,479	-	-	-	-
Total - Other Funds	785,978	-	1,546,603	-	-	-	-

Total Sources		813,464	40,440	1,587,043	40,440	-	0.0%
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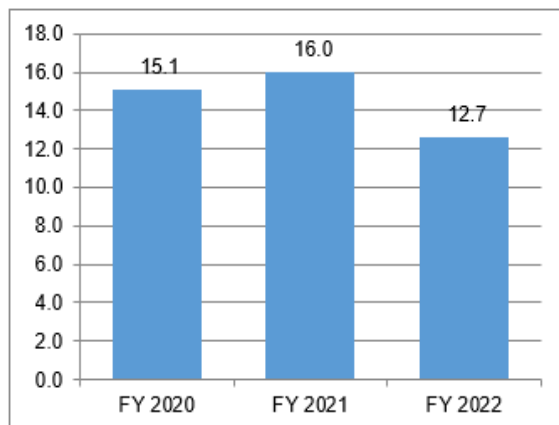
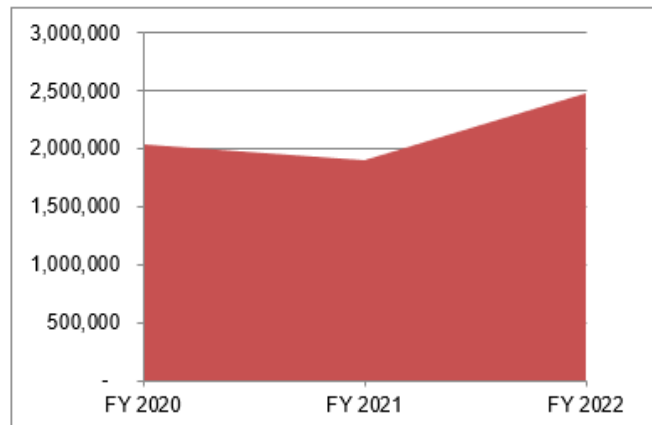
Uses

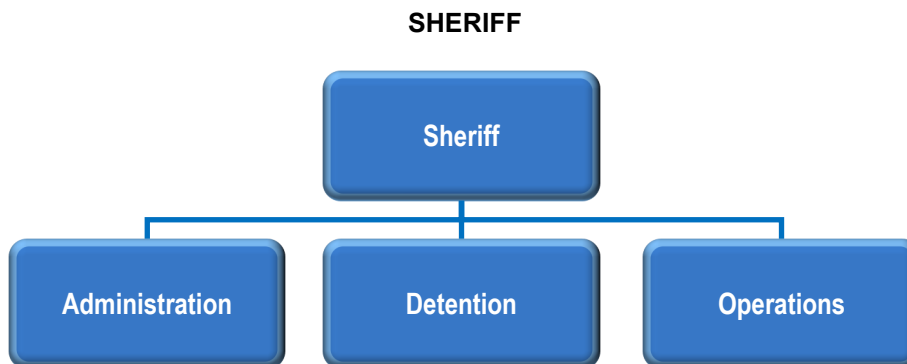
Salaries & Wages	571,390	836,866	1,052,815	836,866	(0)	0.0%
Employee Benefits	265,663	285,296	279,760	285,296	0	0.0%
Services & Supplies	1,524,724	1,349,165	2,693,673	1,349,165	(0)	0.0%
Capital Outlay	72,920	45,000	486,826	45,000	-	0.0%
Total Uses	2,434,698	2,516,327	4,513,074	2,516,327	(0)	0.0%

Carry-forward Funding	(409,832)	570,363	570,363	-	(570,363)	-100.0%
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Net General Fund Cost		2,031,066	1,905,524	2,355,668	2,475,887	(0)	29.9%
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FTE Summary		15.1	16.0	16.0	12.7	-21.1%
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Staffing Trend:**Net General Fund Cost:**



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

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

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

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

Units in the Administration Bureau include: • *Payroll/Personnel* • *General Fleet Services* • *Budget Management* • *Community Engagement Office* • *Citizen Corps* • *Office of Professional Integrity (OPI)* • *Backgrounds* • *Civil* • *Forensic Science Lab, Forensic Toxicology, and Lab DUI* • *Records* • *Training* • *Research and Development* • *Computer Technology* • *Field Services* • *General Services* • *Dispatch – 911 Emergency Call Taking*.

The Detention Bureau manages all functions, services and activities pertaining to the housing of pre-trial adult detainees and misdemeanants booked into the facility from over thirty local, state and federal law enforcement agencies serving the Washoe County region. The Detention facility has a total of 16 housing units and a medical unit; the average daily population is 980 inmates. Three of the 16 housing units are utilized for mental health; over half of the inmate population has ongoing mental health needs.

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

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

Program (ROP), the Regional Gang Unit (RGU), the Regional Narcotics Unit (RNU), Drug Interdiction Task Force, the Northern Nevada Interdiction Task Force (NNITF)/K-9, Drug Enforcement Administration (DEA), and the Consolidated Bomb Squad), provides fugitive extraditions, provides air support during patrol, search and rescue and fire incidences and provides Civil Service.

Units in the Operations Bureau include: • *Patrol* • *Investigations* • *Extraditions and Flight Operations* • *Special Tactical Units* • *Intelligence* • *Fusion* • *Cyber Crimes* • *VIP Events* • *S.W.A.T* • *Homelessness Outreach* • *Illegal dumping* • *Abandoned Vehicles*

Statutory Authority:

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

Website: [Washoe County Sheriff's Office \(washoesheriff.com\)](http://washoesheriff.com)

Additional Goals/Performance Information: [Sheriff Darin Balaam releases second annual State of the Washoe County Sheriff's Office \(washoesheriff.com\)](http://washoesheriff.com)

FY 2022 Budget Enhancements/Changes

Personnel

- Increase .60 FTE to 1.0 FTE OAIll - \$35,000
 - Offset with CCW Revenue Increase of \$35,000
- Reclassification of 1.0 Office Support Specialist to 1.0 Media Production Specialist-**to be absorbed in adopted budget**
- Reclassification of 1.0 Program Assistant to 1.0 Detention Manager- **to be absorbed in adopted budget**
- Additional 1.0 Mental Health Counselor II (approved off-cycle) - \$126,500
 - Increase in ancillary costs for this position - \$5,000
- Additional 1.0 Laboratory Assistant - \$ 90,000
 - Offset with Crime Lab Revenue increase for the City of Sparks
- Additional 1.0 Department Systems Specialist - \$115,000
 - Offset with Crime Lab Revenue increase for the City of Sparks
- Additional 2.0 Caseworker/Mental Health Counselor/Etc. - \$228,282
 - Created in the Homelessness Fund, separate from Human Services, to assist with the Sheriff's Office Homelessness Initiative; fund with General Fund transfer

Non-Personnel

- Increase in Misc. Other Contracted Mental Health \$25,000
- Increase in Peer Support/Chaplaincy - \$5,000
- Increase in Peer Support Training - \$3,500
- Increase in Cell Phone - \$40,000
- Increase in Manual Pays to adjust for COLAs (Holiday, Call Back, Standby and Shift Diff) - \$126,194
- Decrease in NLTFPD Dispatch Revenue – (\$300,000)
- Decrease in Reno Dispatch Revenue – (\$500,000) (base budget = \$1,000,000)
- Decrease in Federal Incarceration Revenue – (\$120,000) (base budget = \$4,020,000)

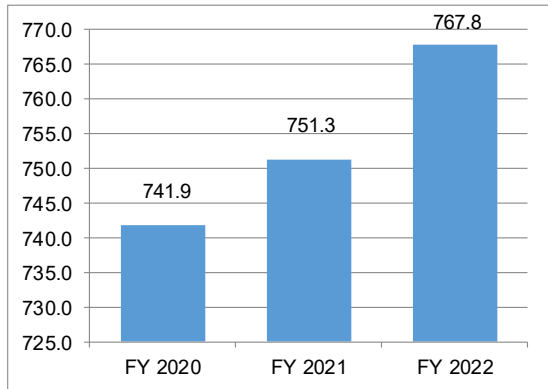
General Fund

Sheriff

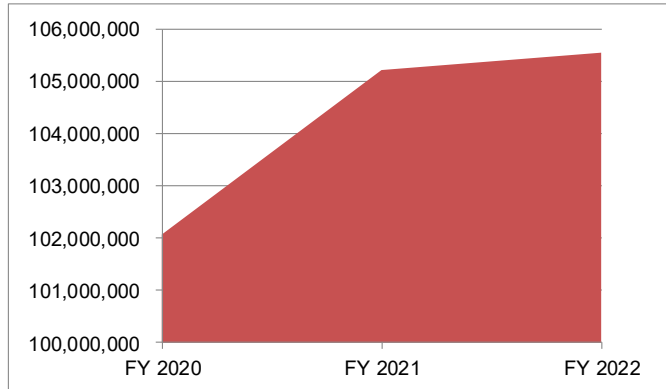
Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Sheriff Administration	150-1	11,131,116	12,537,260	12,386,703	12,914,452	377,192	3.0%
Grants Division	150-2	2,293,713	22,147,616	19,654,738	4,641,703	(17,505,914)	-79.0%
Sheriff Admin Operations	150-4	9,437,016	9,768,864	9,981,524	9,698,668	(70,196)	-0.7%
Detective Division	150-6	9,533,384	10,020,598	10,128,143	10,055,530	34,932	0.3%
Patrol Division	150-8	28,161,271	29,619,206	29,003,938	29,991,321	372,115	1.3%
Detention Division	150-9	64,665,542	65,194,458	64,726,921	65,542,672	348,213	0.5%
Total		125,222,041	149,288,003	145,881,968	132,844,346	(16,443,657)	-11.0%
		125,222,041	149,288,003	145,881,968	132,844,346		-0.11015
Sources and Uses							
<u>Sources</u>							
General Fund							
Taxes		12,205,795	12,919,780	12,919,780	13,722,350	802,570	6.2%
Intergovernmental		3,027,041	3,068,000	2,948,000	2,948,000	(120,000)	-3.9%
Charges for Services		4,613,576	5,190,926	4,042,086	5,020,086	(170,840)	-3.3%
Miscellaneous		958,989	966,780	922,322	1,177,132	210,352	21.8%
Other Financing Sources		21,769	10,000	-	-	(10,000)	-100.0%
Total General Fund		20,827,170	22,155,486	20,832,188	22,867,568	712,082	3.2%
Other Restricted Funds							
Licenses and Permits		-	-	-	-	-	
Intergovernmental		1,896,798	6,159,130	4,540,681	1,909,204	(4,249,926)	-69.0%
Charges for Services		116,167	90,000	90,000	90,000	-	0.0%
Fines and Forfeitures		365,208	396,532	396,532	396,532	-	0.0%
Miscellaneous		99,996	12,904,865	12,111,324	2,035,616	(10,869,249)	-84.2%
Other Financing Sources		-	-	-	-	-	
Total - Other Funds		2,478,168	19,550,526	17,138,536	4,431,351	(15,119,176)	-77.3%
Total Sources		23,305,338	41,706,012	37,970,723	27,298,919	(14,407,094)	-34.5%
<u>Uses</u>							
Salaries & Wages		65,303,605	74,716,615	74,999,640	70,780,848	(3,935,767)	-5.3%
Employee Benefits		40,082,384	46,243,876	45,618,816	41,894,566	(4,349,309)	-9.4%
Services & Supplies		19,399,828	25,910,171	24,376,186	18,700,665	(7,209,506)	-27.8%
Capital Outlay		457,993	859,075	787,327	-	(859,075)	-100.0%
Transfers Out/(In)		-	1,568,266	100,000	1,468,266	(100,000)	-6.4%
Total Uses		125,243,809	149,298,003	145,881,968	132,844,346	(16,453,657)	-11.0%
Carry-forward Funding		(125,424)	2,375,385	2,375,385	-		
Net General Fund Cost		102,063,895	105,216,605	105,535,860	105,545,427	(2,046,563)	0.3%
FTE Summary		741.9	751.3	751.3	767.8		2.2%

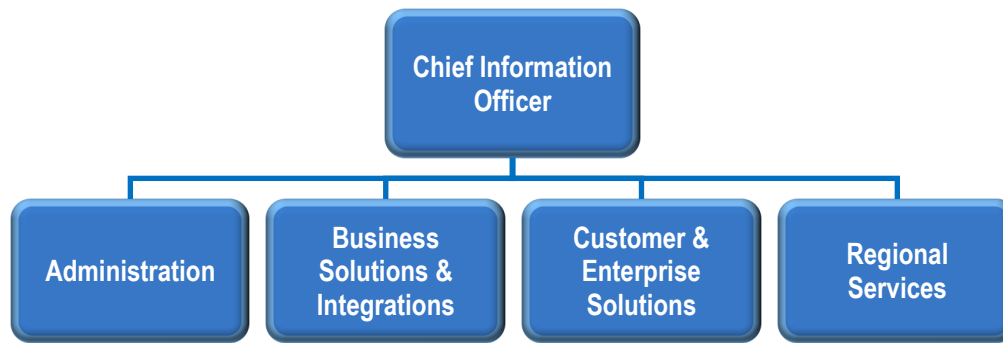
Staffing Trend:



Net General Fund Cost:



TECHNOLOGY SERVICES



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

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

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

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

Website: [Technology Services \(washoecounty.gov\)](https://www.washoecounty.gov/technology-services)

Additional Goals/Performance Information: [Technology Services Strategic Plan \(washoecounty.gov\)](#)

FY 2022 Budget Enhancements/Changes**Personnel** None**Non-Personnel**

- Increase in Professional Services - \$100,000 – Tech Services Administration
- Increase in Network and Data Lines for fiber link - \$115,000 – Enterprise Infrastructure
- Increase in Equipment Non-Capital - \$236,000 – File Server Upgrade
- Increase in Equipment Non-Capital - \$296,272 – Technology Replacement

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

General Fund

Technology Services

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Tech Services Operations	108-1	13,377,313	14,397,692	14,297,073	15,106,549	708,857	4.9%
GIS Basemap	108-7	62,833	306,815	306,815	94,000	(212,815)	-69.4%
Tech Services Infrastructure	108-8	743,607	1,217,189	791,584	1,382,926	165,737	13.6%
Total		14,183,753	15,921,696	15,395,472	16,583,475	661,779	4.2%

Sources and UsesSourcesGeneral Fund

Charges for Services	11,901	36,000	12,240	36,000	-	0.0%
Miscellaneous	628	-	19	-	-	
Total General Fund	12,529	36,000	12,259	36,000	-	0.0%

Other Restricted Funds

Charges for Services	75,120	94,000	94,000	94,000	-	0.0%
Miscellaneous	-	-	-	-	-	
Total - Other Funds	75,120	94,000	94,000	94,000	-	0.0%
Total Sources	87,649	130,000	106,259	130,000	-	0.0%

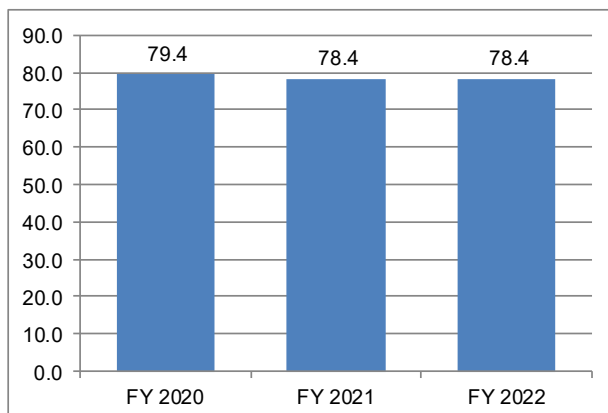
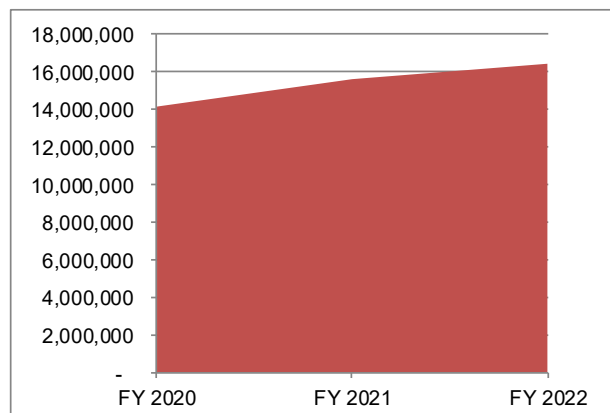
Uses

Salaries & Wages	6,258,868	6,101,910	6,172,093	6,785,976	684,065	11.2%
Employee Benefits	3,461,584	3,612,105	3,382,234	3,396,802	(215,303)	-6.0%
Services & Supplies	4,314,675	5,841,145	5,736,877	6,400,697	559,552	9.6%
Capital Outlay	148,626	366,535	104,268	-	(366,535)	-100.0%
Transfer to Regional Permits	-	-	-	-	-	
Total Uses	14,183,753	15,921,696	15,395,472	16,583,475	661,779	4.2%

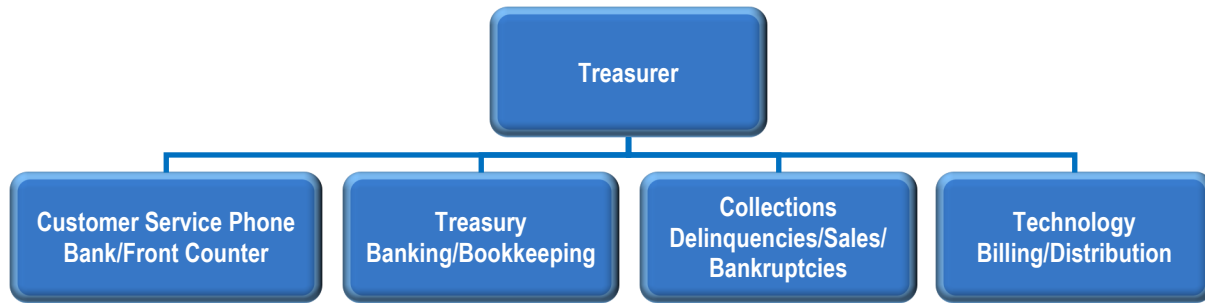
Carry-forward Funding	(76,114)	200,529	200,529	-	(200,529)	-100.0%
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Net General Fund Cost	14,172,218	15,591,168	15,088,685	16,453,475	862,308	5.5%
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FTE Summary	79.4	78.4	78.4	78.4	0.0%
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Staffing Trend:**Net General Fund Cost:**

TREASURER



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

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

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

Website: [Washoe County Treasurer](#)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase in Professional Services - \$39,080
- Increase in Contracted/Temp Services - \$290,000
- Increase in Banking Services - \$32,100
- Increase in Investment Banking - \$17,703
- Increase in Repairs and Maintenance - \$206
- Increase in Software Maintenance - \$20,354
- Increase in Other Expense - \$120
- Increase in Overtime - \$25,000
- Increase in Fines—\$2,000,000
 - FY 2021 Budget was reduced based on unknown COVID-19 impacts on Property Tax revenue. FY 2022 reflects the true-up based on FY 2021 estimates.

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Treasurer	113-0	2,428,756	2,590,696	2,527,008	3,048,144	457,448	17.7%
Total		2,428,756	2,590,696	2,527,008	3,048,144	457,448	17.7%

Sources and Uses

Sources

General Fund

Charges for Services	2,166,859	1,810,000	1,960,000	1,960,000	150,000	8.3%
Fines	2,176,367	-	2,100,000	2,000,000	2,000,000	
Miscellaneous	6,387,129	1,620,000	1,620,000	1,620,000	-	0.0%
Other Financing Sources	54,000	54,000	54,000	54,000	-	0.0%
Total General Fund	10,784,355	3,484,000	5,734,000	5,634,000	2,150,000	61.7%

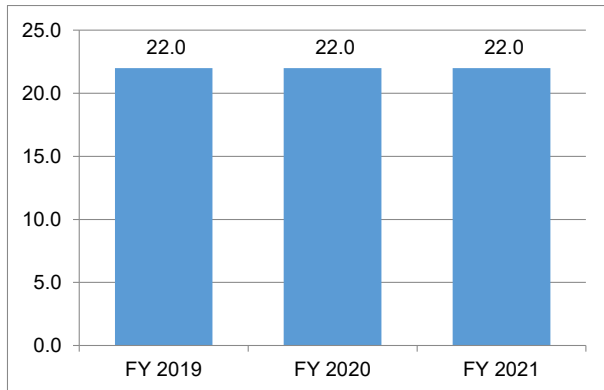
Uses

Salaries & Wages	1,304,452	1,426,384	1,383,500	1,511,134	84,750	5.9%
Employee Benefits	746,456	827,257	806,453	807,405	19,851-	-2.4%
Services & Supplies	431,848	391,055	391,055	783,605	392,549	100.4%
Total Uses	2,482,756	2,644,696	2,581,008	3,102,144	457,448	17.3%

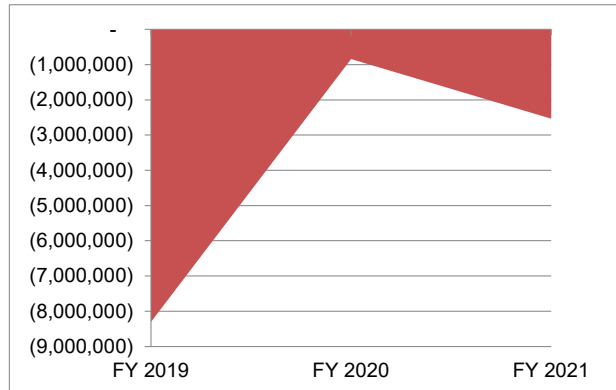
Net General Fund Cost	(8,301,599)	(839,304)	(3,152,992)	(2,531,856)	(1,692,552)	201.7%
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FTE Summary	22.0	22.0	22.0	22.0	0.0%
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Staffing Trend:



Net General Fund Cost:



SPECIAL REVENUE FUNDS

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

Fund	Beginning Fund Balance/ Cash Balance	FY 2022 Budgeted Revenues	FY 2022 Other Financing/ Transfers In	FY 2022 Budgeted Expenditures	FY 2022 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Central Truckee Meadows Remediation District Fund	2,978,320	1,318,963	-	3,431,507	-	865,776
Child Protective Services Fund	6,658,163	59,168,713	8,699,667	67,397,574	-	7,128,970
Enhanced 911 Fund	4,883,527	5,725,801	-	6,156,206	1,000,000	3,453,122
Health Fund	10,609,070	14,446,205	9,516,856	25,561,889	69,489	8,940,753
Indigent Tax Levy Fund	2,262,435	19,479,235	21,120,906	21,738,907	18,861,235	2,262,435
Homelessness Fund	-	977,000	16,643,420	16,968,433	300,000	351,987
Library Expansion Fund	3,564,695	3,560,830	-	3,446,340	788,340	2,890,846
Marijuana Establishments Fund	94,860	1,000,000	-	6,000	994,000	94,860
Other Restricted Revenue Fund	2,679,678	20,485,563	-	18,392,079	3,124,152	1,649,011
Regional Animal Services Fund	5,691,872	5,983,742	-	5,993,945	-	5,681,669
Regional Communications System Fund	4,485,911	2,359,785	27,372	1,740,800	3,794,142	1,338,126
Regional Permits System Operating Fund	669,875	558,614	69,489	693,118	-	604,860
Regional Public Safety Training Center Fund	1,348,318	1,036,738	-	986,844	-	1,398,212
Roads Fund	6,561,782	11,028,580	3,034,553	18,606,963	225,000	1,792,952
Senior Services Fund	1,257,241	3,159,831	1,406,782	4,699,443	-	1,124,412
<u>Truckee River Flood Management Fund</u>	<u>2,067,170</u>	<u>13,105,249</u>	<u>-</u>	<u>10,890,823</u>	<u>2,214,426</u>	<u>2,067,170</u>
Total	55,812,917	163,394,849	60,519,045	206,710,870	31,370,784	41,645,161

*Other Restricted Revenue Fund information above represents all financial activity including items reflecting in General Fund department pages. Above information may not match figures presented on page 185 which only represents four components of the Other Restricted Revenue Fund.

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

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

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

The CTMRD program's mission is accomplished through:

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

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

Website: [Central Truckee Meadows Remediation District Home \(washoecounty.gov\)](https://www.washoecounty.gov/central-truckee-meadows-remediation-district)

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

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase in Services and Supplies - \$923,453

Costs offset from the use of fund balance.

Special Revenue Funds

Central Truckee Meadows Remediation District

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Clean Water Activities	266-1	922,248	772,044	802,085	816,069	44,025	5.7%
Source Management	266-2	408,892	590,063	825,441	1,038,394	448,331	76.0%
GW Investigation & Modeling	266-3	421,315	1,288,953	1,065,443	1,231,486	(57,467)	-4.5%
Implementation & Admin	266-4	121,116	97,531	70,983	138,008	40,477	41.5%
Support Activities	266-5	13,602	18,416	3,624	16,873	(1,542)	-8.4%
Outreach	266-6	9,628	26,860	17,849	38,118	11,258	41.9%
CTMRD General	C206000	380,434	288,720	469,316	152,558	(136,162)	-47.2%
Total		2,277,235	3,082,588	3,254,741	3,431,507	348,920	11.3%

Sources and UsesSources

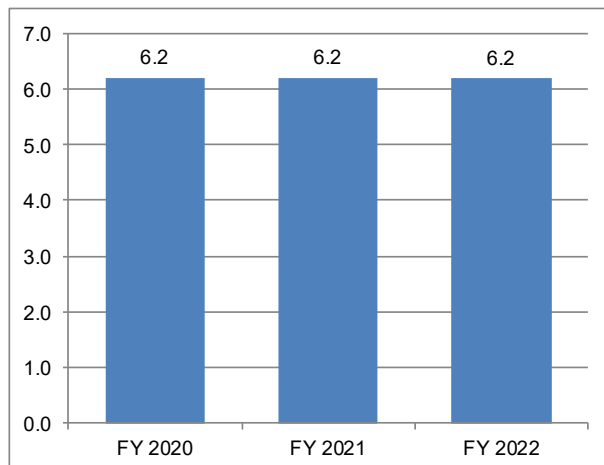
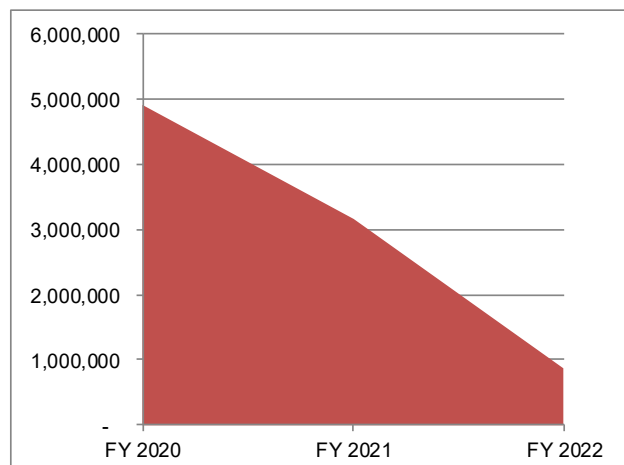
Beginning Fund Balance	5,673,194	4,899,561	4,899,561	2,978,320	(1,921,241)	-39.2%
Charges for Services	1,249,277	1,250,000	1,250,000	1,250,000	-	0.0%
Miscellaneous	<u>254,325</u>	<u>99,097</u>	<u>83,501</u>	<u>68,963</u>	<u>(30,134)</u>	<u>-30.4%</u>
Total Sources	7,176,796	6,248,657	6,233,061	4,297,283	(1,951,375)	-31.2%

Uses

Salaries & Wages	528,764	596,454	455,486	599,948	3,494	0.6%
Employee Benefits	257,509	310,723	255,656	295,468	(15,255)	-4.9%
Services & Supplies	<u>1,490,962</u>	<u>2,175,410</u>	<u>2,543,598</u>	<u>2,536,092</u>	<u>360,681</u>	<u>16.6%</u>
Total Uses	2,277,235	3,082,588	3,254,741	3,431,507	348,920	11.3%

Ending Fund Balance	4,899,561	3,166,070	2,978,320	865,776	(2,300,294)	-72.7%
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FTE Summary	6.2	6.2	6.2	6.2	-0.2%
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Staffing Trend:**Budgeted Fund Balance:**

**CHILD PROTECTIVE SERVICES FUND
HUMAN SERVICES AGENCY**



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

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

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

Website: [Human Services Agency \(washoecounty.gov\)](http://washoecounty.gov/human-services-agency)

FY 2022 Budget Enhancements/Changes

Personnel

- Additional 1.0 full-time Human Services Case Worker III - \$114,132
- Shift 1.0 full-time Mental Health Counselor Supervisor off federal grant - \$146,940
- Shift 1.0 full-time Mental Health Counselor off federal grant - \$110,896
- Offsets to Position Changes
 - Increase in Medicaid Clinical Revenue - \$23,592
 - Increase in Title IV-E Foster Care Admin. Revenue - \$10,520
 - Increase in Title XIX Targeted Case Mgmt. Revenue - \$73,638
 - Reduction in Other Expense - \$150,086
- Shift various personnel off federal VOCA grant - \$250,000
 - Increased transfer from Indigent Fund 221 (increase in source) \$250,000 as offset

Non-Personnel

- Increase in Computers noncapital - \$3,500
- Increase in Computer Software noncapital - \$1,000
- Increase in Professional Services for Victim Services - \$400,000
- Increase in Other Expense for Victim Services and transportation costs to Family Engagement Center - \$150,000

- Increase in Other Expense for Family Engagement Center operating and contract - \$100,000
- Offsets to New Positions and non-position approvals
- Increase in Title IV-E Foster Care Admin. Revenue - \$29,689
 - Reduction in Other Expense - \$88,943
 - Increased transfer from Indigent Fund 221 (increase in source) \$650,000

Special Revenue Funds

Child Protective Services Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Children's Svcs Case Mgt	228-1	11,151,812	12,482,206	11,984,739	12,928,606	446,399	3.6%
Child Care Services Div	228-2	815,434	1,336,154	783,951	820,411	(515,744)	-38.6%
Children's Svcs Residential	228-3	24,502,863	28,041,978	24,749,491	28,094,237	52,259	0.2%
Children's Svcs Donations	228-4	13,212	531,357	514,900	-	(531,357)	-100.0%
Administrative Services	228-6	10,477,416	15,089,426	11,496,381	10,687,146	(4,402,280)	-29.2%
Child Welfare	228-7	11,781,434	13,362,144	12,311,435	14,417,175	1,055,030	7.9%
Child Welfare Revenue	228-8	1,739,747	2,984,960	1,320,339	450,000	(2,534,960)	-84.9%
Total		60,481,919	73,828,226	63,161,236	67,397,574	(6,430,653)	-8.7%

Sources and UsesSources

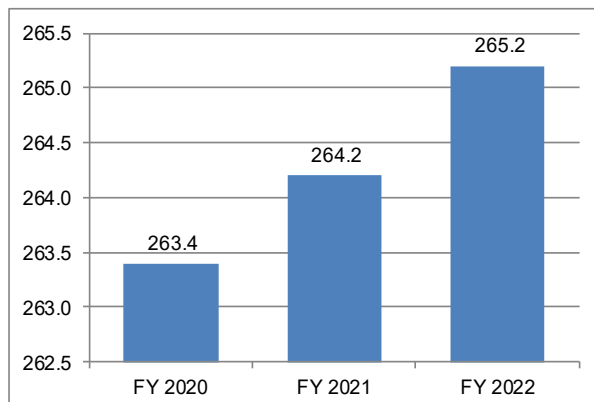
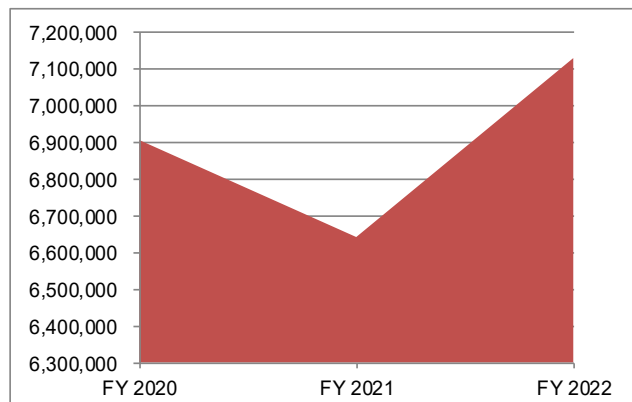
Beginning Fund Balance		11,589,314	6,908,510	6,908,510	6,658,163	(250,347)	-3.6%
Taxes		6,307,912	6,676,888	6,676,888	7,091,654	414,766	6.2%
Licenses and Permits		21,330	22,500	22,500	22,500	-	0.0%
Intergovernmental		41,211,345	52,766,763	42,510,505	45,940,329	(6,826,434)	-12.9%
Charges for Services		5,873,576	6,017,000	5,703,095	6,114,230	97,230	1.6%
Miscellaneous		510,050	133,699	52,242	-	(133,699)	-100.0%
Transfer In - General Fund		447,237	447,237	447,237	447,237	-	0.0%
Transfer In - Indigent Fund		<u>1,429,665</u>	<u>7,498,422</u>	<u>7,498,422</u>	<u>8,252,430</u>	<u>754,008</u>	10.1%
Total Sources		67,390,429	80,471,019	69,819,399	74,526,543	(5,944,475)	-7.4%

Uses

Salaries & Wages		18,469,077	20,662,066	19,649,085	21,285,140	623,074	3.0%
Employee Benefits		10,405,226	11,428,713	10,894,558	10,896,676	(532,037)	-4.7%
Services & Supplies		31,509,866	41,583,247	32,572,593	35,061,558	(6,521,690)	-15.7%
Capital Outlay		97,750	154,200	45,000	154,200	-	0.0%
Transfers Out		-	-	-	-	-	-
Total Uses		60,481,919	73,828,226	63,161,236	67,397,574	(6,430,653)	-8.7%

Ending Fund Balance	6,908,510	6,642,792	6,658,163	7,128,970	486,177	7.3%
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FTE Summary	263.4	264.2	264.2	265.2	0.4%
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Staffing Trend:**Budgeted Fund Balance:**

**ENHANCED 911 FUND
TECHNOLOGY SERVICES DEPARTMENT**

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

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

Funding Source: Surcharge on telephone bills

Website: [911 Emergency Response Advisory Committee \(washoecounty.gov\)](https://www.washoecounty.gov/911-Committee/)

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

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Decrease to Service Contract - \$231,825
- Decrease to Software Maintenance - \$20,400
- Increase to Payments to Other Agencies - \$2,463,993
- Decrease in Telephone Land Lines - \$2,000
- Increase to LT Lease Equipment - \$10,984
- Increase to Transfer to Public Works for the CAD System - \$1,000,000

Costs offset from use of fund balance and increased revenues.

Special Revenue Funds

Enhanced 911 Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Enhanced 911	208-0	4,037,965	5,722,017	6,104,380	7,156,206	1,434,190	25.1%
Total		4,037,965	5,722,017	6,104,380	7,156,206	1,434,190	25.1%

Sources and UsesSources

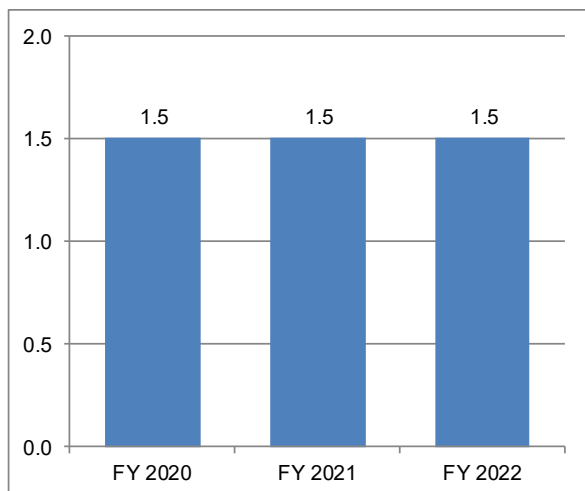
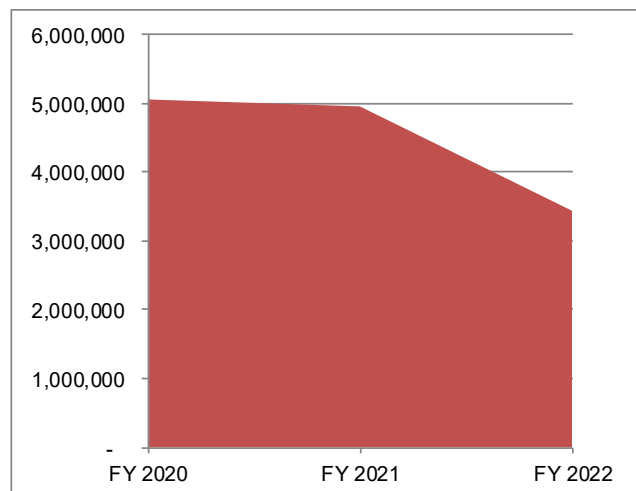
Beginning Fund Balance		3,167,392	5,065,105	5,065,105	4,883,527	(181,578)	-3.6%
Charges for Services		5,704,894	5,614,469	5,812,679	5,718,201	103,732	1.8%
Miscellaneous		<u>230,783</u>	<u>7,600</u>	<u>110,123</u>	<u>7,600</u>	<u>-</u>	0.0%
Total Sources		9,103,070	10,687,174	10,987,906	10,609,328	(77,846)	-0.7%

Uses

Salaries & Wages		121,419	125,612	127,931	130,067	4,455	3.5%
Employee Benefits		53,345	64,255	64,171	61,112	(3,143)	-4.9%
Services & Supplies		3,728,780	3,460,384	5,041,553	5,625,027	2,164,643	62.6%
Capital Outlay		134,421	2,071,765	120,725	340,000	(1,731,765)	-83.6%
Transfer to Public Works		-	-	<u>750,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	
Total Uses		4,037,965	5,722,017	6,104,380	7,156,206	1,434,190	25.1%

Ending Fund Balance		5,065,105	4,965,157	4,883,527	3,453,122	(1,512,035)	-30.5%
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FTE Summary		1.5	1.5	1.5	1.5	-	0.0%
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Staffing Trend:**Budgeted Fund Balance:**

**HEALTH FUND
DISTRICT BOARD OF HEALTH**



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

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

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

Statutory Authority: NAC 361 – Property Tax; NRS 244 - Counties: Government; NRS 251 - County Auditors and Comptrollers; NRS 268 - Powers and Duties Common to Cities and Town



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

Website: [Washoe County Health District](#)

Additional Goals/Performance Information: [WCHD Strategic Plan 2018-2021 FINAL.pdf \(washoecounty.gov\)](#) ; [2018 CHIP Annual Report Full.pdf \(washoecounty.gov\)](#)

FY 2022 Budget Enhancements/Changes

Personnel

- Increase of 0.6 FTE to 1.0 FTE for a Health Educator II – Office District Health Officer
- Abolishment of 0.4 FTE Health Educator II – Office District Health Officer

Non-Personnel None

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

Special Revenue Funds

Health Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Office of District Health Officer	202-1	1,153,186	2,011,598	1,621,653	1,961,592	(50,006)	-2.5%
Health Administration	202-2	1,083,771	1,315,204	1,267,215	1,511,936	196,732	15.0%
Air Quality	202-3	2,985,827	3,913,776	3,321,443	3,505,002	(408,774)	-10.4%
Community & Clinical Health	202-4	7,547,364	13,201,409	8,425,399	8,600,040	(4,601,369)	-34.9%
Environmental Health	202-5	5,815,690	7,990,705	6,200,357	7,099,675	(891,029)	-11.2%
Epidemiological Public Health	202-6	4,614,255	17,755,430	17,191,612	2,953,132	(14,802,298)	-83.4%
Undesignated	202-9	-	-	-	-	-	-
Total		23,200,095	46,188,122	38,027,679	25,631,378	(20,556,743)	-44.5%

Sources and UsesSources

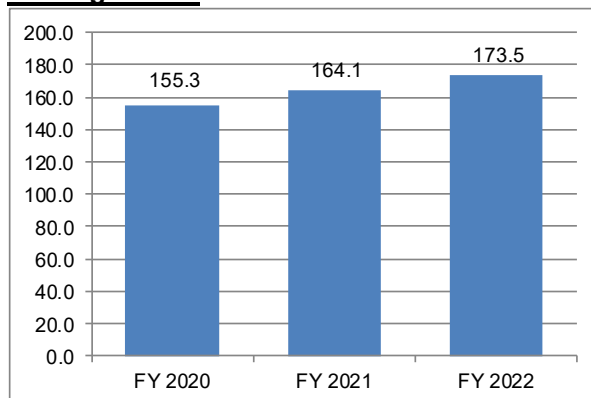
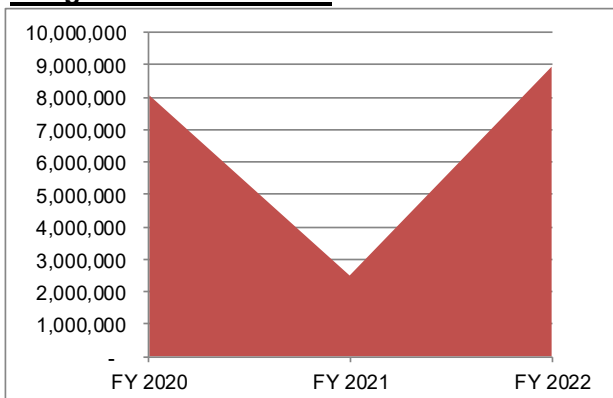
Beginning Fund Balance		7,841,536	8,062,093	8,062,093	10,609,070	2,546,977	31.6%
Licenses and Permits		3,340,170	362,632	3,365,980	3,585,726	3,223,094	888.8%
Grants and Restricted Funding		7,009,859	27,221,921	23,724,589	7,256,063	(19,965,858)	-73.3%
Charges for Services		3,350,407	3,319,806	3,618,423	3,395,342	75,535	2.3%
Fines and Forfeitures		-	-	56,500	-	-	-
Miscellaneous		203,360	214,024	292,309	209,074	(4,950)	-2.3%
Transfers		<u>9,516,856</u>	<u>9,516,856</u>	<u>9,516,856</u>	<u>9,516,856</u>	<u>-</u>	<u>0.0%</u>
Total Sources		31,262,187	48,697,332	48,636,749	34,572,131	(14,125,201)	-29.0%

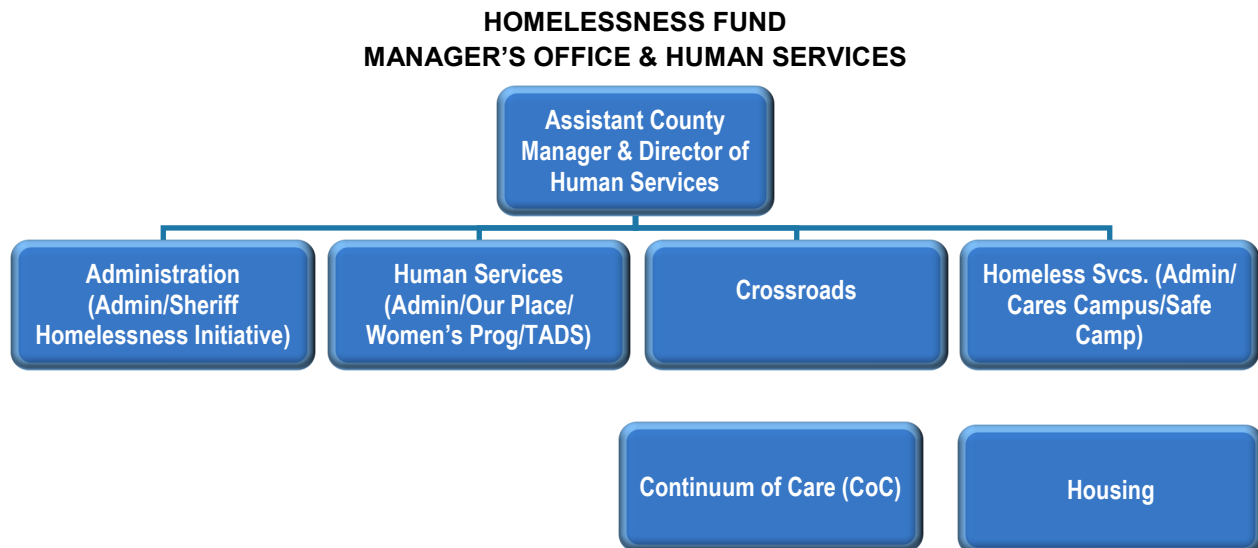
Uses

Salaries & Wages		12,010,723	17,982,498	13,073,887	13,064,345	(4,918,153)	-27.3%
Employee Benefits		6,049,423	8,129,110	6,440,940	6,303,534	(1,825,575)	-22.5%
Services & Supplies		4,923,668	19,150,974	17,994,590	6,094,010	(13,056,964)	-68.2%
Capital Outlay		161,920	856,050	445,711	100,000	(756,050)	-88.3%
Transfers		<u>54,360</u>	<u>69,489</u>	<u>72,552</u>	<u>69,489</u>	<u>-</u>	<u>0.0%</u>
Total Uses		23,200,095	46,188,122	38,027,679	25,631,378	(20,556,743)	-44.5%

Ending Fund Balance		8,062,093	2,509,211	10,609,070	8,940,753	6,431,542	256.3%
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FTE Summary		155.3	164.1	164.1	173.5	5.7%
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Staffing Trend:**Budgeted Fund Balance:**



Mission: The mission of the Homelessness Fund is to lead and coordinate a regional approach to addressing homelessness – one that considers all needs, stakeholders and partners. An approach that will serve as a regional collaboration platform to help facilitate conversations and align efforts and strategies.

Description: The regional effort to end homelessness is a multi-faceted, intra-agency strategy to relieve homelessness in the Washoe County region by offering a continuum of care. This includes management of the Nevada CARES Campus, a Safe Camp option, and housing programs.

Statutory Authority: NRS428 – Indigent Persons

Website: [Housing and Homeless Services \(washoecounty.gov\)](http://washoecounty.gov)

Additional Goals/Performance Information: [Regional-Homelessness-Solutions-Matrix-2.1.2021.pdf \(washoecounty.gov\)](#) ; [Built for Zero \(washoecounty.gov\)](#)

FY 2022 Budget Enhancements/Changes

The Homelessness Fund is new for FY 2022. Funding comes from three main sources:

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

Personnel

- Additional 1.0 Homeless Services Program Assistant—\$97,971
- Additional 2.0 Homeless Services Analysts—\$228,282
- Additional 1.0 Housing and Grants Specialist—\$114,141
- Additional 1.0 Homeless Services Program Specialist—\$120,646
- Additional 1.0 Homeless Services Data and Policy Specialist
- Additional 1.0 Homeless Services Coordinator—\$143,147
- Additional 2.0 Caseworker/Mental Health Counselor/etc. (also identified in Sheriff's Office)

Non-Personnel

- Increase in Indigent Tax Levy Fund transfer—\$8,608,805
- Increase in General Fund transfer—\$7,534,615
- Increase in Marijuana Fund transfer—\$500,000
- Increase in Services & Supplies and Other— \$11,010,884

Special Revenue Funds

Homelessness Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Homelessness	223-1	-	-	-	1,027,129	1,027,129	
HSA Homelessness	223-2	-	-	-	7,895,249	7,895,249	
Crossroads	223-3	-	-	-	1,787,168	1,787,168	
Homelessness Services	223-4	-	-	-	5,778,973	5,778,973	
Homelessness Services - CoC	223-5	-	-	-	359,433	359,433	
Housing	223-6	-	-	-	120,481	120,481	
Total		-	-	-	16,968,433	16,968,433	

Sources and Uses

Sources

Beginning Fund Balance	-	-	-	-	-	-
Charges for Services	-	-	-	497,000	497,000	
Miscellaneous	-	-	-	180,000	180,000	
Other Financing Sources	-	-	-	16,343,420	16,343,420	
Total General Fund	-	-	-	17,020,420	17,020,420	

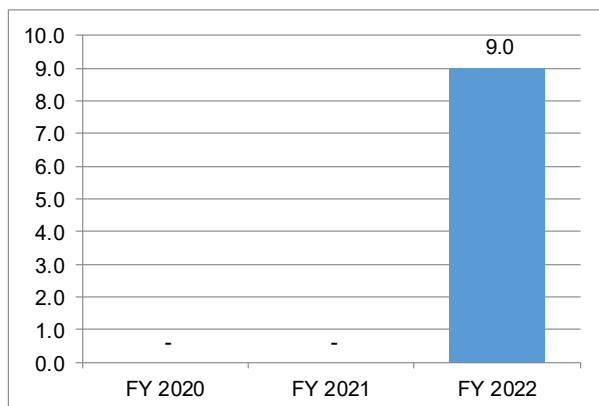
Uses

Salaries & Wages	-	-	-	3,775,814	3,775,814
Employee Benefits	-	-	-	1,881,735	1,881,735
Services & Supplies	-	-	-	11,010,884	11,010,884
Total Uses	-	-	-	16,668,433	16,668,433

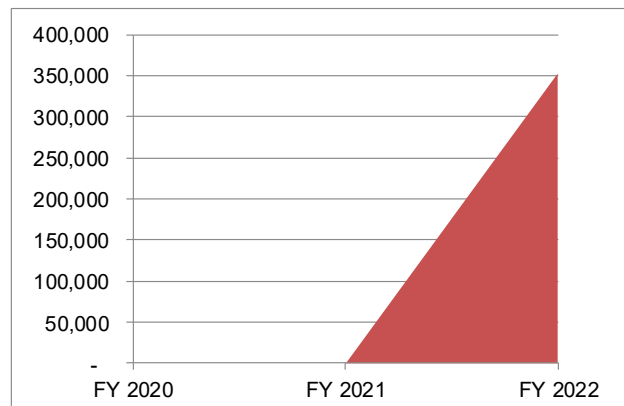
Ending Fund Balance - - - **351,987** **(351,987)**

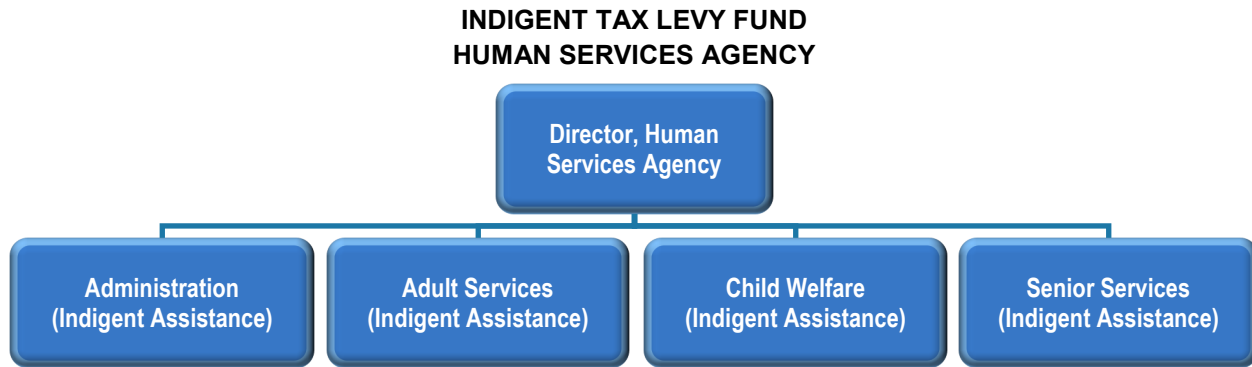
FTE Summary - - - **9.0**

Staffing Trend:



Budgeted Fund Balance:





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

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

Statutory Authority: NRS428 – Indigent Persons

Website: [Indigent Program \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes

Prior to FY 2017, the budget for indigent services had been split between the amount funded in the Indigent Tax Levy Fund and the General Fund's commitment, which was budgeted in Fund Center 179-4. This prevented the public and decision makers from being able to see the entire budget provided for indigent services in one place. In FY 2017, all indigent services costs from Indigent Services (179-4) are now reflected in the Indigent Tax Levy Fund, Fund 221. The General Fund's commitment for indigent services (\$21,120,906) is shown as a Transfer In to this fund.

Personnel

- Shift 1.0 full-time Behavioral Health Coordinator off federal grant - \$121,342
- Offset to Position Changes
 - Increase in Medicaid Admin. Claiming Revenue - \$13,845
 - Reduction in Professional Services - \$107,497

Non-Personnel

- Increase in General Fund transfer - \$909,513
 - Increase in Reimbursement Revenue from Indigent Accident Fund - \$2,900,000
 - Increase in Transfer to CPS Fund (increase in use) - \$900,000
 - Increase in Transfer to Public Works for River House Retrofit (increase in use) - \$1,500,000
 - Increase in Transfer to Public Works for Our Place project (increase in use) - \$500,000
 - Reduction in Payments to Other Agencies (CAC now supported by General Fund) - \$3,760,000
- Note: "Base" budget was \$1,000,000, but FY22 estimated costs, based on historical contribution for the CAC of \$3,079,970, plus other operating (i.e. security, insurance, etc.) is \$3,760,000.

- Increase in Payments to Other Agencies (State Disproportionate Share) - \$81,357
- Reduction in Nursing Home Reimbursement Revenue - \$10,000
- Reduction in Domiciliary Reimbursement Revenue - \$43,000
- Increase in Professional Services for Perkins Contract - \$99,000
- Increase in Nursing Home - \$150,000
- Increase in Nutrition Program - \$204,000
- Reduction in LT Lease - Office Space (Sober 24 lease now supported by General Fund) - \$105,012

Special Revenue Funds

Indigent Tax Levy Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Indigent Assistance	221-0	36,669,340	41,645,687	41,720,733	40,600,142	(1,045,545)	-2.5%
Total		36,669,340	41,645,687	41,720,733	40,600,142	(1,045,545)	-2.5%

Sources and Uses

Sources

Beginning Fund Balance		7,369,904	6,849,948	6,849,948	2,262,435	(4,587,513)	-67.0%
Taxes		9,461,748	10,015,330	10,015,330	10,637,485	622,155	6.2%
Intergovernmental		1,460,366	2,161,067	1,181,881	1,138,161	(1,022,906)	-47.3%
Charges for Services		920,029	1,062,745	849,248	526,590	(536,155)	-50.5%
Miscellaneous		4,965,195	4,603,250	4,380,368	7,177,000	2,573,750	55.9%
Transfer In-General Fund		<u>19,342,046</u>	<u>22,166,393</u>	<u>20,706,393</u>	<u>21,120,906</u>	<u>(1,045,487)</u>	<u>-4.7%</u>
Total Sources		43,519,287	46,858,732	43,983,168	42,862,576	(3,996,156)	-8.5%

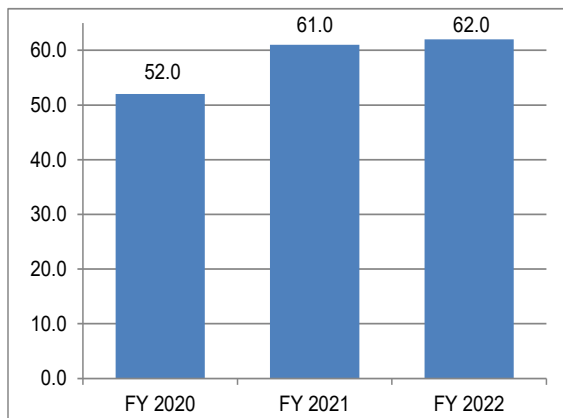
Uses

Salaries & Wages		4,023,818	5,608,907	5,254,303	3,109,070	(2,499,837)	-44.6%
Employee Benefits		2,267,354	3,189,575	2,970,906	1,697,612	(1,491,963)	-46.8%
Services & Supplies		21,398,339	25,249,652	23,459,425	16,909,382	(8,340,271)	-33.0%
Capital Outlay		29,798	99,131	53,443	22,843	(76,288)	-77.0%
Transfers Out		<u>8,950,030</u>	<u>7,498,422</u>	<u>9,982,657</u>	<u>18,861,235</u>	<u>11,362,813</u>	<u>151.5%</u>
Total Uses		36,669,340	41,645,687	41,720,733	40,600,142	(1,045,545)	-2.5%

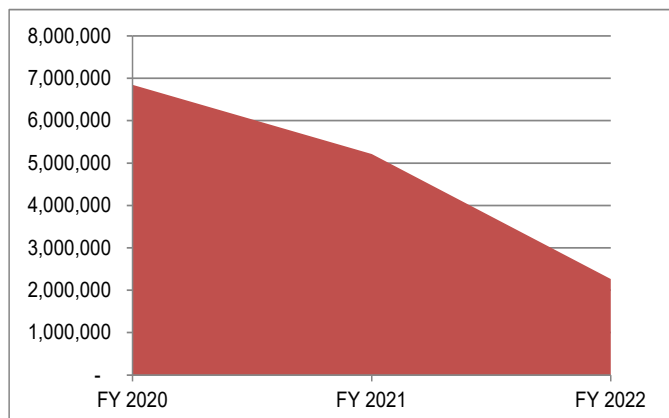
Ending Fund Balance		6,849,948	5,213,045	2,262,435	2,262,435	(2,950,611)	-56.6%
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FTE Summary		52.0	61.0	61.0	62.0	1.6%
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Staffing Trend:



Budgeted Fund Balance:



LIBRARY EXPANSION FUND



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

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

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

Statutory

Authority: NRS Chapter 379 – Public Libraries

FY 2022 Budget Enhancements/Changes**Personnel**

- Additional 15.0 positions to increase hours of service —\$1,142,114
 - 5.0 Librarian I's; 1.0 each at: Sparks, North Valleys, Spanish Springs, South Valleys & Northwest
 - 10.0 Library Assistant II's; 2.0 each at: Sparks, North Valleys, Spanish Springs, South Valleys & Northwest
 - Funding: 8.0 Positions General Fund; \$614,336; 7.0 Positions Expansion Fund; \$527,778

Non-Personnel None

Special Revenue Funds

Library Expansion Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Library Expansion	204-0	2,667,799	3,318,363	2,828,043	4,234,680	916,317	27.6%
Total		2,667,799	3,318,363	2,828,043	4,234,680	916,317	27.6%

Sources and UsesSources

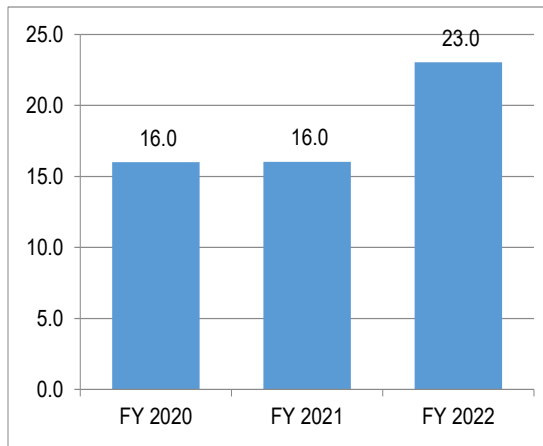
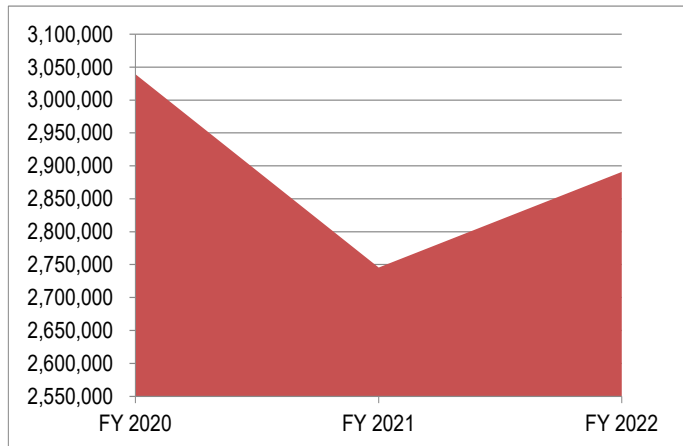
Beginning Fund Balance		2,415,716	2,710,329	3,039,295	3,564,695	854,366	31.5%
Property Taxes		3,153,983	3,338,443	3,338,443	3,545,830	207,387	6.2%
Miscellaneous		137,394	15,000	15,000	15,000	-	0.0%
Total Sources		5,707,093	6,063,772	6,392,738	7,125,525	1,061,753	17.5%

Uses

Salaries & Wages		896,936	1,000,572	906,729	1,364,600	364,027	36.4%
Employee Benefits		440,536	477,195	438,043	639,850	162,655	34.1%
Services & Supplies		1,330,327	1,482,596	1,482,596	1,441,890	(40,706)	-2.7%
Other Financing Uses		-	358,000	675	788,340	430,340	120.2%
Total Uses		2,667,799	3,318,363	2,828,043	4,234,680	916,317	27.6%

Ending Fund Balance		3,039,295	2,745,409	3,564,695	2,890,846	145,437	5.3%
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FTE Summary		16.0	16.0	16.0	23.0	43.6%
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Staffing Trend:**Budgeted Fund Balance:**

MARIJUANA ESTABLISHMENTS FUND

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

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

Statutory Authority: NRS 453D Regulation and Taxation of Marijuana

Website: [Marijuana Establishment Licenses \(washoecounty.gov\)](https://washoecounty.gov/marijuana-establishment-licenses)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Special Revenue Funds

Marijuana Establishments Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Marijuana Establishments 3% Fee	207-0	1,194,401	1,000,000	1,000,000	1,000,000	-	0.0%
Total		1,194,401	1,000,000	1,000,000	1,000,000	-	0.0%

Sources and Uses

Sources

Beginning Fund Balance		219,327	19,327	94,860	94,860	75,533	390.8%
Licenses and Permits		1,048,894	1,000,000	1,000,000	1,000,000	-	0.0%
Miscellaneous		21,040	-	-	-	-	
Total Sources		1,289,262	1,019,327	1,094,860	1,094,860	75,533	7.4%

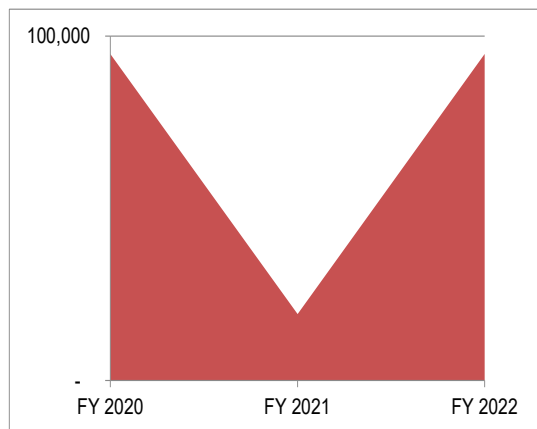
Uses

Services & Supplies		401	1,000	1,000	6,000	5,000	500.0%
Transfer to General Fund		1,194,000	999,000	999,000	994,000	(5,000)	-0.5%
Total Uses		1,194,401	1,000,000	1,000,000	1,000,000	-	0.0%

Ending Fund Balance		94,860	19,327	94,860	94,860	75,533	390.8%
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FTE Summary		-	-	-	-	-	
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Budgeted Fund Balance



OTHER RESTRICTED REVENUE FUND

Description: The Other Restricted Fund was established to conform the County's finances to Governmental Accounting Standards Board (GASB) Statement 54, which requires segregated accounting for those dollars that are designated by third parties, such as grants, donations, and statutory requirement restrictions, separately from undesignated operating funds. Prior to GASB 54, these funds were accounted for in the operating departments that received the funds in the General Fund. Effective July 1, 2009, the Other Restricted Revenue Fund was created and the restricted funds removed from the General Fund.

Restricted funding related to General Fund operating departments has been included within these operating departments under the General Fund. Programs not related to General Fund operating departments include Baseball Stadium, Cooperative Extension, May Center and Administrative Assessments.

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

Only the May Center and Reno Justice Court Administrative Assessment require employees.

Special Revenue Funds

Other Restricted Revenue Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Baseball Stadium	270-2	1,707,405	1,558,970	1,558,970	1,655,886	96,916	6.2%
Cooperative Extension	270-3	1,549,125	1,669,221	1,669,221	1,772,912	103,691	6.2%
May Center	270-6	634,596	746,872	727,400	669,232	(77,640)	-10.4%
Administrative Assessments	270-7	754,102	3,533,570	3,533,570	873,000	(2,660,570)	-75.3%
Total		4,645,228	7,508,633	7,489,160	4,971,030	(2,537,603)	-33.8%

Sources and UsesSources

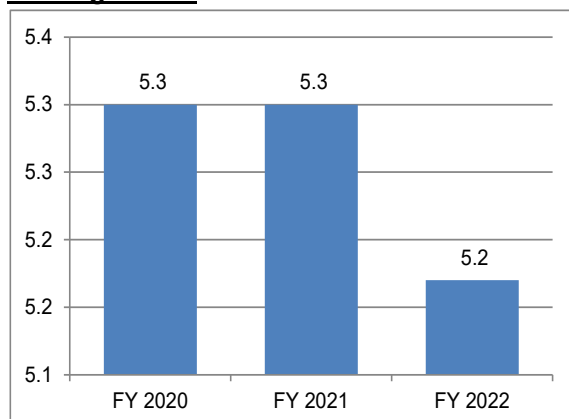
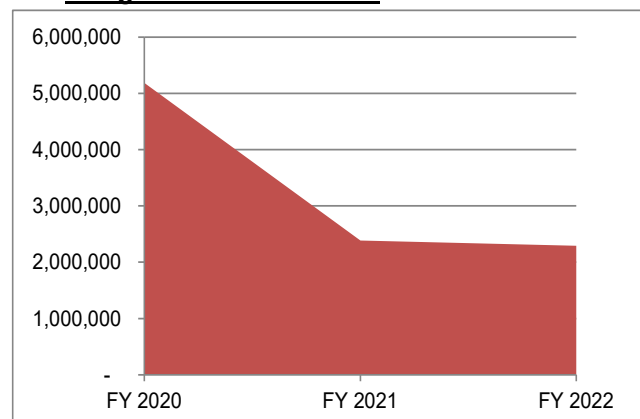
Beginning Fund Balance		5,455,666	5,186,992	5,186,992	2,390,196	(2,796,796)	-53.9%
Property Tax		1,576,995	1,669,221	1,669,221	1,772,912	103,691	6.2%
Car Rental Fee		1,442,391	1,558,970	1,558,970	1,655,886	96,916	6.2%
Charges for Services		182,218	378,408	378,408	378,408	-	0.0%
Fines and Forfeitures		785,477	748,000	748,000	748,000	-	0.0%
Miscellaneous		389,472	349,904	337,765	320,000	(29,904)	-8.5%
Other Financing Sources		-	-	-	-	-	
Total		9,832,220	9,891,495	9,879,356	7,265,402	(2,626,094)	-26.5%

Uses

Salaries & Wages		282,796	318,105	312,578	323,494	5,389	1.7%
Employee Benefits		114,670	115,599	113,800	111,653	(3,947)	-3.4%
Services & Supplies		2,385,548	5,515,959	5,503,812	2,879,998	(2,635,961)	-47.8%
Capital Outlay		-	-	-	-	-	
Transfer to General Fund		33,419	-	-	-	-	
Transfer to Public Works		121,388	-	-	-	-	
Transfer to Debt Service		1,707,405	1,558,970	1,558,970	1,655,886	96,916	6.2%
Total		4,645,228	7,508,633	7,489,160	4,971,030	(2,537,603)	-33.8%

Ending Fund Balance	5,186,992	2,382,862	2,390,196	2,294,371	(88,491)	-3.7%
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FTE Summary	5.3	5.3	5.3	5.2	-2.5%
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Staffing Trend:**Budgeted Fund Balance:**

REGIONAL ANIMAL SERVICES FUND



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

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

Statutory Authority: Washoe County Code Chapter 55 – Animals and Fowl

Website: [Regional Animal Services \(washoecounty.gov\)](http://washoecounty.gov/regional-animal-services)

Additional Goals/Performance Information: [code3assessment.pdf \(washoecounty.gov\)](#) ; [WCRAS Statistics \(washoecounty.gov\)](#)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Special Revenue Funds

Regional Animal Services

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Animal Services	205-0	5,411,400	7,181,554	6,998,005	5,993,945	(1,187,610)	-16.5%
Total		5,411,400	7,181,554	6,998,005	5,993,945	(1,187,610)	-16.5%

Sources and UsesSources

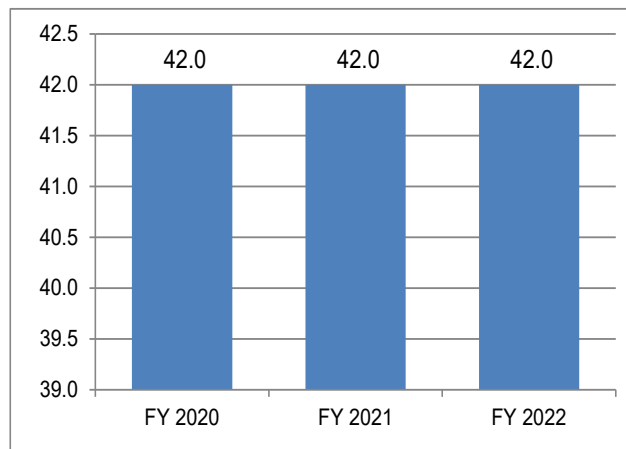
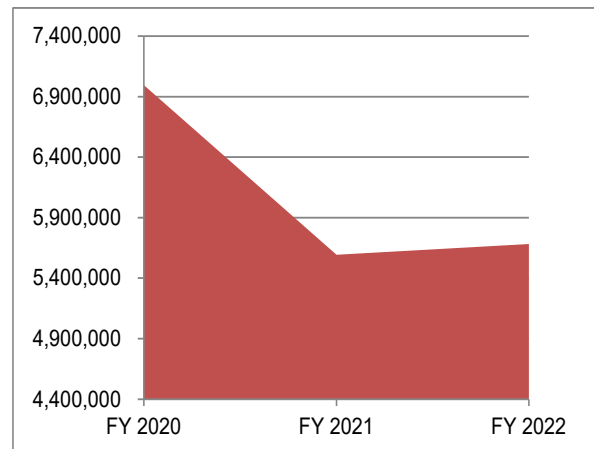
Beginning Fund Balance		6,605,688	6,996,580	6,996,580	5,691,872	(1,304,709)	-18.6%
Property Taxes		4,827,382	5,007,667	5,007,667	5,318,742	311,075	6.2%
Licenses and Permits		322,858	307,000	307,000	307,000	-	0.0%
Intergovernmental		17,792	-	-	-	-	
Charges for Services		179,396	203,000	203,000	203,000	-	0.0%
Fines and Forfeitures		350	-	-	-	-	
Miscellaneous		454,515	260,137	175,630	155,000	(105,137)	-40.4%
Total Sources		12,407,980	12,774,384	12,689,877	11,675,614	(1,098,770)	-8.6%

Uses

Salaries & Wages		2,513,195	2,737,399	2,716,167	2,858,416	121,017	4.4%
Employee Benefits		1,444,930	1,505,002	1,514,868	1,472,002	(33,000)	-2.2%
Services & Supplies		1,444,704	2,046,383	1,961,876	1,663,527	(382,857)	-18.7%
Capital Outlay		-	339,600	339,600	-	(339,600)	-100.0%
Transfers Out		8,570	553,170	465,495	-	(553,170)	-100.0%
Total Uses		5,411,400	7,181,554	6,998,005	5,993,945	(1,187,610)	-16.5%

Ending Fund Balance		6,996,580	5,592,830	5,691,872	5,681,669	88,839	1.6%
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FTE Summary		42.0	42.0	42.0	42.0	0.0%
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Staffing Trend:**Budgeted Fund Balance:**

**REGIONAL COMMUNICATIONS SYSTEM FUND
TECHNOLOGY SERVICES DEPARTMENT**

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

Statutory Authority: NRS 244A – Counties: Financing of Public Improvements; WCRCS was established in October 2006 as outlined in the above description.

Funding Source: Contributions from partner agencies

Website: [800 MHz Joint Operating Committee \(washoecounty.gov\)](http://800MHzJointOperatingCommittee.washoecounty.gov)

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

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase to Service and Supplies - \$51,470
- Increase to Transfers to Debt Service - \$498,200
- Increase to Transfers to Public Works for the P25 System; Fox Mountain; Marble Bluff - \$3,295,942

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

Special Revenue Funds

Regional Communications System Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
RCS Operations	210-1	1,755,373	1,630,635	1,877,020	2,137,500	506,865	31.1%
RCS Expansion	210-2	2	100,800	800	100,800	-	0.0%
RCS Infrastructure	210-3	499,354	700	801,100	3,296,642	3,295,942	470848.8%
Total		2,254,729	1,732,135	2,678,920	5,534,941	3,802,807	219.5%

Sources and Uses

Sources

Beginning Fund Balance	1,742,053	4,493,506	4,493,506	4,485,911	(7,595)	-0.2%
Intergovernmental	4,938,811	1,768,923	2,333,007	2,346,165	577,242	32.6%
Miscellaneous	67,371	13,620	50,175	13,620		
Transfers	-	-	288,143	27,372	27,372	
Total Sources	6,748,235	6,276,049	7,164,831	6,873,068	597,019	9.5%

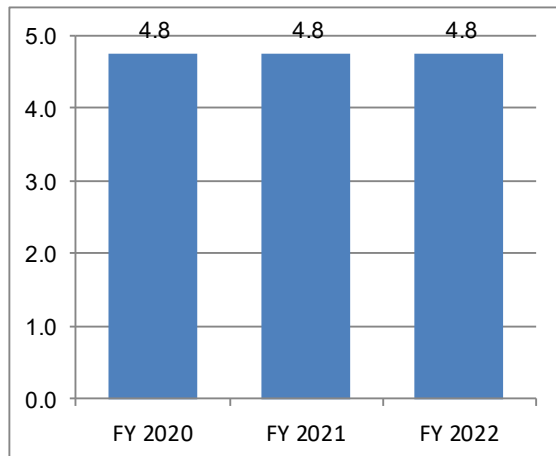
Uses

Salaries & Wages	433,955	458,540	560,902	458,632	92	0.0%
Employee Benefits	230,910	226,412	227,153	200,929	(25,484)	-11.3%
Services & Supplies	808,771	987,183	900,003	1,021,240	34,057	3.4%
Capital Outlay	31,093	60,000	60,000	60,000	-	0.0%
Transfers	750,000	-	930,863	3,794,142	3,794,142	
Total Uses	2,254,729	1,732,135	2,678,920	5,534,941	3,802,807	219.5%

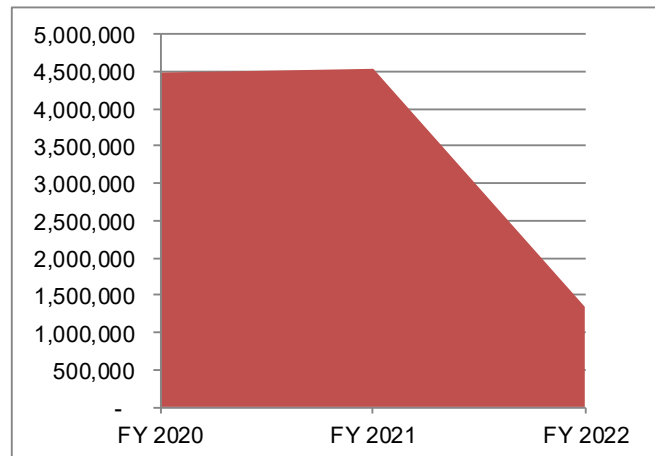
Ending Fund Balance	4,493,506	4,543,914	4,485,911	1,338,126	(3,205,788)	-70.6%
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FTE Summary	4.8	4.8	4.8	4.8	0.0%
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Staffing Trend:



Budgeted Fund Balance:



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

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

Description: 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.
- Automation to allow various departments to provide the citizens with enhanced services (online permitting, inspection scheduling, and status tracking) via the internet with Accela Citizen Access (ACA), decreasing the need for face to face interaction.
- Provide easy access to centralized geographic information by establishing a seamless integration with ESRI Geographic Information Systems (GIS).
- Provide wireless access to allow for inspections in the field using Accela Mobile Office.
- Increase reporting and performance management capabilities through standardized Reference Data (Address, Parcel and Property Owner) using a consolidated data repository (GIS).
- Improve business processes, work management and customer service through Accela Automation.
- Management dashboards for management reporting and monitoring of key activities and processes.
- Provide and implement a platform for the agencies to streamline the permitting and licensing processes by harmonizing ordinances, regulations, processes and fees among all three jurisdictions to provide a seamless online regional approach to permits and licenses.
- Increase productivity, particularly for contractors and citizens by making the permit application and tracking process easier with increased transparency.
- Leverage other powerful capabilities to automate workflow, licensing, code enforcement, and planning.
- Increase efficiencies and improve service delivery.
- Reduce risks due to outdated legacy technical systems.
- Position the region for the future.

Website: [Regional Business License and Permits Program Oversight Group \(washoecounty.gov\)](http://washoecounty.gov)

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

FY 2022 Budget Enhancements/Changes

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

Special Revenue Funds

Regional Permits System Operating Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Regional Permits System	230-0	398,997	532,848	456,910	693,118	160,270	30.1%
Total		398,997	532,848	456,910	693,118	160,270	30.1%

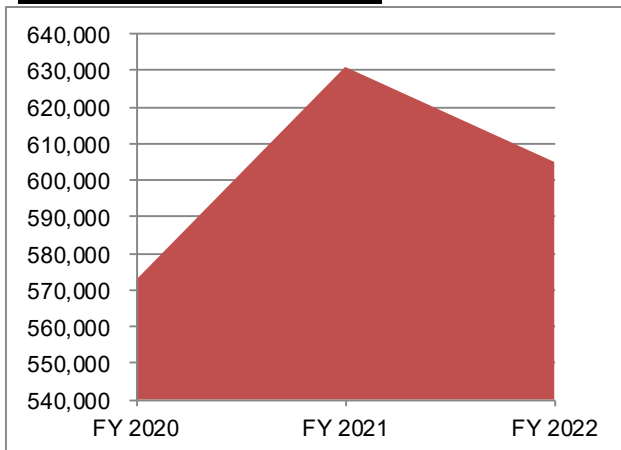
Sources and UsesSources

Beginning Fund Balance		472,117	572,914	572,914	669,875	96,960	16.9%
Intergovernmental		236,772	335,666	286,925	335,666	-	0.0%
Charges for Service		186,159	183,294	183,294	220,248	36,954	20.2%
Miscellaneous		22,504	2,700	11,100	2,700	-	0.0%
Transfer in - Health Fund		54,360	69,489	72,552	69,489	-	0.0%
Total Sources		971,912	1,164,063	1,126,785	1,297,978	133,914	11.5%

Uses

Salaries & Wages							
Employee Benefits							
Services & Supplies		398,997	532,848	456,910	693,118	160,270	30.1%
Capital Outlay		-	-	-	-	-	
Total Uses		398,997	532,848	456,910	693,118	160,270	30.1%

Ending Fund Balance		572,914	631,215	669,875	604,860	(26,356)	-4.2%
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Budgeted Fund Balance:

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



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

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

Website: [Regional Public Safety Training Center \(rpstc-reno.com\)](http://rpstc-reno.com)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Special Revenue Funds

Regional Public Safety Training Center

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Regional Public Safety Training	209-0	881,619	1,003,519	887,749	986,844	(16,675)	-1.7%
Total		881,619	1,003,519	887,749	986,844	(16,675)	-1.7%

Sources and Uses

Sources

Beginning Fund Balance		883,869	836,128	1,199,329	1,348,318	512,190	61.3%
Charges for Services		1,003,510	989,738	989,738	989,738	-	0.0%
Miscellaneous		193,570	47,000	47,000	47,000	-	0.0%
Total Sources		2,080,948	1,872,866	2,236,067	2,385,056	512,190	27.3%

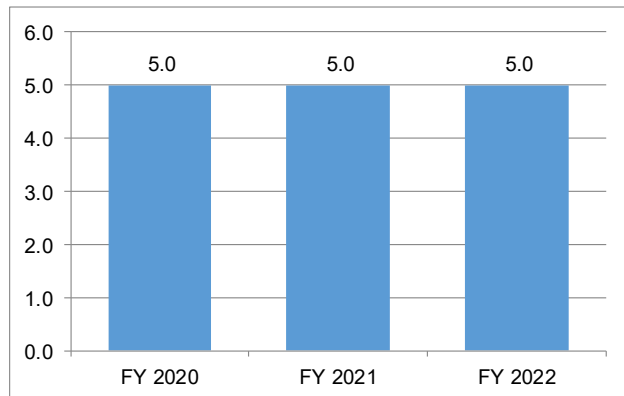
Uses

Salaries & Wages		367,870	230,187	295,957	350,840	120,653	52.4%
Employee Benefits		180,702	180,778	149,238	176,334	(4,444)	-2.5%
Services & Supplies		251,679	447,553	297,553	314,670	(132,884)	-29.7%
Capital Outlay		81,368	145,000	145,000	145,000	-	0.0%
Total Uses		881,619	1,003,519	887,749	986,844	(16,675)	-1.7%

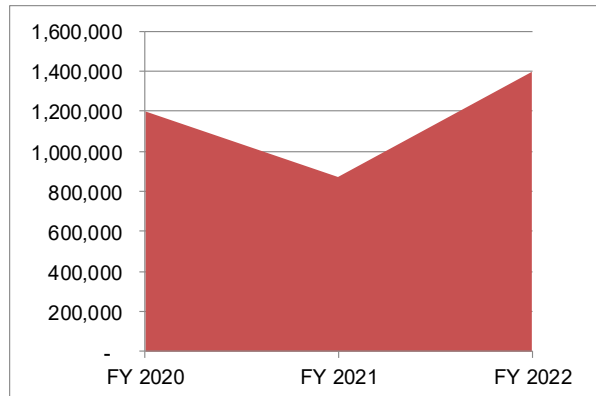
Ending Fund Balance		1,199,329	869,347	1,348,318	1,398,212	528,865	60.8%
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FTE Summary		5.00	5.00	5.00	5.00	0.0%
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Staffing Trend:



Budgeted Fund Balance:



**ROADS FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Roads Fund is to preserve the useful life and promote the safe and efficient utilization of county roadways, drainage ways, and related structures.

Description: The Roads Fund maintains approximately 1,100 miles of paved and unpaved roads in the unincorporated areas of Washoe County, extending from the Oregon border to the California border at Lake Tahoe. This includes an extensive network of storm water drainage ditches, signage, and traffic signals. Maintenance activities include street sweeping, grading, snow and ice control, weed abatement, sign installation and repair, striping, crack sealing, and pavement patching. Maintenance crews work out of corporation yards on Longley Lane in Reno, Incline Village, North Valleys Regional Park, and Gerlach.

Statutory Authority: NRS 403 – County roads, highways and bridges;
NRS 365 – Taxes on certain fuels for motor vehicles

Website: [Roads \(washoecounty.gov\)](https://roads.washoecounty.gov)

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

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Increase to Road Bridge Capital - \$2,000,000
- Increase to Transfer to Public Works to support the Incline Fuel Site Mitigation Project - \$225,000

Costs offset with increased revenues and the use of fund balance.

Special Revenue Funds

Roads Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Roads Administration	216-1	14,662,420	17,115,731	16,944,519	18,831,963	1,716,232	10.0%
Roads Grants Donations	216-2	17,393	88,011	70,733	-	(88,011)	-100.0%
Roads Flood Projects	216-3	316,028	-	-	-		
Total		14,995,841	17,203,741	17,015,253	18,831,963	1,628,222	9.5%

Sources and UsesSources

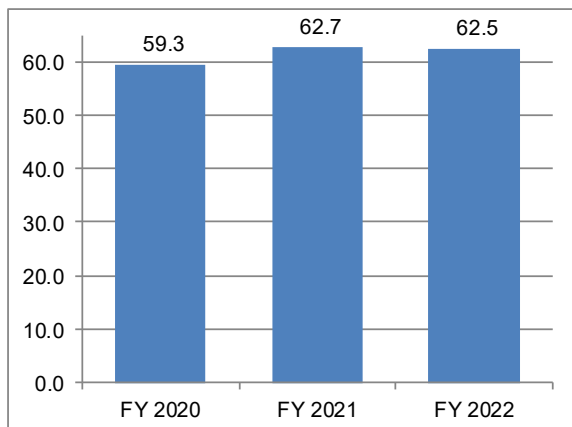
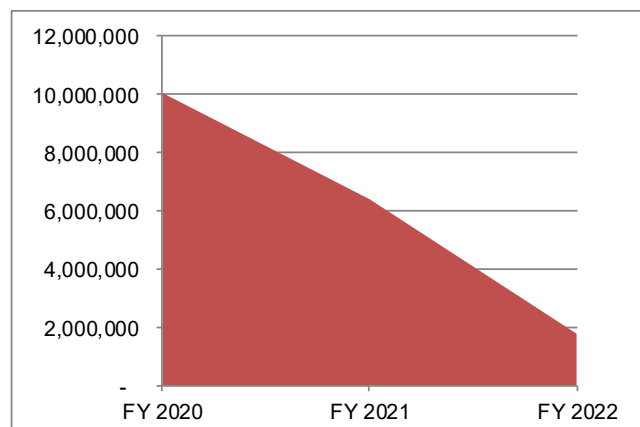
Beginning Fund Balance		10,609,392	10,061,362	10,061,362	6,561,782	(3,499,580)	-34.8%
Fuel Taxes		9,842,268	9,589,314	9,589,314	10,150,000	560,686	5.8%
Federal Grants		21,437	17,277	-	-	(17,277)	-100.0%
Charges for Services		773,106	750,000	750,000	750,000	-	0.0%
Miscellaneous		797,381	162,739	162,739	128,580	(34,159)	-21.0%
Transfer In - General Fund		1,063,620	1,073,620	1,063,620	1,084,553	10,933	1.0%
Transfer In - Capital Facilities		<u>1,950,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>-</u>	<u>0.0%</u>
Total Sources		25,057,203	23,604,312	23,577,035	20,624,915	(2,979,397)	-12.6%

Uses

Salaries & Wages		3,625,887	4,127,523	4,002,531	4,249,588	122,065	3.0%
Employee Benefits		2,040,985	2,228,433	2,192,214	2,182,964	(45,468)	-2.0%
Services & Supplies		5,693,549	6,441,108	6,431,108	6,268,411	(172,698)	-2.7%
Capital Outlay		3,635,419	4,406,677	4,389,400	5,906,000	1,499,323	34.0%
Transfers Out - Public Works		<u>-</u>	<u>-</u>	<u>-</u>	<u>225,000</u>	<u>225,000</u>	
Total Uses		14,995,841	17,203,741	17,015,253	18,831,963	1,628,222	9.5%

Ending Fund Balance		10,061,362	6,400,571	6,561,782	1,792,952	(4,607,619)	-72.0%
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FTE Summary		59.3	62.7	62.7	62.5	-0.4%
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Staffing Trend:**Budgeted Fund Balance:**

**SENIOR SERVICES FUND
HUMAN SERVICES AGENCY**



Mission: The mission of the Senior Services Division is to assist older adults in the community in maintaining independence, dignity, and quality in their lives and that of their caregivers, by providing an array of direct and indirect social, legal, and health services and opportunities they may utilize to achieve their goals.

Description: Senior Services is listed as a separate Special Revenue Fund to account for grants, charges for services, and the Senior Citizens ad valorem Tax Fund apportioned to provide services for senior citizens of Washoe County. The Washoe County Senior Services Division is the first point of contact for the County's estimated 92,000+ seniors, their families and caregivers, and is the focal point for the community in planning and implementing senior related services. Senior Services administers programs at five Senior Centers and six meal sites. The Division provides extensive support for seniors through programs such as congregate and Meals on Wheels, the Senior Law Project, information and referral, case management, homemaker, and representative payee services. Caregiver respite support is offered through DayBreak, the adult day health care program as an alternative to nursing home care. Programs are enhanced through volunteer opportunities available to seniors and citizens of Washoe County. Community partnerships with non-profit and volunteer agencies bring additional services, classes, and activities to the department to address the diverse interests and needs of seniors. Senior Services currently serves 1,400+ seniors and caregivers per day.

Statutory Authority: County Code Chapter 45 Public Welfare

Website: [Washoe County Senior Services](#)

FY 2022 Budget Enhancements/Changes

Personnel

- Reclassification of 1.0 Community Health Aide to Office Support Specialist - \$7,436
Offset to Reclassification
Reduction in Undesignated Budget - \$7,436

Non-Personnel

- Reduction in Medicaid Admin. Claiming Revenue - \$129,000
- Reduction in Veteran's Administration Revenue - \$27,000
- Reduction in Undesignated Budget - \$98,819

Special Revenue Funds

Senior Services Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Sr. Services Admin.	225-1	1,054,597	1,847,693	1,392,304	1,485,315	(362,379)	-19.6%
Sparks Admin.	225-2	69,206	14,736	31,931	23,650	8,914	60.5%
Social Services	225-3	1,580,786	1,513,402	1,297,609	1,317,092	(196,310)	-13.0%
Legal Division	225-4	118,848	140,000	113,819	140,000	-	0.0%
Nutrition	225-5	2,336,824	3,177,738	1,600,186	937,717	(2,240,020)	-70.5%
Adult Day Care	225-6	763,650	790,024	699,952	795,668	5,645	0.7%
Total		5,923,911	7,483,592	5,135,801	4,699,443	(2,784,150)	-37.2%

Sources and Uses

Sources

Beginning Fund Balance		1,104,805	1,302,214	1,302,214	1,257,241	(44,973)	-3.5%
Property Taxes		1,576,995	1,669,221	1,669,221	1,772,912	103,691	6.2%
Federal, State & Local Grants		2,479,968	3,004,080	1,318,239	514,069	(2,490,011)	-82.9%
Charges for Services		540,636	1,123,907	628,475	789,050	(334,857)	-29.8%
Miscellaneous		116,938	111,452	68,111	83,800	(27,652)	-24.8%
Transfer In - General Fund		1,406,782	1,406,782	1,406,782	1,406,782	-	0.0%
Surplus Equip Sales		-	-	-	-	-	
Total Sources		7,226,124	8,617,657	6,393,041	5,823,854	(2,793,803)	-32.4%

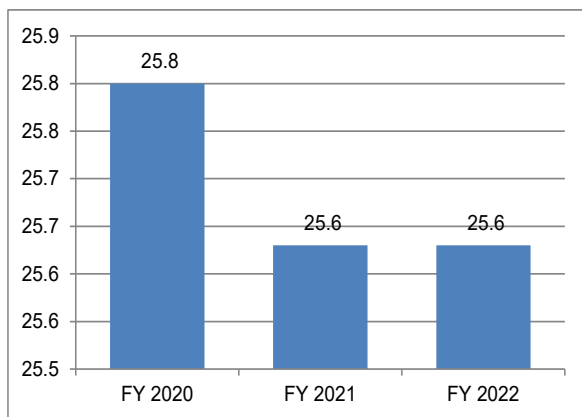
Uses

Salaries & Wages		1,845,772	1,645,454	1,564,466	1,677,021	31,566	1.9%
Employee Benefits		1,006,958	899,828	869,931	864,211	(35,617)	-4.0%
Services & Supplies		2,974,144	4,610,061	2,422,816	2,158,211	(2,451,851)	-53.2%
Capital Outlay		97,035	328,249	278,588	-	(328,249)	-100.0%
Total Uses		5,923,911	7,483,592	5,135,801	4,699,443	(2,784,150)	-37.2%

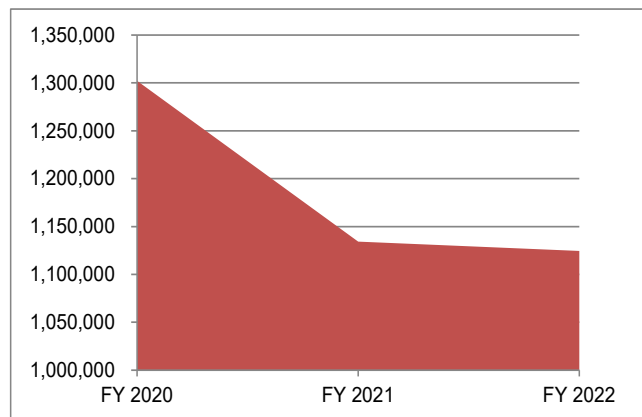
Ending Fund Balance		1,302,214	1,134,064	1,257,241	1,124,412	(9,653)	-0.9%
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FTE Summary		25.8	25.6	25.6	25.6	0.0%
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Staffing Trend:



Budgeted Fund Balance:



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

Mission: The mission of the Truckee River Flood Management Authority is to reduce the impact of flooding in the Truckee Meadows, restore the Truckee River ecosystem, and improve recreational opportunities by managing the development and implementation of the Truckee River Flood Management Project.

Description: Washoe County Code, Chapter 20, imposes an infrastructure sales tax of .125 (1/8 cent) to fund flood control and public safety projects. In October, 2000 the Board of County Commissioners directed that upon completion of the public safety projects, all funds go towards the Truckee River flood management. The Truckee River Flood Management department was created by Washoe County Ordinance in August 2005 and in 2011 a cooperative agreement between Washoe County, the City of Reno and Sparks and the Truckee River Flood Management Authority was formed. The revenue received and deposited in the Flood Management Fund is transferred to the Flood Authority after staffing expenditures and debt service payments are made.

Statutory Authority: NRS 377B Tax for Infrastructure

Website: [Truckee River Flood Management Authority | \(trfma.org\)](http://trfma.org)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Office Support Specialist, Position Control #: 70001212, is frozen for FY22. The position was not eliminated, but frozen for the purposes of budget appropriations and personnel expenditures.

Special Revenue Funds

Truckee River Flood Management Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Operations	211-1	3,472,320	3,478,655	3,396,993	3,286,494	(192,161)	-5.5%
Settlement	211-2	8,634,411	5,781,384	5,863,046	9,818,754	4,037,370	69.8%
Total		12,106,731	9,260,039	9,260,039	13,105,249	3,845,210	41.5%

Sources and UsesSources

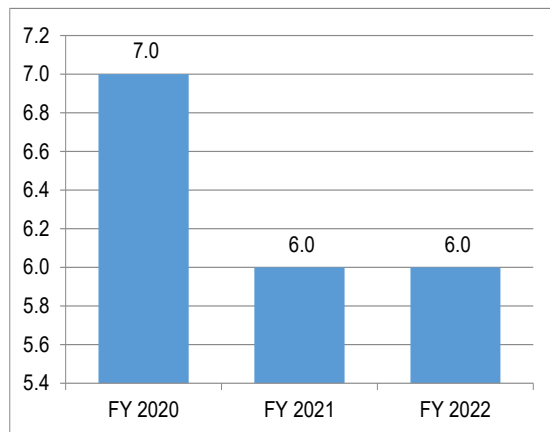
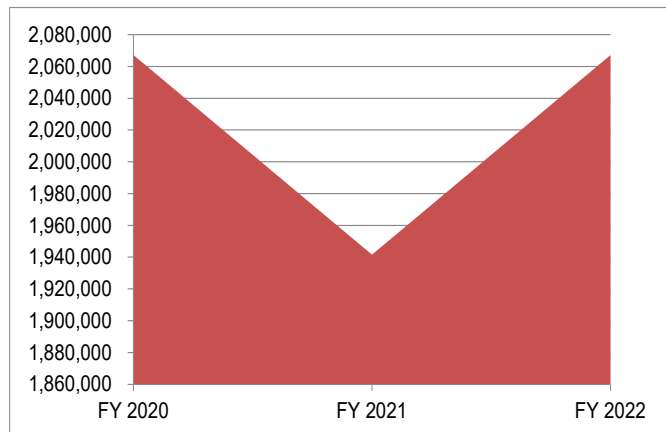
Beginning Fund Balance		1,941,622	1,941,622	2,067,170	2,067,170	125,548	6.5%
Intergovernmental		11,078,020	8,111,940	8,111,940	12,042,319	3,930,379	48.5%
Miscellaneous		1,154,260	1,148,099	1,148,099	1,062,930	(85,169)	-7.4%
Total Sources		14,173,902	11,201,661	11,327,210	15,172,419	3,970,758	35.4%

Uses

Salaries & Wages		708,570	714,545	662,986	671,716	(42,829)	-6.0%
Employee Benefits		365,225	356,976	337,750	314,636	(42,341)	-11.9%
Services & Supplies		8,708,768	5,856,962	5,927,747	9,904,471	4,047,509	69.1%
Transfer Out-Debt Service		2,324,169	2,331,556	2,331,556	2,214,426	(117,130)	-5.0%
Total Uses		12,106,731	9,260,039	9,260,039	13,105,249	3,845,210	41.5%

Ending Fund Balance		2,067,170	1,941,622	2,067,170	2,067,170	125,548	6.5%
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FTE Summary		7.0	6.0	6.0	6.0	0.0%
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Staffing Trend:**Budgeted Fund Balance:**

Debt Service Funds

DEBT SERVICE FUNDS - SUMMARY

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

Fund Type/ Fund	Beginning Fund Balance/ Cash Balance	FY 2022 Budgeted Revenues	FY 2022 Other Financing Transfers In	FY 2022 Budgeted Expenditures	FY 2022 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Washoe County Debt Ad Valorem	3,517,881	3,013,955	-	3,042,293	-	3,489,543
Washoe County Debt Operating	1,819,781	-	10,329,999	10,329,999	-	1,819,781
SAD Debt	2,141,264	759,800	-	380,223	-	2,520,841
Total	7,478,926	3,773,755	10,329,999	13,752,515	-	7,830,165

State statutes limit the aggregate principal amount of the County's general obligation debt to 10% of the County's total reported assessed valuation. Based upon the 2021 assessed valuation of \$19,963,863,206, the County's debt limit for general obligations is \$1,996,386,321. As of July 1, 2021, the County has \$116,797,753 of outstanding general obligation indebtedness.

Category of Bonds	Fiscal Year Ending June 30				
	2017	2018	2019	2020	2021
General Obligation Bonds	\$ 27,365,000	\$ 25,320,000	\$ 23,424,000	\$ 21,136,000	\$ 18,757,000
G. O. Revenue Bonds	90,040,398	83,372,886	76,601,630	96,432,708	98,040,753
TOTAL	\$ 117,405,398	\$ 108,692,886	\$ 100,025,630	\$ 117,568,708	\$ 116,797,753

In addition to outstanding County general obligation debt, there is \$65,760,000 of Reno Sparks Convention and Visitor's Authority (RSCVA) general obligation debt issued by Washoe County. Debt issued on behalf of other agencies is not included in Washoe County's budget or financial statements as it is separately managed by the associated agency. The county is authorized to issue an additional \$23,000,000 in general obligation sewer bonds. Washoe County's statutory debt capacity limit includes both general obligation debt issued by Washoe County on behalf of other agencies and authorized general obligation debt not yet issued. Washoe County is \$1.8 billion below its legal debt limit for general obligation bonds.

STATUTORY DEBT LIMITATION ^{1/}
Washoe County, Nevada
As of June 30, 2021

Statutory Debt Limitation ^{1/}	\$ 1,996,386,321
Outstanding General Obligation Indebtedness	
Paid from Ad Valorem Taxes	18,757,000
Paid from Consolidated Tax Revenues	51,900,000
Paid from Utilities Systems Revenues	32,035,391
Paid from Sales Tax Revenues	14,105,362
Paid from RSCVA Revenues ^{2/}	65,760,000
Total Outstanding General Obligation Indebtedness	182,557,753
Plus: Authorized General Obligation Sewer Bonds to be issued in fiscal year 2022	23,000,000
Total Authorized General Obligation Debt	23,000,000
Total Outstanding and Authorized General Obligation Indebtedness	205,557,753
Additional Statutory Debt Limitation	\$ 1,790,828,568

1/ Based upon the assessed valuation for fiscal year 2021 (including the assessed valuation of the Redevelopment Agencies).

2/ This debt is issued by Washoe County on behalf of the RSCVA, paid by RSCVA revenues, with the same criteria as other general obligation revenue bonds.



Debt Service Funds

Generally, there is no statutory limit on revenue bonds that may be issued. However, revenue bonds additionally secured with Consolidated Tax (C-Tax) revenue are limited. Statute allows for up to 15% of the combination of C-Tax revenues to be pledged as security for debt. Based on the 2022 budgeted C-Tax revenue of \$131,687,450, the County's C-Tax pledged revenue limit is \$19,753,118. As of July 1, 2021, the County has \$6,457,067 in existing debt service, leaving over \$13 million available to be pledged for debt service. The amount available to be pledged doesn't necessarily reflect available revenue; C-Tax revenue is also used for expenses other than debt service.

CONSOLIDATED TAX PLEDGED REVENUES Washoe County, Nevada

Fiscal Year Ended June 30	2017 (Actual)	2018 (Actual)	2019 (Actual)	2020 (Actual)	2021 (Estimated)	2022 (Budgeted)
Consolidated Tax ¹¹	\$ 100,335,898	\$ 111,301,067	\$ 116,837,252	\$ 121,149,884	\$ 126,016,700	\$ 131,687,450
Pledged Revenue Limitation (15%)	\$ 15,050,385	\$ 16,695,160	\$ 17,525,588	\$ 18,172,483	\$ 18,902,505	\$ 19,753,118
Existing Debt Service	\$ 5,644,692	\$ 5,663,475	\$ 5,672,455	\$ 5,097,054	\$ 5,024,595	\$ 6,457,067
Coverage	2.67 x	2.95 x	3.09 x	3.57 x	3.76 x	3.06 x

In addition to the County's legal debt limit as a percentage of its total assessed value, the County's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

Bond Credit Rating:

Per the Municipal Securities Rulemaking Board (MSRB) and the Electronic Municipal Market Access (EMMA), credit ratings are a way to evaluate a bond's risk of default, and, in some cases, take into consideration the potential loss to investors in the event of default. These ratings are opinions of the company issuing the ratings and one of many factors used in evaluating a municipal bond investment. A bond's credit rating is the rating agency's opinion as to the creditworthiness of the bond's issuer. Rating agencies take into account all of the economic characteristics of the issuer and the bond issue to assign a rating.

Because ratings can change, investors should not assume the rating shown on the official statement when the bond was first issued remains in effect if it is purchased at a later date. Washoe County's most recent bond issuance was for the Refunding of 2006 Flood Control Bonds, which closed on July 20, 2021. The County's associated credit ratings are:

Moody's	Aa2 Stable; High quality and are subject to very low credit risk.
Standard and Poor's	AA Positive; The obligor's capacity to meet its financial commitments on the obligation is very strong.

Bond Rating	Standard and Poor's	Moody's
High Grade	AAA	Aaa
	AA	Aa
	A	A
Medium Grade	BBB	Baa
	BB	Ba
	B	B
Low Grade	CCC	Caa
	CC	Ca
	C	C

More information can be found at : www.msrb.org; www.emma.msrb.org; www.standardandpoors.com; and www.moodys.com.

Debt Service Funds

A listing of the County's debt, including general obligation bonds and revenue bonds, follows. This does not include Special Assessment District (SAD) debt, which is the legal responsibility of property owners benefitting from special assessment improvements. More information about Washoe County's debt, including the annual Debt Management Policy and credit rating reports, is available at: [Debt Management \(washoecounty.gov\)](http://DebtManagement.washoecounty.gov)

OUTSTANDING GENERAL OBLIGATION AND OTHER INDEBTEDNESS ^{1/2/3/}Washoe County, Nevada
As of June 30, 2021

	Date Issued	Final Maturity	Original Amount	Outstanding Principal
GENERAL OBLIGATION BONDS ^{4/}				
Various Purpose Refunding Bonds, Series 2012A	08/28/12	03/01/30	\$ 18,090,000	\$ 11,760,000
Parks and Library Refunding Bonds, Series 2019A	05/01/19	05/01/26	8,359,000	6,997,000
Total General Obligation Bonds				18,757,000
GENERAL OBLIGATION REVENUE BONDS ^{5/}				
Flood Control Bonds, Series 2006	05/18/06	12/01/35	21,000,000	14,105,362
Refunding Bonds, Series 2012B	08/28/12	03/01/27	27,580,000	14,620,000
Sewer Refunding Bonds (SRF), Series 2015	08/18/15	07/01/26	17,386,176	5,035,391
Medical Examiner Building Bonds, Series 2015	08/27/15	03/01/35	12,000,000	9,500,000
Public Safety Refunding Bonds, Series 2016B	03/30/16	03/01/36	9,800,000	8,950,000
Sewer Bonds (SRF), Series 2020	05/27/20	01/01/50	27,000,000	27,000,000 ^{8/}
Nevada Shared Radio System Bonds, Series 2020	09/16/20	08/01/35	9,135,000	9,135,000
Refunding Bonds, Series 2020B	10/29/20	11/01/29	9,695,000	9,695,000
Total General Obligation Revenue Bonds				98,040,753
TOTAL GENERAL OBLIGATION BONDS				\$ 116,797,753
OTHER OBLIGATIONS				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 ^{6/}	02/26/08	12/01/27	\$ 18,500,000	\$ 10,681,200
Sub. Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 ^{6/}	02/26/08	12/01/53	9,999,845	9,027,362 ^{9/}
Sales Tax Revenue Refunding Bonds, Series 2016A ^{7/}	03/30/16	12/01/28	11,305,000	9,390,000
TOTAL OTHER OBLIGATIONS				\$ 29,098,562
GRAND TOTAL GENERAL OBLIGATION BONDS AND OTHER OBLIGATIONS				\$ 145,896,315

- 1/ Does not include capital leases, accrued retirement costs, accrued compensated absences, deferred amounts from bonds issuance, arbitrage, other post employment benefits, remediation, and claims and judgments.
- 2/ Does not include General Obligation Revenue Bonds or Revenue Bonds issued by the County on behalf of the Reno-Sparks Convention & Visitors Authority (the "RSCVA") or the Regional Transportation Commission (the "RTC"), as both of these entities issue separate Debt Management Policies. However, other agency general obligation debt issued by the County is included in the "Debt Capacity". A list of these bonds can be found in Appendix B.
- 3/ Does not include debt issued by the County for Special Assessment Districts. A list of these bonds can be found in Appendix C.
- 4/ General obligation bonds secured by the full faith, credit and taxing power of the County. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 5/ General obligation bonds additionally secured by pledged revenues; if revenues are not sufficient the County is obligated to pay the difference between such revenues and debt service requirements of the respective bonds. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 6/ Secured solely by the levy of a 2% fee on gross charges for rental of passenger vehicles in Washoe County.
- 7/ The 2016A sales tax revenue bonds are secured solely by the proceeds of a 1/8 of 1% sales tax levied for flood control and public safety projects.
- 8/ As of June 30, 2021, the County had borrowed \$13,464,673 from the State Revolving Fund. The outstanding amount of the 2020 Sewer Bonds will continue to increase as the County draws down funds until the maximum \$27,000,000 is reached, or the project is completed.
- 9/ Does not include accreted value. Outstanding balance accretes at 7% annually.

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

Debt Service Funds

Debt Service Fund

DEBT SERVICE FUND

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

GENERAL OBLIGATION BONDS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2021	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2022		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Parks & Library Refunding Bond 2019 (450272)	1	7	8,359,000	5/2019	5/2026	2.62	6,997,000	183,321	1,327,000	1,510,321
Various Purpose Refunding Series2012A (45028)	1	18	18,090,000	8/2012	3/2030	3.0-4.0	11,760,000	364,200	1,140,000	1,504,200
TOTAL ALL DEBT SERVICE			26,449,000				18,757,000	547,521	2,467,000	3,014,521

GENERAL OBLIGATION REVENUE SUPPORTED BONDS
AND REVENUE BONDS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2021	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2022		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service										
Truckee River Flood 2006 (450662)	2	30	21,000,000	5/2006	12/2035	0.814-4.63	14,105,362	112,079	676,372	788,451
Baseball Stadium Sr Bonds Series 2008(450665)	4	20	18,500,000	2/2008	12/2027	3.56	10,681,200	360,096	1,132,300	1,492,396
BB Stdm Subordinate Bonds Series2008(450667)	4	50	9,999,845	2/2008	12/2057	7.0	9,027,362	82,201	57,659	139,860
Refunding Bonds 2012B (455951)	2	15	27,580,000	8/2012	3/2027	1.0-3.0	14,620,000	431,650	2,780,000	3,211,650
Medical Examiner Building (450285)	2	20	12,000,000	8/2015	3/2035	3.85	9,500,000	324,508	535,000	859,508
2016B Public Safety Refunding 2016 (455981)	2	20	9,800,000	3/2016	3/2036	3.08	8,950,000	289,756	465,000	754,756
2016A Sales Tax Refunding 2016 (450661)	4	13	11,305,000	3/2016	12/2028	2.46	9,390,000	445,000	980,000	1,425,000
2020B Bldg/Park Refunding of 2019A/2011A/2006 (455933)	2	10	9,695,000	10/2020	11/2029	1.35	9,695,000	125,928	734,000	859,928
2020 Nevada Shared Radio System Infrastructure (450669)	2	15	9,135,000	9/2020	8/2035	1.70	9,135,000	336,225	435,000	771,225
TOTAL ALL DEBT SERVICE			156,759,845				95,103,924	2,507,443	7,795,331	10,302,774



DEBT SERVICE FUND

OUTSTANDING GENERAL OBLIGATION, GENERAL OBLIGATION REVENUE AND
OTHER OBLIGATION DEBT SERVICE SCHEDULE

Fiscal Year	General Obligation Bonds	General Obligation Revenue Bonds	Other Obligations	Total Debt Service
2022	\$ 3,014,521	\$ 7,245,517	\$ 3,057,256	\$ 13,317,294
2023	3,011,154	7,579,529	3,150,120	13,740,804
2024	3,010,017	7,620,476	3,227,231	13,857,724
2025	3,019,894	7,658,083	3,344,986	14,022,963
2026	3,027,445	6,510,941	3,473,407	13,011,793
2027	1,519,650	6,534,174	3,604,537	11,658,361
2028	1,519,150	4,446,863	3,742,917	9,708,930
2029	1,522,450	4,482,822	3,409,546	9,414,818
2030	1,524,400	3,757,638	2,049,436	7,331,474
2031	-	3,445,139	2,119,668	5,564,806
2032	-	3,486,081	2,184,520	5,670,601
2033	-	3,522,166	2,254,240	5,776,406
2034	-	3,561,563	2,329,411	5,890,974
2035	-	3,610,197	2,404,909	6,015,106
2036	-	2,787,609	2,479,427	5,267,035
TOTAL	\$ 21,168,682	\$ 76,248,798	\$ 42,831,611	\$ 140,249,090

*Note: Does not include Utilities Fund Debt separately presented in the Utilities Fund section

Debt Service Funds

Debt Service Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Ad Valorem General Obligation Bonds	301-1	3,030,666	3,030,954	3,030,954	3,042,293	11,339	0.4%
Medium-Term Bonds	301-21	-	-	-	-	-	
GO-Revenue Bonds	301-22	17,567,985	7,218,053	16,735,336	7,248,613	30,560	0.4%
Non-GO Revenue Bonds	301-3	3,131,130	2,987,345	2,987,345	3,081,386	94,041	3.1%
Total		23,729,781	13,236,352	22,753,635	13,372,292	135,940	1.0%

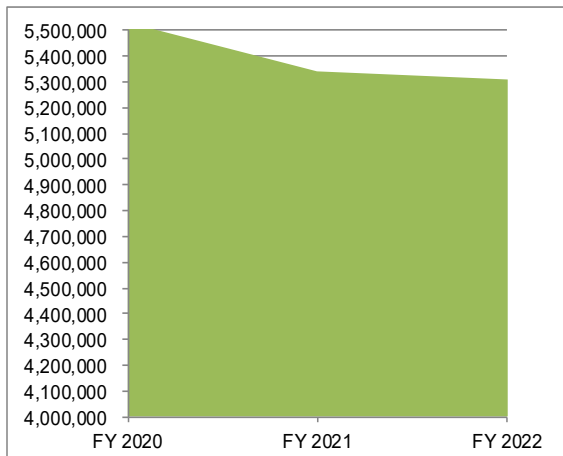
Sources and UsesSources

Beginning Fund Balance		5,136,841	5,530,935	5,530,935	5,337,662	(193,273)	-3.5%
Property Taxes		3,380,270	2,837,681	2,837,681	3,013,955	176,274	6.2%
Other Miscellaneous		-	-	-	-	-	
Debt Issued		10,694,000	-	9,695,000	-	-	
Bond Premium		-	-	-	-	-	
Transfer In - General Fund		1,588,532	-	-	-	-	
Transfer In - Consolidated Tax		4,429,499	6,314,872	6,006,292	5,961,487	(353,385)	-5.6%
Transfer In - Regional Communications		-	-	130,863	498,200	498,200	
Transfer In - Truckee River Flood Mgmt		2,324,169	2,331,556	2,331,556	2,214,426	(117,130)	-5.0%
Transfer In - Other Restricted Fund		1,707,405	1,558,970	1,558,970	1,655,886	96,916	6.2%
Transfer In - Capital Facilities		-	-	-	-	-	
Total Sources		29,260,716	18,574,014	28,091,297	18,681,616	107,602	0.6%

Uses

Services & Supplies		18,275	16,405	16,405	17,132	727	4.4%
Bond Issuance Costs		67,795	-	70,085	-	-	
Principal		19,969,609	9,656,934	19,401,116	10,262,331	605,397	6.3%
Interest		3,660,967	3,522,373	3,227,354	3,054,964	(467,409)	-13.3%
Debt Service Fees		13,135	40,640	38,675	37,865	(2,775)	-6.8%
Total Uses		23,729,781	13,236,352	22,753,635	13,372,292	135,940	1.0%

Ending Fund Balance		5,530,935	5,337,662	5,337,662	5,309,324	(28,338)	-0.5%
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Budgeted Fund Balance:

DEBT SERVICE FUND – SPECIAL ASSESSMENT DISTRICTS

Description: Special Assessment Districts Debt Service Fund accounts for the actual assessments levied and bonds or other debt incurred in the construction of a special assessment district project. Assessments are levied on specific parcels of land based on criteria approved for the particular assessment districted, related to the value of improvement of the parcel. Assessments collected in a particular assessment district can only be applied to the benefit of that district during the life of the indebtedness.

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

- District 32 – Spanish Springs Valley Ranches: Roads
- District 37 – Spanish Springs Sewer Phase 1a
- District 39 – Lightning W Water System

Website: [Special Assessments \(washoecounty.gov\)](http://Special Assessments (washoecounty.gov))

SPECIAL ASSESSMENT DEBT

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2021	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2022		(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment District										
S.A.D.#32-Spanish Springs Valley Ranches Rd	8	20	8,592,787	12/2011	11/2031	3.48	2,746,162	93,686	219,813	313,499
S.A.D. #37-Spanish Springs Sewer Phase 1a	8	20	728,813	5/2007	5/2027	4.35	102,001	4,437	17,890	22,327
S.A.D. #39-Lightning W Water Supply	8	20	999,268	6/2009	5/2029	7.18	110,488	7,690	9,507	17,197
TOTAL ALL DEBT SERVICE			10,320,868				2,958,651	105,813	247,210	353,023

OUTSTANDING DEBT SERVICE SCHEDULE

Fiscal Year	SAD 32	SAD 37	SAD 39	Total SAD Debt Service
2022	\$ 313,499	\$ 22,327	\$ 17,197	\$ 353,022
2023	310,546	18,414	15,607	344,567
2024	312,853	19,719	19,197	351,769
2025	315,423	21,024	17,787	354,234
2026	313,166	17,329	16,916	347,411
2027	316,170	18,852	21,224	356,245
2028	314,435	-	20,532	334,966
2029	318,047	-	20,378	338,425
2030	316,834	-	-	316,834
2031	315,969	-	-	315,969
2032	156,509	-	-	156,509
TOTAL	\$3,303,449	\$117,665	\$ 148,838	\$ 3,569,952



Debt Service Funds

Special Assessment Debt Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
SAD 29 Mt Rose Sewer Phase 1	700290	4,231	100	100	100	-	0.0%
SAD 32 Spanish Springs Valley Road	700320	548,384	364,754	364,754	329,099	(35,655)	-9.8%
SAD 37 Spanish Springs Sewer 1A	700370	58,470	33,862	33,862	28,427	(5,435)	-16.0%
SAD 39 Lightning W Water Supply	700390	75,130	41,884	41,884	22,397	(19,487)	-46.5%
SAD Surplus & Deficiency	700921	247	200	200	200	-	0.0%
Total		686,463	440,800	440,800	380,223	(60,577)	-13.7%

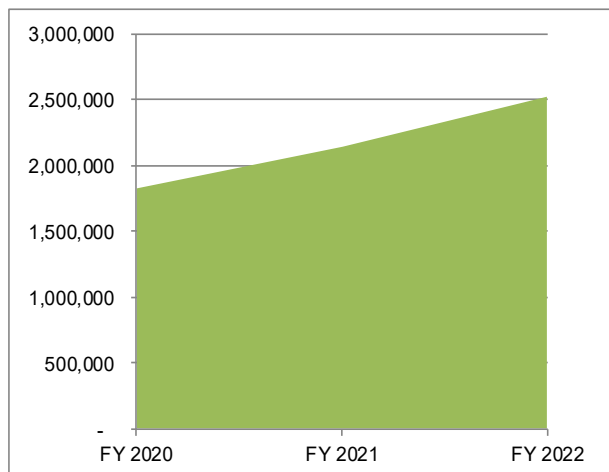
Sources and UsesSources

Beginning Fund Balance	1,550,485	1,822,264	1,822,264	2,141,264	319,000	17.5%
Special Assessment Taxes	516,163	490,000	490,000	490,000	-	0.0%
Miscellaneous	442,079	269,800	269,800	269,800	-	0.0%
Transfer in Capital Improvement Fund	-	-	-	-	-	
Total	958,242	759,800	759,800	759,800	-	0.0%
Total Sources	2,508,727	2,582,064	2,582,064	2,901,064	319,000	12.4%

Uses

Services & Supplies	726	1,000	1,000	1,000	-	0.0%
Principal	508,545	277,472	277,472	247,210	(30,262)	-10.9%
Interest	148,996	136,128	136,128	105,813	(30,315)	-22.3%
Debt Service Fees	26,925	26,100	26,100	26,100	-	0.0%
Other Fiscal Charges	1,271	100	100	100	-	0.0%
Total Uses	686,463	440,800	440,800	380,223	(60,577)	-13.7%

Ending Fund Balance	1,822,264	2,141,264	2,141,264	2,520,841	379,577	17.7%
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Budgeted Fund Balance:

Enterprise Funds

ENTERPRISE FUNDS

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

Fund	Beginning Fund Balance/ Cash Balance	FY 2022 Budgeted Revenues	FY 2022 Other Financing/ Transfers In	FY 2022 Budgeted Expenditures	FY 2022 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Building & Safety Fund	5,300,935	3,240,000	-	3,840,820	-	4,700,115
Golf Course Fund	4,034,667	430,509	-	4,262,565	-	202,612
Utilities Fund	<u>115,148,200</u>	<u>44,036,562</u>	-	<u>69,992,379</u>	-	<u>89,192,383</u>
Total	124,483,802	47,707,071	-	78,095,764	-	94,095,110

*Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net Position

**BUILDING AND SAFETY FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Building and Safety Fund is to provide residents and developers with building permits, plan review and inspection services.

Description: Building and Safety enforces nationally recognized codes and ordinances adopted by the Board of County Commissioners to assure that minimum building and life safety standards are met by providing plan review and inspection services for construction. These standards play a key role in maintaining Washoe County's high quality of living, economic resilience and a predictable regulatory environment for the construction industry.

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

Website: [Welcome to the Building Program, part of the Planning & Building Division \(washoecounty.gov\)](https://www.washoecounty.gov/planning/building)

Additional Goals/Performance Information: [Building Activities & Statistical Data \(washoecounty.gov\)](https://www.washoecounty.gov/planning/building)

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

FY 2022 Budget Enhancements/Changes

Personnel

- Administration Reclassification of an Office Assistant II to an office Assistant III (0.48 FTE) and change in cost distribution from 100% General Fund to 42.5% General Fund; 47.5% Building and Safety; 10% Utilities – \$10,651

Costs offset from the use of fund balance.

Non-Personnel None

Enterprise Funds

Building and Safety Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Administration	560-1	1,528,192	1,761,976	1,690,465	1,750,947	(11,028)	-0.6%
Incline Village	560-2	7,724	9,605	9,605	8,833	(772)	-8.0%
Permit Services	560-3	480,045	606,322	550,058	619,070	12,749	2.1%
Building Inspection Services	560-4	484	500	500	500	-	0.0%
Plans Examination	560-5	1,093,994	1,451,319	1,161,544	1,416,770	(34,549)	-2.4%
Total		3,110,439	3,829,721	3,412,172	3,796,121	(33,600)	-0.9%

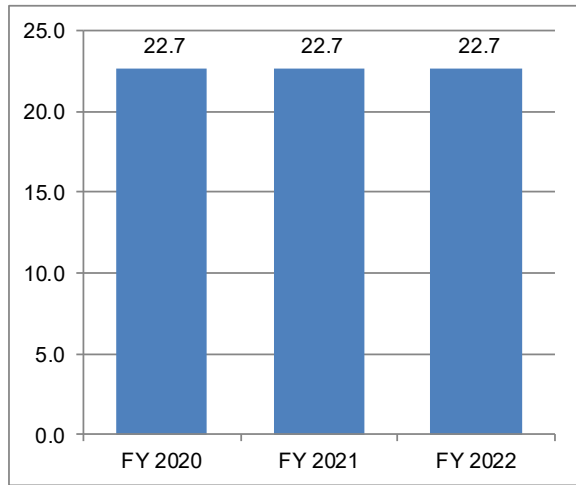
Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		3,262,730	3,200,000	3,200,000	3,200,000	-	0.0%
Other		7,065	10,000	10,000	10,000	-	0.0%
Total Operating Revenue		3,269,795	3,210,000	3,210,000	3,210,000	-	0.0%
Operating Expenses							
Salaries & Wages		1,347,803	1,772,723	1,496,924	1,799,853	27,130	1.5%
Employee Benefits		794,309	991,332	849,582	927,855	(63,476)	-6.4%
Services & Supplies		948,269	1,043,866	1,043,866	1,046,612	2,746	0.3%
Depreciation		20,058	21,800	21,800	21,800	-	0.0%
Total Operating Expenses		3,110,439	3,829,721	3,412,172	3,796,121	(33,600)	-0.9%
Operating Income/(Loss)		159,355	(619,721)	(202,172)	(586,121)	(33,600)	-5.4%
Net Nonoperating Income		227,434	30,000	30,000	30,000	-	0.0%
Net Operating Transfers		(23,950)	-	-	-	-	
Net Income/(Loss)		362,840	(589,721)	(172,172)	(556,121)	(33,600)	-5.7%

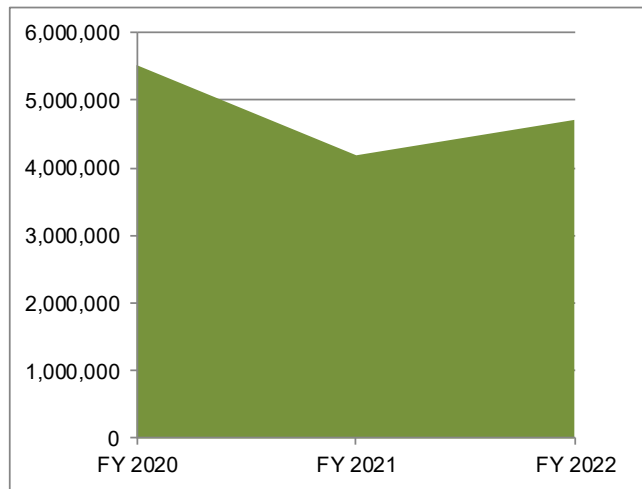
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		550,146	(594,421)	(176,872)	(560,821)	33,600	-5.7%
Net Cash Provided (Used) by Noncapital Financing Activities		-	-	-	-	-	
Net Cash Provided (Used) by Capital		(23,950)	(70,000)	(70,000)	(70,000)	-	0.0%
Net Cash Provided (Used) by Investing Activities		226,756	30,000	30,000	30,000	-	0.0%
Cash & Cash Equiv. at July 1		4,764,855	4,824,538	5,517,807	5,300,935	476,397	9.9%
Cash & Cash Equiv. at June 30		5,517,807	4,190,117	5,300,935	4,700,115	509,997	12.2%
FTE Summary		22.7	22.7	22.7	22.7		0.0%

Staffing Trend:



Cash & Cash Equivalents



**GOLF COURSE FUND
COMMUNITY SERVICES DEPARTMENT**

Fund: The mission of the Golf Course Fund is to provide sustainable, year-round recreational opportunities for Washoe County citizens and visitors by offering affordable golf experiences and professional staff to provide quality golf instruction and foster community interest and participation.

Description: The Golf Course Fund hosts three golf courses. Washoe and Sierra Sage Golf Courses are 18-hole regulation length golf courses, while Wildcreek Golf Course provides a 9-hole executive course and a 6-hole regulation length course. Facilities at each include a clubhouse, which includes a golf pro shop, outdoor barbecue area, and a restaurant. A driving range (Washoe and Sierra Sage only), cart storage, and maintenance facilities are also located on the courses. Courses are operated through contracted vendors providing golf professional services and food and beverage services.

Website: [Golf Courses \(washoecounty.gov\)](http://washoecounty.gov/golf-courses)

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

FY 2022 Budget Enhancements/Changes

Personnel

- Parks/Golf change in cost distribution (20%) for Grounds Equipment Mechanic from the Golf Fund to General Fund Parks – (\$20,479)

Non-Personnel

- Increase in Operating Revenue - \$38,000
- Decrease in Pooled Positions - \$(27,000)
- Increase in Services/Supplies - \$300,934
- Increase to Non-Operating Revenue/Expense - \$37,009
- Increase in Capital Projects - \$1,310,775

Costs offset from the use of fund balance.

Enterprise Funds

Golf Course Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Golf Operations	520-1	675,197	436,477	653,521	710,390	273,913	62.8%
Golf Equipment	520-2	-	-	-	-	-	
Golf Construction	520-3	-	117,000	117,000	117,000	-	0.0%
Total		675,197	553,477	770,521	827,390	273,913	49.5%

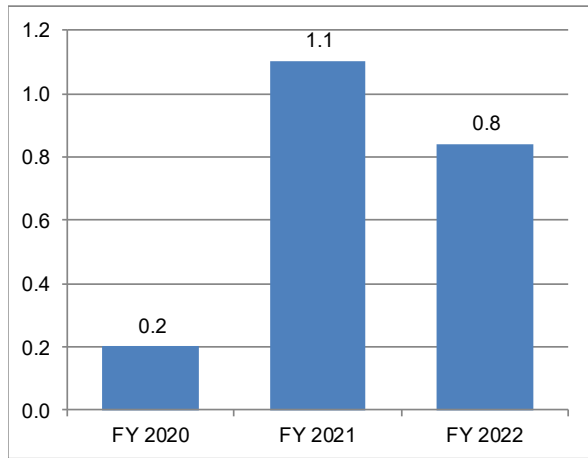
Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		177,449	299,000	374,000	337,000		
Capital Contributions		-	-	-	-	38,000	12.7%
Other		<u>280,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	-	0.0%
Total Operating Revenue		457,449	339,000	414,000	377,000	38,000	11.2%
Operating Expenses							
Salaries & Wages		26,976	46,443	45,846	19,895	(26,548)	-57.2%
Employee Benefits		12,247	10,904	11,063	10,431	(473)	-4.3%
Services & Supplies		562,337	287,730	505,211	588,664	300,934	104.6%
Depreciation		<u>73,638</u>	<u>208,400</u>	<u>208,400</u>	<u>208,400</u>	-	0.0%
Total Operating Expenses		675,197	553,477	770,521	827,390	273,913	49.5%
Operating Income/(Loss)		(217,748)	(214,477)	(356,521)	(450,390)	(235,913)	110.0%
Net Nonoperating Income		2,985,104	15,200	15,200	52,209	37,009	243.5%
Net Operating Transfers		-	-	-	-	-	
Net Income/(Loss)		2,767,356	(199,277)	(341,321)	(398,181)	(198,904)	99.8%

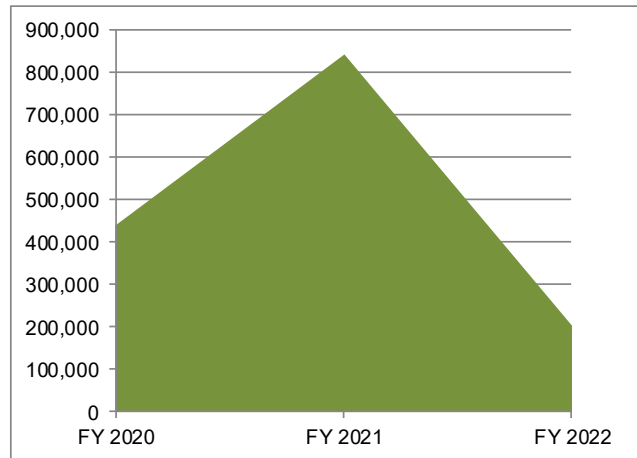
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		(425,229)	(6,077)	(148,121)	(241,990)	(235,913)	3882.1%
Net Cash Provided (Used) by Noncapital Financing Activities		-	-	-	3,758	3,758	
Net Cash Provided (Used) by Capital		(75,000)	(2,332,800)	(76,300)	(3,643,575)	(1,310,775)	56.2%
Net Cash Provided (Used) by Investing Activities		15,200	16,500	16,500	49,751	33,251	201.5%
Cash & Cash Equiv. at July 1		921,904	3,163,714	4,242,588	4,034,667	870,953	27.5%
Cash & Cash Equiv. at June 30		436,875	841,337	4,034,667	202,612	(638,725)	-75.9%
FTE Summary		0.2	1.1	1.1	0.8		-23.6%

Staffing Trend:



Cash & Cash Equivalents



**UTILITIES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Utilities Fund is to provide a broad range of municipal-type services including wastewater, reclaimed water, recharge water, and floodplain detention utility services; to manage water rights; and to manage, maintain, and rehabilitate the County's utility infrastructure.

Description: The Utilities Fund provides and bills for wastewater, reclaimed water, recharge water, and floodplain detention utility services for approximately 23,900 customers within unincorporated areas of Washoe County. In addition, the Utility Fund serves an additional 16,300 customers located in the City of Reno.

Statutory Authority: NRS 244-County Governments; NRS 318-General Improvement Districts; NRS 444-Sanitation; NRS 445A-Water Controls; NRS 533-Adjudication of Vested Water Rights, Appropriation of Public Water; NRS 534-Underground Water & Wells; NRS 540-Planning & Development of Water Resources Washoe County Code Chapter 40 (Water and Sewage).

Website: [Welcome to the Utility \(washoecounty.gov\)](http://www.washoecounty.gov)

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

FY 2022 Budget Enhancements/Changes

Personnel

- Administration Reclassification of an Office Assistant II to an office Assistant III (0.48 FTE) and change in cost distribution from 100% General Fund to 42.5% General Fund; 47.5% Building and Safety; 10% Utilities – \$2,242
- Planning/Utilities Reclassification of a Water Management Planner Coordinator to a Grants Coordinator – (\$5,185)

Non-Personnel

- Increases in Operating Revenue - \$1,973,297
- Increases in Services and Supplies - \$98,714
- Decrease in Non-Operating Revenue/Expense - \$357,378
- Increase in Capital Contributions - \$963,000
- Increase in Capital Projects - \$12,410,000

Costs offset from the use of fund balance.

Organization This fund was previously the Water Resources Fund. The County's water function was merged with TMWA on December 31, 2014 and the fund renamed the Utilities Fund.

Enterprise Funds

Utilities Fund

Budget Summary

Programs	Bus Area	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Utilities - Planning	566-01	600	1,200	1,200	1,200	-	0.0%
Utilities - Water	566-10	71,802	105,443	59,815	173,700	68,256	64.7%
Utilities - Reclaimed	566-11	1,447,480	2,173,649	1,755,290	1,710,034	(463,615)	-21.3%
Utilities - Sewer	566-12	10,583,715	14,735,781	14,767,245	16,022,966	1,287,184	8.7%
Utilities - Stormwater	566-13	454,538	1,096,462	677,187	758,968	(337,493)	-30.8%
Total		12,558,135	18,112,536	17,260,737	18,666,867	554,332	3.1%

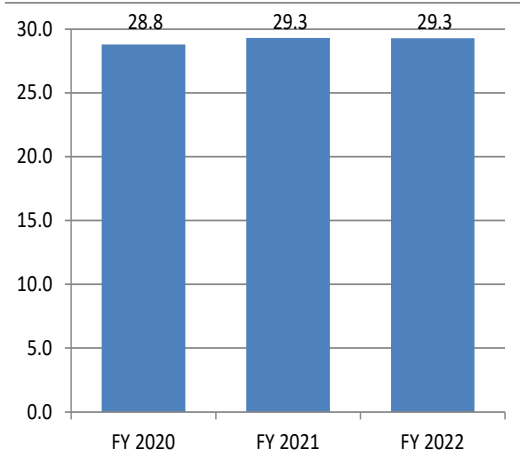
Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		18,142,389	17,938,430	19,270,948	19,960,911	2,022,481	11.3%
Other		15,204	50,273	36,127	1,089	(49,184)	-97.8%
Total Operating Revenue		18,157,593	17,988,702	19,307,074	19,961,999	1,973,297	11.0%
Operating Expenses							
Salaries & Wages		1,643,846	2,429,678	1,900,147	2,436,460	6,782	0.3%
Employee Benefits		1,012,601	1,290,701	1,036,554	1,195,953	(94,748)	-7.3%
Services & Supplies		6,291,283	10,584,514	10,516,394	10,731,252	146,738	1.4%
Depreciation		3,610,404	3,807,642	3,807,642	4,303,202	495,560	13.0%
Total Operating Expenses		12,558,135	18,112,536	17,260,737	18,666,867	554,332	3.1%
Operating Income/(Loss)		5,599,458	(123,833)	2,046,337	1,295,132	1,418,965	-1145.9%
Net Nonoperating Income		4,284,884	1,413,684	1,466,683	1,056,306	(357,378)	-25.3%
Capital Contributions		6,756,194	10,155,000	10,590,388	11,118,000	963,000	9.5%
Net Operating Transfers		(76,760)	-	-	-	-	
Net Income/(Loss)		16,563,776	11,444,851	14,103,408	13,469,438	2,024,587	17.7%

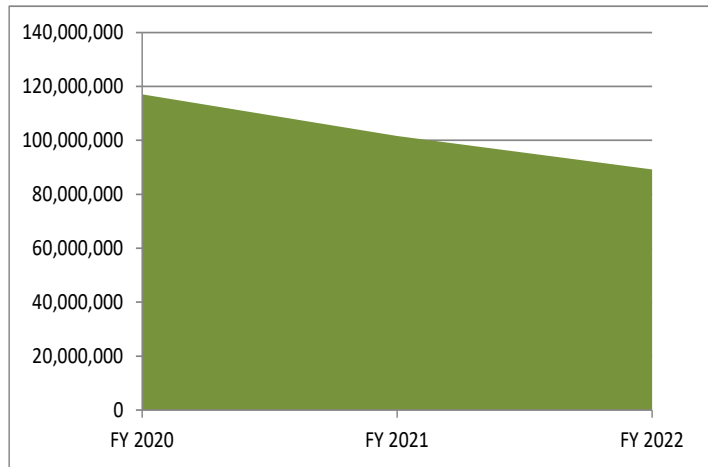
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		8,800,586	3,592,121	5,796,437	5,555,830	1,963,709	54.7%
Net Cash Provided (Used) by Noncapital Financing Activities		17,655	49,184	35,038	-	(49,184)	-100.0%
Net Cash Provided (Used) by Capital Investing Activities		(318,789)	(17,612,933)	(9,470,488)	(32,964,347)	(15,351,414)	87.2%
Net Cash Provided (Used) by Investing Activities		4,859,231	1,647,138	1,700,137	1,452,700	(194,438)	-11.8%
Cash & Cash Equiv. at July 1		103,728,393	113,924,246	117,087,076	115,148,200	1,223,954	1.1%
Cash & Cash Equiv. at June 30		117,087,076	101,599,756	115,148,200	89,192,383	(12,407,373)	-12.2%
FTE Summary		28.8	29.3	29.3	29.3		-0.1%

Staffing Trend:



Cash & Cash Equivalents



**DEBT SERVICE
(Separate from Debt Service Funds)**

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2021	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2022		(10) PRINCIPAL PAYABLE	(11) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FUND: Utilities											
Sewer Refunding 2015	2	10	17,386,176	8/2015	7/2026	2.34	5,035,391	104,035	1,609,825		1,713,860
Sewer Bonds 2020 (SRF)	2	30	27,000,000	5/2020	1/1/2050	1.69	27,000,000	269,854	0		269,854
TOTAL ALL DEBT SERVICE			44,386,176				32,035,391	373,889	1,609,825		1,983,714



OUTSTANDING UTILITIES DEBT SERVICE SCHEDULE
(Separate from Debt Service Funds)

Fiscal Year	2015 Refunding	2020 SRF	Total Utilities Debt Service
2022	\$ 1,713,860	\$ 269,854	\$ 1,983,714
2023	952,166	808,391	1,760,557
2024	952,166	1,231,646	2,183,812
2025	744,508	1,231,646	1,976,153
2026	744,508	1,231,646	1,976,153
2027	216,474	1,231,646	1,448,120
2028	-	1,231,646	1,231,646
2029	-	1,231,646	1,231,646
2030	-	1,231,646	1,231,646
2031	-	1,231,646	1,231,646
2032	-	1,231,646	1,231,646
2033	-	1,231,647	1,231,647
2034	-	1,231,646	1,231,646
2035	-	1,231,646	1,231,646
2036	-	1,231,646	1,231,646
2037	-	1,231,646	1,231,646
2038	-	1,231,645	1,231,645
2039	-	1,231,646	1,231,646
2040	-	1,231,645	1,231,645
2041	-	1,231,646	1,231,646
2042	-	1,231,646	1,231,646
2043	-	1,231,646	1,231,646
2044	-	1,231,646	1,231,646
2045	-	1,231,646	1,231,646
2046	-	1,231,647	1,231,647
2047	-	1,231,647	1,231,647
2048	-	1,231,646	1,231,646
2049	-	1,231,646	1,231,646
2050	-	1,231,646	1,231,646
TOTAL	\$5,323,683	\$ 34,332,684	\$ 39,656,366

Internal Services Funds

INTERNAL SERVICE FUNDS

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

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

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

Risk Management Fund: Used to account for revenues and expenses for providing the County with property and liability insurance, workers' compensation and unemployment compensation insurance.

Fund	Beginning Fund Balance/ Cash Balance	FY 2022 Budgeted Revenues	FY 2022 Other Financing/ Transfers In	FY 2022 Budgeted Expenditures	FY 2022 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Equipment Services Fund	2,862,752	10,093,518	-	9,459,200	-	3,497,070
Health Benefits Fund	14,440,059	57,099,719	-	56,362,764	-	15,177,014
<u>Risk Management Fund</u>	<u>38,040,643</u>	<u>8,077,318</u>	<u>-</u>	<u>6,816,079</u>	<u>-</u>	<u>39,301,882</u>
Total	55,343,454	75,270,555	-	72,638,043	-	57,975,966

*Reflects Revenues & Expenditures per Statement of Cash Flows-May vary from Schedule of Revenues, Expenses and Changes in Net Position

**EQUIPMENT SERVICES FUND
COMMUNITY SERVICES DEPARTMENT**

Mission: The mission of the Equipment Services Fund (ESF) is to provide safe and reliable vehicles and equipment to county departments to meet their transportation and specialized heavy equipment needs at low life-cycle costs.

Description: Equipment Services maintains light vehicle and heavy vehicle shops at the Longley Lane Complex in Reno, and has satellite shop facilities in Incline Village, Gerlach, and the Parr Blvd. Sheriff's Complex. The ESF is operated as an internal service fund to track revenues and expenses for the purchase, maintenance, repair and replacement of fleet vehicles and specialized heavy equipment. The ESF bills user departments for operation and capital replacement of vehicles.

Website: [EQUIPMENT SERVICES \(washoecounty.gov\)](http://EQUIPMENT_SERVICES.washoecounty.gov)

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

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel

- Reclassification of a 1.0 FTE Lube Truck Drive to a Heavy Equipment Diesel Mechanic - \$21,354

Cost offset will be absorbed within the adopted budget.

Internal Services Funds

Equipment Services Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Replacement	669-1	2,787,754	2,629,118	2,629,118	2,896,146	267,029	10.2%
Administration	669-2	2,059,114	2,323,960	2,314,965	2,375,229	51,269	2.2%
Maintenance	669-3	3,444,874	3,642,987	3,496,116	3,676,066	33,079	0.9%
Total		8,291,742	8,596,064	8,440,199	8,947,441	351,377	4.1%

Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		8,515,148	9,740,026	9,740,026	9,843,518	103,492	1.1%
Other		19,278	50,000	50,000	50,000	-	0.0%
Total Operating Revenue		8,534,426	9,790,026	9,790,026	9,893,518	103,492	1.1%
Operating Expenses							
Salaries & Wages		1,381,438	1,456,397	1,360,539	1,498,863	42,466	2.9%
Employee Benefits		866,937	913,713	853,706	875,942	(37,772)	-4.1%
Services & Supplies		3,957,108	4,093,284	4,093,284	4,173,927	80,643	2.0%
Depreciation		2,086,259	2,132,670	2,132,670	2,398,710	266,040	12.5%
Total Operating Expenses		8,291,742	8,596,064	8,440,199	8,947,441	351,377	4.1%
Operating Income/(Loss)		242,684	1,193,962	1,349,828	946,077	(247,885)	-20.8%
Net Nonoperating Income		253,209	315,532	315,531	315,531	(631,063)	0.0%
Net Operating Transfers		100,710	-	-	-	-	
Capital Contributions		203,895	300,000	300,000	300,000	(600,000)	0.0%
Net Income/(Loss)		800,498	1,809,493	1,965,358	1,561,608	(247,885)	-13.7%

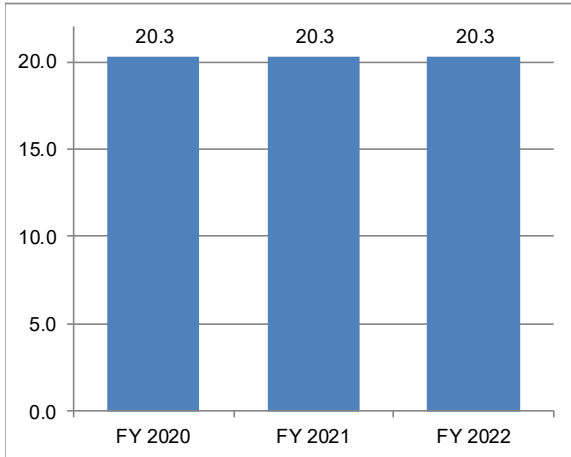
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		2,399,865	3,442,163	3,598,028	3,460,318	(6,902,481)	0.5%
Net Cash Provided (Used) by Noncapital Financing Activities		100,710	-	-	-	-	
Net Cash Provided (Used) by Capital		(1,857,348)	(3,419,361)	(2,828,188)	(2,826,000)	6,245,361	-17.4%
Net Cash Provided (Used) by Investing Activities		-	-	-	-	-	
Cash & Cash Equiv. at July 1		1,449,685	2,409,664	2,092,912	2,862,752	(5,272,416)	18.8%
Cash & Cash Equiv. at June 30		2,092,912	2,432,466	2,862,752	3,497,070	(5,929,536)	43.8%
FTE Summary		20.3	20.3	20.3	20.3		0.0%

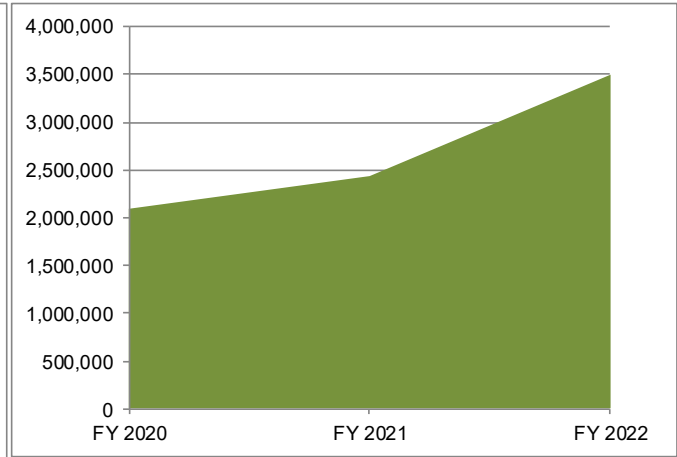
Internal Services Funds

Equipment Services Fund

Staffing Trend:



Cash & Cash Equivalents



**HEALTH BENEFITS FUND
HUMAN RESOURCES DEPARTMENT**

Mission: The mission of the Health Benefits Division is to provide access to comprehensive health care services for Washoe County employees, retirees, and their eligible dependents in an efficient and cost effective manner.

Description: The Health Benefits Fund, division of Human Resources, was established pursuant to NRS 287.010 to provide health benefits for County employees, dependents and retirees through self-funded and contractual health insurance plans. The Fund includes four medical plans, dental, prescription drug, vision and life insurance. The medical plans included in the Fund during the 2022 fiscal year are:

- Self-Funded Preferred Provider Organization (PPO)
- Self-Funded High Deductible Health Plan (HDHP)
- Fully-Insured Health Maintenance Organization (HMO)
- Fully-Insured Medicare Advantage Plan (Senior Care Plus)

The above mentioned plans are currently available to approximately 1815 retirees, 2440 active employees and their eligible dependents.

Statutory Authority: NRS 287 Programs for Public Employees; Consolidated Omnibus Budget Reconciliation Act (COBRA); US Department of Labor; Washoe County Code Chapter 5—Administration and Personnel; Washoe County Code Chapter 65—Safety and Disaster Services.

Website: [Health Benefits \(washoecounty.gov\)](https://www.washoecounty.gov/health-benefits)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Internal Services Funds

Health Benefits Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Health Benefits Admin.	618-1	1,100,060	3,628,134	1,681,491	1,593,710	(2,034,424)	-56.1%
Self Funded Plan	618-2	40,975,532	38,970,105	41,010,151	38,372,210	(597,895)	-1.5%
HMO Plan	618-3	11,001,044	11,740,600	11,740,600	12,555,881	815,281	6.9%
PEBS Subsidies	618-4	299,400	300,000	300,000	310,000	10,000	3.3%
Ancillary Plans	618-5	4,197,115	4,681,500	4,562,050	4,945,963	264,463	5.6%
Total		57,573,151	59,320,339	59,294,292	57,777,764	(1,542,575)	-2.6%

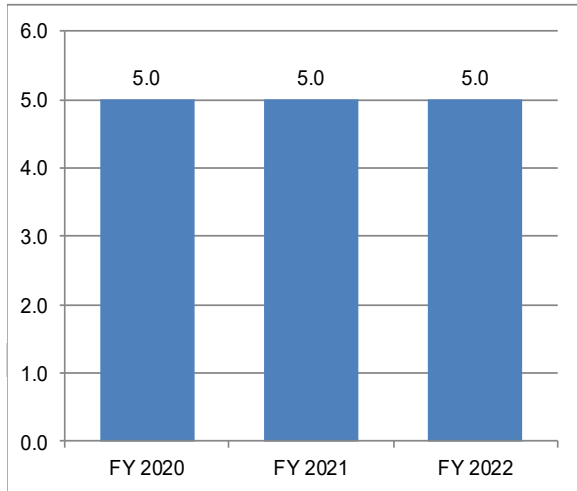
Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		52,201,971	55,798,650	55,798,650	53,776,719	(2,021,931)	-3.6%
Other		3,924,051	1,877,200	1,877,200	2,950,000	1,072,800	57.1%
Total Operating Revenue		56,126,022	57,675,850	57,675,850	56,726,719	(949,131)	-1.6%
Operating Expenses							
Salaries & Wages		398,577	433,427	408,986	434,023	596	0.1%
Employee Benefits		202,462	228,107	226,501	215,037	13,070	-5.7%
Services & Supplies		56,972,111	58,658,805	58,658,805	57,128,704	(1,530,101)	-2.6%
Total Operating Expenses		57,573,151	59,320,339	59,294,292	57,777,764	(1,542,575)	-2.6%
Operating Income/(Loss)		(1,447,129)	(1,644,489)	(1,618,442)	(1,051,045)	593,444	-36.1%
Net Nonoperating Income		240,895	90,000	90,000	108,000	18,000	20.0%
Net Increase/(Decrease) Investments		399,487	-	-	-	-	-
Federal Grants		458,977	265,000	265,000	265,000	-	0.0%
Other Nonoperating Revenue/(Expense)		54,575	-	-	-	-	-
Net Operating Transfers		-	-	-	-	-	-
Net Income/(Loss)		(293,195)	(1,289,489)	(1,263,442)	(678,045)	611,444	-47.4%

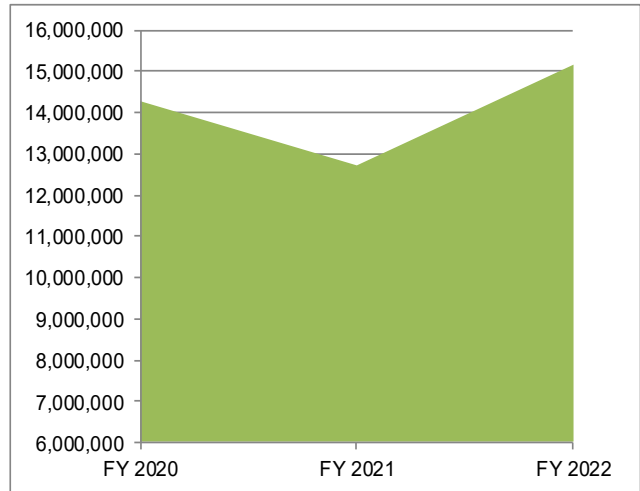
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		(485,836)	(220,289)	(194,242)	363,955	584,244	-265.2%
Net Cash Provided (Used) by Noncapital Activities		458,977	265,000	265,000	265,000	-	0.0%
Net Cash Provided (Used) by Capital		-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities		646,375	90,000	90,000	108,000	18,000	20.0%
Cash & Cash Equiv. at July 1		13,659,785	12,582,849	14,279,301	14,440,059	1,857,210	14.8%
Cash & Cash Equiv. at June 30		14,279,301	12,717,560	14,440,059	15,177,014	2,459,454	19.3%
FTE Summary		5.00	5.00	5.00	5.00		0.0%

Staffing Trend:



Cash & Cash Equivalents



**RISK MANAGEMENT FUND
COMPTROLLER'S DEPARTMENT**



Mission: The mission of the Risk Management Division is to protect the County from financial loss due to risks inherent in county operations by taking measures to eliminate or reduce such risks and/or by administering coverage for exposure to liabilities associated with risks.

Description: The Risk Management Division self-administers all claims against the County for bodily injury and property damage; investigates and settles all claims involving damage to County property; monitors and works with the District Attorney's office to settle all complaints resulting in litigation against the County; administers the County's self-insured workers' compensation program; provides safety inspections of all County facilities and safety training for employees; and reviews all contracts to insure that the County has been properly indemnified for actions of the contractor that may result in loss. Risk Management is a division of the Comptroller's Department.

Website: [Risk Management Division \(washoecounty.gov\)](http://washoecounty.gov)

FY 2022 Budget Enhancements/Changes

Personnel None

Non-Personnel None

Internal Services Funds

Risk Management Fund

Budget Summary

Programs	Cost Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Risk Mgmt. Administration	195051	291,366	346,299	299,667	345,845	(453)	-0.1%
Safety Division	195052	74,225	127,591	127,725	127,489	(102)	-0.1%
Property & Liability	195053	5,138,970	2,948,110	3,504,332	3,160,720	212,610	7.2%
Workers Compensation	195054	303,885	4,809,391	4,809,424	4,809,289	(102)	0.0%
Unemployment Comp.	195055	116,085	174,736	174,736	174,736	-	0.0%
Total		5,924,531	8,406,127	8,915,885	8,618,079	211,953	2.5%

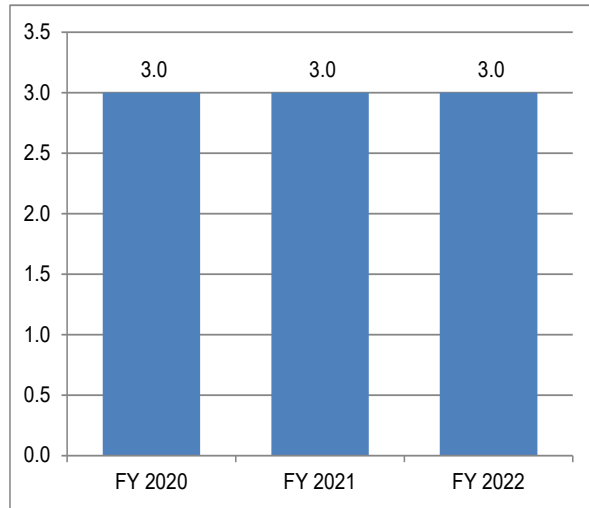
Revenue, Expenses and Net Income

Operating Revenue							
Charges for Services		7,262,075	7,176,002	7,176,002	7,700,118	524,116	7.3%
Other		88,324	50,000	150,735	50,000	-	0.0%
Total Operating Revenue		7,350,399	7,226,002	7,326,737	7,750,118	524,116	7.3%
Operating Expenses							
Salaries & Wages		401,924	410,096	377,035	419,589	9,493	2.3%
Employee Benefits		203,191	210,620	199,443	200,667	9,953	-4.7%
Services & Supplies		5,319,415	7,785,411	8,339,407	7,997,823	212,412	2.7%
Total Operating Expenses		5,924,531	8,406,127	8,915,885	8,618,079	211,953	2.5%
Operating Income/(Loss)		1,425,868	(1,180,125)	(1,589,148)	(867,961)	312,163	-26.5%
Net Nonoperating Income		1,424,728	327,200	327,200	327,200	0	0.0%
Capital Contributions							
Net Operating Transfers							
Net Income/(Loss)		2,850,595	(852,925)	(1,261,948)	(540,761)	312,163	-36.6%

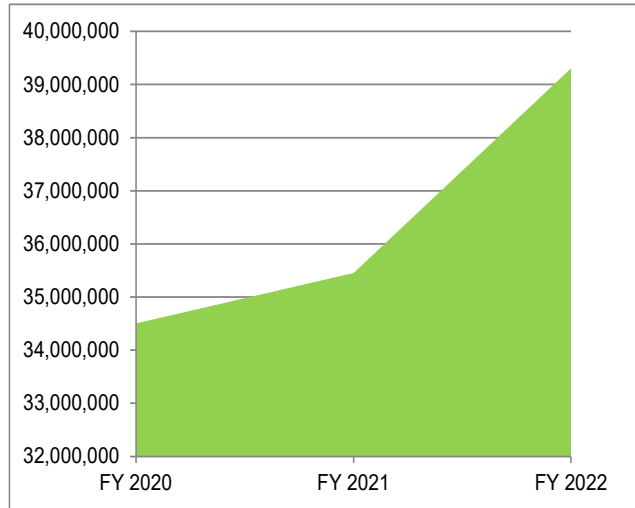
Statement of Cash Flows

Net Cash Provided (Used) by Operating Activities		(224,205)	621,875	210,852	934,039	312,164	50.2%
Net Cash Provided (Used) by Nonoperating Activities		(3,000,000)	-	3,000,000	-	-	
Net Cash Provided (Used) by Capital		-					
Net Cash Provided (Used) by Investing Activities		1,439,760	327,200	327,200	327,200	0	0.0%
Cash & Cash Equiv. at July 1		36,287,036	34,502,591	34,502,591	38,040,643	3,538,052	10.3%
Cash & Cash Equiv. at June 30		34,502,591	35,451,666	38,040,643	39,301,882	3,850,216	10.9%
FTE Summary		3.0	3.0	3.0	3.0		0.0%

Staffing Trend:



Cash & Cash Equivalents



Capital Project Funds

CAPITAL PROJECT FUNDS

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

Fund	Beginning Fund Balance/ Cash Balance	FY 2022 Budgeted Revenues	FY 2022 Other Financing/ Transfers In	FY 2022 Budgeted Expenditures	FY 2022 Operating Transfers Out	Ending Fund Balance/ Cash Balance
Capital Facilities Tax	1,928,517	8,894,567	-	6,360,388	1,950,000	2,512,696
Capital Improvements Fund	20,563,470	3,301,684	15,777,548	34,824,097	-	4,818,604
Parks Construction	12,355,247	2,166,535	-	7,274,821	-	7,246,961
Regional Permits Capital	<u>229,526</u>	<u>13,500</u>	<u>-</u>	<u>27,000</u>	<u>-</u>	<u>216,026</u>
Total	35,076,760	14,376,286	15,777,548	48,486,306	1,950,000	14,794,287

**CAPITAL FACILITIES TAX FUND
COMMUNITY SERVICES DEPARTMENT**

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

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

CAPITAL FACILITIES TAX FUND FISCAL YEAR 2022 PROJECT LIST	
Projects	
Projects:	
Projects Total	-
Other Expenditures/Uses:	
Services and Supplies	44,384
Payments to Other Agencies	997,264
Payments to State Highway Fund	5,318,740
Settlement Payments	-
Transfers to Roads Special Revenue Fund	1,950,000
Other Expenditures/Uses Total	8,310,388
Total Expenditures / Uses	\$ 8,310,388

Capital Project Funds

Capital Facilities Tax Fund

Budget Summary

Programs	Function	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
General Government	220	1,092	1,000	1,000	1,000	-	0.0%
Public Safety	240	-	-	-	-	-	
Public Works	250	-	-	-	43,384	43,384	
Welfare	270	-	-	-	-	-	
Culture and Recreation	280	-	-	-	-	-	
Intergovernmental	300	5,600,214	5,987,807	5,987,807	6,316,004	328,197	5.5%
Debt Service	370	-	-	-	-	-	
Transfers Out	950	1,950,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total		7,551,306	7,938,807	7,938,807	8,310,388	371,581	4.7%

Sources and UsesSources

Beginning Fund Balance	1,074,754	1,491,213	1,491,213	1,928,517	437,304	29.3%
Property Taxes	7,884,948	8,346,111	8,346,111	8,864,567	518,456	6.2%
Miscellaneous	82,816	300,000	30,000	30,000	(270,000)	-90.0%
Transfers In - Public Works	-	-	-	-	-	
Debt Issued	-	-	-	-	-	
Total Sources	9,042,519	10,137,324	9,867,324	10,823,084	685,760	6.8%

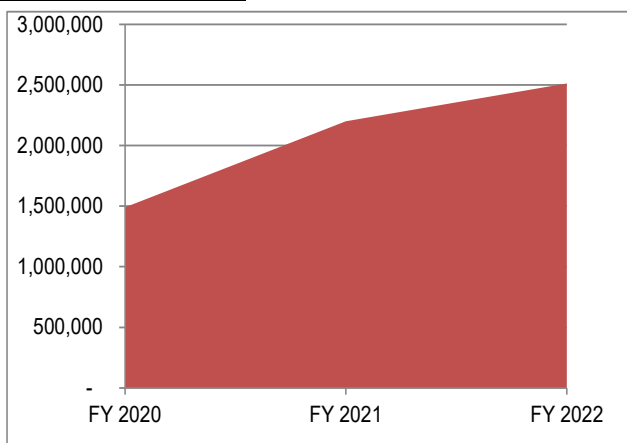
Uses

Payments for Share of Taxes	5,600,214	5,987,807	5,987,807	6,359,388	371,581	6.2%
Services and Supplies	1,092	1,000	1,000	1,000	-	0.0%
Capital Outlay	-	-	-	-	-	
Transfers Out - Debt Service	-	-	-	-	-	
Transfers Out - Roads Fund	1,950,000	1,950,000	1,950,000	1,950,000	-	0.0%
Total Uses	7,551,306	7,938,807	7,938,807	8,310,388	371,581	4.7%

Ending Fund Balance	1,491,213	2,198,517	1,928,517	2,512,696	314,179	14.3%
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FTE Summary

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Budgeted Fund Balance:

**CAPITAL IMPROVEMENTS FUND
COMMUNITY SERVICES DEPARTMENT**

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

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

CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2022 PROJECT LIST	
Projects	
Public Works - Construction Projects	
Children Advocacy Center Roof	415,000
Karpel Software	1,000,000
WCSO Isolation Rooms (carry-over)	400,000
911 Parr Bunk Bed Safety Modifications (carry-over)	572,000
WCSO Front Lobby Remodel Design Only (carry-over)	30,213
WCSO Front Lobby Remodel (carry-over)	1,468,266
911 Parr Upgrade to Steel Doors HU1_HU3_HU6	362,000
Jan Evans Fire System (carry-over)	402,210
Red Rock Facilities Fire Ops	160,000
WCSO Commissary Visitation Rooms (carry-over)	202,938
Major Maintenance Replacement (on-going)	1,152,500
North Valley's Mitigation Strategy (carry-over)	1,817,845
Pedestrian Safety Improvements	200,000
220 S Center Parking Security Enhancements (carry-over)	433,643
Incline Village Above Ground Fuel Tank	500,000
Incline Village Library/CC Parking Lot (carry-over)	199,250
220 S Center parking Garage Elevator Replacement (carry-over)	289,888
Lower Wood Creek Phase I WQIP (carry-over)	2,269,846
Parks Public Water System - Ops Plan Improvements (carry-over)	187,407
Safe Camp Facility (carry-over)	350,000
Kids Kottage 1 Roof Replacement	295,000
South Valleys Regional park ADA Improvements (carry-over)	100,000
Northwest Library Carpet Replacement (carry-over)	304,850
Sparks Library Carpet Replacement (carry-over)	483,490
Reno Downtown Library Elevator Replacement	850,000
Public Works - Construction Projects Total	15,602,910

Capital Project Funds

Capital Improvements Fund

Technology Services Projects	
VOIP Infrastructure (carry-over)	106,232
Application Infrastructure (carry-over)	92,158
Network Switches Upgrade (carry-over)	154,354
Disk Backup System Upgrade (carry-over)	3,316
WiFi System Upgrades	239,825
Door Access Control System Replacement	247,375
Firewalls for County Network	160,240
Security Camera System Replacement	355,000
NSRS Debt 2020 (carry-over)	11,156,611
Fox Mountain Infrastructure Upgrades	350,000
Marble Bluff Infrastructure Upgrades	555,000
WCOS Records Detention CAD Management System	2,500,000
P25 Radios (on-going)	902,523
Technology Services Projects Total	16,822,633
Other "Restricted Projects"	
District Court Expansion	100,000
Other Expenditures/Uses:	
Undesignated Projects	2,291,554
Salaries and Wages	-
Employee Benefits	-
Vehicles Capital	-
Services and Supplies	7,000
Other Expenditures/Uses Total	2,298,554
Total Expenditures	\$ 34,824,097

Capital Project Funds

Capital Improvements Fund

Budget Summary

Programs	Function	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
General Government	220	1,882,178	1,183,173	395,128	1,817,935	634,761	53.6%
Judicial	230	1,387,456	2,248,714	1,270,755	2,283,002	34,288	1.5%
Public Safety	240	1,801,670	21,396,899	5,573,110	19,181,760	(2,215,139)	-10.4%
Public Works	250	323,606	7,175,906	1,446,505	6,913,404	(262,502)	-3.7%
Welfare	270	11,403,176	3,913,933	3,383,933	2,659,750	(1,254,183)	-32.0%
Culture and Recreation	280	139,913	1,232,281	548,196	1,968,247	735,966	59.7%
Debt Service	370	-	-	280,551	-	-	
Transfers Out	950	-	-	-	-	-	
Total		16,937,999	37,150,906	12,898,178	34,824,097	(2,326,809)	-6.3%

Sources and UsesSources

Beginning Fund Balance		18,032,059	15,668,908	15,668,908	20,563,470	4,894,563	31.2%
Federal, State & Local Grants		153,271	2,433,948	637,500	1,796,448	(637,500)	-26.2%
Miscellaneous		787,155	1,074,891	358,616	1,505,236	430,345	40.0%
Other Finance Sources		-	15,000,000	10,546,220	-	(15,000,000)	-100.0%
Transfer In - General Fund		4,334,098	430,000	1,650,000	7,000,000	6,570,000	1527.9%
Transfer In - Library Expansion		-	358,000	675	788,340	430,340	120.2%
Transfer In - Indigent		7,520,365	-	2,484,235	2,000,000	2,000,000	
Transfer In - CPS		-	-	-	-	-	
Transfer In - E911		-	-	750,000	1,000,000	1,000,000	
Transfer In - Animal Services		8,570	553,170	465,495	-	(553,170)	-100.0%
Transfer In - Reg Permit Capital		900,000	-	-	-	-	
Transfer In - Reg Comm Systems		750,000	-	800,000	3,295,942	3,295,942	
Transfer In - Roads		-	-	-	225,000	225,000	
Transfer In - Other Restricted Fund		121,388	1,568,266	100,000	1,468,266	(100,000)	-6.4%
Total Sources		32,606,906	37,087,183	33,461,648	39,642,702	2,555,519	6.9%

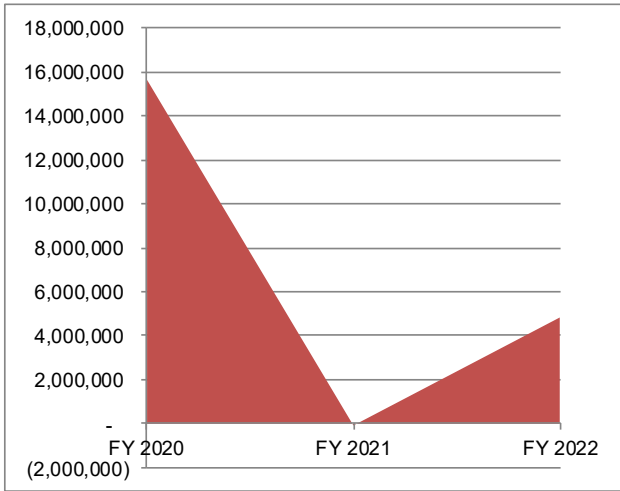
Uses

Salaries and Wages		-	-	-	-	-	
Benefits		-	-	-	-	-	
Services and Supplies		3,396,642	1,327,912	814,693	1,507,298	179,385	13.5%
Capital Outlay		13,541,358	35,822,994	11,802,934	33,316,800	(2,506,194)	-7.0%
Debt Service		-	-	280,550.67	-	-	
Transfers Out		-	-	-	-	-	
Total Uses		16,937,999	37,150,906	12,898,178	34,824,097	(2,326,809)	-6.3%

Ending Fund Balance		15,668,908	(63,724)	20,563,470	4,818,604	4,882,328	-7661.7%
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FTE Summary		-	-	-	-	-	-
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Budgeted Fund Balance:



**PARKS CAPITAL PROJECTS FUND
COMMUNITY SERVICES DEPARTMENT**

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

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

PARKS CAPITAL FUND FUND FISCAL YEAR 2022 PROJECT LIST	
PROJECTS	
Galena Schoolhouse-Interior Renovations (carry-over)	405,000
North Valleys Regional Dog Park	300,000
Regional Archer Facility NEPA	100,000
Ballardini Loop Trails WC-1 (carry-over)	326,232
Thomas Creek Trail Re-Route Bridge (carry-over)	4,809
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	285,000
Rancho Playground Improvements (carry-over)	550,000
Bowers Mansion Seismic Retrofit Ph III (carry-over)	372,800
WC-1 Riverbend Trails Phase 2 (carry-over)	129,590
Ballardini Water Rights WC-1 (carry-over)	58,742
Bowers Pool Replaster (carry-over)	275,000
Rancho Wetlands/UNR (carry-over)	287,887
Pennington-Bowers Pool Facility Improvements (carry-over)	213,334
Thomas Creek to Ballardini Connector Trail (carry-over)	40,000
NDF Parks & Open Space Weed Management (carry-over)	80,375
Projects Total	5,231,956
Undesignated Budget	2,041,365
Debt Service	1,500
Total Expenditures	\$ 7,274,820

Capital Project Funds

Parks Capital Projects Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
District One	404A	4,087	1,667,957	12,121	1,660,240	(7,718)	-0.5%
District Two	404B	8,993	515,289	210,638	1,157,289	642,000	124.6%
District Three	404C	1,704	172	172	172	-	0.0%
District Four	404D	569	1,276,448	907	1,276,448	-	0.0%
Bond Projects	404E	1,244,603	3,113,006	1,096,797	2,060,136	(1,052,870)	-33.8%
Special Projects	404F	144,900	1,539,592	422,176	1,120,536	(419,056)	-27.2%
Total		1,404,856	8,112,464	1,742,810	7,274,821	(837,643)	-10.3%

Sources and UsesSources

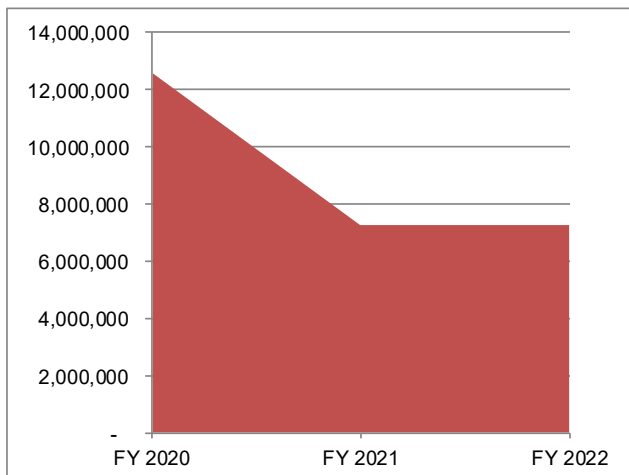
Beginning Fund Balance		12,882,551	12,592,656	12,592,656	12,355,247	(237,409)	-1.9%
Park Construction Tax		548,414	445,000	489,000	484,000	39,000	8.8%
Federal, State & Local Grants		-	1,103,038	275,163	827,875	(275,163)	-24.9%
Miscellaneous		556,813	1,252,987	741,239	854,660	(398,327)	-31.8%
County Property Sales		9,734	-	-	-	-	
Total Sources		13,997,512	15,393,680	14,098,057	14,521,781	(871,899)	-5.7%

Uses

Services & Supplies		924,770	2,211,749	667,983	1,214,383	(997,366)	-45.1%
Capital Outlay		480,086	5,899,215	1,073,327	6,058,938	159,723	2.7%
Debt Service		-	1,500	1,500	1,500	-	0.0%
Total Uses		1,404,856	8,112,464	1,742,810	7,274,821	(837,643)	-10.3%

Ending Fund Balance		12,592,656	7,281,216	12,355,247	7,246,961	(34,256)	-0.5%
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FTE Summary		-	-	-	-		
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Budgeted Fund Balance:

REGIONAL PERMITS CAPITAL FUND

Mission: The mission of the Regional Permits Capital Fund is to account for the operations of the Regional License and Permit Program inter-local agreement.

Description: June 17, 2014 - The Board of County Commissioners approved resolutions creating the Regional Permits System Fund as a special revenue fund to account for the operations of the Regional License and Permit Program inter-local agreement and the Regional Permits Capital Fund as a capital projects fund to account for the Regional License and Permit system customization and implementation; to adjust budget appropriations and transfers to establish both funds; and direct the Comptroller to make the appropriate adjustments as required.

The Regional License and Permit Program inter-local agreement provides for a shared system platform and development for multiple entities with Washoe County acting as the Fiscal Manager and primary contract entity. The regional partners will reimburse Washoe County for their share of the system development and ongoing support costs. The inter-local also requires that the Fiscal Manager provide a separate account and/or fund for financial transactions of the inter-local agreement.

A special revenue fund, as per NRS 354.570 and generally accepted accounting principles (GAAP), is used to account for specific revenue sources, other than sources for capital projects, which are restricted to expenditure for specified purposes. For the Regional Permits System Fund, the major revenue sources will be reimbursements of the partners in support of the shared system operations under the terms of the inter-local agreement.

A capital projects fund, as per NRS 354.4995 and generally accepted accounting principles (GAAP), is used to account for sources used for the acquisition or construction of designated capital assets. For the Regional Permits Capital Fund, the major sources will be County pay-as-you-go capital funds and reimbursements from the partners in support of the development of the shared system the terms of the inter-local agreement. An additional source of funds would be any regional technology fees, if approved by the Board, to recover portions of the project's implementation costs.

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

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

Capital Project Funds

Regional Permits Capital Fund

Budget Summary

Programs	Fund Ctr	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	\$ Change	% Change
Washoe County Permits	C430010	46	27,000	27,000	27,000	-	0.0%
Sparks Permits	C430030	-	-	-	-	-	
Reno Permits	C430040	-	-	-	-	-	
Regional Permits Capital Administrative	C430050	900,000	-	-	-	-	
Regional Permits Project	RP430001	-	-	-	-	-	
Total		900,046	27,000	27,000	27,000	-	0.0%

Sources and UsesSources

Beginning Fund Balance	1,119,207	243,026	243,026	229,526	(13,500)	-5.6%
Intergovernmental	15,683	-	-	-	-	
Miscellaneous	8,182	13,500	13,500	13,500	-	0.0%
Transfer from General Fund	-	-	-	-	-	
Total Sources	1,143,072	256,526	256,526	243,026	(13,500)	-5.3%

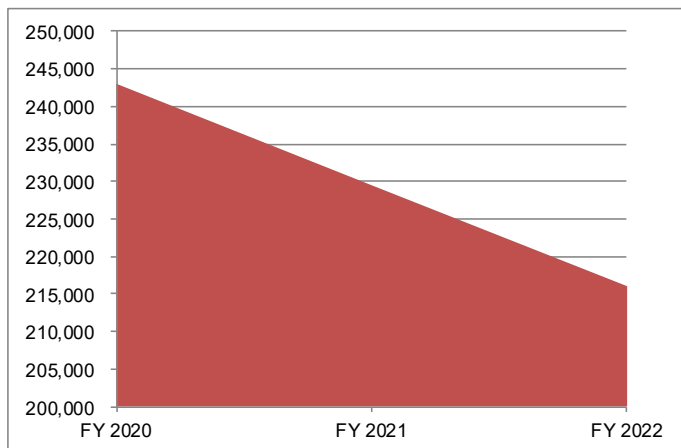
Uses

Services and Supplies	46	27,000	27,000	27,000	-	0.0%
Capital Outlay	-	-	-	-	-	
Transfer to Public Works	900,000	-	-	-	-	
Total Uses	900,046	27,000	27,000	27,000	-	0.0%

Ending Fund Balance	243,026	229,526	229,526	216,026	(13,500)	-5.9%
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FTE Summary

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Budgeted Fund Balance:

5-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a five-year plan for capital improvements and includes a listing of possible project needs. The CIP generally contains capital projects that have a budget of \$100,000 or larger for assets that have a life-span of more than one year, as part of the reporting requirements of the State and under Board of County Commissioner policies.

The entire 5-year plan includes approximately \$340 million in capital expenditures, while the planned expenditures for FY 2022 total \$110.9 million. Projects in years 2-5 of the CIP are not funded or budgeted but are included in this document as part of our long-range capital planning process as a way to continue to monitor future capital needs of the County. This document is a planning tool and is also needed to meet the requirements of the State as part of Washoe County's FY 2022 budget submittal, as outlined in the Nevada Revised Statute 354.5945.

BACKGROUND

Due to fiscal challenges and limited resources during the Great Recession, prior year CIP's were scaled back considerably. The CIP went from less than \$1 million from FY 2008 through FY 2011, to \$3-\$4 million from FY 2012 to FY2014. In FY 2015, the level of General Fund support for the CIP was established at \$5 million. In addition to this increased funding, Infrastructure Preservation projects, which consist of maintenance and repair projects less than \$100,000, were removed from the CIP and are separately funded in the County's operating budget. This falls significantly short of the annual funding needed to maintain and replace the County's assets.

FY 2020 was budgeted to receive \$6.4 million from the General Fund. In response to the "Unprecedented" economic impacts of COVID 19, projects were deferred and the amount of support from the General Fund was reduced to \$4.2 million in FY 2020 and \$0 in FY 2021. For FY 2022, \$7 million is budgeted from the General Fund. The proposed projects in the current CIP therefore represent only the most critical projects with a very high priority or are projects that have specific funding sources.

In FY 2017, the County made several changes to the capital planning process. The County re-instituted a CIP Committee that is comprised of the two Assistant County Managers, Chief Financial Officer, Chief Information Officer, Comptroller and Budget Manager. Departments submit project requests through a CIP submittal form that includes the description/scope, justification, alignment to the strategic plan and capital cost estimates along with operating costs, savings or revenue. Operating costs include personnel, services and supplies and technology software or hardware. The committee met with each department that submitted a request(s) and also conducted field tours of the facilities for which requests were submitted.

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

- Assessment of Need
- Strategic Plan Goal
- Project Life Cycle
- Implications of Project Deferral (Risk Assessment)
- Fiscal Impact
- Economic Impact
- Environmental Impact

Each CIP Committee members' scores of project submittals were then averaged. For projects relying on funding from the General Fund, a scoring cutoff was determined based on the level of General Fund support to the CIP, which in FY 2022 is \$7 million. Additional impacts for future years remain uncertain.

Funding sources for capital projects will continue to be researched as the need for a comprehensive long-term capital financing and infrastructure preservation strategy is critical for the County's investment in capital facilities.

Capital Improvement Plan

Over the next five years, the CIP plan totals just over \$340 million with the primary sources of funding coming from dedicated sources such as Parks Construction Tax, other grants, voter initiatives, and future debt financing. This does not include funding for several major new capital facilities identified in the plan including a new Sheriff's infirmary, Sheriff's crime lab, District Court building, and North Valleys Library. For these three facilities, the cost is indicated as "TBD", as conceptual plans have not been finalized.

For FY 2022, capital plan funding totals \$110.9 million. This includes more than \$53.6 million for utilities projects, \$19.7 million for public safety projects, and \$13.0 million for public works projects. New projects for FY 2022 include:

Infrastructure/Maintenance Projects

- Children Advocacy Center Roof Replacement
- Kids Kottage 1 Roof Replacement
- Incline Village Above Ground Fuel Tank
- Reno Downtown Library Elevator Replacement

Public Safety Projects

- Red Rock Facilities Fire Operations
- Pedestrian Safety Improvements

Public Safety -Technology

- Fox Mountain and Marble Bluff Infrastructure Upgrades
- WCSO Record Detention_CAD Management System

Technology Projects

- Karel Software
- Wi-Fi System Upgrades
- Door Access Control System Replacement
- Firewalls for County Network
- Security Camera System Replacement

Sheriff's Facility Maintenance

- 911 Parr Upgrades to Steel Doors HU1_HU3_HU6

The County analyzes operating financial impacts derived from a capital improvement project and forecasts various increases within the operating budget. The majority of the new projects for FY 2022 do not have projected increases to operating costs. The Karpel Software project will have an anticipated annual increase of \$75,532 to Software Subscription and Software Maintenance that will be addressed in the FY 2023 operating budget.

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

The next several pages summarize highlights from FY 2021 completed projects, the adopted 5-year Capital Improvement Plan for FY 2022-2026, and FY 2022 new project summaries.

Highlights for FY 2021 Completed Projects



Animal Services Lobby Upgrade - Renovation to the lobby at Animal Services for increased security and safety between staff and the public.

Our Place Women's Shelter and Playground - Renovation to two buildings at the Our Place Campus for the women's shelter and installation of a new playground for the Boys & Girls Club early learning program.

A collage of images showcasing the renovation of the Our Place Women's Shelter and the installation of a new playground. The main image is a night-time view of the playground, which is enclosed by a black metal fence and has a large purple canopy. Three circular inset images provide a closer look at the shelter's interior: one shows a modern bathroom with two white sinks and a large mirror; another shows a cozy living area with a brown sofa and a kitchen counter; and the third shows a bedroom with a bed and a pillow that says "Love".

Sparks Justice Court HVAC Replacement - Replacement of the aged rooftop HVAC units with high efficiency units at the Sparks Justice Court.



Bartley Ranch Bridge to Marr Property - Completion of a box culvert crossing the Lake Ditch to connect the park maintenance building (Marr Property) to Bartley Ranch Regional Park.



Bower’s Mansion Pool Shade Structure - New installation of shade structures, concrete decking, and fencing for party rental areas at the Bower's Mansion Pool.



Bower’s Mansion Regional Park Mansion Historic Preservation - Replacement of deteriorated columns, roof, and aged decking and paint for historic preservation of the Bower's Mansion.

Capital Improvement Plan



Washoe County Regional Shooting Facility Road & Storm Drain Improvement - Improvements to roadways, ditch grading, sewer drainage and construction of an additional parking lot to the Regional Shooting Facility At 21555 Pyramid Way.



Mill Street Liquid Distribution System Upgrades (CTMRD) - Addition of new motorized valves, flow meters, and distribution line for improved tank efficiency for the Mill Street Water Treatment Plant that is used to treat well water.



District Court COVID Court Room - Tenant improvement to provide a COVID Compliant Court Room in the 75 Court Street District Court Building due to the pandemic.



Washoe County COVID Vaccine and Testing Site - Relocate the COVID Vaccine and Testing site at the 9th Street Administration Complex due to the pandemic.

Capital Improvement Plan

WASHOE COUNTY CAPITAL IMPROVEMENTS PLAN FISCAL YEAR 2022-2026						
FUND SUMMARY						
CAPITAL FUNDS SUMMARY	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Total 5 Years
Fund						
Capital Improvements Fund	34,817,097	12,511,708	8,545,929	6,995,023	2,542,059	65,411,817
Parks Capital Fund	7,273,320	2,525,000	1,200,000	3,400,000	1,700,000	16,098,320
Capital Facilities Tax Fund	-	-	-	-	-	-
Roads Fund	5,906,000	3,984,120	4,063,802	4,145,078	4,227,980	22,326,981
Other Funds	6,274,194	-	-	-	-	6,274,194
Utilities Fund	53,600,000	60,145,000	31,248,000	38,603,300	32,600,000	216,196,300
Equipment Services Fund	3,026,000	2,753,441	2,509,000	3,168,881	2,446,000	13,903,322
Total Funding Sources and Uses	\$ 110,896,612	\$ 81,919,269	\$ 47,566,732	\$ 56,312,283	\$ 43,516,039	\$ 340,210,935

FUNCTIONAL SUMMARY						
Functional Summary	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Total 5 Years
Function						
General Government	6,283,811	4,731,106	3,621,000	3,723,881	2,646,000	21,005,798
Judicial	2,283,002	490,659	490,659	1,100,659	955,659	5,320,640
Public Safety	19,724,760	4,968,500	2,433,270	2,888,364	601,400	30,616,294
Public Works	13,001,811	6,091,688	6,076,302	4,548,578	4,727,980	34,446,360
Health and Sanitation	100,000	-	-	-	-	100,000
Welfare	3,136,793	358,560	-	947,500	-	4,442,853
Culture and Recreation	9,054,160	5,133,755	3,697,500	4,500,000	1,985,000	24,370,415
Utilities	53,600,000	60,145,000	31,248,000	38,603,300	32,600,000	216,196,300
Golf	3,642,275	-	-	-	-	3,642,275
Building and Safety	70,000	-	-	-	-	70,000
Total	\$ 110,896,612	\$ 81,919,269	\$ 47,566,732	\$ 56,312,283	\$ 43,516,039	\$ 340,210,935

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



Capital Improvement Plan

CAPITAL IMPROVEMENTS FUND							
FISCAL YEAR 2022-2026 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Resources							
Beginning Fund Balance		20,213,470	4,468,604	1,638,397	681,102	820,261	
Restricted Funds							
District Court		2,062,638	1,800,868	1,310,209	819,549	328,890	
Water Rights Sale (Committed for Flood Projects)		2,213,445	-	-	-	-	
NSRS Debt		7,510,075	-	-	-	-	
Revenues							
Taxes		-	-	-	-	-	-
Grants		1,796,448	1,287,000	-	-	-	3,083,448
Charges for Services		-	-	-	-	-	-
Investment Earnings		62,500	37,500	37,500	37,500	37,500	212,500
Donations		969,338	362,000	362,000	-	-	1,693,338
Reimbursements		473,398	1,005,000	-	-	-	1,478,398
Other Revenue		-	-	-	-	-	-
Debt Issued		-	-	-	-	-	-
Transfers In		15,777,548	7,000,000	7,199,135	7,106,682	7,088,200	44,171,565
Total Resources		\$ 39,292,702	\$ 14,160,104	\$ 9,237,032	\$ 7,825,284	\$ 7,945,961	\$ 50,639,248
Expenditures							
Public Works - Construction Projects							
Countywide Security Upgrades (carry-over)	06/30/22	133,305	-	-	-	-	133,305
Tax Collection System (carry-over)	06/30/22	276,008	-	-	-	-	276,008
75 Court Elevator Upgrades (carry-over)	06/30/22	294,552	-	-	-	-	294,552
Alt Sentencing Case Management System (carry-over)	06/30/22	48,300	-	-	-	-	48,300
RJC Court Hearing Room_Resource Center (carry-over)	06/30/22	404,400	-	-	-	-	404,400
Children Advocacy Center Roof	06/30/22	415,000	-	-	-	-	415,000
Karpel Software	06/30/22	1,000,000	-	-	-	-	1,000,000
WCSO Isolation Rooms (carry-over)	06/30/22	400,000	-	-	-	-	400,000
911 Parr Bunk Bed Safety Modifications (carry-over)	06/30/22	572,000	-	-	-	-	572,000
WCSO Front Lobby Remodel Design Only (carry-over)	06/30/22	30,213	-	-	-	-	30,213
WCSO Front Lobby Remodel (carry-over)	06/30/22	1,468,266	-	-	-	-	1,468,266
911 Parr Upgrade to Steel Doors HU1_HU3_HU6	06/30/24	362,000	362,000	362,000	-	-	1,086,000
Jan Evans Fire System (carry-over)	06/30/22	402,210	-	-	-	-	402,210
Red Rock Facilities Fire Ops	06/30/22	160,000	-	-	-	-	160,000
WCSO Commissary Visitation Rooms (carry-over)	06/30/22	202,938	-	-	-	-	202,938
Major Maintenance Replacement (on-going)	06/30/22	1,152,500	-	-	-	-	1,152,500
North Valley's Mitigation Strategy (carry-over)	06/30/22	1,817,845	-	-	-	-	1,817,845
Pedestrian Safety Improvements	06/30/22	200,000	200,000	200,000	200,000	200,000	1,000,000
220 S Center Parking Security Enhancements (carry-over)	06/30/22	433,643	-	-	-	-	433,643
Incline Village Above Ground Fuel Tank	06/30/22	500,000	-	-	-	-	500,000



Capital Improvement Plan

CAPITAL IMPROVEMENTS FUND							
FISCAL YEAR 2022-2026 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Incline Village Library/CC Parking Lot (carry-over)	06/30/22	199,250	-	-	-	-	199,250
220 S Center parking Garage Elevator Replacement (carry-over)	06/30/22	289,888	-	-	-	-	289,888
Lower Wood Creek Phase I WQIP (carry-over)	06/30/22	2,269,846	-	-	-	-	2,269,846
Parks Public Water System - Ops Plan Improvements (carry-over)	06/30/22	187,407	-	-	-	-	187,407
Safe Camp Facility (carry-over)	06/30/22	350,000	-	-	-	-	350,000
Kids Kottage 1 Roof Replacement	06/30/22	295,000	-	-	-	-	295,000
South Valleys Regional park ADA Improvements (carry-over)	06/30/22	100,000	-	-	-	-	100,000
Northwest Library Carpet Replacement (carry-over)	06/30/22	304,850	-	-	-	-	304,850
Sparks Library Carpet Replacement (carry-over)	06/30/22	483,490	-	-	-	-	483,490
Reno Downtown Library Elevator Replacement	06/30/22	850,000	-	-	-	-	850,000
Voters Registration System Replacement	06/30/23	-	347,600	-	-	-	347,600
Admin Complex Window/Wall Energy Improvements	06/30/23	-	376,263	-	-	-	376,263
Ranch House Settling Mitigation	06/30/23	-	130,255	-	-	-	130,255
County Radon Mitigation	06/30/23	-	452,805	-	-	-	452,805
WCSO Detention Infirmary Program Design	06/30/23	-	750,000	-	-	-	750,000
Kids Kottage 2 Roof Replacement	06/30/23	-	358,560	-	-	-	358,560
911 Parr HU9 HVAC_Roof Replacement	06/30/23	-	1,500,000	-	-	-	1,500,000
CR 34/447 County Roads	06/30/23	-	400,000	-	-	-	400,000
Countywide Flooring Replacement	06/30/23	-	250,000	-	-	-	250,000
NW Library HVAC Replacement	06/30/23	-	1,005,000	-	-	-	1,005,000
350 S Center Street - 2nd Floor VAV Replacement	06/30/23	-	225,000	-	-	-	225,000
9th Street Building B Roof Restoration	06/30/23	-	203,500	-	-	-	203,500
RPSTC HVAC Replacement	06/30/23	-	556,500	-	-	-	556,500
Incline Village Library Roof Replacement	06/30/23	-	533,500	-	-	-	533,500
Bowers Mansion Wading Pool Improvement	06/30/23	-	400,000	-	-	-	400,000
Melio Gaspari Water Play Park Safety Improvements	06/30/23	-	540,000	-	-	-	540,000
Spanish Springs Reach 9 Storm Water Improvements	06/30/24	-	-	750,000	-	-	750,000
911 Parr Elevator Controls	06/30/24	-	-	880,000	-	-	880,000
Roads Gerlach Housing	06/30/24	-	-	515,000	-	-	515,000
WCSO FSD Capital Equipment Replacement	06/30/24	-	-	398,270	213,364	176,400	788,034
224 Edison HVAC Replacement	06/30/24	-	-	547,500	-	-	547,500
Rancho San Rafael Log Flume Removal	06/30/24	-	-	350,000	-	-	350,000
Bowers Mansion Irrigation Renovation	06/30/24	-	-	1,497,500	-	-	1,497,500
Virginia Foothills Park - Repair Drainage	06/30/24	-	-	300,000	-	-	300,000
Rancho NV Farms and Families Playground Replacement	06/30/24	-	-	350,000	-	-	350,000
911 Parr AC4 Boiler Replacement	06/30/25	-	-	-	1,825,000	-	1,825,000
Admin Complex Building B Roof Restoration	06/30/25	-	-	-	203,500	-	203,500
75 Court Street Historic Elevator Upgrade	06/30/25	-	-	-	610,000	-	610,000
Hidden Valley Drainage Improvements	06/30/25	-	-	-	300,000	-	300,000
Rancho - Highland Ditch Improvements	06/30/25	-	-	-	300,000	-	300,000
Senior Center Chiller Replacement	06/30/25	-	-	-	497,500	-	497,500
May Museum HVAC Replacement	06/30/25	-	-	-	500,000	-	500,000
911 Parr Motorpool HVAC Installation	06/30/25	-	-	-	550,000	-	550,000
Senior Center HVAC Replacement	06/30/25	-	-	-	450,000	-	450,000



Capital Improvement Plan

CAPITAL IMPROVEMENTS FUND							
FISCAL YEAR 2022-2026 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
911 Parr HU10 HVAC Replacement	06/30/26	-	-	-	-	125,000	125,000
350 S Center Window Replacement	06/30/26	-	-	-	-	300,000	300,000
75 Court Street Window Replacement	06/30/26	-	-	-	-	165,000	165,000
75 Court Street ADA Ramp Improvements	06/30/26	-	-	-	-	300,000	300,000
Hidden Valley Playground Rehab	06/30/26	-	-	-	-	185,000	185,000
Bartley Ranch Residence Well Improvements	06/30/26	-	-	-	-	100,000	100,000
911 Parr Boiler Replacement	TBD	-	-	-	-	TBD	-
Countywide Office Space Re-Assessments	TBD	-	-	-	-	TBD	-
Sparks Library South HVAC Replacement	TBD	-	-	-	-	TBD	-
911 Parr Porcelain Toilet Replacement	TBD	-	-	-	-	TBD	-
75 Court Street Historic Front Step Repair	TBD	-	-	-	-	TBD	-
WCSO - Raven Hanger*	TBD	-	-	-	-	TBD	-
Enterprise Resource Planning (ERP) Replacement for SAP**	TBD	-	-	-	-	TBD	-
New North Valleys Library**	TBD	-	-	-	-	TBD	-
WCSO - New Infirmary**	TBD	-	-	-	-	TBD	-
WCSO - New Crime Lab Building**	TBD	-	-	-	-	TBD	-
District Court Building**	TBD	-	-	-	-	TBD	-
Public Works - Construction Projects Total		15,602,910	8,590,983	6,150,270	5,649,364	1,551,400	37,544,927
Technology Services Projects							
VOIP Infrastructure (carry-over)	06/30/24	106,232	445,000	327,000	-	-	878,232
Application Infrastructure (carry-over)	06/30/22	92,158	-	-	-	-	92,158
Network Switches Upgrade (carry-over)	06/30/22	154,354	-	-	-	-	154,354
Disk Backup System Upgrade (carry-over)	06/30/22	3,316	-	-	-	-	3,316
WiFi System Upgrades	06/30/23	239,825	239,825	-	-	-	479,650
Door Access Control System Replacement	06/30/24	247,375	230,000	230,000	-	-	707,375
Firewalls for County Network	06/30/23	160,240	160,240	-	-	-	320,480
Security Camera System Replacement	06/30/25	355,000	355,000	355,000	355,000	-	1,420,000
NSRS Debt 2020 (carry-over)	06/30/22	11,156,611	-	-	-	-	11,156,611
Fox Mountain Infrastructure Upgrades	06/30/22	350,000	-	-	-	-	350,000
Marble Bluff Infrastructure Upgrades	06/30/22	555,000	-	-	-	-	555,000
WCSO Records Detention CAD Management System	06/30/22	2,500,000	-	-	-	-	2,500,000
P25 Radios (on-going)	06/30/26	902,523	700,000	793,000	300,000	300,000	2,995,523
NSRS Greenfield Solar	06/30/23	-	1,100,000	-	-	-	1,100,000
Technology Services Projects Total		16,822,633	3,230,065	1,705,000	655,000	300,000	22,712,698



Capital Improvement Plan

CAPITAL IMPROVEMENTS FUND							
FISCAL YEAR 2022-2026 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Other "Restricted Projects"							
District Court Expansion	06/30/26	100,000	490,659	490,659	490,659	490,659	2,062,638
Other Expenditures/Uses:							
Undesignated Projects		2,291,554	200,000	200,000	200,000	200,000	3,091,554
Salaries and Wages		-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-
Vehicles Capital		-	-	-	-	-	-
Services and Supplies		7,000	10,000	10,000	10,000	10,000	47,000
Other Expenditures/Uses Total		2,298,554	210,000	210,000	210,000	210,000	3,138,554
Total Expenditures		\$ 34,824,097	\$ 12,521,708	\$ 8,555,929	\$ 7,005,023	\$ 2,552,059	\$ 65,458,817
Ending Fund Balance		\$ 4,468,604	\$ 1,638,397	\$ 681,102	\$ 820,261	\$ 5,393,902	

*Staff to Investigate Grant/Other Funding

**Requires Debt Financing and Revenue Source

Washoe County adopts a single year budget, but are required to submit a 5-year plan to the State of Nevada. Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.



Capital Improvement Plan

PARKS CAPITAL FUND							
FISCAL YEAR 2022-2026 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Resources							
Beginning Fund Balance		12,355,247	7,246,961	5,931,461	5,518,961	2,936,461	12,355,247
Revenues							
Gov't'l Grants		827,875	-	-	-	500,000	1,327,875
Construction Tax		484,000	561,000	589,000	619,000	649,000	2,902,000
Local Govt-Cap Cost		-	-	-	-	-	-
Non-Govt Grants		241,326	450,000	-	-	-	691,326
Donations/Contributions		400,000	-	-	-	-	400,000
Investment Earnings		213,334	200,000	200,000	200,000	200,000	1,013,334
Total Resources		\$ 14,521,781	\$ 8,457,961	\$ 6,720,461	\$ 6,337,961	\$ 4,285,461	\$ 18,689,781
Projects							
District 1 Projects							
Undesignated Expense-District 1A		114	-	-	-	-	114
Undesignated Expense-District 1B		383	-	-	-	-	383
Undesignated Expense-District 1C		1,476	-	-	-	-	1,476
Galena Schoolhouse-Interior Renovations (carry-over)	06/30/22	405,000	-	-	-	-	405,000
South Valleys Regional Park-Master Plan Development (carry-over)	06/30/22	900,000	-	-	-	-	900,000
Ellens Park Playground Renovation (carry-over)	06/30/22	304,125	-	-	-	-	304,125
Whites Creek Playground Improvements (carry-over)	06/30/22	49,063	-	-	-	-	49,063
Carcione/Canepa Ranch Master Plan & Development	06/30/23	-	1,000,000	-	-	-	1,000,000
Stone Property-Plan and Development Trailhead	06/30/25	-	-	-	500,000	-	500,000
Stone Property-Trail connection Galena Canyon via old V&T route	06/30/25	-	-	-	250,000	-	250,000
Callahan Park-Construct Phase II	06/30/26	-	-	-	-	700,000	700,000
Undesignated expense-District 1D		79	-	-	-	-	79
District 1 Projects Total		1,660,240	1,000,000	-	750,000	700,000	4,110,240
District 2 Projects							
Undesignated Expense-District 2A		177,347	-	-	-	-	177,347
Undesignated Expense-District 2B		272	-	-	-	-	272
Undesignated Expense-District 2C		800	-	-	-	-	800
Sun Valley Regional Park - Bike Park (carry-over)	06/30/22	100,000	-	-	-	-	100,000
Lemmon Valley - Improvements to Ballfield	06/30/22	450,000	-	-	-	-	450,000
North Valleys Regional Dog Park	06/30/22	300,000	-	-	-	-	300,000
Regional Archer Facility NEPA	06/30/22	100,000	-	-	-	-	100,000
Golden Valley -Replace Playground	06/30/23	-	300,000	-	-	-	300,000
Lemmon Valley - Restroom Replacement	06/30/23	-	200,000	-	-	-	200,000
Cold Springs Park Community Center - Replace Playground	06/30/23	-	325,000	-	-	-	325,000
Golden Valley- Replace Restroom & Concession Bldg	06/30/24	-	-	500,000	-	-	500,000
Palomino/East Spanish Springs Park- Design & Construct New Park	06/30/24	-	-	700,000	-	-	700,000
Gator Swamp- Develop Additional Parking Lot & Multi-purpose Flat Field	06/30/25	-	-	-	650,000	-	650,000
Lazy 5 Regional Park- Master Plan Implementation / Construct Phase 3	06/30/25	-	-	-	950,000	-	950,000
Lazy 5 Regional Park- Repair Replace West Playground	06/30/25	-	-	-	400,000	-	400,000
No.Valleys Reg. Park- Master Plan Implementation-Hard Surface Courts	06/30/25	-	-	-	650,000	-	650,000
Regional Archery Facility Master Plan Development	06/30/26	-	-	-	-	500,000	500,000



Capital Improvement Plan

PARKS CAPITAL FUND							
FISCAL YEAR 2022-2026 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Year 1 FY 2022	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.				Total 5 Years
			Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Regional Shooting Facility- Expansion of Public Shooting Range	06/30/26	-	-	-	-	500,000	500,000
Undesignated Expense-District 2D		28,870	-	-	-	-	28,870
District 2 Projects Total		1,157,289	825,000	1,200,000	2,650,000	1,000,000	6,832,289
District 3 Projects							
Undesignated Expense-District 3A		7	-	-	-	-	7
Undesignated Expense-District 3B		103	-	-	-	-	103
Undesignated Expense-District 3C		62	-	-	-	-	62
Hidden Valley- Design and Construction of Phase 3	06/30/23	-	300,000	-	-	-	300,000
Virginia Foothills Park- Repair/Replace Playground	06/30/23	-	400,000	-	-	-	400,000
District 3 Projects Total		172	700,000	-	-	-	700,172
District 4 Projects							
Undesignated expense District 4A		539,907	-	-	-	-	539,907
Undesignated expense-District 4B - Incline		736,541	-	-	-	-	736,541
District 4 Projects Total		1,276,448	-	-	-	-	1,276,448
Bonds Projects:							
Undesignated - Open Space		29,900	-	-	-	-	29,900
Ballardini Loop Trails WC-1 (carry-over)	06/30/22	326,232	-	-	-	-	326,232
Thomas Creek Trail Re-Route Bridge (carry-over)	06/30/22	4,809	-	-	-	-	4,809
C905100 Question 1 Restoration		7,368	-	-	-	-	7,368
C905102 Question 2 Recreation		3,299	-	-	-	-	3,299
C905103 Question 1 Acquisition		15,124	-	-	-	-	15,124
Undesignated-Trails Admin		569	-	-	-	-	569
WC-1 Lake Tahoe Bike Phase 4 (carry-over)	06/30/22	285,000	-	-	-	-	285,000
Undesignated-Parks Projects	06/30/22	1,703	-	-	-	-	1,703
Rancho Playground Improvements (carry-over)	06/30/22	550,000	-	-	-	-	550,000
Bowers Mansion Seismic Retrofit Ph III (carry-over)	06/30/22	372,800	-	-	-	-	372,800
WC-1 Riverbend Trails Phase 2 (carry-over)	06/30/22	129,590	-	-	-	-	129,590
Ballardini Water Rights WC-1 (carry-over)	06/30/22	58,742	-	-	-	-	58,742
Bowers Pool Replaster (carry-over)	06/30/22	275,000	-	-	-	-	275,000
Bonds Projects Total		2,060,136	-	-	-	-	2,060,136
Special Projects:							
Parks Special Projects Undesignated		366,420	-	-	-	-	366,420
Parks Construction Donations (IO)		52,568	-	-	-	-	52,568
Arboretum Visitor Center (IO)		78,453	-	-	-	-	78,453
Rancho Wetlands/UNR (carry-over)	06/30/22	287,887	-	-	-	-	287,887
Pennington-Bowers Pool Facility Improvements (carry-over)	06/30/22	213,334	-	-	-	-	213,334
Thomas Creek to Ballardini Connector Trail (carry-over)	06/30/22	40,000	-	-	-	-	40,000
NDF Parks & Open Space Weed Management (carry-over)	06/30/22	80,375	-	-	-	-	80,375
May Arboretum - Visitor/Education Center		-	-	-	-	TBD	-
Special Projects Total		1,119,036	-	-	-	-	998,661



Capital Improvement Plan

PARKS CAPITAL FUND FISCAL YEAR 2022-2026 PROJECT LIST							
Resources & Projects	Est. Date of Completion	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Other Expenditures/Uses:							
Debt Service		1,500	1,500	1,500	1,500	1,500	7,500
Transfers Out		-	-	-	-	-	-
Other Expenditures/Uses Total		1,500	1,500	1,500	1,500	1,500	7,500
Total Expenditures		\$ 7,274,820	\$ 2,526,500	\$ 1,201,500	\$ 3,401,500	\$ 1,701,500	\$ 15,985,445
Ending Fund Balance		\$ 7,246,961	\$ 5,931,461	\$ 5,518,961	\$ 2,936,461	\$ 2,583,961	\$ 2,704,336



Capital Improvement Plan

CAPITAL FACILITIES TAX FUND						
FISCAL YEAR 2022-2026 PROJECT LIST						
Resources & Projects	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Resources						
Beginning Fund Balance	1,928,517	2,512,696	3,226,487	3,921,329	4,598,542	1,928,517
Revenues						
Ad Valorem	8,864,567	9,086,181	9,313,336	9,546,169	9,784,823	46,595,076
Investment Earnings	30,000	146,786	162,982	178,872	194,484	713,123
Debt Financing	-	-	-	-	-	-
Total Resources	\$ 10,823,084	\$ 11,745,663	\$ 12,702,805	\$ 13,646,369	\$ 14,577,849	\$ 49,236,716
Projects						
Projects:						
Projects Total	-	-	-	-	-	-
Other Expenditures/Uses:						
Services and Supplies	44,384	45,272	45,724	46,182	46,643	228,205
Payments to Other Agencies	997,264	1,022,195	1,047,750	1,073,944	1,100,793	5,241,946
Payments to State Highway Fund	5,318,740	5,451,709	5,588,001	5,727,701	5,870,894	27,957,046
Settlement Payments	-	-	-	-	-	-
Transfers to Roads Special Revenue Fund	1,950,000	2,000,000	2,100,000	2,200,000	2,300,000	10,550,000
Other Expenditures/Uses Total	8,310,388	8,519,176	8,781,476	9,047,827	9,318,330	43,977,197
Total Expenditures / Uses	\$ 8,310,388	\$ 8,519,176	\$ 8,781,476	\$ 9,047,827	\$ 9,318,330	\$ 43,977,197
Ending Fund Balance	\$ 2,512,696	\$ 3,226,487	\$ 3,921,329	\$ 4,598,542	\$ 5,259,519	\$ 5,259,519



Capital Improvement Plan

ROADS FUND						
FISCAL YEAR 2022-2026 PROJECT LIST						
Resources & Projects	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Resources						
Beginning Fund Balance	6,561,782	1,792,952	368,083	291,985	318,005	6,561,782
Revenues						
Intergovernmental Revenues	10,150,000	10,454,500	10,768,135	11,091,179	11,423,914	53,887,728
Charges for Services	750,000	772,500	795,675	819,545	844,132	3,981,852
Miscellaneous	128,580	500,000	500,000	500,000	500,000	2,128,580
Transfers from Capital Facilities	1,950,000	2,000,000	2,100,000	2,200,000	2,300,000	10,550,000
Transfers from General Fund	1,084,553	1,750,000	3,000,000	3,000,000	3,000,000	11,834,553
Total Resources	\$ 20,624,914	\$ 17,269,952	\$ 17,531,893	\$ 17,902,710	\$ 18,386,051	\$ 88,944,495
Expenditures						
Roads Special Revenue Fund Projects:						
Roads Capital	5,906,000	3,984,120	4,063,802	4,145,078	4,227,980	22,326,981
Roads Maintenance (Operating)	12,700,963	12,917,750	13,176,105	13,439,627	13,708,419	65,942,863
Transfers To Public Works	225,000	-	-	-	-	225,000
Total Expenditures	\$ 18,831,963	\$ 16,901,870	\$ 17,239,907	\$ 17,584,705	\$ 17,936,399	\$ 88,494,844
Ending Fund Balance	\$ 1,792,952	\$ 368,083	\$ 291,985	\$ 318,005	\$ 449,651	\$ 449,651



Capital Improvement Plan

OTHER FUNDS CAPITAL						
FISCAL YEAR 2022-2026 PROJECT LIST						
Resources & Projects	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Revenues & Transfers for Capital						
General Fund Revenue	835,048	-	-	-	-	835,048
Health Fund	100,000	-	-	-	-	100,000
Animal Services Fund Revenue	-	-	-	-	-	-
Enhanced 911 Fund Revenue	340,000	-	-	-	-	340,000
Regional Public Safety Training Center	145,000	-	-	-	-	145,000
Regional Communication System Revenue	60,000	-	-	-	-	60,000
Indigent Tax Levy	22,843	-	-	-	-	22,843
Homelessness	300,000	-	-	-	-	300,000
Child Protective Services	154,200	-	-	-	-	154,200
Senior Services	-	-	-	-	-	-
Golf Course Fund	3,642,275	-	-	-	-	3,642,275
Building & Safety Fund	70,000	-	-	-	-	70,000
Other Restricted Revenue Fund Revenue	604,828	-	-	-	-	604,828
Total Revenues	\$ 6,274,194	\$ -	\$ -	\$ -	\$ -	\$ 6,274,194
Expenditures						
General Fund Projects	835,048	-	-	-	-	835,048
Health Fund	100,000	-	-	-	-	100,000
Animal Services Fund Revenue	-	-	-	-	-	-
Enhanced 911 Fund Revenue	340,000	-	-	-	-	340,000
Regional Public Safety Training Center	145,000	-	-	-	-	145,000
Regional Communication System Revenue	60,000	-	-	-	-	60,000
Indigent Tax Levy	22,843	-	-	-	-	22,843
Homelessness	300,000	-	-	-	-	300,000
Child Protective Services	154,200	-	-	-	-	154,200
Senior Services	-	-	-	-	-	-
Golf Course Fund	3,642,275	-	-	-	-	3,642,275
Building & Safety Fund	70,000	-	-	-	-	70,000
Other Restricted Revenue Fund Revenue	604,828	-	-	-	-	604,828
Total Expenditures	\$ 6,274,194	\$ -	\$ -	\$ -	\$ -	\$ 6,274,194



Capital Improvement Plan

UTILITIES FUND						
FISCAL YEAR 2022-2026 PROJECT LIST						
Resources & Projects	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Net Resources Available From:						
Projects Funded by Rate Payers	4,900,000	19,950,000	4,500,000	9,643,300	1,000,000	39,993,300
Projects Funded by Developers	48,700,000	40,195,000	26,748,000	28,960,000	31,600,000	176,203,000
Total Net Available Resources	\$ 53,600,000	\$ 60,145,000	\$ 31,248,000	\$ 38,603,300	\$ 32,600,000	\$ 216,196,300
Projects						
Golden Valley Recharge						
None	-	-	-	-	-	-
Reclaimed Water (Rates)						
Reclaimed Water System Maintenance Projects	200,000	-	-	-	-	200,000
Sewer (Rates)						
Steamboat Lift Station Replacement and 2nd Force Main	2,300,000	13,500,000	-	-	-	15,800,000
Cold Springs WRF Projects	500,000	-	-	-	-	500,000
Lemmon Valley WRF Projects	-	250,000	-	-	-	250,000
LVWRF-RSWRF Upgrade Projects	-	-	-	9,643,300	1,000,000	10,643,300
Pebble Creek Lift Station - Flood Improvements	-	500,000	-	-	-	500,000
Effluent Water Projects - Existing Water Resource Management	1,900,000	5,700,000	4,500,000	-	-	12,100,000
Reclaimed Water (Connection Fees)						
None	-	-	-	-	-	-
General Sewer (Connection Fees)						
None	-	-	-	-	-	-
South Truckee Meadows Sewer (Connection Fees)						
Pleasant Valley Interceptor - Reach 3 Conveyance Project	7,200,000	4,800,000	-	-	-	12,000,000
STMWRF 2020 Expansion	33,400,000	21,850,000	21,050,000	-	-	76,300,000
Effluent Distribution Expansion - Programmatic	6,100,000	6,800,000	-	5,000,000	-	17,900,000
Spanish Springs Sewer (Connection Fees)						
NSS Flood Detention Facility Fencing/Security Improvement	1,300,000	-	-	-	-	1,300,000
Cold Springs Sewer (Connection Fees)						
Cold Springs WRF Projects	700,000	6,745,000	5,698,000	23,960,000	31,600,000	68,703,000
Total Project Costs	\$ 53,600,000	\$ 60,145,000	\$ 31,248,000	\$ 38,603,300	\$ 32,600,000	\$ 216,196,300



Capital Improvement Plan

EQUIPMENT SERVICES FUND						
FISCAL YEAR 2022-2026 PROJECT LIST						
Resources & Projects	Years 2-5 are submitted to the State as future planned projects but are not guaranteed or approved for funding.					Total 5 Years
	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	
Net Resources Available From:						
Equipment Services Internal Service Fund Capital Resources	3,026,000	2,753,441	2,509,000	3,168,881	2,446,000	13,903,322
Total Net Available Resources	\$ 3,026,000	\$ 2,753,441	\$ 2,509,000	\$ 3,168,881	\$ 2,446,000	\$ 13,903,322
Projects						
Equipment Services Projects:						
Heavy Equipment Replacement	1,480,000	478,441	1,545,000	2,431,881	1,220,000	7,155,322
Light Equipment Replacement	1,546,000	2,275,000	964,000	737,000	1,226,000	6,748,000
Equipment Services Projects Total	3,026,000	2,753,441	2,509,000	3,168,881	2,446,000	13,903,322
Total Project Costs	\$ 3,026,000	\$ 2,753,441	\$ 2,509,000	\$ 3,168,881	\$ 2,446,000	\$ 13,903,322



FY 2022 New Capital Projects

Capital Project Title: Children Advocacy Center Roof	
Project Budget: \$415,000	
Estimated Completion Date:: 6/30/2022	
Capital Project Description/Scope:	Replace aging concrete roof tiles with a standing seam metal roof
Capital Project Objective:	Roof is at end of life and needs to be replaced
Funding Sources:	
General Fund	\$415,000.00
Total	\$415,000.00
Estimated Project Costs:	
Construction/Building Improvements	\$385,950.00
Permits	\$8,300.00
Contingency	\$20,750.00
Total	\$415,000.00

Capital Project Title: Karpel Software	
Project Budget: \$1,000,000	
Estimated Completion Date: 6/30/2022	
Capital Project Description/Scope:	Replace case management software that is at end of life
Capital Project Objective:	Implement a new case management software for the District Attorney, Public Defender, and Alternate Public Defender
Funding Sources:	
General Fund	\$1,000,000.00
Total	\$1,000,000.00
Estimated Project Costs:	
Technology Software Subscription	\$225,000.00
Professional/Consulting Services	\$650,000.00
Other	\$125,000.00
Total	\$1,000,000.00

Capital Improvement Plan

Capital Project Title:	911 Parr Upgrades to Steel Doors HU1_HU3_HU6	
Project Budget:	\$1,086,000	
Estimated Completion Date:	6/30/2024	
Capital Project Description/Scope:	Upgrade wooden doors in housing units 1, 3, and 6 at the detention center at 911 Parr Blvd	
Capital Project Objective:	Multi-year project to replace aged, wooden doors with steel doors for safety and cleanliness purposes	
Funding Sources:		
Commissary Fund/General Fund		\$1,086,000.00
Total		\$1,086,000.00
Estimated Project Costs:		
Design		\$89,752.00
Construction/Building Improvements		\$897,520.00
Contingency		\$98,728.00
Total		\$1,086,000.00

Capital Project Title:	Red Rock Facilities Fire Ops	
Project Budget:	\$160,000	
Estimated Completion Date:	6/30/2021	
Capital Project Description/Scope:	Installation of new water and diesel storage tanks along with the installation of a new diesel emergency backup generator; Minor driveway improvements	
Capital Project Objective:	Various facility and major maintenance updates to the Red Rock Volunteer Fire Department	
Funding Sources:		
General Fund		\$160,000.00
Total		\$160,000.00
Estimated Project Costs:		
Construction/Building Improvements		\$148,800.00
Permits		\$3,200.00
Contingency		\$8,000.00
Total		\$160,000.00

Capital Project Title: Pedestrian Safety Improvements	
Project Budget: \$1,000,000	
Estimated Completion Date: 6/30/2026	
Capital Project Description/Scope:	Design, procure, and install pedestrian safety improvements to include school flashers, speed indicating signs, signage, pedestrian crosswalks, and speed tables
Capital Project Objective:	Multi-year project to improve pedestrian safety throughout the County
Funding Sources:	
General Fund	\$1,000,000.00
Total	\$1,000,000.00
Estimated Project Costs:	
Design	\$85,000.00
Construction/Building Improvements	\$270,000.00
FFE	\$85,000.00
Technology - Hardware	\$560,000.00
Total	\$1,000,000.00

Capital Project Title: Incline Village Above Ground Fuel Tank	
Project Budget: \$500,000	
Estimated Completion Date: 6/30/2022	
Capital Project Description/Scope:	Decommission existing in-ground fuel tanks and install and above ground split fuel tank with dispensers for diesel and gasoline
Capital Project Objective:	Per an inspection, it was highly recommended to replace in-ground tanks with an above ground tank to prevent an in-ground fuel system failure that could potentially be catastrophic in clean-up and remediation costs
Funding Sources:	
Roads Special Revenue Fund	\$225,000.00
General Fund	\$275,000.00
Total	\$500,000.00
Estimated Project Costs:	
Design	\$10,300.00
Permits	\$20,000.00
Construction/Building Improvements	\$427,000.00
Contingency	\$42,700.00
Total	\$500,000.00

Capital Improvement Plan

Capital Project Title: Kids Kottage 1 Roof Replacement	
Project Budget: \$295,000	
Estimated Completion Date: 6/30/2022	
Capital Project Description/Scope:	Replace aging concrete roof tiles with a standing seam metal roof
Capital Project Objective:	Roof is at end of life and needs to be replaced
Funding Sources:	
General Fund	\$295,000.00
Total	\$295,000.00
Estimated Project Costs:	
Construction/Building Improvements	\$274,350.00
Permits	\$5,900.00
Contingency	\$14,750.00
Total	\$295,000.00

Capital Project Title: Reno Downtown Library Elevator Replacement	
Project Budget: \$850,000	
Estimated Completion Date: 6/30/2022	
Capital Project Description/Scope:	Replace obsolete and failing elevator
Capital Project Objective:	Elevator is at end of life
Funding Sources:	
General Fund	\$850,000.00
Total	\$850,000.00
Estimated Project Costs:	
Design	\$73,400.00
Construction/Building Improvements	\$734,100.00
Contingency	\$42,500.00
Total	\$850,000.00

Capital Improvement Plan

Capital Project Title: Wi-Fi System Upgrades	
Project Budget: \$479,650	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope:	Upgrade to County WiFi technology to address cybersecurity weaknesses along with data encryption standards that will include wiring to carry power-over-ethernet for new access pints and switches
Capital Project Objective:	Two year project to upgrade the WiFi technologies in the major County campuses
Funding Sources:	
General Fund	\$479,650.00
Total	\$479,650.00
Estimated Project Costs:	
Tehnology Hardware	\$137,120.00
Technology Software	\$168,170.00
Professional/Consulting Services	\$174,360.00
Total	\$479,650.00

Capital Project Title: Door Access Control System Replacement	
Project Budget: \$707,375	
Estimated Completion Date: 6/30/2024	
Capital Project Description/Scope:	Replace three card control systems into one to reduce complexities and issue new employee badges (card readers)
Capital Project Objective:	Multi-year project to upgrade key card systems for door control for improved security throughout the County
Funding Sources:	
General Fund	\$707,375.00
Total	\$707,375.00
Estimated Project Costs:	
Technology Hardware	\$339,540.00
Professional/Consulting Services	\$367,835.00
Total	\$707,375.00

Capital Improvement Plan

Capital Project Title: Firewalls for County Network	
Project Budget: \$320,480	
Estimated Completion Date: 6/30/2023	
Capital Project Description/Scope:	New firewalls for the County network for increased security
Capital Project Objective:	Two year project to replace firewalls that are out of support
Funding Sources:	
General Fund	\$320,480.00
Total	\$320,480.00
Estimated Project Costs:	
Technology - Hardware	\$320,480.00
Total	\$320,480.00

Capital Project Title: Security Camera System Replacement	
Project Budget: \$1,420,000	
Estimated Completion Date: 6/30/2025	
Capital Project Description/Scope:	Replace analog camera systems throughout the County that are reaching end of life with improved technology
Capital Project Objective:	Multi-year project to replace analog camera systems with new IP camera systems for improved quality and longer retention
Funding Sources:	
General Fund	\$1,420,000.00
Total	\$1,420,000.00
Estimated Project Costs:	
Technology Hardware	\$1,420,000.00
Total	\$1,420,000.00

Capital Improvement Plan

Capital Project Title: Fox Mountain Infrastructure Upgrades	
Project Budget: \$350,000	
Estimated Completion Date: 6/30/2022	
Capital Project Description/Scope:	Replace the existing solar with updated solar panels
Capital Project Objective:	Replace solar installation that is at end of life
Funding Sources:	
Regional Communications System Special Revenue Fund	\$350,000.00
Total	\$350,000.00
Estimated Project Costs:	
Design	\$35,000.00
Construction/Building Improvements	\$300,000.00
Contingency	\$15,000.00
Total	\$350,000.00

Capital Project Title: Marble Bluff Infrastructure Upgrades	
Project Budget: \$555,000	
Estimated Completion Date: 6/30/2022	
Capital Project Description/Scope:	Construct a new tower, building, and fencing to replace 70 year old infrastructure for public safety communications
Capital Project Objective:	Construct new radio communications tower with a safer engineering structure
Funding Sources:	
Regional Communications System Special Revenue Fund	\$555,000.00
Total	\$555,000.00
Estimated Project Costs:	
Design	\$55,000.00
Construction/Building Improvements	\$476,200.00
Contingency	\$23,800.00
Total	\$555,000.00

Capital Improvement Plan

Capital Project Title:	WCSO Record Detention_CAD Management System	
Project Budget:	\$2,500,000	
Estimated Completion Date:	6/30/2022	
Capital Project Description/Scope:	New software for records, detention, and CAD management system that will be more efficient and will reduce server costs for first responders and the detention facility	
Capital Project Objective:	Replace current records, detention, and CAD management system for multiple agencies that will not be supported in the future	
Funding Sources:		
Enhance 911 Special Revenue Fund		\$1,750,000.00
General Fund		\$750,000.00
Total		\$2,500,000.00
Estimated Project Costs:		
Technology Hardware		\$575,000.00
Technology Software		\$1,725,000.00
Professional/Consulting Services		\$200,000.00
Total		\$2,500,000.00

FINANCIAL POLICIES

LEGISLATIVE & POLICY GUIDELINES

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

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

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

The Nevada Legislature meets in February of every odd numbered year for 120 calendar days. If any legislation is passed during this time, local governments have an opportunity to amend their budgets to incorporate the impact of legislation. The last biennial session occurred in early 2021 and the next will occur in 2023.

FINANCIAL POLICIES

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

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

2. **REVENUE FORECASTING AND MONITORING POLICIES:** The goal of the County's policies in regards to revenue forecasting and monitoring is to develop and maintain a revenue monitoring system to assist in trend analysis and revenue forecasting. The specific policies are as follows:
 - 2.1 The County, to emphasize and facilitate long-range financial planning, shall develop and maintain current projections of revenues for the current fiscal year and for at least two succeeding years.
 - 2.2 The County shall maintain and further develop methods to analyze, forecast, and track major revenue resources and shall maintain at least ten years' historical data for all major revenue sources.

3. **REVENUE COLLECTION:** The County's policy regarding revenue collection is to develop and maintain an aggressive revenue collection program to assure that moneys due the County are received in a timely fashion.
 - 3.1 All revenue collections should follow the internal control procedures specified in the Washoe County Internal Control Procedures Manual as maintained by the Comptroller.

4. **ASSET MANAGEMENT:** The County's policy related to asset management is to protect the public investment and ensure the maximum utilization and useful life of facilities, land, and land rights. The specific policies regarding asset management are presented below.
 - 4.1 The County Community Services Department shall review as often as the need arises, which of the County's lands and/or buildings are not actively utilized and whether there are holdings that have no foreseeable purpose. Their findings shall be reported to the Board of County Commissioners for appropriate action and pursuant to State of Nevada Revised Statutes.
 - 4.2 The County shall dispose of surplus personal property in the most cost-effective manner allowed by State law and Washoe County Code.
 - 4.3 The County shall assure that long range planning identifies undeveloped land needed to meet County goals. Such properties will be given a high budgetary priority so that they can be acquired prior to development.

5. **RESOURCE ALLOCATION:** The County's policy regarding resource allocation is to allocate discretionary resources in direct relation to the strategic goals of the Board of County Commissioners.
 - 5.1 Each proposed capital improvement program project will include a statement describing how the proposed improvement accomplishes the strategic goals of the Board of County Commissioners.

6. **CAPITAL IMPROVEMENTS MAINTENANCE AND REPLACEMENT:** The County, through a program of Infrastructure Preservation, shall maintain capital improvements to the level required to adequately protect the County's capital investment and to minimize future maintenance and replacement costs.
 - 6.1 The Equipment Services Division of the County shall establish an equipment and vehicle replacement schedule that maximizes value taking into consideration safety, efficiency, and utilization and maintenance costs. The schedule will be coordinated with a rate structure that will adequately fund the replacement or reconditioning of the assets.
 - 6.2 Facilities Management and Risk Management shall provide a building replacement value, based on a 50 year amortization for all major County government buildings, for inclusion and potential funding in the 5-year Capital Improvement Program.
 - 6.3 The Operations Division of Community Services shall maintain a roads maintenance and improvement schedule that identifies annual and projected need for not less than five years including square footage of paving and other surface treatments and anticipated costs.

- 6.4 The County shall finance the replacement of utility infrastructure through Utility Enterprise Fund. The County shall finance the replacement of public buildings and parks through the general fund. Streets, sidewalks and storm drains are financed through the Roads Fund (created July 1, 2011) and the Capital Improvement Program.
- 6.5 The County shall continue to utilize all gasoline tax revenues for road maintenance and repair and provide such additional support as required to maintain an average Pavement Condition Index of not less than 73.
- 7. CAPITAL IMPROVEMENT PROGRAM MANAGEMENT:** The goal of the County's policies regarding capital improvement program management is to systematically plan, schedule, and finance capital projects to ensure their cost-effectiveness. The capital improvement program will strive to balance between new capital needs, capital repair and replacement projects and available resources. The specific policies for capital improvement program management are presented below:
- 7.1 Every capital improvement program project shall have a project manager/coordinator, who will manage the project scope, ensure that required phases are completed according to schedule, authorize all project expenditures, ensure that all regulations and laws are observed and report project status to the Board of County Commissioners through the Manager's Office.
- 7.2 A capital improvement program coordinating committee will review project proposals, determine project phasing, review and evaluate the draft capital improvement program document for recommendation to the Board of County Commissioners as part of the annual budget process, and monitor capital improvement project progress on an ongoing basis.
- 7.3 Construction projects and capital purchases which cost \$100,000 or more will be included within the capital improvement program except for Infrastructure Preservation Projects which will be managed by the respective Divisions (Engineering and Operations). Capital outlay items less than \$100,000 will be included within the requesting or managing departments operating budget and will also require management by the appropriate division.
- 7.4 The County shall base the planning and design of capital improvements on standards which minimize construction costs, while assuring acceptable useful life and reducing maintenance costs.
- 7.5 The County shall design and construct reclaimed water, sewer, and storm drain improvements to the size required to serve the County's future capacity needs, to the extent allowable without impairing operations, so that substantial redesign and reconstruction of these facilities is not required as the service demand and workload increases. Such facilities should be sized to serve the planned land use adopted in the Washoe County Comprehensive Plan-Area Plan, and if appropriate the City of Reno and City of Sparks Master Plan.
- 7.6 The County shall consider the following life cycle cost accounting components in the design and construction of facility improvements wherever possible: energy efficiency; maintenance efficiency; efficient physical relationships for those County staff working in the facility; capacity adequate to meet the requirements for the next five to ten years; ability to accommodate future expansion with minimum remodeling costs; connectivity to computer and communications networks.
- 8. CAPITAL IMPROVEMENT FUNDING:** Revenue resources for each proposed capital improvement project shall be identified either in the annual operating budget or the five-year capital improvement program. Alternative financing methods shall be analyzed for capital projects, including but not limited to, bond financing, leases, lease purchase, design build, developer build and lease backs, as well as grant funding and joint ventures. Projects financed must meet an initial test of being required to achieve County strategic goals and priorities.
- 8.1 The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements, including annual funding major maintenance and repairs, technology replacement, and other specialized large equipment.

- 8.2 The first year of the five-year capital improvements plan will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for which expenditures have not been made or projects not completed will be reevaluated and incorporated into appropriations for the new fiscal year.
9. **GRANT PROGRAM FUNDING:** Due to the lack of stability inherent in grant funding, and to reduce reliance on grant assistance, the County shall discourage the use of grant assistance for mandated functions with the exception outlined below. Grants will be encouraged for special projects which strengthen a program, have a definable starting and ending date, and do not expand the service in such a way as to require the substitution of local funds to continue part or all of the service once grant assistance ends.
- 9.1 The County shall use grant assistance to establish or expand a mandated or other program in those instances where local funds would otherwise be utilized to provide the same service if the grant were not available and/or the elimination of the program at the end of the grant funding period is viable.
- 9.2 An officer or employee of a department or agency of the County shall not submit an application for a grant, an amendment or supplement of a grant, a request for contribution of money or property, without approval from the Chief Financial Officer or the County Manager and, if applicable, the governing/managing board of the department or agency.
- 9.3 The County shall utilize a uniform grants application process to ensure consistent and complete information is available for consideration of grants not included in the budget process. The officer or employee making the application shall advise the County Grants Administrator of the application on a form prescribed by the Grants Administrator.
- 9.4 The Board of County Commissioners has the sole authority to accept grants and donations from private and public sources or other financial assistance from the Federal government and to comply with such conditions as may be necessary. All grant awards (except those of District Court) must be accepted by the BCC, or other authoritative Board, for example, the District Board of Health. District Court grant awards are not approved by the BCC; rather grant awards are submitted to the BCC to acknowledge receipt of the revenue and approval of the budget amendments.
- 9.5 Upon award of a grant, the officer or employee shall notify the County Manager's Office and the Board of County Commissioners and shall forward to the County Comptroller all pertinent grant details so that the accounting records of the County can clearly reflect grant activity.
- 9.6 An officer or employee of a department or agency of the County may accept personal property for the use and benefit of the County where the value singly or in the aggregate is less than \$3,000 from a contributor during a fiscal year. In such event, the officer or employee will notify the -BCC in writing of the acceptance.
- 9.7 Except as otherwise provided herein, all cash donations must be reported to the BCC and expenditure authorization obtained. This requirement does not apply to:
- (a) An officer or employee of a department or agency of the County that has included within the budget expenditure authority for anticipated donations may accept donations of less than \$3,000 from a contributor in a fiscal year and expend money from such sources in accordance with the approved department or agency budget. In such event, the officer or employee will notify the board in writing of the acceptance of the donation;
 - (b) An officer or employee of a department or agency of the County with statutory authority over an account may accept donations to that account and make expenditures there from as provided in such statutes; and
 - (c) An officer or employee of a department or agency of the County authorized by statute to establish and maintain a specific gift fund, may accept donations to that fund and make expenditure there from as provided by statute.

- 9.8 All money received from grants and contributions shall be transmitted by the officer or employee applying for the grant or contribution to the County Treasurer for deposit in the appropriate account. The officer or employee must complete the appropriate forms designated by the County Comptroller and must submit those forms along with the deposit. All property received must be identified on forms prescribed by the County Comptroller and distributed, as appropriate, for inventory control, recording in the financial records and ongoing maintenance.
- 9.9 The County Comptroller shall maintain all grant and contribution information in such a way that the information is readily available for review. The Annual Financial Report (AFR) shall include a schedule of federal awards and provide details of all federal grant activity in the County for the fiscal year reported.
- 9.10 Details concerning state grants, deferred revenues and private contributions shall be maintained in the financial records for review upon request.
- 10. PERFORMANCE BUDGET SYSTEM:** The performance budget system is to link day-to-day operations with long-term financial planning, to eliminate the guesswork of where the County is going and how it plans to get there, and to provide a linkage between the strategic goals of the Board of County Commissioners, the allocation of moneys within the annual operating budget, and assignments to staff. The specific policies of the County as it regards the performance budget system are presented below.
- 10.1 All County departments shall ensure that all expenses attributable to an existing or proposed program show full cost and are accurately reflected in program budget requests.
- 10.2 The Budget Division shall strive to ensure funding recommendations reflect the fiscally sustainable allocation of human and financial resources to fund approved services and programs.
- 10.3 All County Department Heads have flexibility of resource use within each program to adjust to changing conditions in meeting service objectives in the most cost-effective manner that is consistent with public policy and law.
- 10.4 The Government Finance Officers Association Distinguished Budget Presentation Award should be pursued annually.
- 11. ANNUAL OPERATING BUDGET:** The annual operating budget serves several purposes since it is the financial plan for the year as well as a policy document and an operations guide. The specific policies of the County regarding the annual operating budget are:
- 11.1 The County shall pay for all recurring expenditures with recurring revenues and use non-recurring revenues for non-recurring expenditures.
- 11.2 The County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses).
- 11.3 Operating and capital expenditures by departments shall not exceed their total authorized departmental budget. Departments may exceed the authorized budget for line-item accounts as long as the department does not exceed its total authorized budget. Departments cannot exceed their specific travel or food budget.
- 11.4 Any increases in total fund appropriations and revenue augmentations must be recommended by the Budget Division or Departments with Budget Division approval and approved by the Board of County Commissioners.
- 11.5 Per NRS 354.5989005, the person designated to administer the Budget may approve, appropriation transfers within a function in the same fund, if amounts do not exceed the original budget. Transfers between functions within a fund, may be approved by the person designated to administer the Budget with notification to the BCC. Adjustments between funds or use of contingency require Board approval.

- 11.6 Increases in appropriations and revenue augmentations (including new grants and loans) will be reviewed by the Budget Division and the Budget Division will provide a recommendation to the Board of County Commissioners.
- 11.7 The County Comptroller is to be sent copies of all transactions or grants, loans or appropriation changes. No action that affects accounting controls will be completed without first informing the County Comptroller so that an accurate and complete accounting control is maintained, in a format prescribed by the Comptroller.
- 11.8 Functions included in the County budget in funds other than in the General Fund or Health Fund that are fully funded with dedicated resources will carryover 100% of their fund balance. Funds other than the General Fund or Health fund that are partially supported with General Fund resources will receive an augmentation of 100% of their undesignated fund balance limited to the amount of their unencumbered appropriation authority. Undesignated fund balance in excess of the unencumbered appropriation authority is subject to the augmentation process.
- 11.9 Each department's base budget will be calculated as follows: Services and Supply categories will be funded at the base level plus adjustments. Each budget unit will be adjusted for merit and cost of living changes and retirement or health benefits cost increases.
- 11.10 Strategic planning workshops will be held with the Board, prior to formal budget hearings, to facilitate issue identification, prioritization and action planning. The Board will be asked to prioritize the issues at the conclusion of the workshops. Guidance will be sought from the Board as to how the County budget should be prepared with respect to new debt, tax rates and related matters.
- 11.11 Budget division staff will work with the departments regarding base budget adjustments and will prepare a base budget. Departments will be given the opportunity to request funding above the base level for review and possible inclusion to the recommended budget. The recommended budget will provide departments with the information to determine if an appeal is needed. The departments may appeal the recommended budget to the County Manager; after consideration and recommendation from the County Manager, the department may further appeal to the Board of County Commissioners.
- 11.12 Based on Board guidance and direction from the County Manager, the Budget division will prepare a budget for the formal budget hearing with the Commissioners, as per state statute.
- 11.13 At the conclusion of this hearing, the Budget division will prepare a final budget to be sent to the state. There may be an additional iteration due to Legislative action.
- 11.14 Budgets are required for all funds except agency and non-expendable trust funds that do not receive ad valorem or Supplemental City/County Relief taxes. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). All unencumbered appropriations lapse at the end of the fiscal year and fall to fund balance. Valid outstanding encumbrances and contracts at the end of the fiscal year are approved as budget re-appropriations for the following year when the Board of County Commissioners accepts and approves the annual audit report.
- 12. FINANCIAL RESERVES:** The County's goal is to provide a prudent level of reserves for future unexpected expenses and revenue declines, to accumulate funds in support of future planned capital improvements, and to stabilize high and low revenue and expenditure years in the five-year financial plan. The specific policies of the County regarding financial reserves are presented below:
- 12.1 The County shall maintain a fund balance in the debt service fund not to exceed one year principal and interest in accordance with debt policy, bond requirements and Nevada Department of Taxation Guidelines.

- 12.2 The County's General Fund shall maintain the following reserves:
- Stabilization Fund with a minimum balance equal to \$3,000,000 and not to exceed 10% of general fund expenditures for the previous fiscal year for costs incurred in response to a natural disaster pursuant to BCC approved emergency declaration or severe a revenue shortfall in accordance with NRS 354.6115. (Board of County Commissioners adopted April 28, 2015)
- Unrestricted Fund Balance for the purpose of sustainability of working capital with a balance of between 10-17% of budgeted appropriations (Board of County Commissioners adopted May 17, 2016).
- 12.3 The County shall maintain an actuarially sound reserve in the Risk Management Fund to protect the County's risk and insurance management program.
- 12.4 When a surplus exists which exceeds these financial reserve policies, the County shall accelerate capital improvements not funded or deferred in prior years, or from later years within the five-year capital improvement program to the extent (1) they are required, and (2) County staff can effectively undertake the improvement.
- 12.5 A general fund contingency not to exceed 3% of the general fund budget less capital outlay in accordance with Nevada Revised Statutes shall be budgeted. The contingency reserve shall be used to provide for unanticipated or unforeseen needs that arise during the year. Funds shall be authorized from the contingency account in accordance with Nevada Revised Statute and approval of the BCC and as authorized by the County Manager.
- 12.6 An enterprise fund or an internal service fund will not expend appropriations in a manner that would jeopardize the financial integrity of the fund.
- 13. ENTERPRISE FUNDS:** The enterprise funds are to operate in a business-like manner in accordance with NRS and are to fully account for all resources and expenditures.
- 13.1 Any enterprise fund that is supporting debt will prepare or have prepared a periodic rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.
- 13.2 Any enterprise fund will reimburse the General Fund for overhead services annually. The method of reimbursement will be based on the most current indirect cost allocation method for the County.
- 14. DEBT:** The Washoe County Debt Management Policy is a comprehensive document that is updated annually and submitted to the State of Nevada Department of Taxation, and the Washoe County Debt Management Commission, as required by Nevada Revised Statutes (NRS) 350.013 1(c). The policy provides a framework for the wise and prudent use of debt, and to limit the use of debt so as not to place a burden on the fiscal resources of the County and its taxpayers.
- 14.1 The County may issue debt directly via a bank private placement or can issue bonds in the municipal bond market. The decision as to whether to issue bonds or obtain bank financing is based upon an analysis of cost, access to the market and flexibility of terms offered. The County shall evaluate alternative financing methods and pay-as-you-go versus financing of capital improvements with the assistance of its Bond Counsel and Municipal Financial Advisors.
- 14.2 Bonds may be sold using a competitive or negotiated sale following the provisions set forth in NRS 350.105 to 350.195.
- 14.3 The term of debt financing for the acquisition of County assets shall not exceed the useful life of the assets. When multiple assets are acquired or constructed with a single bond issue, those assets with shorter lives will be deemed to be paid first or will be issued as a separate series of the bond issue.
- 14.4 Debt issued by the County should be structured to provide for either level principal or level debt service. Ascending debt service should generally be avoided.
- 14.5 The County shall monitor all forms of County debt annually coincident with the preparation of the County's financial plan and report concerns and remedies, if needed, to the Board of County Commissioners.

- 14.6 The County will generally consider the refunding of an outstanding bond issue if one or more of the following conditions exist: (1) present value savings are at least 3% of the par amount of the refunding bonds, (2) the bonds to be refunded have restricted or outdated covenants, (3) restructuring debt is deemed desirable to align debt service obligations with revenues available for repayment.
- 14.7 The County shall diligently monitor the County's compliance with bond covenants and ensure the County's compliance with federal arbitrage regulations.
- 14.8 The County shall maintain good communication with bond rating agencies regarding the County's financial condition.
- 14.9 The County will provide full disclosure on every financial report and bond prospectus and shall maintain procedures for bond disclosure and continuing disclosure in connection with outstanding bonds in compliance with the Security and Exchange Commission (SEC) Rule 15c2-12.
- 14.10 The County will consider any bond issue, bank financing or similar borrowing proposed for any entity governed by the Board of County Commissioners.
- 14.11 The Treasurer's Office will be kept informed as to cash flows related to capital projects, and for the investment of bond proceeds. The accounting and record keeping associated with the bond issues and other financing mechanisms will be performed by the County Comptroller's Department.
- 15. ACCOUNTING SYSTEM:** The goal of County's accounting policies is to maintain a system of accounting which makes it possible to show that all applicable laws have been complied with, that fully discloses the County's financial position and the results of all of the County's funds and account groups, and that would achieve an unqualified auditor's opinion on each fiscal audit. The specific policies as it regards this goal are presented below:
- 15.1 The County Comptroller shall maintain the County's accounting system in accordance with accounting principles general accepted in the United States of America (GAAP), as applied to governmental units and the Governmental Accounting Standards Board (GASB). The Government Finance Officer's Certificate for Achievement for Excellence in Financial Reporting should be pursued annually.
- 15.2 The County Comptroller shall maintain an integrated accounting system so that costs for each program can be identified and evaluated.
- 15.3 The County Comptroller shall prepare and provide the Board of County Commissioners with an Annual Financial Report, including the audited financial statements, by fund, and comparing actual revenues and expenditures with budgeted amounts.
- 15.4 The County shall maintain an internal audit program as a management tool. The County Internal Auditor shall conduct periodic financial and performance audits to ensure that, the County's programs utilize best management practices, and that County fiscal resources are utilized effectively and efficiently.
- 15.5 The County shall maintain an internal audit program as a management tool.
- 15.6 The Comptroller's Department and Budget Division shall coordinate any proposed changes, additions, or deletions of funds, organizations or divisions that are to be incorporated into the Chart of Accounts.
- 16. CASH AND INVESTMENT MANAGEMENT:** The goal of the County's cash and investment policies is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. The following factors will be considered in priority order in determining investments: (1) safety; (2) liquidity; and (3) yield. Investment and cash management are the responsibility of the Treasurer, as the delegated Chief Investment Official. The specific cash and investment policies of the County are presented below.
- 16.1 The Treasurer shall strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidations and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.

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

INVESTMENT POLICY

The County utilizes an Investment Committee, comprised of the County Manager, Chief Financial Officer, Comptroller, Treasurer, Chairman of the Board of County Commissioners and another Commissioner appointed by the County Commission Chair, to guide investment activities of the County. The committee shall establish types of investments considered proper for the County, within the framework of the statutes of the State of Nevada regarding investment media acceptable for counties and recognizing the conflicting desires for maximum safety and maximum yield. The committee meets quarterly and in accordance with Open Meeting Law per Nevada Revised Statutes. More information about the Washoe County Investment Committee can be found at: https://www.washoecounty.us/treas/Washoe_County_Investment_Committee/index.php.

GLOSSARY OF TERMS

Accela – Regional business license and permits program.

Accrual Basis – Method of accounting where revenues are recorded when earned (regardless of when cash is received), and expenses are recorded when liabilities are incurred (regardless of when payment is made). This method is used for the County's Proprietary funds.

Ad Valorem Taxes – Property Taxes.

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

Adopted Budget – The annual budget document as approved by the Board of County Commissioners before the beginning of each fiscal year.

Appropriations – Specific expenditures and obligations authorized by the Board of County Commissioners.

Assessed Valuation/Value – The value placed upon real estate or other property by the County Assessor as a basis for levying taxes. The assessed value is equal to 35% of the taxable value in Nevada. Additional detail regarding Property Tax, Assessed Valuation and Tax Value is included in the *Understanding the County's Budget: General Fund Revenues* section of this book.

Audit - A methodical examination and review of Washoe County business practices and risks performed by the Washoe County internal auditor throughout the year. An annual audit of Washoe County's financial statements that comply with the accounting requirement established by the Governmental Accounting Standards Board (GASB) is performed by an independent auditor using generally accepted government auditing standards.

Authorized Position – A full or part time employment position with Washoe County approved by the Board of County Commissioners. In general, authorized positions are those that have associated funding.

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

Balanced Budget – A final budget reflecting sources = uses, could include use of fund balance. A Structurally Balanced Budget reflects sources greater than or equal to uses (i.e., no deficit spending/use of fund balance).

Base Budget – Ongoing expenses for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of County Commissioners.

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

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future (maturity date), together with periodic interest at a specified rate. See also General Obligation Bond and Revenue Bond in this glossary.

Budget – The County's plan for the accomplishment of stated goals within a particular fiscal year, including estimates of required expenditures and anticipated revenues to carry out the stated goals. It provides a basis for planning, controlling and evaluating the County's activities.

Capital Outlay – Expenditures for the acquisition or improvement of tangible fixed assets; e.g. land, buildings and furniture or equipment, with a cost of \$10,000 or more (\$5,000 or more for federal expenditures).

Capital Project – Those activities resulting in the acquisition or improvement of major capital items, such as land, buildings and county facilities, of \$100,000 or more.

Capital Projects Fund – Fund to account for financial resources to be used for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds).

CARES Act – The Coronavirus Aid, Relief and Economic Security Act is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Trump on March 27, 2020. It provides financial aid to families and businesses impacted by the COVID-19 pandemic.

Category – A major division of the program budget that contains programs and activities.

Community Spread -- The spread of a contagious disease to individuals in a particular geographic location who have no known contact with other infected individuals or who have not recently traveled to an area where the disease has any documented cases

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

Contact Tracing -- The practice of identifying and monitoring individuals who may have had contact with an infectious person as a means of controlling the spread of a communicable disease.

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

Coronavirus Relief Fund – The CARES Act established the \$150 billion Coronavirus Relief Fund, which provides for payments to State, Local and Tribal governments to cover expenditures incurred due to the COVID-19 public health emergency and were not accounted for in the budget recently approved as of March 27, 2020 (date of enactment of the CARES Act) for the State or government. This applies to expenditures incurred during the period March 1, 2020 – December 30, 2020.

Crossroads Program – A public-private partnership with Washoe County Human Services Agency that focuses on providing housing and supportive services for men and women transitioning out of substance abuse and homelessness.

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

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

Department Request – An annual budgetary request for additional resources prepared by department directors indicating an appropriate, justified and needed level of service for their departments, together with associated expenditures and revenues.

Depreciation – The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds, such as Enterprise and Internal Service Funds and is also calculated pursuant to GASB 34.

Disbursements – The total of expenses/expenditures and transfers out.

Division – A subdivision of a department, a division is a unit or organization in the County with a more specific set of work responsibilities.

Efficiency Measures – Performance measures that quantify the relationship between input and output measures.

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

Ending Fund Balance – Unexpended funds at the end of the fiscal year. The ending fund balance increases when sources exceed uses or decreases when uses exceed sources.

Enterprise Funds – Funds established to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability. Example: the Golf Course Fund.

Expenditures – A fund liability incurred for operations, capital outlay, or other requirements during a budgetary period. Reductions in financial resources or an increase in claims (liabilities) at the end of the period that will be paid using current financial resources.

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

Fiduciary Fund – A Fiduciary fund is used to report on assets held in trust for others. Washoe County has four fiduciary fund types: 1) Washoe County agency funds and other Intergovernmental funds for taxes, fines and fees collected for other governments 2) Investment trust funds includes funds invested by Washoe County for other agencies 3) Financial Assurances includes Washoe County and other agency funds and 4) Other agency funds.

Fiscal Year – The twelve month period beginning July 1 and ending the following June 30 for Washoe County to which the annual budget applies. The fiscal year is represented by the date on which it ends, e.g., July 1st, 2007 to June 30th, 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 sources in excess of uses. Per GASB 54, fund balance is broken into several categories:

- o Restricted – amounts constrained by external parties, constitutional provision, or enabling legislation
- o Committed – amounts constrained by a government using its highest level of decision-making authority
- o Assigned – amounts a government intends to use for a particular purpose
- o Unassigned – amounts that are not constrained at all

Fund Types – Include Governmental Funds (general fund, special revenue funds, capital project funds and debt service funds); Proprietary Funds (enterprise funds and internal service funds) and Fiduciary Funds.

General Fund – The primary operating fund of the County government. A fund established for the purpose of accounting for all financial resources and liabilities of the County except those required to be accounted for in other funds by special regulations, restrictions or limitations imposed by legal, policy or reporting conventions.

General Obligation Bond (GOB) – A written promise to repay a stated sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP) – The common set of authoritative standards and procedures adopted by the accounting profession. GAAP requires the use of accrual accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Goals – Statements of outcomes for departments or divisions that directly link to the County's strategic goals.

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

Government Finance Officers Association (GFOA) – The professional association for public finance professionals. The GFOA develops the criteria for professional management of governmental financial resources.

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

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

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 \$550,000 in value.

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

Interfund Transfer – A financial transaction in which funds are moved from one fund (transfer out) to another (transfer in). This results in recording of a source and a disbursement (use).

Intergovernmental Transactions – Transactions between two legally separate governmental entities.

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

Liability – Debt or other legal obligations arising out of transactions for items received, services rendered, assets purchased, etc., and for amounts received but not yet earned. Does not include encumbrances.

Line Item – A specific expenditure category such as office supplies within a departmental budget. Line items are further grouped into major objects of expenditures (i.e., personnel, services and supplies, or capital).

Major Fund – Washoe County’s General Fund is a major fund. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other governmental or enterprise fund may be reported as a major fund if the government’s officials believe that fund is important to the users of the financial statements.

Mandate – A requirement by a higher level of government, i.e. the state or federal government, to provide a service or perform a function, with or without funding.

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

Net Position – Net Position represents the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position over time may serve as a useful indicator of whether the financial position is improving or deteriorating.

Nonmajor Fund – Funds that are not major. Nonmajor funds are reported in the aggregate in a separate column on Fund Financial Statements.

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

Operating Expenditures (Expenses) – A major object of expenditure other than personnel and capital costs. For example, expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the department’s goals.

Our Place -- Our Place (previously known as the NNAMHS campus) is an outcome-based campus designed to create a safe and stable environment where women and families, who are experiencing homelessness, are treated with dignity and respect while being connected to services.

Outcome Measures – Performance measures that measure the extent to which a service has achieved its goals or objectives, and, as defined, met the needs of its clientele or met commonly accepted professional standards.

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

Other Uses – An expenditure classification encompassing all miscellaneous expenditures that cannot be appropriately classified as personal services, materials and services, or capital outlay. This includes transfers to other funds and contingencies.

P25 Radio System – Regional public safety interoperable digital two-way wireless communication system.

PC Refresh Program – Technology replacement program, which helps ensure technology does not become obsolete.

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

Per Capita – Per unit of population, per person.

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

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.

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

Reservations – The portions of fund balance set aside for specific purposes according to generally accepted accounting principles. These monies are obligated by sources outside the County.

Restricted Funds – Monies designated for a specific purpose only.

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

Revenue Bond – A written promise to pay a specified sum of money (principal) at a specified date or dates in the future, together with periodic interest at a specified rate. This type of bond is backed by the revenue generated by a specific project or source.

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

Self-Quarantine -- to refrain from any contact with other individuals for a period of time (such as two weeks) during the outbreak of a contagious disease usually by remaining in one's home and limiting contact with family members.

Services and Supplies – An expenditure category encompassing major non-capital, non-personnel expenditures. These include expenses for travel and training, operations, small equipment and professional services.

Sober 24 – This is a twenty-four hour, seven day a week monitoring program, managed by the Department of Alternative Sentencing, in which a participant submits to the testing of their breath or urine in order to determine the presence of alcohol, marijuana or any controlled substance in their body. The goal is to combat the role that alcohol and drug abuse play in crime and criminal recidivism, particularly for drunk driving and drugged driving and to reduce the number of DUIs and related costs by motivating offenders to change their behaviors.

Social Distancing -- The avoidance of close contact with other people during the outbreak of a contagious disease in order to minimize exposure and reduce the transmission of infection

Sources – The total of revenues, transfers in and other financing sources (i.e., surplus equipment/supplies sales).

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

Structurally Balanced Budget- A structurally balanced budget is one that supports financial sustainability for multiple years into the future and is supported by financial policies that include parameters for achieving and maintaining structural balance where recurring revenues are equal to recurring expenditures in the adopted budget (as reflected in Washoe County financial policy 11.1). Washoe County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses) as reflected in financial policy 11.2.

Taxable Valuation/Value – The County Assessor is required by statute (NRS 361.260) to determine the taxable value for all real property subject to taxation each year. Total taxable value cannot exceed the “full cash value” (i.e., market value) of the property as defined by NRS 361.025. Taxable value for vacant land = full cash value. Taxable value for improvements = replacement cost-new less depreciation. Taxable value is multiplied by the level of assessment, currently 35%, to determine the assessed value.

Tax Levy – The total amount eligible to be raised by general property taxes.

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

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

Unrestricted Ending Fund Balance – An expenditure classification for those funds not appropriated for any purpose and reserved for ensuing fiscal years. Unrestricted Fund Balance, also referred to as Ending Fund Balance, is comprised of: Committed, Assigned and Unassigned Fund Balances as defined by GASB 54.

Unrestricted Funds – Monies not designated for a specific purpose.

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

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

Washoe311 – Washoe311 is a central hub to access a variety of Washoe County services and report concerns. Residents may request information on all non-emergency services including special events, stray animals, graffiti, and road damage; inquire about utility services, building permits, and so much more. Washoe311 is a way to provide accurate, helpful information 24 hours a day, 7 days a week.

GLOSSARY OF ACRONYMS

AB 104 – [AB = Assembly Bill] Legislation passed in 1991 that resulted in a redistribution of sales tax statewide. Washoe County was allowed to levy new taxes to make up for lost sales tax revenue. Also referred to as the Local Government Tax Act [LGTA]. See LGTA in this glossary for additional information.

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

ACM – Assistant County Manager.

ADA – Americans with Disabilities Act.

ADP – Average daily population, normally referred to when speaking about detention facility inmates.

AHS – Administrative Health Services, a division of Washoe County Health District, is responsible for planning, personnel management, policy and procedures, and for intergovernmental relations.

AFR – Annual Financial Report, independently audited and published for public distribution, showing the actual revenues received and expenditures made during the preceding fiscal year along with the budget for that year and the variance, as well as the actual revenues and expenditures for the fiscal year before that.

APD – Alternate Public Defender.

AQM – Air Quality Management, a division of Washoe County Health District, implements clean air solutions that protect the quality of life for the citizens of Washoe County through community partnerships.

ARPA - American Rescue Plan Act.

ATAC – All Threats All Crimes Unit.

AV – Assessed Value/Valuation. In Nevada assessed valuation is equal to 35% of the taxable value.

BCC – Board of (Washoe) County Commissioners. Currently made up of the five commissioners, each elected by and representing a district or contiguous portion of the county, for four year terms. The BCC selects its chairperson and vice chairperson.

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

CAB – Citizen Advisory Board, members are appointed by the Board of County Commissioners to two year terms to consider and advise the Board on community issues.

CAC-District Attorney – Child Advocacy Center, supports the health and recovery of child victims of crime through a child-centered environment where a multidisciplinary team involving law enforcement, social services, medical personnel, counselors, advocates, and prosecutors collaborate to minimize trauma, provide advocacy, and support effective investigations of crimes against children.

CAC-Human Services Agency – Community Assistance Center, provides emergency shelter care to adults and families in partnership with other community providers and local governments.

CAP – Cost Allocation Plan, Washoe County provides services, such as accounting, purchasing, technology services, etc., to operating departments and agencies on a centralized basis. The central service cost allocation plan provides a process whereby the cost of these services can be identified and

Glossary of Acronyms

assigned to benefiting departments and agencies on a reasonable and consistent basis. The plan is developed annually and is compliant with Federal 2 CFR requirements.

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

CASA – Court Appointed Special Advocate.

CCHS – Community & Clinical Health Services, a 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.

CES – Customer and Enterprise Solutions, a division of Technology Services, provides support of personal computers, mobile devices, printers, and other computer peripherals.

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 for projects \$100,000 or more.

CMO – County Manager's Office, provides leadership in support of citizens, the Board of County Commissioners, and the employees of Washoe County.

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

COVID-19 – Abbreviated form of a new name for a new disease, coronavirus disease 2019.

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

CPI – Continuous Process Improvement.

CPS – Child Protective Services, a division of the Human Services Agency. CPS is responsible for investigating allegations of parental abuse and neglect of children.

CR – County Road.

CSD – Community Services Department.

CTAX/C-Tax – Consolidated Tax.

CTMRD – Central Truckee Meadows Remediation District.

DA – District Attorney.

DAS – Department of Alternative Sentencing, responsible for supervision of pre-trial and/or pre-sentence defendants and persons convicted of misdemeanor offenses. This department also manages the Sober 24 program (drug and alcohol testing).

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

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

DUI – Driving under the influence.

EHS – Environmental Health Services Division, a division of the Health District, that ensures compliance with local, state and federal laws regulating food, water, vector and other areas of public health in Washoe County.

EID – Enterprise Infrastructure Division of Technology Services operates and maintains Washoe County's internet, intranet, email and telephones. Division provides physical and cybersecurity, database, server, data storage and network administration and assists departments with existing and new infrastructure technology.

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

EPA – Environmental Protection Agency, an agency of the United States government with the mission to protect human health and the environment.

EPHP – Epidemiology and Public Health Preparedness, a division of the Health District, conducts surveillance on reportable diseases and conditions; analyzes communicable & chronic disease data to identify risk factors, disease control strategies; investigates disease outbreaks; serves as the local registrar for births & deaths; and develops departmental capabilities for response to biological terrorism and other public health emergencies; and oversees the Emergency Medical Services Program.

ESD – Equipment Services Division, of the Community Services Department, maintains the county vehicle and equipment pool.

FEMA – Federal Emergency Management Agency.

FIRC – Financial Impact Review Committee. See RC – Review Committee for definition.

FIST – U.S. Marshal's Service Fugitive Investigative Strike Team.

FTE – Full time equivalent position based on 2,080 hours per year (i.e., two part-time employees, at 0.50 FTE each, are equal to one full-time employee, 1.0 FTE).

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles as adopted by accounting standards boards.

GASB – Governmental Accounting Standards Board.

GFOA – Government Finance Officers Association.

GID – General Improvement District, districts created by the Board of County Commissioners under NRS 318 which may furnish electricity, television, sidewalks, storm drains, sanitary sewers, water, fire protection, emergency medical service, etc.

GIS – Geographic Information System, a computer based integrated collection of computer software and data used to view and manage information about geographical places, analyze spatial relationships and model spatial processes. 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 is collected annually by the Department of Motor Vehicles. A portion of the GST is distributed as part of the Consolidated Tax and another portion as part of the AB 104 or LGTA tax. The Supplemental Governmental Services Tax, which is not currently imposed but can be imposed by the Board of County Commissioners, is 1 cent per dollar of valuation.

HDHP – High Deductible Health Plan.

HMO – Health Maintenance Organization, one type of organization providing managed health care insurance and utilizing a health care professional who serves as the primary health care provider for the member, referring the member to medical specialists as necessary.

HR – Human Resources Department is responsible for the Human Resources, Labor Relations and Employee/Retiree Benefits. These services include recruitment and selection, labor relations, classification and compensation, benefits administration, employee training and development, and policy development.

HSA – Human Services Agency promotes the health, safety and well-being of children, adults and seniors who are vulnerable to abuse, neglect and exploitation by providing an array of protective and supportive services to families and individuals to enhance their quality of life by ensuring they are optimizing their self-reliance and self-sufficiency while striving for a strengthened, safe, and thriving community.

HUD – Housing and Urban Development.

HVAC – Heating, ventilation, and air conditioning systems.

ICMA – International City/County Management Association.

IMU – The Inmate Management Unit is responsible for the safe and secure detention of all persons placed in custody in the Washoe County Detention Facility.

ITAC – Information Technology Advisory Committee.

JS – Juvenile Services Department provides probation, work, and detention programs to Court wards and at-risk-youth under 18 years of age in Washoe County, as well as therapeutic services to their families so that they can assist in the youth's recovery.

KK – Kids Kottage is an emergency shelter for children in foster care.

KPI – Key Performance Indicators are quantifiable measures that demonstrate how effectively an organization is achieving their strategic objectives.

LEOSA – Law Enforcement Officer Safety Act.

LEPC – Local Emergency Planning Council.

LGTA – The Local Government Tax Acts (LGTA) of 1991 and 1993, also called the "Fair Share" taxes or AB 104 taxes. This fund consisted of local government revenues from the sales tax, the property tax, the government services tax (formerly the motor vehicle privilege tax), gaming licenses, the real property transfer tax (RPTT), and interest earned on these revenues. The motor vehicle privilege tax contribution to the Local Government Tax or AB 104 Tax was phased out after June 30th, 2005 (although occasional distributions continued to occur thru FY 2007). The proceeds are distributed to the counties,

incorporated cities, water districts, GIDs, and fire districts. It was established to make up for revenues lost by certain counties including Washoe County when the SCCRT distributed to these counties was reduced and the SCCRT revenues going to Clark County were increased to more closely match the sales taxes derived from Clark County.

LMS – Learning Management System.

LOS – Level of Service. Levels of service are assigned traffic 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.

ME – Medical Examiner investigates cases of sudden, unexpected, natural, and suspicious death.

MGD – Million Gallons Daily.

MOST – Mobile Outreach Safety Team created to assess a person's mental health status and needs, directing and/or transporting them to the most appropriate resource to assist them and keep them out of the criminal justice system. The MOST intervention capability provides a more proactive response to the community to attempt to intervene earlier in the mental illness cycle and utilize less costly services while also decreasing the law enforcement calls for service. MOST clinicians will ride along with law enforcement from the three Washoe County jurisdictions (Reno Police Department, Sparks Police Department, Washoe County Sheriff's Office) to provide crisis intervention services in response to a call for service.

MSA – Metropolitan Statistical Area. Currently the Reno-Sparks MSA encompasses all of Washoe and Storey Counties according to the United States Office of Management and Budget.

MVFT – Motor Vehicle Fuel Tax. NRS Chapter 365.060 defines "motor vehicle fuel" as gasoline and certain other fuels but specifically excludes diesel fuel. The total Federal Gasoline Tax is currently 18.4 cents per gallon. The total State Gasoline Tax in Nevada is 23.805 cents per gallon. Under the NRS the Total County Mandatory Gasoline Tax is 6.35 cents per gallon. Under NRS 373.030 the counties may establish an additional optional tax on gasoline of up to 9 cents per gallon, which, in Washoe County, is entirely dedicated to the Regional Transportation Commission. Further, under NRS 373.065 & 373.066, the voters of Washoe County approved the indexing for inflation of the county mandatory and optional gas taxes, which increases the per gallon rates annually.

NAC – Nevada Administrative Code.

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.

NEO – New Employee Orientation.

NHS – Nevada Humane Society, a non-profit organization founded to provide services to wild and domestic animals and their owners. The Nevada Humane 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.

NNAMHS – Northern Nevada Adult Mental Health Services campus (leased space from State of Nevada) located at 405 South 21st Street/480 Galletti Way, Sparks, Nevada allows Washoe County Human Services Agency to operate services for vulnerable populations within the county as an extension of the Crossroads programs and the Community Assistance Center strategy for homelessness region wide.

NNIRC – Northern Nevada Regional Intelligence Center.

NNITF – Northern Nevada Interdiction Task Force.

NRS – Nevada Revised Statutes.

NSRS – Nevada Shared Radio System.

ODHO – Office of the District Health Officer.

OPEB – Other Post Employment Benefits.

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.

PD – Public Defender's Office protects and defends the rights of indigent people in Washoe County by providing them access to justice through professional legal representation.

PILT – Payment in Lieu of Taxes.

POST – Police Officer Standards and Training.

PPO – Preferred Provider Organization.

RAVEN – Regional Aviation Enforcement Unit (law enforcement aircraft patrol); part of the Sheriff's Office.

RC – Review Committee (previously known as FIRC). The Review Committee was established in April 2020 as a way to minimize countywide expenditures, as a result of the economic downturn attributed to COVID-19. RC consists of the three Assistant County Managers, Human Resources Director, Legal, Comptroller, Chief Information Officer and the Budget Manager. Department submissions to be presented to the committee for approval include: filling of positions and obtaining approval on contracts and purchases over \$10,000.00.

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.

REOC – Regional Emergency Operations Center.

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

RGU – Regional Gang Unit; part of the Sheriff's Office.

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 700,000. The total RPTT collected by the Washoe County Recorder's Office is \$2.05 per \$500 in value. The RPTT is distributed to the county and local governments thru the Consolidated Tax and the LGTA as well as to the state.

RRIF – Regional Road Impact Fee. This is a onetime assessment on new development (new construction) to fund capacity improvements on regional roads. The fee is collected when the building permit is issued. Revenues go to the Regional Transportation Commission. The fee is subject to an automatic inflation adjustment annually. The fees vary depending on the nature of the new construction with categories, for among other uses, homes, offices, commercial, industrial, institutional and recreational development. On single family homes the average fee is currently about \$4,200, on commercial properties it ranges from an average of about \$7,500 per thousand GFA (gross footage area or square feet of building) to an average of approximately \$13,600 per 1000 GFA for casinos.

RS – Regional Services Division of Technology Services, focuses on critical regional services and partnerships with other entities.

RSCVA – Reno-Sparks Convention & Visitors Authority. The RSCVA acts as a marketing organization for the county to promote convention and tourism business. The RSCVA owns and/or operates several facilities designed to draw out-of-town visitors. The RSCVA owns and operates the Reno-Sparks Convention Center and operates the Reno-Sparks Livestock Events Center, the National Bowling Stadium and the Reno Event Center. Revenues are generated from a room tax equal to 13.0% or 13.5% of the lodging fees on hotel and motel rooms.

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

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

SAP – Systems, Applications and Products in Data Processing; the County's enterprise system software. This integrated, real-time software system is licensed by a German company (SAP) and uses an Oracle database.

SAR – Search and Rescue, coordinated by the Sheriff's Office, consists of eight specialized search and rescue teams (with over 375 volunteers). 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.

SCCRT – Supplemental City-County Relief Tax. A sales tax equal to 1 ¾ per cent of taxable sales. It is distributed to the counties with a minimum dollar amount guaranteed to certain rural counties and the balance being distributed to the non-rural counties according to the fraction of the SCCRT collected within each non-rural county. The SCCRT distributed to Washoe County, a non-rural county, is then divided between Washoe County, the Cities of Reno and Sparks, and eight general improvement districts in the county according to a formula that currently results in the Washoe County government receiving about 51%-52% of the total distributed to the various Washoe County local governmental units.

SIU – Special Investigations Unit; part of the Sheriff’s Office.

SLFRF – State and Local Fiscal Recovery Funds.

TADS – Temporary Assistance for Displaced Seniors.

TMFPD – Truckee Meadows Fire Protection District.

TMRPA – Truckee Meadows Regional Planning Agency.

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

TRFMA - Truckee River Flood Management Authority.

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

TS – Technology Services Department, serves as the County’s resource for information technology guidance and is responsible for the planning, development, and coordination of the County’s information technology network and systems.

VOIP – Voice Over Internet Protocol - phone service that utilizes the internet instead of traditional phone lines to send and receive signals.

VWAC – Victim-Witness Assistance Center.

WC – Washoe County.

WCC – Washoe County Code.

WCHD – Washoe County Health District.

WCRAS – Washoe County Regional Animal Services.

WCRCS – Washoe County Regional Communication System.

WCSO – Washoe County Sheriff’s Office.

WIC – Women, Infant and Children’s food nutrition program.

WLP – Washoe Leadership Program is an employee led engagement program that supports leadership, collaboration, service, communication and appreciation.

WMF – Water Management Fee.

NNet – Washoe Integrated Network division is responsible for implementation and support of SAP, the County’s enterprise system financial software.