



# WASHOE COUNTY

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## OFFICE OF THE COUNTY MANAGER

1001 E. 9TH STREET  
RENO, NEVADA 89512  
PHONE: (775) 328-2000  
FAX: (775) 328-2491

February 25, 2022

Margaret Martini  
761 Northwood Blvd.  
Incline Village, NV 89451  
[margaretmartini@liveintahoe.com](mailto:margaretmartini@liveintahoe.com)

Dear Ms. Martini,

Thank you for your request for public records. In your request you asked for data to determine exactly what the Incline Village/Crystal Bay area costs the County on a yearly basis as opposed to what revenue is taken in from all taxes and revenue sources from the Incline Village/Crystal Bay area.

This communication is in response to your request and includes the public records you requested to the extent that they exist. The “exact” data you are requesting exists in some limited cases, such as the amount of property taxes billed by entity and within the Incline Village/Crystal Bay area. We have provided those records. Much of the data requested regarding other revenues and costs does not exist in an exact record format but in a less discreet form as part of a larger source of data. To the extent the data being requested does not exist in an exact record, as a courtesy, we offer information by way of this letter, which may be helpful to understand the nature of the data. The following section outlines both the public records we were able to provide, as well as the other data we have provided.

### REVENUE:

The County’s largest sources of revenue are property taxes and consolidated taxes, making up 84% of total General Fund budgeted revenue in fiscal year 2022.

- Property Taxes

Property taxes are billed based on assessed valuation of properties and tax rates (see also Document #2 Total Property Tax Rates – FY 2021-2022 by Taxing Unit, from the State of Nevada Department of Taxation). Washoe County’s assessed valuation for fiscal year 2022 totaled \$20,544,723,233. Of that total, the assessed value attributable to Incline Village/Crystal Bay is \$1,902,692,124, or 9%, as reflected by the assessed value for the No. Lake Tahoe Fire Taxing Unit, which includes all the Incline Village/Crystal Bay parcels.

|                                      | Assessed Value | Combined Tax Rate | County Tax Rate | Combined Special District Tax Rate | School Tax Rate | State Tax Rate | Total Property Tax Rate |
|--------------------------------------|----------------|-------------------|-----------------|------------------------------------|-----------------|----------------|-------------------------|
| No. Lake Tahoe Fire Protection Dist. | 1,902,692,124  | 0.6480            | 1.3917          |                                    | 1.1385          | 0.1700         | 3.3482                  |



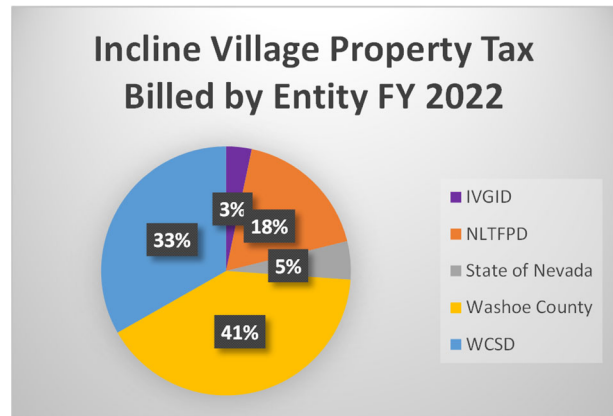
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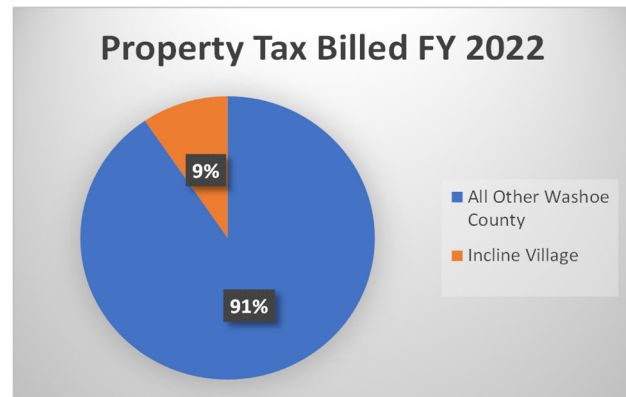
Property taxes levied in Incline Village/Crystal Bay by all taxing entities for the current fiscal year, 2022, total \$57,239,405 (see also Document #1 Property Taxes Billed, from the Washoe County Treasurer’s Office). Of that amount, Washoe County’s portion totals \$23,259,512, or 41%. The balance goes to the other taxing entities, Washoe County School District, North Lake Tahoe Fire Protection District (NLTFPD), Incline Village General Improvement District (IVGID) and the State of Nevada.

| Property Tax Billed by Entity FY 2022 |               |      |
|---------------------------------------|---------------|------|
| Entity                                | Property Tax  |      |
| IVGID                                 | 1,899,442     | 3%   |
| NLTFPD                                | 10,211,459    | 18%  |
| State of Nevada                       | 2,841,213     | 5%   |
| Washoe County                         | 23,259,512    | 41%  |
| WCSD                                  | 19,027,779    | 33%  |
| Total                                 | \$ 57,239,405 | 100% |



Washoe County, not including the other taxing entities, levied a total of \$245,096,809 in property taxes countywide in the current fiscal year 2022. Of that total, \$23,259,512, or 9% represents the amount levied in Incline/Village/Crystal Bay.

| Property Tax Billed FY 2022 |                         |                |
|-----------------------------|-------------------------|----------------|
| Incline Village/Crystal Bay | All Other Washoe County | Total          |
| \$ 23,259,512               | \$ 221,837,297          | \$ 245,096,809 |
| 9%                          | 91%                     | 100%           |



- Consolidated Taxes**

Consolidated taxes (C-Tax) are made up of sales and excise taxes (largest portion), real property transfer taxes, and other taxes, collected by the State of Nevada and distributed on a formula basis to the County and other entities. The formula is determined by the State. The State does not collect or provide point of sale data by location within each County for sales taxes and the other taxes included in the consolidated tax. In this case there is no exact record that can be provided to account for consolidated tax attributable to Incline Village/Crystal Bay. There is also no reasonable basis of estimation.



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Total C-Tax tax collections are remitted to the State of Nevada Department of Taxation. Certain C-Tax components are “taken off the top” prior to county distributions. Therefore, Washoe County does not receive 100% of C-Tax distributions. Local School Support Tax (LSST) and a 1.75% State Collection Fee are taken “off the top”. The remaining amount is distributed directly to various entities within Washoe County. Washoe County receives approximately 51% of the remaining distribution.

While we cannot provide an exact record for this revenue source, the following link to the Nevada Department of Taxation’s website provides data for consolidated taxes statewide by county, and by industry type within each county: <https://tax.nv.gov/Publications/Taxation Revenue Statistics/>

### EXPENSES:

The County’s financial accounting and budgeting system structure and policies follow federal and state accounting and financial reporting standards as required by Nevada Revised Statutes, Nevada Administrative Code, Generally Accepted Accounting Principles and Governmental Accounting Standards, and Washoe County policy. This structure neither accounts for nor budgets costs by geographic area within the County, but instead, identifies by function, fund type and department. Washoe County’s Revenue Policy 1.6 specifically states that 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.

The County provides a wide range of services to citizens. Some services are distinct departments that operate in Incline Village/Crystal Bay only, such as the Incline Constable and Incline Village Justice Court, and we have provided a link to the FY 2022 Budget Book (see pages 126-127 for Incline Constable and pages 130-131 for Incline Justice Court). [FY22 Budget Book \(washoecounty.gov\)](https://www.washoecounty.gov/budget/library_of_budgets/files/FY22%20BudgetBook);  
[https://www.washoecounty.gov/budget/library\\_of\\_budgets/files/FY22%20BudgetBook](https://www.washoecounty.gov/budget/library_of_budgets/files/FY22%20BudgetBook)

The majority, however, are services that are available to all County residents permanent and transient (i.e., tourists, construction, etc.) such as Senior Services, Animal Services, Libraries, Child Protection, Law Enforcement, Emergency Management and Health Services, for example, are regional in nature. These services are considered public goods, and available non-exclusively to all residents and visitors. These services are budgeted by department and are not broken out by geographic location of the service.

Many departments provide these types of regional or public goods services county-wide; however, we do not have records that track these services by specific location. These public goods services are available to everyone, and are not separately billed transactions, in contrast to private sector goods and services. Estimating these costs by geographic area poses a challenge in that the services can be quite variable by location and from year to year. For example, the County may incur significant costs in response to a



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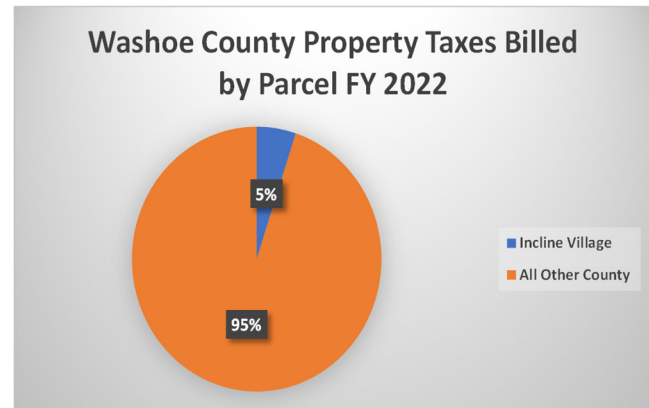
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natural disaster, like a flood, earthquake, or mass casualty accident, in a specific geographical area in one year and may not incur those types of costs for a long time, if ever in the same area. Yet, emergency management services and public safety services are available to all citizens, if needed, whether used or not.

- Allocation Methodology for Estimating Costs

Since these regional/public good type costs cannot be measured by exact location, the County prepared a cost per parcel methodology to estimate the amount per parcel. This methodology does not provide an “exact” cost, rather it provides an approximation of average cost per parcel, like a cost per household, and can be measured within a specific taxing unit area. For the current fiscal year 2022, Washoe County billed property taxes to a total of 184,808 parcels countywide. Of that total, Incline Village/Crystal Bay parcels represent 9,391, or 5% of total parcels billed.

| Washoe County Parcels Billed Property Tax FY 2022 |                  |         |
|---|------------------|---------|
| Incline Village                                   | All Other County | Total   |
| 9,391   | 175,417          | 184,808 |
| 5%  | 95%              | 100%    |



This cost per parcel methodology was used to compare the total amount of property taxes billed in Incline Village/Crystal Bay for fiscal year 2022 to the County’s fiscal year 2022 Budget. The following table shows property taxes billed of \$23,259,512 by each portion of the County’s total tax rate of 1.3917. This property tax revenue is then compared to the allocation of the County’s fiscal year 2022 Budget costs to the Incline Village/Crystal Bay parcels using the 5% of total parcels allocation methodology.

Using this methodology, the budget allocation for Incline Village/Crystal Bay parcels totals \$24,395,092. The amount of property tax revenue billed is therefore \$1,135,580 less than the amount of the allocated cost. As previously stated, property taxes and consolidated taxes make up 84% of all County revenue. While we do not have data on consolidated taxes or a reasonable method of allocation, we can assume that the difference in revenue billed vs. estimated costs is reduced by the amount of consolidated taxes received, which brings the tax revenue and costs into approximate alignment.



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| <i>Property Tax Fund</i>      | <i>County-<br/>Only Tax<br/>Rate</i> | <i>FY 2022<br/>Property Tax<br/>Billed Amount</i> | <i>FY 2022 Budgeted<br/>Expenditures<br/>Allocated at 5% of<br/>Total Parcels</i> | <i>Revenue Billed<br/>vs. Allocated<br/>Expenditures-<br/>Over/ (Under)</i> |
|-------------------------------|--------------------------------------|---|---|---|
| AB104 Fair Share              | 0.0272                               | 454,595   | -   | 454,595   |
| AG Extension                  | 0.0100                               | 167,133   | 90,064  | 77,069  |
| Animal Services               | 0.0300                               | 501,392   | 316,370   | 185,022   |
| Capital Facilities            | 0.0500                               | 835,654   | 422,168   | 413,486   |
| Child Protection Services     | 0.0400                               | 668,520   | 677,442   | (8,922)   |
| Debt Service - Ad Valorem     | 0.0170                               | 284,120   | 154,548   | 129,572   |
| County General <sup>[1]</sup> | 1.0088                               | 16,860,087  | 17,189,377  | (329,290)   |
| Detention                     | 0.0774                               | 1,293,587   | 3,333,743   | (2,040,156)   |
| District Court-Family Court   | 0.0192                               | 320,890   | 360,624   | (39,733)  |
| Indigent Tax Levy             | 0.0600                               | 1,002,782   | 1,089,254   | (86,472)  |
| Accident Indigent             | 0.0150                               | 250,696   | 132,968   | 117,728   |
| Library Expansion             | 0.0200                               | 334,261   | 219,464   | 114,797   |
| Senior Services               | 0.0100                               | 167,133   | 345,253   | (178,120)   |
| Youth Facility                | 0.0071                               | 118,662   | 63,817  | 54,845  |
| <b>TOTAL</b>                  | <b>1.3917</b>                        | <b>\$ 23,259,512</b>                              | <b>\$ 24,395,092</b>  | <b>\$ (1,135,580)</b>   |

[1] The County General tax fund contains a wide variety of community services provided that are accounted for and budgeted within the County's General Fund. See Document #5 which provides a breakdown of the \$17,189,377 in services included in the County General Tax Fund category. Costs funded with grants and donations are excluded from this allocation.

I hope that the information provided in this letter along with the attachments will clarify the County's major revenues and provide an approximation of costs allocated on a per parcel basis for the Incline Village/Crystal Bay area. If you have questions, or require additional information, please let us know.

Sincerely,

Christine Vuletich  
 Chief Financial Officer

CC: Alexis Hill, Vice Chair, Board of County Commissioners  
 Eric P. Brown, County Manager

Document #1

https://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Redbook/

TOTAL PROPERTY TAX RATES - FY 2021-2022  
BY TAXING UNIT

WASHOE COUNTY

| 1   | 2                  | 3                             | 4                        | 5                                 | 6               | 7                                  | 8               | 9                | 10                      |
|---|--------------------|-------------------------------|--------------------------|-----------------------------------|-----------------|------------------------------------|-----------------|------------------|-------------------------|
| LOCAL GOVERNMENT TAXING UNIT                | ASSESSED VALUATION | EST. NET PROCEEDS OF MINERALS | TOTAL ASSESSED VALUATION | COMBINED TAX RATE (col 9, part B) | COUNTY TAX RATE | COMBINED SPECIAL DISTRICT TAX RATE | SCHOOL TAX RATE | STATE TAX RATE # | TOTAL PROPERTY TAX RATE |
| Washoe County                               | 20,544,732,233     | 5,521,608                     | 20,550,253,841           | 1.3917                            |                 |                                    | 1.1385          | 0.1700           | 2.7002                  |
| Washoe County School District               | 20,544,732,233     | 5,521,608                     | 20,550,253,841           | 1.1385                            |                 |                                    |                 |                  |                         |
| Reno  | 10,111,719,650     | -                             | 10,111,719,650           | 0.9598                            | 1.3917          |                                    | 1.1385          | 0.1700           | 3.6600                  |
| Sparks                                      | 3,524,585,790      | -                             | 3,524,585,790            | 0.9598                            | 1.3917          |                                    | 1.1385          | 0.1700           | 3.6600                  |
| Carson Truckee Water Conservancy District   | 20,544,732,233     | 5,521,608                     | 20,550,253,841           | 0.0000                            |                 |                                    |                 |                  | -                       |
| Gerlach GID                                 | 5,233,292          | -                             | 5,233,292                | 0.2998                            | 1.3917          |                                    | 1.1385          | 0.1700           | 3.0000                  |
| Grandview Terrace GID                       | 3,383,096          | -                             | 3,383,096                | -                                 | 1.3917          | 0.5400                             | 1.1385          | 0.1700           | 3.2402                  |
| Incline Village GID                         | 1,902,632,649      | -                             | 1,902,632,649            | 0.1328                            | 1.3917          | 0.6480                             | 1.1385          | 0.1700           | 3.4810                  |
| North Lake Tahoe Fire Protection District   | 1,902,692,124      | -                             | 1,902,692,124            | 0.6480                            | 1.3917          |                                    | 1.1385          | 0.1700           | 3.3482                  |
| Palomino Valley GID (Fire District)         | 84,944,052         | -                             | 84,944,052               | 0.4198                            | 1.3917          | 0.5400                             | 1.1385          | 0.1700           | 3.6600                  |
| Regional Transportation Commission          | 20,544,732,233     | 5,521,608                     | 20,550,253,841           | -                                 |                 |                                    |                 |                  | -                       |
| Reno-Sparks Convention & Visitors Authority | 20,544,732,233     | 5,521,608                     | 20,550,253,841           | -                                 |                 |                                    |                 |                  | -                       |
| Sun Valley Water & Sanitation District      | 299,646,489        | -                             | 299,646,489              | 0.2112                            | 1.3917          | 0.5400                             | 1.1385          | 0.1700           | 3.4514                  |
| Truckee Meadows Fire Protection District    | 4,863,673,998      | 5,437,890                     | 4,869,111,888            | 0.5400                            | 1.3917          | 0.4198                             | 1.1385          | 0.1700           | 3.6600                  |
| Verdi Television District                   | 930,261,764        | -                             | 930,261,764              | -                                 |                 |                                    |                 |                  |                         |

WHITE PINE COUNTY

| 1   | 2                  | 3                             | 4                        | 5                                 | 6               | 7                                  | 8               | 9                | 10                      |
|---|--------------------|-------------------------------|--------------------------|-----------------------------------|-----------------|------------------------------------|-----------------|------------------|-------------------------|
| LOCAL GOVERNMENT TAXING UNIT              | ASSESSED VALUATION | EST. NET PROCEEDS OF MINERALS | TOTAL ASSESSED VALUATION | COMBINED TAX RATE (col 9, part B) | COUNTY TAX RATE | COMBINED SPECIAL DISTRICT TAX RATE | SCHOOL TAX RATE | STATE TAX RATE # | TOTAL PROPERTY TAX RATE |
| White Pine County                         | 493,535,220        | 203,742,587                   | 697,277,807              | 1.9510                            |                 | 0.5400                             | 0.9990          | 0.1700           | 3.6600                  |
| White Pine County School District         | 493,535,220        | 203,742,587                   | 697,277,807              | 0.9990                            |                 |                                    |                 |                  |                         |
| Ely                                       | 71,830,219         | -                             | 71,830,219               | 0.0000                            | 1.9510          | 0.5400                             | 0.9990          | 0.1700           | 3.6600                  |
| Lund Town                                 | 1,023,386          | -                             | 1,023,386                | 0.0000                            | 1.9510          | 0.5400                             | 0.9990          | 0.1700           | 3.6600                  |
| McGill Town                               | 8,442,800          | -                             | 8,442,800                | 0.0000                            | 1.9510          | 0.5400                             | 0.9990          | 0.1700           | 3.6600                  |
| Ruth Town                                 | 1,958,649          | -                             | 1,958,649                | 0.0000                            | 1.9510          | 0.5400                             | 0.9990          | 0.1700           | 3.6600                  |
| White Pine County Fire District           | -                  | -                             | -                        | -                                 |                 |                                    |                 |                  |                         |
| White Pine County Hospital District       | 493,472,220        | 203,742,587                   | 697,214,807              | 0.5400                            |                 |                                    |                 |                  |                         |
| White Pine Co. Tourism & Recreation Board | 64,986,824         | 203,742,587                   | 268,729,411              | -                                 |                 |                                    |                 |                  |                         |

# PURSUANT TO AB 492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

Assessed values in column 2 are from 3/15/21 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

# Document # 2

| PROPERTY TAXES BILLED - INCLINE VILLAGE/CRYSTAL BAY AREA - TAX DISTRICTS 5000 AND 5200 |  |
|--|--|
| REAL PROPERTY TAX YEAR 2021/22   | PERSONAL PROPERTY TAX YEAR 2020/21       |
| ENTITY BREAKDOWN   | TOTAL PROPERTY TAXES-INCLINE/CRYSTAL BAY |
| IVGID  | \$ 1,899,441.52                          |
| NLTFPD   | \$ 10,211,459.13                         |
| State of Nevada  | \$ 2,841,213.48                          |
| WASHOE COUNTY  | \$ 23,259,511.98                         |
| WCSD   | \$ 19,027,778.55                         |
|  | \$ 57,239,404.66                         |
| Washoe County Breakdown by Tax Fund  |  |
| AB104 FAIR SHARE   | \$ 454,595.38                            |
| AG EXTENSION   | \$ 167,132.75                            |
| ANIMAL SERVICES  | \$ 501,391.78                            |
| CAPITAL FACILTY  | \$ 835,653.59                            |
| CHILD PROTECTION   | \$ 668,519.62                            |
| COUNTY DEBT  | \$ 284,120.49                            |
| COUNTY GENERAL   | \$ 16,860,086.90                         |
| JAIL   | \$ 1,293,587.33                          |
| DISTRICT COURT   | \$ 320,890.37                            |
| INDIGENT HEALTH  | \$ 1,002,782.30                          |
| INDIGENT HEALTH INSURANCE  | \$ 250,695.50                            |
| LIBRARY OVERRIDE   | \$ 334,261.26                            |
| SCCRT  | \$ -                                     |
| SENIOR CITIZENS  | \$ 167,132.75                            |
| YOUTH FACILTY  | \$ 118,661.96                            |
| TOTAL  | \$ 23,259,511.98                         |



## INCLINE CONSTABLE

## Constable

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

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

**Statutory Authority:** NRS Chapter 258 - Constables

**Website:** [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



General Fund

Incline Constable

**Budget Summary**

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

**Sources and Uses**

Sources

General Fund

|                           |  |            |            |            |            |          |             |
|---------------------------|--|------------|------------|------------|------------|----------|-------------|
| Charges for Services      |  | 248        | 500        | 500        | 500        | -        | 0.0%        |
| <b>Total General Fund</b> |  | <b>248</b> | <b>500</b> | <b>500</b> | <b>500</b> | <b>-</b> | <b>0.0%</b> |

Other Restricted Funds

|                                     |  |          |          |          |          |          |  |
|-------------------------------------|--|----------|----------|----------|----------|----------|--|
| Charges for Services                |  | -        | -        | -        | -        | -        |  |
| Fines & Forfeitures                 |  | -        | -        | -        | -        | -        |  |
| <b>Total Other Restricted Funds</b> |  | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |  |

|                      |  |            |            |            |            |          |             |
|----------------------|--|------------|------------|------------|------------|----------|-------------|
| <b>Total Sources</b> |  | <b>248</b> | <b>500</b> | <b>500</b> | <b>500</b> | <b>-</b> | <b>0.0%</b> |
|----------------------|--|------------|------------|------------|------------|----------|-------------|

Uses

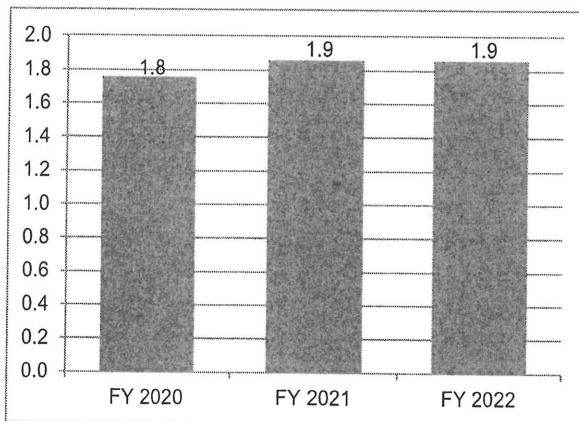
|                     |  |                |                |                |                |               |             |
|---------------------|--|----------------|----------------|----------------|----------------|---------------|-------------|
| Salaries & Wages    |  | 115,515        | 117,859        | 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      |  | -              | -              | -              | -              | -             |             |
| <b>Total Uses</b>   |  | <b>194,089</b> | <b>203,923</b> | <b>204,032</b> | <b>216,461</b> | <b>12,538</b> | <b>6.1%</b> |

|                       |  |   |     |     |   |       |  |
|-----------------------|--|---|-----|-----|---|-------|--|
| Carry-forward Funding |  | - | 251 | 251 | - | (251) |  |
|-----------------------|--|---|-----|-----|---|-------|--|

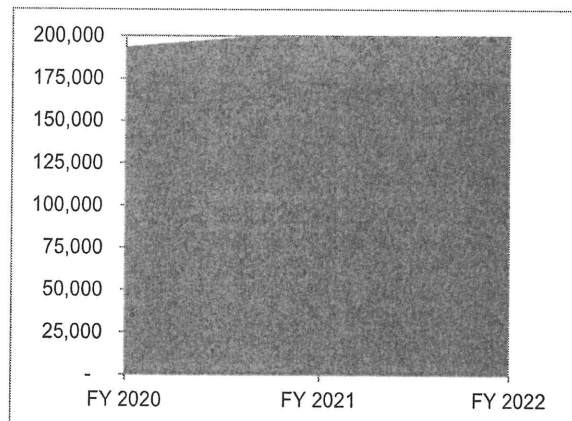
|                              |  |                |                |                |                |               |             |
|------------------------------|--|----------------|----------------|----------------|----------------|---------------|-------------|
| <b>Net General Fund Cost</b> |  | <b>193,841</b> | <b>203,172</b> | <b>203,281</b> | <b>215,961</b> | <b>12,789</b> | <b>6.3%</b> |
|------------------------------|--|----------------|----------------|----------------|----------------|---------------|-------------|

|                    |  |            |            |            |            |             |
|--------------------|--|------------|------------|------------|------------|-------------|
| <b>FTE Summary</b> |  | <b>1.8</b> | <b>1.9</b> | <b>1.9</b> | <b>1.9</b> | <b>0.0%</b> |
|--------------------|--|------------|------------|------------|------------|-------------|

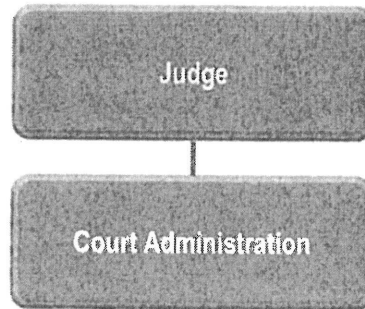
**Staffing Trend:**



**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



General Fund

Justice Court—Incline

**Budget Summary**

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

**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%        |
| <b>Total General Fund</b> | <b>264,280</b> | <b>225,000</b> | <b>225,000</b> | <b>225,000</b> | <b>225,000</b> | <b>-</b> | <b>0.0%</b> |

Other Restricted Funds

|                                     |              |               |               |               |               |          |             |
|-------------------------------------|--------------|---------------|---------------|---------------|---------------|----------|-------------|
| Charges for Services                | -            | -             | -             | -             | -             | -        | -           |
| Fines & Forfeitures                 | 1,713        | 10,000        | 10,000        | 10,000        | 10,000        | -        | 0.0%        |
| <b>Total Other Restricted Funds</b> | <b>1,713</b> | <b>10,000</b> | <b>10,000</b> | <b>10,000</b> | <b>10,000</b> | <b>-</b> | <b>0.0%</b> |

|                      |  |                |                |                |                |          |             |
|----------------------|--|----------------|----------------|----------------|----------------|----------|-------------|
| <b>Total Sources</b> |  | <b>265,994</b> | <b>235,000</b> | <b>235,000</b> | <b>235,000</b> | <b>-</b> | <b>0.0%</b> |
|----------------------|--|----------------|----------------|----------------|----------------|----------|-------------|

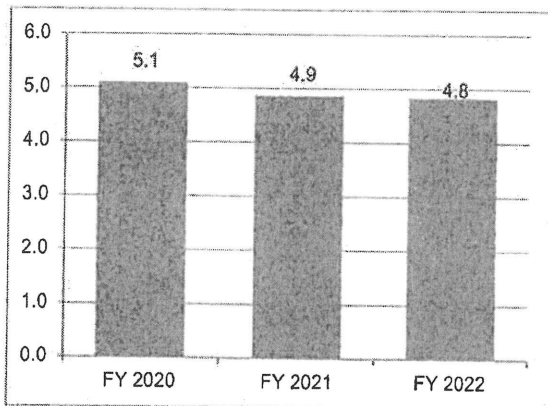
Uses

|                     |                |                |                |                |               |             |
|---------------------|----------------|----------------|----------------|----------------|---------------|-------------|
| 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%        |
| <b>Total Uses</b>   | <b>680,546</b> | <b>758,299</b> | <b>734,617</b> | <b>786,593</b> | <b>28,294</b> | <b>3.7%</b> |

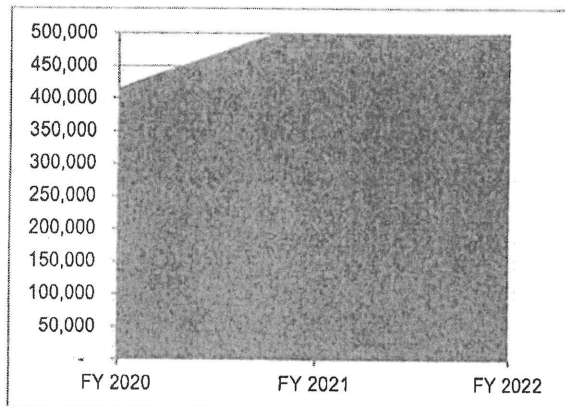
|                              |         |                |                |                |                |               |             |
|------------------------------|---------|----------------|----------------|----------------|----------------|---------------|-------------|
| Carry-forward Funding        | (1,713) | -              | -              | -              | -              | -             | -           |
| <b>Net General Fund Cost</b> |         | <b>416,266</b> | <b>523,299</b> | <b>499,617</b> | <b>551,593</b> | <b>28,294</b> | <b>5.4%</b> |

|                    |  |            |            |            |            |  |              |
|--------------------|--|------------|------------|------------|------------|--|--------------|
| <b>FTE Summary</b> |  | <b>5.1</b> | <b>4.9</b> | <b>4.9</b> | <b>4.8</b> |  | <b>-0.6%</b> |
|--------------------|--|------------|------------|------------|------------|--|--------------|

**Staffing Trend:**



**Net General Fund Cost:**



## Document #5

| <i>Washoe County FY 2022 Budget vs. Property Tax Billed Comparison Detail</i>  | <i>Washoe County FY 2022 Adjusted Budget [1]</i> | <i>Expenditures Not Identifiable to Incline-only Allocated at 5% of Total Parcels</i> | <i>FY 2022 Property Tax Revenue Billed</i> |
|--|--|---|--|
| <b>COUNTY GENERAL TAX FUND</b> (billed in total not by individual department): |  |   |  |
| Incline Justice Court  | 776,767  | 776,767   |  |
| Incline Constable  | 216,497  | 216,497   |  |
| Library:   |  |   |  |
| Admin, Tech Services, System Services  | 3,025,261  | 153,683   |  |
| Incline Branch   | 648,528  | 648,528   |  |
| All Other  | 7,237,129  | 367,646   |  |
| Central Services:  |  |   |  |
| Treasurer  | 3,102,144  | 157,589   |  |
| Assessor   | 8,118,531  | 412,421   |  |
| Comptroller  | 3,388,944  | 172,158   |  |
| Budget   | 949,148  | 48,217  |  |
| Tech Services  | 16,761,894                                       | 851,504   |  |
| Human Resources  | 2,624,059  | 133,302   |  |
| Accrued Benefits   | 2,750,000  | 139,700   |  |
| Sheriff's Office:  |  |   |  |
| Admin  | 5,643,799  | 286,705   |  |
| Crime Lab  | 7,358,197  | 373,796   |  |
| Grants   | 15,477   | 786   |  |
| Admin Operations   | 10,056,693                                       | 510,880   |  |
| Detective/SOD  | 10,118,655                                       | 514,028   |  |
| Patrol   | 30,027,421                                       | 1,525,393   |  |
| Intergovernmental:   |  |   |  |
| Ethic Commission   | 25,000   | 1,270   |  |
| TM Regional Planning   | 266,669  | 13,547  |  |
| Community Support:   | 209,433  | 10,639  |  |
| Silver State Fair Housing  | 10,000   | 508   |  |
| Tahoe Regional Planning Agency   | 27,528   | 27,528  |  |
| EDAWN  | 41,300   | 2,098   |  |
| WNDD   | 7,500  | 381   |  |
| Tahoe Prosperity Center  | 30,000   | 30,000  |  |
| Clean Tahoe Contract   | 45,000   | 45,000  |  |
| Board of County Commissioners  | 1,230,332  | 246,066   |  |
| District Attorney  | 24,595,442                                       | 1,249,448   |  |
| District Court (less Family Court)   | 17,137,799                                       | 870,600   |  |
| Justice Courts (not incl. Incline Justice Court)                               | 11,564,411                                       | -   |  |
| Public Defender  | 10,791,281                                       | 548,197   |  |
| Alt Public Defender  | 3,025,966  | 153,719   |  |
| Conflict Counsel   | 1,101,158  | 55,939  |  |
| Alt Sentencing   | 2,811,414  | 142,820   |  |
| Public Guardian  | 2,140,322  | 108,728   |  |
| Public Administrator   | 1,387,214  | 70,470  |  |
| Human Services   | 1,763,578  | 89,590  |  |
| Community Services Department:   |  |   |  |
| Administration   | 761,758  | 38,697  |  |
| Operations   |  |   |  |
| Facilities   | 8,605,260  | 437,147   |  |
| Regional Parks & Open Space  | 7,355,039  | 373,636   |  |
| Planning & Development   | 3,077,822  | 156,353   |  |
| Engineering & Capital Projects   | 2,652,270  | 134,735   |  |
| Finance & Administration   | 807,441  | 41,018  |  |
| Office of the County Manager:  |  |   |  |
| Admin  | 3,305,692  | 167,929   |  |
| Incline Village Planning Study   | 100,000  | 100,000   |  |

| <i>Washoe County FY 2022 Budget vs. Property Tax Billed Comparison Detail</i> | <i>Washoe County FY 2022 Adjusted Budget [1]</i> | <i>Expenditures Not Identifiable to Incline-only Allocated at 5% of Total Parcels</i> | <i>FY 2022 Property Tax Revenue Billed</i> |
|---|--|---|--|
| Countywide Security   | 2,341,800  | 118,963   |  |
| Special Refuse Projects   | 120,000  | 6,096   |  |
| Unified Command (COVID-19)  | 3,000,000  | 152,400   |  |
| Homelessness Initiative   | 2,457  | 125   |  |
| Marijuana Establishments (not incl. transfers)                                | 76,000   | 3,861   |  |
| Special Projects (incl. AHO, False Alarm, etc)                                | 420,779  | 21,376  |  |
| Grants Division   | 207,784  | 10,555  |  |
| Emergency Management  | 248,678  | 12,633  |  |
| Communications  | 1,900,965  | 96,569  |  |
| Government Affairs  | 444,097  | 22,560  |  |
| Internal Audit  | 198,970  | 10,108  |  |
| Voters  | 3,639,887  | 184,906   |  |
| Clerk   | 1,858,780  | 94,426  |  |
| Recorder  | 2,427,211  | 123,302   |  |
| Medical Examiner  | 4,768,365  | 242,233   |  |
| Juvenile Services   | 16,889,688                                       | 857,996   |  |
| Transfers Out: Excludes Other Fund Expenditures Below                         |  |   |  |
| To Health District  | 9,516,856  | 483,456   |  |
| To Homelessness   | 7,534,615  | 382,758   |  |
| To Senior Services  | 1,406,782  | 71,465  |  |
| To Child Protective Services  | 447,237  | 22,720  |  |
| To Roads  | 1,084,553  | 55,095  |  |
| To Other Restricted   | 5,000  | 254   |  |
| To Debt Service   | 5,988,859  | 304,234   |  |
| To Capital Improvement Projects   | 7,505,300  | 381,269   |  |
| To Indigent Tax Levy  | 21,120,906                                       | 1,072,942   |  |
| Undesignated (Excludes Property Tax Refunds)                                  | 1,011,941  | 51,407  |  |
| Contingency   | 8,928,000  | -   |  |
| <b>Subtotal General Fund</b>  | <b>\$ 320,791,281</b>                            | <b>\$ 17,189,377</b>  | <b>\$ 16,860,087</b>                       |
| <b>OTHER TAX FUNDS:</b>   |  |   |  |
| Library Expansion   | 4,320,162  | 219,464   | 334,261                                    |
| Regional Animal Services  | 6,251,282  | 316,370   | 501,392                                    |
| Senior Services   | 3,002,321  | 345,253   | 167,133                                    |
| Child Protective Services   | 13,335,474                                       | 677,442   | 668,520                                    |
| Agricultural Cooperative Extension  | 1,772,912  | 90,064  | 167,133                                    |
| AB 104 Fair Share   | -  | -   | 454,595                                    |
| Debt Service-Ad Valorem   | 3,042,293  | 154,548   | 284,120                                    |
| Capital Facilities  | 8,310,388  | 422,168   | 835,654                                    |
| Detention   | 65,624,859                                       | 3,333,743   | 1,293,587                                  |
| District Court-Family Court   | 7,098,891  | 360,624   | 320,890                                    |
| Indigent Tax Levy   | 21,442,015                                       | 1,089,254   | 1,002,782                                  |
| Accident Indigent (100% remittance to State of Nevada -NRS 428.185)           | 2,659,369  | 132,968   | 250,696                                    |
| Youth Facility (China Spring)   | 1,276,334  | 63,817  | 118,662                                    |
| <b>Subtotal Other Funds</b>   | <b>\$ 138,136,300</b>                            | <b>\$ 7,205,715</b>   | <b>\$ 6,399,425</b>                        |
| <b>TOTAL</b>  | <b>\$ 458,927,581</b>                            | <b>\$ 24,395,092</b>  | <b>\$ 23,259,512</b>                       |

[1] Washoe County Fiscal Year 2022 Adjusted Budget excluding fire support north of Township 22, Building & Safety, Golf and Utilities Funds, and all Internal Service Funds